



**ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA  
DECEMBER 15, 2025  
4:00 PM**

**AGENDA**

**CALL TO ORDER:**

**PUBLIC FORUM:**

1. Employee Recognitions - B. Sartain

**ACTION ON MINUTES:**

1. Minutes from 11/17/25 Water and Sewer Commission Meeting

**REPORTS:**

1. Financial Reports - J. Sigmon
2. Engineering Reports - B. Sartain
3. Rogers Pollution Control Facility Reports - T. Beaver

**OLD BUSINESS:**

**NEW BUSINESS:**

1. FY25 Financial Audit Report - Forvis Mazars, LLP
2. Red Flag Report - J. Sigmon
3. Resolution 25-34 Approving a Cost of Living Adjustment - J. Sigmon
4. Resolution 25-35 Facilities Extension Contract Revision - B. Sartain
5. Resolution 25-36 Designating Electronic Bidding Service Provider - B. Sartain
6. Resolution 25-37 Approving Updates, Revisions and Amendments to Chapter 54 of Code of Ordinances of the City of Rogers - R. Frazier
7. Bid Results for Janitorial Services - J. Hoffman

**ADJOURN:**

**Rogers Waterworks and Sewer Commission**  
**November 17, 2025**  
**Minutes**

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, November 17, 2025, at the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sulzemeier, Travis Greene, Kathy McClure, Jene' Huffman-Gilreath and Chairman Jerry Carmichael. Rogers Water Utilities staff present were Jered Sigmon, Brian Sartain, Jennifer Hoffman, Todd Beaver, Johnny Lunsford, Jerry Roegner, Donna Wilson, Hortencia Sanchez, Ayesa Nolasco, and Brent Dobler. Robert Frazier from the Frazier Law Firm was also in attendance.

Chairman Carmichael called the meeting to order at 4:00 PM. He then recognized Brent Dobler to speak in the Public Forum. Dobler presented Donna Wilson and her accomplishments at RWU to the Commission in recognition of thirty years with the utility. Chairman Carmichael then recognized Johnny Lunsford to speak in the Public Forum. Lunsford presented Terry Edwards and his accomplishments at RWU to the Commission in recognition of thirty years with the utility.

Chairman Carmichael then called for action on the minutes from the October 20, 2025, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the minutes from October 20, 2025. Commissioner Huffman-Gilreath seconded. All in favor, minutes were approved.

Chairman Carmichael then recognized Jered Sigmon to present the financial reports. Billed revenue in the Water department for October 2025 was down -5.7% from October 2024 at \$1,877,235. Water consumption was down -9.0% at 332,447,012 gallons. The Water department reported a net income of \$404,395 for October 2025 and YTD income of \$3,295,053. The percentage of Fiscal Year Passed is 33%. Water revenues are 34% of budget and expenses are 35% of budget. Capital spend is 17%.

The Sewer department billed revenue for the month of October 2025 is up 9.8% from October 2024 at \$1,879,483. Sewer consumption was up 2.3% at 209,946,500 gallons. The Sewer department reported a net income of \$505,899 and a YTD income of \$2,466,642. The percentage of Fiscal Year Passed is 33%. Sewer revenues are at 31% of budget and expenses are at 33% of budget. Capital spend is 9%.

Unrestricted cash reserves for October 2025 in Water are \$28,286,671 and in Sewer are \$26,844,444. Restricted funds in Water are \$3,858,339 and in Sewer are \$2,513,164. Total restricted and unrestricted cash reserves are \$61,502,618. This is an increase of \$8,091,267 from October 2024.

A net decrease of \$23,600 in October due to reversal of impact fees inaccurately recorded in July. Impact fee revenue from Taylor Estates (26<sup>th</sup> St) to be recognized as meters are requested. YTD access and impact fee total is 12% of FY26 budget. The 12-month rolling average for unaccounted for water is 7%.

Chairman Carmichael then recognized Brian Sartain to present the Engineering Reports. Brian began by showing slides of the construction progress on the new Solids Handling Facility. The floor slab is now complete, and steel erection will begin this month. Most of the dryer components are now onsite. The asphalt rehabilitation project is currently underway at several RWU locations. He also went over the Transmission Main Easement Acquisition project status. The Sanitary Sewer Model from Freese & Nichols has been updated with higher densities and is now complete.

Chairman Carmichael then recognized Todd Beaver to present the Rogers Pollution Control Facility reports. Todd went over the DMR's, noting that the plant is in good shape now. We are working with TCQ on plans for flow measurement improvements. We will be reviewing this plan as soon as possible. The FOG program has two sites that require some focus, but the customers are working with Paul and Amber. The plant treated 318.1 MG in October, treating approximately 39 MG of I&I. The average daily flow for the month was 10.3 MGD. These flows included 3.34" of rain over 6 events. The historical average rainfall for October is 4.0".

Chairman Carmichael then recognized Brian Sartain to present Change Order No. 3 for W. Poplar St. Improvements. Brian explained that as part of the Poplar St. Reconstruction Project from 1<sup>st</sup> St. to 8<sup>th</sup> St., the City of Rogers has requested the contractor to perform additional work along S. 3<sup>rd</sup> St. north of Poplar. Since a waterline extension is also planned for this corridor, it would be prudent and more cost-effective to perform the waterline extension prior to additional sidewalk and street improvements. Staff request authorization to negotiate the final form and content of a change order for waterline unit priced items totaling \$62,714, with an additional \$20,000 to account for contingencies and additional expenses incurred for the relocation of building plumbing/service lines. This would result in an additional reimbursement to the City of Rogers in an amount not to exceed \$82,714.00. Commissioner Huffman-Gilreath made a motion to approve Change Order No. 3 for W. Poplar St. Improvements in an amount not to exceed \$82,714.00. Commissioner McClure seconded. All in favor, motion carried.

Chairman Carmichael then recognized Brian Sartain to present Change Order Project 3479 Rogers Fire Station #4. As part of the construction of Rogers Fire Station #4 at 24<sup>th</sup> & Olive, RWU requested during plan review that a water main be run across the front of the site to facilitate the future utility relocations of a planned roundabout project at 24<sup>th</sup> & Olive. The City of Rogers has requested that RWU cover the cost of the additional waterline, which would have otherwise been constructed as part of the roadway project and funded by RWU. The City's contractor has submitted the above estimate for a change order to include the water main extension, which was not a part of the City's original construction contract for the fire station. Staff recommends approval of this estimate, and requests authorization to reimburse the City of Rogers in the amount of \$85,480 for utility expenses incurred as part of this project. Commissioner Huffman-Gilreath made a motion to approve Change Order Project 3479 Rogers Fire Station #4 for an amount not to exceed \$85,480. Commissioner McClure seconded. All in favor, motion carried.

Chairman Carmichael then recognized Jered Sigmon to present RESOLUTION 25-33 A RESOLUTION ESTABLISHING WRITTEN POLICIES AND PROCEDURES REGARDING ELECTRONIC FUNDS TRANSFERS, AND FOR OTHER PURPOSES. Jered stated that RWU does utilize electronic funds transfer. RWU is required by the state to have an ordinance, policies and procedures in place for electronic funds transfers. These are best practices and standard practices for handling electronic funds transfers. Commissioner Huffman-Gilreath made a motion to approve RESOLUTION 25-33 A RESOLUTION ESTABLISHING WRITTEN POLICIES AND PROCEDURES REGARDING ELECTRONIC FUNDS TRANSFERS; AND FOR

OTHER PURPOSES, seconded by Commissioner Sultemeier. All in favor, Resolution 25-33 passed.

With no further business, Chairman Carmichael called for a motion to adjourn. Commissioner Huffman-Gilreath made a motion to adjourn, seconded by Commissioner McClure. The meeting was adjourned at 4:39 PM.

Respectfully submitted,

Brent Dobler, Acting Secretary  
File: rwwsmin111725

December 15, 2025

To: The Rogers Water and Sewer Commission  
 From: Jered Sigmon, Controller  
 Re: November 2025 Financial Information

**Billed Revenue and Consumption**

Nov 2025	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$1,638,634	-5.3%	-4.4%	279,032,739	-10.2%
Sewer	\$1,975,094	8.6%	18.9%	201,931,400	0.7%

**Actuals vs Budget**

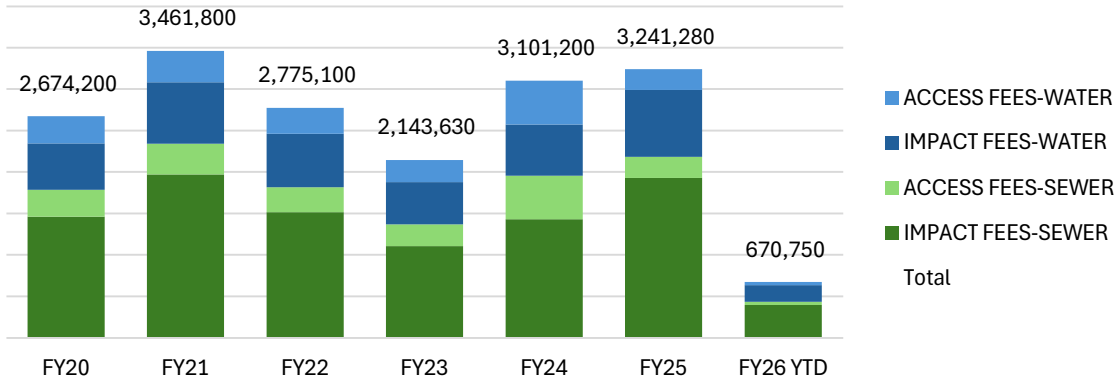
	% FY Passed	Revenues	Expenses	Capital	Capital Outlay
Water	42%	40%	42%	22%	\$2,298,092
Sewer	42%	39%	42%	13%	\$6,048,424

**YTD Income (Loss)**

Water YTD income is \$3.77M (38% of FY26 budgeted income).  
 Sewer YTD income is \$3.14M (34% of FY26 budgeted income).

**Access & Impact Fee Revenue**

\$90,900 collected this month. YTD actuals are 21% of the FY25 total and 14% of the FY26 budget



**Cash Reserves**

	Unrestricted	Restricted	Total	PY Total	Variance
Water	28,114,594	2,866,735	30,981,329	27,996,514	2,984,815
Sewer	25,918,786	1,445,874	27,364,660	24,791,349	2,573,311
<b>Total</b>	<b>54,033,380</b>	<b>4,312,609</b>	<b>58,345,989</b>	<b>52,787,863</b>	<b>5,558,126</b>

**Other Financial Reporting Items**

- 9% purchased water unaccounted for (12-month rolling average), the highest since March 2023.
- Table below shows YOY comparison of revenue from penalties, five months into the fiscal year:

GL Account Name	Jul-Nov 24	Jul-Nov 25	Variance	% Change
<a href="#">1-4471.05</a> W-Penalty*	176,326.33	186,613.49	10,287.16	5.8%
<a href="#">2-4471.05</a> S-Penalty**	71,890.17	87,725.57	15,835.40	22.0%
	248,216.50	274,339.06	26,122.56	10.5%

\*10% late fee, reminder notice, disconnect, meter tampering, broken pmt extension, NSF.

\*\*10% late fee.

## Rogers Water Utilities Monthly Income (Loss) comparisons

WATER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 667,444.11	\$ 593,361.69	\$ 468,744.51	\$ (124,617.18)	-21.0%
August	\$ 732,171.70	\$ 734,620.95	\$ 624,507.04	\$ (234,731.09)	-17.7%
September	\$ 707,007.73	\$ 837,845.05	\$ 857,051.15	\$ (215,524.99)	-10.0%
October	\$ 574,412.76	\$ 662,394.06	\$ 404,653.93	\$ (473,265.12)	-16.7%
November	\$ 493,375.01	\$ 655,730.32	\$ 472,038.70	\$ (656,956.74)	-18.9%
December	\$ 481,020.61	\$ 226,983.76			
January	\$ 216,189.34	\$ 361,438.58			
February	\$ 294,388.85	\$ 377,671.18			
March	\$ 334,526.73	\$ 42,447.92			
April	\$ 189,293.24	\$ 256,005.65			
May	\$ 786,428.12	\$ 335,780.82			
June	\$ 136,196.63	\$ (324,976.84)			
Contributed/Grant Revenue	\$ 5,237,542.00	\$ 4,083,288.02	\$ 940,354.91		
YTD Income (Loss)	<b>\$ 10,849,996.83</b>	<b>\$ 8,842,591.16</b>	<b>\$ 3,767,350.24</b>	<b>\$ (656,956.74)</b>	<b>-18.9%</b>
Income (Loss) Before APERS Pension Adjustment	\$ 10,849,996.83	\$ 8,842,591.16	\$ 3,767,350.24		
APERS Pension Adjustment	\$ (182,525.83)	\$ (167,366.12)	\$ -		
Income per Audited Financial Stmt <sup>s</sup> *	<b>\$ 10,667,471.00</b>	<b>\$ 8,675,225.04</b>	<b>\$ 3,767,350.24</b>		
Annual Budget	\$ 3,740,000.00	\$ 4,800,682.00	\$ 9,909,388.00		

38.0% YTD Income to Budget

SEWER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 592,016.25	\$ 602,623.48	\$ 606,008.55	\$ 3,385.07	0.6%
August	\$ 561,720.12	\$ 618,410.95	\$ 415,722.75	\$ (199,303.13)	-16.3%
September	\$ 515,074.32	\$ 732,269.73	\$ 608,987.70	\$ (322,585.16)	-16.5%
October	\$ 614,402.48	\$ 678,462.66	\$ 508,192.59	\$ (492,855.23)	-18.7%
November	\$ 641,370.46	\$ 600,053.89	\$ 668,840.51	\$ (424,068.61)	-13.1%
December	\$ 614,035.91	\$ 473,327.22			
January	\$ 658,143.18	\$ 648,822.34			
February	\$ 440,563.77	\$ 537,689.73			
March	\$ 485,250.55	\$ 382,213.26			
April	\$ 463,073.47	\$ 505,505.29			
May	\$ 990,997.66	\$ 674,689.94			
June	\$ (471,872.11)	\$ (435,905.50)			
Contributed/Grant Revenue	\$ 6,433,535.58	\$ 4,464,727.26	\$ 330,023.57		
YTD Income (Loss)	<b>\$ 12,538,311.64</b>	<b>\$ 10,482,890.25</b>	<b>\$ 3,137,775.67</b>	<b>\$ (424,068.61)</b>	<b>-13.1%</b>
FY Income (Loss) Before APERS Pension Adjustment	\$ 12,538,311.64	\$ 10,482,890.25	\$ 3,137,775.67		
APERS Pension Adjustment	\$ (280,444.64)	\$ (251,169.45)	\$ -		
Income per Audited Financial Stmt <sup>s</sup> *	<b>\$ 12,257,867.00</b>	<b>\$ 10,231,720.80</b>	<b>\$ 3,137,775.67</b>		
Annual Budget	\$ 3,348,250.00	\$ 7,980,056.00	\$ 9,342,480.00		

33.6% YTD Income to Budget

\*Beginning Sep 2025, this report revised to show Change in Net Position after capital contributions. FY25-FY26 unaudited.



Rogers Water Utilities, AR

# Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 1 - WATER</b>						
Revenue	23,287,500.00	27,464,500.00	1,740,205.33	11,109,693.16	(16,354,806.84)	40.45%
Expense	17,547,212.00	17,555,112.00	1,268,166.63	7,342,342.92	10,212,769.08	41.82%
<b>Fund: 1 - WATER Surplus (Deficit):</b>	<b>5,740,288.00</b>	<b>9,909,388.00</b>	<b>472,038.70</b>	<b>3,767,350.24</b>	<b>(6,142,037.76)</b>	<b>38.02%</b>
<b>Fund: 2 - SEWER</b>						
Revenue	23,739,700.00	26,263,700.00	2,086,888.75	10,178,054.48	(16,085,645.52)	38.75%
Expense	16,917,720.00	16,921,220.00	1,418,048.24	7,040,278.81	9,880,941.19	41.61%
<b>Fund: 2 - SEWER Surplus (Deficit):</b>	<b>6,821,980.00</b>	<b>9,342,480.00</b>	<b>668,840.51</b>	<b>3,137,775.67</b>	<b>(6,204,704.33)</b>	<b>33.59%</b>
<b>Report Surplus (Deficit):</b>	<b>12,562,268.00</b>	<b>19,251,868.00</b>	<b>1,140,879.21</b>	<b>6,905,125.91</b>	<b>(12,346,742.09)</b>	<b>35.87%</b>



Rogers Water Utilities, AR

# Prior-Year Comparative Income Statement Account Summary

For the Period Ending 11/30/2025

		2025-2026 Nov. Activity	2024-2025 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 1 - WATER</b>									
<b>Revenue</b>									
<a href="#">1-4440.00</a>	RESIDENTIAL WATER	849,801.76	915,977.68	-66,175.92	-7.22%	5,222,886.55	5,422,002.27	-199,115.72	-3.67%
<a href="#">1-4450.00</a>	COMMERCIAL WATER	464,979.84	497,844.61	-32,864.77	-6.60%	2,732,918.72	2,675,640.84	57,277.88	2.14%
<a href="#">1-4460.00</a>	INDUSTRIAL WATER	180,868.56	150,243.72	30,624.84	20.38%	924,566.56	826,155.39	98,411.17	11.91%
<a href="#">1-4470.00</a>	HYDRANTS	1,173.97	1,190.00	-16.03	-1.35%	5,764.59	5,823.32	-58.73	-1.01%
<a href="#">1-4470.01</a>	FIRE LINES	12,160.00	11,600.00	560.00	4.83%	60,120.00	57,380.00	2,740.00	4.78%
<a href="#">1-4470.02</a>	LABOR SALES	1,841.02	2,074.62	-233.60	-11.26%	20,608.17	23,269.70	-2,661.53	-11.44%
<a href="#">1-4470.03</a>	AR DEPT OF HEALTH FEE	12,407.60	12,154.99	252.61	2.08%	61,923.04	60,347.01	1,576.03	2.61%
<a href="#">1-4470.04</a>	LARGE TAP FEES	1,175.00	2,900.00	-1,725.00	-59.48%	9,900.00	650.00	9,250.00	1,423.08%
<a href="#">1-4470.05</a>	MACHINE TIME SALES	1,880.00	2,768.59	-888.59	-32.10%	15,293.35	11,068.59	4,224.76	38.17%
<a href="#">1-4470.06</a>	HYDRANT METER RENTALS	4,200.00	5,180.00	-980.00	-18.92%	17,871.00	24,276.00	-6,405.00	-26.38%
<a href="#">1-4470.07</a>	MISC. WATER SALES	4,251.17	2,926.26	1,324.91	45.28%	25,389.49	34,880.15	-9,490.66	-27.21%
<a href="#">1-4471.00</a>	SERVICE CHG. INCOME	16,967.00	14,501.97	2,465.03	17.00%	103,415.00	93,794.00	9,621.00	10.26%
<a href="#">1-4471.05</a>	PENALTY	39,959.99	34,479.25	5,480.74	15.90%	186,613.49	176,326.33	10,287.16	5.83%
<a href="#">1-4472.00</a>	INTEREST INCOME-INVESTMNTS	68,877.61	90,047.62	-21,170.01	-23.51%	314,581.12	398,272.89	-83,691.77	-21.01%
<a href="#">1-4472.01</a>	INTEREST INCOME-BANK ACCTS	27,733.19	20,403.49	7,329.70	35.92%	132,491.58	85,929.13	46,562.45	54.19%
<a href="#">1-4472.98</a>	INTEREST INCOME-BOND FUNDS	4,908.22	5,686.68	-778.46	-13.69%	19,996.85	23,357.63	-3,360.78	-14.39%
<a href="#">1-4474.00</a>	SALE OF ASSETS	0.00	0.00	0.00	0.00%	400.00	7,621.67	-7,221.67	-94.75%
<a href="#">1-4475.00</a>	RENT INCOME	0.00	5,044.48	-5,044.48	-100.00%	0.00	5,044.48	-5,044.48	-100.00%
<a href="#">1-4476.00</a>	NEW CUSTOMER FEES	5,425.00	3,511.82	1,913.18	54.48%	33,075.00	28,081.82	4,993.18	17.78%
<a href="#">1-4476.10</a>	ACCESS FEES	0.00	45,900.00	-45,900.00	-100.00%	38,700.00	119,700.00	-81,000.00	-67.67%
<a href="#">1-4476.20</a>	IMPACT FEES	35,000.00	69,900.00	-34,900.00	-49.93%	200,750.00	315,900.00	-115,150.00	-36.45%
<a href="#">1-4482.00</a>	INLAND BILLING REVENUE	5,733.00	5,572.00	161.00	2.89%	28,582.00	27,760.75	821.25	2.96%
<a href="#">1-4485.00</a>	MISCELLANEOUS INCOME	862.40	20,742.06	-19,879.66	-95.84%	13,491.74	32,276.72	-18,784.98	-58.20%
<a href="#">1-4490.00</a>	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00%	940,354.91	0.00	940,354.91	0.00%
	<b>Revenue Total:</b>	<b>1,740,205.33</b>	<b>1,920,649.84</b>	<b>-180,444.51</b>	<b>-9.39%</b>	<b>11,109,693.16</b>	<b>10,455,558.69</b>	<b>654,134.47</b>	<b>6.26%</b>
<b>Expense</b>									
<b>Department: 555 - GENERAL EXPENSES</b>									
<a href="#">1-555-5252</a>	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
<a href="#">1-555-5301</a>	NEWSPAPER, RADIO, PUBLICATIONS	58.50	58.50	0.00	0.00%	117.00	117.00	0.00	0.00%
<a href="#">1-555-5302</a>	JANITORIAL EXPENSE	791.80	1,667.15	875.35	52.51%	8,687.57	10,002.90	1,315.33	13.15%
<a href="#">1-555-5303</a>	EMPLOYEE RECOGNITION	0.00	0.00	0.00	0.00%	490.17	0.00	-490.17	0.00%
<a href="#">1-555-5305</a>	MISCELLANEOUS	429.37	517.31	87.94	17.00%	901.80	3,755.44	2,853.64	75.99%
<a href="#">1-555-5306</a>	OFFICE SUPPLIES	1,658.63	0.00	-1,658.63	0.00%	3,395.65	0.00	-3,395.65	0.00%
<a href="#">1-555-5330</a>	BEAVER WATERSHED ALLIANCE	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<a href="#">1-555-5350</a>	UTILITIES	1,660.59	2,104.14	443.55	21.08%	10,531.61	11,154.84	623.23	5.59%
<a href="#">1-555-5400</a>	ARKANSAS PUBLIC WATER FEE	12,780.80	12,123.60	-657.20	-5.42%	64,297.20	60,224.80	-4,072.40	-6.76%
<a href="#">1-555-5402</a>	CUSTOMER PAYMENT FEES	15,227.65	13,131.69	-2,095.96	-15.96%	92,116.49	79,021.46	-13,095.03	-16.57%
<a href="#">1-555-5500</a>	WATER PURCHASES	487,017.44	459,784.40	-27,233.04	-5.92%	3,161,914.31	3,068,261.45	-93,652.86	-3.05%
<a href="#">1-555-5580</a>	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	215.23	445.00	229.77	51.63%
<a href="#">1-555-5581</a>	SOFTWARE MAINTENANCE	5,302.84	8,253.17	2,950.33	35.75%	37,561.30	34,351.37	-3,209.93	-9.34%
<a href="#">1-555-5602</a>	INSURANCE-BLDGS & CONTENTS	2,547.83	1,694.46	-853.37	-50.36%	12,739.15	8,472.30	-4,266.85	-50.36%
<a href="#">1-555-5650</a>	ACCOUNTING/AUDIT EXPENSE	0.00	1,458.33	1,458.33	100.00%	19,000.00	2,916.66	-16,083.34	-551.43%
<a href="#">1-555-5651</a>	ATTORNEY RETAINER FEES	1,822.25	1,640.00	-182.25	-11.11%	14,015.95	8,170.00	-5,845.95	-71.55%
<a href="#">1-555-5653</a>	LEGAL CLAIMS-MISCELLANOUS	0.00	0.00	0.00	0.00%	10,000.00	4,699.12	-5,300.88	-112.81%
<a href="#">1-555-5700</a>	TRUSTEE FEES	4,000.00	4,000.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
<a href="#">1-555-5701</a>	2016 BOND INTEREST	30,495.28	30,495.32	0.04	0.00%	152,476.56	157,943.24	5,466.68	3.46%
<a href="#">1-555-5702</a>	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-11,549.15	-9,239.32	2,309.83	25.00%
<a href="#">1-555-5703</a>	2012 BOND INTEREST	12,618.75	12,618.75	0.00	0.00%	63,093.75	71,143.75	8,050.00	11.32%
<a href="#">1-555-5704</a>	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	20,178.60	20,178.60	0.00	0.00%
<a href="#">1-555-5705</a>	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-996.55	-996.55	0.00	0.00%
<a href="#">1-555-5706</a>	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,026.30	2,421.04	-605.26	-25.00%
<a href="#">1-555-5707</a>	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	347.00	277.60	-69.40	-25.00%
<a href="#">1-555-5800</a>	DEPRECIATION	289,658.00	270,643.00	-19,015.00	-7.03%	1,429,275.00	1,325,052.01	-104,222.99	-7.87%
<a href="#">1-555-5803</a>	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	13,511.00	0.00	0.00%	67,555.00	67,555.00	0.00	0.00%
<a href="#">1-555-5850</a>	BAD DEBTS	0.00	17,000.00	17,000.00	100.00%	34,000.00	84,924.16	50,924.16	59.96%
<a href="#">1-555-9100</a>	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	1,049.00	0.00	0.00%	5,245.00	5,245.00	0.00	0.00%
<b>Department 555 - GENERAL EXPENSES Total:</b>		<b>882,872.06</b>	<b>854,040.06</b>	<b>-28,832.00</b>	<b>-3.38%</b>	<b>5,207,884.94</b>	<b>5,025,096.87</b>	<b>-182,788.07</b>	<b>-3.64%</b>
<b>Department: 560 - ENGINEERING</b>									
<a href="#">1-560-5100</a>	SALARIES ENGINEERING	41,234.39	41,214.96	-19.43	-0.05%	214,617.93	202,983.62	-11,634.31	-5.73%
<a href="#">1-560-5104</a>	APERS-ENGINEERING	5,994.84	5,996.74	1.90	0.03%	32,765.39	30,588.30	-2,177.09	-7.12%
<a href="#">1-560-5105</a>	HEALTH INSURANCE	4,952.79	11,636.96	6,684.17	57.44%	24,827.88	26,902.72	2,074.84	7.71%
<a href="#">1-560-5106</a>	LIFE INSURANCE	188.07	165.80	-22.27	-13.43%	951.16	833.62	-117.54	-14.10%
<a href="#">1-560-5107</a>	DISABILITY INSURANCE	105.00	90.40	-14.60	-16.15%	531.22	453.91	-77.31	-17.03%
<a href="#">1-560-5111</a>	FICA	2,849.38	2,864.11	14.73	0.51%	15,568.62	14,561.77	-1,006.85	-6.91%
<a href="#">1-560-5252</a>	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	310.45	50.00	-260.45	-520.90%
<a href="#">1-560-5305</a>	MISCELLANEOUS	0.00	13.94	13.94	100.00%	41.24	1,613.34	1,572.10	97.44%
<a href="#">1-560-5306</a>	OFFICE SUPPLIES	187.74	384.86	197.12	51.22%	1,581.25	1,304.52	-276.73	-21.21%
<a href="#">1-560-5307</a>	OUTSIDE SERVICES	229.24	940.60	711.36	75.63%	1,313.16	2,596.42	1,283.26	49.42%
<a href="#">1-560-5308</a>	ASSOCIATION DUES & EXPENSE	100.00	40.00	-60.00	-150.00%	100.00	146.50	46.50	31.74%
<a href="#">1-560-5350</a>	TELECOM EXPENSE	401.43	0.00	-401.43	0.00%	1,806.96	0.00	-1,806.96	0.00%
<a href="#">1-560-5551</a>	VEHICLE EXPENSE	566.43	386.75	-179.68	-46.46%	3,384.29	3,052.43	-331.86	-10.87%
<a href="#">1-560-5581</a>	SOFTWARE MAINTENANCE	480.27	3,089.09	2,608.82	84.45%	6,100.89	6,195.20	94.31	1.52%
<a href="#">1-560-5601</a>	WORKMANS COMPENSATION	523.82	516.93	-6.89	-1.33%	2,619.10	2,067.72	-551.38	-26.67%
<a href="#">1-560-5602</a>	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	173.35	173.35	100.00%
<a href="#">1-560-5603</a>	INSURANCE-VEHICLES	33.92	0.00	-33.92	0.00%	371.02	135.68	-235.34	-173.45%

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<a href="#">1-560-5800</a>	DEPRECIATION	1,372.00	1,058.00	-314.00	-29.68%	6,546.00	6,398.66	-147.34	-2.30%
	<b>Department 560 - ENGINEERING Total:</b>	<b>59,219.32</b>	<b>68,433.81</b>	<b>9,214.49</b>	<b>13.46%</b>	<b>313,436.56</b>	<b>300,057.76</b>	<b>-13,378.80</b>	<b>-4.46%</b>
	<b>Department: 565 - FIELD</b>								
<a href="#">1-565-5100</a>	SALARIES FIELD	102,838.55	101,040.87	-1,797.68	-1.78%	551,058.30	497,083.85	-53,974.45	-10.86%
<a href="#">1-565-5102</a>	CAPITALIZED COSTS	-19,894.33	0.00	19,894.33	0.00%	-19,894.33	0.00	19,894.33	0.00%
<a href="#">1-565-5104</a>	APERS-FIELD	14,597.01	14,286.17	-310.84	-2.18%	84,050.51	75,921.72	-8,128.79	-10.71%
<a href="#">1-565-5105</a>	HEALTH INSURANCE	14,883.94	26,598.79	11,714.85	44.04%	77,078.42	65,665.70	-11,412.72	-17.38%
<a href="#">1-565-5106</a>	LIFE INSURANCE	456.74	385.55	-71.19	-18.46%	2,309.97	2,007.38	-302.59	-15.07%
<a href="#">1-565-5107</a>	DISABILITY INSURANCE	255.00	210.57	-44.43	-21.10%	1,290.10	1,093.34	-196.76	-18.00%
<a href="#">1-565-5110</a>	UNIFORMS	1,931.76	1,830.53	-101.23	-5.53%	11,084.01	8,663.12	-2,420.89	-27.94%
<a href="#">1-565-5111</a>	FICA	7,045.88	6,889.64	-156.24	-2.27%	40,679.01	36,721.43	-3,957.58	-10.78%
<a href="#">1-565-5251</a>	TRAVEL AND TRAINING	103.50	1,131.20	1,027.70	90.85%	6,863.71	5,157.54	-1,706.17	-33.08%
<a href="#">1-565-5304</a>	SAFETY EQUIPMENT	1,700.93	1,076.24	-624.69	-58.04%	8,034.92	10,557.12	2,522.20	23.89%
<a href="#">1-565-5305</a>	MISCELLANEOUS	0.00	26.27	26.27	100.00%	457.05	550.26	93.21	16.94%
<a href="#">1-565-5306</a>	OFFICE SUPPLIES	966.34	832.45	-133.89	-16.08%	3,979.07	1,268.17	-2,710.90	-213.76%
<a href="#">1-565-5307</a>	OUTSIDE SERVICES	423.24	613.35	190.11	31.00%	3,690.75	5,297.46	1,606.71	30.33%
<a href="#">1-565-5308</a>	DUES, SUBSCR, LICENSE	426.00	0.00	-426.00	0.00%	1,557.91	315.83	-1,242.08	-393.27%
<a href="#">1-565-5315</a>	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	135.00	135.00	100.00%
<a href="#">1-565-5350</a>	UTILITIES	7,659.22	8,866.95	1,207.73	13.62%	37,829.48	38,632.98	803.50	2.08%
<a href="#">1-565-5551</a>	VEHICLE MAINT.	9,994.14	10,865.32	871.18	8.02%	43,242.63	26,331.85	-16,910.78	-64.22%
<a href="#">1-565-5552</a>	FIELD REPAIR AND MAINT.	19,052.56	21,376.45	2,323.89	10.87%	201,089.40	195,186.34	-5,903.06	-3.02%
<a href="#">1-565-5555</a>	SCADA HAND TOOLS	103.47	811.19	707.72	87.24%	515.08	1,105.14	590.06	53.39%
<a href="#">1-565-5557</a>	EQUIPMENT MAINT.	6,027.11	1,969.09	-4,058.02	-206.09%	13,432.77	4,062.52	-9,370.25	-230.65%
<a href="#">1-565-5558</a>	SUPPLIES, HAND TOOLS	3,482.64	2,104.42	-1,378.22	-65.49%	14,199.37	14,536.97	337.60	2.32%
<a href="#">1-565-5559</a>	GAS AND OIL	3,771.30	3,822.83	51.53	1.35%	18,164.01	18,520.10	356.09	1.92%
<a href="#">1-565-5560</a>	GENERATOR MAINTENANCE	2,978.14	0.00	-2,978.14	0.00%	2,978.14	27.26	-2,950.88	-10,824.94%
<a href="#">1-565-5561</a>	BUILDING MAINT.	1,904.63	803.35	-1,101.28	-137.09%	4,960.14	17,142.33	12,182.19	71.06%
<a href="#">1-565-5563</a>	WATER TOWER MAINT	4,458.63	3,567.96	-890.67	-24.96%	15,155.97	10,736.69	-4,419.28	-41.16%
<a href="#">1-565-5581</a>	SOFTWARE MAINTENANCE	0.00	56.25	56.25	100.00%	8,923.43	3,813.97	-5,109.46	-133.97%
<a href="#">1-565-5601</a>	WORKMANS COMPENSATION	1,426.11	1,672.79	246.68	14.75%	7,130.55	6,691.16	-439.39	-6.57%
<a href="#">1-565-5602</a>	INSURANCE-BLDGS & CONTENTS	215.80	1,012.65	796.85	78.69%	1,079.00	5,063.25	3,984.25	78.69%
<a href="#">1-565-5603</a>	INSURANCE-VEHICLES	872.50	0.00	-872.50	0.00%	5,105.21	2,007.53	-3,097.68	-154.30%
<a href="#">1-565-5800</a>	DEPRECIATION	22,057.00	16,000.00	-6,057.00	-37.86%	104,228.00	73,166.66	-31,061.34	-42.45%
<a href="#">1-565-5870</a>	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	470.16	0.00	-470.16	0.00%
	<b>Department 565 - FIELD Total:</b>	<b>209,737.81</b>	<b>227,850.88</b>	<b>18,113.07</b>	<b>7.95%</b>	<b>1,250,742.74</b>	<b>1,127,462.67</b>	<b>-123,280.07</b>	<b>-10.93%</b>
	<b>Department: 570 - OFFICE</b>								
<a href="#">1-570-5100</a>	SALARIES OFFICE	76,272.99	71,361.81	-4,911.18	-6.88%	371,791.72	332,316.27	-39,475.45	-11.88%
<a href="#">1-570-5104</a>	APERS-OFFICE	10,452.03	9,332.55	-1,119.48	-12.00%	55,995.91	49,642.54	-6,353.37	-12.80%
<a href="#">1-570-5105</a>	HEALTH INSURANCE	7,454.76	9,974.55	2,519.79	25.26%	34,872.94	25,317.05	-9,555.89	-37.74%
<a href="#">1-570-5106</a>	LIFE INSURANCE	214.94	189.48	-25.46	-13.44%	1,054.37	935.60	-118.77	-12.69%
<a href="#">1-570-5107</a>	DISABILITY INSURANCE	120.00	103.31	-16.69	-16.16%	589.96	509.77	-80.19	-15.73%

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<a href="#">1-570-5111</a>	FICA	4,980.83	4,469.90	-510.93	-11.43%	26,706.85	23,738.50	-2,968.35	-12.50%
<a href="#">1-570-5251</a>	TRAVEL EXPENSE	169.82	0.00	-169.82	0.00%	180.32	0.00	-180.32	0.00%
<a href="#">1-570-5252</a>	TRAINING EXPENSE	100.00	0.00	-100.00	0.00%	920.00	0.00	-920.00	0.00%
<a href="#">1-570-5305</a>	MISCELLANEOUS	0.00	239.86	239.86	100.00%	208.36	754.65	546.29	72.39%
<a href="#">1-570-5306</a>	OFFICE SUPPLIES	901.28	477.59	-423.69	-88.71%	2,560.11	4,532.15	1,972.04	43.51%
<a href="#">1-570-5307</a>	OUTSIDE SERVICES	512.36	3,330.08	2,817.72	84.61%	2,848.86	7,537.24	4,688.38	62.20%
<a href="#">1-570-5308</a>	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,683.50	240.44	-1,443.06	-600.17%
<a href="#">1-570-5309</a>	POSTAGE/MAILING	14,246.35	13,057.07	-1,189.28	-9.11%	67,034.88	64,777.48	-2,257.40	-3.48%
<a href="#">1-570-5310</a>	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	0.00	577.89	577.89	100.00%
<a href="#">1-570-5311</a>	PUBLIC RELATIONS	75.27	677.37	602.10	88.89%	229.45	630.82	401.37	63.63%
<a href="#">1-570-5312</a>	ARKANSAS ONE CALL	722.40	663.70	-58.70	-8.84%	3,302.37	4,458.97	1,156.60	25.94%
<a href="#">1-570-5313</a>	CASH LONG/SHORT	-19.62	-35.91	-16.29	-45.36%	8.61	-123.33	-131.94	-106.98%
<a href="#">1-570-5320</a>	COMPUTER EXPENSE	94.92	717.16	622.24	86.76%	94.92	2,998.28	2,903.36	96.83%
<a href="#">1-570-5601</a>	WORKMANS COMPENSATION	39.11	36.25	-2.86	-7.89%	195.55	145.00	-50.55	-34.86%
	<b>Department 570 - OFFICE Total:</b>	<b>116,337.44</b>	<b>114,594.77</b>	<b>-1,742.67</b>	<b>-1.52%</b>	<b>570,278.68</b>	<b>518,989.32</b>	<b>-51,289.36</b>	<b>-9.88%</b>
	<b>Expense Total:</b>	<b>1,268,166.63</b>	<b>1,264,919.52</b>	<b>-3,247.11</b>	<b>-0.26%</b>	<b>7,342,342.92</b>	<b>6,971,606.62</b>	<b>-370,736.30</b>	<b>-5.32%</b>
	<b>Fund 1 Surplus (Deficit):</b>	<b>472,038.70</b>	<b>655,730.32</b>	<b>-183,691.62</b>	<b>-28.01%</b>	<b>3,767,350.24</b>	<b>3,483,952.07</b>	<b>283,398.17</b>	<b>8.13%</b>

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<b>Fund: 2 - SEWER</b>									
<b>Revenue</b>									
<a href="#">2-4440.00</a>	RESIDENTIAL SEWER	1,090,689.75	948,376.61	142,313.14	15.01%	5,289,437.92	4,816,055.39	473,382.53	9.83%
<a href="#">2-4450.00</a>	COMMERCIAL SEWER	407,179.83	342,020.07	65,159.76	19.05%	1,898,010.98	1,643,506.97	254,504.01	15.49%
<a href="#">2-4460.00</a>	INDUSTRIAL SEWER	291,054.29	218,397.76	72,656.53	33.27%	1,395,948.20	1,203,876.80	192,071.40	15.95%
<a href="#">2-4470.02</a>	LABOR SALES	267.27	1,251.19	-983.92	-78.64%	7,526.30	3,071.19	4,455.11	145.06%
<a href="#">2-4470.03</a>	MACHINE TIME SALES	318.14	-487.50	805.64	165.26%	3,545.14	5,042.50	-1,497.36	-29.69%
<a href="#">2-4471.05</a>	PENALTY	21,217.36	16,377.38	4,839.98	29.55%	87,725.57	71,890.17	15,835.40	22.03%
<a href="#">2-4472.00</a>	INTEREST INCOME-INVESTMNTS	103,727.72	107,528.55	-3,800.83	-3.53%	415,615.51	462,211.32	-46,595.81	-10.08%
<a href="#">2-4472.01</a>	INTEREST INCOME-BANK ACCTS	10,154.37	14,816.31	-4,661.94	-31.46%	45,382.37	46,061.09	-678.72	-1.47%
<a href="#">2-4472.98</a>	INTEREST INCOME-BOND FUNDS	4,521.00	5,198.34	-677.34	-13.03%	18,791.32	21,805.66	-3,014.34	-13.82%
<a href="#">2-4474.00</a>	SALE OF ASSETS	0.00	0.00	0.00	0.00%	400.00	822.92	-422.92	-51.39%
<a href="#">2-4475.00</a>	RENT INCOME	600.00	600.00	0.00	0.00%	3,000.00	3,000.00	0.00	0.00%
<a href="#">2-4476.00</a>	NEW CUSTOMER FEES	6,210.00	3,944.02	2,265.98	57.45%	37,470.00	31,088.02	6,381.98	20.53%
<a href="#">2-4476.10</a>	ACCESS FEES	300.00	44,700.00	-44,400.00	-99.33%	38,100.00	118,500.00	-80,400.00	-67.85%
<a href="#">2-4476.20</a>	IMPACT FEES	55,600.00	184,400.00	-128,800.00	-69.85%	393,200.00	757,200.00	-364,000.00	-48.07%
<a href="#">2-4482.00</a>	INLAND BILLING REVENUE	5,733.00	5,572.00	161.00	2.89%	28,582.00	27,760.75	821.25	2.96%
<a href="#">2-4485.00</a>	MISCELLANEOUS INCOME	89,316.02	409,673.16	-320,357.14	-78.20%	185,295.60	499,991.31	-314,695.71	-62.94%
<a href="#">2-4490.00</a>	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00%	330,023.57	0.00	330,023.57	0.00%
	<b>Revenue Total:</b>	<b>2,086,888.75</b>	<b>2,302,367.89</b>	<b>-215,479.14</b>	<b>-9.36%</b>	<b>10,178,054.48</b>	<b>9,711,884.09</b>	<b>466,170.39</b>	<b>4.80%</b>
<b>Expense</b>									
<b>Department: 555 - GENERAL EXPENSES</b>									
<a href="#">2-555-5252</a>	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
<a href="#">2-555-5300</a>	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	1,667.15	0.00	-1,667.15	0.00%
<a href="#">2-555-5301</a>	NEWSPAPER, RADIO, PUBLICATIONS	58.50	58.50	0.00	0.00%	117.00	117.00	0.00	0.00%
<a href="#">2-555-5302</a>	JANITORIAL EXPENSE	791.81	1,667.15	875.34	52.51%	7,020.44	10,002.90	2,982.46	29.82%
<a href="#">2-555-5303</a>	EMPLOYEE RECOGNITION	0.00	0.00	0.00	0.00%	490.16	0.00	-490.16	0.00%
<a href="#">2-555-5305</a>	MISCELLANEOUS	523.35	563.74	40.39	7.16%	1,148.35	3,996.78	2,848.43	71.27%
<a href="#">2-555-5306</a>	OFFICE SUPPLIES	1,658.64	0.00	-1,658.64	0.00%	3,395.70	0.00	-3,395.70	0.00%
<a href="#">2-555-5307</a>	OUTSIDE SERVICES	41,769.00	0.00	-41,769.00	0.00%	72,985.50	0.00	-72,985.50	0.00%
<a href="#">2-555-5350</a>	UTILITIES	1,619.93	2,137.34	517.41	24.21%	10,447.32	10,540.73	93.41	0.89%
<a href="#">2-555-5401</a>	CITY FRANCHISE FEES	63,247.99	53,989.42	9,258.57	-17.15%	302,893.66	272,090.98	30,802.68	-11.32%
<a href="#">2-555-5402</a>	CUSTOMER PAYMENT FEES	15,227.64	13,131.68	2,095.96	-15.96%	92,116.45	79,021.39	13,095.06	-16.57%
<a href="#">2-555-5580</a>	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	215.23	445.00	229.77	51.63%
<a href="#">2-555-5581</a>	SOFTWARE MAINTENANCE	5,302.86	15,080.35	9,777.49	64.84%	37,561.39	66,219.27	28,657.88	43.28%
<a href="#">2-555-5602</a>	INSURANCE-BLDGS & CONTENTS	222.91	138.68	-84.23	-60.74%	1,114.55	693.40	-421.15	-60.74%
<a href="#">2-555-5650</a>	ACCOUNTING/AUDIT EXPENSE	0.00	1,458.33	1,458.33	100.00%	19,000.00	2,916.66	-16,083.34	-551.43%
<a href="#">2-555-5651</a>	ATTORNEY RETAINER FEES	3,649.16	1,980.00	-1,669.16	-84.30%	16,134.12	11,596.50	-4,537.62	-39.13%
<a href="#">2-555-5653</a>	LEGAL CLAIMS-MISCELLANOUS	257.90	0.00	-257.90	0.00%	1,518.56	4,699.13	3,180.57	67.68%
<a href="#">2-555-5700</a>	TRUSTEE FEES	4,000.00	4,000.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
<a href="#">2-555-5800</a>	DEPRECIATION	247,969.00	234,853.00	-13,116.00	-5.58%	1,226,729.00	1,126,328.66	-100,400.34	-8.91%
<a href="#">2-555-5803</a>	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	67,555.00	0.00	-67,555.00	0.00%

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<a href="#">2-555-5850</a>	BAD DEBTS	0.00	17,000.00	17,000.00	100.00%	34,000.00	85,000.00	51,000.00	60.00%
<a href="#">2-555-9100</a>	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	0.00	-1,049.00	0.00%	5,245.00	0.00	-5,245.00	0.00%
<b>Department 555 - GENERAL EXPENSES Total:</b>		<b>400,899.78</b>	<b>346,147.19</b>	<b>-54,752.59</b>	<b>-15.82%</b>	<b>1,905,604.58</b>	<b>1,677,668.40</b>	<b>-227,936.18</b>	<b>-13.59%</b>
<b>Department: 560 - ENGINEERING</b>									
<a href="#">2-560-5100</a>	SALARIES ENGINEERING	42,520.92	37,656.29	-4,864.63	-12.92%	220,375.45	186,353.80	-34,021.65	-18.26%
<a href="#">2-560-5104</a>	APERS-ENGINEERING	6,124.77	5,302.70	-822.07	-15.50%	33,615.15	28,299.02	-5,316.13	-18.79%
<a href="#">2-560-5105</a>	HEALTH INSURANCE	3,301.86	4,987.27	1,685.41	33.79%	16,551.91	12,620.15	-3,931.76	-31.15%
<a href="#">2-560-5106</a>	LIFE INSURANCE	77.69	69.64	-8.05	-11.56%	380.79	344.94	-35.85	-10.39%
<a href="#">2-560-5107</a>	DISABILITY INSURANCE	42.74	38.10	-4.64	-12.18%	210.42	188.28	-22.14	-11.76%
<a href="#">2-560-5111</a>	FICA	2,964.35	2,540.63	-423.72	-16.68%	16,268.53	13,535.51	-2,733.02	-20.19%
<a href="#">2-560-5252</a>	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	190.45	150.00	-40.45	-26.97%
<a href="#">2-560-5305</a>	MISCELLANEOUS	0.00	13.95	13.95	100.00%	41.25	1,087.78	1,046.53	96.21%
<a href="#">2-560-5306</a>	OFFICE SUPPLIES	187.75	384.87	197.12	51.22%	457.84	1,076.16	618.32	57.46%
<a href="#">2-560-5307</a>	OUTSIDE SERVICES	524.24	1,521.45	997.21	65.54%	1,555.66	2,356.81	801.15	33.99%
<a href="#">2-560-5308</a>	ASSOCIATION DUES & EXPENSE	0.00	40.00	40.00	100.00%	42.80	40.00	-2.80	-7.00%
<a href="#">2-560-5350</a>	TELECOM EXPENSE	142.74	0.00	-142.74	0.00%	1,823.33	0.00	-1,823.33	0.00%
<a href="#">2-560-5551</a>	VEHICLE EXPENSE	428.92	277.11	-151.81	-54.78%	3,083.88	2,055.08	-1,028.80	-50.06%
<a href="#">2-560-5581</a>	SOFTWARE MAINTENANCE	480.27	3,089.09	2,608.82	84.45%	6,100.90	6,195.21	94.31	1.52%
<a href="#">2-560-5601</a>	WORKMANS COMPENSATION	290.95	239.62	-51.33	-21.42%	1,454.75	958.48	-496.27	-51.78%
<a href="#">2-560-5602</a>	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	173.35	173.35	100.00%
<a href="#">2-560-5603</a>	INSURANCE-VEHICLES	60.40	0.00	-60.40	0.00%	302.00	145.92	-156.08	-106.96%
<a href="#">2-560-5800</a>	DEPRECIATION	1,324.00	657.00	-667.00	-101.52%	5,953.00	4,794.66	-1,158.34	-24.16%
<b>Department 560 - ENGINEERING Total:</b>		<b>58,471.60</b>	<b>56,852.39</b>	<b>-1,619.21</b>	<b>-2.85%</b>	<b>308,408.11</b>	<b>260,375.15</b>	<b>-48,032.96</b>	<b>-18.45%</b>
<b>Department: 565 - FIELD</b>									
<a href="#">2-565-5100</a>	SALARIES FIELD	98,530.93	105,025.67	6,494.74	6.18%	517,161.36	490,712.79	-26,448.57	-5.39%
<a href="#">2-565-5102</a>	CAPITALIZED COSTS	-16,236.62	0.00	16,236.62	0.00%	-16,236.62	0.00	16,236.62	0.00%
<a href="#">2-565-5104</a>	APERS-FIELD	14,550.62	14,966.22	415.60	2.78%	79,024.49	73,830.57	-5,193.92	-7.03%
<a href="#">2-565-5105</a>	HEALTH INSURANCE	17,360.33	30,749.42	13,389.09	43.54%	87,841.17	79,167.73	-8,673.44	-10.96%
<a href="#">2-565-5106</a>	LIFE INSURANCE	517.96	464.27	-53.69	-11.56%	2,477.12	2,299.64	-177.48	-7.22%
<a href="#">2-565-5107</a>	DISABILITY INSURANCE	284.91	254.01	-30.90	-12.16%	1,362.81	1,255.25	-107.56	-8.57%
<a href="#">2-565-5110</a>	UNIFORMS	2,189.04	1,744.99	-444.05	-25.45%	12,466.16	7,725.86	-4,740.30	-61.36%
<a href="#">2-565-5111</a>	FICA	6,883.07	7,044.68	161.61	2.29%	40,046.34	34,630.93	-5,415.41	-15.64%
<a href="#">2-565-5251</a>	TRAVEL AND TRAINING	140.99	0.00	-140.99	0.00%	5,439.34	2,424.96	-3,014.38	-124.31%
<a href="#">2-565-5304</a>	SAFETY EQUIPMENT	1,700.93	1,076.26	-624.67	-58.04%	10,144.14	10,073.43	-70.71	-0.70%
<a href="#">2-565-5305</a>	MISCELLANEOUS	0.00	26.27	26.27	100.00%	397.69	2,101.67	1,703.98	81.08%
<a href="#">2-565-5306</a>	OFFICE SUPPLIES	966.39	832.48	-133.91	-16.09%	2,484.15	1,383.45	-1,100.70	-79.56%
<a href="#">2-565-5307</a>	OUTSIDE SERVICES	423.24	673.36	250.12	37.15%	5,150.52	4,237.60	-912.92	-21.54%
<a href="#">2-565-5308</a>	DUES, SUBSCR, LICENSE	130.00	0.00	-130.00	0.00%	1,343.60	115.82	-1,227.78	-1,060.08%
<a href="#">2-565-5315</a>	CUSTOMER DAMAGE PAYMENTS	0.00	252.26	252.26	100.00%	1,058.85	702.26	-356.59	-50.78%
<a href="#">2-565-5350</a>	UTILITIES	7,777.43	6,795.38	-982.05	-14.45%	39,139.86	81,698.70	42,558.84	52.09%
<a href="#">2-565-5351</a>	UTIL-GRIND STA-SW ATALANTA	0.00	632.69	632.69	100.00%	528.67	3,008.23	2,479.56	82.43%

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
<a href="#">2-565-5551</a>	VEHICLE MAINT.	2,658.66	594.21	-2,064.45	-347.43%	14,249.41	18,993.67	4,744.26	24.98%
<a href="#">2-565-5552</a>	FIELD REPAIR AND MAINT.	26,320.39	11,418.76	-14,901.63	-130.50%	61,211.77	20,106.50	-41,105.27	-204.44%
<a href="#">2-565-5554</a>	CAMERA	7.84	7.60	-0.24	-3.16%	6,232.58	9,300.47	3,067.89	32.99%
<a href="#">2-565-5555</a>	SCADA HAND TOOLS	587.93	811.19	223.26	27.52%	3,086.01	1,225.93	-1,860.08	-151.73%
<a href="#">2-565-5556</a>	FLUSHTRUCKS	52,732.69	1,926.09	-50,806.60	-2,637.81%	81,524.32	6,920.92	-74,603.40	-1,077.94%
<a href="#">2-565-5557</a>	EQUIPMENT MAINT.	1,164.12	43.78	-1,120.34	-2,559.02%	3,039.33	845.48	-2,193.85	-259.48%
<a href="#">2-565-5558</a>	SUPPLIES, HAND TOOLS	2,124.36	2,335.15	210.79	9.03%	14,269.72	5,157.09	-9,112.63	-176.70%
<a href="#">2-565-5559</a>	GAS AND OIL	4,558.27	4,374.95	-183.32	-4.19%	26,929.13	22,551.00	-4,378.13	-19.41%
<a href="#">2-565-5560</a>	GENERATOR MAINTENANCE	2,978.08	0.00	-2,978.08	0.00%	5,256.67	1,545.72	-3,710.95	-240.08%
<a href="#">2-565-5561</a>	BUILDING MAINT.	1,900.28	803.36	-1,096.92	-136.54%	4,990.74	6,657.72	1,666.98	25.04%
<a href="#">2-565-5563</a>	LIFT STATION MAINT	2,308.62	6,594.90	4,286.28	64.99%	15,905.48	12,393.37	-3,512.11	-28.34%
<a href="#">2-565-5581</a>	SOFTWARE MAINTENANCE	0.00	56.25	56.25	100.00%	20,746.29	6,314.01	-14,432.28	-228.58%
<a href="#">2-565-5601</a>	WORKMANS COMPENSATION	1,860.58	1,695.22	-165.36	-9.75%	9,302.90	6,780.88	-2,522.02	-37.19%
<a href="#">2-565-5602</a>	INSURANCE-BLDGS & CONTENTS	552.07	551.98	-0.09	-0.02%	2,760.35	2,759.90	-0.45	-0.02%
<a href="#">2-565-5603</a>	INSURANCE-VEHICLES	1,480.53	0.00	-1,480.53	0.00%	8,336.98	5,601.49	-2,735.49	-48.84%
<a href="#">2-565-5800</a>	DEPRECIATION	35,269.00	22,522.00	-12,747.00	-56.60%	163,598.00	107,588.00	-56,010.00	-52.06%
<a href="#">2-565-5804</a>	AMORT OF SOFTWARE PERPETUAL LI...	1,673.00	1,673.00	0.00	0.00%	8,365.00	13,384.00	5,019.00	37.50%
<a href="#">2-565-5870</a>	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	4,462.89	0.00	-4,462.89	0.00%
<b>Department 565 - FIELD Total:</b>		<b>273,395.64</b>	<b>225,946.40</b>	<b>-47,449.24</b>	<b>-21.00%</b>	<b>1,244,097.22</b>	<b>1,043,495.04</b>	<b>-200,602.18</b>	<b>-19.22%</b>
<b>Department: 570 - OFFICE</b>									
<a href="#">2-570-5100</a>	SALARIES OFFICE	62,865.98	65,629.54	2,763.56	4.21%	328,477.09	319,577.69	-8,899.40	-2.78%
<a href="#">2-570-5104</a>	APERS-OFFICE	9,116.36	9,134.30	17.94	0.20%	50,087.57	48,210.00	-1,877.57	-3.89%
<a href="#">2-570-5105</a>	HEALTH INSURANCE	7,429.18	14,961.81	7,532.63	50.35%	37,241.81	37,860.44	618.63	1.63%
<a href="#">2-570-5106</a>	LIFE INSURANCE	233.08	208.92	-24.16	-11.56%	1,142.38	1,034.84	-107.54	-10.39%
<a href="#">2-570-5107</a>	DISABILITY INSURANCE	128.21	114.30	-13.91	-12.17%	631.23	564.85	-66.38	-11.75%
<a href="#">2-570-5111</a>	FICA	4,418.50	4,433.18	14.68	0.33%	24,276.81	23,394.03	-882.78	-3.77%
<a href="#">2-570-5251</a>	TRAVEL EXPENSE	169.83	0.00	-169.83	0.00%	515.35	0.00	-515.35	0.00%
<a href="#">2-570-5252</a>	TRAINING EXPENSE	100.00	0.00	-100.00	0.00%	920.00	0.00	-920.00	0.00%
<a href="#">2-570-5305</a>	MISCELLANEOUS	0.00	239.77	239.77	100.00%	208.36	754.63	546.27	72.39%
<a href="#">2-570-5306</a>	OFFICE SUPPLIES	819.95	477.60	-342.35	-71.68%	2,613.84	3,511.17	897.33	25.56%
<a href="#">2-570-5307</a>	OUTSIDE SERVICES	512.35	3,270.08	2,757.73	84.33%	2,549.86	7,309.14	4,759.28	65.11%
<a href="#">2-570-5308</a>	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,705.50	240.44	-1,465.06	-609.32%
<a href="#">2-570-5309</a>	POSTAGE/MAILING	14,246.36	13,083.60	-1,162.76	-8.89%	67,034.86	64,804.01	-2,230.85	-3.44%
<a href="#">2-570-5310</a>	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	0.00	577.90	577.90	100.00%
<a href="#">2-570-5311</a>	PUBLIC RELATIONS	75.28	677.38	602.10	88.89%	75.28	630.84	555.56	88.07%
<a href="#">2-570-5312</a>	ARKANSAS ONE CALL	722.40	663.70	-58.70	-8.84%	3,302.38	4,458.98	1,156.60	25.94%
<a href="#">2-570-5320</a>	COMPUTER EXPENSE	94.92	717.18	622.26	86.76%	94.92	2,998.36	2,903.44	96.83%
<a href="#">2-570-5601</a>	WORKMANS COMPENSATION	40.71	37.73	-2.98	-7.90%	203.55	150.92	-52.63	-34.87%
<b>Department 570 - OFFICE Total:</b>		<b>100,973.11</b>	<b>113,649.09</b>	<b>12,675.98</b>	<b>11.15%</b>	<b>521,080.79</b>	<b>516,078.24</b>	<b>-5,002.55</b>	<b>-0.97%</b>
<b>Department: 591 - PCF ADMIN</b>									
<a href="#">2-591-5100</a>	SALARIES PCF	96,700.72	101,924.99	5,224.27	5.13%	516,626.75	493,473.67	-23,153.08	-4.69%

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		2025-2026	2024-2025	Nov. Variance		2025-2026	2024-2025	YTD Variance	
		Nov. Activity	Nov. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
<a href="#">2-591-5104</a>	APERS-RPCF	14,448.66	13,926.81	-521.85	-3.75%	79,488.43	74,559.87	-4,928.56	-6.61%
<a href="#">2-591-5105</a>	HEALTH INSURANCE	14,032.88	28,261.20	14,228.32	50.35%	68,664.57	70,621.43	1,956.86	2.77%
<a href="#">2-591-5106</a>	LIFE INSURANCE	682.42	610.53	-71.89	-11.78%	3,350.13	3,021.64	-328.49	-10.87%
<a href="#">2-591-5110</a>	UNIFORMS	431.48	846.39	414.91	49.02%	5,142.53	4,390.84	-751.69	-17.12%
<a href="#">2-591-5111</a>	FICA	6,760.27	6,559.62	-200.65	-3.06%	37,205.21	35,128.33	-2,076.88	-5.91%
<a href="#">2-591-5251</a>	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	720.00	0.00	-720.00	0.00%
<a href="#">2-591-5304</a>	PERSONNEL SAFETY EQUIP.	1,753.22	732.81	-1,020.41	-139.25%	2,073.22	1,647.72	-425.50	-25.82%
<a href="#">2-591-5305</a>	MISCELLANEOUS	0.00	68.61	68.61	100.00%	235.91	665.30	429.39	64.54%
<a href="#">2-591-5306</a>	OFFICE SUPPLIES & POSTAGE	570.37	120.13	-450.24	-374.79%	1,681.74	819.49	-862.25	-105.22%
<a href="#">2-591-5307</a>	OUTSIDE SERVICES	87.60	0.00	-87.60	0.00%	87.60	450.20	362.60	80.54%
<a href="#">2-591-5308</a>	PUBLICATIONS AND DUES	0.00	0.00	0.00	0.00%	10,345.00	11,891.00	1,546.00	13.00%
<a href="#">2-591-5310</a>	OFFICE MACHINE MAINT.	111.03	0.00	-111.03	0.00%	327.53	0.00	-327.53	0.00%
<a href="#">2-591-5311</a>	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	430.00	430.00	100.00%
<a href="#">2-591-5350</a>	TELECOM EXPENSE	509.39	626.67	117.28	18.71%	4,787.45	8,883.73	4,096.28	46.11%
<a href="#">2-591-5581</a>	SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00%	5,251.05	0.00	-5,251.05	0.00%
<a href="#">2-591-5583</a>	COMPUTER EXPENSE	0.00	154.46	154.46	100.00%	4,956.00	5,997.30	1,041.30	17.36%
<a href="#">2-591-5601</a>	WORKMANS COMPENSATION	1,021.36	986.60	-34.76	-3.52%	5,106.80	3,946.40	-1,160.40	-29.40%
<a href="#">2-591-5602</a>	INSURANCE-BLDGS & CONTENTS	4,972.06	4,841.31	-130.75	-2.70%	24,860.30	24,206.55	-653.75	-2.70%
<a href="#">2-591-5603</a>	INSURANCE-VEHICLES	152.74	0.00	-152.74	0.00%	926.41	667.76	-258.65	-38.73%
<a href="#">2-591-5800</a>	DEPRECIATION-WWTP	245,291.00	232,146.00	-13,145.00	-5.66%	1,213,310.00	1,134,417.33	-78,892.67	-6.95%
<a href="#">2-591-9112</a>	2016 BOND INTEREST	14,900.00	14,899.98	-0.02	0.00%	74,500.00	91,366.66	16,866.66	18.46%
<a href="#">2-591-9113</a>	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-46,081.20	-46,081.20	0.00	0.00%
<a href="#">2-591-9114</a>	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-16,089.30	-16,089.30	0.00	0.00%
<a href="#">2-591-9115</a>	BOND INSURANCE	131.52	263.04	131.52	50.00%	789.12	1,183.68	394.56	33.33%
<a href="#">2-591-9116</a>	2024 BOND INTEREST	8,729.34	3,824.22	-4,905.12	-128.26%	32,653.83	12,054.08	-20,599.75	-170.89%
	<b>Department 591 - PCF ADMIN Total:</b>	<b>398,851.96</b>	<b>398,359.27</b>	<b>-492.69</b>	<b>-0.12%</b>	<b>2,030,919.08</b>	<b>1,917,652.48</b>	<b>-113,266.60</b>	<b>-5.91%</b>
	<b>Department: 592 - PCF ENVIRONMENTAL</b>								
<a href="#">2-592-5251</a>	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	786.48	893.15	106.67	11.94%
<a href="#">2-592-5306</a>	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	7,316.31	1,219.11	-6,097.20	-500.14%
<a href="#">2-592-5307</a>	OUTSIDE SERVICES	977.69	339.78	-637.91	-187.74%	7,379.80	4,489.92	-2,889.88	-64.36%
<a href="#">2-592-5314</a>	PLANT RESEARCH	0.00	0.00	0.00	0.00%	0.00	1,287.21	1,287.21	100.00%
<a href="#">2-592-5557</a>	EQUIPMENT MAINT.	465.38	328.50	-136.88	-41.67%	465.38	328.50	-136.88	-41.67%
<a href="#">2-592-5558</a>	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	43.78	43.78	100.00%
<a href="#">2-592-5970</a>	CHEMICALS	99.78	0.00	-99.78	0.00%	5,489.38	3,757.35	-1,732.03	-46.10%
	<b>Department 592 - PCF ENVIRONMENTAL Total:</b>	<b>1,542.85</b>	<b>668.28</b>	<b>-874.57</b>	<b>-130.87%</b>	<b>21,437.35</b>	<b>12,019.02</b>	<b>-9,418.33</b>	<b>-78.36%</b>
	<b>Department: 593 - PCF OPS</b>								
<a href="#">2-593-5251</a>	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	0.00	295.00	295.00	100.00%
<a href="#">2-593-5305</a>	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	97.41	97.41	100.00%
<a href="#">2-593-5306</a>	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	0.00	929.41	929.41	100.00%
<a href="#">2-593-5307</a>	OUTSIDE SERVICES	0.00	1,966.27	1,966.27	100.00%	20,117.53	19,946.28	-171.25	-0.86%
<a href="#">2-593-5350</a>	UTILITIES	64,029.19	76,864.10	12,834.91	16.70%	352,284.73	239,662.62	-112,622.11	-46.99%

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

		Nov. Variance				YTD Variance			
		2025-2026	2024-2025	Favorable /	Variance %	2025-2026	2024-2025	Favorable /	Variance %
		Nov. Activity	Nov. Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
<a href="#">2-593-5558</a>	MINOR EQUIPMENT	1,166.75	0.00	-1,166.75	0.00%	4,250.76	204.89	-4,045.87	-1,974.65%
<a href="#">2-593-5970</a>	CHEMICALS	9,424.09	9,871.12	447.03	4.53%	60,347.11	46,333.88	-14,013.23	-30.24%
<b>Department 593 - PCF OPS Total:</b>		<b>74,620.03</b>	<b>88,701.49</b>	<b>14,081.46</b>	<b>15.88%</b>	<b>437,000.13</b>	<b>307,469.49</b>	<b>-129,530.64</b>	<b>-42.13%</b>
<b>Department: 594 - PCF MAINTENANCE</b>									
<a href="#">2-594-5251</a>	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	2,250.00	125.00	-2,125.00	-1,700.00%
<a href="#">2-594-5306</a>	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	36.05	0.00	-36.05	0.00%
<a href="#">2-594-5307</a>	OUTSIDE SERVICES	11,485.90	8,490.82	-2,995.08	-35.27%	28,295.99	51,888.92	23,592.93	45.47%
<a href="#">2-594-5551</a>	VEHICLE EXPENSE	397.34	0.00	-397.34	0.00%	4,276.89	30.65	-4,246.24	-13,853.96%
<a href="#">2-594-5557</a>	EQUIPMENT MAINT.	27,113.26	73,722.66	46,609.40	63.22%	250,341.48	170,154.66	-80,186.82	-47.13%
<a href="#">2-594-5559</a>	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	1,229.79	1,229.79	100.00%
<a href="#">2-594-5560</a>	EQUIPMENT RENTAL	160.57	70.19	-90.38	-128.76%	395.86	2,671.12	2,275.26	85.18%
<a href="#">2-594-5561</a>	BLDGS. & GROUNDS MAINT.	6,322.51	602.03	-5,720.48	-950.20%	12,852.09	7,461.96	-5,390.13	-72.23%
<a href="#">2-594-5562</a>	MAINTENANCE SUPPLIES	0.00	420.73	420.73	100.00%	2,557.48	4,943.79	2,386.31	48.27%
<b>Department 594 - PCF MAINTENANCE Total:</b>		<b>45,479.58</b>	<b>83,306.43</b>	<b>37,826.85</b>	<b>45.41%</b>	<b>301,005.84</b>	<b>238,505.89</b>	<b>-62,499.95</b>	<b>-26.20%</b>
<b>Department: 595 - PCF SMS DISPOSAL EXPENSE</b>									
<a href="#">2-595-5307</a>	OUTSIDE SERVICES	88.30	0.00	-88.30	0.00%	2,674.55	865.00	-1,809.55	-209.20%
<a href="#">2-595-5561</a>	WEED CONTROL	0.00	0.00	0.00	0.00%	142.32	0.00	-142.32	0.00%
<a href="#">2-595-5980</a>	SLUDGE DISPOSAL COSTS	66,191.14	19,402.57	-46,788.57	-241.15%	288,345.00	149,042.34	-139,302.66	-93.47%
<a href="#">2-595-5981</a>	SLUDGE DISPOSAL REVENUE	-2,465.75	-2,532.95	-67.20	-2.65%	-20,436.16	-14,861.35	5,574.81	37.51%
<b>Department 595 - PCF SMS DISPOSAL EXPENSE Total:</b>		<b>63,813.69</b>	<b>16,869.62</b>	<b>-46,944.07</b>	<b>-278.28%</b>	<b>270,725.71</b>	<b>135,045.99</b>	<b>-135,679.72</b>	<b>-100.47%</b>
<b>Expense Total:</b>		<b>1,418,048.24</b>	<b>1,330,500.16</b>	<b>-87,548.08</b>	<b>-6.58%</b>	<b>7,040,278.81</b>	<b>6,108,309.70</b>	<b>-931,969.11</b>	<b>-15.26%</b>
<b>Fund 2 Surplus (Deficit):</b>		<b>668,840.51</b>	<b>971,867.73</b>	<b>-303,027.22</b>	<b>-31.18%</b>	<b>3,137,775.67</b>	<b>3,603,574.39</b>	<b>-465,798.72</b>	<b>-12.93%</b>
<b>Total Surplus (Deficit):</b>		<b>1,140,879.21</b>	<b>1,627,598.05</b>	<b>-486,718.84</b>	<b>-29.90%</b>	<b>6,905,125.91</b>	<b>7,087,526.46</b>	<b>-182,400.55</b>	<b>-2.57%</b>

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

Group Summary

Departmen...	2025-2026	2024-2025	Nov. Variance	Variance %	2025-2026	2024-2025	YTD Variance	Variance %
	Nov. Activity	Nov. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
<b>Fund: 1 - WATER</b>								
Revenue								
	1,740,205.33	1,920,649.84	-180,444.51	-9.39%	11,109,693.16	10,455,558.69	654,134.47	6.26%
<b>Revenue Total:</b>	<b>1,740,205.33</b>	<b>1,920,649.84</b>	<b>-180,444.51</b>	<b>-9.39%</b>	<b>11,109,693.16</b>	<b>10,455,558.69</b>	<b>654,134.47</b>	<b>6.26%</b>
Expense								
555 - GENERAL EXPENSES	882,872.06	854,040.06	-28,832.00	-3.38%	5,207,884.94	5,025,096.87	-182,788.07	-3.64%
560 - ENGINEERING	59,219.32	68,433.81	9,214.49	13.46%	313,436.56	300,057.76	-13,378.80	-4.46%
565 - FIELD	209,737.81	227,850.88	18,113.07	7.95%	1,250,742.74	1,127,462.67	-123,280.07	-10.93%
570 - OFFICE	116,337.44	114,594.77	-1,742.67	-1.52%	570,278.68	518,989.32	-51,289.36	-9.88%
<b>Expense Total:</b>	<b>1,268,166.63</b>	<b>1,264,919.52</b>	<b>-3,247.11</b>	<b>-0.26%</b>	<b>7,342,342.92</b>	<b>6,971,606.62</b>	<b>-370,736.30</b>	<b>-5.32%</b>
<b>Fund 1 Surplus (Deficit):</b>	<b>472,038.70</b>	<b>655,730.32</b>	<b>-183,691.62</b>	<b>-28.01%</b>	<b>3,767,350.24</b>	<b>3,483,952.07</b>	<b>283,398.17</b>	<b>8.13%</b>

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

Department...	2025-2026	2024-2025	Nov. Variance	Variance %	2025-2026	2024-2025	YTD Variance	Variance %
	Nov. Activity	Nov. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
<b>Fund: 2 - SEWER</b>								
<b>Revenue</b>								
	2,086,888.75	2,302,367.89	-215,479.14	-9.36%	10,178,054.48	9,711,884.09	466,170.39	4.80%
<b>Revenue Total:</b>	<b>2,086,888.75</b>	<b>2,302,367.89</b>	<b>-215,479.14</b>	<b>-9.36%</b>	<b>10,178,054.48</b>	<b>9,711,884.09</b>	<b>466,170.39</b>	<b>4.80%</b>
<b>Expense</b>								
555 - GENERAL EXPENSES	400,899.78	346,147.19	-54,752.59	-15.82%	1,905,604.58	1,677,668.40	-227,936.18	-13.59%
560 - ENGINEERING	58,471.60	56,852.39	-1,619.21	-2.85%	308,408.11	260,375.15	-48,032.96	-18.45%
565 - FIELD	273,395.64	225,946.40	-47,449.24	-21.00%	1,244,097.22	1,043,495.04	-200,602.18	-19.22%
570 - OFFICE	100,973.11	113,649.09	12,675.98	11.15%	521,080.79	516,078.24	-5,002.55	-0.97%
591 - PCF ADMIN	398,851.96	398,359.27	-492.69	-0.12%	2,030,919.08	1,917,652.48	-113,266.60	-5.91%
592 - PCF ENVIRONMENTAL	1,542.85	668.28	-874.57	-130.87%	21,437.35	12,019.02	-9,418.33	-78.36%
593 - PCF OPS	74,620.03	88,701.49	14,081.46	15.88%	437,000.13	307,469.49	-129,530.64	-42.13%
594 - PCF MAINTENANCE	45,479.58	83,306.43	37,826.85	45.41%	301,005.84	238,505.89	-62,499.95	-26.20%
595 - PCF SMS DISPOSAL EXPENSE	63,813.69	16,869.62	-46,944.07	-278.28%	270,725.71	135,045.99	-135,679.72	-100.47%
<b>Expense Total:</b>	<b>1,418,048.24</b>	<b>1,330,500.16</b>	<b>-87,548.08</b>	<b>-6.58%</b>	<b>7,040,278.81</b>	<b>6,108,309.70</b>	<b>-931,969.11</b>	<b>-15.26%</b>
<b>Fund 2 Surplus (Deficit):</b>	<b>668,840.51</b>	<b>971,867.73</b>	<b>-303,027.22</b>	<b>-31.18%</b>	<b>3,137,775.67</b>	<b>3,603,574.39</b>	<b>-465,798.72</b>	<b>-12.93%</b>
<b>Total Surplus (Deficit):</b>	<b>1,140,879.21</b>	<b>1,627,598.05</b>	<b>-486,718.84</b>	<b>-29.90%</b>	<b>6,905,125.91</b>	<b>7,087,526.46</b>	<b>-182,400.55</b>	<b>-2.57%</b>

Prior-Year Comparative Income Statement

For the Period Ending 11/30/2025

**Fund Summary**

Fund	2025-2026		Nov. Variance		2024-2025		YTD Variance	
	Nov. Activity	Nov. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	472,038.70	655,730.32	-183,691.62	-28.01%	3,767,350.24	3,483,952.07	283,398.17	8.13%
2 - SEWER	668,840.51	971,867.73	-303,027.22	-31.18%	3,137,775.67	3,603,574.39	-465,798.72	-12.93%
<b>Total Surplus (Deficit):</b>	<b>1,140,879.21</b>	<b>1,627,598.05</b>	<b>-486,718.84</b>	<b>-29.90%</b>	<b>6,905,125.91</b>	<b>7,087,526.46</b>	<b>-182,400.55</b>	<b>-2.57%</b>



Table with 5 columns: Account, Name, Current Year Balance, Prior Year Balance, Variance Favorable / (Unfavorable). Rows include categories like CASH-DEMAND DEPOSITS, INVESTMENTS, ACCOUNTS RECEIVABLE, DUE FROM OTHER FUNDS, OTHER CURRENT ASSETS, and RESTRICTED FUNDS.

Balance Sheet

As Of 11/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<b>GLCategory: 060 - INVENTORY</b>				
<a href="#">1-0600.00</a>	INVENTORY	885,314.59	924,258.43	-38,943.84
	<b>Total GLCategory 060 - INVENTORY:</b>	<b>885,314.59</b>	<b>924,258.43</b>	<b>-38,943.84</b>
<b>GLCategory: 080 - PROPERTY PLANT &amp; EQUIPMENT</b>				
<a href="#">1-0800.00</a>	OFFICE EQUIPMENT	723,139.55	664,594.69	58,544.86
<a href="#">1-0800.01</a>	VEHICLES	1,389,228.01	1,044,603.89	344,624.12
<a href="#">1-0800.02</a>	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
<a href="#">1-0800.03</a>	FIELD EQUIPMENT	1,023,386.26	1,007,791.62	15,594.64
<a href="#">1-0800.04</a>	COMMUNICATION EQUIPMENT	33,931.97	33,931.97	0.00
<a href="#">1-0800.05</a>	PUMPING EQUIPMENT	106,334.58	106,334.58	0.00
<a href="#">1-0800.08</a>	WATER METERS	6,310,695.94	5,851,722.86	458,973.08
<a href="#">1-0800.09</a>	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
<a href="#">1-0800.10</a>	WATER TOWERS	13,355,185.87	13,510,750.00	-155,564.13
<a href="#">1-0800.11</a>	MAIN LINE	66,284,013.27	61,354,793.69	4,929,219.58
<a href="#">1-0800.13</a>	STRUCTURES & PARKING LOT	1,823,989.72	1,764,481.50	59,508.22
<a href="#">1-0800.14</a>	LAND	273,619.89	273,619.89	0.00
<a href="#">1-0800.15</a>	EASEMENTS	511,039.70	462,045.70	48,994.00
<a href="#">1-0800.20</a>	CONTRIBUTED MAIN LINE	70,457,126.86	66,935,720.59	3,521,406.27
<a href="#">1-0800.25</a>	CONSTRUCTION IN PROGRESS	3,931,299.56	6,176,308.14	-2,245,008.58
<a href="#">1-0800.50</a>	ACCM DEPR-OFFICE EQUIPMENT	-544,936.42	-492,164.49	-52,771.93
<a href="#">1-0800.51</a>	ACCM DEPR-VEHICLES	-690,065.28	-525,041.35	-165,023.93
<a href="#">1-0800.52</a>	ACCM DEPR-SHOP EQUIP/TOOLS	-47,473.13	-47,282.73	-190.40
<a href="#">1-0800.53</a>	ACCM DEPR-FIELD EQUIPMENT	-742,042.92	-696,428.27	-45,614.65
<a href="#">1-0800.54</a>	ACCM DEPR-COMMUNICATION EQUIPME	-33,323.13	-31,935.66	-1,387.47
<a href="#">1-0800.55</a>	ACCM DEPR-PUMPING EQUIP	-79,110.89	-71,302.95	-7,807.94
<a href="#">1-0800.58</a>	ACCM DEPR-WATER METERS	-1,287,398.74	-1,448,826.71	161,427.97
<a href="#">1-0800.59</a>	ACCM DEPR-WATER SERVICE	-1,367,215.23	-1,359,574.45	-7,640.78
<a href="#">1-0800.60</a>	ACCM DEPR-WATER TOWERS	-6,094,540.95	-5,896,104.86	-198,436.09
<a href="#">1-0800.61</a>	ACCM DEPR-MAINLINE	-23,867,120.12	-22,619,667.86	-1,247,452.26
<a href="#">1-0800.63</a>	ACCM DEPR-STRUCTURE/PARK	-1,454,395.71	-1,389,304.22	-65,091.49
<a href="#">1-0800.80</a>	ACCM DEPR-CONTRIBUTED MAIN LINE	-16,372,038.82	-14,958,466.45	-1,413,572.37
	<b>Total GLCategory 080 - PROPERTY PLANT &amp; EQUIPMENT:</b>	<b>115,070,217.38</b>	<b>111,077,486.66</b>	<b>3,992,730.72</b>
<b>GLCategory: 081 - INTANGIBLE ASSETS</b>				
<a href="#">1-0810.02</a>	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
<a href="#">1-0810.52</a>	ACCM AMORT-ROU SUBSCRIPTION ASSET	-781,647.00	-619,515.00	-162,132.00
	<b>Total GLCategory 081 - INTANGIBLE ASSETS:</b>	<b>353,285.00</b>	<b>515,417.00</b>	<b>-162,132.00</b>
<b>GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS</b>				
<a href="#">1-0900.14</a>	DEFERRED OUTFLOWS/PENSIONS	885,776.02	1,026,394.04	-140,618.02
	<b>Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:</b>	<b>885,776.02</b>	<b>1,026,394.04</b>	<b>-140,618.02</b>
	<b>Total ** ASSETS &amp; DEFERRED OUTFLOWS**:</b>	<b>159,126,486.71</b>	<b>148,349,172.20</b>	<b>10,777,314.51</b>
	<b>Total Assets:</b>	<b>159,126,486.71</b>	<b>148,349,172.20</b>	<b>10,777,314.51</b>

Liability

**\*\* LIABILITIES & DEFERRED INFLOWS \*\***

<b>GLCategory: 100 - ACCOUNTS PAYABLE</b>				
<a href="#">1-1100.00</a>	ACCOUNTS PAYABLE-TRADE	1,244,158.31	996,194.64	-247,963.67
<a href="#">1-1100.02</a>	ACCOUNTS PAYABLE-ORION WASTE SOLU	470,784.29	448,791.12	-21,993.17
<a href="#">1-1100.06</a>	CONTRACTOR CASH BONDS PAYABLE	5,000.00	5,000.00	0.00
<a href="#">1-1100.10</a>	ACCOUNTS PAYABLE-H2O PROGRAM	1.00	0.00	-1.00
<a href="#">1-1100.20</a>	FEDERAL INC TAX WITHHELD	-15.47	0.00	15.47
<a href="#">1-1100.21</a>	FICA W/HELD	-20.72	0.00	20.72
<a href="#">1-1100.30</a>	STATE INC TAX WITHHELD	5,770.91	5,826.11	55.20
<a href="#">1-1100.51</a>	SALES/USE TAX PAYABLE	131,778.74	153,250.20	21,471.46
<a href="#">1-1109.01</a>	MISC PAYROLL DEDUCTIONS	-639.61	-406.81	232.80
<a href="#">1-1109.02</a>	DENTAL & SUPPLEMENTAL INS WITHHELD	718.49	2,775.42	2,056.93
	<b>Total GLCategory 100 - ACCOUNTS PAYABLE:</b>	<b>1,857,535.94</b>	<b>1,611,430.68</b>	<b>-246,105.26</b>

Balance Sheet

As Of 11/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<b>GLCategory: 120 - ACCRUED LIABILITIES</b>				
<a href="#">1-1200.60</a>	WAGES PAYABLE	118,464.25	103,087.63	-15,376.62
<a href="#">1-1200.61</a>	PAYROLL CORRECTIONS	-77.18	0.00	77.18
<a href="#">1-1200.65</a>	ACCRUED VAC/SICK LEAVE	423,947.00	409,618.89	-14,328.11
<a href="#">1-1200.80</a>	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	9,582.09	9,582.09
<a href="#">1-1200.81</a>	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
<a href="#">1-1200.82</a>	ROU SUBSCRIPTION LIABILITY	187,364.50	261,902.50	74,538.00
<a href="#">1-1258.12</a>	2012 BOND PREMIUM	9,366.47	11,758.19	2,391.72
<a href="#">1-1258.16</a>	2016 BOND PREMIUM	288,728.53	318,756.32	30,027.79
<a href="#">1-1278.12</a>	2012/2004 DEF. REFUNDING COSTS	-189,677.27	-238,105.91	-48,428.64
<a href="#">1-1278.16</a>	2016/2006 DEF. REFUNDING COSTS	-75,656.55	-83,524.93	-7,868.38
<a href="#">1-1279.16</a>	2016 PREPAID BOND INSURANCE	-8,673.94	-9,576.14	-902.20
<a href="#">1-1280.12</a>	LONG-TERM BONDS - 2012	3,615,000.00	4,445,000.00	830,000.00
<a href="#">1-1280.16</a>	LONG-TERM BONDS - 2016	10,340,000.00	10,765,000.00	425,000.00
<b>Total GLCategory 120 - ACCRUED LIABILITIES:</b>		<b>14,708,785.81</b>	<b>16,023,017.19</b>	<b>1,314,231.38</b>
<b>GLCategory: 130 - OTHER LIABILITIES</b>				
<a href="#">1-1300.00</a>	METER DEPOSITS	1,496,446.00	1,423,856.00	-72,590.00
<a href="#">1-1300.01</a>	ACCESS/IMPACT FEES	40,425.00	118,311.82	77,886.82
<a href="#">1-1300.02</a>	ARO DEPOSITS-UB	59,660.00	92,510.00	32,850.00
<b>Total GLCategory 130 - OTHER LIABILITIES:</b>		<b>1,596,531.00</b>	<b>1,634,677.82</b>	<b>38,146.82</b>
<b>GLCategory: 135 - DUE TO OTHER FUNDS</b>				
<a href="#">1-1350.02</a>	DUE TO SEWER	8,128,920.06	3,728,467.26	-4,400,452.80
<b>Total GLCategory 135 - DUE TO OTHER FUNDS:</b>		<b>8,128,920.06</b>	<b>3,728,467.26</b>	<b>-4,400,452.80</b>
<b>GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES</b>				
<a href="#">1-1400.00</a>	NET PENSION LIABILITY	2,309,815.73	2,364,515.74	54,700.01
<a href="#">1-1400.14</a>	DEFERRED INFLOWS/PENSIONS	94,437.93	12,989.82	-81,448.11
<b>Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:</b>		<b>2,404,253.66</b>	<b>2,377,505.56</b>	<b>-26,748.10</b>
<b>Total ** LIABILITIES &amp; DEFERRED INFLOWS **:</b>		<b>28,696,026.47</b>	<b>25,375,098.51</b>	<b>-3,320,927.96</b>
<b>Total Liability:</b>		<b>28,696,026.47</b>	<b>25,375,098.51</b>	<b>-3,320,927.96</b>
<b>Equity</b>				
<b>** EQUITY **</b>				
<b>GLCategory: 200 - FUND BALANCE</b>				
<a href="#">1-1900.00</a>	CONTRIBUTED SURPLUS	72,381,215.27	73,883,451.93	-1,502,236.66
<a href="#">1-1900.05</a>	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
<a href="#">1-2000.00</a>	FUND BALANCE	22,995,118.33	14,319,893.29	8,675,225.04
<b>Total GLCategory 200 - FUND BALANCE:</b>		<b>126,663,110.00</b>	<b>119,490,121.62</b>	<b>7,172,988.38</b>
<b>Total ** EQUITY **:</b>		<b>126,663,110.00</b>	<b>119,490,121.62</b>	<b>7,172,988.38</b>
<b>Total Beginning Equity:</b>		<b>126,663,110.00</b>	<b>119,490,121.62</b>	<b>7,172,988.38</b>
Total Revenue		11,109,693.16	10,455,558.69	654,134.47
Total Expense		7,342,342.92	6,971,606.62	-370,736.30
<b>Revenues Over/(Under) Expenses</b>		<b>3,767,350.24</b>	<b>3,483,952.07</b>	<b>283,398.17</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>130,430,460.24</b>	<b>122,974,073.69</b>	<b>7,456,386.55</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>159,126,486.71</b>	<b>148,349,172.20</b>	<b>10,777,314.51</b>

Balance Sheet

As Of 11/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<b>Fund: 2 - SEWER</b>				
<b>Assets</b>				
<b>** ASSETS &amp; DEFERRED OUTFLOWS**</b>				
<b>GLCategory: 010 - CASH-DEMAND DEPOSITS</b>				
<a href="#">2-0100.00</a>	PETTY CASH	150.00	150.00	0.00
<a href="#">2-0111.09</a>	SAVINGS-O & M MONEY FUND	3,341,183.34	7,783,970.04	-4,442,786.70
	<b>Total GLCategory 010 - CASH-DEMAND DEPOSITS:</b>	<b>3,341,333.34</b>	<b>7,784,120.04</b>	<b>-4,442,786.70</b>
<b>GLCategory: 020 - INVESTMENTS</b>				
<a href="#">2-0215.00</a>	INVESTMENT-O&M	2,071,136.12	0.00	2,071,136.12
<a href="#">2-0215.01</a>	INVESTMENT-O&M	2,056,916.28	0.00	2,056,916.28
<a href="#">2-0215.02</a>	INVESTMENT-O&M	2,609,692.98	2,500,000.00	109,692.98
<a href="#">2-0215.03</a>	INVESTMENT-O&M	5,113,392.57	0.00	5,113,392.57
<a href="#">2-0215.04</a>	INVESTMENT-O&M	3,045,181.26	2,039,706.83	1,005,474.43
<a href="#">2-0215.05</a>	INVESTMENT-O&M	3,042,234.03	0.00	3,042,234.03
<a href="#">2-0215.06</a>	INVESTMENT-O&M	2,600,000.00	2,500,000.00	100,000.00
<a href="#">2-0215.10</a>	INVESTMENT-O&M	0.00	2,039,706.84	-2,039,706.84
<a href="#">2-0215.30</a>	INVESTMENT-O&M	0.00	2,039,706.81	-2,039,706.81
<a href="#">2-0215.33</a>	INVESTMENT-O&M	0.00	791,010.34	-791,010.34
<a href="#">2-0215.34</a>	INVESTMENT-O&M	2,038,899.10	2,050,573.76	-11,674.66
	<b>Total GLCategory 020 - INVESTMENTS:</b>	<b>22,577,452.34</b>	<b>13,960,704.58</b>	<b>8,616,747.76</b>
<b>GLCategory: 030 - ACCOUNTS RECEIVABLE</b>				
<a href="#">2-0300.00</a>	ACCTS REC-CUSTOMERS	1,954,188.68	1,646,989.59	307,199.09
<a href="#">2-0300.05</a>	ACCTS REC-OTHER	127,878.42	44,766.63	83,111.79
<a href="#">2-0300.06</a>	ACCOUNTS RECEIVABLE-NONBILLED	0.00	6,891.70	-6,891.70
<a href="#">2-0300.15</a>	ACCTS REC-UNBILLED REVENUE	843,800.00	816,000.00	27,800.00
<a href="#">2-0300.20</a>	ALLOWANCE FOR BAD DEBTS	-332,819.47	-334,857.89	2,038.42
	<b>Total GLCategory 030 - ACCOUNTS RECEIVABLE:</b>	<b>2,593,047.63</b>	<b>2,179,790.03</b>	<b>413,257.60</b>
<b>GLCategory: 035 - DUE FROM OTHER FUNDS</b>				
<a href="#">2-0350.01</a>	DUE FROM WATER	8,128,920.06	3,728,467.26	4,400,452.80
	<b>Total GLCategory 035 - DUE FROM OTHER FUNDS:</b>	<b>8,128,920.06</b>	<b>3,728,467.26</b>	<b>4,400,452.80</b>
<b>GLCategory: 040 - OTHER CURRENT ASSETS</b>				
<a href="#">2-0400.00</a>	ACCRUED INTEREST	151,000.00	141,000.00	10,000.00
<a href="#">2-0400.01</a>	PREPAID PROFESSIONAL FEES	0.00	14,583.34	-14,583.34
<a href="#">2-0400.05</a>	PREPAID-WORKMANS COMP	3,214.08	5,918.61	-2,704.53
<a href="#">2-0400.10</a>	PREPAID-INSURANCE	33,816.14	19,528.46	14,287.68
<a href="#">2-0400.15</a>	PREPAID-MAINT CONTRACT	91,659.65	91,707.68	-48.03
	<b>Total GLCategory 040 - OTHER CURRENT ASSETS:</b>	<b>279,689.87</b>	<b>272,738.09</b>	<b>6,951.78</b>
<b>GLCategory: 050 - RESTRICTED FUNDS</b>				
<a href="#">2-0501.00</a>	DEPRECIATION MONEY FUND	427,973.28	615,694.70	-187,721.42
<a href="#">2-0502.00</a>	ACCESS/IMPACT FEES-SIMMONS	797,857.55	2,242,834.69	-1,444,977.14
<a href="#">2-0516.14</a>	REGIONS BANK - DEBT - 2016	218,776.12	187,303.82	31,472.30
<a href="#">2-0524.14</a>	ADFA - DEBT - 2024	1,267.35	691.46	575.89
	<b>Total GLCategory 050 - RESTRICTED FUNDS:</b>	<b>1,445,874.30</b>	<b>3,046,524.67</b>	<b>-1,600,650.37</b>
<b>GLCategory: 060 - INVENTORY</b>				
<a href="#">2-0600.00</a>	INVENTORY	176,977.10	135,778.11	41,198.99
	<b>Total GLCategory 060 - INVENTORY:</b>	<b>176,977.10</b>	<b>135,778.11</b>	<b>41,198.99</b>
<b>GLCategory: 080 - PROPERTY PLANT &amp; EQUIPMENT</b>				
<a href="#">2-0800.00</a>	OFFICE EQUIPMENT	712,975.70	650,706.77	62,268.93
<a href="#">2-0800.01</a>	VEHICLES	2,579,524.88	2,053,163.71	526,361.17
<a href="#">2-0800.02</a>	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
<a href="#">2-0800.03</a>	FIELD EQUIPMENT	2,003,445.97	1,697,749.14	305,696.83
<a href="#">2-0800.04</a>	COMMUNICATION EQUIPMENT	73,504.03	73,778.03	-274.00
<a href="#">2-0800.08</a>	WATER METERS	4,045,822.15	4,837,394.37	-791,572.22
<a href="#">2-0800.12</a>	EASEMENTS	1,141,899.28	1,141,899.28	0.00
<a href="#">2-0800.13</a>	STRUCTURES & PARKING LOT	2,207,562.98	2,132,761.75	74,801.23
<a href="#">2-0800.14</a>	LAND	663,254.36	663,254.36	0.00
<a href="#">2-0800.16</a>	SEWER SYSTEM	56,320,940.85	50,805,256.58	5,515,684.27

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<a href="#">2-0800.17</a>	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
<a href="#">2-0800.18</a>	POLLUTION CONTROL FAC.	71,901,103.87	71,755,333.34	145,770.53
<a href="#">2-0800.19</a>	SEWER REHAB.	19,621,566.95	10,200,852.76	9,420,714.19
<a href="#">2-0800.20</a>	CONTRIBUTED SEWER SYSTEM	58,143,734.49	56,575,198.28	1,568,536.21
<a href="#">2-0800.25</a>	CONSTRUCTION IN PROGRESS	16,281,805.33	19,078,451.26	-2,796,645.93
<a href="#">2-0800.50</a>	ACCM DEPR-OFFICE EQUIPMENT	-531,904.72	-485,957.66	-45,947.06
<a href="#">2-0800.51</a>	ACCM DEPR-VEHICLES	-1,374,873.02	-1,450,141.43	75,268.41
<a href="#">2-0800.52</a>	ACCM DEPR-SHOP EQUIP/TOOLS	-54,534.89	-53,410.33	-1,124.56
<a href="#">2-0800.53</a>	ACCM DEPR-FIELD EQUIPMENT	-1,319,584.25	-1,213,816.25	-105,768.00
<a href="#">2-0800.54</a>	ACCM DEPR-COMMUNICATION EQUIPME	-62,585.08	-63,708.43	1,123.35
<a href="#">2-0800.58</a>	ACCM DEPR-WATER METERS	-1,210,222.33	-1,412,663.29	202,440.96
<a href="#">2-0800.63</a>	ACCM DEPR-STRUCTURE/PARK	-1,619,374.76	-1,532,555.44	-86,819.32
<a href="#">2-0800.66</a>	ACCM DEPR-SEWER SYSTEM	-22,515,830.10	-21,419,774.19	-1,096,055.91
<a href="#">2-0800.69</a>	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,185.20	-1.18
<a href="#">2-0800.70</a>	ACCM DEPR-POLL. CONTROL	-38,501,942.66	-35,527,816.60	-2,974,126.06
<a href="#">2-0800.71</a>	ACCM DEPR-SEWER REHAB	-1,840,933.23	-1,587,875.04	-253,058.19
<a href="#">2-0800.80</a>	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-14,806,747.10	-13,636,313.06	-1,170,434.04
<b>Total GLCategory 080 - PROPERTY PLANT &amp; EQUIPMENT:</b>		<b>151,913,319.67</b>	<b>143,336,480.06</b>	<b>8,576,839.61</b>
<b>GLCategory: 081 - INTANGIBLE ASSETS</b>				
<a href="#">2-0810.01</a>	SOFTWARE PERPETUAL LICENSE	60,230.00	60,230.00	0.00
<a href="#">2-0810.02</a>	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
<a href="#">2-0810.51</a>	ACCM AMORT-SOFTWARE PERPETUAL LIC	-48,519.00	-28,443.00	-20,076.00
<a href="#">2-0810.52</a>	ACCM AMORT-ROU SUBSCRIPTION ASSET	-781,647.00	-551,960.00	-229,687.00
<b>Total GLCategory 081 - INTANGIBLE ASSETS:</b>		<b>364,996.00</b>	<b>614,759.00</b>	<b>-249,763.00</b>
<b>GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS</b>				
<a href="#">2-0900.14</a>	DEFERRED OUTFLOWS/PENSION	1,327,501.99	1,565,814.54	-238,312.55
<b>Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:</b>		<b>1,327,501.99</b>	<b>1,565,814.54</b>	<b>-238,312.55</b>
<b>Total ** ASSETS &amp; DEFERRED OUTFLOWS**:</b>		<b>192,149,112.30</b>	<b>176,625,176.38</b>	<b>15,523,935.92</b>
<b>Total Assets:</b>		<b>192,149,112.30</b>	<b>176,625,176.38</b>	<b>15,523,935.92</b>

Liability

**\*\* LIABILITIES & DEFERRED INFLOWS \*\***

**GLCategory: 100 - ACCOUNTS PAYABLE**

<a href="#">2-1100.00</a>	ACCOUNTS PAYABLE-TRADE	1,189,347.61	961,586.51	-227,761.10
<a href="#">2-1100.20</a>	FEDERAL INC TAX WITHHELD	0.00	-584.97	-584.97
<a href="#">2-1100.21</a>	FICA W/HELD	0.00	-1,401.44	-1,401.44
<a href="#">2-1100.30</a>	STATE INC TAX WITHHELD	8,239.44	8,280.42	40.98
<a href="#">2-1109.01</a>	MISC PAYROLL DEDUCTIONS	-2,064.60	-2,149.40	-84.80
<a href="#">2-1109.02</a>	DENTAL & SUPPLEMENTAL INS WITHHELD	-362.29	5,245.76	5,608.05
<b>Total GLCategory 100 - ACCOUNTS PAYABLE:</b>		<b>1,195,160.16</b>	<b>970,976.88</b>	<b>-224,183.28</b>

**GLCategory: 120 - ACCRUED LIABILITIES**

<a href="#">2-1200.60</a>	WAGES PAYABLE	154,477.44	147,695.58	-6,781.86
<a href="#">2-1200.65</a>	ACCRUED VAC/SICK LEAVE	469,006.00	520,103.47	51,097.47
<a href="#">2-1200.80</a>	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	9,582.16	9,582.16
<a href="#">2-1200.81</a>	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
<a href="#">2-1200.82</a>	ROU SUBSCRIPTION LIABILITY	187,364.50	292,960.00	105,595.50
<a href="#">2-1258.16</a>	2016 BOND PREMIUM	377,865.90	488,460.78	110,594.88
<a href="#">2-1278.16</a>	2016/2007 DEF. REFUNDING GAIN	131,931.28	170,545.60	38,614.32
<a href="#">2-1279.16</a>	2016 PREPAID BOND INSURANCE	-5,259.81	-6,443.49	-1,183.68
<a href="#">2-1280.16</a>	LONG-TERM BONDS - 2016	3,155,000.00	4,470,000.00	1,315,000.00
<a href="#">2-1280.24</a>	LONG-TERM BONDS - 2024	7,322,444.42	3,063,198.61	-4,259,245.81
<b>Total GLCategory 120 - ACCRUED LIABILITIES:</b>		<b>11,792,829.73</b>	<b>9,185,621.26</b>	<b>-2,607,208.47</b>

**GLCategory: 130 - OTHER LIABILITIES**

<a href="#">2-1101.02</a>	FSA WITHHOLDING	0.00	189.30	189.30
<a href="#">2-1300.01</a>	ACCESS/IMPACT FEES	48,070.00	228,044.02	179,974.02
<a href="#">2-1300.02</a>	ARO DEPOSITS-UB	650.00	4,150.00	3,500.00
<b>Total GLCategory 130 - OTHER LIABILITIES:</b>		<b>48,720.00</b>	<b>232,383.32</b>	<b>183,663.32</b>

Balance Sheet

As Of 11/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<b>GLCategory: 135 - DUE TO OTHER FUNDS</b>				
<a href="#">2-1350.01</a>	DUE TO WATER	7,705,515.28	3,569,762.57	-4,135,752.71
<b>Total GLCategory 135 - DUE TO OTHER FUNDS:</b>		<b>7,705,515.28</b>	<b>3,569,762.57</b>	<b>-4,135,752.71</b>
<b>GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES</b>				
<a href="#">2-1400.00</a>	NET PENSION LIABILITY	3,605,829.27	3,719,962.26	114,132.99
<a href="#">2-1400.14</a>	DEFERRED INFLOWS/PENSION	147,426.07	20,436.18	-126,989.89
<b>Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:</b>		<b>3,753,255.34</b>	<b>3,740,398.44</b>	<b>-12,856.90</b>
<b>Total ** LIABILITIES &amp; DEFERRED INFLOWS **:</b>		<b>24,495,480.51</b>	<b>17,699,142.47</b>	<b>-6,796,338.04</b>
<b>Total Liability:</b>		<b>24,495,480.51</b>	<b>17,699,142.47</b>	<b>-6,796,338.04</b>
<b>Equity</b>				
<b>** EQUITY **</b>				
<b>GLCategory: 200 - FUND BALANCE</b>				
<a href="#">2-1900.00</a>	CONTRIBUTED SURPLUS	62,539,521.03	63,577,845.23	-1,038,324.20
<a href="#">2-1900.05</a>	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
<a href="#">2-2000.00</a>	FUND BALANCE	29,523,513.49	19,291,792.69	10,231,720.80
<b>Total GLCategory 200 - FUND BALANCE:</b>		<b>164,515,856.12</b>	<b>155,322,459.52</b>	<b>9,193,396.60</b>
<b>Total ** EQUITY **:</b>		<b>164,515,856.12</b>	<b>155,322,459.52</b>	<b>9,193,396.60</b>
<b>Total Beginning Equity:</b>		<b>164,515,856.12</b>	<b>155,322,459.52</b>	<b>9,193,396.60</b>
Total Revenue		10,178,054.48	9,711,884.09	466,170.39
Total Expense		7,040,278.81	6,108,309.70	-931,969.11
<b>Revenues Over/(Under) Expenses</b>		<b>3,137,775.67</b>	<b>3,603,574.39</b>	<b>-465,798.72</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>167,653,631.79</b>	<b>158,926,033.91</b>	<b>8,727,597.88</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>192,149,112.30</b>	<b>176,625,176.38</b>	<b>15,523,935.92</b>

**WATER CASH RECEIPTS  
NOV 2025**

CASH RECEIPTS	\$1,770,609.96
ACCTS RECEIVABLE OTHER	\$62,615.19
METER DEPOSITS	\$3,574.00
SERVICE CHG/PENALTIES	\$47,040.75
FEES	\$6,334.16
MISCELLANEOUS	\$7,757.66
UNAPPLIED CREDITS	-\$2,376.15
TRASH	\$445,553.35
DEPRECIATION	\$93,315.06
<b>TOTAL</b>	<u><u>\$2,434,423.98</u></u>

REVENUE BILLED NOV 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$748,756.47	28,770	119,493,600
RESIDENTIAL IRRIG	\$116,519.62	6,211	15,962,500
COMMERCIAL	\$465,266.86	3,427	94,375,400
INDUSTRIAL	\$180,766.88	47	48,392,400
HYDRANTS	\$1,199.85		
FIRE LINES	\$12,160.00		
ARO	\$51,612.31		808,839
PENALTY	\$39,959.99		
SERVICE CHARGE	\$16,967.00		
NEW CUSTOMER FEES	\$5,425.00		
<b>TOTAL</b>	<u><u>\$1,638,633.98</u></u>	<u><u>38,455</u></u>	<u><u>279,032,739</u></u>

**REVENUE BILLED NOV 2024**

RESIDENTIAL	\$758,493.52	28,218	131,749,800
RESIDENTIAL IRRIG	\$172,723.37	5,523	30,742,700
COMMERCIAL	\$499,242.33	3,243	105,504,300
INDUSTRIAL	\$150,077.07	47	42,202,000
HYDRANTS	\$1,203.58		
FIRE LINES	\$11,600.00		
ARO	\$84,794.76		612,919
PENALTY	\$34,409.25		
SERVICE CHARGE	\$14,501.97		
NEW CUSTOMER FEES	\$3,511.82		
<b>TOTAL</b>	<u><u>\$1,730,558</u></u>	<u><u>37,031</u></u>	<u><u>310,811,719</u></u>

INCREASE (DECREASE)	-\$91,923.69	1,424	-31,778,980
CHANGE FROM 2024	-5.3%	3.8%	-10.2%

RESIDENTIAL	-1.3%	2.0%	-9.3%
RESIDENTIAL IRRIG	-32.5%	12.5%	-48.1%
COMMERCIAL	-6.8%	5.7%	-10.5%
INDUSTRIAL	20.4%	0.0%	14.7%
<b>RES/COMM/IND</b>	<u>-4.4%</u>	<u>3.8%</u>	<u>-10.3%</u>

ARO	-39.1%		32.0%
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PURCHASE FROM BEAVER WATER DISTRICT		
NOV 2025	\$487,017.44	267,592,000
NOV 2024	\$459,784.40	275,320,000

CITY OF ROGERS METERED CONSUMPTION	
NOV 2025	2,750,200
NOV 2024	2,353,900

**SEWER CASH RECEIPTS  
NOV 2025**

CASH RECEIPTS	\$1,658,974.68
ACCTS RECEIVABLE OTHER	\$48,213.80
SERVICE CHG/PENALTIES	\$35,103.10
FEES	\$7,098.50
MISCELLANEOUS	\$1,058.36
DEPRECIATION	\$87,314.46
	<u>\$1,837,762.90</u>

O&M	\$1,750,448.44
DEPRECIATION	\$87,314.46
	<u>\$1,837,762.90</u>

REVENUE BILLED NOV 2025	CUSTOMERS	CONSUMPTION
RESIDENTIAL	24,694	98,005,600
COMMERCIAL	2,193	58,342,800
INDUSTRIAL	33	45,583,000
ARO		
PENALTY/SURCHARGES		
NEW CUSTOMER FEES		
TOTAL	<u>26,920</u>	<u>201,931,400</u>

RESIDENTIAL	24,150	104,072,100
COMMERCIAL	2,115	57,149,100
INDUSTRIAL	33	39,344,900
ARO		
PENALTY/SURCHARGES		
NEW CUSTOMER FEES		
TOTAL	<u>26,298</u>	<u>200,566,100</u>

INCREASE (DECREASE)	\$156,866.62	622	1,365,300
CHANGE FROM 2024	8.6%	2.4%	0.7%

RESIDENTIAL	15.5%	2.3%	-5.8%
COMMERCIAL	19.2%	3.7%	2.1%
INDUSTRIAL	33.2%	0.0%	15.9%
RES/COMM/IND	<u>18.9%</u>	<u>2.4%</u>	<u>0.7%</u>

ARO	-53.5%
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**ROGERS WATER UTILITIES  
SCHEDULE OF FUNDS  
Nov 30, 2025**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	NOV 2024			Variance
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreciation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
<b>WATER</b>											
Petty Cash	\$ 1,625					\$ -	\$ 1,625	\$ 1,625	\$ 1,625	\$ -	
Checking-AP Payroll	82,542					-	82,542	108,437	108,437	(25,895)	
Checking-CC Acct at FNB	2,042,179					-	2,042,179	1,082,464	1,082,464	959,715	
Savings-Utility Money Fund	10,012,212					-	10,012,212	6,982,212	6,982,212	3,030,001	
Savings-Depr Money Fund					526,979	526,979	526,979		542,648	542,648	(15,669)
Savings-O&M Money Fund	514,201					-	514,201	2,949,485	2,949,485	(2,435,283)	
Access/Impact Fees-Simmons				525,464		525,464	525,464		1,359,560	1,359,560	(834,096)
Investments-CD's	15,461,835	1,414,637				-	1,414,637	12,373,378	2,271,633	14,645,011	2,231,461
Checking-Meter Deposits		154,584					154,584		109,757	109,757	44,828
Regions Bank-2012 Bonds	-		145,613				145,613		126,450	126,450	19,164
Regions Bank-2016 Bonds	-		99,457				99,457		88,866	88,866	10,591
<b>TOTAL WATER</b>	<b>\$ 28,114,594</b>	<b>\$ 1,569,221</b>	<b>\$ 245,070</b>	<b>\$ 525,464</b>	<b>\$ 526,979</b>	<b>\$ 2,866,735</b>	<b>\$ 30,981,329</b>	<b>\$ 23,497,600</b>	<b>\$ 4,498,914</b>	<b>\$ 27,996,514</b>	<b>2,984,815</b>
Minimum Reserves	38.1% 10,704,000	1,496,446	-	-	-	1,496,446	12,200,446			14,459,000	
Total Above Minimums	61.9% \$ 17,410,594	\$ 72,775	\$ 245,070	\$ 525,464	\$ 526,979	\$ 1,370,289	\$ 18,780,883			\$ 13,537,514	
<b>SEWER</b>											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Savings-Depr Money Fund					427,973	427,973	427,973		615,695	615,695	(187,721)
Savings-O&M Money Fund	3,341,183					-	3,341,183	7,783,970	7,783,970	7,783,970	(4,442,787)
Access/Impact Fees-Simmons				797,858		797,858	797,858		2,242,835	2,242,835	(1,444,977)
Investments-CD's	22,577,452					-	22,577,452	13,960,705	-	13,960,705	8,616,748
ADFA-2024 Bond			1,267			1,267	1,267		691	691	576
Regions Bank-2016 Bonds			218,776			218,776	218,776		187,304	187,304	31,472
<b>TOTAL SEWER</b>	<b>\$ 25,918,786</b>	<b>\$ -</b>	<b>\$ 220,043</b>	<b>\$ 797,858</b>	<b>\$ 427,973</b>	<b>\$ 1,445,874</b>	<b>\$ 27,364,660</b>	<b>\$ 21,744,825</b>	<b>\$ 3,046,525</b>	<b>\$ 24,791,349</b>	<b>2,573,311</b>
Minimum Reserves	34.9% 9,049,000	-	-	-	-	-	9,049,000			14,856,000	
Total Above Minimums	65.1% \$ 16,869,786	\$ -	\$ 220,043	\$ 797,858	\$ 427,973	\$ 1,445,874	\$ 18,315,660			\$ 9,935,349	
<b>GRAND TOTAL</b>	<b>\$ 54,033,380</b>	<b>\$ 1,569,221</b>	<b>\$ 465,114</b>	<b>\$ 1,323,322</b>	<b>\$ 954,952</b>	<b>\$ 4,312,609</b>	<b>\$ 58,345,989</b>	<b>\$ 45,242,425</b>	<b>\$ 7,545,438</b>	<b>\$ 52,787,863</b>	<b>5,558,126</b>

**PURCHASED WATER UNACCOUNTED FOR**

MONTH YEAR	RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	HYDRANT MTR RENTAL GALLONS	WATER LINE BREAK GALLONS	ARO BILLED METERED	MISC USAGE	TOTAL GALLONS	PURCHASED GALLONS	MONTHLY UNACCOUNTED FOR WATER	LAST 12 MOS TOTAL GALLONS	LAST 12 MOS PURCHASED GALLONS	12-MO
													ROLLING AVG UNACCOUNTED FOR WATER
JAN 24	116,217,000	64,979,000	33,232,600	500,271	-	-	7,845,306	222,774,177	265,202,000	16.0%	3,450,831,177	3,690,444,000	6.5%
FEB 24	117,608,300	64,550,300	38,330,500	492,700	-	-	21,057,238	242,039,038	253,852,000	4.7%	3,497,035,356	3,721,427,000	6.0%
MAR 24	107,024,300	62,885,400	36,846,000	640,083	-	-	3,046,692	210,442,475	253,914,000	17.1%	3,503,569,381	3,733,440,000	6.2%
APR 24	113,131,500	66,234,200	38,407,800	689,284	-	-	129,840,967	348,303,751	390,741,000	10.9%	3,545,175,668	3,864,743,000	8.3%
MAY 24	132,395,000	79,982,400	43,964,900	574,502	-	-	17,695,538	274,612,340	306,419,000	10.4%	3,561,349,788	3,855,464,000	7.6%
JUN 24	148,663,800	90,623,000	42,969,400	1,406,241	10,638	-	43,828,463	327,501,542	377,680,000	13.3%	3,583,585,237	3,855,979,000	7.1%
JUL 24	201,253,400	109,681,900	44,135,700	1,529,851	6,100	-	4,978,662	361,585,613	423,060,000	14.5%	3,589,549,903	3,853,265,000	6.8%
AUG 24	228,632,200	129,692,300	51,600,400	1,605,883	-	-	5,898,017	417,428,800	440,245,000	5.2%	3,609,558,216	3,869,902,000	6.7%
SEP 24	209,044,700	129,425,800	48,618,300	1,133,152	-	-	7,342,925	395,564,877	399,468,000	1.0%	3,606,104,753	3,907,919,000	7.7%
OCT 24	197,815,900	119,097,600	45,702,800	2,457,300	-	247,291	28,067,472	393,388,363	397,489,000	1.0%	3,682,963,175	3,994,166,000	7.8%
NOV 24	162,492,500	105,504,300	42,202,000	547,300	-	65,619	26,673,538	337,485,257	275,320,000	-22.6%	3,756,470,194	4,025,699,000	6.7%
DEC 24	119,405,800	69,036,700	42,210,800	336,349	267,373	32,708	21,824,320	253,114,050	260,357,000	2.8%	3,784,240,284	4,043,747,000	6.4%
JAN 25	117,819,600	67,362,300	40,581,200	181,500	59,208	28,730	4,620,047	230,652,585	267,010,000	13.6%	3,792,118,692	4,045,555,000	6.3%
FEB 25	116,310,100	68,405,000	37,112,900	267,940	47,325	166,875	6,920,646	229,230,786	237,446,000	3.5%	3,779,310,440	4,029,149,000	6.2%
MAR 25	109,893,700	66,300,200	39,158,600	376,600	-	219,309	6,442,733	222,391,142	262,923,000	15.4%	3,791,259,107	4,038,158,000	6.1%
APR 25	114,462,200	73,926,000	40,400,000	566,200	-	93,562	3,001,061	232,449,023	271,156,000	14.3%	3,675,404,379	3,918,573,000	6.2%
MAY 25	134,734,000	80,683,600	41,017,700	1,228,500	-	184,697	3,781,490	261,629,987	313,137,000	16.4%	3,662,422,026	3,925,291,000	6.7%
JUN 25	142,575,258	93,588,500	44,843,500	638,000	7,322	71,634	3,279,400	285,003,614	336,821,000	15.4%	3,619,924,098	3,884,432,000	6.8%
JUL 25	173,091,502	106,414,000	46,920,700	928,203	1,500	215,602	2,826,779	330,398,286	410,296,000	19.5%	3,588,736,771	3,871,668,000	7.3%
AUG 25	221,702,400	129,986,500	54,894,300	714,800	85,102	34,509	1,684,329	409,101,940	436,931,000	6.4%	3,580,409,911	3,868,354,000	7.4%
SEP 25	201,749,100	132,567,100	50,939,900	1,348,000	-	51,603	1,401,366	388,057,069	372,870,000	-4.1%	3,572,902,103	3,841,756,000	7.0%
OCT 25	168,803,700	114,640,500	48,183,000	624,300	24,000	171,512	2,559,494	335,006,506	350,184,000	4.3%	3,514,520,245	3,794,451,000	7.4%
NOV 25	135,456,100	94,375,400	48,392,400	742,200	8,865	57,774	1,377,603	280,410,342	267,592,000	-4.8%	3,457,445,330	3,786,723,000	8.7%
DEC 25													

**ANNUAL TOTALS**

1996	1,033,147,700	378,946,600	646,243,600				40,833,456	2,099,171,356	2,374,167,000	11.6%
1997	1,017,742,400	335,996,200	695,610,300				68,958,900	2,118,307,800	2,388,301,000	11.3%
1998	1,177,425,800	346,184,000	694,663,700				68,430,958	2,286,704,458	2,519,861,000	9.3%
1999	1,165,475,900	370,893,600	627,120,700				45,076,413	2,208,566,613	2,485,559,000	11.1%
2000	1,194,969,900	390,911,800	574,602,400				58,711,543	2,219,195,643	2,493,792,000	11.0%
2001	1,202,600,800	403,707,700	579,445,500				51,102,682	2,236,856,682	2,503,182,000	10.6%
2002	1,233,191,500	441,953,900	613,014,500				80,165,443	2,368,325,343	2,622,997,000	9.7%
2003	1,277,794,600	495,897,700	601,934,800				68,067,878	2,443,694,978	2,749,160,000	11.1%
2004	1,274,534,100	499,435,200	608,668,100				93,809,002	2,476,446,402	2,772,906,000	10.7%
2005	1,422,636,600	558,104,400	602,642,000				126,300,558	2,709,683,558	3,022,519,000	10.4%
2006	1,499,064,700	617,313,100	596,850,100				144,167,033	2,857,394,933	3,178,011,000	10.1%
2007	1,383,481,700	622,496,900	599,424,900				176,409,977	2,781,813,477	3,109,083,000	10.5%
2008	1,273,620,400	594,752,700	603,791,900				152,922,688	2,625,087,688	2,953,139,000	11.1%
2009	1,315,205,700	580,440,100	521,371,600				135,666,469	2,552,683,869	2,787,670,000	8.4%
2010	1,443,799,600	638,199,600	516,194,000				96,577,502	2,694,770,702	3,022,614,000	10.8%
2011	1,517,844,800	663,668,200	530,469,800				78,272,859	2,790,255,659	3,127,474,000	10.8%
2012	1,688,130,600	760,644,700	491,108,500				99,329,864	3,039,213,664	3,355,086,000	9.4%
2013	1,494,327,200	702,752,000	431,137,100				94,617,419	2,722,833,719	3,102,856,000	12.2%
2014	1,480,643,800	698,320,800	397,758,200				75,320,430	2,652,043,230	3,043,700,000	12.9%
2015	1,501,611,900	688,970,600	383,107,000				83,742,677	2,657,432,177	3,124,838,000	15.0%
2016	1,505,181,300	740,265,900	415,037,400				85,587,177	2,746,071,777	3,256,967,000	15.7%
2017	1,535,436,100	813,428,400	437,697,600				76,968,233	2,863,530,333	3,369,048,000	15.0%
2018	1,624,960,900	836,002,900	413,984,900				105,889,347	2,980,838,047	3,521,110,000	15.3%
2019	1,486,422,600	806,846,600	423,280,300				153,815,217	2,870,364,717	3,439,437,700	16.5%
2020	1,713,595,800	820,770,600	434,621,800				104,783,943	3,073,772,143	3,645,564,000	15.7%
2021	1,695,648,100	887,558,800	472,881,100				397,111,756	3,453,199,756	3,927,080,000	12.1%
2022	1,820,144,761	988,664,100	491,817,500				278,664,535	3,579,290,896	3,902,219,000	8.3%
2023	1,748,118,870	1,061,709,296	450,087,900	15,554,430	4,244,833		173,371,734	3,453,087,063	3,670,967,000	5.9%
2024	1,853,684,400	1,091,692,900	508,221,200	11,912,916	284,111	345,618	318,099,139	3,784,240,284	4,043,747,000	6.4%
2025 YTD	1,636,597,660	1,028,249,100	492,444,200	7,616,243	233,322	1,295,807	37,894,948	3,204,331,280	3,526,366,000	9.1%

# Engineering Report

Brian Sartain, Utility Engineer

12/15/25





# Engineering Staff

## Retirement:

- Dan Grelle, Sr. Engineering Technician, will be retiring at the end of the year after over 34 years of service to RWU (since 1991). Dan has been responsible for surveying, inspection, drafting, and more recently has been responsible for a large portion of the utility's plan review and coordination efforts.

## New Hire:

- Ann Masters joined our team on December 1<sup>st</sup> to as an Engineering Technician. Ann is a recent Civil Engineering graduate from the U of A.

## Christmas Parade Float:

- Team members from Engineering, Field, Office and RPCF collaborated (after-hours) on a Christmas parade float, consisting of a decorated tree and scale replicas of the Lilac tanks. This was a fun project.





# RPCF Solids Handling

Steel erection for the pre-engineered metal dryer building continues as the skin and roof is being installed, along with masonry work to enclose the boiler, electrical, office, and restroom. Once this is complete, the steel for the maintenance building expansion will be completed. Finishing out the building structures will be the main focus until late January, at which time the installation of the dryer equipment will begin along with HVAC, plumbing, and electrical.





# Aerial Sewer Crossing Project

The City of Rogers Street Dept. is attempting to widen a channel near 28<sup>th</sup> & Walnut to alleviate historical flooding issues. RWU maintains two major sewer lines with an aerial crossing, with each pipe bell resting on a shallow foundation pier. In order to complete the stream work, the piers must be reconstructed with deeper foundations, or relocated and structural support provided for a longer span.

RWU has met with engineers from Olsson to help evaluate our options.





# Sewer Collection System Master Plan

The draft report of the Sewer Collection System Master Plan has been received and reviewed. The updates to the master plan reflect two major changes to the original assumptions:

1. Increased projected flows due to the higher densities encouraged by updated development codes.
2. Assumption of “No Surcharge” condition vs. the original assumption of “No Overflow” condition with 3’ of freeboard.

Both of these changes contribute to the additional capital expenditures, however the ADH interpretation of the “No Surcharge” condition during wet weather events greatly increases the urgency in which projects must be completed to accommodate development. This is the main reason for the drastic increase in short-term CIP needs.

We have been in discussion with the ADH about a surcharge monitoring approach to allow development to proceed as we plan these improvements.

## Original Capital Improvement Plan Totals:

- Short-Term - \$30.5M
- Long-Term - \$100.7M
- Total - \$131.2M

## Updated Capital Improvement Plan Totals:

- Short-Term - \$80.8M
- Long-Term - \$94.3M
- Total - \$175.1M

Note: These figures are preliminary.



# Project Status

## Pre-Design / Concept

- RWU Field Operations Facility Planning
- Aerial Sewer Main Stream Crossing

## In Design

- Mt. Hebron Interconnection / Metering Station
- RPCF Capacity Improvement Project
- Blossom Way Sewer Emergency Repairs
- Sewer Model Update
- Veterans Park / Beacon Cir. Sewer Improvements
- ArDOT – Hwy 112 Widening
- Western Corridor Water Transmission Main
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer (Pauline Whitaker to Dixieland)
- Blossom Way Trib 2 Sewer Improvements

## Out to Bid

- None

## Bids Received

- None

## Under Construction

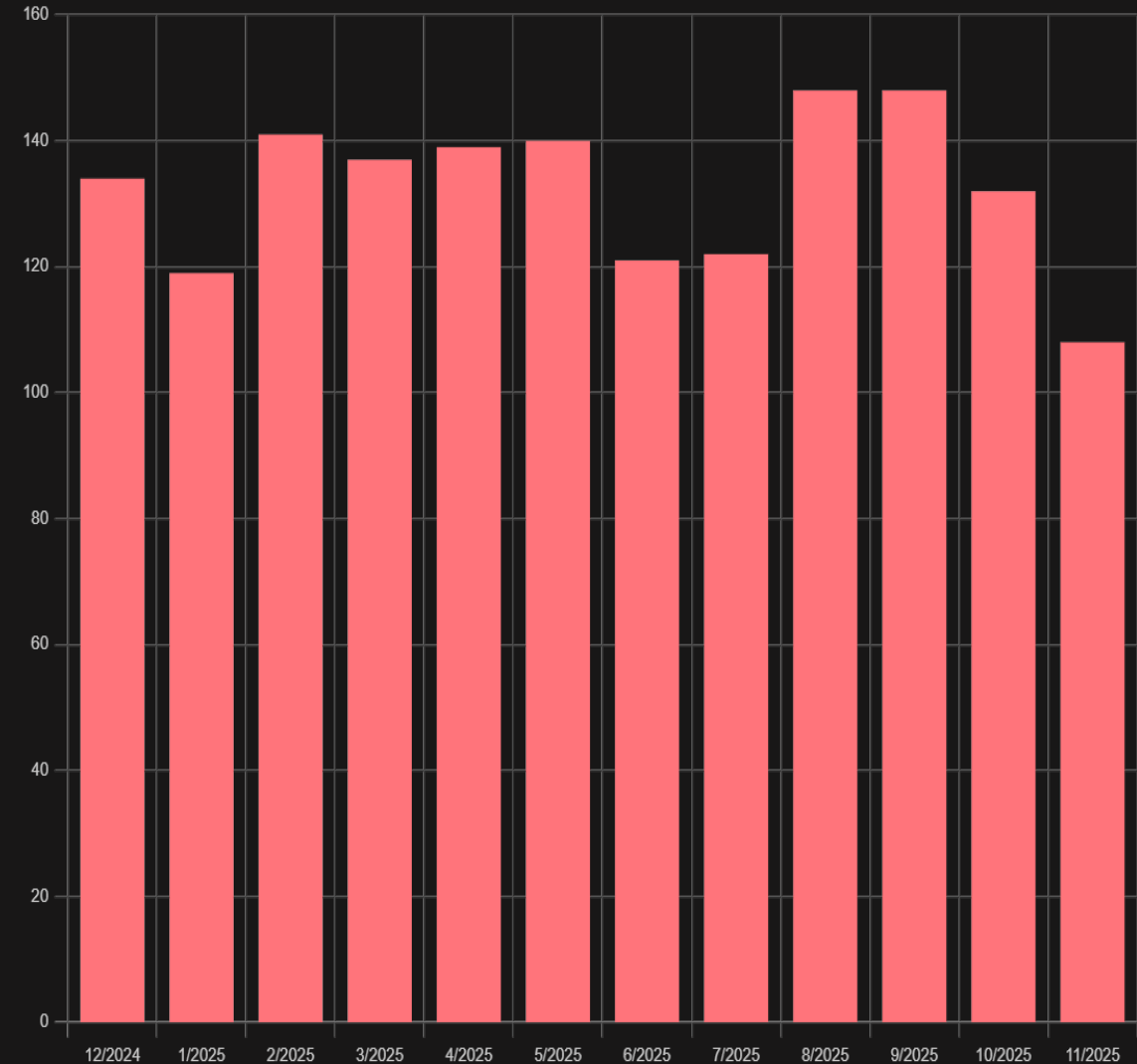
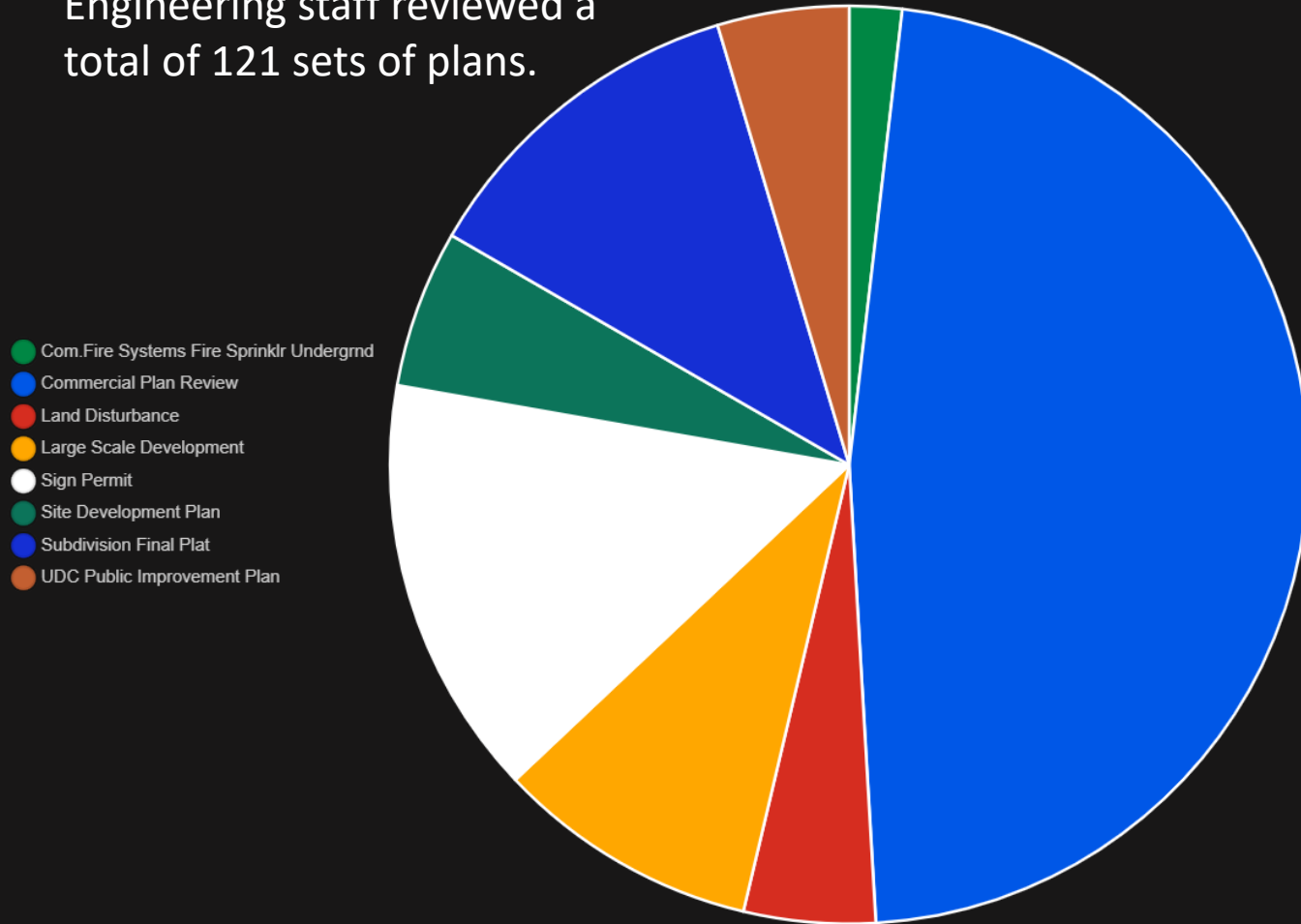
- Sewer Flow Meters
- Lakewood / Biltmore Lift Station Generators
- Large meter vault rehabilitation
- RPCF Solids Handling Ph.II
- 2025 Manhole Rehab
- 2025 CIPP Sewer Rehab
- W. Poplar St. Improvements – 1<sup>st</sup> to 8<sup>th</sup>
- W. Oak St. Improvements – 52<sup>nd</sup> to Dodson
- S. 4<sup>th</sup> St. Water & Sewer Improvements
- Blossom Way Sewer Lining (Emergency Repair)
- RWU Asphalt Rehab / Repair

## Completed



# Development Plans – November 2025

Engineering staff reviewed a total of 121 sets of plans.



# Rogers Pollution Control DMR Summary

2025

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	6.47	13.66	18.81	40.99	43.52	41.25	15.11	42.50	36.26	8.53	6.00	
Phosphorus 30 Day Mo Avg mg/l	1	0.09	0.18	0.25	0.39	0.39	0.40	0.18	0.54	0.47	0.11	0.08	
Phosphorus Max 7 day Avg mg/l	2	0.12	0.18	0.34	0.55	0.55	0.73	0.24	0.96	0.56	0.15	0.11	
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					223.8	131.5	75.6	92.0	245.2	70.7		
Total Suspended Solids Mo Avg	15					1.9	1.2	1.5	1.2	2.1	0.9		
Total Suspended Solids 7 day Avg	23					2.7	2.2	0.9	1.5	3.9	1.3		
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	66.7	89.5	95.4	416.3							45.1	
Total Suspended Solids Mo Avg	20	0.9	1.2	1.3	3.7							0.6	
Total Suspended Solids 7 day Avg	30	1.1	2.6	1.4	5.4							0.7	
April	Limits												
Ammonia lbs/day Mo Avg	234				<127.22								
Ammonia Mo Avg mg/l	2.0				<1.06								
Ammonia max 7 day Avg mg/l	4.5				2.07								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					<36.49	<40.67	<20.70	<92.64	<73.81	<19.01		
Ammonia Mo Avg mg/l	1.5					<.32	<.40	<.25	<1.04	<.86	<.25		
Ammonia max 7 day Avg mg/l	2.3					<.49	<.70	<.25	1.87	2.29	<.25		
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<28.61	<26.82	<24.26								<30.75	
Ammonia Mo Avg mg/l	3.0	<.4	<.35	<.32								<.40	
Ammonia max 7 day Avg mg/l	4.5	<.52	<.58	<.4								<.50	
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					207.3	150.5	98.4	173.7	<236.4	79.6		
CBOD Mo Avg mg/l	10					1.90	1.50	1.20	2.10	<2.2	1.00		
CBOD Max 7 day Avg. mg/l	15					2.60	2.00	1.40	3.60	<2.9	1.20		
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	145.4	197.9	175.8	<390.6								
CBOD Mo Avg mg/l	15	2.0	2.6	2.3	<3.6								
CBOD Max 7 day Avg. mg/l	23	2.1	3.3	2.7	<5.4								



## FOG Inspection Report Monthly Summary for November 2025

- 41 known pumping services occurred this month.
  - The FSE having repairs done to their grease interceptor inlet line realized more repairs are needed to eliminate future overflows. They had to re-bid the project. This now includes: removing and replacing a section of the inlet piping (to fix the belly), removing, releveling and installing the grease interceptor per manufacturer's specifications. They must inspect the interceptor and verify that there are no cracks, breaks or leaks present before backfilling. If issues are found, then a new interceptor will be needed. The new project start date is set for 12/8/2025.
  - I was informed that sanitary was observed entering a grease interceptor. I dye tested the women's restroom with the manager on duty. I did not see any evidence at that time. The establishment also had plumbers come out and camera all the lines to verify no sanitary was entering the interceptor. No evidence was found that sanitary was entering the interceptor, so we are assuming someone must have used the drains as a trashcan. Best management practices were reviewed.
  - Another FSE was reported cleaning their kitchen fryers outside near a storm drain. Ever Villalobos, Roger's Stormwater Coordinator and MS4 representative, reached out to them with a cease-and-desist notice. I will be keeping an eye on this location and speaking to them about only cleaning equipment inside and near a drain that leads to the grease interceptor.
  - All other inspections were routine with nothing major to report.
- 
- Paul and I collected control monitoring samples at Pel-Freez, Westrock and Tyson Chicken Quick.
  - I also helped with annual pretreatment inspections for Glad Manufacturing and Tyson Chicken Quick.

**Amber Owens**  
F.O.G. Inspector  
Rogers Pollution Control Facility  
(479) 273-7378 Ext. 6554



## Monthly Summary of Industrial Pretreatment Activities November 2025

# of industrial control monitoring activities:	3
Industries control monitored:	Pel-Freez, WestRock, Tyson Chicken Quick
# of self monitoring reports processed:	9
# of industrial inspection activities:	4
Industries inspected:	Glad, Tyson Chicken Quick
# of short site visits:	0
Industries visited:	Tyson Chicken Quick
# of Notices of Violation:	1
Notices of Violation:	Tyson Chicken Quick – CBOD conc.

### Surcharges October 2025 issued in November 2025

User Name	Monthly Flow MG	TSS ppm	TSS \$ Charge	CBOD ppm	CBOD \$ Charge	TNitro ppm	TNitro \$ Charge	TPhos ppm	TPhos \$ Charge	Total \$ Charge
Ozark Mt Poultry	4.347162	25.6	0.00	666	2535.88	234.0	5916.87	3.48	0.00	8452.75
SE Poultry	2.851304	76.8	0.00	413	760.48	102.3	1374.86	3.36	0.00	2135.34
Tyson CnQ	10.37100	491.7	4036.44	1098	11654.00	30.47	32.52	6.7	1362.83	17085.79
Tyson of Rogers	8.404612	109.3	0.00	180	0.00	109.0	4429.97	6.87	1176.07	5606.04
WestRock	0.063428	1.3	0.00	750	43.64	5.00	0.00	0.4	0.00	43.64
Glad										
<i>Tyson CNQ now being fully surcharged – new tank install project complete</i>									Sum \$	33,323.56
<i>Glad only surcharged per quarter</i>									Adjusted \$	n/a

### Surcharge thresholds in mg/L and cost per pound of loading

Pollutant	TSS	CBOD	TN	TPhos
mg/L threshold	200	200	30.0	4.00
\$ per pound	0.16	0.15	0.80	5.84

The total amount surcharged for results submitted during the 2025 – 2026 budget year is \$93,816.86 (User data submitted for four months).

Tyson CnQ’s CBOD monthly average concentration was 1,098 mg/L and the permit concentration limit is 811 mg/L. This resulted in a CBOD violation. All other pollutants were within permit limits.

For the month of October, RPCF Influent CBOD averaged 213 mg/L and 19625 lbs/day. During November, the average was 224 mg/L and 19924 lbs/day. October had a RPCF Influent CBOD loading standard deviation of 4,729 while during November it decreased to 1590. Tyson CnQ has not yet submitted their November Discharge Monitoring Report.

*(continued on next page)*

During November, Tyson CnQ submitted an engineering report for making improvements to their wastewater effluent flow channel. The review of this report is ongoing.

Kenametal (KMT) Inspection on Oct 29, 2025:

- The number of employees has decreased from 230 to 195.
- The HVAC overhaul project continues to progress (due to extensive damage due to May 2024 tornado).
- A new electric furnace is online, and another one should be up and running before the end of the year.
- An older furnace may be brought back into service in the near future.
- A new parts washer has been added that uses alcohol. It is self-contained and no wastewater is discharged to sewer.
- No pH calibration buffers have expired.
- The Novatec Ultrasonic Cleaning System Pluritank showed some signs of chemical corrosion on the lower outer walls (on the back side where the chemicals are stored and added to the system). The cleaning system's tanks are surrounded by a berm.
- Asbestos removal was completed in the analytical lab remodel.
- The hazardous waste barn was very organized and clean.
- The Nickel Daily max limit was exceeded in January 2025. The reason was not found, but there have been no compliance issues since.
- RWU observed a storm drain with a screen cover during the inspection. Stormwater was clear with no sheen present.
- Average water usage per month (units of million gallons) was 1.038 in 2022, 1.384 in 2023, 0.894 in 2024 and 0.850 in 2025 (Jan through Oct).
- Wastewater discharged at the sampling location per month (units of million gallons) was 0.846000 in 2022, 0.830238 in 2023 and 0.882 in 2024 and 0.628 in 2025 (Jan through Oct). The average wastewater per day is about 0.025000.
- There have been some issues with the reliability of the old Isco flow meter and KMT is looking into replacing it with a more modern unit.

KMT was required to: no requirements at this time.

Report prepared by Paul Burns, Pretreatment Coordinator

## Pollution Control Facility Significant Events

November 2025

1. Brent and Todd presented RWU functions and services to the Mayor's academy of youth. The High School Kids were very curious, polite, and thoughtful.
2. Freese and Nichols took a photo scan of the entire plant. It's an amazing technology that will be useful for the duration of the project.
3. Our solids handling conveyor out of the centrifuge room into the existing dryer hopper developed a hole. After investigation, we found the internal shaftless auger has bent out of round. We had a temp fix performed and working on a permanent solution quote.
4. We have been working with Garver on the SCADA updates. Specifically trying to establish visual standards.
5. The solids handling project is moving along well. The main building is beginning to have the metal exterior placed. Concrete is placed.
6. We treated 312 MG in November.  $30 \times 9 \text{ MGD} = 270 \text{ MG}$ . So we treated about 42 MG of rainwater. The avg daily flow for the month was 10.4 MGD. These flows included 1.89" of rain over 5 events. The historical average rainfall for November is 3.74".

# **Rogers Water Utilities**

## **A Component Unit of the City of Rogers, Arkansas**

**Independent Auditor's Reports, Financial Statements,  
and Supplementary Information**

June 30, 2025

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This management's discussion and analysis of the financial performance of Rogers Water Utilities' (Utility) and its departments, the Rogers Water Utilities Sewer Department (Sewer Department) and Rogers Water Utilities Water Department (Water Department), provides an overview of the Utility's financial activities for the years ended June 30, 2025 and 2024. This overview should be read in conjunction with the Utility's financial statements, which begin on page 10. The Utility is a component unit of the City of Rogers, Arkansas, and is overseen by the Rogers Waterworks and Sewer Commission, an autonomous board of directors, created by the Rogers City Council. The Sewer Department and Water Department are rate-funded, receiving no general tax revenue. The information presented should be read in conjunction with the basic financial statements and accompanying notes to the financial statements.

### ***Financial Highlights Discussion***

- The Utility's net position increased by \$18,958,196 or 7.0% over fiscal year 2024. Net position increased by \$10,667,471 or 9.9% and \$12,257,867 or 8.6% for the Water Department and Sewer Department, respectively, in fiscal year 2024 over 2023.
- The Utility's operating revenues increased by \$2,067,512 or 5.4% over fiscal year 2024. Operating revenues increased by \$1,012,997 or 5.6% and \$1,359,578 or 7.5% for the Water Department and Sewer Department, respectively, in fiscal year 2024 over 2023.
- The Utility's operating expenses increased by \$2,732,315 or 9.5% over fiscal year 2024. Operating expenses increased by \$1,376,572 or 10.8% and \$1,365,813 or 10.2% for the Water Department and Sewer Department, respectively, in fiscal year 2024 over 2023.
- The Utility's net position before capital contributions increased by \$12,598,071 during fiscal year 2025. Net position before capital contributions increased by \$5,429,929 and \$8,636,439 for the Water Department and Sewer Department, respectively, in fiscal year 2024 over 2023.
- Construction costs of \$15,180,033 during fiscal year 2025 were incurred on a variety of projects and \$21,614,612 of constructed assets were completed and placed in service. These were \$15,673,346 and \$4,731,584, respectively, in fiscal year 2024.
- Capital outlays for additions and improvements to the Utility, in addition to construction costs, were \$3,254,552 in fiscal year 2025. These were \$1,120,442 and \$4,295,150 for the Water Department and Sewer Department, respectively, in fiscal year 2024.

### ***Rogers Water Utilities Fiscal Year 2025 Highlights***

- The major sources of revenue for the Water and Sewer Departments are customer charges for consumption. In fiscal year 2025, these represented 87.6% of operating revenues. The number of water customers increased by 1,029 or 2.8% from the prior year. Billed water consumption for residential, commercial, and industrial customers increased by 181 million gallons or 5.5% in fiscal year 2025. The number of sewer customers increased by 705 or 2.7% from the prior year. Billed sewer consumption increased by 88 million gallons or 3.9% over the prior year. Revenue collections also benefited from water and sewer rate increases in fiscal year 2025. These rate increases went into effect July 2024 after being approved by the Rogers City Council in November 2019.
- In the Water Department, operating revenues from customer charges for consumption were \$17,710,224 among residential, commercial, and industrial customers. This is up 8.5% from \$16,320,547 in the prior fiscal year. In the Sewer Department, operating revenues from customer charges for consumption were \$17,908,092 among residential, commercial, and industrial customers. This is up 5.8% from \$16,927,254 in the prior fiscal year. Although the Utility has steadily increased water and sewer rates, a certain baseline of demand can be expected since household consumption is essentially inelastic. As the customer base increases, baseline consumption also increases. Changes in annual consumption are driven more significantly by rainfall patterns and totals which influence outside watering of lawns and gardens.
- In addition to customer charges for consumption, Rogers Water Utilities collects development fees including impact fees by meter size and access fees by unit. The Utility also collects new customer fees to

help cover administrative costs associated with setting up new accounts. Together, these fees are intended to shift the burden of funding infrastructure improvements to new customers rather than expecting existing customers to pay for growth. The timing and amount of development fees collected depend on the projects being constructed. In fiscal year 2025, these fees totaled \$3,354,155, up 3.4% from the \$3,245,115 collected in fiscal year 2024.

- Key nonoperating revenues in fiscal year 2025 included \$2,197,111 of interest income, essentially unchanged from interest income earned in the prior year. At June 30, 2025, the Utility was earning an average of 4.35% on its CDARS investments, compared with 5.20% at June 30, 2024.
- Nonoperating revenues in fiscal year 2025 also included \$2,281,875 of government grants, down 13.6% from the \$2,900,388 received in the prior year. This included FEMA grants of \$93,985 as reimbursement for expenses related to 2024 tornado damage in Northwest Arkansas. It also included \$2,187,890 in American Rescue Plan Act (ARPA) funding as reimbursement for work completed on the Solids Handling Phase II project at the Rogers Pollution Control Facility (RPCF). The Arkansas Natural Resources Commission (ANRC) awarded the ARPA grant in December 2022.
- Capital contributions increased net position by \$6,360,125 in fiscal year 2025, compared to \$8,858,970 in the prior year. These represent water mains and sewer lines constructed by developers and donated for Rogers Water Utilities to own and maintain. Significant water and sewer assets contributed in fiscal year 2025 were associated with a new mixed-use development in the Pinnacle Hills area and a new apartment complex on Dodson Road.
- The single largest expense for Rogers Water Utilities is the wholesale purchase of water from Beaver Water District (BWD). On this line item in fiscal year 2025, the Utility spent \$6,322,841 representing 20.0% of operating expenses. In fiscal year 2024, the Utility spent \$5,841,341 representing 20.3% of operating expenses. Purchased water consumption increased by 0.7% from the prior year. Purchased water unaccounted for was 6.8% as of June 2025 (12-month rolling average), down slightly from 7.1% the prior year. In addition to consuming more water, the Utility also paid a higher wholesale rate. In October 2024, BWD implemented a rate increase of \$0.13 per thousand gallons, with the rate increasing from \$1.54 to \$1.67 per thousand gallons.
- Water and sewer distribution and wastewater treatment expenses accounted for 27.7% of total operating expenses in fiscal year 2025, down from 28.5% in fiscal year 2024. General and administrative expenses have assumed a slightly larger share of total operating expenses, from 19.8% in fiscal year 2024 to 20.2% in fiscal year 2025. Similarly, depreciation and amortization have increased from 31.5% of total operating expenses in fiscal year 2024 to 32.1% in fiscal year 2025.

### ***Rogers Water Utilities Fiscal Year 2024 Highlights***

- The change in net position before capital contributions exceeded budget by \$1,689,929 and \$4,878,887 and was more than prior year operating results by \$314,421 and \$2,876,205 for the Water Department and Sewer Department, respectively. A key contributor to this was government grant revenues of \$2,876,205 in regard to the Sewer Department.
- The number of customers increased by 769 or 2.1% and 463 or 1.8% for the Water Department and Sewer Department, respectively, from the prior year. Billed water consumption decreased by 1.9% for the Water Department and increased by 1.3% for the Sewer Department.
- In regard to the Water Department, purchased water consumption increased by 0.2% from the prior year. Our water supplier, Beaver Water District, implemented a rate increase of \$0.08 per thousand gallons effective October 1, 2023. The rate increased from \$1.46 to \$1.54 per thousand gallons.
- After implementing the Tyler Technologies software for billing and accounting functions in fiscal year 2023, The Utility also transitioned its timekeeping system to Tyler's Time & Attendance module in January 2024. For asset management, the Utility went "live" with Cityworks in October 2023. As a joint project with the City of Rogers, Cityworks has streamlined the plan review process for Utility Engineering staff and their city counterparts. This software implementation prompted Utility to convert its AutoCad asset records into shapefiles and import them into ESRI ArcGIS for improved asset record inquiries and maintenance.

- 
- The Utility continued its city-wide meter change out program, investing \$684,000 and \$604,000 for the Water Department and Sewer Department, respectively, in replacement meters. At this rate, the meter change out will be perpetual and based on the life cycle of the water meters. The change out is being conducted by Utility Staff.
  - In April 2024, the Utility issued a Sewer Revenue Bond in the principal amount of \$31,246,250 to fund Phase II of the Rogers Pollution Control Facility Solids Handling Project. The project scope includes the acquisition of redundant solids dryers as well as all associated buildings and equipment. Financing was arranged through the Arkansas Clean Water State Revolving Loan Fund, administered by the Arkansas Natural Resources Commission. At 1.5%, the borrowing rate was significantly lower than available financing alternatives.
  - In December 2022, the Arkansas Natural Resources Commission (ANRC) approved \$270 million dollars in American Rescue Plan Act funding for Arkansas Drinking Water and Wastewater providers. From this pool, the ANRC awarded \$2,472,738 for the Rogers Pollution Control Facility Bardenpho Treatment Basins (Train I and II) Rehab and Repair Project. These grant funds were disbursed to the Utility in fiscal year 2024. The ANRC also awarded \$2,527,260 for Phase II of the Rogers Pollution Control Facility Solids Handling Project. At fiscal year 2024 year-end, the Utility had incurred capital expenses of \$339,370, which were eligible for reimbursement from these grant funds. The ARPA grants required the Utility to contribute a minimum cost share of 50% of the total project costs.
  - The Utility continues to work with Garver Engineers on a Western Corridor Transmission Main Study with the goals of meeting future consumption demands and adding resiliency to the water distribution system. The Utility expects the acquisition of necessary easements to begin as soon as fiscal year 2026 and construction of a new transmission main to begin by fiscal year 2029. This project was identified as a supply alternative in the Rogers Water Distribution System Master Plan adopted June 2022.

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2025 and 2024**

**DRAFT**

**Financial Highlights**

<b>Assets, Liabilities and Net Position</b>	<b>2025 - Utility</b>	<b>2024 - Water Department</b>	<b>2024 - Sewer Department</b>
<b>Assets</b>			
Total current assets	\$ 56,751,093	\$ 24,924,307	\$ 23,853,264
Restricted cash, investments, and interest receivable	7,120,125	6,335,348	2,489,033
Other noncurrent assets	264,318,041	109,134,595	141,109,253
<b>Total Assets</b>	<b><u>\$ 328,189,259</u></b>	<b><u>140,394,250</u></b>	<b><u>167,451,550</u></b>
<b>Deferred Outflows of Resources</b>			
Pension costs	2,213,278	1,026,394	1,565,815
Deferred bond refunding costs	288,539	344,231	-
<b>Total Deferred Outflow of Resources</b>	<b><u>2,501,817</u></b>	<b><u>1,370,625</u></b>	<b><u>1,565,815</u></b>
<b>Liabilities</b>			
Total current liabilities	10,962,146	4,147,534	4,440,753
Liabilities payable from restricted assets	-	1,485,636	38,234
Noncurrent liabilities	28,161,034	18,133,694	10,096,513
<b>Total Liabilities</b>	<b><u>39,123,180</u></b>	<b><u>23,766,864</u></b>	<b><u>14,575,500</u></b>
<b>Deferred Inflows of Resources</b>			
Pension costs	241,864	12,990	20,436
Deferred outflows related to bond refunding	148,021	-	186,635
<b>Total deferred inflows of resources</b>	<b><u>389,885</u></b>	<b><u>12,990</u></b>	<b><u>207,071</u></b>
<b>Net Position</b>			
Net investment in capital assets	239,407,064	92,365,947	133,131,119
Restricted for debt service	5,650,129	4,849,712	2,450,799
Unrestricted	46,120,818	20,769,362	18,652,876
<b>Total Net Position</b>	<b><u>291,178,011</u></b>	<b><u>117,985,021</u></b>	<b><u>154,234,794</u></b>
<b>Operating Results and Changes in Net Position</b>			
<b>Operating revenues</b>	<b><u>40,859,253</u></b>	<b><u>19,090,515</u></b>	<b><u>19,483,870</u></b>
<b>Operating Expenses</b>			
Depreciation and amortization	10,141,548	3,378,999	5,704,252
Other operating expenses	21,419,876	10,703,623	9,048,533
<b>Total operating expenses</b>	<b><u>31,561,424</u></b>	<b><u>14,082,622</u></b>	<b><u>14,752,785</u></b>
<b>Operating income</b>	<b><u>9,297,829</u></b>	<b><u>5,007,893</u></b>	<b><u>4,731,085</u></b>
<b>Other revenues (expenses)</b>			
Interest expense	(654,922)	(609,387)	(119,180)
Other income	3,955,164	1,031,423	4,024,534
<b>Total other revenues (expenses)</b>	<b><u>3,300,242</u></b>	<b><u>422,036</u></b>	<b><u>3,905,354</u></b>
<b>Changes in net position before capital contributions</b>	<b><u>12,598,071</u></b>	<b><u>5,429,929</u></b>	<b><u>8,636,439</u></b>
<b>Capital Contributions</b>	<b><u>6,360,125</u></b>	<b><u>5,237,542</u></b>	<b><u>3,621,428</u></b>
<b>Change in Net Position</b>	<b><u>18,958,196</u></b>	<b><u>10,667,471</u></b>	<b><u>12,257,867</u></b>
<b>Net Position, Beginning of Year</b>	<b><u>272,219,815</u></b>	<b><u>107,317,550</u></b>	<b><u>141,976,927</u></b>
<b>Net Position, End of Year</b>	<b><u>\$ 291,178,011</u></b>	<b><u>\$ 117,985,021</u></b>	<b><u>\$ 154,234,794</u></b>

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## ***Capital Asset and Debt Administration***

### **Capital Assets**

As of June 30, 2025, the Utility's investment in capital assets was approximately \$264,318,000 (net of accumulated depreciation and amortization). This investment in capital assets included land, buildings, improvements, machinery and equipment, subscription assets and contributed property.

#### **Major capital asset events include the following:**

- Construction costs of \$15,180,033 during fiscal year 2025 were incurred on a variety of projects. Nearly 79% of this capital outlay was related to sewer projects, with the largest outlay of \$4,997,547 related to the Solids Handling Phase II project at the Rogers Pollution Control Facility. Through fiscal year-end, the Utility had spent almost \$9 million toward that \$31 million project. Other improvements to Utility infrastructure included joint street projects with the City of Rogers. When the City undertakes street improvement projects, the Utility often uses the opportunity to improve the underlying water and sewer infrastructure. The Utility spent \$2,282,982 on water and sewer infrastructure for the Poplar Street improvement project which was ongoing as of June 30, 2025.
- Constructed assets completed and placed in service in fiscal year 2025 totaled \$21,614,612. The largest projects completed were a sewer main replacement in the Pinnacle area at \$7,194,828 and a sewer main replacement near Banz Road at \$3,572,185. These improvements were necessary due to capacity constraints caused by new development. Among the joint City street projects completed in fiscal year 2025, the Utility capitalized \$2,034,250 for water line improvements along Arkansas Street.
- In addition to construction costs, the Utility also spent \$3,254,552 related to other capital additions and improvements in fiscal year 2025. Among these investments were water meters totaling \$1,336,224. Rogers Water Utilities started a meter change out program in fiscal year 2017 with the goal of replacing all water meters throughout its service area. At fiscal year-end, there were about 1,100 old meters remaining. Utility staff expect to replace these within the next year. The anticipated useful life of the new Badger meters is fifteen years.
- In fiscal year 2025, the Utility continued to work with engineering consultants on a Western Corridor Transmission Main study with the goals of meeting future consumption demands and adding resiliency to the water distribution system. Subsequent to the end of fiscal year 2025 and before the audited financials were reported, the Utility had begun to acquire the necessary easements with construction of a new transmission main to begin by fiscal year 2029. This project was identified as a supply alternative in the Rogers Water Distribution System Master Plan adopted June 2022.

#### **Capital funding:**

- Phase II of the RPCF Solids Handling Project is being funded by several sources. It is funded in part by the ARPA grant previously mentioned. The City of Rogers is participating by contributing a portion of its own ARPA funding; that \$1,155,821 contribution is expected in fiscal year 2026. Most of the project is being funded by bond proceeds as the Utility reimburses itself with draws from the Series 2024 Sewer Revenue Bonds.
- Other capital outlays in fiscal year 2025 were funded by current year revenues and cash reserves.

Additional information regarding capital assets can be found in Note 6 of this report.

#### **Long-Term Debt**

The Utility had \$23,815,900 in revenue bonds outstanding as of June 30, 2025, which is an increase of \$502,318 from 2024, resulting from a combination of the additional draw downs on the Series 2024 bond and the scheduled principal payments made during fiscal year 2025.

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Additional information regarding long-term debt can be found in Note 8 of this report.

### **Additional Management Comments**

Rogers Water Utilities has completed master plans for the water distribution system, the sewer collection system, and the Rogers Pollution Control Facility. These plans anticipate a projected build-out of Rogers by 2045. They provide conservative cost estimates for future capital improvements that will allow the Utility to provide reliable service to current and future customers. Cost estimates will be further refined by in-depth design contracts. The master plans are updated every few years to account for new data and re-prioritize projects as necessary.

Act 605 of 2021 requires Arkansas public water and sewer utilities to conduct a rate study every five years. During fiscal year 2025, the Utility finalized water and sewer rate studies with the aid of a consultant. The data-driven approach considered revenue requirements related to ongoing operations and maintenance as well as the timing of planned capital projects. The master plans and corresponding cost estimates proved vitally important to this effort. The studies anticipate future capital projects will be funded by a combination of current year revenues, cash reserves, and new bond issues. The financing plans maintain required minimum reserves and preserve healthy debt service coverage ratios.

The recommendations generated by the water and sewer rate studies formed the basis of multi-year rate schedules which management was preparing to present to the Rogers City Council at the end of fiscal year 2025. Subsequent to the end of fiscal year 2025 and before the audited financials were reported, the Rogers City Council approved the rate schedules recommended by management. Initial rate increases will be effective October 1, 2025, with annual increases effective every July 1 thereafter through July 1, 2029. The approved City ordinances also authorized changes to development fees with per-unit access fees being eliminated but impact fees by meter size increasing across the board. The adoption of these rate and fee schedules puts the Utility in position to meet its future revenue requirements.

The source of water for all Northwest Arkansas is Beaver Lake. While that source is expected to be sufficient for anticipated future demands, water supplier BWD is undertaking several significant capital improvements to enhance treatment capacity and distribution resiliency. Wholesale water rates are subject to annual increases driven by updated water usage forecasts and planned capital projects. BWD has provided a multi-year schedule of anticipated annual rate increases, which Rogers Water Utilities incorporated into its water rate study finalized in fiscal year 2025.

A Memorandum of Agreement was reached between the State of Arkansas and the State of Oklahoma on November 13, 2018 with regard to Total Maximum Daily Load (TMDL) phosphorus limits. The MOU reads "The States, through the appropriate Parties, will continue to require existing point-source dischargers in the Illinois River Watershed with a design capacity of greater than 1 MGD to operate under existing NPDES permits reflecting an effluent limit for total phosphorus of not more than 1 mg/L based upon a 30-day average..." The Rogers Pollution Control Facility (RPCF) can meet this prescribed limit of phosphorus. RPCF's 30-day average phosphorus level is under 0.2 mg/L.

The Arkansas Department of Energy & Environment – Division of Environmental Quality filed a Complaint for Declaratory and Injunctive Relief in the United States District Court against the United States Environmental Protection Agency. See Case No. 4-22-CV-359 (BMS). The outcome of this case will indirectly determine the phosphorus limits that will be required of any new process design at the RPCF. This case directly involves two neighboring pollution control facilities and the outcome will most likely affect the pending permit for the RPCF. At this time, no new permit has been received.

In fiscal year 2025, the Utility's Information Technology staff continued implementing confidential projects to reduce the risk of cyberattacks, including ransomware. A major component of this strategy is the continuous training of all employees and regular vulnerability testing in collaboration with the Department of Homeland

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Security and CISA. IT staff also completed the development of custom solutions and automation in the Microsoft 365 environment to replicate some of the functionality of the Utility's legacy AS400 system. These efforts help modernize, secure, and scale Utility operations. IT staff also moved the Rogers Water Utilities website from an MSP-hosted service to a host controlled by the Utility. This approach offers robust features for security and website maintenance and development.

The Utility's financial software is provided by Tyler Technologies, and staff have implemented new modules for improved efficiency in purchasing and accounting. In close coordination with the City of Rogers, the Utility has continued to enhance the tools available in the Cityworks Asset Management System and integrate them into standard operational processes. Scheduled upgrades to the Cityworks software will ensure the Utility remains on the fully supported and developed version. During fiscal year 2025, staff began redeploying the SCADA systems for water and sewer collection and distribution, as well as for the Rogers Pollution Control Facility. This major undertaking is requiring investment in new hardware and software in addition to professional services. The goal of this project is to modernize the systems while enhancing stability, accessibility, scalability, and security.

### ***Using This Annual Report***

The Utility's financial statements consist of three statements – a statement of net position; a statement of revenues, expenses and changes in net position; and a statement of cash flows. These statements provide information about the activities of the Utility including resources held by the Utility but restricted for specific purposes by creditors. The Utility is accounted for as a business-type activity and presents its financial statements using the economic resources measurement focus and the accrual basis of accounting.

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Statement of Net Position**  
**June 30, 2025**

**DRAFT**

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**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**Current Assets**

Cash and cash equivalents	\$ 12,905,804
Investments	37,597,708
Accounts receivable, net of allowance for doubtful accounts of \$552,162	4,988,530
Accrued interest receivable	14,190
Inventory	1,058,783
Prepaid expenses	<u>186,078</u>

**Total Current Assets**

56,751,093

**Restricted Cash, Investments, and Interest Receivable**

Restricted cash and cash equivalents	802,740
Investments	<u>6,317,385</u>

7,120,125

**Capital and Subscription Assets, Net of Accumulated  
Depreciation and Amortization**

264,318,041

**Total Assets**

328,189,259

**Deferred Outflows of Resources**

Deferred pension outflows	2,213,278
Deferred outflows related to bond refunding	<u>288,539</u>

2,501,817

**Total Assets and Deferred Outflows of Resources**

\$ 330,691,076

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Statement of Net Position**  
**June 30, 2025**

**DRAFT**  
**(Continued)**

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

**Current Liabilities**

Accounts payable – trade	\$ 1,378,989
Accounts payable to construction contractors	3,537,701
Accounts payable – other	447,276
Accrued expenses	1,329,032
Current portion of subscription liability	171,942
Current portion of bonds payable	2,570,000
Customer meter deposits	1,469,996
Accrued interest payable	57,210

**Total Current Liabilities**

10,962,146

**Long-Term Liabilities**

Subscription liability	264,902
Bonds payable, net of unamortized premiums and discounts	21,980,487
Net pension liability	5,915,645

**Total Long-Term Liabilities**

28,161,034

**Total Liabilities**

39,123,180

**Deferred Inflows of Resources**

Deferred pension inflows	241,864
Deferred bond refunding gain	148,021

389,885

**Net Position**

Net investment in capital assets	239,407,064
Restricted for debt service	5,650,129
Unrestricted	46,120,818

291,178,011

**Total Net Position**

**Total Liabilities, Deferred Inflows of Resources, and Net Position**

\$ 330,691,076

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Year Ended June 30, 2025**

**DRAFT**

<b>Operating Revenues</b>	
Residential water and sewer	\$ 21,757,742
Commercial water and sewer	9,253,479
Industrial water and sewer	4,607,095
Sprinkler service and hydrant	153,247
Service charges and penalties	848,127
Access, impact, and new customer fees	3,354,155
Other operating revenue	885,408
	<u>40,859,253</u>
<b>Operating Expenses</b>	
Water purchased	6,322,841
Pollution control facility	3,614,295
Distribution	5,115,970
General and administrative	6,366,770
Depreciation and amortization	10,141,548
	<u>31,561,424</u>
<b>Operating Income</b>	<u>9,297,829</u>
<b>Other Revenues (Expenses)</b>	
Interest income	2,197,111
Gain on sale of capital assets	36,950
Government grants - capital	2,281,875
Loss on disposal of capital assets	(549,972)
Interest expense	(654,922)
Trustee fees	(10,800)
	<u>3,300,242</u>
<b>Change in Net Position Before Capital Contributions</b>	12,598,071
<b>Capital Contributions</b>	<u>6,360,125</u>
<b>Change in Net Position</b>	18,958,196
<b>Net Position, Beginning of Year</b>	<u>272,219,815</u>
<b>Net Position, End of Year</b>	<u><u>\$ 291,178,011</u></u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Statement of Cash Flows**  
**Year Ended June 30, 2025**

**DRAFT**

<b>Cash Flows From Operating Activities</b>	
Cash received from customers	\$ 36,086,028
Cash received from access, impact, and new customer fees	3,354,155
Cash received from service charges, penalties and other operating revenue	1,458,212
Payments for water	(6,322,841)
Payments for salaries and benefits	(8,653,734)
Payments to suppliers for goods and services	(5,128,090)
	<u>20,793,730</u>
<b>Net Cash Provided by Operating Activities</b>	
<b>Cash Flows From Investing Activities</b>	
Interest income	2,197,111
Purchase of certificates of deposit	(38,350,000)
Maturities of certificates of deposit	35,543,748
Increase in meter deposits	79,470
Other non operating	(10,800)
	<u>(540,471)</u>
<b>Net Cash Provided by Investing Activities</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>	
Acquisition of capital assets	(18,374,937)
Government grants	2,281,875
Principal payments on bonds	(2,620,706)
Proceeds from bond issuance	2,982,318
Payments on subscription liability	(278,659)
Interest and paying agent fees	(654,922)
	<u>(16,665,031)</u>
<b>Net Cash Used in Capital and Related Financing Activities</b>	
<b>Increase in Cash and Cash Equivalents</b>	<b>3,588,228</b>
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, Beginning of Year</b>	<b><u>10,120,316</u></b>
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, End of Year</b>	<b><u><u>\$ 13,708,544</u></u></b>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Statement of Cash Flows**  
**Year Ended June 30, 2025**

**DRAFT**  
**(Continued)**

**Reconciliation of Operating Income to Net Cash From**

**Operating Activities**

Operating income	\$ 9,297,829
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation and amortization	10,147,846
Allowance for doubtful accounts	87,334
Net change in pension liability	435,614
Changes in assets and liabilities	
Accounts receivable	227,131
Inventory	(12,368)
Prepaid expenses	(794)
Accounts payable – trade and other	1,234,919
Accrued expenses and customer deposits	(623,781)

**Net Cash Provided by Operating Activities**

20,793,730

**Reconciliation of Cash and Cash Equivalents and Restricted**

**Restricted Cash and Cash Equivalents to the Statements**

**Statements of Net Position**

**Cash and Cash Equivalents**

Petty cash	1,775
Operating and maintenance	2,232,948
Checking	716,580
Savings	
Depreciation fund	9,745,128
Meter deposits	209,373

12,905,804

**Restricted Cash and Cash Equivalents**

Savings – water depreciation fund	351,391
Checking – meter deposits	121,093
Construction account	930
Savings - sewer depreciation fund	329,326

802,740

**Total Cash and Cash Equivalents and Restricted Cash and Cash Equivalents**

\$ 13,708,544

**Noncash Transactions**

Capital contributions of property and equipment	\$ 6,360,125
Property and equipment additions included in accounts payable to construction contractors	\$ 3,537,701

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## **Note 1. Nature of Activities**

The City of Rogers, Arkansas was incorporated under the laws of the State of Arkansas and operates under an elected Mayor-Council form of government. Rogers Water Utilities (Utility) is a discretely presented component unit of the City of Rogers, Arkansas and is governed by the Waterworks and Sewer Commission, which is appointed by the City Council. The Utilities operate through two separate departments – the Water Department and the Sewer Department. The Utility provides services to residents of the City and certain surrounding areas. The City Council approves the rate changes of the Utilities. The debt of the Utilities is maintained in the name of the City of Rogers, Arkansas.

## **Note 2. Summary of Significant Accounting Policies**

### ***Basis of Accounting and Presentation***

The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Operating revenues and expenses are distinguished from other revenue (expense) items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operations of the Utility. All revenues and expenses not meeting this definition are reported as other revenues (expenses) but remain a major component of the overall revenues and expenses of the Utility.

Other revenues, expenses, gains, losses, assets, liabilities, and deferred inflows and outflows of resources from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated or voluntary nonexchange transactions (principally federal and state grants) are recognized when all applicable eligibility requirements are met.

### ***Fund Type***

The Utility is an enterprise fund, used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

### ***Use of Estimates***

Management used estimates and assumptions in preparing these financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, and deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

### ***Cash Equivalents***

Cash equivalents are defined as short-term, highly liquid investments with original maturities of three months or less which are readily convertible to known amounts of cash and have maturities that present insignificant risk of changes in value because of changes in interest rates. At June 30, 2025, the Utility had cash equivalents of \$3,423,787 consisting of certificates of deposit and money market accounts with brokers.

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Notes to Financial Statements**  
**June 30, 2025**

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***Investments and Investment Income***

Investments consist of certificates of deposit with original maturities of greater than ninety days and governmental securities. Certificates of deposit are recorded at amortized cost which approximates fair value.

Investment income includes dividend and interest income and realized gains and losses on investments carried at other than fair value. Income related to investments is recorded when earned.

***Accounts Receivable***

Accounts receivable relate to water, sewer and trash service billings and are shown net of an allowance for doubtful accounts. The allowance is based upon historical losses and a review of past-due accounts. Credit extended to customers is generally uncollateralized. Accounts are due 10 days after the billing date. Past-due accounts are charged a 10% penalty. Customers are required to make a deposit, and deposits can be offset against the receivable.

***Inventory***

Inventory is valued at the lower of average cost or market. Inventory consists of construction and maintenance supplies related to the water and sewer systems.

***Long-Lived Assets***

The Utility reviews long-lived assets and certain identifiable intangibles held and used by the Utility for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a long-lived asset. For the year ended June 30, 2025, this review has not materially affected the Utility's reported earnings, net position or results of operations.

***Contributed Capital***

The Utility records all contributed fixed assets at their estimated acquisition value at date of contribution as capital contributions in the Statements of Revenues, Expenses and Changes in Net Position and depreciates these assets over their estimated useful lives. These contributed assets, which are received from construction contractors, consist of sewer lines and related infrastructure. At June 30, 2025, cumulative gross contributed capital assets amounted to approximately \$127,330,000 for the Utility.

**Capital Assets**

Capital assets are recorded at cost. Contributed property is recorded at acquisition value at the date of contribution. Depreciation is recorded on each class of depreciable property utilizing the straight-line method over the estimated useful lives of the assets. The ranges of estimated useful lives are as follows:

Structures	5 to 40 years
Mains and hydrants	50 years
Water towers	5 to 50 years
Water service lines	33 years
Sewer service lines	50 years
Meters	20 to 25 years
Pollution control facility	2 to 2 years
Shop equipment and machinery	2 to 10 years
Transportation equipment	3 to 10 years
Two-way radio system	5 to 15 years
Field equipment	2 to 20 years
Office equipment	3 to 20 years
Software hosting	3 years

The Utility's capitalization policy states that capital assets are defined as assets with an estimated useful life of greater than one year. The cost basis of fully depreciated property and equipment still in use by the Utility at June 30, 2025 amounted to approximately \$13,035,000.

**Subscription Assets**

The Utility has recorded subscription assets as a result of implementing GASB Statement No. 96. The subscription assets are initially measured at an amount equal to the initial measurement of the related subscription liability plus any subscription payments made prior to the term, less incentives, and plus any ancillary charges necessary to place the subscription asset into service. The subscription assets are amortized on a straight-line basis over the life of the related subscription.

**Amortization of Bond Premiums and Discounts**

Bond discounts and premiums are amortized over the lives of the related bond issues. Net amortization of \$140,705, for the year ended June 30, 2025 is included as a component of interest expense. See Note 8.

**Amortization of Deferred Bond Refunding Costs**

The deferred bond refunding cost associated with the 2016 Sewer Revenue Refunding Bonds is amortized over the life of the related bond issue (See Note 8). Amortization expense of \$38,614 is included as a reduction of interest expense for the year ended June 30, 2025.

The deferred bond refunding costs associated with the 2012 Water Revenue Refunding Bonds and 2016 Water Revenue Refunding Bonds are amortized over the life of the related bond issue (See Note 8). Amortization expense of \$55,692 for the year ended June 30, 2025 is included as a component of interest expense.

**Compensated Absences**

The Utility's policies permit employees to earn time off benefits. The expense and related liability are recognized and accrued for leave earned and unused but more likely than not to be used or paid out in cash. Compensated absences are computed using the first in first out flow assumption and regular pay rates in effect at that date. The

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estimated compensated absences liability expected to be paid more than one year after the statement of net position date is included in other long-term liabilities.

***Pensions***

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Arkansas Public Employees Retirement System (APERS) and additions to or deductions from the APERS fiduciary net position have been determined on the same basis as they are reported by APERS.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Deferred Inflows and Outflows of Resources***

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources until then. The Utility has two items that qualify for reporting in this category: loss on bond refunding and changes regarding pension liabilities. A deferred outflow for a loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or the refunding debt. In regards to the deferred outflows of resources related to pension liabilities, these amounts were created as a result of the implementation of GASB 68. See Note 11 for additional information.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Utility has two items that qualify for reporting in this category: gain on bond refunding and changes regarding pension liabilities. A deferred inflow for a gain on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the remaining life of the old debt or the new debt. In regards to the deferred inflows of resources related to pension liabilities, these amounts were created as a result of the implementation of GASB 68. See Note 11 for additional information.

***Net Position Classifications***

Net position is classified and displayed in the following three components:

*Net Investment in Capital Assets* – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

*Restricted Net Position* – Consists of net assets with constraints placed on their use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments.

*Unrestricted Net Position* – All other net assets that do not meet the definition of “net investment in capital assets” or “restricted.”

When an expense is incurred for purposes for which both restricted net position and unrestricted net position is available, the Utility’s policy is to make payment from unrestricted funds and generally take reimbursement from restricted funds.

**Adoption of GASB Statements**

In June 2022, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 101, *Compensated Absences*. The new accounting guidance updates the recognition and measurement guidance for compensated absences under a unified model. Specifically, the new standard clarifies that a liability should be recorded for compensated absences that are more likely than not to be paid or otherwise settled. Additionally, it amends certain existing disclosure requirements. The Government adopted this standard on July 1, 2024, and applied it retrospectively to the earliest period presented. There was no effect on beginning net position as of July 1, 2024.

**Note 3. Deposits in Financial Institutions**

Deposits in financial institutions are financial instruments that could potentially subject the Utility to a risk of accounting loss to the extent of the uninsured/uncollateralized portion of those deposits. At June 30, 2025, the Utility had approximately \$18,876,000 in deposit balances, of which \$500,000 were FDIC insured and the remaining balances were collateralized by securities held by a financial institution in the Utility's name. Additionally, the Utility had approximately \$38,997,000 in certificates of deposit reported as investments in the Statement of Net Position, all of which were FDIC insured.

**Note 4. Restricted Cash and Investments**

Restricted cash and investments are held for specific purposes as follows at June 30:

	<u>2025</u>
Meter deposits	\$ 1,520,185
Debt service reserve	1,929,558
Depreciation reserve for additional replacements to the water system	351,391
Depreciation reserve for additional replacements to the sewer system	329,326
New customer fees collected for additions to fixed assets	<u>2,989,665</u>
	<u>\$ 7,120,125</u>

**Note 5. Investments**

The Utility's investment policies are to comply with the provisions of state statutes, which generally require that municipal funds be deposited in federally insured banks located in the State of Arkansas. The municipal deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in direct obligations of the United States of America, the principal and interest of which are fully guaranteed by the United States government.

*Interest Rate Risk* – As a means of limiting its exposure to fair value losses arising from rising interest rates, the Utility’s investment policy is to attempt to match investment maturities with cash flow requirements.

*Credit Risk* – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Utility’s policy to minimize credit risk losses due to default of security issuers or backers by limiting investments to the safest types of securities. The Utility’s investments consist of certificates of deposit with original maturities of greater than ninety days and less than five years and securities issued by the United States government.

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a failure of the counterparty, the Utility will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. As of June 30, 2025, investments of the Utility were fully collateralized or insured. The Utility’s deposit policy for custodial credit risk requires compliance with the provision of the state law.

At June 30, 2025 the Utility’s investments consisted of approximately \$43,915,000 held in certificates of deposit and money market accounts with brokers. All investments at June 30, 2025 had maturities of less than five years.

**Note 6. Changes In Fixed Assets**

	<u>Water</u> <u>June 30, 2024</u>	<u>Sewer</u> <u>June 30, 2024</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>June 30, 2025</u>
Land	\$ 735,666	\$ 1,805,153	\$ -	\$ -	\$ 2,540,819
Buildings	1,764,482	73,640,692	334,929	-	75,740,103
Equipment	82,047,031	67,759,159	22,923,652	(1,804,861)	170,924,981
Vehicles	648,027	1,785,867	1,550,354	(442,957)	3,541,291
ROU subscription asset	1,134,932	1,134,932	-	-	2,269,864
Contributed property	65,433,484	55,536,874	6,360,125	-	127,330,483
Perpetual software	-	-	60,320	-	60,320
Construction in progress	6,094,427	16,037,707	15,180,033	(21,614,612)	15,697,555
	<u>157,858,049</u>	<u>217,700,384</u>	<u>46,409,413</u>	<u>(23,862,430)</u>	<u>398,105,416</u>
Accumulated depreciation and amortization	<u>(48,723,454)</u>	<u>(76,591,131)</u>	<u>(10,141,548)</u>	<u>1,668,758</u>	<u>(133,787,375)</u>
	<u>\$ 109,134,595</u>	<u>\$ 141,109,253</u>	<u>\$ 36,267,865</u>	<u>\$ (22,193,672)</u>	<u>\$ 264,318,041</u>

**Note 7. Risk Management**

The Utility is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption, errors, and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

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**Note 8. Bonds Payable**

***Series 2012 Water Revenue Refunding Bonds***

On April 18, 2012, the Water Department issued \$8,505,000 in Water Revenue Refunding Bonds (Series 2012) with an average interest rate of 3.13% to advance refund \$7,645,000 of outstanding Water Revenue Improvement Bonds, Series 2004 with an average interest rate of 4.75%. The net proceeds of \$8,456,998 (after payment of bond issuance costs and other costs) were deposited in an irrevocable trust with an escrow agent and were used to purchase U.S. government securities. All debt service payments were paid by the trust and all outstanding Water Revenue Improvement Bonds, Series 2004 Bonds were redeemed in full on November 1, 2014. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$847,499. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense over the life of the bonds using the straight-line method. The Water Department completed the advance refunding to reduce its total debt service payments over the next 18 years by \$610,822 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$480,287.

***Series 2016 Water Revenue Refunding Bonds***

On December 13, 2016, the Water Department issued \$13,725,000 in Water Revenue Refunding Bonds (Series 2016) with an average interest rate of 3.37% to refund \$13,995,000 of outstanding Water Revenue Improvement Bonds, Series 2006 with an average interest rate of 4.33%. The net proceeds of \$14,065,289 (after premiums, payment of bond issuance costs, and other costs) were used to pay the outstanding principal and the accrued interest on the Series 2006 Water Bonds on December 13, 2016.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$140,722. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense over the life of the bonds using the straight-line method. The Water Department completed the advance refunding to reduce its total debt service payments over the 19 years by \$3,470,757 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$2,006,537. The Series 2016 bonds also included prepaid bond insurance costs of \$16,134 which are amortized against interest expense over the life of the Series 2016 bonds. During the year ended June 30, 2025, amortization expense for prepaid bond insurance was \$833. The remaining prepaid bond insurance is included in the Statement of Net Position under the caption "Prepaid expenses." Furthermore, the Series 2016 bonds had issuance costs of \$180,437.

***Series 2016 Sewer Revenue Refunding Bonds***

On December 13, 2016, the Sewer Department issued \$12,850,000 in Sewer Revenue Refunding Bonds (Series 2016) with an average interest rate of 3.89% and used unrestricted reserves of \$5,380,000 and debt service reserves of \$661,154 to refund \$19,600,000 of outstanding Sewer Revenue Improvement Bonds, Series 2007 with an average interest rate of 4.91%. The net proceeds of \$14,030,940 from the Series 2016 bond issues (after premiums, payment of bond issuance costs, and other costs) and additional sewer department reserves totaling \$6,041,154 were put in a trust and used to pay the outstanding principal and the accrued interest on the Series 2007 Sewer Bonds in full on February 1, 2017 when they first became callable. The bond matures in fiscal year 2029 with principal payments due in November and interest payments due in November and May of each year.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt \$477,851. This difference, reported in the accompanying financial statements as a deferred inflow of resources, is being charged to interest expense over the life of the bonds using the straight-line method. The Sewer Department completed the refunding to reduce its total debt service payments over the 21 years by \$14,537,274 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$5,599,564. The Series 2016 bond also included prepaid bond insurance costs of \$19,530 which are amortized against interest

expense over the life of the Series 2016 bonds. During the year ended June 30, 2025, amortization expense for prepaid bond insurance was \$1,578. The remaining prepaid bond insurance is included in the Statement of Net Position under the caption "Prepaid expense". Furthermore, the Series 2016 bonds had issuance costs of \$176,374.

**Series 2024 Sewer Revenue Bonds**

On April 10, 2024, the Sewer Department issued \$31,246,250 in Sewer Revenue Bonds (Series 2024) with interest and servicing fee rates of 0.50% and 1.00%, respectively. The bond matures in fiscal year 2047 with principal, interest and servicing fee payments due the first of each month commencing on December 1, 2026. Bond proceeds are being drawn down as construction expenses are incurred.

**All Bond Issues**

Utility revenues and all assets are pledged to the bonds outstanding. The debt service coverage ratio, calculated as described in the bond documents, as of June 30, 2025 is 4.60 and 7.74 for the Water and Sewer Revenue Bonds, respectfully. Total interest expense during the year ended June 30, 2025 totaled \$642,334.

The Utility is required to establish rates sufficient to pay the expenses and operation and maintenance of the systems, making monthly deposits into bond funds for repayment obligations which will be due and payable in the forthcoming year, and to make deposits in an amount equal to 5% of gross system revenues for the preceding month into the depreciation fund. The Utility was in compliance with all debt covenants for the year ended June 30, 2025.

Principal and interest maturities of the Utility's bonds are as follows for the year ending June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	2,570,000	648,919	3,218,919
2027	3,444,975	821,072	4,266,047
2028	4,126,746	894,038	5,020,784
2029	3,152,314	787,284	3,939,598
2030	2,061,865	706,593	2,768,458
2031 through 2035	8,240,000	693,559	8,933,559
2036 through 2040	220,000	3,438	223,438
	<u>23,815,900</u>	<u>4,554,903</u>	<u>28,370,803</u>
Total			

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Notes to Financial Statements**  
**June 30, 2025**

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Following is a summary of changes in bonds payable:

	<b>Water Department June 30, 2024</b>	<b>Sewer Department June 30, 2024</b>	<b>Increases</b>	<b>Decreases</b>	<b>June 30, 2025</b>	<b>Amounts Due Within One Year</b>
Revenue Refunding Bonds, Series 2012	\$ 5,250,000	\$ -	\$ -	\$ 805,000	\$ 4,445,000	\$ 830,000
Revenue Refunding Bonds, Series 2016	11,175,000	5,735,000	-	1,675,000	15,235,000	1,740,000
Revenue Refunding Bonds, Series 2024	-	1,153,582	2,982,318	-	4,135,900	-
Bonds payable, gross	16,425,000	6,888,582	2,982,318	2,480,000	23,815,900	2,570,000
Plus premiums	340,751	534,542	-	140,706	734,587	-
	<u>\$ 16,765,751</u>	<u>\$ 7,423,124</u>	<u>\$ 2,982,318</u>	<u>\$ 2,620,706</u>	<u>\$ 24,550,487</u>	<u>\$ 2,570,000</u>

**Note 9. Subscription-Based Information Technology Arrangements**

The Utility has two subscription-based information technology arrangements for enterprise resource planning software. The agreements have terms of three to four years, but automatically renew for a maximum of seven years. The Utility recognized subscription amortization and interest expense of \$324,264 and \$25,176, respectively, which are included in the statement of revenues, expenses and changes in net position in operating expenses and other expenses, respectively for the fiscal year ended June 30, 2025.

As of June 30, 2025, the value of the subscription assets was \$2,269,864 and had accumulated amortization of \$1,428,184.

Future payments on the subscription liability are as follows for the year ending June 30:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 171,942	\$ 17,558	\$ 189,500
2027	164,712	9,540	174,252
2028	100,190	2,608	102,798
Total	<u>\$ 436,844</u>	<u>\$ 29,706</u>	<u>\$ 466,550</u>

**Note 10. Commitments and Concentrations**

The Utility is committed to several construction contracts in process at June 30, 2025 totaling \$34,850,938. As of June 30, 2025, \$13,112,103 had been incurred in connection with these contracts.

The Water Department purchases substantially all of its water from the Beaver Water District.

**Note 11. Public Employees Retirement System**

***Plan Description***

The following brief description of the Arkansas Public Employees Retirement System (APERS) is provided for general information purposes only. Participants should refer to Arkansas Code Annotated, Title 24 for more complete information.

APERS is a cost-sharing, multiple-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 177 of 1957. The costs of administering the plan are paid out of investment earnings. The general administration and responsibility for the proper operation of the System is vested in the nine members of the Board of Trustees of the Arkansas Public Employees Retirement System (Board). Membership includes three state and three non-state employees, all appointed by the Governor, and three ex-officio trustees, including the Auditor of the State, the Treasurer of the State and the Director of the Department of Finance and Administration.

***Benefits Provided***

Benefit provisions are set forth in Arkansas Code Annotated, Title 24, Chapters Five and Six and may only be amended by the Arkansas General Assembly. APERS provides retirement, disability, and death benefits. Retirement benefits are determined as a percentage of the member's highest average compensation times the member's years of service. The percentage used is based upon whether a member is contributory or non-contributory as follows:

Contributory, prior to July 1, 2005	2.07%
Contributory, on or after July 1, 2005, but prior to July 1, 2007	2.03%
Contributory on or after July 1, 2007	2.00%
Non-Contributory	1.72%

Members are eligible to retire with a full benefit under the following conditions:

- At age 65 with 5 years of service,
- At any age with 28 years actual service,
- At age 60 with 20 years of actual service if under the old contributory plan (prior to July 1, 2005), or
- At age 55 with 35 years of credited service for elected or public safety officials.

Members may retire with a reduced benefit at age 55 with at least 5 years of actual service at age 55 or at any age with 25 years of service.

Members are eligible for disability benefits with five years of service. Disability benefits are computed as an age and service benefit, based on service and pay at disability. Death benefits are paid to a surviving spouse as if the member had five years of service and the monthly benefit is computed as if the member had retired and elected the Joint & 75% Survivor option. A cost-of living adjustment of 3% of the current benefit is added each year.

***Contributions***

Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits earned by members during the year and make a level payment that, if paid annually over a reasonable period of future years, will fully cover the unfunded costs of benefit commitments for services previously rendered (A.C.A. 24-2-701(a)). Members who began service prior to July 1, 2005 are not required to make contributions to APERS. Members who began service on or after July 1, 2005 are required to contribute 5.75% of their salary. Employers are required to contribute at a rate established by the Board

of Trustees of APERS based on an actuary's determination of a rate required to fund the plan (A.C.A. 24-2-701(c)(3)). Employers contributed 15.32% of compensation for the fiscal year ended June 30, 2025. In some cases, an additional 2.5% of member and employer contributions are required for elected officials.

**APERS Fiduciary Net Position**

Detailed information about APERS's fiduciary net position is available in the separately issued APERS Financial Report available at <http://www.apers.org/apers/investments/reports-and-resources/>.

**Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources to Pension**

The collective Net Pension Liability of \$2,488,121,912 was measured as of June 30, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. Each employer's proportion of the Net Pension Liability was based on the employer's share of contributions to the pension plan relative to the total contributions of all participating employers.

The Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at June 30:

<u>2025</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 229,574	\$ (241,864)
Changes of assumptions	206,158	-
Changes in proportion and differences between employer contributions and proportionate share	670,693	-
Net difference between projected and actual earnings on pension plan investments	171,611	-
Contributions subsequent to measurement date	935,242	-
Balance, June 30, 2024	<u>\$ 2,213,278</u>	<u>\$ (241,864)</u>

Contributions made subsequent to the measurement date will be reversed in fiscal year ending June 30, 2026, and will not be amortized in the schedule below. The remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in the accompanying financial statements as follows for the years ending June 30:

2026	\$ 1,013,468
2027	(319,677)
2028	(175,705)
2029	518,086
	<u>\$ 1,036,172</u>

***Actuarial Assumptions***

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed (Level Dollar, Closed for District Judges New Plan and Paid Off Old Plan and District Judges Still Paying Old Plan)
Remaining Amortization Period	16 years (5.6 years for District Judges New Plan/Paid Off Old Plan and 12 years for District Judges Still Paying Old Plan)
Asset Valuation Method	4-year smoothed market; 25% corridor (Market Value for Still Paying Old Plan)
Inflation	3.25% wage inflation, 2.50% price inflation
Investment Rate of Return	7.15% (7.00% for District Judges Still Paying Old Plan)
Salary Increases	3.25% to 9.85% including inflation (3.25% to 6.96% including inflation for District Judges)
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality Table	Based on the RP-2006 Health Annuitant benefit weighted generational mortality tables for males and females. Mortality rates are multiplied by 135% for males and 125% for females and are adjusted for generational mortality improvements using Scale MP-2017.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation are summarized in the table below as of June 30, 2024:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Broad Domestic	39%	5.03%
International Equity	17%	6.34%
Real Estate	16%	4.51%
Private Equity	5%	9.00%
Hedge Funds	2%	3.63%
Domestic Fixed	21%	3.38%
Total	100%	

**Discount Rate**

A single discount rate of 7.00% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

<b>Sensitivity of Discount Rate</b>		
<b>1% Lower 6.00%</b>	<b>Discount Rate 7.00%</b>	<b>1% Higher 8.00%</b>
\$ 10,094,223	\$ 5,915,645	\$ 2,470,716

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## **Note 12. Employee Benefit Plans**

### ***Flexible Benefit Plan***

The City of Rogers, Arkansas offers all active full-time employees and elected City officials who receive a W-2 form the option to participate in a flexible benefit plan administered by the Rogers Water Utilities. The flexible benefit plan has been established as a cafeteria plan as permitted under Section 125 of the Internal Revenue Code (IRC) of 1954, as amended, to provide for group medical, dental and vision for its eligible employees and dependents. The plan is funded solely by salary redirections as elected on a voluntary basis by participants. Utility employee contributions for the year ended June 30, 2025 were \$312,382.

### ***Deferred Compensation Plan***

The Utility offers a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code as a benefit to its employees. Each employee may contribute amounts up to the maximum allowed under the IRC. The plan permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Other than incidental expenses of collecting and disbursing the employees' deferrals and other minor administrative matters, there are no costs to the Utility for the deferred compensation plan.

Plan assets remain the property of the Utility until paid and are subject only to claims of the Utility's creditors. Participants' rights under the plan are equivalent to the claims of general creditors of the Utility in an amount equal to the fair market value of the deferred account for each participant. The Utility fulfills its fiduciary responsibility by remitting all deferred amounts each pay period to an outside service for investment in a diversified portfolio.

Deferred compensation remitted for investment during the year ended June 30, 2025 was \$35,370. At June 30, 2025, there were 10 employees participating in the plan.

### ***Educational Assistance Program (EAP)***

The Utility offers an education assistance plan as a benefit to its employees. The program was approved by the Waterworks and Sewer Commission on September 18, 2017. Each employee is eligible to participate in the program after (1) full calendar year of full-time employment with the Utility and must be in good standing. The program will reimburse employees up to, but no more than \$5,250 per calendar year for covered educational expenses, as outlined in the EAP plan document. The reimbursement provided is excluded from the employee's gross income for income tax purposes as provide under 26 U.S.C. § 127. In the event the \$5,250 is lowered as provided by law, the amount of permitted reimbursement under the program shall automatically decrease on the effective date of the new ceiling. Reimbursements shall be made when the employee submits (a) proof of receiving a passing grade in the course or program and (b) proof of expense incurred such as receipts for payment of tuition, fees, books, supplies, etc.

## **Note 13. Government Grants**

In December 2022, the Arkansas Natural Resources Commission (ANRC) approved \$270 million dollars in American Rescue Plan Act (ARPA) funding for Arkansas Drinking Water and Wastewater providers. The ANRC also awarded \$2,527,260 for Phase II of the Rogers Pollution Control Facility Solids Handling Project. These grants funds were disbursed to the Utility in the year ending June 30, 2025, with \$339,370 reimbursing fiscal year 2024 expenses and \$2,187,890 reimbursing fiscal year 2025 expenses.

FEMA event DR-4788-AR was created in response to a May 30, 2024, disaster declaration following severe storms in Northwest Arkansas. Rogers Water Utilities was awarded disaster assistance to reimburse the Utility for property

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damage and related expenses. The obligated Federal share of Utility expenses totaled \$182,265 with \$88,280 reimbursing fiscal year 2024 expenses and \$93,985 reimbursing fiscal year 2025 expenses.

***Required Supplementary Information***

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Proportionate Share of the Net Pension Liability**  
**Year Ended June 30, 2025**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Proportion of the net pension liability	0.24 %	0.21 %	0.20 %	0.18 %	0.17 %	0.17 %	0.18 %	0.18 %	0.15 %	0.15
Proportionate share of the net pension liability	\$ 5,915,645	\$ 6,084,478	\$ 2,373,383	\$ 9,005,472	\$ 5,073,417	\$ 4,064,513	\$ 4,225,468	\$ 4,452,464	\$ 3,613,082	\$ 2,754,351
Covered - employee payroll	\$ 5,400,124	\$ 4,448,664	\$ 4,154,679	\$ 3,644,659	\$ 3,476,914	\$ 3,313,109	\$ 3,322,698	\$ 3,135,551	\$ 2,864,509	\$ 2,737,948
Proportionate share of the net pension liability as percentage of covered-employee payroll	109.55 %	136.77 %	57.13 %	247.09 %	145.92 %	122.68 %	127.17 %	142.00 %	126.13 %	100.60
Plan's fiduciary net position as a percentage of the total pension liability	81.61 %	77.94 %	78.31 %	93.57 %	75.38 %	78.55 %	79.59 %	75.65 %	75.5 %	80.39

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Contributions**  
**Year Ended June 30, 2025**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 827,447	\$ 681,374	\$ 708,952	\$ 629,858	\$ 549,183	\$ 529,597	\$ 493,919	\$ 484,129	\$ 450,029	\$ 396,935
Contribution in relation to the contractually required contribution	\$ (827,447)	\$ (681,374)	\$ (708,952)	\$ (629,858)	\$ (549,183)	\$ (529,597)	\$ (493,919)	\$ (484,129)	\$ (450,029)	\$ (396,935)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll	\$ 5,400,124	\$ 4,448,664	\$ 4,154,679	\$ 3,644,659	\$ 3,476,914	\$ 3,313,109	\$ 3,322,698	\$ 3,135,551	\$ 2,864,509	\$ 2,737,948
Contribution as a percentage of covered-employee payroll	15.32 %	15.32 %	17.06 %	17.28 %	15.80 %	15.98 %	14.86 %	15.44 %	15.71 %	14.50

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Notes to Required Supplementary Information**  
**Year Ended June 30, 2025**

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1. For June 30, 2024, the inflation rate assumption was 3.25 percent, the overall payroll growth rate assumption was 3.25 percent. The long-term expected rate of return was 7.00 percent.

2. The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions:

Actuarial Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	4-Year smoothed market; 25% corridor (market value for still paying old plan)
Assumptions:	
Inflation	3.25% wage inflation, 2.50% price inflation
Active member payroll growth	3.25% to 9.85% including inflation (3.25% to 6.96% including inflation for District Judges)
Investment rate of return	7.15% (7.00% for District Judges still paying old plan)
Discount rate	7.00%
Cost of living arrangements	Equal to 3% of the current benefit

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabled annuitants based on RP-2025 tables for all plans for males or females, as appropriate, with slight adjustments to fit the PERA's experience.

***Supplementary Information***

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Net Position Information**  
**Year Ended June 30, 2025**

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	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 10,734,058	\$ 2,171,746	\$ -	\$ 12,905,804
Investments	15,280,753	22,316,955	-	37,597,708
Accounts receivable, net of allowance for doubtful accounts of \$552,162	2,777,010	2,211,520	-	4,988,530
Due from water department	-	89,124	(89,124)	-
Accrued interest receivable	-	14,190	-	14,190
Inventory	911,643	147,140	-	1,058,783
Prepaid expenses	72,785	113,293	-	186,078
<b>Total Current Assets</b>	<u>29,776,249</u>	<u>27,063,968</u>	<u>(89,124)</u>	<u>56,751,093</u>
<b>Restricted Cash, Investments, and Interest Receivable</b>				
Restricted cash and cash equivalents	472,484	330,256	-	802,740
Investments	3,510,573	2,806,812	-	6,317,385
	<u>3,983,057</u>	<u>3,137,068</u>	<u>-</u>	<u>7,120,125</u>
<b>Capital and Subscription Assets, Net of Accumulated Depreciation and Amortization</b>	<u>114,173,201</u>	<u>150,144,840</u>	<u>-</u>	<u>264,318,041</u>
<b>Total Assets</b>	<u>147,932,507</u>	<u>180,345,876</u>	<u>(89,124)</u>	<u>328,189,259</u>
<b>Deferred Outflows of Resources</b>				
Deferred pension outflows	885,776	1,327,502	-	2,213,278
Deferred outflows related to bond refunding	288,539	-	-	288,539
	<u>1,174,315</u>	<u>1,327,502</u>	<u>-</u>	<u>2,501,817</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 149,106,822</u>	<u>\$ 181,673,378</u>	<u>\$ (89,124)</u>	<u>\$ 330,691,076</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Net Position Information**  
**Year Ended June 30, 2025**

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**(Continued)**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>				
<b>Current Liabilities</b>				
Accounts payable – trade	\$ 1,604,027	\$ 1,847,524	\$ -	\$ 3,451,551
Accounts payable to construction contractors	-	1,465,139	-	1,465,139
Accounts payable – other	447,276	-	-	447,276
Accrued expenses	631,410	697,622	-	1,329,032
Due to sewer department	89,124	-	(89,124)	-
Current portion of subscription liability	85,971	85,971	-	171,942
Current portion of bonds payable	1,255,000	1,315,000	-	2,570,000
Customer meter deposits	1,469,996	-	-	1,469,996
Accrued interest payable	56,560	650	-	57,210
<b>Total Current Liabilities</b>	<u>5,639,364</u>	<u>5,411,906</u>	<u>(89,124)</u>	<u>10,962,146</u>
<b>Long-Term Liabilities</b>				
Subscription liability	132,451	132,451	-	264,902
Bonds payable, net of unamortized premiums and discounts	14,265,641	7,714,846	-	21,980,487
Net pension liability	2,309,816	3,605,829	-	5,915,645
<b>Total Long-Term Liabilities</b>	<u>16,707,908</u>	<u>11,453,126</u>	<u>-</u>	<u>28,161,034</u>
<b>Total Liabilities</b>	<u>22,347,272</u>	<u>16,865,032</u>	<u>(89,124)</u>	<u>39,123,180</u>
<b>Deferred Inflows of Resources</b>				
Deferred pension inflows	94,438	147,426	-	241,864
Deferred bond refunding gain	-	148,021	-	148,021
	<u>94,438</u>	<u>295,447</u>	<u>-</u>	<u>389,885</u>
<b>Net Position</b>				
Net investment in capital assets	98,722,677	140,684,387	-	239,407,064
Restricted	2,513,061	3,137,068	-	5,650,129
Unrestricted	25,429,374	20,691,444	-	46,120,818
	<u>126,665,112</u>	<u>164,512,899</u>	<u>-</u>	<u>291,178,011</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 149,106,822</u>	<u>\$ 181,673,378</u>	<u>\$ (89,124)</u>	<u>\$ 330,691,076</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position Information**  
**Year Ended June 30, 2025**

**DRAFT**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Operating Revenues</b>				
Residential water and sewer	\$ 10,507,690	\$ 11,250,052	\$ -	\$ 21,757,742
Commercial water and sewer	5,336,256	3,917,223	-	9,253,479
Industrial water and sewer	1,866,278	2,740,817	-	4,607,095
Sprinkler service and hydrant	153,247	-	-	153,247
Service charges and penalties	665,649	182,478	-	848,127
Access, impact, and new customer fees	1,120,980	2,233,175	-	3,354,155
Other operating revenue	517,656	367,752	-	885,408
	<u>20,167,756</u>	<u>20,691,497</u>	<u>-</u>	<u>40,859,253</u>
<b>Operating Expenses</b>				
Water purchased	6,322,841	-	-	6,322,841
Pollution control facility	-	3,614,295	-	3,614,295
Distribution	2,802,463	2,313,507	-	5,115,970
General and administrative	2,960,909	3,405,861	-	6,366,770
Depreciation and amortization	3,799,689	6,341,859	-	10,141,548
	<u>15,885,902</u>	<u>15,675,522</u>	<u>-</u>	<u>31,561,424</u>
<b>Operating Income</b>	<u>4,281,854</u>	<u>5,015,975</u>	<u>-</u>	<u>9,297,829</u>
<b>Other Revenues (Expenses)</b>				
Interest income	1,101,802	1,095,309	-	2,197,111
Gain on sale of capital assets	163	36,787	-	36,950
Government grants	63,965	2,217,910	-	2,281,875
Loss on disposal of capital assets	(275,126)	(274,846)	-	(549,972)
Interest expense	(569,055)	(85,867)	-	(654,922)
Trustee fees	(6,800)	(4,000)	-	(10,800)
	<u>314,949</u>	<u>2,985,293</u>	<u>-</u>	<u>3,300,242</u>
<b>Change in Net Position Before Capital Contributions</b>	4,596,803	8,001,268	-	12,598,071
<b>Capital Contributions</b>	<u>4,083,288</u>	<u>2,276,837</u>	<u>-</u>	<u>6,360,125</u>
<b>Change In Net Position</b>	8,680,091	10,278,105	-	18,958,196
<b>Net Position, Beginning Of Year</b>	<u>117,985,021</u>	<u>154,234,794</u>	<u>-</u>	<u>272,219,815</u>
<b>Net Position, End Of Year</b>	<u>\$ 126,665,112</u>	<u>\$ 164,512,899</u>	<u>\$ -</u>	<u>\$ 291,178,011</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Cash Flows Information**  
**For the Year Ended June 30, 2025**

**DRAFT**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 17,851,208	\$ 18,234,820	\$ -	\$ 36,086,028
Cash received from access, impact, and new customer fees	1,120,980	2,233,175	-	3,354,155
Cash received from service charges, penalties, and other operating revenue	907,982	550,230	-	1,458,212
Payments for water	(6,322,841)	-	-	(6,322,841)
Payments for salaries and benefits	(3,568,294)	(5,085,440)	-	(8,653,734)
Payments to suppliers for goods and services	(1,965,939)	(3,162,151)	-	(5,128,090)
<b>Net Cash From Operating Activities</b>	<u>8,023,096</u>	<u>12,770,634</u>	<u>-</u>	<u>20,793,730</u>
<b>Cash Flows From Investing Activities</b>				
Interest income	1,101,802	1,095,309	-	2,197,111
Purchase of certificates of deposit	(16,350,000)	(22,000,000)	-	(38,350,000)
Maturities of certificates of deposit	15,946,094	19,597,654	-	35,543,748
Increase in meter deposits	79,470	-	-	79,470
Other nonoperating	(6,800)	(4,000)	-	(10,800)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>770,566</u>	<u>(1,311,037)</u>	<u>-</u>	<u>(540,471)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(4,993,179)	(13,381,758)	-	(18,374,937)
Government grants	63,965	2,217,910	-	2,281,875
Principal payments on bonds	(1,245,111)	(1,375,595)	-	(2,620,706)
Proceeds from bond issuance	-	2,982,318	-	2,982,318
Payments on subscription liability	(128,706)	(149,953)	-	(278,659)
Interest and paying agent fees, net of capitalized interest	(420,876)	(234,046)	-	(654,922)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<u>(6,723,907)</u>	<u>(9,941,124)</u>	<u>-</u>	<u>(16,665,031)</u>
<b>Increase in Cash and Cash Equivalents</b>	2,069,755	1,518,473	-	3,588,228
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, Beginning of Year</b>	<u>9,136,787</u>	<u>983,529</u>	<u>-</u>	<u>10,120,316</u>
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, End of Year</b>	<u>\$ 11,206,542</u>	<u>\$ 2,502,002</u>	<u>\$ -</u>	<u>\$ 13,708,544</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Cash Flows Information**  
**For the Year Ended June 30, 2025**

**DRAFT**  
**(Continued)**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Reconciliation of Operating Income to Net Cash From Operating Activities</b>				
Operating income	\$ 4,281,854	\$ 5,015,975	\$ -	\$ 9,297,829
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization	3,799,689	6,348,157	-	10,147,846
Allowance for doubtful accounts	38,423	48,911	-	87,334
Net change in pension liability	223,058	212,556	-	435,614
Changes in assets and liabilities				
Accounts receivable	26,160	200,971	-	227,131
Inventory	(3,414)	(8,954)	-	(12,368)
Prepaid expenses	18,390	(19,184)	-	(794)
Accounts payable – trade and other	43,317	1,191,602	-	1,234,919
Accrued expenses and customer deposits	(302,099)	(321,682)	-	(623,781)
Due from/to sewer department	112,225	(112,225)	-	-
<b>Net Cash From Operating Activities</b>	<u>8,237,603</u>	<u>12,556,127</u>	<u>-</u>	<u>20,793,730</u>
<b>Reconciliation of Cash and Cash Equivalents and Restricted Cash and Cash Equivalents to the Statements of Net Position</b>				
<b>Cash and Cash Equivalents</b>				
Petty cash	1,625	150	-	1,775
Operating and maintenance	61,352	2,171,596	-	2,232,948
Checking	716,580	-	-	716,580
Savings – depreciation fund	9,745,128	-	-	9,745,128
Savings – meter deposits	209,373	-	-	209,373
	<u>10,734,058</u>	<u>2,171,746</u>	<u>-</u>	<u>12,905,804</u>
<b>Restricted Cash and Cash Equivalents</b>				
Savings - water depreciation fund	351,391	-	-	351,391
Checking – meter deposits	121,093	-	-	121,093
Construction account	-	930	-	930
Savings - sewer depreciation fund	-	329,326	-	329,326
	<u>472,484</u>	<u>330,256</u>	<u>-</u>	<u>802,740</u>
<b>Total Cash and Cash Equivalents and Restricted Cash and Cash Equivalents</b>	<u>\$ 11,206,542</u>	<u>\$ 2,502,002</u>	<u>\$ -</u>	<u>\$ 13,708,544</u>
<b>Noncash Transactions</b>				
Capital contributions of property and equipment	\$ 4,083,288	\$ 2,276,837	\$ -	\$ 6,360,125
Property and equipment additions included in accounts payable to construction contractors	\$ 513,094	\$ 3,024,607	\$ -	\$ 3,537,701

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Net Position Information**  
**Year Ended June 30, 2024**

**DRAFT**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 8,432,159	\$ 742,970	\$ -	\$ 9,175,129
Investments	12,704,896	20,325,561	-	33,030,457
Accounts receivable, net of allowance for doubtful accounts of \$464,828	2,764,747	2,552,438	-	5,317,185
Due from sewer department	23,101	-	(23,101)	-
Due from water department	-	-	-	-
Accrued interest receivable	-	-	-	-
Inventory	908,229	138,186	-	1,046,415
Prepaid expenses	91,175	94,109	-	185,284
<b>Total Current Assets</b>	<u>24,924,307</u>	<u>23,853,264</u>	<u>(23,101)</u>	<u>48,754,470</u>
<b>Restricted Cash, Investments, and Interest Receivable</b>				
Restricted cash and cash equivalents	704,628	240,559	-	945,187
Investments	5,630,720	2,248,474	-	7,879,194
	<u>6,335,348</u>	<u>2,489,033</u>	<u>-</u>	<u>8,824,381</u>
<b>Capital Subscription Assets, Net of Accumulated Depreciation and Amortization</b>	<u>109,134,595</u>	<u>141,109,253</u>	<u>-</u>	<u>250,243,848</u>
<b>Total Assets</b>	<u>140,394,250</u>	<u>167,451,550</u>	<u>(23,101)</u>	<u>307,822,699</u>
<b>Deferred Outflows of Resources</b>				
Deferred pension outflows	1,026,394	1,565,815	-	2,592,209
Deferred outflows related to bond refunding	344,231	-	-	344,231
	<u>1,370,625</u>	<u>1,565,815</u>	<u>-</u>	<u>2,936,440</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 141,764,875</u>	<u>\$ 169,017,365</u>	<u>\$ (23,101)</u>	<u>\$ 310,759,139</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Net Position Information**  
**Year Ended June 30, 2024**

**DRAFT**  
**(Continued)**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>				
<b>Current Liabilities</b>				
Accounts payable – trade	\$ 1,158,151	\$ 620,264	\$ -	\$ 1,778,415
Accounts payable to construction contractors	428,641	1,500,797	-	1,929,438
Accounts payable – other	421,194	-	-	421,194
Accrued expenses	795,847	881,643	-	1,677,490
Due to water department	-	23,101	(23,101)	-
Current portion of subscription liability	74,534	74,534	-	149,068
Current portion of software hosting	54,167	75,414	-	129,581
Current portion of bonds payable	1,215,000	1,265,000	-	2,480,000
Customer meter deposits	1,390,526	-	-	1,390,526
Accrued interest payable	95,110	38,234	-	133,344
<b>Total Current Liabilities</b>	<u>5,633,170</u>	<u>4,478,987</u>	<u>(23,101)</u>	<u>10,089,056</u>
<b>Long-Term Liabilities</b>				
Subscription liability	218,427	218,427	-	436,854
Bonds payable, net of unamortized premiums and discounts	15,550,751	6,158,124	-	21,708,875
Net pension liability	2,364,516	3,719,962	-	6,084,478
<b>Total Long-Term Liabilities</b>	<u>18,133,694</u>	<u>10,096,513</u>	<u>-</u>	<u>28,230,207</u>
<b>Total Liabilities</b>	<u>23,766,864</u>	<u>14,575,500</u>	<u>(23,101)</u>	<u>38,319,263</u>
<b>Deferred Inflows of Resources</b>				
Deferred pension inflows	12,990	20,436	-	33,426
Deferred bond refunding gain	-	186,635	-	186,635
	<u>12,990</u>	<u>207,071</u>	<u>-</u>	<u>220,061</u>
<b>Net Position</b>				
Invested in capital assets, net of related debt	92,365,947	133,131,119	-	225,497,066
Restricted	4,849,712	2,450,799	-	7,300,511
Unrestricted	20,769,362	18,652,876	-	39,422,238
<b>Total Net Position</b>	<u>117,985,021</u>	<u>154,234,794</u>	<u>-</u>	<u>272,219,815</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 141,764,875</u>	<u>\$ 169,017,365</u>	<u>\$ (23,101)</u>	<u>\$ 310,759,139</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position Information**  
**Year Ended June 30, 2024**

**DRAFT**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Operating Revenues</b>				
Residential water and sewer	\$ 9,687,583	\$ 10,754,882	\$ -	\$ 20,442,465
Commercial water and sewer	4,971,708	3,700,044	-	8,671,752
Industrial water and sewer	1,661,256	2,472,328	-	4,133,584
Sprinkler service and hydrant	148,779	-	-	148,779
Service charges and penalties	643,787	185,577	-	829,364
Access, impact, and new customer fees	1,215,325	2,029,790	-	3,245,115
Other operating revenue	762,077	341,249	-	1,103,326
	<u>19,090,515</u>	<u>19,483,870</u>	<u>-</u>	<u>38,574,385</u>
<b>Operating Expenses</b>				
Water purchased	5,841,341	-	-	5,841,341
Pollution control facility	-	3,609,492	-	3,609,492
Distribution	2,366,012	2,231,845	-	4,597,857
General and administrative	2,496,270	3,207,196	-	5,703,466
Depreciation and amortization	3,378,999	5,704,252	-	9,083,251
	<u>14,082,622</u>	<u>14,752,785</u>	<u>-</u>	<u>28,835,407</u>
<b>Operating Income</b>	<u>5,007,893</u>	<u>4,731,085</u>	<u>-</u>	<u>9,738,978</u>
<b>Other Revenues (Expenses)</b>				
Interest income	1,014,040	1,183,158	-	2,197,198
Gain on sale of capital assets	-	12,171	-	12,171
Government grants	24,183	2,876,205	-	2,900,388
Interest expense	(609,387)	(119,180)	-	(728,567)
Bond issuance costs	-	(43,000)	-	(43,000)
Trustee fees	(6,800)	(4,000)	-	(10,800)
	<u>422,036</u>	<u>3,905,354</u>	<u>-</u>	<u>4,327,390</u>
<b>Change in Net Position Before Capital Contributions</b>	5,429,929	8,636,439	-	14,066,368
<b>Capital Contributions</b>	<u>5,237,542</u>	<u>3,621,428</u>	<u>-</u>	<u>8,858,970</u>
<b>Change In Net Position</b>	10,667,471	12,257,867	-	22,925,338
<b>Net Position, Beginning Of Year</b>	<u>107,317,550</u>	<u>141,976,927</u>	<u>-</u>	<u>249,294,477</u>
<b>Net Position, End Of Year</b>	<u><u>\$ 117,985,021</u></u>	<u><u>\$ 154,234,794</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 272,219,815</u></u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Cash Flows Information**  
**For the Year Ended June 30, 2024**

**DRAFT**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 16,294,104	\$ 16,431,872	\$ -	\$ 32,725,976
Cash received from access, impact, and new customer fees	1,215,325	2,029,790	-	3,245,115
Cash received from service charges, penalties, and other operating revenue	1,449,511	526,826	-	1,976,337
Payments for water	(5,810,375)	-	-	(5,810,375)
Payments for salaries and benefits	(2,965,806)	(4,317,232)	-	(7,283,038)
Payments to suppliers for goods and services	(1,451,636)	(3,811,765)	-	(5,263,401)
<b>Net Cash From Operating Activities</b>	<u>8,731,123</u>	<u>10,859,491</u>	<u>-</u>	<u>19,590,614</u>
<b>Cash Flows From Investing Activities</b>				
Interest income	1,014,040	1,183,158	-	2,197,198
Net change in investments	(406,058)	905,359	-	499,301
Net change in restricted investments	(818,067)	(511,041)	-	(1,329,108)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(210,085)</u>	<u>1,577,476</u>	<u>-</u>	<u>1,367,391</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Acquisition of capital assets	(4,078,877)	(16,748,327)	-	(20,827,204)
Cash received from sale of capital assets	-	12,171	-	12,171
Government grants	24,183	2,876,205	-	2,900,388
Principal payments on bonds	(875,000)	(1,220,000)	-	(2,095,000)
Principal payments on software hosting	(134,126)	(113,821)	-	(247,947)
Proceeds from bond issuance	-	1,153,582	-	1,153,582
Payments on subscription liability	(87,126)	(87,126)	-	(174,252)
Bond issuance cost	-	(43,000)	-	(43,000)
Interest and paying agent fees, net of capitalized interest	(593,459)	(264,302)	-	(857,761)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<u>(5,744,405)</u>	<u>(14,434,618)</u>	<u>-</u>	<u>(20,179,023)</u>
<b>Change in Cash and Cash Equivalents</b>	2,776,633	(1,997,651)	-	778,982
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, Beginning of Year</b>	<u>6,360,154</u>	<u>2,981,180</u>	<u>-</u>	<u>9,341,334</u>
<b>Cash and Cash Equivalents and Restricted Cash and Cash Equivalents, End of Year</b>	<u>\$ 9,136,787</u>	<u>\$ 983,529</u>	<u>\$ -</u>	<u>\$ 10,120,316</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Combining Schedule of Cash Flows Information**  
**For the Year Ended June 30, 2024**

**DRAFT**  
**(Continued)**

	<u>Water</u>	<u>Sewer</u>	<u>Eliminations</u>	<u>Total</u>
<b>Reconciliation of Operating Income to Net Cash From Operating Activities</b>				
Operating income	\$ 5,007,893	\$ 4,731,085	\$ -	\$ 9,738,978
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization	3,378,999	5,704,252	-	9,083,251
Allowance for doubtful accounts	(73,258)	(80,570)	-	(153,828)
Net change in pension liability	182,526	280,444	-	462,970
Changes in assets and liabilities				
Accounts receivable	(101,964)	(414,812)	-	(516,776)
Inventory	105,151	(1,902)	-	103,249
Prepaid expenses	12,849	56,065	-	68,914
Accounts payable – trade and other	(51,446)	403,387	-	351,941
Accrued expenses and customer deposits	222,661	229,254	-	451,915
Due from/to sewer department	47,712	(47,712)	-	-
<b>Net Cash From Operating Activities</b>	<u>8,731,123</u>	<u>10,859,491</u>	<u>-</u>	<u>19,590,614</u>
<b>Reconciliation of Cash and Cash Equivalents and Restricted Cash and Cash Equivalents to the Statements of Net Position</b>				
<b>Cash and Cash Equivalents</b>				
Petty cash	1,625	150	-	1,775
Operating and maintenance	101,854	742,820	-	844,674
Checking	976,720	-	-	976,720
Savings – depreciation fund	4,457,295	-	-	4,457,295
Savings – meter deposits	2,894,665	-	-	2,894,665
	<u>8,432,159</u>	<u>742,970</u>	<u>-</u>	<u>9,175,129</u>
<b>Restricted Cash and Cash Equivalents</b>				
Savings - water depreciation fund	174,858	-	-	174,858
Checking – meter deposits	529,770	-	-	529,770
Construction account	-	324	-	324
Savings - sewer depreciation fund	-	240,235	-	240,235
	<u>704,628</u>	<u>240,559</u>	<u>-</u>	<u>945,187</u>
<b>Total Cash and Cash Equivalents and Restricted Cash and Cash Equivalents</b>	<u>\$ 9,136,787</u>	<u>\$ 983,529</u>	<u>\$ -</u>	<u>\$ 10,120,316</u>
<b>Noncash Transactions</b>				
Capital contributions of property and equipment	\$ 5,237,542	\$ 3,621,428	\$ -	\$ 8,858,970
Property and equipment additions included in accounts payable to construction contractors	\$ 428,641	\$ 1,500,797	\$ -	\$ 1,929,438
Interest on right-of-use subscription liability	\$ 16,220	\$ 16,220	\$ -	\$ 32,440

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Operating Expenses – Water**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

	<u>2025</u>	<u>2024</u>
<b>Water Purchased</b>	<u>\$ 6,322,841</u>	<u>\$ 5,841,341</u>
<b>Distribution</b>		
Employee benefits	514,164	405,117
Insurance	39,373	44,178
Operating supplies and other	192,591	155,168
Payroll taxes	88,656	81,026
Repairs and maintenance	652,488	464,874
Salaries	1,216,542	1,120,269
Utilities	98,649	95,380
<b>Total Distribution</b>	<u>2,802,463</u>	<u>2,366,012</u>
<b>General and Administrative</b>		
Bad debts	105,806	157,653
Employee benefits	339,227	410,375
Insurance	30,512	20,343
Office supplies and postage	373,911	170,640
Other	425,472	356,904
Payroll taxes	98,856	85,695
Professional fees	44,918	47,135
Salaries	1,369,470	1,082,259
Taxes and fees	145,090	140,765
Utilities	27,647	24,501
<b>Total General and Administrative</b>	<u>2,960,909</u>	<u>2,496,270</u>
<b>Depreciation and Amortization</b>	<u>3,799,689</u>	<u>3,378,999</u>
<b>Total Operating Expenses</b>	<u>\$ 15,885,902</u>	<u>\$ 14,082,622</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Operating Expenses – Sewer**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

	<u>2025</u>	<u>2024</u>
<b>Pollution Control Facility</b>		
Employee benefits	\$ 347,972	\$ 438,773
Insurance	72,217	65,430
Operating supplies and other	173,404	187,007
Payroll taxes	86,070	79,597
Repairs and maintenance	452,640	458,653
Salaries	1,194,576	1,105,427
Sludge disposal costs	465,388	479,148
Supplies and postage	173,877	171,276
Utilities	648,151	624,181
<b>Total Pollution Control Facility</b>	<u>3,614,295</u>	<u>3,609,492</u>
<b>Distribution</b>		
Employee benefits	378,395	435,590
Insurance	47,721	41,454
Operating supplies and other	215,837	195,657
Payroll taxes	85,311	75,601
Repairs and maintenance	236,533	326,524
Salaries	1,189,273	1,055,886
Supplies and postage	23,886	17,916
Utilities	136,551	83,217
<b>Total Distribution</b>	<u>2,313,507</u>	<u>2,231,845</u>
<b>General and Administrative</b>		
Bad debts	80,136	146,960
Employee benefits	561,947	378,009
Franchise taxes/use taxes	637,174	652,729
Insurance	8,748	5,837
Office supplies and postage	167,953	163,646
Other	537,646	692,893
Payroll taxes	90,156	77,166
Professional fees	64,640	52,594
Salaries	1,231,285	1,013,328
Utilities	26,176	24,034
<b>Total General and Administrative</b>	<u>3,405,861</u>	<u>3,207,196</u>
<b>Depreciation and Amortization</b>	<u>6,348,157</u>	<u>5,704,252</u>
<b>Total Operating Expenses</b>	<u>\$ 15,681,820</u>	<u>\$ 14,752,785</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedule of Principal and Interest Payments**  
**Water Revenue Refunding Bonds – Series 2012**  
**June 30, 2025**

**DRAFT**

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 830,000	3.000%	\$ 138,975	\$ 968,975
2027	855,000	3.500%	111,563	966,563
2028	885,000	3.500%	81,113	966,113
2029	920,000	3.500%	49,525	969,525
2030	955,000	3.500%	16,713	971,713
Balance, June 30, 2025	<u>\$ 4,445,000</u>		<u>\$ 397,889</u>	<u>\$ 4,842,889</u>

Dated: April 18, 2012

Principal Payment Date: November 1

Interest Payment Dates: November 1 and May 1

Payable to: Regions Bank, Little Rock, Arkansas

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedule of Principal and Interest Payments**  
**Water Revenue Refunding Bonds – Series 2016**  
**June 30, 2025**

**DRAFT**

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 425,000	4.000%	\$ 357,444	\$ 782,444
2027	440,000	4.000%	340,144	780,144
2028	460,000	4.000%	322,144	782,144
2029	480,000	4.000%	303,344	783,344
2030	500,000	4.000%	283,744	783,744
2031	1,535,000	4.000%	243,044	1,778,044
2032	1,600,000	3.000%	188,344	1,788,344
2033	1,650,000	3.000%	139,594	1,789,594
2034	1,700,000	3.125%	88,281	1,788,281
2035	1,755,000	3.125%	34,297	1,789,297
2036	<u>220,000</u>	3.125%	<u>3,438</u>	<u>223,438</u>
Balance, June 30, 2025	<u>\$ 10,765,000</u>		<u>\$ 2,303,818</u>	<u>\$ 13,068,818</u>

Dated: December 13, 2016

Principal Payment Date: November 1

Interest Payment Dates: November 1 and May 1

Payable to: Regions Bank, Little Rock, Arkansas

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedule of Principal and Interest Payments**  
**Sewer Revenue Refunding Bonds – Series 2016**  
**June 30, 2025**

**DRAFT**

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<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,315,000	4.000%	\$ 152,500	\$ 1,467,500
2027	1,365,000	4.000%	98,900	1,463,900
2028	1,420,000	4.000%	43,200	1,463,200
2029	370,000	4.000%	7,400	377,400
Balance, June 30, 2025	<u>\$ 4,470,000</u>		<u>\$ 302,000</u>	<u>\$ 4,772,000</u>

Dated: December 13, 2016

Principal Payment Date: November 1

Interest Payment Dates: November 1 and May 1

Payable to: Regions Bank, Little Rock, Arkansas

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedule of Principal and Interest Payments**  
**Sewer Revenue Refunding Bonds – Series 2024**  
**June 30, 2025**

**DRAFT**

<u>Year</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
2026	\$ -	1.500%	\$ -	\$ -
2027	784,975	1.500%	270,466	1,055,441
2028	1,361,746	1.500%	447,582	1,809,328
2029	1,382,313	1.500%	427,015	1,809,328
2030	<u>606,866</u>	1.500%	<u>406,137</u>	<u>1,013,003</u>
Balance, June 30, 2025	<u>\$ 4,135,900</u>		<u>\$ 1,551,201</u>	<u>\$ 5,687,101</u>

Dated: April 10, 2024

Payment Dates: 1st of each month beginning on December 1, 2026

Interest Rate: 0.50%

Servicing Fee Rate: 1.00%

Payable to: Arkansas Development Finance Authority; Little Rock, Arkansas

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Capital Assets – Water**  
**Year Ended June 30, 2025**

**DRAFT**

	<b>Balance June 30, 2024</b>	<b>Transfers/ Additions</b>	<b>Transfers/ Disposals</b>	<b>Balance June 30, 2025</b>
<b>Capital Assets</b>				
Land	\$ 273,620	\$ -	\$ -	\$ 273,620
Office equipment	660,109	43,556	-	703,665
Vehicles	648,027	552,033	(69,645)	1,130,415
Shop equipment	48,257	-	-	48,257
Field equipment	961,956	53,389	(26,510)	988,835
Radio equipment	33,932	-	-	33,932
Pumping equipment	97,328	9,011	-	106,339
Water meters	4,957,178	1,336,224	(815,631)	5,477,771
Water services	1,378,630	-	-	1,378,630
Water tower	13,510,750	-	(155,564)	13,355,186
Main line	60,398,891	5,841,308	-	66,240,199
Structures and parking lots	1,764,482	5,246	-	1,769,728
Easements	462,046	-	-	462,046
Contributed water main	65,433,484	4,083,288	-	69,516,772
	<u>150,628,690</u>	<u>11,924,055</u>	<u>(1,067,350)</u>	<u>161,485,395</u>
Subscription asset	1,134,932	-	-	1,134,932
Construction in progress	6,094,427	3,205,856	(5,993,705)	3,306,578
	<u>\$ 157,858,049</u>	<u>\$ 15,129,911</u>	<u>\$ (7,061,055)</u>	<u>\$ 165,926,905</u>
<b>Accumulated Depreciation and Amortization</b>				
Office equipment	\$ 475,104	\$ 48,043	\$ -	\$ 523,147
Vehicles	539,649	158,640	(69,645)	628,644
Shop equipment	47,059	287	-	47,346
Field equipment	670,020	67,985	(26,510)	711,495
Radio equipment	29,052	2,662	-	31,714
Pumping equipment	69,435	6,944	-	76,379
Water meters	1,336,319	359,378	(540,505)	1,155,192
Water services	1,354,338	8,976	-	1,363,314
Water tower	5,770,037	322,088	(132,779)	5,959,346
Main line	22,074,451	1,239,081	-	23,313,532
Structures and parking lots	1,362,288	64,986	-	1,427,274
Contributed water main	14,443,742	1,358,487	-	15,802,229
Subscription asset	551,960	162,132	-	714,092
	<u>\$ 48,723,454</u>	<u>\$ 3,799,689</u>	<u>\$ (769,439)</u>	<u>\$ 51,753,704</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Capital Assets – Water**  
**Year Ended June 30, 2024**

**DRAFT**

	<b>Balance June 30, 2023</b>	<b>Transfers/ Additions</b>	<b>Transfers/ Disposals</b>	<b>Balance June 30, 2024</b>
<b>Capital Assets</b>				
Land	\$ 273,620	\$ -	\$ -	\$ 273,620
Office equipment	640,456	19,826	(173)	660,109
Vehicles	623,991	43,031	(18,995)	648,027
Shop equipment	46,900	1,357	-	48,257
Field equipment	901,968	59,988	-	961,956
Radio equipment	32,945	987	-	33,932
Pumping equipment	90,979	6,349	-	97,328
Water meters	4,272,889	684,289	-	4,957,178
Water services	1,378,630	-	-	1,378,630
Water tower	13,506,750	4,000	-	13,510,750
Main line	59,572,925	825,966	-	60,398,891
Structures and parking lots	1,759,282	5,200	-	1,764,482
Easements	462,011	35	-	462,046
Contributed water main	<u>60,195,942</u>	<u>5,237,542</u>	<u>-</u>	<u>65,433,484</u>
	143,759,288	6,888,570	(19,168)	150,628,690
Subscription asset	1,134,932	-	-	1,134,932
Construction in progress	<u>3,384,813</u>	<u>3,240,200</u>	<u>(530,586)</u>	<u>6,094,427</u>
	<u>\$ 148,279,033</u>	<u>\$ 10,128,770</u>	<u>\$ (549,754)</u>	<u>\$ 157,858,049</u>
<b>Accumulated Depreciation and Amortization</b>				
Office equipment	\$ 431,993	\$ 43,111	\$ -	\$ 475,104
Vehicles	503,178	55,467	(18,996)	539,649
Shop equipment	46,683	376	-	47,059
Field equipment	612,542	57,478	-	670,020
Radio equipment	26,434	2,618	-	29,052
Pumping equipment	64,435	5,000	-	69,435
Water meters	1,111,900	224,419	-	1,336,319
Water services	1,343,428	10,910	-	1,354,338
Water tower	5,448,835	321,202	-	5,770,037
Main line	20,875,092	1,199,359	-	22,074,451
Structures and parking lots	1,299,539	62,749	-	1,362,288
Contributed water main	13,209,565	1,234,177	-	14,443,742
Subscription asset	<u>389,827</u>	<u>162,133</u>	<u>-</u>	<u>551,960</u>
	<u>\$ 45,363,451</u>	<u>\$ 3,378,999</u>	<u>\$ (18,996)</u>	<u>\$ 48,723,454</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Capital Assets – Sewer**  
**Year Ended June 30, 2025**

**DRAFT**

	<b>Balance June 30, 2024</b>	<b>Transfers/ Additions</b>	<b>Transfers/ Disposals</b>	<b>Balance June 30, 2025</b>
<b>Capital Assets</b>				
Land	\$ 663,254	\$ -	\$ -	\$ 663,254
Office equipment	647,645	46,588	-	694,233
Vehicles	1,785,867	998,321	(373,312)	2,410,876
Shop equipment	54,711	-	-	54,711
Field equipment	1,677,440	132,185	(15,584)	1,794,041
Radio equipment	61,038	12,466	-	73,504
Water meters	4,837,394	-	(791,572)	4,045,822
Sewer system	60,480,931	15,448,928	-	75,929,859
Pollution control facility	71,496,744	308,828	-	71,805,572
Structures and parking lots	2,143,948	20,852	-	2,164,800
Easements	1,141,899	-	-	1,141,899
Contributed sewer system	55,536,874	2,276,837	-	57,813,711
	<u>200,527,745</u>	<u>19,245,005</u>	<u>(1,180,468)</u>	<u>218,592,282</u>
Perpetual software	-	60,320	-	60,320
Subscription asset	1,134,932	-	-	1,134,932
Construction in progress	<u>16,037,707</u>	<u>11,974,177</u>	<u>(15,620,907)</u>	<u>12,390,977</u>
	<u>\$ 217,700,384</u>	<u>\$ 31,279,502</u>	<u>\$ (16,801,375)</u>	<u>\$ 232,178,511</u>
<b>Accumulated Depreciation and Amortization</b>				
Office equipment	\$ 461,630	\$ 48,455	\$ -	\$ 510,085
Vehicles	1,409,717	262,415	(369,505)	1,302,627
Shop equipment	52,896	1,163	-	54,059
Field equipment	1,168,528	119,940	(13,088)	1,275,380
Radio equipment	56,266	3,448	-	59,714
Water meters	1,312,215	312,933	(516,726)	1,108,422
Sewer system	22,495,190	1,260,591	-	23,755,781
Pollution control facility	34,397,463	2,896,469	-	37,293,932
Structures and parking lots	1,509,013	86,096	-	1,595,109
Contributed sewer system	13,176,253	1,148,063	-	14,324,316
Perpetual software	-	40,154	-	40,154
Subscription asset	551,960	162,132	-	714,092
	<u>\$ 76,591,131</u>	<u>\$ 6,341,859</u>	<u>\$ (899,319)</u>	<u>\$ 82,033,671</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Capital Assets – Sewer**  
**Year Ended June 30, 2024**

**DRAFT**

	<b>Balance June 30, 2023</b>	<b>Transfers/ Additions</b>	<b>Transfers/ Disposals</b>	<b>Balance June 30, 2024</b>
<b>Capital Assets</b>				
Land	\$ 663,254	\$ -	\$ -	\$ 663,254
Office equipment	629,891	17,926	(172)	647,645
Vehicles	1,690,756	109,299	(14,188)	1,785,867
Shop equipment	53,354	1,357	-	54,711
Field equipment	1,656,645	86,929	(66,134)	1,677,440
Radio equipment	60,051	987	-	61,038
Water meters	4,233,139	604,255	-	4,837,394
Sewer system	53,145,924	7,335,007	-	60,480,931
Pollution control facility	71,161,556	335,188	-	71,496,744
Structures and parking lots	2,138,748	5,200	-	2,143,948
Easements	1,141,899	-	-	1,141,899
Contributed sewer system	51,915,446	3,621,428	-	55,536,874
	188,490,663	12,117,576	(80,494)	200,527,745
Subscription asset	1,134,932	-	-	1,134,932
Construction in progress	7,805,559	12,433,146	(4,200,998)	16,037,707
	<u>\$ 197,431,154</u>	<u>\$ 24,550,722</u>	<u>\$ (4,281,492)</u>	<u>\$ 217,700,384</u>
<b>Accumulated Depreciation and Amortization</b>				
Office equipment	\$ 417,722	\$ 43,908	\$ -	\$ 461,630
Vehicles	1,299,425	124,480	(14,188)	1,409,717
Shop equipment	51,804	1,092	-	52,896
Field equipment	1,125,251	109,411	(66,134)	1,168,528
Radio equipment	53,701	2,565	-	56,266
Water meters	1,090,873	221,342	-	1,312,215
Sewer system	21,354,129	1,141,061	-	22,495,190
Pollution control facility	31,654,571	2,742,892	-	34,397,463
Structures and parking lots	1,425,829	83,184	-	1,509,013
Contributed sewer system	12,104,069	1,072,184	-	13,176,253
Subscription asset	389,827	162,133	-	551,960
	<u>\$ 70,967,201</u>	<u>\$ 5,704,252</u>	<u>\$ (80,322)</u>	<u>\$ 76,591,131</u>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of System Rates – Water**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

In November 2019, the City Council approved a five-year rate increase schedule with the first increase effective April 1, 2020. The subsequent rate increase will occur each July 1, 2021 through 2025. The rates in place prior to July 1, 2024, new rates effective July 1, 2024, and the rates effective July 1, 2025 are shown below.

<b>Monthly Water Rates For Customers</b>	<b>Inside the City</b>		
	<b>Prior to July 1, 2024</b>	<b>Effective July 1, 2024</b>	<b>Effective July 1, 2025</b>
<b>Inside the City</b>			
First 1,500 gallons or portion thereof	\$10.20 minimum	\$10.61 minimum	\$11.03 minimum
Next 98,500 gallons	\$4.43/thousand	\$4.60/thousand	\$4.78/thousand
Next 400,000 gallons	\$3.92/thousand	\$4.08/thousand	\$4.24/thousand
Next 500,000 gallons	\$3.57/thousand	\$3.71/thousand	\$3.86/thousand
All in excess of 1,000,000 gallons	\$3.33/thousand	\$3.47/thousand	\$3.61/thousand
<b>Outside the City</b>			
First 1,500 gallons or portion thereof	\$13.06 minimum	\$13.58 minimum	\$14.12 minimum
Next 98,500 gallons	\$5.64/thousand	\$5.87/thousand	\$6.10/thousand
Next 400,000 gallons	\$3.92/thousand	\$4.08/thousand	\$5.42/thousand
Next 500,000 gallons	\$3.57/thousand	\$3.71/thousand	\$4.92/thousand
All in excess of 1,000,000 gallons	\$3.33/thousand	\$3.47/thousand	\$4.62/thousand

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of System Rates – Sewer**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

In November 2019, the City Council approved a five-year rate increase schedule with the first increase effective April 1, 2020. The subsequent rate increase will occur each July 1, 2021 through 2025. The rates in place prior to July 1, 2024, new rates effective July 1, 2024, and the rates effective July 1, 2025 are shown below.

<b>Monthly Water Rates For Customers</b>	<b>Inside the City</b>		
	<b>Prior to July 1, 2024</b>	<b>Effective July 1, 2024</b>	<b>Effective July 1, 2025</b>
<b>Inside the City</b>			
Flat rate of	\$15.63	\$16.10	\$16.58
In addition to (up to 100,000)	\$5.44/thousand	\$5.60/thousand	\$5.77/thousand
All over 100,000	\$5.21/thousand	\$5.53/thousand	\$5.70/thousand
<b>Outside the City</b>			
Flat rate of	\$20.42	\$21.03	\$21.66
In addition to (up to 100,000)	\$7.08/thousand	\$7.30/thousand	\$7.52/thousand
All over 100,000	\$7.08/thousand	\$7.30/thousand	\$7.52/thousand
<b>City of Lowell, Arkansas</b>			
Flat rate of	\$18.75	\$19.32	\$19.89
In addition to (up to 100,000)	\$6.52/thousand	\$6.72/thousand	\$6.92/thousand
All over 100,000	\$6.44/thousand	\$6.63/thousand	\$6.83/thousand

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Water Customers**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

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<u>WATER CUSTOMER CLASSIFICATIONS</u>	<b>NUMBER OF CUSTOMERS</b>	
	<u>2025</u>	<u>2024</u>
Residential customers	34,292	33,318
Commercial customers	3,298	3,244
Industrial customers	<u>48</u>	<u>47</u>
<b>Total</b>	<b><u>37,638</u></b>	<b><u>36,609</u></b>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Sewer Customers**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

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<u>SEWER CUSTOMER CLASSIFICATIONS</u>	NUMBER OF CUSTOMERS	
	<u>2025</u>	<u>2024</u>
Residential customers	24,574	23,886
Commercial customers	2,155	2,138
Industrial customers	<u>33</u>	<u>33</u>
<b>Total</b>	<b><u><u>26,762</u></u></b>	<b><u><u>26,057</u></u></b>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Water Billable Gallons**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

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<b>BILLABLE GALLONS CLASSIFICATIONS</b>	<b>NUMBER OF BILLABLE GALLONS</b>	
	<b>2025</b>	<b>2024</b>
Residential customers	1,854,439,358	1,767,092,254
Commercial customers	1,112,704,200	1,063,226,200
Industrial customers	517,583,900	473,788,600
<b>Total</b>	<b>3,484,727,458</b>	<b>3,304,107,054</b>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedules of Sewer Billable Gallons**  
**Years Ended June 30, 2025 and 2024**

**DRAFT**

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<b>BILLABLE GALLONS CLASSIFICATIONS</b>	<b>NUMBER OF BILLABLE GALLONS</b>	
	<b>2025</b>	<b>2024</b>
Residential customers	1,208,724,356	1,183,225,254
Commercial customers	651,446,100	623,491,800
Industrial customers	490,400,100	455,844,900
<b>Total</b>	<b><u>2,350,570,556</u></b>	<b><u>2,262,561,954</u></b>

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2025**

**DRAFT**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing	Pass-through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>Department of Treasury</u></b>				
Arkansas Natural Resources Commission COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	02190-ARPA-G	\$ -	\$ 2,187,890
<b><u>Department of Homeland Security</u></b>				
Arkansas Department of Public Safety Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4788-DR-AR	-	182,265
<b><i>Total Expenditures of Federal Awards</i></b>			<b><u>\$ -</u></b>	<b><u>\$ 2,370,155</u></b>

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Rogers Water Utilities (the Utility) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Utility, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Utility.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

The Utility has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Federal Emergency Management Agency (FEMA) Expenditures**

The Utility has reported \$88,280 of expenditures on the 2025 Schedule of Expenditures of Federal Awards for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program that were incurred in a prior year but not approved until fiscal year 2025.

**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

- Unmodified       Qualified       Adverse       Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None

3. Noncompliance material to the financial statements noted?       Yes       No

**Federal Awards**

4. Internal control over major federal programs:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None

5. Type of auditor’s report issued on compliance for the major federal program:

- Unmodified       Qualified       Adverse       Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?       Yes       No

7. Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee?       Yes       No

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**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

**Rogers Water Utilities**  
**A Component Unit of the City of Rogers, Arkansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2025**

**DRAFT**

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<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
	No matters are reportable.	

December 15, 2025

To: The Rogers Water and Sewer Commission  
From: Jered Sigmon, Controller  
Re: Annual report required per FTC regulations for Roger Water Utilities Identity Theft Prevention Program

In 2009, Rogers Water Utilities (the Utility) established an Identity Theft Prevention Program to comply with Federal Trade Commission (FTC) regulations. Under the FTC's Red Flag Rule, the Utility has a responsibility to prevent and mitigate identity theft as it relates to customer accounts. Staff prepare an annual report to update the Commission on any known issues or proposed changes to policy.

Required contents of the annual report include:

- a) A report on the effectiveness of the policies and procedures of the Utility addressing the risk of identity theft related to establishing/ending accounts or access to accounts.
- b) A report on software, credit card process and service provider arrangements.
- c) A report of any incidents of identity theft or suspected identity theft involving Utility accounts and the Utility's initial response.
- d) A report on changes or proposed changes in methods identifying and preventing identity theft.
- e) Recommendations for changes or modifications to the Utility's program.

Regarding item a), the policies and procedures for opening, transferring, or closing accounts appear to be adequate. Procedures to open a new account require staff to view two forms of applicant identification. Procedures to transfer or close an account require staff to verify the identity of the customer. Staff view identification for in-person changes. For customers calling in changes, staff confirm birth date and last four of SSN.

Regarding item b), PCI compliance for electronic payments is the responsibility of our third-party payment processor (Chase Paymentech). PCI compliance refers to the Payment Card Industry Data Security Standard, a set of requirements organizations must meet to ensure the security of credit card data. Similarly, PII compliance protects Personally Identifiable Information. Rogers Water Utilities has an obligation to safeguard sensitive customer information exchanged over software. The Utility has improved security by shifting to cloud-based software solutions, such as that used to accommodate online connect service requests.

Regarding item c), there was one incident where someone called to report an unauthorized transaction on her credit card. It appeared the card was used to make a payment on an unrelated customer's Utility account. Staff advised the caller to dispute the charge with her bank and file a police report. As of this report date, the payment has not been returned and staff have received no updates. In this case, there was nothing the Utility could have done to prevent unauthorized use of the caller's credit card.

Regarding item d), during the year, there were no changes or modifications to the Utility's program.

Regarding item e), current policies and procedures appear to be effective. Staff recommend no changes to the Utility's identity theft program at this time.

**RESOLUTION NO. 25-34**

**A RESOLUTION APPROVING A COST-OF-LIVING ADJUSTMENT (COLA) FOR EMPLOYEE WAGES AND SALARIES; AMENDING THE FISCAL YEAR 2026 BUDGET; AND FOR OTHER PURPOSES.**

**WHEREAS** the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

**WHEREAS** the Superintendent of RWU has proposed that a Cost-of-Living Adjustment (COLA) of Two and eight tenths of a percent (2.8%) increase for calendar year 2026 be applied to RWU employee wages and salaries effective January 1, 2026; and

**WHEREAS** the Commission, having duly considered the matter, believes approving the Superintendent’s proposal is in the best interest of RWU.

**NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:**

**Section 1.** A Cost-of-Living Adjustment (COLA) of Two and eight tenths of a percent (2.8%), will be in effect for RWU employee wages and salaries effective January 1, 2026.

**Section 2.** The Fiscal Year 2026 budget (“the budget”) is hereby amended as shown in the table in the attached Exhibit 1. The figures in the column labeled “Proposed COLA 2.8%” are hereby approved and said increases in costs shown on Exhibit 1 shall be applied to the corresponding line items in the budget and apportioned between the water department and the sewer department in the budget as appropriate.

**Section 3.** Nothing in this Resolution or in the Rogers Water Utilities *Compensation Administration Policy* shall be construed as creating any contractual or other legal rights for employees, or altering Rogers Water Utilities’ at-will employment policy for employees. To the extent that any provisions of this Resolution or the *Compensation Administration Policy* conflict with any provisions of the current Rogers Water Utilities *Employee Policy Manual*, or any other policy applicable to Rogers Water Utilities employees, the provisions of the *Employee Policy Manual* and/or the other applicable policy shall control.

**Section 4. Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

**Section 5. Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

**PASSED AND APPROVED** this 15th day of December 2025.

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Jerry Carmichael, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

	<b>Budgeted</b>	<b>Proposed</b>	
	<b><u>COLA 1.5%</u></b>	<b><u>COLA 2.8%</u></b>	<b><u>Variance</u></b>
Total Hourly Increase (increase in wages/salary per hour)	\$ 46.09	\$ 86.02	\$ 39.93
	<b><u>COLA 1.5%</u></b>	<b><u>COLA 2.8%</u></b>	<b><u>Variance</u></b>
Annual Wages/Salary Increase	\$ 95,867.20	\$ 178,921.60	\$ 83,054.40
Annual APERS Increase	\$ 14,686.86	\$ 27,410.79	\$ 12,723.93
Annual FICA Increase	\$ 7,333.84	\$ 13,687.50	\$ 6,353.66
<b>Total Annual Cost Increase</b>	<b>\$ 117,887.90</b>	<b>\$ 220,019.89</b>	<b>\$ 102,132.00</b>
<b>FY26 Cost Increase (Rounded)</b>	<b>\$ 58,900.00</b>	<b>\$ 110,000.00</b>	<b>\$ 51,100.00</b>

<b>FY26 Budget Amendment - Water</b>	<b>Salaries</b>	<b>APERS</b>	<b>FICA</b>
	<b><u>1-xxx-5100</u></b>	<b><u>1-xxx-5104</u></b>	<b><u>1-xxx-5111</u></b>
Office (570)	\$ 5,700.00	\$ 900.00	\$ 400.00
Engineering (560)	\$ 3,300.00	\$ 500.00	\$ 300.00
Field (565)	\$ 8,500.00	\$ 1,300.00	\$ 600.00
<b>Total Water</b>	<b>\$ 17,500.00</b>	<b>\$ 2,700.00</b>	<b>\$ 1,300.00</b>

<b>FY26 Budget Amendment - Sewer</b>	<b>Salaries</b>	<b>APERS</b>	<b>FICA</b>
	<b><u>2-xxx-5100</u></b>	<b><u>2-xxx-5104</u></b>	<b><u>2-xxx-5111</u></b>
Office (570)	\$ 5,100.00	\$ 800.00	\$ 400.00
Engineering (560)	\$ 2,400.00	\$ 400.00	\$ 200.00
Field (565)	\$ 8,700.00	\$ 1,300.00	\$ 700.00
PCF (591)	\$ 7,800.00	\$ 1,200.00	\$ 600.00
<b>Total Sewer</b>	<b>\$ 24,000.00</b>	<b>\$ 3,700.00</b>	<b>\$ 1,900.00</b>

	<b>Salaries</b>	<b>APERS</b>	<b>FICA</b>
<b>FY26 Budget Amendment</b>	<b>\$ 51,100.00</b>	<b>\$ 41,500.00</b>	<b>\$ 3,200.00</b>

**RESOLUTION NO. 25-35**

**A RESOLUTION ADOPTING A REVISED STANDARD FORM FOR FACILITIES EXTENSION CONTRACTS; AND FOR OTHER PURPOSES**

**WHEREAS** the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with applicable law and public policy; and

**WHEREAS** there is a need to update RWU’s standard form for Facilities Extension Contracts; and

**WHEREAS** the management of RWU has prepared the revised form attached hereto as Exhibit 1. for consideration by the Commission; and

**WHEREAS** having duly considered the matter, the Commission believes that adopting the revised form is in the best interest of RWU and the Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:**

**Section 1.** The Commission hereby approves the format and content of the “Rogers Water Utilities Facilities Extension Contract” form (“the form”) attached hereto as Exhibit 1, including, without limitation, all applicable policies and procedures referenced therein.

**Section 2.** The Commission hereby adopts the form as the standard form for use by RWU. Prior to use, the management of RWU is authorized to make further revisions for clarity, to correct errors, prepare needed addenda, and to approve the final form and content of any portion of the form. RWU may modify the form as needed for any particular project or development.

**Section 3. Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining

provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

**Section 4. Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

**PASSED AND APPROVED** this 15<sup>th</sup> day of December 2025.

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Jerry Carmichael, Chairman

ATTEST:

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Brent Dobler, Acting Secretary



**ROGERS WATER UTILITIES**  
**FACILITIES EXTENSION CONTRACT**

This Facilities Extension Contract (“this Contract”) is entered into by the Rogers Water Utilities of the City of Rogers, Arkansas, (“Rogers Water Utilities” or “RWU”), and \_\_\_\_\_, (“Applicant”).

**Recitals**

**WHEREAS** the Rogers Water Utilities is the municipal water and sewer utility of the City of Rogers, Arkansas, consisting of the water department and the sewer department, operated under common management, and being supervised by the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission"), a combined waterworks and sewer commission established by City of Rogers Ordinance No. 86-10, codified at Section 54-1 *et seq.* of the Code of Ordinances of the City of Rogers, Arkansas; and

**WHEREAS** the Rogers Water Utilities operates a municipal water system and a municipal sewer system in the City of Rogers, Arkansas and certain surrounding areas; and

**WHEREAS** Applicant is a [natural person(s)] or [entity type];  
[Example: an Arkansas limited liability company]

as evidenced by the certificate of good standing from the Arkansas Secretary of State attached hereto as Exhibit [1].

[if Applicant is a foreign entity, attach certificate of good standing from home state and Arkansas Secretary of State registration]

**WHEREAS** Applicant is the Owner of certain real property in Benton County Arkansas as evidenced by that certain deed recorded with the Benton County Circuit Clerk as Instrument No. \_\_\_\_\_ **or** in the \_\_\_\_ [year] Deed Book at Page \_\_\_\_; (“the Property”); and

**WHEREAS** Applicant requests that the public water system, public sewer system, or both, be extended to the Property in connection with a project or development to be known as [insert name of project/development] and requests installation of certain water mains and appurtenances, sewer mains and appurtenances, or both (“facilities”) as shown herein below; and

**WHEREAS** Applicant is willing to pay for the costs of the facilities and is willing to dedicate the facilities to the Rogers Water Utilities, the Rogers Waterworks and Sewer Commission, and the City of Rogers, Arkansas upon acceptance of the facilities in accordance with the terms of this Contract; and

**WHEREAS** \_\_\_\_\_ [insert name of person(s) signing for Applicant] is [are] duly authorized to enter into this Contract on behalf of the Applicant and to bind the Applicant to this Contract as evidenced by the [certificate of authority, corporate resolution, other acceptable document showing authority] attached hereto as Exhibit [2].

**NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties Agree as follows:**

1. **Recitals Incorporated.** The above recitals are substantive and incorporated herein and made part of this Contract.

2. **Definitions.**

As used herein, the following terms have the meanings listed below.

*Development* means the construction project to which Applicant requests that facilities be extended.

*Excess Capacity* means a water main and appurtenances, sewer main and appurtenances (or both) in a size and having a capacity greater than the size and capacity required by the *Standard Specifications* (or other applicable law, regulation, or standard) for the Applicant’s Development or project.

*Facilities means* (a) water mains and appurtenances including the public portion of any water service lines; (b) sewer mains and appurtenances including the public portion of any sewer service lines, and (c) any other infrastructure installed pursuant to this Contract that is intended to become, upon dedication by Applicant, and acceptance by RWU, part of the public water system or public sewer system. The term “facilities” does not include the private portion of any water service lines, the private portion of any sewer service lines, or any other infrastructure installed on the property that is intended to be, or by its nature is, private property.

*Property* means the real property to which Applicant requests that facilities be extended.

*Public Portion (of water service lines)* means any portion of water service lines constructed pursuant to this Contract that is intended to become, upon dedication by Applicant and acceptance by RWU, public property and will be part of the “Utility System” as defined in Section 54-82 of the Code of Ordinances of the City of Rogers, Arkansas. The public portion (of water service lines) does not include any portion of the “Customer System” as defined in Section 54-82.

*Public Portion (of sewer service lines)* means any portion of sewer service lines constructed pursuant to this Contract that is intended to become, upon dedication by Applicant and acceptance by RWU, public property and will be part of the public sewer system. The point of demarcation between the public portion of the sewer system and the customer’s system is the sewer wye or the manhole where the sewer service line connects to the public sewer collection system.

*Rogers City Code* means the most recent edition or revision of the Code of Ordinances of the City of Rogers, Arkansas.

*Standard Specifications* means the most recent edition or revision of the *Standard Specifications for Construction of Public Water and Sewer Improvements in the City of Rogers and Areas Under the Jurisdiction of the Rogers Waterworks and Sewer Commission* published by the Rogers Water Utilities.

3. **Facilities Requested.** Applicant requests installation of facilities as shown on the plans for water facilities, sewer facilities (or both) which are attached hereto as Exhibit [3] and incorporated into this Contract by reference. The estimated total construction costs of the facilities is \$ \_\_\_\_\_.

4. **Applicant Responsible for Cost of Facilities.** Applicant shall furnish all labor and materials and bear the entire cost of constructing the facilities. If RWU has agreed to reimburse Applicant for any costs of *excess capacity*, then such agreement will be contained in a separate *Excess Capacity Addendum* which will be attached to this Contract and made part hereof. **If no Addendum is signed by the parties and attached to this Contract, then RWU has not agreed to make any reimbursement for excess capacity.** Applicant must pay for all costs and complete construction of all facilities prior to receiving water service or any reimbursement for *excess capacity*. Moreover, reimbursement for *excess capacity* will not occur unless and until the facilities are accepted by RWU.

5. **Special Conditions.** This Contract is subject to and incorporates the following special conditions: [Describe Special Conditions]

[Example: See Horizontal Property Regime Development Agreement attached hereto and incorporated herein by reference as Exhibit [3]

6. **Plans and Specifications.** Applicant shall cause to be prepared detailed plans and specifications for the facilities, which incorporate the material requirements, installation requirements, and all other requirements of the *Standard Specifications*. No work may be commenced until the plans and specifications are approved by RWU in writing. After approval, the plans and specifications become a part of this Contract and applicant agrees to perform the work in strict adherence therewith. RWU will not accept any facilities that do not comply with the plans and specifications, *Standard Specifications*, or which do not otherwise comply with the requirements of this Contract.

7. **Engineer.** All plans and specifications shall be prepared under the direct supervision of an Engineer licensed to practice in the State of Arkansas (hereinafter called Engineer). The construction work shall be continuously supervised or inspected by the Engineer or by individuals who are under the Engineer's direct supervision and who are competent to supervise or inspect the work being performed. The Engineer shall submit written inspection reports to RWU and the Applicant during the process of the construction of the Facilities. Applicant shall hire the Engineer and bear all engineering costs and the costs of all other professional services required for construction of the facilities. Nothing herein shall preclude RWU, at its discretion, from inspecting the work periodically.

8. **Applicant's Engineer.** Applicant designates [name of firm, address] as Engineer, who will provide the engineering services described herein above.

9. **Planning Agency Review.** Applicant shall give notice of Applicant's proposed facilities by submitting the plans for facilities which have been approved by RWU to the appropriate planning agency for review as follows: (1) the City of Rogers Planning Commission if any part of the project is located within the territorial jurisdiction of said Planning Commission; (2) the Benton County Planning Commission if any part of the facilities are to be located outside of the territorial jurisdictions of the Rogers Planning Commission or any other municipality's planning commission; (3) the Rogers City Council if facilities are to be located outside of the Rogers city limits. Applicant shall not commence construction of the facilities prior to review and approval by any and all planning agencies having jurisdiction.

10. **Government Agency Review.** In addition to conformance to RWU's requirements, all plans and specifications for the facilities shall conform to the requirements of the Arkansas Department of Health and any other federal, state, county, or local government agencies having jurisdiction over any part of the work covered herein, including those agencies having jurisdiction over construction within the right-of-way of public roads, streets and highways. Applicant is responsible for complying with the requirements of all such government agencies and for the submittal of plans and specifications to all such agencies for review, and paying the cost of all fees and other expenses in connection therewith. Applicant shall not commence construction of facilities prior to approval of the plans and specifications by the aforesaid agencies and furnishing RWU with written evidence of such approval. Applicant shall construct the facilities in such a manner that will not interfere with any proposed future street, highway or drainage improvements.

11. **Permitting.** Applicant shall obtain or cause to be obtained all permits required in connection with the construction of facilities except those permits specifically requiring that RWU be designated as permittee, in which case the Applicant shall prepare and submit to RWU all documents necessary for such permits. Applicant shall pay the cost of all fees, bonds and other expenses in connection with obtaining permits, shall be responsible for conforming with all provisions thereof, and shall coordinate all post-construction inspections required by the issuer of permits.

12. **Grading Prior to Trenching and Facilities Installation.** Prior to construction of the facilities, streets and easements where the facilities are to be constructed shall be graded by Applicant to within 6" of final grade. Property lines adjacent to the location for the facilities shall be staked by Applicant prior to commencing construction of the facilities.

13. **Rights of Way and Easements Required.** If rights-of-way or easements not now in existence are required for the facilities, dedication documents thereof, in a form acceptable to RWU, shall be acquired by the Applicant and conveyed to RWU, the Commission, and the City of Rogers, Arkansas for the use and benefit of RWU. Permanent water service will not be established until Applicant has constructed paved streets, drives and/or parking areas adjacent to the facilities.

14. **Development Impact Fees Required.** Water Development impact fees will be required in accordance with Section 54-112 of the Code of Ordinances of the City of Rogers. Sewer Development impact fees will be required in accordance with Section 54-211 of the Code of Ordinances of the City of Rogers. These fees are based on the size of the meter, which is dependent upon the peak demand of the system. Development impact fees will be collected at the time each water service and/or sewer service is requested.

The development impact fees do not include the cost of constructing the water service meters. Cost for constructing the meter set will be estimated based on the site conditions and must be paid to RWU before the service meter will be constructed.

15. **Inspection Fee.** All extensions of water mains and sewer mains, and the public portion of any water service lines or sewer service lines, proposed to become part of the public water system or public sewer system, require inspection by RWU to ensure conformance with the *Standard Specifications*. RWU does not assess service fees for regular inspection services. However should Applicant, Applicant's Engineer, or Applicant's utility contractor cause the need for additional inspections or unreasonable amounts of time to be expended by RWU's personnel due to nonconforming work, cancelled appointments, or lack of performance, RWU reserves the right to assess fees for re-inspection and/or re-mobilization in accordance with RWU's standard Schedule of Fees, Costs, and Deposits. Inspections are for the sole benefit of RWU, and no services are provided for the Applicant, either directly or implied. Inspections by RWU shall not relieve the Applicant of the duty to provide inspection as specified in paragraphs 6 and 7 herein above. Applicant shall pay to RWU all other costs for services rendered by RWU, including, but not limited to, disinfection, collecting and testing samples, performance testing and connections to mains if any of these functions are performed by RWU personnel or if RWU personnel assist the Applicant or its agent.

16. **Record Drawings.** After completion of the construction of facilities, Applicant shall file with RWU a PDF copy, Shp files and an AutoCAD version of the Record Drawings prepared by the Engineer which depict the facilities as finally constructed, including point table files referencing valves, hydrants, meters, and other appurtenances in accordance with the *Standard Specifications*. Applicant shall also provide a certificate showing the total construction costs of the facilities, and if requested by RWU, a copy of invoices for materials used in the construction of the facilities. Facilities shall not be accepted by RWU until such plans, certificates and documents are submitted and approved.

17. **Certification of No Encumbrances; Bond Requirements.** RWU cannot accept dedication of any facilities that are subject to purported claims and encumbrances such as materialmen's liens or laborer's liens. Prior to dedication, Applicant must certify that all contractors, subcontractors, materialmen, laborers, etc. have been paid in full and that no purported liens or encumbrances are asserted against the Property.

If the estimated cost of the facilities exceeds Fifty Thousand Dollars (\$50,000), then Applicant will provide performance bonds and payment bonds as described hereinbelow. The amount of such bonds shall be in an amount no less than the costs of the facilities and the bonds shall be in effect throughout the construction period. Bonds shall be in a form and from such sources as are acceptable to RWU. RWU may require performance bonds and payment bonds from

any person or entity that is performing work on the facilities. Bonds are not required for fire lines or other portions of the private water system and private sewer system.

(a) *General Contractor Constructing Facilities.* If the general contractor is constructing the facilities, a written construction contract must exist between the general contractor and the Applicant. The general contractor shall provide a performance bond and a payment bond (or bonds) in favor of the Applicant. RWU may require that RWU and the Commission be listed as additional obligees on the bonds.

(b) *Subcontractor Constructing Facilities.* If a subcontractor will be constructing the facilities, a written contract must exist between the subcontractor and the general contractor for construction of the facilities. A written construction contract must also exist between the general contractor and the Applicant. The subcontractor shall provide a performance bond and a payment bond (or bonds) in favor of the general contractor and the Applicant. RWU may require that RWU and the Commission be listed as additional obligees on the bonds.

(c) *Applicant Constructing Facilities.* If the Applicant is serving as its own contractor for construction of the facilities, the Applicant shall provide a performance bond and a payment bond (or bonds) in favor of RWU and the Commission. If the project is organized in such a way that the Applicant is using a subsidiary, or related company, as the contractor, a contract must exist between the parent and subsidiary/related company. RWU will specify how the project will be bonded and may require bonds from the parent company, subsidiary/related company, or both.

18. **Dedication of Facilities.** Upon completion of the construction of the facilities and acceptance by RWU, ownership of the facilities shall vest by this Contract in RWU, the Commission, and the City of Rogers, Arkansas, for the use of RWU without the necessity of any other conveyance or formality, the acceptance of the facilities constituting acceptance of the dedication. The facilities shall become a part of the City of Rogers municipal water system, sewer system, (or both), as applicable. RWU shall have the right to connect to and to make extensions from the facilities without payment to or permission from Applicant.

19. **One Year Post-Acceptance Period.** If within one year after acceptance of facilities by RWU, any part of the facilities is found to be damaged, defective, becomes unserviceable, or otherwise fails to meet the requirements of the *Standard Specifications*; or if within one year, any part of the facilities requires relocation, in the opinion of RWU, due to construction of street, road, highway or drainage improvements, or other structures, Applicant shall, after written notice from RWU, within 60 days, remedy the defects or relocate the facilities to the satisfaction of RWU. Upon Applicant's failure to perform said work in a timely manner, RWU shall have the option of performing said work at Applicant's expense.

20. **Not a Contract for Services.** This is a Contract for extension of water facilities and sewer facilities and is not a contract for water service or sewer service. Applicant acknowledges that (1) the furnishing of water and collection of sewer by RWU are governmental functions and that RWU does not agree to furnish any specific amount of water or water pressure; (2) water will be delivered only to customers who enter into separate service contracts with RWU, but the right to contract, and the type of service to be rendered, shall always be subject to such rules, regulations and policies of RWU as may be in effect from time to time; and (3) water furnished under such separate service contracts will be supplied to such customers at whatever pressure and quantity available from time to time without liability for damages due to high or low pressure or stoppage of flow. Applicant will enter into all applicable customary and standard agreements for provision of water service and/or sewer service, including, without limitation, RWU's standard Customer Service Agreement, (as may be modified for Applicant's particular Development) in accordance with all applicable Ordinances of the City of Rogers, the rules, regulations, procedures, and specifications of the Commission and the Rogers Water Utilities, and any other applicable law, as they now exist or as they may be hereafter amended.

21. **Compliance.** Applicant acknowledges that providing water service from the facilities, or connections thereto, will not be commenced by RWU prior to Applicant fulfilling all its obligations in strict accordance with the terms of this Contract including the payment of all amounts due to RWU. Applicant will pay all applicable, customary, and standard deposits, service charges and fees, rates, meter connection charges, tapping fees, impact fees, sales taxes, fees for Federal Safe Drinking Water Act compliance, and any other applicable charges and fees in accordance with all applicable Ordinances of the City of Rogers, the rules, regulations, procedures, and specifications of the Commission and the Rogers Water Utilities, and any other applicable law, as they now exist or as they may be hereafter amended.

Applicant will comply with all applicable Ordinances of the City of Rogers, the rules, regulations, procedures, and specifications of the Commission and the Rogers Water Utilities, and any other applicable law, as they now exist or as they may be hereafter amended, said ordinances, rules, regulations, procedures, specifications, and applicable laws, being incorporated herein and made part of this Contract.

22. **Certification of Construction Cost.** Applicant understands and agrees after construction is completed that it must certify to RWU the total costs of the facilities by completing RWU's standard Cost Certification Form with Acknowledgement and delivering the same to RWU before any water and /or sewer service will be established.

23. **No Joint Venture.** This Contract is made at arm's length between independent contracting parties. Nothing in this Contract shall be deemed to create a joint venture, partnership, tenancy in common, joint tenancy, or any similar relationship between the parties.

24. **Risk of Loss.** Applicant is not a “contractor” of RWU as that term is used in Ark. Code. Ann. §22-9-203. Until the facilities are completed, dedicated, and accepted in accordance with this Contract, all such facilities remain the property of and responsibility of Applicant. Applicant bears the risk of loss for the facilities prior to dedication and acceptance and neither RWU, nor the Commission, nor the City of Rogers shall have any liability for any such loss.

25. **No Assignment of Rights or Delegation of Duties.** Applicant shall not assign its rights under this Contract without the express written permission of RWU. Nor shall Applicant delegate its duties under this Contract without the express written permission of RWU. Any Assignment or Delegation of this Contract made without RWU’s consent is void and of no effect. RWU may require information and assurances that any proposed assignee or delegate shall perform Applicant’s obligations under this Agreement.

26. **Choice of Law and Venue.** This Contract shall be governed by the laws of the State of Arkansas without regard to its principles of conflict of laws. Venue for any litigation concerning this Contract shall lie exclusively in the state or federal courts embracing Benton County, Arkansas, unless another venue is specified by law.

27. **No Obligation of Indemnity by RWU; Tort Immunity Not Waived.** The parties hereto agree that RWU has no obligation of indemnity of any type (whether contractual, equitable, or otherwise denominated) to Applicant under this Contract. Nothing in the Contract shall operate as, or be construed as, a waiver, limit, modification, nullification, or alteration, of the tort immunity and other rights and immunities granted to RWU, the Rogers Waterworks and Sewer Commission, and the City of Rogers, Arkansas pursuant to Ark. Code. Ann. §21-9-301 and other applicable law.

28. **Notices.** Any notice or communication required or permitted (other than routine communications regarding plan review, progress of construction, etc. which may be sent by electronic mail) to be given shall be in writing and shall be deemed to have been given (i) when received if personally delivered; (ii) when received if sent by certified mail, return receipt requested, postage prepaid; or (iii) when received if sent by express courier (e.g. FedEx), if receipt is confirmed by the delivery agent, at the following addresses (or such other address as may be designated).

If given to RWU, notice shall be sent to:

Utility Engineer  
Rogers Water Utilities  
601 South 2nd Street  
Rogers, AR 72756

with copies to:

Exhibit 1. to Resolution No. 25-35



**RESOLUTION NO. 25-36**

**A RESOLUTION DESIGNATING AN ELECTRONIC BIDDING SERVICE VENDOR AND WEBSITE FOR PUBLIC WORKS PROJECTS FOR CALENDAR YEAR 2026; DIRECTING PUBLICATION OF THE DESIGNATIONS; AUTHORIZING AN ADDITIONAL WEBSITE; AND FOR OTHER PURPOSES.**

**WHEREAS** the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

**WHEREAS** the Fair Notice and Efficiency in Public Works Act, Ark. Code. Ann. § 22-9-901 *et seq.*, allows public agencies to designate an approved electronic bidding service vendor for posting advertisements of notices of an intention to receive bids for public works projects under Ark. Code Ann § 22-9-203; and

**WHEREAS** the management of RWU recommends that Central Bidding be designated as an electronic bidding service vendor for RWU.

**NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:**

**Section 1.** Central Bidding is hereby designated as an electronic bidding service vendor for the Rogers Water Utilities for calendar year 2026 for notices of intention to receive bids under Ark. Code Ann. § 22-9-203, subject to Central Bidding continuing to be approved by the Office of State Procurement as an electronic bidding service vendor.

**Section 2.** Central Bidding’s website, [centralauctionhouse.com](http://centralauctionhouse.com), is hereby designated as a website for Rogers Water Utilities’ for posting of advertisements for notices of intention to receive bids under Ark. Code Ann. § 22-9-203 for calendar year 2026, subject to Central Bidding continuing to be approved by the Office of State Procurement as an electronic bidding service vendor.

**Section 3.** Publication of these designations will be made in accordance with Ark. Code Ann. § 22-9-906 (e).

**Section 4.** RWU may also use the website Opengov.com for posting notices of intention to receive bids under Ark. Code Ann. § 22-9-203 as may be permitted by law and may make any required notices and publications necessary for its use. However, nothing herein shall authorize RWU to use Opengov.com for posting notices of intention to receive bids under Ark. Code Ann. § 22-9-203 in violation of, or absence of, any applicable legal requirement including, without limitation, any required approval of Opengov.com by the Office of State Procurement.

**Section 5.** The management of the Rogers Water Utilities is authorized to conduct any necessary coordination with the City of Rogers to effectuate these designations and prepare any other Resolution or Ordinance that may be required to effectuate these designations and submit the same to the Rogers City Council for approval.

**Section 6. Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

**Section 7. Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

**PASSED AND APPROVED** this 15th day of December 2025.

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Jerry Carmichael, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

**RESOLUTION NO. 25-37**

**A RESOLUTION APPROVING UPDATES, REVISIONS AND AMENDMENTS TO CHAPTER 54 OF THE CODE OF ORDINANCES OF THE CITY OF ROGERS, ARKANSAS; AND FOR OTHER PURPOSES.**

**WHEREAS** the Rogers Waterworks and Sewer Commission has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with applicable law and public policy; and

**WHEREAS** the City of Rogers is planning to recodify and republish the Code of Ordinances of the City of Rogers (“City Code Recodification”); and

**WHEREAS** in connection with the City Code Recodification, there is a need to update, revise, and amend various portions of Chapter 54, Utilities, of the Rogers City Code; and

**WHEREAS**, RWU management has prepared certain revisions to Chapter 54, including those proposed amendments contained in redline contained on Exhibit 1. hereto; and

**WHEREAS**, having duly considered the matter, the Commission believes that updating Chapter 54 will help protect the interests of RWU, the Commission, the City of Rogers and its citizens and the public at large.

**NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:**

**Section 1.** The Rogers Waterworks and Sewer Commission (“the Commission”) hereby authorizes the Rogers Water Utilities (“RWU”) to propose updates, revisions, and amendments to Chapter 54 of the Code of Ordinances of the City of Rogers, Arkansas in connection with the City Code Recodification, said updates, revisions, and amendments being shown in redline on the Exhibit 1 hereto, or similar revisions with the same intent and purpose.

**Section 2.** The management of RWU is authorized to coordinate with appropriate Departments of the City of Rogers for review of the proposed updates, revisions, and amendments; to make further updates, revisions, and amendments in Chapter 54 and other portions of the Rogers City Code pertaining to the business and functions of RWU; to correct errors, and to approve the final title, form, and content of the proposed updates, revisions, and amendments, to present a

proposed ordinance adopting the updates, revisions, and amendments to the Rogers City Council for approval, and to make and publish all notices necessary for the updates, revisions, and amendments and cause to be held any and all public hearings necessary for the updates, revisions, and amendments.

**Section 3. Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

**Section 4. Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in direct conflict herewith are hereby repealed to the extent of direct conflict with this Resolution. However, any previous Resolutions recommending changes to the Code of Ordinances of the City of Rogers, not in conflict herewith, including without limitation Resolution No. 20-20 concerning pretreatment regulations, are not repealed and shall remain in full force and effect.

**PASSED AND APPROVED** this 15th day of December 2025.

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Jerry Carmichael, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

## **ARTICLE II. WATER AND SEWER FACILITIES**

### **Sec. 54-43. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Auger boring* means the process of forming a linear horizontal bore by jacking steel casing through the earth from a main shaft to a reception shaft. Spoil is removed from inside the encasement by means of a rotating auger. The term "auger boring" includes, without limitation, and shall be used interchangeably with the term "jack and bore".

*Bore*. A single bore is defined as the drilling path from the surface entry point to its corresponding surface exit point. A single bore crosses no more than one public right-of-way and/or utility easement.

*Boring* means a method of digging characterized by penetration of earth, rock, or other materials in the ground by a turning or twisting movement. Boring, includes, but is not limited to, "directional boring" and "auger boring".

*Building drain* means that part of the lowest horizontal piping of a drainage system which receives the discharge from soil, waste and other drainage pipes inside the walls of the building and conveys it to the building sewer, beginning five feet (1.5 meters) outside the inner face of the building wall.

*Building sewer* means the privately controlled and maintained extension from the building drain to the wye fitting or manhole penetration at a public sewer or private sewer disposal system.

~~*CBOD (carbonaceous biochemical oxygen demand) means the quantity of oxygen utilized in the biochemical oxidation of organic matter under standard laboratory procedure in five days at 20 degrees Celsius, expressed in milligrams per liter (mg/l).*~~

*Commercial user* means all retail stores, restaurants, office buildings, laundries, and other private business and service establishments.

*Damage* includes the substantial weakening of structural or lateral support of water lines or sewer lines, including any water facilities or sewer facilities, other penetration or destruction of any protective coating, housing, or other protective device of any such lines or facilities, the partial or complete severance of any such lines or facilities, and the rendering of any such line or facility inaccessible.

*Directional boring* means any mechanized process of excavating underground without open trench excavation and with the ability to directionally control the bore path. The term "directional boring" includes, without limitation, and shall be used interchangeably with, the terms "horizontal directional drilling," "horizontal drilling," "horizontal boring technique," and "micro-tunneling."

~~*Excessive CBOD means CBOD in excess of 300 milligrams per liter.*~~

*Garbage* means solid wastes from the domestic and commercial preparation, cooking and dispensing of food, and from the handling, storage and sale of produce.

*Institutional user* means social, charitable, religious, and educational activities such as schools, churches, hospitals, nursing homes, penal institutions and similar institutional users.

*Natural outlet* means any outlet into a watercourse, pond, ditch, lake or other body of surface water or groundwater.

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~~Normal domestic wastewater means wastewater that has a BOD concentration of not more than 300 mg/l and a suspended solids concentration of not more than 300 mg/l or oil and grease in excess of the quantity of acceptable oil and grease as determined by technology-based limits as determined by the superintendent.~~

*Operation and maintenance* means those functions that result in expenditures during the useful life of the treatment works for materials, labor, utilities and other items which are necessary for managing and to maintain the capacity and performance for which such works were designed and constructed. The term "operation and maintenance" includes replacement as defined in this section.

*Person* means any individual, any corporation, partnership, association, improvement district, property owners' association, property developer, public agency, or any other entity organized under the laws of any state or any subdivision or instrumentality of a state, and any employee, agent, or legal representative thereof.

*pH* means the logarithm of the reciprocal of the weight of hydrogen ions in grams per liter of solution.

*Private sewer disposal system* means any septic tank or other privately maintained facilities intended for the disposal of sanitary sewage other than via the public sanitary sewer and treatment works. In various places in this Code, a private sewer disposal system is also referred to as a "private sewage disposal system" or "private onsite wastewater system."

*Public sewer* means all pipes, manholes and fittings of the sanitary sewer, except those defined as a building sewer, in which all owners of abutting properties have equal rights, and which is controlled and maintained by public authority.

*Replacement* means expenditures for obtaining and installing equipment, accessories or appurtenances which are necessary during the useful life of the treatment works to maintain the capacity and performance for which such works were designed and constructed.

*Rogers Water Utilities* means the municipal water and sewer utility of the City of Rogers, Arkansas, consisting of the water department and the sewer department, operated under common management, and being supervised by the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the commission"), a combined waterworks and sewer commission established by City of Rogers Ordinance No. 86-10, codified at Section 54-1 et seq. of the Code of Ordinances of the City of Rogers, Arkansas.

*Sanitary sewer* means a sewer to which stormwaters, surface waters and groundwaters are not intentionally admitted.

*Sewage* means a combination of the water-carried wastes from residences, business buildings, institutions and industrial establishments, together with such groundwaters, surface waters and stormwaters as may be present.

*Sewer* means a pipe or conduit for carrying sewage.

~~Sewer commission or commission means the body charged with administration of the sewer works and sewage disposal in the city as provided in article I.~~

~~Slug means any discharge of water, sewage or industrial waste which in concentration of any given constituent or in quantity of flow exceeds for any period of duration longer than 15 minutes, five times the average 24-hour concentration of flows during normal operation.~~

*Superintendent of the Rogers Water Utilities ("the superintendent")* is the chief administrator and manager of the Rogers Water Utilities appointed by the commission. In some places in this Code, the superintendent is referred to as the "manager of water utilities," "Rogers Water Utilities Manager," "superintendent of the water and sewer department," or similar titles.

~~SS (suspended solids) means solids that either float on the surface of or are in suspension in water, sewage or other liquids and which are removable by laboratory filtering.~~

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~~*Surcharge* means a charge added to the normal user charge when the BOD, TSS or other pollutant concentration from a user exceeds the range of concentration of these pollutants in normal domestic sewage.~~

*Toxic pollutant* means any pollutant or combination of pollutants listed as toxic in regulations promulgated by the administrator of the Environmental Protection Agency under the provision of CWA 307(a) or other acts.

*Treatment works* means any devices and systems for the storage, treatment, recycling and reclamation of municipal sewage, domestic sewage or liquid industrial water. These include intercepting sewers, outfall sewers, sewage collection systems, pumping, power and other equipment and their appurtenances; extensions, improvement, remodeling, additions and alterations thereof; elements essential to provide a reliable recycled supply such as standby treatment units and clear well facilities; and any works, including site acquisition of the land that will be an integral part of the treatment process or is used for ultimate disposal of residue resulting from such treatment, including land for composting sludge, temporary storage of such compost and land used for the storage of treated wastewater in land treatment systems before land application; or any other method or system for preventing, abating, reducing, storing, treating, separating or disposing of municipal waste or industrial waste, including waste in combined stormwater and sanitary sewer systems.

*Turbidity* means the optical property that causes light to be scattered and absorbed rather than transmitted in straight lines through the sample.

~~*Unusual suspended solids* means suspended solids in excess of 300 milligrams per liter.~~

*Useful life* means the estimated period during which a treatment works will be operated.

*User charge* means that portion of the total wastewater service charge which is levied in a proportional and adequate manner for the cost of operation, maintenance and replacement of the wastewater treatment works.

*Water meter* means a water volume measuring and recording device, service hardware and meter box as specified in the most recent edition or revision of the *Standard Specifications for Construction of Public Water and Sewer Improvements in the City of Rogers and Areas Under the Jurisdiction of the Rogers Waterworks and Sewer Commission* ("Standard Specifications"), published by the Rogers Water Utilities.

*Watercourse* means a channel in which a flow of water occurs, either continuously or intermittently.

(Code 1982, § 16-1; Code 1997, § 118-1; Ord. No. 19-51, § 1(Exh. 1), 8-13-2019; Ord. No. 22-12, § 1(Exh. 1), 2-8-2022; Ord. No. 22-66, § 1(Exh. 1), 12-13-2022)

State law reference(s)—Definitions relating to water and air pollution control, A.C.A. § 8-4-102.

## **Sec. 54-44. Adoption of specifications for construction of water and sewer facilities.**

- (a) The ~~*Standard Specifications for Construction of Public Water and Sewer Improvements in the City of Rogers and Areas Under the Jurisdiction of the Rogers Waterworks and Sewer Commission*~~ ("~~Standard Specifications~~"), ~~specified requirements~~ published on the Internet website of the ~~city water utilities~~ Rogers Water Utilities ([www.rwu.org](http://www.rwu.org) (or any successor site)), is adopted as the applicable specifications, and the whole thereof is adopted by reference and incorporated in this section as if set out word for word.
- (b) The power and authority of the ~~city~~ waterworks and sewer commission to alter, change or amend the aforesaid specifications at the discretion of the commission, without further action of the city council, is hereby reaffirmed.

(Code 1982, § 19-2; Code 1997, § 118-2)

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## Sec. 54-46. Right of entry.

- (a) The ~~superintendent~~ ~~manager~~ and other duly authorized employees of the ~~city~~ Rogers Water Utilities bearing proper credentials and identification shall be permitted to enter all properties for the purpose of inspection, observation, measurement, sampling and testing in accordance with the provisions of this chapter. The ~~manager~~ ~~superintendent~~ or his representatives shall have no authority to inquire into any process including metallurgical, chemical, oil, refining, ceramic, paper or other industries beyond that point having a direct bearing on the kind and source of discharge to the sewers or waterways or facilities for waste treatment, or other effect on the waterworks system and/or the sanitary sewer system.
- (b) While performing the necessary work on private properties referred to in subsection (a) of this section, the ~~manager~~ ~~superintendent~~ or duly authorized employees of ~~the Rogers Water Utilities~~ ~~the city~~ shall observe all safety rules applicable to the premises established by the user and the user shall ~~be held harmless~~ not be responsible for injury or death to ~~the city~~ Rogers Water Utilities employees, ~~and the city shall indemnify the user against loss or damage to its property by city employees and against liability claims and demands for personal injury or property damage asserted against the user and growing out of the gauging and sampling operation,~~ except as such may be caused by negligence or failure of the user to maintain safe conditions.
- (c) The ~~manager~~ ~~superintendent~~ and other duly authorized employees of the ~~the Rogers Water Utilities~~ city bearing proper credentials and identification shall be permitted to enter all private properties through which the city holds a duly negotiated easement for the purpose of, but not limited to, inspection, observation, measurement, sampling, repair and maintenance of any portion of the waterworks or sewage works lying within said easement. All entry and subsequent work, if any, on the easement shall be done in full accordance with the terms of the duly negotiated easement pertaining to the private property involved.
- (d) The ~~manager~~ ~~superintendent~~ and other duly authorized employees of the Rogers Water Utilities ~~city~~ bearing proper credentials and identification shall be permitted to inspect and copy all records maintained by the user monitoring wastewater discharge activities in accord with the requirements of this chapter. Such records shall be reasonably made available for inspection and copying by the ~~manager~~ ~~superintendent~~ or other duly authorized employees of the ~~city~~ Rogers Water Utilities at the user's business location in the city, and the data so obtained by the ~~manager~~ ~~superintendent~~ or other duly authorized employees of the city Rogers Water Utilities shall be subject to the requirements of subsection (e) of this section.
- (e) Data provided by a user under the requirements of this chapter shall be subject to the state Freedom of Information Act, as amended (A.C.A. § 25-19-101 et seq.) However, any data or information specifically identified by the user that would divulge methods or processes entitled to protection as trade secrets shall not be subject to disclosure except as ~~provided by 4 CFR 83~~ otherwise permitted or required by applicable law.

(Code 1982, § 16-161; Code 1997, § 118-4)

## Sec. 54-47. Liability of user.

A user under city inspection and related work under this chapter shall ~~be held harmless for~~ not be liable for injury or death to the city employees, ~~and the city shall indemnify the user against loss or damage to its property by city employees and against liability claims and demands for personal injury or property damage asserted against the user and growing out of the gauging and sampling operation,~~ except as such may be caused by negligence or failure of the user to maintain safe conditions.

(Code 1982, § 16-162; Code 1997, § 118-5)

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## Sec. 54-48. Sewer breaks.

Where, upon inspection, the ~~manager-superintendent~~ or his duly authorized deputies discover a sewer break, the ~~manager-superintendent~~ shall cause written notice of such break to be served upon the user. Repairs of the break shall start within 48 hours from the time the notice is served. Any person who shall fail to commence repairs within the time limit provided shall be guilty of a misdemeanor. Each day beyond the 48-hour time limit in which repairs are not started shall be deemed a separate offense. Any person who shall in any other manner violate any provision of this chapter shall be deemed guilty of a misdemeanor.

(Code 1982, § 16-163; Code 1997, § 118-6)

## Sec. 54-49. Notice of violation.

Any person found to be violating any provision of this chapter except sections 118-165 shall be served by the ~~city-Rogers Water Utilities~~ with written notice stating the nature of the violation and providing a reasonable time limit for the satisfactory correction thereof. The offender shall, within the period of time stated in the notice, permanently cease all violations.

(Code 1982, § 16-171; Code 1997, § 118-7)

## Sec. 54-52. Revocation of permit; discontinuance of water or sewer service; injunctive relief for continuing violations; emergency action.

- (a) In cases of violations, the ~~city-Rogers Water Utilities~~ may revoke the wastewater discharge permit and effect the discontinuance of water or sewer service, or both. Upon a determination by the ~~manager-superintendent~~ that the person is repeatedly violating this chapter, the ~~manager-superintendent~~ shall issue a notice to the person by regular mail at his last known address setting forth the violations and advising him to appear to show cause before the ~~sewer-commission~~waterworks and sewer commission why the permit should not be revoked and/or why water service or sewer service, or both, should not be terminated. The hearing before the ~~sewer-commission~~waterworks and sewer commission shall be set not less than seven days nor more than 21 days from the date of the notice. The violating person shall be offered opportunity to answer the alleged violations contained in the notice. The ~~sewer-commission~~waterworks and sewer commission shall determine to either revoke the permit, terminate water service, sewer service, or both, or to set conditions for the continued operation under the permit and/or continued reception of water service, sewer service, or both. The determination must be made within 45 days of the date of notice.
- (b) Upon failure of a violator to cure the violation timely, the ~~waterworks and sewer commission~~sewer commission may declare any continuing violations to be a nuisance to the public health and safety and request ~~the chancery~~a court of competent jurisdiction to abate the same by issuance of injunctive relief.
- (c) If a discharge to the sewage works poses an immediate danger to life or property, the ~~manager-superintendent~~ may take emergency action to end the hazardous discharge without notice as required by subsection (a) of this section. As soon as reasonably possible thereafter, notice shall be given and the user afforded the opportunity of a hearing under this section.

(Code 1982, § 16-174; Code 1997, § 118-10)

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**Secs. 54-63—54-81. Reserved.**

## **ARTICLE III. WATER<sup>1</sup>**

### **DIVISION 1. GENERALLY**

#### **Sec. 54-83. Service connection.**

No water service connection to any premises shall be installed or maintained by the ~~city water utilities~~Rogers Water Utilities unless the water supply is protected as required by state laws and regulations and this article. Service of water to any premises shall be discontinued by ~~water utilities~~the Rogers Water Utilities if a backflow prevention assembly required by this article is not installed, tested and maintained, or if it is found that a backflow prevention assembly has been removed, bypassed or if an unprotected cross connection exists on the premises. Services will not be restored until such conditions or defects are corrected.

(Code 1982, § 19-82; Code 1997, § 118-77)

#### **Sec. 54-84. Inspections.**

The customer's system should be open for inspection at all reasonable times to authorized representatives of the building inspector's office and the Rogers Water Utilities to determine whether cross connections or other structural or sanitary hazards, including violations of these regulations, exist. When such a condition becomes known, the ~~water utilities~~Rogers Water Utilities shall deny or immediately discontinue service to the premises by providing for a physical break in the service line until the customer has corrected the condition in conformance with state/statutes and regulations, city ordinances and standards relating to plumbing and water supplies and the regulations adopted pursuant thereto.

(Code 1982, § 19-83; Code 1997, § 118-78)

#### **Sec. 54-85. Backflow prevention assembly installation.**

An approved backflow prevention assembly shall be installed on each service line to a customer's water system at or near the property line or immediately inside the building being served; but in all cases, before the first branch line leading off the service line wherever the following conditions exist:

- (1) In the case of premises having an auxiliary water supply that is not or may not be of safe bacteriological or chemical quality and that is not acceptable as an additional source by the ~~manager superintendent~~ of the ~~water utilities~~Rogers Water Utilities, ~~The~~the public water system shall be protected against backflow from the premises by installing an approved backflow prevention assembly in the service line, appropriate to the degree of hazard.

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<sup>1</sup>State law reference(s)—Waterworks and water supply, A.C.A. § 14-234-101 et seq.; Arkansas Municipal Water and Sewer Department Accounting Law of 1973, A.C.A. § 14-237-101 et seq.; water, sewer and solid waste revolving fund, A.C.A. § 19-5-310; Water, Sewer and Solid Waste Management Systems Finance Act of 1975, A.C.A. § 14-230-10 et seq.; revenue bonds to repay grants, A.C.A. § 14-72-101.

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- (2) In the case of premises on which any industrial fluids or any other objectionable substances are handled in such a fashion as to create an actual or potential hazard to the public water system, the public system shall be protected against backflow from the premises by installing an approved backflow prevention assembly in the service line, appropriate to the degree of hazard. This shall include the handling of process water and waters originating from the utility system that have been subject to deterioration in quality.
  - (3) In the case of premises having internal cross connections that cannot be permanently corrected and controlled, or having intricate plumbing and piping arrangements or where entry to all portions of the premises is not readily accessible for inspection purposes, making it impracticable or impossible to ascertain whether or not dangerous cross connections exist, the public water system shall be protected against backflow from the premises by installing an approved backflow prevention assembly in the service line.
  - (4) Any other connection to a private system that is considered "high hazard" by the applicable plumbing code.

(Code 1982, § 19-84; Code 1997, § 118-79)

(Code 1982, § 19-85; Code 1997, § 118-80)

### **Sec. 54-87. Specifications for backflow prevention assembly.**

- (a) Any backflow prevention assembly required in this article shall be a model and size approved by the superintendent. The term "approved backflow prevention assembly" shall mean an assembly that has been manufactured in full conformance with the standards established by the latest editions of the American Water Works Association titled AWWA C510-89—Standard for Double Checkvalve Backflow Prevention Assembly and AWWA C511-89—Standard for Reduced-Pressure Backflow Prevention Assembly, and have met completely the laboratory and field performance specifications of the Foundation for Cross Connection Control and Hydraulic Research of the University of Southern California established by "Specification of Backflow Prevention Assemblies," Section 10 of the most current issue of the Manual of Cross Connection Control.
- (b) The AWWA and FCCHR standards and specifications have been adopted by the city. Final approval shall be evidenced by a certificate of approval issued by an approved testing laboratory certifying full compliance with the AWWA standards and FCCHR specifications.
- (c) The following testing laboratory has been qualified by the city to test backflow preventers:

Foundation for Cross Connection Control and Hydraulic Research  
University of Southern California  
University Park  
Los Angeles, CA 90089

Testing laboratories, other than the laboratory listed above, will be added to an approved list as they are qualified by the superintendent of the city water utilities.

- (d) Backflow preventers that may be subjected to backpressure or backsiphonage that have been fully tested and have been granted a certificate of approval by said qualified laboratory and are listed on the laboratory's current list of approved backflow prevention assemblies may be used without further testing or qualification.

(Code 1982, § 19-86; Code 1997, § 118-81)

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**Sec. 54-88. Inspections, tests of backflow prevention assemblies.**

It shall be the duty of the customer-user at any premises where backflow prevention assemblies are installed to have certified inspections and operational tests made at least once per year. In those instances where the Rogers Wwater Uutilities or the building inspector deems the hazard to be great enough, certified inspections may be required at more frequent intervals. These inspections and tests shall be at the expense of the water user and shall be performed by the assembly manufacturer's representative, water utilities, or by a certified tester approved by the state department of health. It shall be the duty of the ~~building inspector~~Rogers Water Utilities to see that these tests are made in a timely manner. The customer-user shall notify the building inspector in advance when the tests are to be undertaken so that the inspector may witness the tests if so desired. These assemblies shall be repaired, overhauled or replaced at the expense of the customer-user whenever the assemblies are found to be defective. Records of such certified tests, repairs, and overhaul shall be kept and ~~made available to the build~~isubmitted to the Rogers Water Utilities ng-inspector within ten working days.

(Code 1982, § 19-87; Code 1997, § 118-82)

**Sec. 54-89. Exclusions from backflow prevention requirements.**

All presently installed backflow prevention assemblies that do not meet the requirements of this article but were approved assemblies for the purpose described in this article at the time of installation and that have been properly maintained, shall, except for the inspection and maintenance requirements under section 54-88, be excluded from the requirements of these rules as long as the superintendent of the Rogers Wwater Uutilities is assured that they will satisfactorily protect the utility system. Whenever the existing assembly is moved from the present location, requires more than minimum maintenance, when the premises served undergoes significant renovations requiring a plumbing permit or when the building inspector or the Rogers Water Utilities finds that the maintenance constitutes a hazard to health, the unit shall be replaced by an approved backflow prevention assembly meeting the requirements of this article.

(Code 1982, § 19-88; Code 1997, § 118-83)

*DIVISION 3. DROUGHT EMERGENCIES*

**Sec. 54-141. Duty of superintendent.**

From and after the date an emergency is declared under this division, the superintendent of the Rogers Water Utilities ("the superintendent")~~water and sewer department~~ shall have the power to regulate the use, by essential industries, of water obtained from the city water system, so as to ensure the health and safety of the citizens and property of the city.

(Code 1982, § 19-57; Code 1997, § 118-122)

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### **Sec. 54-142. Use of water restricted.**

From and after the date the city council has declared an emergency to exist under this division, no person shall use water obtained from the city water system:

- (1) For purposes other than the preservation of health and safety and essential industrial uses.
- (2) For purposes of irrigation, sprinkling or watering of lawns, washing of cars, watering of gardens, flowers and shrubs and for use in air conditioning or cooking systems without recirculation.

(Code 1982, § 19-58; Code 1997, § 118-123)

### **Sec. 54-143. Water conservation measures.**

- (a) *Definitions.* The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

*Water* means all water, except wastewater, supplied by the city to any customer.

*Water shortage* shall be deemed to exist when the ordinary demands and requirements of water customers served by the city cannot be satisfied without depleting the water supply to or below a critical level, the level at which the continued availability of water for human consumption, sanitation and fire protection is jeopardized.

- (b) *Response to water shortage.* It shall be the duty of the superintendent to report to the mayor conditions adversely affecting the city water supply that could result in a water shortage. Upon receiving such report, and upon determining that water conservation measures are necessary to adequately address the water shortage, the mayor may declare any stage of water conservation described herein to be in force. The imposition of each stage of water conservation shall be reported to the city council as soon as possible following such imposition. The mayor, superintendent, or the city council may terminate any stage of water conservation upon determining that it is no longer necessary.
- (c) *Violation of ordinance prohibited; enforcement.*
- (1) *Violation.* In the event that the mayor shall declare one or more stages of water conservation as set forth herein, it shall be unlawful for any person to use or permit use of water supplied by the city in violation of any mandatory restrictions instituted.
  - (2) *Enforcement.* It shall be the duty of the superintendent to investigate violations of the mandatory restriction and issue orders consistent with the purpose and intent of this section. All customers shall cease any violation of the mandatory restrictions upon the order of the superintendent. Any customer who violates any provision of the ordinance, or who shall violate or fail to comply with any order made hereunder shall be subject to penalty or a combination of the penalties as follows:
    - a. *Discontinuance of service.*
      1. The city may discontinue water service to any structure or parcel when the superintendent gives written notice of any violation of mandatory restrictions and intent to discontinue service. Water service shall be discontinued within 24 hours unless the violation shall cease voluntarily.
      2. When service is discontinued pursuant to the provisions of this section, service shall not be reinstated unless and until the superintendent determines that the risk to the city water supply has been alleviated. The customer whose service is being restored shall pay a service charge to reconnect, as set by the city waterworks and sewer commission.

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3. The customers shall have a right of appeal to the city waterworks and sewer commission, upon serving written notice of appeal to the superintendent within five days after receiving notice of any violation and intent to discontinue service. The appellant will be notified by the superintendent of the time and place for the hearing of the appeal. The commission shall act on the appeal as expeditiously as possible and shall notify the appellant in writing not later than two days after the final decision.
- b. *Equitable relief.* The provisions of this section may be enforced by an appropriate remedy, including a mandatory or prohibitory injunction, issuing from a court of competent jurisdiction.
- (3) *Penalty not a substitute remedy.* The imposition of one or more penalties for any violation shall not excuse any violation or permit it to continue.
- (d) *Water conservation stages; recommendations; mandatory measures.*
    - (1) *Stage I—Continuing voluntary conservation practices.* Customers shall be encouraged to observe water conservation measures to reduce the wasting of water as follows:
      - a. Check plumbing and toilets for leaks annually, and, if necessary, repair;
      - b. Repair leaking faucets whenever they develop;
      - c. Store drinking water in the refrigerator to avoid trying to run it cool at the tap;
      - d. Use shower for bathing purposes or reduce the depth of water used for tub baths. Limit showers to four minutes where possible;
      - e. Refrain from running faucets while shaving, rinsing dishes or brushing teeth;
      - f. Install water flow restrictive devices in showerheads;
      - g. Install water-saving devices such as plastic bottles or commercial units in toilet tanks;
      - h. Wash full loads in clothes washers and dishwashers;
      - i. Review water uses and where feasible install recycle systems, particularly commercial and industrial customers.
    - (2) *Stage II.1—Voluntary conservation.* Customers shall be encouraged to observe the recommendations of Stage I and to increase the level of conservation effort as follows:
      - a. Limit the use of clothes washers and dishwashers, and when used, to operate fully loaded;
      - b. Reduce the flushing of toilets to the minimum whenever practical;
      - c. Limit lawn watering to only when grass shows signs of withering and apply water as slowly as possible to achieve deep penetration;
      - d. Limit shrubbery watering to the minimum reusing household water when possible;
      - e. Limit car washing to the minimum;
      - f. Limit washdowns of outside areas such as sidewalks, patios, driveways, or other similar purposes;
      - g. Limit hours of operation of water-cooled air conditioners as possible;
      - h. Use biodegradable disposable dishes and utensils, both for residential and commercial purposes, where feasible;
      - i. Avoid the peak. Set the automatic sprinkler system to come on at either 3:30 a.m. to 5:30 a.m., or from 8:00 a.m. to 10:00 a.m. Water only two to three times per week.
    - (3) *Stage II.2—Minimum mandatory conservation.*

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- a. Residential and commercial users shall be limited to irrigation of lawns, trees, shrubs, and other green space on an every other day schedule. Users with even address numbers will be allowed to irrigate on even numbered dates only and users with odd address numbers will be allowed to irrigate on odd numbered dates only.
  - b. Residents who have mitigating circumstances (e.g., newly sodded yards, etc.) may apply for a hardship permit from the city water utilities. The decision to grant a hardship permit shall be made by the superintendent ~~of the city water utilities~~ or his designee and said decision shall be final.
- (4) *Stage III—Moderate mandatory conservation.* Customers shall be encouraged to observe the recommendations of Stages I and II, and the level of the conservation effort shall be increased to require the following mandatory measures. No person shall:
- a. Use automatic, underground sprinklers to water lawns, grass, trees, shrubbery, flowers, golf greens or vegetable gardens except during the hours specified by the superintendent. Those hours shall, unless otherwise varied by the ~~managers~~ superintendent, be between 3:30 a.m. and 5:30 a.m. or 8:00 a.m. and 10:00 a.m. On each designated day, customers shall water during only one of the allowed periods. When adjustments are made by the superintendent to the above times, they shall be published in the local newspapers of general circulation, and set forth on the city's web site, where appropriate.
  - b. Introduce water into wading pools or swimming pools except to the extent necessary to replenish losses due to evaporation or spillage, and maintain operation of chemical feed equipment.
  - c. Use water to wash down outside areas such as sidewalks, patios, driveways, or for other similar purposes.
  - d. Introduce water into any decorative fountain, pool or pond except where the water is recycled.
  - e. Serve water in a restaurant or similar establishment except upon request.
  - f. Use water for any unnecessary purpose or intentionally waste water.
  - g. Wash the exterior of a motor vehicle except where a private well system is used, or where 50 percent or more of the water is recycled or where it can be demonstrated that 30 gallons of water or less are used to wash the vehicle; provided, however, any customer may secure a written permit from the superintendent or his designee to use water contrary to the Stage III mandatory conservation measures where it can be shown to the superintendent's satisfaction that use of water pursuant to conditions prescribed by the superintendent in the permit will result in a 30 percent or greater saving of water, is necessary to maintain the public health, or to avoid significant loss of private property. Any permit issued pursuant to this provision must be in the possession of the permittee whenever water is used contrary to the Stage III mandatory conservation measures, and is subject to amendment or revocation by the superintendent at any time for good cause.

All industrial, manufacturing and commercial enterprises shall reduce consumption with a goal reduction of at least 30 percent. Such enterprises shall document the specific efforts they have made to reduce consumption.

- (5) *Stage IV—Severe mandatory conservation.* Customers shall be encouraged to observe the conservation measures in Stages I and II and required to continue observing the mandatory requirements in Stage III except to the extent such mandatory requirements are modified by the restrictions regarding Stage IV conservation. The level of the conservation effort shall increase to require the following additional mandatory measures. No person shall:

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- a. Water or sprinkle any lawn, grass, trees, golf greens or flowers; provided, however, that a person regularly engaged in the sale of plants shall be permitted to use water for irrigation of their commercial stock in trade, using the minimal amount for survival. State, county and city licensed landscape contractors may continue to water plantings which are under written warranty by hand-held hose, container or drip irrigation.
  - b. Water any vegetable garden or ornamental shrubs except by hand-held hose, container, or drip irrigation system, during hours specified by the superintendent. Those hours shall, unless varied by the manager, be between the hours of 8:00 a.m. and 10:00 a.m. or 7:00 p.m. and 9:00 p.m. On each designated day, customers shall water during only one of the allowed periods. When adjustments are made by the superintendent to the above times, they shall be published in local newspapers of general circulation, and set forth on the city's website, where appropriate.
  - c. Fill any wading pool or swimming pool or replenish any filled pool except to the minimum essential for operation of chemical feed equipment.
  - d. Make nonessential use of water for commercial or public use.
  - e. Operate water-cooled air conditioners or other equipment that do not recycle cooling water, except when health and safety are adversely affected.
  - f. Wash any motor vehicle or other type of mobile equipment. Provided, however, that any person regularly engaged in the business of washing motor vehicles and any commercial car wash facility shall be permitted to use water for such purposes, when 50 percent water savings are documented; provided, however, any customer may secure a written permit from the superintendent or his designee to use water contrary to the Stage IV mandatory conservation measures where it can be shown to the superintendent's satisfaction, that use of water pursuant to conditions prescribed by the ~~superintendent~~ ~~city manager~~ in the license will result in a 50 percent or greater saving of water, or that the prescribed use is necessary to protect the public health. Any permit issued pursuant to this provision must be in the possession of the permittee whenever water is used contrary to the Stage IV mandatory conservation measures, and is subject to amendment or revocation by the superintendent at any time for good cause.

All industrial, manufacturing and commercial enterprises shall reduce consumption with a goal reduction of at least 50 percent. Such enterprises shall document the specific efforts they have made to reduce consumption.

- (6) *Stage V—Stringent mandatory conservation.* Customers shall be encouraged to observe the conservation measures in Stages I and II and required to continue observing the mandatory requirements in Stages III and IV. The level of the conservation effort shall increase to require the following additional mandatory measures. No person shall:
  - a. Use water outside a structure except in an emergency involving fire.
  - b. Operate evaporative air conditioning units that recycle water except during the operating hours of the business.
  - c. Use any swimming pool or wading pool.
  - d. Wash any motor vehicle, including commercial washing unless a private well is used.

In addition to the conservation measures enumerated above, customer shall use plates, glasses, cups and eating utensils that are disposable and biodegradable.

- (7) *Stage VI—Rationing.* Customers shall be encouraged to observe the conservation measures in Stages I and II and required to continue observing the mandatory requirements of Stages III, IV and V. The level of the conservation effort shall increase to require the following mandatory measures:

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- a. Fire protection will be maintained, but where possible, tank trucks shall use raw water.
  - b. All industrial uses of water shall be prohibited.
  - c. All other uses of water will be limited to those necessary to meet minimum health and safety needs of the customers as determined by the superintendent.

Failure to act in accordance therewith or use of water in any manner or attempt to evade or avoid water rationing restrictions, shall be unlawful.

- (e) *Scope and duration.* Water conservation measures shall be applicable to all users of the system, including users located outside the city. Conservation measures shall be in force until they are terminated by the mayor, superintendent, or city council. Notice of conservation measures shall be broadly reported to the media, and shall, where feasible, be included on customers' utility bills.

(Code 1997, § 118-124; Ord. No. 05-82, §§ 1—5, 6-14-2005; Ord. No. 06-132, § 1, 8-8-2006)

**Secs. 54-144—54-169. Reserved.**

## **ARTICLE IV. SEWERS AND SEWAGE DISPOSAL**

### **DIVISION 2. RATES AND CHARGES<sup>2</sup>**

#### **Sec. 54-204. Billing.**

- (a) All bills for sewage collection and treatment shall be rendered to the user monthly, such statements to be rendered and collected by the city, and shall cover the same period as corresponding water bills. All bills shall be rendered in the net amount due.
- (b) Except as otherwise specifically provided in this division, all users shall pay on the basis of actual metered water used, except in situations where an appreciable portion of total water consumption does not reach the system determined as set forth in this division. The city shall determine (the determination to be made by the water and sewer department superintendent according to methods and procedures approved by the city council) the portion of the total metered water which does not reach the system, and the schedule of rates set forth in this division shall apply to that portion which does reach the system. Should the customer's water meter be determined by the water and sewer department superintendent to be inoperative or faulty, the customer's usage shall be the same as that set forth and defined by the existing water rate ordinance for such meter failures.
- (c) All users connected to the system but receiving water from a source other than the city shall pay a sewer charge on the basis of assumed water consumption at a rate of ~~70 gallons per occupant per day~~ 200 gallons per day per living unit.
- (d) None of the facilities or services afforded by the system shall be furnished without a charge being made therefor. Any vacant, unoccupied property attached to the system having an in-service water meter shall be

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<sup>2</sup>State law reference(s)—Water and sewer department accounting, A.C.A. § 14-237-101 et seq.

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considered to be a contributor to the system at such time as a sewer tap is completed, and as such is subject to the monthly usages and services set forth in the above-mentioned rate structure. Where the sewer tap is made prior to the final inspection of the structure on the property, the building inspector's final inspection and approval shall be considered the point at which the monthly usages and services shall commence.

(Code 1982, § 16-53; Code 1997, § 118-183)

### *DIVISION 3. PUBLIC SEWERS*

#### **Sec. 54-235. Substances which may be prohibited.**

- (a) No person shall discharge or cause to be discharged ~~the following described~~any substances, materials, waters or wastes, if it appears likely in the opinion of the superintendent that such wastes can harm either the sewers, sewage treatment process or equipment, have an adverse effect on the receiving stream, or can otherwise endanger life, limb or public property, or constitute a nuisance.
- (b) In forming his opinion as to the acceptability of these wastes, the superintendent will give consideration to such factors as the quantities of subject wastes in relation to flows and velocities in the sewers, materials of construction of the sewers, nature of the sewage treatment process, capacity of the sewage treatment plant, degree of treatability of wastes in the sewage treatment plant and other pertinent factors.

~~(c) The substances which may be prohibited are:~~

- ~~(1) Any water or waste containing fats, wax, grease or oils, whether emulsified or not, in excess of 100 milligrams per liter or containing substances which may solidify or become viscous at temperatures between 32 degrees and 150 degrees Fahrenheit (zero and 65 degrees Celsius).~~
- ~~(2) Any garbage that has not been properly shredded. The installation and operation of any garbage grinder equipped with a motor of three-fourths horsepower (0.76 hp metric) or greater shall be subject to the review and approval of the superintendent.~~

(Code 1982, § 16-138; Code 1997, § 118-208)

**Secs. 54-236—54-263. Reserved.**

### *DIVISION 5. LIQUID WASTES*

#### **Subdivision I. In General**

#### **Sec. 54-291. Definitions.**

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Approved* means accepted as satisfactory under the terms of this article and given formal and official sanction by the approving authority.

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*Approving authority* means the superintendent of the ~~city water utilities~~ Rogers Water Utilities or his designated representative.

*ADEQ* means the ~~state department of environmental quality~~ Division of Environmental Quality of the Arkansas Department of Energy and Environment.

*ADH* means the Arkansas Department of Health.

*Disposal* means the discharge, deposit, injection, dumping, spilling, leaking or placing of any solid or semisolid grease trap waste, grit trap waste, municipal or commercially produced sludge, and/or septage into or on any land or water so that such waste or constituent thereof may enter the environment or be emitted into the air or discharged into any water, including groundwaters.

~~*Disposal site* means a permitted site at which grease trap waste, grit trap waste, any commercial or industrial liquid waste, or septage is processed, treated, and/or intentionally placed into or on any land and at which the waste will remain after closure.~~ *Disposal site* means a permitted site at which Grease Interceptor waste, oil separator waste, any commercial or industrial liquid waste, or septage is processed, treated, and/or intentionally placed into or on any land and at which the waste will remain after closure.

*Disposer* means a person who receives, stores, retains, processes or disposes of liquid waste.

*Generator* means a person who causes, creates, generates or otherwise produces liquid waste.

~~*Grease trap* means a watertight receptacle designed and constructed to intercept and prevent the passage of greasy, fatty liquid, semiliquid and/or solid wastes generated from commercial operations into the sanitary system to which the receptacle is directly or indirectly connected.~~

*Grease Interceptor* is the general term used to classify all gravity grease interceptors, grease removal devices, automated grease removal devices, hydromechanical grease interceptors and any other device that may intercept, collect, separate, and restrict the passage of FOG and settleable solids into the POTW from the wastewater stream of the Generator.

~~*Grease-Interceptor trap* waste~~ means greasy, fatty liquid, semiliquid and/or solid wastes removed from commercial operations by a grease trap.

~~*Grit trap* means a watertight receptacle designed and constructed to intercept and prevent the passage of petroleum based oil, grease wastes and solids into the sanitary sewer system to which the receptacle is directly or indirectly connected.~~

~~*Grit trap waste*~~ *Oil Separator waste* means petroleum based oil, grease wastes and solids from commercial automotive or heavy machinery repair and/or washing facilities.

*Hazardous waste* means any liquid, semiliquid or solid waste, or combination of wastes, that meets one of the two criteria:

- (1) It has one of the following four characteristics:
  - a. Ignitibility;
  - b. Corrosivity;
  - c. Reactivity;
  - d. Toxicity (according to the toxicity characteristic leaching procedure or TCLP); or
- (2) It must be a listed hazardous waste in 40 CFR 261.31—261.33.

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*Liquid waste* means waterborne solids, liquids and gaseous substances derived from a grease trap, grit trap, chemical/portable toilet and/or septic tank, and described as a grease trap waste, grit trap waste, septage or municipal, industrial or commercial sludges.

*Manager* means the person conducting, supervising, managing or representing the activities of the generator, transporter or disposer.

*Manifest system* means a system consisting of a multipart trip ticket used to document the generation, transportation and disposal of liquid waste.

*Oil Separator* means an approved and industry-standard system that is specifically designed and manufactured to separate petroleum oil from water and settle solids.

*Oil Separator waste* means petroleum based oil, grease wastes and solids from commercial automotive or heavy machinery repair and/or washing facilities.

*Owner* means the person who owns a facility or part of a facility.

*Permit* means the formal written document issued by the approving authority authorizing a person to drain, flush or clean out any tank containing liquid waste, septic tank waste or any type of sewage disposal waste and transport such waste over city streets or rights-of-way.

*Permittee* means a person granted a permit under this division.

*Person* means an individual, corporation (including a government corporation), organization, government, government subdivision or agency, federal agency, state, political subdivision of a state, interstate agency or body, business or business trust, partnership, association, firm, company, joint stock company, commission or any other legal entity.

*POTW* means publicly owned treatment works.

*Prohibited discharges* means any waste having the following characteristics:

- (1) Pollutants that will create a fire or explosive hazard.
- (2) Pollutants that will cause corrosive structural damage and/or have a pH lower than 5.0.
- (3) Solid or viscous pollutants in amounts that will cause obstruction to flow.
- (4) Oxygen-demanding pollutants discharged at a concentration or volume that will cause interference.
- (5) Any other type of waste that may be untreatable by the POTW or will interfere with the operation of the POTW.

*Sanitary sewer* means a sewer which carries sewage and to which stormwaters, surface waters and groundwaters are not admitted.

*Septage* means human waste removed from a portable toilet, chemical toilet or septic tank and small pet waste, excluding feed lot waste and the cleaning of trucks or trailers used in the transportation of stock animals, except as permitted.

*Sludge* means any liquid or semiliquid waste generated from industrial, commercial or municipal processes.

*Special wastes* means any solid waste or combination of solid wastes that, because of its quantity, concentration, physical or chemical characteristics or biological properties, requires special handling and disposal to protect the human health or the environment.

*Spill* means the accidental or intentional loss of unauthorized discharge of grease trap waste, grit trap waste and septage.

*Tank* means a device designed to contain an accumulation of grease trap waste, grit trap waste and septage which is constructed primarily of nonearthen materials to provide structural support for the containment.

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*Toxic waste* means any liquid, semiliquid, or solid waste material which has the ability to chemically produce injury once it reaches a susceptible site in or on the body.

*Transporter* means a person who operates a vehicle for the purpose of transporting liquid waste.

*Trip ticket* means the prepaid shipping document originated and signed by the transporter which contains the information required by the approving authority.

*Vehicle* means a mobile device in which or by which liquid waste may be transported upon a public street or highway.

(Code 1982, § 16-183; Code 1997, § 118-239)

### **Sec. 54-296. Insurance.**

As a prerequisite to the issuance of any permit required by this division, the permittee shall file with the ~~clerk-treasurer~~city clerk and shall thereafter keep in full force and effect at all times:

- (1) A policy of comprehensive general liability insurance with a company authorized to do business in the state in minimum amounts of \$100,000.00 per person for bodily injury, \$300,000.00 per occurrence for bodily injury, and \$50,000.00 per occurrence for property damage.
- (2) A policy of automobile liability insurance covering the operation of each vehicle used in such business, in the minimum amounts of \$100,000.00 per person for bodily injury, \$300,000.00 per occurrence for bodily injury, and \$50,000.00 per occurrence for property damage. The city shall be named as an additional insured in all insurance policies required by this article. Each insurance policy shall require notice from the insured and/or insurer to the clerk-treasurer at least 30 days prior to cancellation by the insurer or the insured.

(Code 1982, § 16-192; Code 1997, § 118-243; Ord. No. 16-40, § 2(Exh. A), 5-10-2016)

### **Sec. 54-297. Fees.**

- (a) Each applicant shall pay a fee for each permitted vehicle as currently established or as hereafter adopted by resolution of the city council from time to time. Each permit must be renewed annually.
- (b) Each permitted transporter shall pay a fee specified by the ~~city water utilities~~Rogers Water Utilities for each discharge to the city-approved disposal site.

(Code 1982, § 16-193; Code 1997, § 118-244)