



**ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
JANUARY 20, 2026
4:00 PM**

AGENDA

CALL TO ORDER:

PUBLIC FORUM:

ACTION ON MINUTES:

1. December 15, 2025 Water and Sewer Commission Minutes

REPORTS:

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

OLD BUSINESS:

NEW BUSINESS:

1. Resolution No 26-01 Authorizing Disposition of IT Equipment - J. Roegner
2. Resolution No 26-02 Replacement Conveyor Parts - T. Beaver
3. Resolution No 26-03 Renewing Contract for Printing and Mailing Services - J. Sigmon
4. Revisions to RWU Fee Schedule - T. Tripodi
5. Veterans Park Sewer Design Contract Amendment - T. Tripodi
6. Osage Creek Sewer Rehabilitation Design Contract - T. Tripodi
7. Facilities Extension Contract Special Condition for Bekaert Redevelopment Project - B. Sartain
8. Selection of Janitorial Service Provider - J. Hoffman
9. Resolution 26-04 Extending the Term of an Existing Contract - J. Lunsford

ADJOURN:

Rogers Waterworks and Sewer Commission
December 15, 2025
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, December 15, 2025, at the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sulzemeier, Travis Greene, Kathy McClure, and Chairman Jerry Carmichael. Commissioner Huffman-Gilreath was absent. Rogers Water Utilities staff present were Jered Sigmon, Brian Sartain, Jennifer Hoffman, Todd Beaver, Mario Morales, Johnny Lunsford, Jerry Roegner, Dan Grelle, Travis Tripodi and Brent Dobler. Robert Frazier from the Frazier Law Firm was also in attendance as were David Coleman and Katie Flores with the Forvis-Mazars accounting firm.

Chairman Carmichael called the meeting to order at 4:00 PM and opened the Public Forum portion of the meeting. Brian Sartain approached the podium to recognize a special employee. Brian informed the Commission and those in attendance that Dan Grelle, our senior design tech, would be retiring at the end of 2025 after 34 years at RWU. Dan began working for RWU in September of 1991. The Commission and all in attendance applauded Dan in appreciation of his years of service and of his well-earned retirement.

Chairman Carmichael then called for action on the minutes from the November 17, 2025, Water and Sewer Commission meeting. Commissioner Greene made a motion to approve the minutes from November 17, 2025. Commissioner McClure 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 November 2025 was down -5.3% from November 2024 at \$1,638,634. Water consumption was down -10.2% at 279,032,739 gallons. The Water department reported a net income of \$472,038 for November 2025 and YTD income of \$3,767,350. The percentage of Fiscal Year Passed is 42%. Water revenues are 40% of budget and expenses are 42% of budget. Capital spend is 22% at \$2,298,092.

The Sewer department billed revenue for the month of November 2025 is up 8.6% from November 2024 at \$1,975,094. Sewer consumption was up 0.7% at 201,931,400 gallons. The Sewer Department reported a net income of \$668,840 and a YTD income of \$3,137,775. The percentage of Fiscal Year Passed is 42%. Sewer revenues are at 39% of budget and expenses are at 42% of budget. Capital spend is 13%.

Unrestricted cash reserves for November 2025 in Water are \$28,114,594 and in Sewer are \$25,918,786. Restricted funds in Water are \$2,866,735 and in Sewer are \$1,445,874. Total restricted and unrestricted cash reserves are \$54,033,380. This is an increase of \$5,558,126 from November 2024. Unaccounted for water stands at 9%. Revenue from penalties from both water and sewer billing is up 10.5% YOY.

Chairman Carmichael then recognized Brian Sartain to present the Engineering Reports. Brian began by showing a picture of the solids handling project building fully erected and the walls and roof being installed. Dryer equipment installation should begin within the next 30 days. He then gave a brief description of how an ADH interpretation has affected RWU's sewer collection

master plan. He let the Commission know that RWU is diligently working on a solution to this with all parties involved and that we hope that a decision is coming soon. The issue deals with the interpretation of the word “surcharge”. The ADH’s current definition will cost RWU just over \$50 million over the next five years.

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 continue working with TCQ on plans for flow measurement and treatment improvements. The SCADA design is ongoing. The plant treated 312 MG in October, treating approximately 42 MG of I&I. The average daily flow for the month was 10.4 MGD. These flows included 1.89” of rain over 5 events. The historical average rainfall for October is 3.74”.

Chairman Carmichael then recognized David Coleman and Katie Flores from Forvis-Mazars to present the FY25 Financial Audit Report. Mr. Coleman stated that the largest difference in this years and prior years’ audit was that we have now combined the water and sewer audits. These were separate in the past. Forvis-Mazars stated that the total net position of the utility is \$291M compared to \$272M in 2024. Forvis-Mazars issues a clean, unmodified opinion of the RWU audit. No deficiencies, no issues. Commissioner McClure made a motion to approve and accept the RWU FY25 audit. Commissioner Greene seconded. All in favor, motion carried.

Chairman Carmichael then recognized Jered Sigmon to present the annual Red Flag report. Jered informed the Commission that for 2025 the policies and procedures already in place are adequate and no identity theft has taken place. No proposed changes or modifications. Commissioner Greene made a motion to approve the 2025 Red Flag policy report, seconded by Commissioner McClure. All in favor, motion carried.

Chairman Carmichael then recognized Jered Sigmon to present RESOLUTION 25-34 A RESOLUTION APPROVING A COST-OF-LIVING (COLA) FOR EMPLOYEE WAGES AND SALARIES; AMENDING THE FISCAL YEAR 2026 BUDGET, AND FOR OTHER PURPOSES. RWU has always followed the City of Rogers lead on this item, and the City of Rogers has implemented a 2.8% COLA to go into effect 1/1/26. RWU had originally budgeted a COLA at 1.5% back in the spring. Since this increase is larger than the 1.5% originally budgeted, there is a budget amendment required. The extra cost (budget amendment) is \$220,000. Since this is for only 6 months, the true cost will be \$110,000 for the remainder of the budget year. Commissioner Sultemeier made a motion to approve RESOLUTION 25-34 A RESOLUTION APPROVING A COST-OF-LIVING (COLA) FOR EMPLOYEE WAGES AND SALARIES, AMENDING THE FISCAL YEAR 2026 BUDGET, AND FOR OTHER PURPOSES, seconded by Commissioner Greene. All in favor, Resolution 25-34 passed.

Chairman Carmichael then recognized Brian Sartain to present RESOLUTION NO 25-35 A RESOLUTION ADOPTING A REVISED STANDARD FOR FACILITIES EXTENSION CONTRACTS, AND FOR OTHER PURPOSES. This contract required minor updates including reference to access fees, which are no longer required, and impact fees. In this new contract, instead of including a fixed number in the contract, the contract will simply refer to the City of Rogers Codes of Ordinances so that any future changes are minimized. Commissioner Greene made a motion to approve RESOLUTION NO 25-35 A RESOLUTION ADOPTING A REVISED STANDARD FOR FACILITIES EXTENSION CONTRACTS, AND FOR OTHER PURPOSES. seconded by Commissioner McClure. All in favor, Resolution 25-35 passed.

Chairman Carmichael then recognized Brian Sartain to present 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. Brian explained that we have been using Central Bidding for this service for several years now. RWU will utilize this service for posting advertising notices and accepting bids. Commissioner Greene made a motion to approve 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. Seconded by Commissioner McClure. All in favor, Resolution 25-36 passed.

Chairman Carmichael then recognized Robert Frazier to present RESOLUTION 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. Mr. Frazier explained that the City of Rogers will be re-publishing the entire City Code of Ordinances and this is a good time to “clean-up” the existing language such as Water and Sewer Board instead of Commission, or manager instead of superintendent, and the like. Commissioner McClure made a motion to approve RESOLUTION 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. Commissioner Sultemeier seconded All in favor, Resolution 25-37 passed.

Chairman Carmichael stated that Item Number 7, Bid Results for Janitorial Services had been pulled from the Agenda.

With no further business, Chairman Carmichael called for a motion to adjourn. Commissioner Sultemeier made a motion to adjourn, seconded by Commissioner McClure. The meeting was adjourned at 5:10 PM.

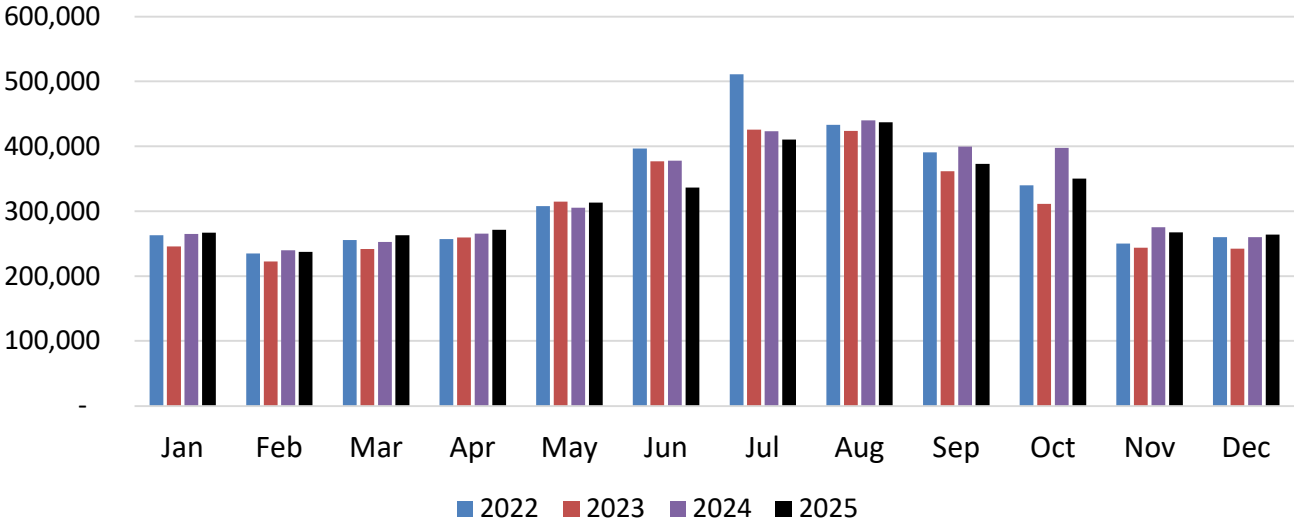
Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin121525

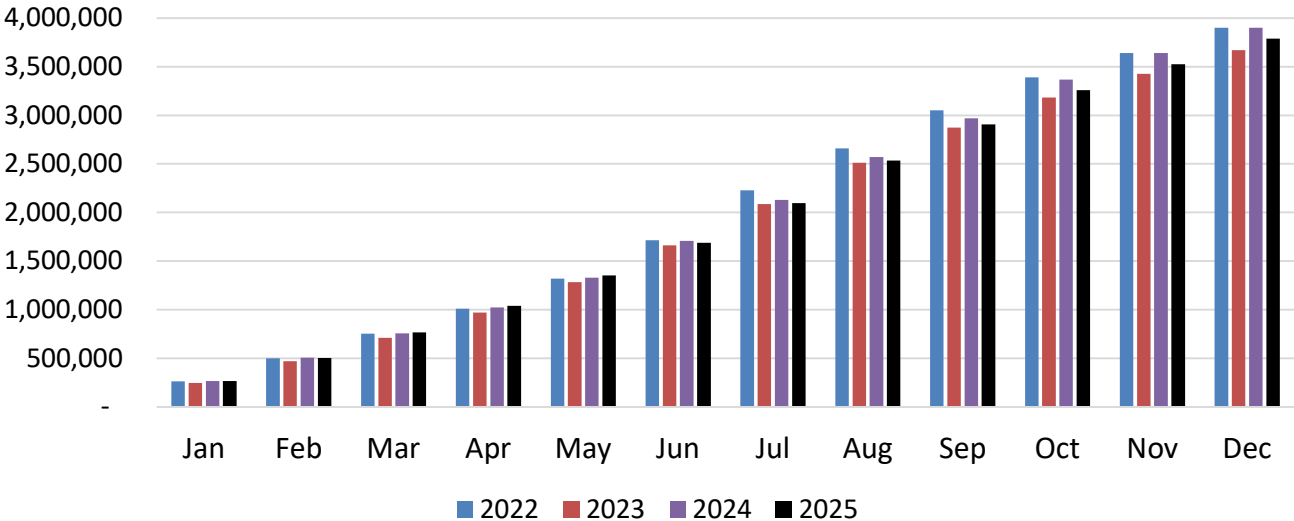
January 20, 2026

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

Monthly Consumption (Excluding Water Supply to Bentonville)



Cumulative Consumption (Excluding Water Supply to Bentonville)



Billed Revenue and Consumption

Dec 2025	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$1,537,785	11.2%	4.8%	234,170,945	1.2%
Sewer	\$1,985,645	23.8%	20.6%	192,070,900	3.6%

Actuals vs Budget

	% FY Passed	Revenues	Expenses	Capital	Capital Outlay
Water	50%	46%	49%	31%	\$3,313,168
Sewer	50%	51%	49%	27%	\$12,782,386

YTD Income (Loss)

Water YTD income: \$4.08M (41% of FY26 budgeted income)

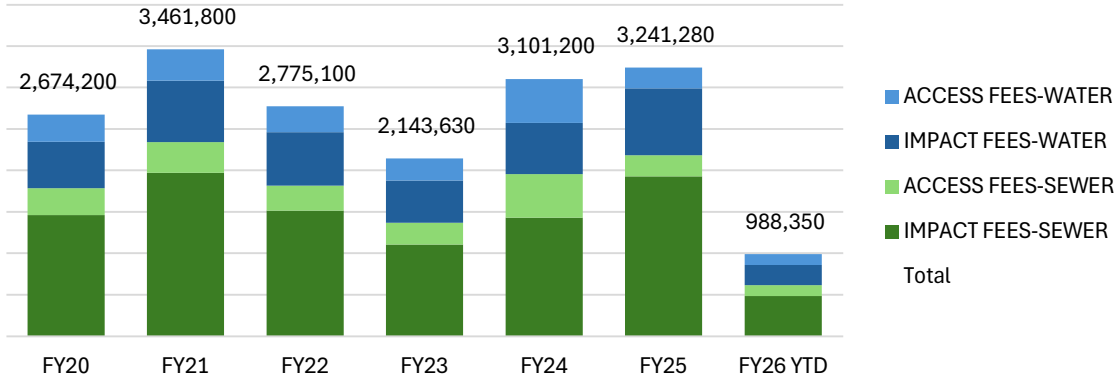
- Res/Comm/Ind water revenue: \$10.17M (54.6% of budget; 57.6% Dec 2024)
- Impact fee revenue: \$244K (10% of \$2.36M budget)
- Contributed capital (non-cash revenue): \$940K (23% of \$4.18M budget)

Sewer YTD income: \$5.01M (54% of FY26 budgeted income)

- Res/Comm/Ind sewer revenue: \$10.30M (52.2% of budget; 51.0% Dec 2024)
- Impact fee revenue: \$485K (19% of \$2.50M budget)
- Contributed capital (non-cash revenue): \$1.49M (59% of \$2.52M budget)

Access & Impact Fee Revenue

\$317,600 collected this month. YTD actuals are 30% of the FY25 total and 20% of the FY26 budget.



Cash Reserves

	Unrestricted	Restricted	Total	PY Total	Variance
Water	28,498,338	2,824,459	31,322,797	28,824,840	2,497,957
Sewer	21,981,539	2,766,917	24,748,456	25,338,941	(590,484)
Total	50,479,877	5,591,376	56,071,253	54,163,780	1,907,473

Other Financial Reporting Items

- 9% purchased water unaccounted for (12-month rolling average).
- FY25 audited financials finalized, uploaded to RWU website, and posted to the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access (EMMA) website as required for revenue bond continuing disclosure.

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	\$ 404,763.39	\$ (473,155.66)	-16.7%
November	\$ 493,375.01	\$ 655,730.32	\$ 472,038.70	\$ (656,847.28)	-18.9%
December	\$ 481,020.61	\$ 226,983.76	\$ 310,573.79	\$ (573,257.25)	-15.4%
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	\$ (320,110.88)			
Contributed/Grant Revenue	\$ 5,237,542.00	\$ 4,083,288.02	\$ 940,354.91		
YTD Income (Loss)	\$ 10,849,996.83	\$ 8,847,457.12	\$ 4,078,033.49	\$ (573,257.25)	-15.4%
Income (Loss) Before APERS Pension Adjustment	\$ 10,849,996.83	\$ 8,847,457.12	\$ 4,078,033.49		
APERS Pension Adjustment	\$ (182,525.83)	\$ (167,366.12)	\$ -		
Income per Audited Financial Stmts*	\$ 10,667,471.00	\$ 8,680,091.00	\$ 4,078,033.49		
Annual Budget	\$ 3,740,000.00	\$ 4,800,682.00	\$ 9,887,888.00		

41.2% 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	\$ 716,307.40	\$ (181,088.43)	-4.9%
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)	\$ (389,521.30)			
Contributed/Grant Revenue	\$ 6,433,535.58	\$ 4,464,727.26	\$ 1,485,844.57		
YTD Income (Loss)	\$ 12,538,311.64	\$ 10,529,274.45	\$ 5,009,904.07	\$ (181,088.43)	-4.9%
FY Income (Loss) Before APERS Pension Adjustment	\$ 12,538,311.64	\$ 10,529,274.45	\$ 5,009,904.07		
APERS Pension Adjustment	\$ (280,444.64)	\$ (251,169.45)	\$ -		
Income per Audited Financial Stmts*	\$ 12,257,867.00	\$ 10,278,105.00	\$ 5,009,904.07		
Annual Budget	\$ 3,348,250.00	\$ 7,980,056.00	\$ 9,312,880.00		

53.8% YTD Income to Budget

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



Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER						
Revenue	23,287,500.00	27,464,500.00	1,614,323.17	12,724,016.33	(14,740,483.67)	46.33%
Expense	17,547,212.00	17,576,612.00	1,303,749.38	8,645,982.84	8,930,629.16	49.19%
Fund: 1 - WATER Surplus (Deficit):	5,740,288.00	9,887,888.00	310,573.79	4,078,033.49	(5,809,854.51)	41.24%
Fund: 2 - SEWER						
Revenue	23,739,700.00	26,263,700.00	3,198,311.57	13,376,366.05	(12,887,333.95)	50.93%
Expense	16,917,720.00	16,950,820.00	1,326,183.17	8,366,461.98	8,584,358.02	49.36%
Fund: 2 - SEWER Surplus (Deficit):	6,821,980.00	9,312,880.00	1,872,128.40	5,009,904.07	(4,302,975.93)	53.80%
Report Surplus (Deficit):	12,562,268.00	19,200,768.00	2,182,702.19	9,087,937.56	(10,112,830.44)	47.33%



Prior-Year Comparative Income Statement Account Summary

For the Period Ending 12/31/2025

		2025-2026 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	754,486.17	718,692.18	35,793.99	4.98%	5,977,372.72	6,140,694.45	-163,321.73	-2.66%
1-4450.00	COMMERCIAL WATER	376,104.38	359,689.84	16,414.54	4.56%	3,109,023.10	3,035,330.68	73,692.42	2.43%
1-4460.00	INDUSTRIAL WATER	162,377.73	152,014.72	10,363.01	6.82%	1,086,944.29	978,170.11	108,774.18	11.12%
1-4470.00	HYDRANTS	1,190.00	1,205.00	-15.00	-1.24%	6,954.59	7,028.32	-73.73	-1.05%
1-4470.01	FIRE LINES	12,100.00	11,620.00	480.00	4.13%	72,220.00	69,000.00	3,220.00	4.67%
1-4470.02	LABOR SALES	3,625.13	5,500.20	-1,875.07	-34.09%	24,233.30	28,769.90	-4,536.60	-15.77%
1-4470.03	AR DEPT OF HEALTH FEE	12,388.40	12,112.03	276.37	2.28%	74,311.44	72,459.04	1,852.40	2.56%
1-4470.04	LARGE TAP FEES	875.00	650.00	225.00	34.62%	10,775.00	1,300.00	9,475.00	728.85%
1-4470.05	MACHINE TIME SALES	3,681.23	1,655.00	2,026.23	122.43%	18,974.58	12,723.59	6,250.99	49.13%
1-4470.06	HYDRANT METER RENTALS	4,340.00	5,362.00	-1,022.00	-19.06%	22,211.00	29,638.00	-7,427.00	-25.06%
1-4470.07	MISC. WATER SALES	2,843.06	3,375.17	-532.11	-15.77%	28,232.55	38,255.32	-10,022.77	-26.20%
1-4471.00	SERVICE CHG. INCOME	19,860.00	20,808.00	-948.00	-4.56%	123,275.00	114,602.00	8,673.00	7.57%
1-4471.05	LATE FEES AND CHARGES	32,304.37	27,184.17	5,120.20	18.84%	218,917.86	203,510.50	15,407.36	7.57%
1-4472.00	INTEREST INCOME-INVESTMNTS	51,350.25	29,810.03	21,540.22	72.26%	365,931.37	428,082.92	-62,151.55	-14.52%
1-4472.01	INTEREST INCOME-BANK ACCTS	30,248.08	25,684.72	4,563.36	17.77%	162,739.66	111,613.85	51,125.81	45.81%
1-4472.98	INTEREST INCOME-BOND FUNDS	802.60	573.67	228.93	39.91%	20,799.45	23,931.30	-3,131.85	-13.09%
1-4474.00	SALE OF ASSETS	0.00	-22,035.45	22,035.45	100.00%	400.00	-14,413.78	14,813.78	102.78%
1-4475.00	RENT INCOME	0.00	0.00	0.00	0.00%	0.00	5,044.48	-5,044.48	-100.00%
1-4476.00	NEW CUSTOMER FEES	4,725.00	5,250.00	-525.00	-10.00%	37,800.00	33,331.82	4,468.18	13.41%
1-4476.10	ACCESS FEES	91,500.00	0.00	91,500.00	0.00%	130,200.00	119,700.00	10,500.00	8.77%
1-4476.20	IMPACT FEES	42,900.00	52,580.00	-9,680.00	-18.41%	243,650.00	368,480.00	-124,830.00	-33.88%
1-4482.00	INLAND BILLING REVENUE	5,734.25	5,573.25	161.00	2.89%	34,316.25	33,334.00	982.25	2.95%
1-4485.00	MISCELLANEOUS INCOME	887.52	207.00	680.52	328.75%	14,379.26	32,483.72	-18,104.46	-55.73%
1-4490.00	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00%	940,354.91	0.00	940,354.91	0.00%
	Revenue Total:	1,614,323.17	1,417,511.53	196,811.64	13.88%	12,724,016.33	11,873,070.22	850,946.11	7.17%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5251	TRAVEL AND ENT EXPENSE	87.32	0.00	-87.32	0.00%	87.32	0.00	-87.32	0.00%
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	117.00	117.00	0.00	0.00%
1-555-5302	JANITORIAL EXPENSE	240.37	1,667.15	1,426.78	85.58%	8,927.94	11,670.05	2,742.11	23.50%
1-555-5303	EMPLOYEE RECOGNITION	122.37	0.00	-122.37	0.00%	612.54	0.00	-612.54	0.00%
1-555-5305	MISCELLANEOUS	224.80	362.98	138.18	38.07%	1,126.60	4,118.42	2,991.82	72.64%
1-555-5306	OFFICE SUPPLIES	2,366.66	0.00	-2,366.66	0.00%	5,762.31	0.00	-5,762.31	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-555-5330	BEAVER WATERSHED ALLIANCE	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00	0.00%
1-555-5350	UTILITIES	3,376.85	2,693.28	-683.57	-25.38%	13,908.46	13,848.12	-60.34	-0.44%
1-555-5400	ARKANSAS PUBLIC WATER FEE	12,780.80	12,123.60	-657.20	-5.42%	77,078.00	72,348.40	-4,729.60	-6.54%
1-555-5402	CUSTOMER PAYMENT FEES	38,280.68	12,450.63	-25,830.05	-207.46%	130,397.17	91,472.09	-38,925.08	-42.55%
1-555-5500	WATER PURCHASES	480,620.14	434,796.19	-45,823.95	-10.54%	3,642,534.45	3,503,057.64	-139,476.81	-3.98%
1-555-5580	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	256.32	534.00	277.68	52.00%
1-555-5581	SOFTWARE MAINTENANCE	20,241.98	8,705.41	-11,536.57	-132.52%	57,803.28	43,056.78	-14,746.50	-34.25%
1-555-5602	INSURANCE-BLDGS & CONTENTS	2,547.83	1,694.46	-853.37	-50.36%	15,286.98	10,166.76	-5,120.22	-50.36%
1-555-5650	ACCOUNTING/AUDIT EXPENSE	4,750.00	1,135.61	-3,614.39	-318.28%	23,750.00	4,052.27	-19,697.73	-486.09%
1-555-5651	ATTORNEY RETAINER FEES	1,610.00	1,740.00	130.00	7.47%	15,625.95	9,910.00	-5,715.95	-57.68%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	0.00	0.00	0.00	0.00%	10,000.00	4,699.12	-5,300.88	-112.81%
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	30,495.32	30,495.32	0.00	0.00%	182,971.88	188,438.56	5,466.68	2.90%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-13,858.98	-11,549.15	2,309.83	20.00%
1-555-5703	2012 BOND INTEREST	12,618.75	12,618.75	0.00	0.00%	75,712.50	83,762.50	8,050.00	9.61%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	24,214.32	24,214.32	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,195.86	-1,195.86	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,631.56	3,026.30	-605.26	-20.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	416.40	347.00	-69.40	-20.00%
1-555-5800	DEPRECIATION	289,658.00	270,643.00	-19,015.00	-7.03%	1,718,933.00	1,595,695.01	-123,237.99	-7.72%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	13,511.00	0.00	0.00%	81,066.00	81,066.00	0.00	0.00%
1-555-5850	BAD DEBTS	0.00	0.00	0.00	0.00%	34,000.00	84,924.16	50,924.16	59.96%
1-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	1,049.00	0.00	0.00%	6,294.00	6,294.00	0.00	0.00%
Department 555 - GENERAL EXPENSES Total:		916,824.20	807,976.62	-108,847.58	-13.47%	6,124,709.14	5,833,073.49	-291,635.65	-5.00%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	45,524.85	35,740.51	-9,784.34	-27.38%	260,142.78	238,724.13	-21,418.65	-8.97%
1-560-5104	APERS-ENGINEERING	6,672.52	5,118.73	-1,553.79	-30.35%	39,437.91	35,707.03	-3,730.88	-10.45%
1-560-5105	HEALTH INSURANCE	3,871.14	0.00	-3,871.14	0.00%	28,699.02	26,902.72	-1,796.30	-6.68%
1-560-5106	LIFE INSURANCE	182.71	320.34	137.63	42.96%	1,133.87	1,153.96	20.09	1.74%
1-560-5107	DISABILITY INSURANCE	102.45	178.00	75.55	42.44%	633.67	631.91	-1.76	-0.28%
1-560-5111	FICA	3,331.21	2,502.51	-828.70	-33.11%	18,899.83	17,064.28	-1,835.55	-10.76%
1-560-5252	TRAINING EXPENSE	50.00	150.00	100.00	66.67%	360.45	200.00	-160.45	-80.23%
1-560-5305	MISCELLANEOUS	320.44	68.41	-252.03	-368.41%	361.68	1,681.75	1,320.07	78.49%
1-560-5306	OFFICE SUPPLIES	393.65	0.00	-393.65	0.00%	1,974.90	1,304.52	-670.38	-51.39%
1-560-5307	OUTSIDE SERVICES	51.00	3,364.49	3,313.49	98.48%	1,364.16	5,960.91	4,596.75	77.11%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	100.00	146.50	46.50	31.74%
1-560-5350	TELECOM EXPENSE	835.89	0.00	-835.89	0.00%	2,642.85	0.00	-2,642.85	0.00%
1-560-5551	VEHICLE EXPENSE	823.62	282.63	-540.99	-191.41%	4,207.91	3,335.06	-872.85	-26.17%
1-560-5581	SOFTWARE MAINTENANCE	460.25	465.84	5.59	1.20%	6,561.14	6,661.04	99.90	1.50%
1-560-5601	WORKMANS COMPENSATION	523.83	1,033.86	510.03	49.33%	3,142.93	3,101.58	-41.35	-1.33%
1-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	208.02	208.02	100.00%
1-560-5603	INSURANCE-VEHICLES	33.92	33.92	0.00	0.00%	404.94	169.60	-235.34	-138.76%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-560-5800	DEPRECIATION	1,372.00	1,058.00	-314.00	-29.68%	7,918.00	7,456.66	-461.34	-6.19%
	Department 560 - ENGINEERING Total:	64,549.48	50,351.91	-14,197.57	-28.20%	377,986.04	350,409.67	-27,576.37	-7.87%
	Department: 565 - FIELD								
1-565-5100	SALARIES FIELD	107,281.29	96,375.56	-10,905.73	-11.32%	658,339.59	593,459.41	-64,880.18	-10.93%
1-565-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-19,894.33	0.00	19,894.33	0.00%
1-565-5104	APERS-FIELD	16,712.35	13,684.80	-3,027.55	-22.12%	100,762.86	89,606.52	-11,156.34	-12.45%
1-565-5105	HEALTH INSURANCE	11,639.01	0.00	-11,639.01	0.00%	88,717.43	65,665.70	-23,051.73	-35.10%
1-565-5106	LIFE INSURANCE	419.25	831.40	412.15	49.57%	2,729.22	2,838.78	109.56	3.86%
1-565-5107	DISABILITY INSURANCE	237.16	457.42	220.26	48.15%	1,527.26	1,550.76	23.50	1.52%
1-565-5110	UNIFORMS	2,674.17	1,345.13	-1,329.04	-98.80%	13,758.18	10,008.25	-3,749.93	-37.47%
1-565-5111	FICA	8,353.63	6,842.49	-1,511.14	-22.08%	49,032.64	43,563.92	-5,468.72	-12.55%
1-565-5251	TRAVEL AND TRAINING	269.00	1,746.72	1,477.72	84.60%	7,132.71	6,904.26	-228.45	-3.31%
1-565-5304	SAFETY EQUIPMENT	1,892.96	2,261.16	368.20	16.28%	9,927.88	12,818.28	2,890.40	22.55%
1-565-5305	MISCELLANEOUS	0.00	159.62	159.62	100.00%	457.05	709.88	252.83	35.62%
1-565-5306	OFFICE SUPPLIES	256.82	36.10	-220.72	-611.41%	4,235.89	1,304.27	-2,931.62	-224.77%
1-565-5307	OUTSIDE SERVICES	749.46	509.39	-240.07	-47.13%	4,440.21	5,806.85	1,366.64	23.53%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	1,557.91	315.83	-1,242.08	-393.27%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	135.00	135.00	100.00%
1-565-5350	UTILITIES	7,270.53	8,735.52	1,464.99	16.77%	45,100.01	47,368.50	2,268.49	4.79%
1-565-5551	VEHICLE MAINT.	4,441.22	3,507.58	-933.64	-26.62%	47,683.85	29,839.43	-17,844.42	-59.80%
1-565-5552	FIELD REPAIR AND MAINT.	16,441.03	60,662.63	44,221.60	72.90%	217,530.43	255,848.97	38,318.54	14.98%
1-565-5555	SCADA HAND TOOLS	0.00	1,312.05	1,312.05	100.00%	515.08	2,417.19	1,902.11	78.69%
1-565-5557	EQUIPMENT MAINT.	710.90	2,183.63	1,472.73	67.44%	14,143.67	6,246.15	-7,897.52	-126.44%
1-565-5558	SUPPLIES, HAND TOOLS	6,643.83	1,857.78	-4,786.05	-257.62%	20,843.20	16,394.75	-4,448.45	-27.13%
1-565-5559	GAS AND OIL	3,338.28	2,797.61	-540.67	-19.33%	21,502.29	21,317.71	-184.58	-0.87%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	2,978.14	27.26	-2,950.88	-10,824.94%
1-565-5561	BUILDING MAINT.	1,072.22	655.99	-416.23	-63.45%	6,032.36	17,798.32	11,765.96	66.11%
1-565-5563	WATER TOWER MAINT	-16.00	929.83	945.83	101.72%	15,139.97	11,666.52	-3,473.45	-29.77%
1-565-5581	SOFTWARE MAINTENANCE	0.00	56.25	56.25	100.00%	8,923.43	3,870.22	-5,053.21	-130.57%
1-565-5601	WORKMANS COMPENSATION	1,426.13	3,345.64	1,919.51	57.37%	8,556.68	10,036.80	1,480.12	14.75%
1-565-5602	INSURANCE-BLDGS & CONTENTS	215.80	1,012.65	796.85	78.69%	1,294.80	6,075.90	4,781.10	78.69%
1-565-5603	INSURANCE-VEHICLES	872.50	492.15	-380.35	-77.28%	5,977.71	2,499.68	-3,478.03	-139.14%
1-565-5800	DEPRECIATION	22,057.00	16,000.00	-6,057.00	-37.86%	126,285.00	89,166.66	-37,118.34	-41.63%
1-565-5870	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	470.16	0.00	-470.16	0.00%
	Department 565 - FIELD Total:	214,958.54	227,799.10	12,840.56	5.64%	1,465,701.28	1,355,261.77	-110,439.51	-8.15%
	Department: 570 - OFFICE								
1-570-5100	SALARIES OFFICE	70,824.80	75,292.12	4,467.32	5.93%	442,616.52	407,608.39	-35,008.13	-8.59%
1-570-5104	APERS-OFFICE	10,802.02	9,232.87	-1,569.15	-17.00%	66,797.93	58,875.41	-7,922.52	-13.46%
1-570-5105	HEALTH INSURANCE	5,832.29	0.00	-5,832.29	0.00%	40,705.23	25,317.05	-15,388.18	-60.78%
1-570-5106	LIFE INSURANCE	208.82	391.25	182.43	46.63%	1,263.19	1,326.85	63.66	4.80%
1-570-5107	DISABILITY INSURANCE	117.09	215.26	98.17	45.61%	707.05	725.03	17.98	2.48%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-570-5111	FICA	5,604.08	4,883.72	-720.36	-14.75%	32,310.93	28,622.22	-3,688.71	-12.89%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	180.32	0.00	-180.32	0.00%
1-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	920.00	0.00	-920.00	0.00%
1-570-5305	MISCELLANEOUS	0.00	421.52	421.52	100.00%	208.36	1,176.17	967.81	82.28%
1-570-5306	OFFICE SUPPLIES	554.12	517.25	-36.87	-7.13%	3,114.23	5,049.40	1,935.17	38.32%
1-570-5307	OUTSIDE SERVICES	320.04	1,756.52	1,436.48	81.78%	3,168.90	9,293.76	6,124.86	65.90%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,683.50	240.44	-1,443.06	-600.17%
1-570-5309	POSTAGE/MAILING	12,514.85	8,539.51	-3,975.34	-46.55%	79,549.73	73,316.99	-6,232.74	-8.50%
1-570-5310	OFFICE MACHINE REPAIR	0.00	257.50	257.50	100.00%	0.00	835.39	835.39	100.00%
1-570-5311	PUBLIC RELATIONS	29.41	1,085.04	1,055.63	97.29%	258.86	1,715.86	1,457.00	84.91%
1-570-5312	ARKANSAS ONE CALL	560.15	824.52	264.37	32.06%	3,862.52	5,283.49	1,420.97	26.89%
1-570-5313	CASH LONG/SHORT	10.36	11.91	1.55	13.01%	-90.49	-111.42	-20.93	-18.78%
1-570-5320	COMPUTER EXPENSE	0.00	898.65	898.65	100.00%	94.92	3,896.93	3,802.01	97.56%
1-570-5601	WORKMANS COMPENSATION	39.13	72.50	33.37	46.03%	234.68	217.50	-17.18	-7.90%
	Department 570 - OFFICE Total:	107,417.16	104,400.14	-3,017.02	-2.89%	677,586.38	623,389.46	-54,196.92	-8.69%
	Expense Total:	1,303,749.38	1,190,527.77	-113,221.61	-9.51%	8,645,982.84	8,162,134.39	-483,848.45	-5.93%
	Fund 1 Surplus (Deficit):	310,573.79	226,983.76	83,590.03	36.83%	4,078,033.49	3,710,935.83	367,097.66	9.89%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	1,067,546.07	905,913.60	161,632.47	17.84%	6,356,983.99	5,721,968.99	635,015.00	11.10%
2-4450.00	COMMERCIAL SEWER	390,868.44	305,970.98	84,897.46	27.75%	2,288,879.42	1,949,477.95	339,401.47	17.41%
2-4460.00	INDUSTRIAL SEWER	262,960.10	224,950.55	38,009.55	16.90%	1,658,908.30	1,428,827.35	230,080.95	16.10%
2-4470.02	LABOR SALES	0.00	476.38	-476.38	-100.00%	7,526.30	3,547.57	3,978.73	112.15%
2-4470.03	MACHINE TIME SALES	100.00	725.00	-625.00	-86.21%	3,645.14	5,767.50	-2,122.36	-36.80%
2-4471.05	LATE FEES AND CHARGES	16,343.43	14,222.74	2,120.69	14.91%	104,069.00	86,112.91	17,956.09	20.85%
2-4472.00	INTEREST INCOME-INVESTMNTS	53,414.36	29,464.73	23,949.63	81.28%	469,029.87	491,676.05	-22,646.18	-4.61%
2-4472.01	INTEREST INCOME-BANK ACCTS	17,955.90	16,589.75	1,366.15	8.23%	63,338.27	62,650.84	687.43	1.10%
2-4472.98	INTEREST INCOME-BOND FUNDS	675.88	426.38	249.50	58.52%	19,467.20	22,232.04	-2,764.84	-12.44%
2-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	400.00	822.92	-422.92	-51.39%
2-4475.00	RENT INCOME	600.00	0.00	600.00	0.00%	3,600.00	3,000.00	600.00	20.00%
2-4476.00	NEW CUSTOMER FEES	5,490.00	5,986.98	-496.98	-8.30%	42,960.00	37,075.00	5,885.00	15.87%
2-4476.10	ACCESS FEES	91,500.00	0.00	91,500.00	0.00%	129,600.00	118,500.00	11,100.00	9.37%
2-4476.20	IMPACT FEES	91,700.00	126,000.00	-34,300.00	-27.22%	484,900.00	883,200.00	-398,300.00	-45.10%
2-4482.00	INLAND BILLING REVENUE	5,734.25	5,573.25	161.00	2.89%	34,316.25	33,334.00	982.25	2.95%
2-4485.00	MISCELLANEOUS INCOME	37,602.14	627,209.94	-589,607.80	-94.00%	222,897.74	1,127,201.25	-904,303.51	-80.23%
2-4490.00	CONTRIBUTED CAPITAL	1,155,821.00	0.00	1,155,821.00	0.00%	1,485,844.57	0.00	1,485,844.57	0.00%
	Revenue Total:	3,198,311.57	2,263,510.28	934,801.29	41.30%	13,376,366.05	11,975,394.37	1,400,971.68	11.70%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5251	TRAVEL AND ENT EXPENSE	87.33	0.00	-87.33	0.00%	87.33	0.00	-87.33	0.00%
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	1,667.15	0.00	-1,667.15	0.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	117.00	117.00	0.00	0.00%
2-555-5302	JANITORIAL EXPENSE	239.38	1,667.15	-1,427.77	-85.64%	7,259.82	11,670.05	-4,410.23	-37.79%
2-555-5303	EMPLOYEE RECOGNITION	122.37	0.00	-122.37	0.00%	612.53	0.00	-612.53	0.00%
2-555-5305	MISCELLANEOUS	270.96	534.29	-263.33	-49.29%	1,419.31	4,531.07	-3,111.76	-68.68%
2-555-5306	OFFICE SUPPLIES	2,366.69	0.00	-2,366.69	0.00%	5,762.39	0.00	-5,762.39	0.00%
2-555-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	72,985.50	0.00	-72,985.50	0.00%
2-555-5350	UTILITIES	3,205.66	2,702.89	-502.77	-18.60%	13,652.98	13,243.62	-409.36	-3.09%
2-555-5401	CITY FRANCHISE FEES	61,683.60	50,918.45	-10,765.15	-21.14%	364,577.26	323,009.43	-41,567.83	-12.87%
2-555-5402	CUSTOMER PAYMENT FEES	38,280.69	12,450.62	-25,830.07	-207.46%	130,397.14	91,472.01	-38,925.13	-42.55%
2-555-5580	EQUIP. MAINT. FEES	825.47	89.00	-736.47	-827.49%	1,040.70	534.00	-506.70	-94.89%
2-555-5581	SOFTWARE MAINTENANCE	19,437.61	15,532.54	-3,905.07	-25.14%	56,999.00	81,751.81	-24,752.81	-30.28%
2-555-5602	INSURANCE-BLDGS & CONTENTS	222.91	138.68	-84.23	-60.74%	1,337.46	832.08	-505.38	-60.74%
2-555-5650	ACCOUNTING/AUDIT EXPENSE	4,750.00	1,135.61	-3,614.39	-318.28%	23,750.00	4,052.27	-19,697.73	-486.09%
2-555-5651	ATTORNEY RETAINER FEES	4,070.00	2,209.04	-1,860.96	-84.24%	20,204.12	13,805.54	-6,398.58	-46.35%
2-555-5653	LEGAL CLAIMS-MISCELLANEOUS	1,580.00	0.00	-1,580.00	0.00%	3,098.56	4,699.13	-1,600.57	-34.06%
2-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
2-555-5800	DEPRECIATION	247,969.00	234,853.00	-13,116.00	-5.58%	1,474,698.00	1,361,181.66	-113,516.34	-8.34%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	81,066.00	0.00	-81,066.00	0.00%
2-555-5850	BAD DEBTS	0.00	0.00	0.00	0.00%	34,000.00	85,000.00	51,000.00	60.00%
2-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	0.00	-1,049.00	0.00%	6,294.00	0.00	-6,294.00	0.00%
Department 555 - GENERAL EXPENSES Total:		399,671.67	322,231.27	-77,440.40	-24.03%	2,305,276.25	1,999,899.67	-305,376.58	-15.27%
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	41,379.73	36,754.09	-4,625.64	-12.59%	261,755.18	223,107.89	-38,647.29	-17.32%
2-560-5104	APERS-ENGINEERING	6,355.74	5,118.84	-1,236.90	-24.16%	39,970.89	33,417.86	-6,553.03	-19.61%
2-560-5105	HEALTH INSURANCE	3,225.95	0.00	-3,225.95	0.00%	19,777.86	12,620.15	-7,157.71	-56.72%
2-560-5106	LIFE INSURANCE	76.00	145.10	69.10	47.62%	456.79	490.04	33.25	6.79%
2-560-5107	DISABILITY INSURANCE	41.92	79.97	38.05	47.58%	252.34	268.25	15.91	5.93%
2-560-5111	FICA	3,273.56	2,557.01	-716.55	-28.02%	19,542.09	16,092.52	-3,449.57	-21.44%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	190.45	150.00	-40.45	-26.97%
2-560-5305	MISCELLANEOUS	200.00	68.41	-131.59	-192.35%	241.25	1,156.19	914.94	79.13%
2-560-5306	OFFICE SUPPLIES	393.65	0.00	-393.65	0.00%	851.49	1,076.16	224.67	20.88%
2-560-5307	OUTSIDE SERVICES	29.00	213.03	184.03	86.39%	1,584.66	2,569.84	985.18	38.34%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	42.80	40.00	-2.80	-7.00%
2-560-5350	TELECOM EXPENSE	142.74	0.00	-142.74	0.00%	1,966.07	0.00	-1,966.07	0.00%
2-560-5551	VEHICLE EXPENSE	844.42	120.20	-724.22	-602.51%	3,928.30	2,175.28	-1,753.02	-80.59%
2-560-5581	SOFTWARE MAINTENANCE	480.25	465.84	-14.41	-3.09%	6,581.15	6,661.05	79.90	1.20%
2-560-5601	WORKMANS COMPENSATION	291.07	479.24	188.17	39.26%	1,745.82	1,437.72	-308.10	-21.43%
2-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	208.02	208.02	100.00%
2-560-5603	INSURANCE-VEHICLES	60.40	36.48	-23.92	-65.57%	362.40	182.40	-180.00	-98.68%
2-560-5800	DEPRECIATION	1,324.00	657.00	-667.00	-101.52%	7,277.00	5,451.66	-1,825.34	-33.48%
Department 560 - ENGINEERING Total:		58,118.43	46,729.88	-11,388.55	-24.37%	366,526.54	307,105.03	-59,421.51	-19.35%
Department: 565 - FIELD									
2-565-5100	SALARIES FIELD	100,465.27	101,677.63	1,212.36	1.19%	617,626.63	592,390.42	-25,236.21	-4.26%
2-565-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-16,236.62	0.00	16,236.62	0.00%
2-565-5104	APERS-FIELD	15,836.89	14,119.13	-1,717.76	-12.17%	94,861.38	87,949.70	-6,911.68	-7.86%
2-565-5105	HEALTH INSURANCE	12,929.39	0.00	-12,929.39	0.00%	100,770.56	79,167.73	-21,602.83	-27.29%
2-565-5106	LIFE INSURANCE	478.94	967.34	488.40	50.49%	2,956.06	3,266.98	310.92	9.52%
2-565-5107	DISABILITY INSURANCE	266.04	533.17	267.13	50.10%	1,628.85	1,788.42	159.57	8.92%
2-565-5110	UNIFORMS	3,452.30	1,344.07	-2,108.23	-156.85%	15,918.46	9,069.93	-6,848.53	-75.51%
2-565-5111	FICA	7,664.19	6,838.08	-826.11	-12.08%	47,710.53	41,469.01	-6,241.52	-15.05%
2-565-5251	TRAVEL AND TRAINING	582.61	150.00	-432.61	-288.41%	6,021.95	2,574.96	-3,446.99	-133.87%
2-565-5304	SAFETY EQUIPMENT	1,529.89	4,305.18	2,775.29	64.46%	11,674.03	14,378.61	2,704.58	18.81%
2-565-5305	MISCELLANEOUS	0.00	404.89	404.89	100.00%	397.69	2,506.56	2,108.87	84.13%
2-565-5306	OFFICE SUPPLIES	325.45	36.11	-289.34	-801.27%	2,809.60	1,419.56	-1,390.04	-97.92%
2-565-5307	OUTSIDE SERVICES	771.50	626.38	-145.12	-23.17%	5,922.02	4,863.98	-1,058.04	-21.75%
2-565-5308	DUES, SUBSCR, LICENSE	50.00	0.00	-50.00	0.00%	1,393.60	115.82	-1,277.78	-1,103.25%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	1,058.85	702.26	-356.59	-50.78%
2-565-5350	UTILITIES	7,759.47	6,238.01	-1,521.46	-24.39%	46,899.33	87,936.71	41,037.38	46.67%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	609.10	609.10	100.00%	528.67	3,617.33	3,088.66	85.39%
2-565-5551	VEHICLE MAINT.	2,613.62	1,504.90	-1,108.72	-73.67%	16,863.03	20,498.57	3,635.54	17.74%
2-565-5552	FIELD REPAIR AND MAINT.	5,532.27	2,393.61	-3,138.66	-131.13%	66,744.04	22,500.11	-44,243.93	-196.64%
2-565-5554	CAMERA	63.70	0.00	-63.70	0.00%	6,296.28	9,300.47	3,004.19	32.30%
2-565-5555	SCADA HAND TOOLS	62.33	1,295.57	1,233.24	95.19%	3,148.34	2,521.50	-626.84	-24.86%
2-565-5556	FLUSHTRUCKS	15,349.72	1,703.04	-13,646.68	-801.31%	96,874.04	8,623.96	-88,250.08	-1,023.31%
2-565-5557	EQUIPMENT MAINT.	14.27	624.55	610.28	97.72%	3,053.60	1,470.03	-1,583.57	-107.72%
2-565-5558	SUPPLIES, HAND TOOLS	2,139.32	403.66	-1,735.66	-429.98%	16,409.04	5,560.75	-10,848.29	-195.09%
2-565-5559	GAS AND OIL	5,325.00	2,920.49	-2,404.51	-82.33%	32,254.13	25,471.49	-6,782.64	-26.63%
2-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	5,256.67	1,545.72	-3,710.95	-240.08%
2-565-5561	BUILDING MAINT.	1,248.93	656.03	-592.90	-90.38%	6,239.67	7,313.75	1,074.08	14.69%
2-565-5563	LIFT STATION MAINT	9,620.34	1,676.84	-7,943.50	-473.72%	25,525.82	14,070.21	-11,455.61	-81.42%
2-565-5581	SOFTWARE MAINTENANCE	1,680.00	56.25	-1,623.75	-2,886.67%	22,426.29	6,370.26	-16,056.03	-252.05%
2-565-5601	WORKMANS COMPENSATION	1,860.70	3,390.44	1,529.74	45.12%	11,163.60	10,171.32	-992.28	-9.76%
2-565-5602	INSURANCE-BLDGS & CONTENTS	552.07	551.98	-0.09	-0.02%	3,312.42	3,311.88	-0.54	-0.02%
2-565-5603	INSURANCE-VEHICLES	1,480.53	1,519.12	38.59	2.54%	9,817.51	7,120.61	-2,696.90	-37.87%
2-565-5800	DEPRECIATION	35,269.00	22,522.00	-12,747.00	-56.60%	198,867.00	130,110.00	-68,757.00	-52.85%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	1,673.00	1,673.00	0.00	0.00%	10,038.00	15,057.00	5,019.00	33.33%
2-565-5870	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	4,462.89	0.00	-4,462.89	0.00%
	Department 565 - FIELD Total:	236,596.74	180,740.57	-55,856.17	-30.90%	1,480,693.96	1,224,235.61	-256,458.35	-20.95%
	Department: 570 - OFFICE								
2-570-5100	SALARIES OFFICE	62,664.39	62,417.21	-247.18	-0.40%	391,141.48	381,994.90	-9,146.58	-2.39%
2-570-5104	APERS-OFFICE	9,578.95	8,678.26	-900.69	-10.38%	59,666.52	56,888.26	-2,778.26	-4.88%
2-570-5105	HEALTH INSURANCE	5,806.71	0.00	-5,806.71	0.00%	43,048.52	37,860.44	-5,188.08	-13.70%
2-570-5106	LIFE INSURANCE	227.99	435.30	207.31	47.62%	1,370.37	1,470.14	99.77	6.79%
2-570-5107	DISABILITY INSURANCE	125.75	239.92	114.17	47.59%	756.98	804.77	47.79	5.94%
2-570-5111	FICA	4,889.57	4,434.70	-454.87	-10.26%	29,166.38	27,828.73	-1,337.65	-4.81%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	515.35	0.00	-515.35	0.00%
2-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	920.00	0.00	-920.00	0.00%
2-570-5305	MISCELLANEOUS	0.00	531.01	531.01	100.00%	208.36	1,285.64	1,077.28	83.79%
2-570-5306	OFFICE SUPPLIES	635.51	517.23	-118.28	-22.87%	3,249.35	4,028.40	779.05	19.34%
2-570-5307	OUTSIDE SERVICES	320.04	1,422.69	1,102.65	77.50%	2,869.90	8,731.83	5,861.93	67.13%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,705.50	240.44	-1,465.06	-609.32%
2-570-5309	POSTAGE/MAILING	12,514.86	8,539.52	-3,975.34	-46.55%	79,549.72	73,343.53	-6,206.19	-8.46%
2-570-5310	OFFICE MACHINE REPAIR	0.00	257.50	257.50	100.00%	0.00	835.40	835.40	100.00%
2-570-5311	PUBLIC RELATIONS	29.41	936.19	906.78	96.86%	104.69	1,567.03	1,462.34	93.32%
2-570-5312	ARKANSAS ONE CALL	560.15	824.53	264.38	32.06%	3,862.53	5,283.51	1,420.98	26.89%
2-570-5320	COMPUTER EXPENSE	0.00	898.67	898.67	100.00%	94.92	3,897.03	3,802.11	97.56%
2-570-5601	WORKMANS COMPENSATION	40.83	75.46	34.63	45.89%	244.38	226.38	-18.00	-7.95%
	Department 570 - OFFICE Total:	97,394.16	90,208.19	-7,185.97	-7.97%	618,474.95	606,286.43	-12,188.52	-2.01%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES PCF	100,052.96	98,541.71	-1,511.25	-1.53%	616,679.71	592,015.38	-24,664.33	-4.17%
2-591-5104	APERS-RPCF	15,381.62	13,850.51	-1,531.11	-11.05%	94,870.05	88,410.38	-6,459.67	-7.31%
2-591-5105	HEALTH INSURANCE	10,968.25	0.00	-10,968.25	0.00%	79,632.82	70,621.43	-9,011.39	-12.76%
2-591-5106	LIFE INSURANCE	668.16	1,275.44	607.28	47.61%	4,018.29	4,297.08	278.79	6.49%
2-591-5110	UNIFORMS	1,526.75	666.48	-860.27	-129.08%	6,669.28	5,057.32	-1,611.96	-31.87%
2-591-5111	FICA	7,226.15	6,852.93	-373.22	-5.45%	44,431.36	41,981.26	-2,450.10	-5.84%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	720.00	0.00	-720.00	0.00%
2-591-5304	PERSONNEL SAFETY EQUIP.	407.17	361.48	-45.69	-12.64%	2,480.39	2,009.20	-471.19	-23.45%
2-591-5305	MISCELLANEOUS	43.73	63.47	19.74	31.10%	279.64	728.77	449.13	61.63%
2-591-5306	OFFICE SUPPLIES & POSTAGE	33.94	582.01	548.07	94.17%	1,715.68	1,401.50	-314.18	-22.42%
2-591-5307	OUTSIDE SERVICES	0.00	55.00	55.00	100.00%	87.60	505.20	417.60	82.66%
2-591-5308	PUBLICATIONS AND DUES	276.00	270.04	-5.96	-2.21%	10,621.00	12,161.04	1,540.04	12.66%
2-591-5310	OFFICE MACHINE MAINT.	0.00	218.99	218.99	100.00%	327.53	218.99	-108.54	-49.56%
2-591-5311	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	430.00	430.00	100.00%
2-591-5350	TELECOM EXPENSE	509.39	1,370.27	860.88	62.83%	5,296.84	10,254.00	4,957.16	48.34%
2-591-5581	SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00%	5,251.05	0.00	-5,251.05	0.00%
2-591-5583	COMPUTER EXPENSE	0.00	154.46	154.46	100.00%	4,956.00	6,151.76	1,195.76	19.44%
2-591-5601	WORKMANS COMPENSATION	1,021.48	1,973.20	951.72	48.23%	6,128.28	5,919.60	-208.68	-3.53%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,972.06	4,841.31	-130.75	-2.70%	29,832.36	29,047.86	-784.50	-2.70%
2-591-5603	INSURANCE-VEHICLES	152.74	166.94	14.20	8.51%	1,079.15	834.70	-244.45	-29.29%
2-591-5800	DEPRECIATION-VWTP	245,291.00	232,146.00	-13,145.00	-5.66%	1,458,601.00	1,366,563.33	-92,037.67	-6.73%
2-591-9112	2016 BOND INTEREST	14,900.00	14,900.00	0.00	0.00%	89,400.00	106,266.66	16,866.66	15.87%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-55,297.44	-55,297.44	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-19,307.16	-19,307.16	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	263.04	131.52	50.00%	920.64	1,446.72	526.08	36.36%
2-591-9116	2024 BOND INTEREST	9,153.06	3,829.00	-5,324.06	-139.05%	41,806.89	15,883.08	-25,923.81	-163.22%
	Department 591 - PCF ADMIN Total:	400,281.88	369,948.18	-30,333.70	-8.20%	2,431,200.96	2,287,600.66	-143,600.30	-6.28%
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	786.48	893.15	106.67	11.94%
2-592-5306	LABORATORY SUPPLIES	0.00	416.86	416.86	100.00%	7,316.31	1,635.97	-5,680.34	-347.22%
2-592-5307	OUTSIDE SERVICES	103.94	1,125.00	1,021.06	90.76%	7,483.74	5,614.92	-1,868.82	-33.28%
2-592-5314	PLANT RESEARCH	0.00	160.00	160.00	100.00%	0.00	1,447.21	1,447.21	100.00%
2-592-5557	EQUIPMENT MAINT.	0.00	274.63	274.63	100.00%	465.38	603.13	137.75	22.84%
2-592-5558	MINOR EQUIPMENT	0.00	166.24	166.24	100.00%	0.00	210.02	210.02	100.00%
2-592-5970	CHEMICALS	1,241.03	385.85	-855.18	-221.64%	6,730.41	4,143.20	-2,587.21	-62.44%
	Department 592 - PCF ENVIRONMENTAL Total:	1,344.97	2,528.58	1,183.61	46.81%	22,782.32	14,547.60	-8,234.72	-56.61%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	0.00	42.80	42.80	100.00%	0.00	337.80	337.80	100.00%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	97.41	97.41	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	0.00	929.41	929.41	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

		2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-593-5307	OUTSIDE SERVICES	2,676.46	77.00	-2,599.46	-3,375.92%	22,793.99	20,023.28	-2,770.71	-13.84%
2-593-5350	UTILITIES	46,069.64	57,418.83	11,349.19	19.77%	398,354.37	297,081.45	-101,272.92	-34.09%
2-593-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	4,250.76	204.89	-4,045.87	-1,974.65%
2-593-5970	CHEMICALS	9,349.69	11,519.93	2,170.24	18.84%	69,696.80	57,853.81	-11,842.99	-20.47%
	Department 593 - PCF OPS Total:	58,095.79	69,058.56	10,962.77	15.87%	495,095.92	376,528.05	-118,567.87	-31.49%
	Department: 594 - PCF MAINTENANCE								
2-594-5251	TRAVEL & TRAINING	1,050.00	0.00	-1,050.00	0.00%	3,300.00	125.00	-3,175.00	-2,540.00%
2-594-5306	CLEANING SUPPLIES	161.58	0.00	-161.58	0.00%	197.63	0.00	-197.63	0.00%
2-594-5307	OUTSIDE SERVICES	27,618.37	7,120.00	-20,498.37	-287.90%	55,914.36	59,008.92	3,094.56	5.24%
2-594-5551	VEHICLE EXPENSE	237.40	0.00	-237.40	0.00%	4,514.29	30.65	-4,483.64	-14,628.52%
2-594-5557	EQUIPMENT MAINT.	11,043.18	59,333.64	48,290.46	81.39%	261,384.66	229,488.30	-31,896.36	-13.90%
2-594-5559	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	1,229.79	1,229.79	100.00%
2-594-5560	EQUIPMENT RENTAL	1,068.41	72.35	-996.06	-1,376.72%	1,464.27	2,743.47	1,279.20	46.63%
2-594-5561	BLDGS. & GROUNDS MAINT.	-30.00	881.37	911.37	103.40%	12,822.09	8,343.33	-4,478.76	-53.68%
2-594-5562	MAINTENANCE SUPPLIES	699.06	232.95	-466.11	-200.09%	3,256.54	5,176.74	1,920.20	37.09%
	Department 594 - PCF MAINTENANCE Total:	41,848.00	67,640.31	25,792.31	38.13%	342,853.84	306,146.20	-36,707.64	-11.99%
	Department: 595 - PCF SMS DISPOSAL EXPENSE								
2-595-5307	OUTSIDE SERVICES	415.00	415.00	0.00	0.00%	3,089.55	1,280.00	-1,809.55	-141.37%
2-595-5561	WEED CONTROL	0.00	0.00	0.00	0.00%	142.32	0.00	-142.32	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	36,110.43	34,410.12	-1,700.31	-4.94%	324,455.43	183,452.46	-141,002.97	-76.86%
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,693.90	-3,782.80	-88.90	-2.35%	-24,130.06	-18,644.15	5,485.91	29.42%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	32,831.53	31,042.32	-1,789.21	-5.76%	303,557.24	166,088.31	-137,468.93	-82.77%
	Expense Total:	1,326,183.17	1,180,127.86	-146,055.31	-12.38%	8,366,461.98	7,288,437.56	-1,078,024.42	-14.79%
	Fund 2 Surplus (Deficit):	1,872,128.40	1,083,382.42	788,745.98	72.80%	5,009,904.07	4,686,956.81	322,947.26	6.89%
	Total Surplus (Deficit):	2,182,702.19	1,310,366.18	872,336.01	66.57%	9,087,937.56	8,397,892.64	690,044.92	8.22%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

Group Summary

Departmen...	2025-2026	2024-2025	Dec. Variance	Variance %	2025-2026	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 1 - WATER								
Revenue								
	1,614,323.17	1,417,511.53	196,811.64	13.88%	12,724,016.33	11,873,070.22	850,946.11	7.17%
Revenue Total:	1,614,323.17	1,417,511.53	196,811.64	13.88%	12,724,016.33	11,873,070.22	850,946.11	7.17%
Expense								
555 - GENERAL EXPENSES	916,824.20	807,976.62	-108,847.58	-13.47%	6,124,709.14	5,833,073.49	-291,635.65	-5.00%
560 - ENGINEERING	64,549.48	50,351.91	-14,197.57	-28.20%	377,986.04	350,409.67	-27,576.37	-7.87%
565 - FIELD	214,958.54	227,799.10	12,840.56	5.64%	1,465,701.28	1,355,261.77	-110,439.51	-8.15%
570 - OFFICE	107,417.16	104,400.14	-3,017.02	-2.89%	677,586.38	623,389.46	-54,196.92	-8.69%
Expense Total:	1,303,749.38	1,190,527.77	-113,221.61	-9.51%	8,645,982.84	8,162,134.39	-483,848.45	-5.93%
Fund 1 Surplus (Deficit):	310,573.79	226,983.76	83,590.03	36.83%	4,078,033.49	3,710,935.83	367,097.66	9.89%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

Department...	2025-2026		2024-2025		Dec. Variance		YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	3,198,311.57	2,263,510.28	934,801.29	41.30%	13,376,366.05	11,975,394.37	1,400,971.68	11.70%
Revenue Total:	3,198,311.57	2,263,510.28	934,801.29	41.30%	13,376,366.05	11,975,394.37	1,400,971.68	11.70%
Expense								
555 - GENERAL EXPENSES	399,671.67	322,231.27	-77,440.40	-24.03%	2,305,276.25	1,999,899.67	-305,376.58	-15.27%
560 - ENGINEERING	58,118.43	46,729.88	-11,388.55	-24.37%	366,526.54	307,105.03	-59,421.51	-19.35%
565 - FIELD	236,596.74	180,740.57	-55,856.17	-30.90%	1,480,693.96	1,224,235.61	-256,458.35	-20.95%
570 - OFFICE	97,394.16	90,208.19	-7,185.97	-7.97%	618,474.95	606,286.43	-12,188.52	-2.01%
591 - PCF ADMIN	400,281.88	369,948.18	-30,333.70	-8.20%	2,431,200.96	2,287,600.66	-143,600.30	-6.28%
592 - PCF ENVIRONMENTAL	1,344.97	2,528.58	1,183.61	46.81%	22,782.32	14,547.60	-8,234.72	-56.61%
593 - PCF OPS	58,095.79	69,058.56	10,962.77	15.87%	495,095.92	376,528.05	-118,567.87	-31.49%
594 - PCF MAINTENANCE	41,848.00	67,640.31	25,792.31	38.13%	342,853.84	306,146.20	-36,707.64	-11.99%
595 - PCF SMS DISPOSAL EXPENSE	32,831.53	31,042.32	-1,789.21	-5.76%	303,557.24	166,088.31	-137,468.93	-82.77%
Expense Total:	1,326,183.17	1,180,127.86	-146,055.31	-12.38%	8,366,461.98	7,288,437.56	-1,078,024.42	-14.79%
Fund 2 Surplus (Deficit):	1,872,128.40	1,083,382.42	788,745.98	72.80%	5,009,904.07	4,686,956.81	322,947.26	6.89%
Total Surplus (Deficit):	2,182,702.19	1,310,366.18	872,336.01	66.57%	9,087,937.56	8,397,892.64	690,044.92	8.22%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2025

Fund Summary

Fund	2025-2026	2024-2025	Dec. Variance		2025-2026	2024-2025	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	310,573.79	226,983.76	83,590.03	36.83%	4,078,033.49	3,710,935.83	367,097.66	9.89%
2 - SEWER	1,872,128.40	1,083,382.42	788,745.98	72.80%	5,009,904.07	4,686,956.81	322,947.26	6.89%
Total Surplus (Deficit):	2,182,702.19	1,310,366.18	872,336.01	66.57%	9,087,937.56	8,397,892.64	690,044.92	8.22%



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, RESTRICTED FUNDS, and INVENTORY.

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	723,979.26	668,779.14	55,200.12
1-0800.01	VEHICLES	1,391,865.92	1,044,603.89	347,262.03
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
1-0800.03	FIELD EQUIPMENT	1,019,933.26	1,007,791.62	12,141.64
1-0800.04	COMMUNICATION EQUIPMENT	33,931.97	33,931.97	0.00
1-0800.05	PUMPING EQUIPMENT	106,334.58	106,334.58	0.00
1-0800.08	WATER METERS	6,439,654.50	5,852,710.69	586,943.81
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,355,185.87	13,355,185.87	0.00
1-0800.11	MAIN LINE	66,283,996.27	61,354,793.69	4,929,202.58
1-0800.13	STRUCTURES & PARKING LOT	1,823,691.72	1,764,481.50	59,210.22
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	772,291.70	462,045.70	310,246.00
1-0800.20	CONTRIBUTED MAIN LINE	70,457,126.86	66,935,720.59	3,521,406.27
1-0800.25	CONSTRUCTION IN PROGRESS	4,534,352.29	6,898,281.57	-2,363,929.28
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-549,442.42	-495,929.49	-53,512.93
1-0800.51	ACCM DEPR-VEHICLES	-683,933.19	-530,142.35	-153,790.84
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,497.13	-47,313.73	-183.40
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-748,341.92	-701,780.27	-46,561.65
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-33,545.13	-32,656.66	-888.47
1-0800.55	ACCM DEPR-PUMPING EQUIP	-79,689.89	-71,719.95	-7,969.94
1-0800.58	ACCM DEPR-WATER METERS	-1,314,668.74	-1,471,953.71	157,284.97
1-0800.59	ACCM DEPR-WATER SERVICE	-1,367,963.23	-1,360,483.45	-7,479.78
1-0800.60	ACCM DEPR-WATER TOWERS	-6,121,647.95	-5,790,093.18	-331,554.77
1-0800.61	ACCM DEPR-MAINLINE	-23,977,867.12	-22,730,268.86	-1,247,598.26
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,459,868.71	-1,394,533.22	-65,335.49
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-16,488,070.82	-15,064,147.45	-1,423,923.37
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		115,770,315.38	111,494,145.92	4,276,169.46
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
1-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-795,158.00	-633,026.00	-162,132.00
Total GLCategory 081 - INTANGIBLE ASSETS:		339,774.00	501,906.00	-162,132.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	885,776.02	1,026,394.04	-140,618.02
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		885,776.02	1,026,394.04	-140,618.02
Total ** ASSETS & DEFERRED OUTFLOWS**:		152,073,591.78	150,223,334.42	1,850,257.36
Total Assets:		152,073,591.78	150,223,334.42	1,850,257.36

Liability

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

GLCategory: 100 - ACCOUNTS PAYABLE

1-1100.00	ACCOUNTS PAYABLE-TRADE	1,130,311.72	2,077,641.26	947,329.54
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	474,101.83	450,595.56	-23,506.27
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	5,000.00	5,000.00	0.00
1-1100.20	FEDERAL INC TAX WITHHELD	-15.47	0.00	15.47
1-1100.21	FICA W/HELD	-20.72	0.00	20.72
1-1100.30	STATE INC TAX WITHHELD	7,048.52	5,948.62	-1,099.90
1-1100.51	SALES/USE TAX PAYABLE	80,527.01	140,633.23	60,106.22
1-1109.01	MISC PAYROLL DEDUCTIONS	-660.63	-1,124.14	-463.51
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	600.48	5,165.75	4,565.27
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,696,892.74	2,683,860.28	986,967.54

GLCategory: 120 - ACCRUED LIABILITIES

1-1200.60	WAGES PAYABLE	105,759.12	115,008.33	9,249.21
1-1200.65	ACCRUED VAC/SICK LEAVE	423,947.00	409,618.89	-14,328.11
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	6,178.97	6,178.97
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
1-1200.82	ROU SUBSCRIPTION LIABILITY	181,153.00	255,691.00	74,538.00

Balance Sheet

As Of 12/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1258.12	2012 BOND PREMIUM	9,167.16	11,558.88	2,391.72
1-1258.16	2016 BOND PREMIUM	286,418.70	316,446.49	30,027.79
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-185,641.55	-234,070.19	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-75,051.29	-82,919.67	-7,868.38
1-1279.16	2016 PREPAID BOND INSURANCE	-8,604.54	-9,506.74	-902.20
1-1280.12	LONG-TERM BONDS - 2012	3,615,000.00	4,445,000.00	830,000.00
1-1280.16	LONG-TERM BONDS - 2016	10,340,000.00	10,765,000.00	425,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		14,692,147.60	16,027,524.51	1,335,376.91
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,506,966.00	1,428,381.00	-78,585.00
1-1300.01	ACCESS/IMPACT FEES	139,125.00	58,430.00	-80,695.00
1-1300.02	ARO DEPOSITS-UB	60,160.00	80,960.00	20,800.00
Total GLCategory 130 - OTHER LIABILITIES:		1,706,251.00	1,567,771.00	-138,480.00
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	832,903.29	4,365,615.62	3,532,712.33
Total GLCategory 135 - DUE TO OTHER FUNDS:		832,903.29	4,365,615.62	3,532,712.33
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	2,309,815.73	2,364,515.74	54,700.01
1-1400.14	DEFERRED INFLOWS/PENSIONS	94,437.93	12,989.82	-81,448.11
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		2,404,253.66	2,377,505.56	-26,748.10
Total ** LIABILITIES & DEFERRED INFLOWS **:		21,332,448.29	27,022,276.97	5,689,828.68
Total Liability:		21,332,448.29	27,022,276.97	5,689,828.68
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	72,381,215.27	73,883,451.93	-1,502,236.66
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	22,995,118.33	14,319,893.29	8,675,225.04
Total GLCategory 200 - FUND BALANCE:		126,663,110.00	119,490,121.62	7,172,988.38
Total ** EQUITY **:		126,663,110.00	119,490,121.62	7,172,988.38
Total Beginning Equity:		126,663,110.00	119,490,121.62	7,172,988.38
Total Revenue		12,724,016.33	11,873,070.22	850,946.11
Total Expense		8,645,982.84	8,162,134.39	-483,848.45
Revenues Over/(Under) Expenses		4,078,033.49	3,710,935.83	367,097.66
Total Equity and Current Surplus (Deficit):		130,741,143.49	123,201,057.45	7,540,086.04
Total Liabilities, Equity and Current Surplus (Deficit):		152,073,591.78	150,223,334.42	1,850,257.36

Balance Sheet

As Of 12/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER				
Assets				
** ASSETS & DEFERRED OUTFLOWS**				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
2-0100.00	PETTY CASH	150.00	150.00	0.00
2-0111.09	SAVINGS-O & M MONEY FUND	6,422,131.05	5,844,783.76	577,347.29
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	6,422,281.05	5,844,933.76	577,347.29
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	3,104,609.76	2,004,777.06	1,099,832.70
2-0215.01	INVESTMENT-O&M	2,080,866.81	0.00	2,080,866.81
2-0215.02	INVESTMENT-O&M	2,618,092.77	2,512,121.44	105,971.33
2-0215.04	INVESTMENT-O&M	3,077,073.08	2,066,615.03	1,010,458.05
2-0215.06	INVESTMENT-O&M	2,617,964.83	2,520,204.97	97,759.86
2-0215.10	INVESTMENT-O&M	0.00	2,066,615.04	-2,066,615.04
2-0215.30	INVESTMENT-O&M	0.00	2,066,615.01	-2,066,615.01
2-0215.33	INVESTMENT-O&M	0.00	800,817.33	-800,817.33
2-0215.34	INVESTMENT-O&M	2,060,650.81	2,077,987.35	-17,336.54
	Total GLCategory 020 - INVESTMENTS:	15,559,258.06	16,115,753.23	-556,495.17
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,879,453.32	1,570,878.17	308,575.15
2-0300.05	ACCTS REC-OTHER	124,577.08	77,878.13	46,698.95
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	0.00	6,891.70	-6,891.70
2-0300.15	ACCTS REC-UNBILLED REVENUE	843,800.00	816,000.00	27,800.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-332,819.47	-334,788.16	1,968.69
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	2,515,010.93	2,136,859.84	378,151.09
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	832,903.29	4,365,615.62	-3,532,712.33
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	832,903.29	4,365,615.62	-3,532,712.33
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.01	PREPAID PROFESSIONAL FEES	0.00	13,447.73	-13,447.73
2-0400.05	PREPAID-WORKMANS COMP	0.00	0.27	-0.27
2-0400.10	PREPAID-INSURANCE	26,375.43	12,239.28	14,136.15
2-0400.15	PREPAID-MAINT CONTRACT	79,202.02	80,505.58	-1,303.56
	Total GLCategory 040 - OTHER CURRENT ASSETS:	105,577.45	106,192.86	-615.41
GLCategory: 050 - RESTRICTED FUNDS				
2-0501.00	DEPRECIATION MONEY FUND	115,541.86	689,781.30	-574,239.44
2-0502.00	ACCESS/IMPACT FEES-SIMMONS	988,840.11	2,389,949.56	-1,401,109.45
2-0516.14	REGIONS BANK - DEBT - 2016	329,052.00	297,830.20	31,221.80
2-0524.14	ADFA - DEBT - 2024	1,333,483.19	692.49	1,332,790.70
	Total GLCategory 050 - RESTRICTED FUNDS:	2,766,917.16	3,378,253.55	-611,336.39
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	173,194.71	136,602.71	36,592.00
	Total GLCategory 060 - INVENTORY:	173,194.71	136,602.71	36,592.00
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	713,815.41	654,891.23	58,924.18
2-0800.01	VEHICLES	2,579,524.88	2,186,794.21	392,730.67
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
2-0800.03	FIELD EQUIPMENT	1,998,941.97	1,717,879.14	281,062.83
2-0800.04	COMMUNICATION EQUIPMENT	73,504.03	73,778.03	-274.00
2-0800.08	WATER METERS	4,045,822.15	4,837,394.37	-791,572.22
2-0800.12	EASEMENTS	1,142,009.28	1,141,899.28	110.00
2-0800.13	STRUCTURES & PARKING LOT	2,207,264.98	2,132,761.75	74,503.23
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	56,320,940.85	50,805,256.58	5,515,684.27
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,901,103.87	71,759,089.19	142,014.68
2-0800.19	SEWER REHAB.	19,621,566.95	10,200,852.76	9,420,714.19

Balance Sheet

As Of 12/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.20	CONTRIBUTED SEWER SYSTEM	58,143,734.49	56,623,483.28	1,520,251.21
2-0800.25	CONSTRUCTION IN PROGRESS	23,019,729.06	19,627,602.46	3,392,126.60
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-536,401.72	-489,789.66	-46,612.06
2-0800.51	ACCM DEPR-VEHICLES	-1,397,146.02	-1,463,268.43	66,122.41
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-54,631.89	-53,501.33	-1,130.56
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,330,408.25	-1,223,638.25	-106,770.00
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-62,872.08	-65,431.43	2,559.35
2-0800.58	ACCM DEPR-WATER METERS	-1,230,644.33	-1,432,775.29	202,130.96
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,626,606.76	-1,539,487.44	-87,119.32
2-0800.66	ACCM DEPR-SEWER SYSTEM	-22,620,952.10	-21,515,884.19	-1,105,067.91
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,185.20	-1.18
2-0800.70	ACCM DEPR-POLL. CONTROL	-38,746,162.66	-35,758,946.60	-2,987,216.06
2-0800.71	ACCM DEPR-SEWER REHAB	-1,858,333.23	-1,602,659.04	-255,674.19
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-14,904,226.10	-13,728,828.06	-1,175,398.04
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		158,117,538.11	143,605,439.07	14,512,099.04
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.01	SOFTWARE PERPETUAL LICENSE	60,230.00	60,230.00	0.00
2-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
2-0810.51	ACCM AMORT-SOFTWARE PERPETUAL LIC	-50,192.00	-30,116.00	-20,076.00
2-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-795,158.00	-551,960.00	-243,198.00
Total GLCategory 081 - INTANGIBLE ASSETS:		349,812.00	613,086.00	-263,274.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,327,501.99	1,565,814.54	-238,312.55
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		1,327,501.99	1,565,814.54	-238,312.55
Total ** ASSETS & DEFERRED OUTFLOWS**:		188,169,994.75	177,868,551.18	10,301,443.57
Total Assets:		188,169,994.75	177,868,551.18	10,301,443.57
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	581,748.32	0.00	-581,748.32
2-1100.20	FEDERAL INC TAX WITHHELD	0.00	-584.97	-584.97
2-1100.21	FICA W/HELD	0.00	-1,401.44	-1,401.44
2-1100.30	STATE INC TAX WITHHELD	9,228.24	8,306.52	-921.72
2-1109.01	MISC PAYROLL DEDUCTIONS	-2,276.77	-3,753.38	-1,476.61
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-505.83	8,353.38	8,859.21
Total GLCategory 100 - ACCOUNTS PAYABLE:		588,193.96	10,920.11	-577,273.85
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	143,891.59	162,868.76	18,977.17
2-1200.65	ACCRUED VAC/SICK LEAVE	469,006.00	520,103.47	51,097.47
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	6,179.03	6,179.03
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
2-1200.82	ROU SUBSCRIPTION LIABILITY	181,153.00	292,960.00	111,807.00
2-1258.16	2016 BOND PREMIUM	368,649.66	479,244.54	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	128,713.42	167,327.74	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-5,128.29	-6,180.45	-1,052.16
2-1280.16	LONG-TERM BONDS - 2016	3,155,000.00	4,470,000.00	1,315,000.00
2-1280.24	LONG-TERM BONDS - 2024	9,672,159.88	3,067,027.61	-6,605,132.27
Total GLCategory 120 - ACCRUED LIABILITIES:		14,113,445.26	9,189,049.25	-4,924,396.01
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	0.00	189.30	189.30
2-1300.01	ACCESS/IMPACT FEES	188,690.00	131,986.98	-56,703.02
2-1300.02	ARO DEPOSITS-UB	650.00	4,150.00	3,500.00
Total GLCategory 130 - OTHER LIABILITIES:		189,340.00	136,326.28	-53,013.72
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	0.00	4,734,155.77	4,734,155.77
Total GLCategory 135 - DUE TO OTHER FUNDS:		0.00	4,734,155.77	4,734,155.77

Balance Sheet

As Of 12/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	3,605,829.27	3,719,962.26	114,132.99
2-1400.14	DEFERRED INFLOWS/PENSION	147,426.07	20,436.18	-126,989.89
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		3,753,255.34	3,740,398.44	-12,856.90
Total ** LIABILITIES & DEFERRED INFLOWS **:		18,644,234.56	17,810,849.85	-833,384.71
Total Liability:		18,644,234.56	17,810,849.85	-833,384.71
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	62,539,521.03	63,626,130.23	-1,086,609.20
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	29,523,513.49	19,291,792.69	10,231,720.80
Total GLCategory 200 - FUND BALANCE:		164,515,856.12	155,370,744.52	9,145,111.60
Total ** EQUITY **:		164,515,856.12	155,370,744.52	9,145,111.60
Total Beginning Equity:		164,515,856.12	155,370,744.52	9,145,111.60
Total Revenue		13,376,366.05	11,975,394.37	1,400,971.68
Total Expense		8,366,461.98	7,288,437.56	-1,078,024.42
Revenues Over/(Under) Expenses		5,009,904.07	4,686,956.81	322,947.26
Total Equity and Current Surplus (Deficit):		169,525,760.19	160,057,701.33	9,468,058.86
Total Liabilities, Equity and Current Surplus (Deficit):		188,169,994.75	177,868,551.18	10,301,443.57

**WATER CASH RECEIPTS
DEC 2025**

CASH RECEIPTS	\$1,602,580.02
ACCTS RECEIVABLE OTHER	\$322,913.24
METER DEPOSITS	\$11,344.76
LATE FEES AND CHARGES	\$48,228.89
NEW CUSTOMER FEES	\$5,046.29
MISCELLANEOUS	\$25,620.14
UNAPPLIED CREDITS	\$9,412.18
TRASH	\$449,205.65
DEPRECIATION	\$83,850.94
TOTAL	<u><u>\$2,558,202.11</u></u>

REVENUE BILLED DEC 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$719,564.32	28,744	113,984,600
RESIDENTIAL IRRIG	\$49,981.38	6,225	1,735,100
COMMERCIAL	\$376,729.38	3,376	74,905,100
INDUSTRIAL	\$162,348.05	47	43,020,900
HYDRANTS	\$1,190.00		
FIRE LINES	\$12,100.00		
ARO	\$159,082.98		525,245
LATE FEES AND CHARGES	\$32,304.37		
SERVICE CHARGE	\$19,760.00		
NEW CUSTOMER FEES	\$4,725.00		
TOTAL	<u><u>\$1,537,785.48</u></u>	<u><u>38,392</u></u>	<u><u>234,170,945</u></u>

REVENUE BILLED DEC 2024

RESIDENTIAL	\$686,375.74	28,177	116,871,300
RESIDENTIAL IRRIG	\$49,345.01	5,860	2,534,500
COMMERCIAL	\$361,293.89	3,267	69,036,700
INDUSTRIAL	\$151,995.21	47	42,210,800
HYDRANTS	\$1,218.58		
FIRE LINES	\$11,620.00		
ARO	\$68,127.49		636,430
LATE FEES AND CHARGES	\$27,184.17		
SERVICE CHARGE	\$20,708.00		
NEW CUSTOMER FEES	\$5,250.00		
TOTAL	<u><u>\$1,383,118</u></u>	<u><u>37,351</u></u>	<u><u>231,289,730</u></u>

INCREASE (DECREASE)	\$154,667.39	1,041	2,881,215
CHANGE FROM 2024	11.2%	2.8%	1.2%

RESIDENTIAL	4.8%	2.0%	-2.5%
RESIDENTIAL IRRIG	1.3%	6.2%	-31.5%
COMMERCIAL	4.3%	3.3%	8.5%
INDUSTRIAL	6.8%	0.0%	1.9%
<u>RES/COMM/IND</u>	4.8%	2.8%	1.3%

ARO	133.5%		-17.5%
-----	--------	--	--------

PURCHASE FROM BEAVER WATER DISTRICT		
DEC 2025	\$480,620.14	264,077,000
DEC 2024	\$434,796.19	260,357,000

CITY OF ROGERS METERED CONSUMPTION		
DEC 2025		2,808,900
DEC 2024		1,612,000

**SEWER CASH RECEIPTS
DEC 2025**

CASH RECEIPTS	\$1,703,091.52
ACCTS RECEIVABLE OTHER	\$43,826.55
LATE FEES AND CHARGES	\$52,328.08
NEW CUSTOMER FEES	\$5,834.00
MISCELLANEOUS	\$17,635.56
DEPRECIATION	\$89,636.40
	<u>\$1,912,352.11</u>

O&M	\$1,822,715.71
DEPRECIATION	\$89,636.40
	<u>\$1,912,352.11</u>

REVENUE BILLED DEC 2025	CUSTOMERS	CONSUMPTION
RESIDENTIAL	24,669	95,345,600
COMMERCIAL	2,192	55,556,300
INDUSTRIAL	33	41,169,000
ARO		
LATE FEES AND CHARGES		
NEW CUSTOMER FEES		
TOTAL	<u>26,894</u>	<u>192,070,900</u>

REVENUE BILLED DEC 2024	CUSTOMERS	CONSUMPTION
RESIDENTIAL	24,108	95,253,600
COMMERCIAL	2,114	49,621,400
INDUSTRIAL	33	40,493,600
ARO		
LATE FEES AND CHARGES		
NEW CUSTOMER FEES		
TOTAL	<u>26,255</u>	<u>185,368,600</u>

INCREASE (DECREASE) CHANGE FROM 2024	\$382,024.43 23.8%	639 2.4%	6,702,300 3.6%
---	-----------------------	-------------	-------------------

RESIDENTIAL	19.0%	2.3%	0.1%
COMMERCIAL	28.3%	3.7%	12.0%
INDUSTRIAL	16.9%	0.0%	1.7%
RES/COMM/IND	<u>20.6%</u>	<u>2.4%</u>	<u>3.6%</u>

ARO	53.3%
-----	-------

**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
Dec 31, 2025**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	DEC 2024			Variance
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreciation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
WATER											
Petty Cash	\$ 1,625					\$ -	\$ 1,625	\$ 1,625	\$ 1,625	\$ -	
Checking-AP Payroll	156,650					-	156,650	108,487	108,487	48,163	
Checking-CC Acct at FNB	618,547					-	618,547	1,075,725	1,075,725	(457,178)	
Savings-Utility Money Fund	10,901,852					-	10,901,852	7,280,205	7,280,205	3,621,646	
Savings-Depr Money Fund					220,633	220,633	220,633	640,813	640,813	(420,179)	
Savings-O&M Money Fund	207,899					-	207,899	3,115,746	3,115,746	(2,907,848)	
Access/Impact Fees-Simmons				666,067		666,067	666,067	1,427,262	1,427,262	(761,195)	
Investments-CD's	16,611,765	1,428,708			-	1,428,708	18,040,473	13,373,167	1,366,930	14,740,098	3,300,375
Checking-Meter Deposits		158,292				158,292	158,292	114,103	114,103	44,189	
Regions Bank-2012 Bonds	-		215,447			215,447	215,447	196,134	196,134	19,314	
Regions Bank-2016 Bonds	-		135,312			135,312	135,312	124,642	124,642	10,670	
TOTAL WATER	\$ 28,498,338	\$ 1,586,999	\$ 350,759	\$ 666,067	\$ 220,633	\$ 2,824,459	\$ 31,322,797	\$ 24,954,956	\$ 3,869,883	\$ 28,824,840	2,497,957
Minimum Reserves	37.6% 10,704,000	1,506,966	-	-	-	1,506,966	12,210,966			14,459,000	
Total Above Minimums	62.4% \$ 17,794,338	\$ 80,033	\$ 350,759	\$ 666,067	\$ 220,633	\$ 1,317,493	\$ 19,111,831			\$ 14,365,840	
SEWER											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150	\$ 150	\$ -	
Savings-Depr Money Fund					115,542	115,542	115,542	689,781	689,781	(574,239)	
Savings-O&M Money Fund	6,422,131					-	6,422,131	5,844,784	5,844,784	577,347	
Access/Impact Fees-Simmons				988,840		988,840	988,840	2,389,950	2,389,950	(1,401,109)	
Investments-CD's	15,559,258				-	-	15,559,258	16,115,753	-	16,115,753	(556,495)
ADFA-2024 Bond			1,333,483			1,333,483	1,333,483	692	692	1,332,791	
Regions Bank-2016 Bonds			329,052			329,052	329,052	297,830	297,830	31,222	
TOTAL SEWER	\$ 21,981,539	\$ -	\$ 1,662,535	\$ 988,840	\$ 115,542	\$ 2,766,917	\$ 24,748,456	\$ 21,960,687	\$ 3,378,254	\$ 25,338,941	(590,484)
Minimum Reserves	41.2% 9,049,000	-	-	-	-	-	9,049,000			14,856,000	
Total Above Minimums	58.8% \$ 12,932,539	\$ -	\$ 1,662,535	\$ 988,840	\$ 115,542	\$ 2,766,917	\$ 15,699,456			\$ 10,482,941	
GRAND TOTAL	\$ 50,479,877	\$ 1,586,999	\$ 2,013,294	\$ 1,654,907	\$ 336,175	\$ 5,591,376	\$ 56,071,253	\$ 46,915,643	\$ 7,248,137	\$ 54,163,780	1,907,473

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	115,719,700	74,905,100	43,020,900	434,300	1,000	89,945	2,580,551	236,751,496	264,077,000	10.3%	3,441,082,776	3,790,443,000	9.2%

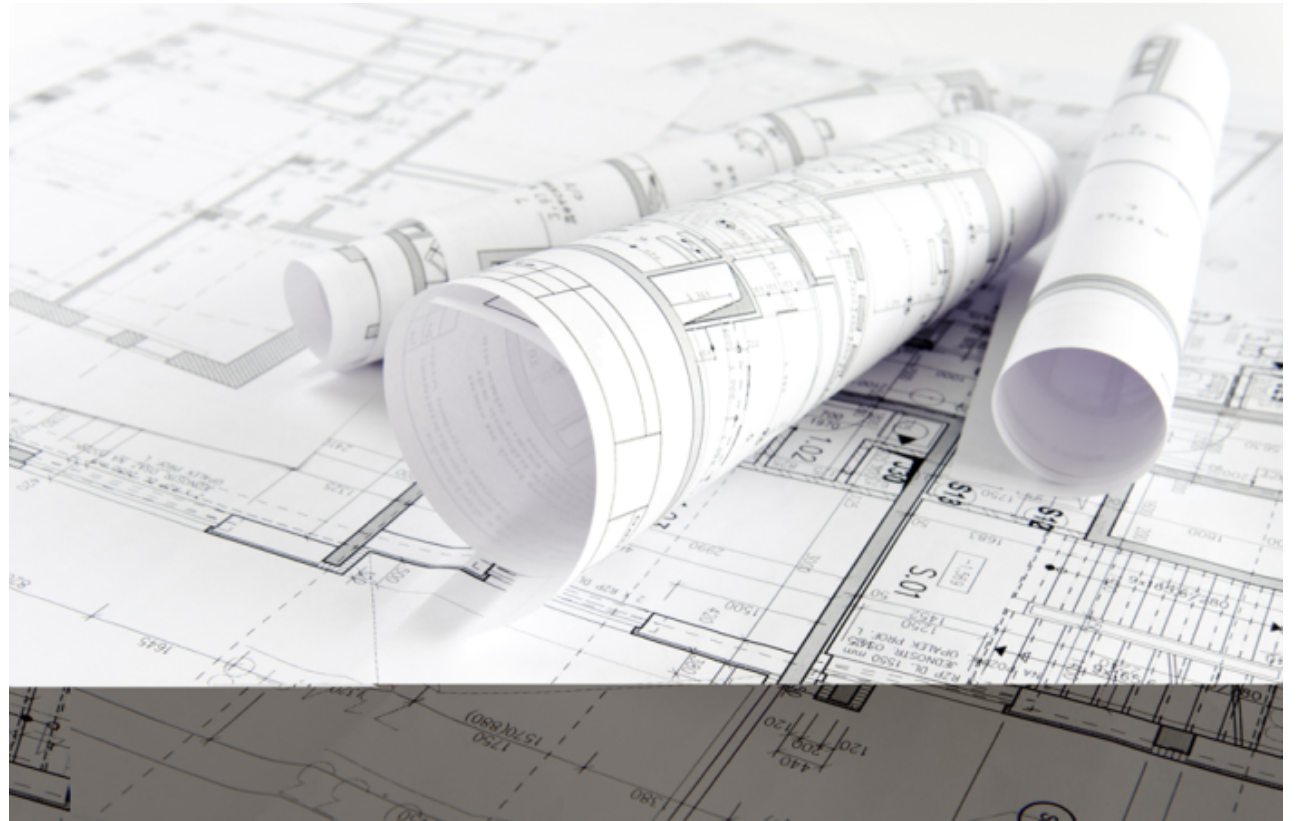
ANNUAL TOTALS

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	1,752,317,360	1,103,154,200	535,465,100	8,050,543	234,322	1,385,752	40,475,499	3,441,082,776	3,790,443,000	9.2%			

Engineering Report

Brian Sartain, Utility Engineer

1/20/26





RPCF Solids Handling

Steel building erection will be finished the week of January 19th, as well as the building masonry components. A representative from Huber is present to assist with the assembly of the dryer equipment inside the new building, alongside installation of fire protection, plumbing systems, and electrical as we move into February.





Project Status

Pre-Design / Concept

- RWU Field Operations Facility Planning
- Industrial Area Water Service Expansion (East)
- Hwy 94N Waterline Improvements
- Water Master Plan Update

In Design

- Aerial Sewer Main Stream Crossing
- Mt. Hebron Interconnection / Metering Station
- RPCF Capacity Improvement Project
- 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
- Blossom Way Sewer (Pauline Whitaker to Dixieland)
- Blossom Way Trib 2 Sewer Improvements

Out to Bid

- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Emergency Repairs

Bids Received

- None

Under Construction

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

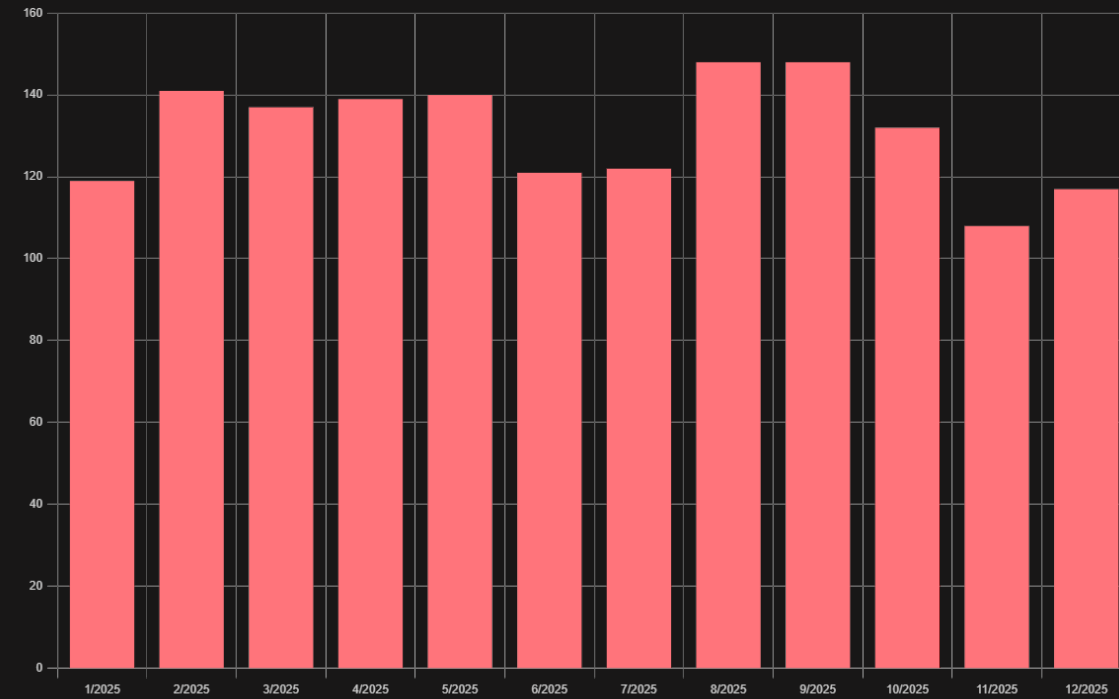
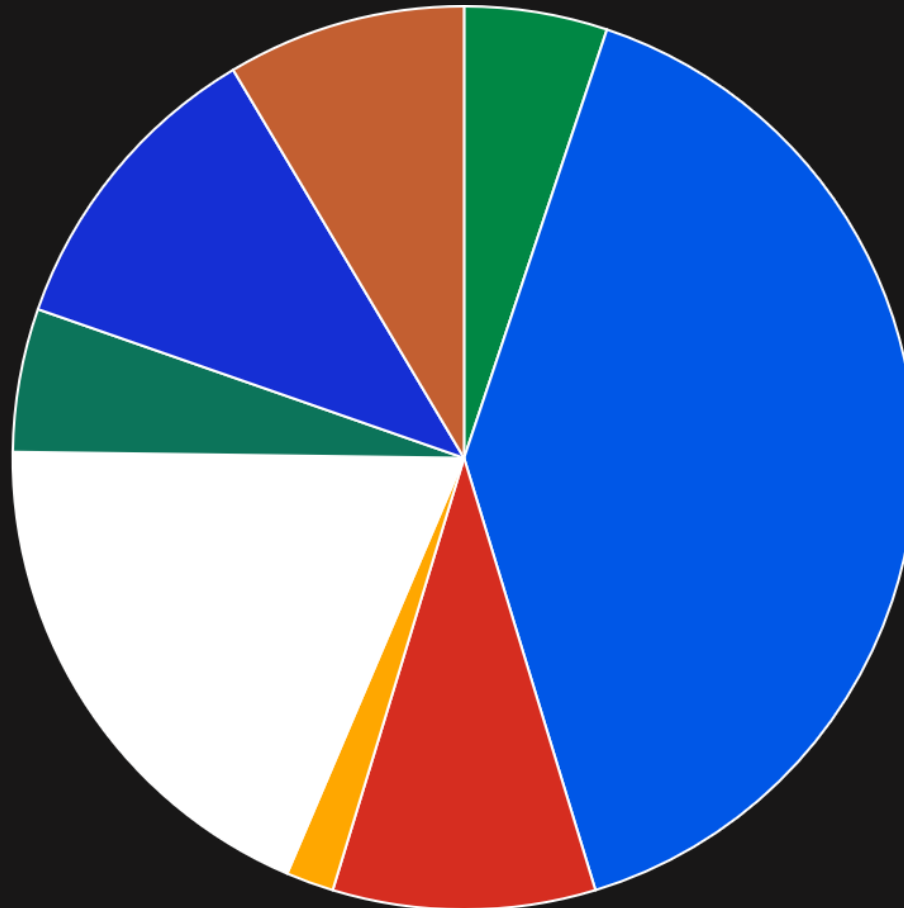
Completed

- RWU Asphalt Rehab / Repair
- 2025 Manhole Rehab



Development Plans – December 2025

Engineering staff reviewed a total of 133 sets of plans.



Completed RWU Reviews Detail for December, 2025

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	Technical Machining Services	1201 N 8TH ST	12/1/2025 4:20:17PM
Commercial Plan Review	2534 RPS Administration Building Restoration	500 W Walnut St	12/1/2025 11:32:03AM
Commercial Plan Review	L'Amor Nail Salon	4500 W Walnut St #8	12/2/2025 8:48:47AM
Commercial Plan Review	Car Wash Building	1602 S 8TH ST	12/2/2025 10:18:52AM
Commercial Plan Review	Planet Fitness Infill	4315 S Pleasant Crossing Blvd	12/2/2025 2:11:51PM
Commercial Plan Review	Madewell - Pinnacle Hills Promenade	2203 S Promenade Blvd #2150	12/2/2025 2:44:24PM
Commercial Plan Review	Rogers Development - Clubhouse	2401 S 27th St	12/4/2025 8:45:57AM
Commercial Plan Review	First National Title	5310 W Village Pkwy	12/4/2025 8:52:06AM
Commercial Plan Review	Flex Warehouse	1209 W Easy St	12/4/2025 9:09:06AM
Commercial Plan Review	1608 S 9th St	1608 S 9th St	12/4/2025 3:22:04PM
Commercial Plan Review	Arkansas Foot & Ankle Specialists	3462 W Pleasant Grove Rd	12/5/2025 10:01:10AM
Commercial Plan Review	SUSHI	4902 W Pleasant Dr #102	12/4/2025 4:06:25PM
Commercial Plan Review	Pure Salon	2530 S Pinnacle Hills Pkwy Ste 101	12/5/2025 10:03:06AM
Commercial Plan Review	Freese & Nichols remodel	903 N 47th St #225	12/5/2025 10:03:50AM
Commercial Plan Review	Church of Jesus Christ of Latter-day Saints Rogers AR Vineyard	5042 S Bellview Rd	12/8/2025 8:16:51AM
Commercial Plan Review	Pavilion for LDS Church CPR25-0310	5042 S Bellview Rd	12/8/2025 8:19:53AM
Commercial Plan Review	Storage Shed for LDS church	5042 S Bellview Rd	12/8/2025 8:21:01AM
Commercial Plan Review	Trash Enclosure for LDS Church	5042 S Bellview Rd	12/8/2025 8:22:04AM
Commercial Plan Review	Highlands BCC Remodel	808 S 52nd St	12/5/2025 10:36:25AM
Commercial Plan Review	Roselawn Charter School PR	710 W Roselawn Dr	12/5/2025 10:13:40AM
Commercial Plan Review	Partners Bank	1771 W Pleasant Grove Rd #101	12/5/2025 10:48:03AM
Commercial Plan Review	Mercy Ortho X-ray 2 Alteration	1000 S 52nd St	12/10/2025 3:39:43PM
Commercial Plan Review	L'Amor Nail Salon	4500 W Walnut St #8	12/9/2025 9:04:42AM
Commercial Plan Review	Ozark Charcuterie	500 N 1st St #101	12/9/2025 10:27:37AM
Commercial Plan Review	3 Car Garage- Guest Inn	1601 S 8th St	12/11/2025 10:52:05AM
Commercial Plan Review	First National Title	5310 W Village Pkwy	12/10/2025 8:09:59AM
Commercial Plan Review	Made Market TI	6361 S Oldridge Pl #108	12/10/2025 1:29:43PM
Commercial Plan Review	2534 RPS Administration Building Restoration	500 W Walnut St	12/10/2025 1:39:41PM
Commercial Plan Review	Hubbard Clothing TI	3335 S MARKET ST	12/10/2025 1:55:35PM
Commercial Plan Review	Rhone Theory TI	3301 S MARKET ST, #112	12/11/2025 10:55:44AM
Commercial Plan Review	L'Amor Nail Salon	4500 W Walnut St #8	12/12/2025 8:21:31AM
Commercial Plan Review	Amorino Gelato	2203 S Promenade Blvd #5195	12/12/2025 3:46:30PM
Commercial Plan Review	Hesse San Studio	5505 W NORTHGATE RD #103	12/15/2025 4:02:31PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	Lowe's	300 N 46th St	12/19/2025 8:10:30AM
Commercial Plan Review	Arkansas Foot & Ankle Specialists	3462 W Pleasant Grove Rd	12/19/2025 8:33:51AM
Commercial Plan Review	Flyway Pinnacle Office	5100 S PINNACLE HILLS PKWY	12/19/2025 9:20:56AM
Commercial Plan Review	Pinnacle Springs - Retail 400 - Tenant Suites Shell Revisions	1803 S 46TH ST	12/22/2025 11:23:34AM
Commercial Plan Review	408 N 8th St	408 N 8th St	12/30/2025 2:29:27PM
Commercial Plan Review	Rhone Theory TI	3301 S MARKET ST, #112	12/30/2025 2:47:38PM
Commercial Plan Review	Technical Machining Services	1201 N 8TH ST	12/30/2025 2:58:39PM
Commercial Plan Review	Protein House	2301 W Pleasant Grove Rd #109	12/30/2025 3:30:39PM
Commercial Plan Review	Cosmetic Facade Remodel	4610 W Walnut St	12/30/2025 3:39:37PM
Commercial Plan Review	Amorino Gelato	2203 S Promenade Blvd #5195	12/29/2025 9:39:49AM
Commercial Plan Review	Uptown Terrace Jiu Jitsu	4654 S 53RD ST	12/30/2025 3:57:03PM
Commercial Plan Review	Maverik Store #5421 NextGen Project	2894 W Walnut St	12/31/2025 10:53:41AM
Commercial Plan Review	Big Biscuit - Rogers, AR	1787 W Pleasant Grove Rd #105	12/31/2025 11:01:05AM
Commercial Plan Review	2534 RPS Administration Building Restoration	500 W Walnut St	12/31/2025 1:13:33PM
Sign Permit	Raptor Wrap and Sign - Permit	1402 W HUDSON RD	12/2/2025 9:04:20AM
Sign Permit	Hotel Vin	5501 W MADISON AVE	12/4/2025 3:20:02PM
Sign Permit	L'AMOUR	4500 W WALNUT ST	12/5/2025 1:31:05PM
Sign Permit	Michael's Individual Sign Permit	206 S PROMENADE BLVD	12/8/2025 8:06:24AM
Sign Permit	Restorative Wellness CL	2603 W PLEASANT GROVE RD	12/9/2025 8:57:51AM
Sign Permit	CSP: The Visionary	3800 S JB Hunt Dr	12/2/2025 3:01:15PM
Sign Permit	Decks & Docks	1802 S 8TH ST	12/15/2025 3:22:54PM
Sign Permit	L'AMOUR	4500 W WALNUT ST	12/15/2025 1:18:16PM
Sign Permit	First National Bank	3706 S PINNACLE HILLS PKWY	12/17/2025 9:20:15AM
Sign Permit	First National Bank	801 N DIXIELAND RD	12/19/2025 8:12:54AM
Sign Permit	Hometown Flea Market	1140 W WALNUT ST	12/19/2025 8:21:31AM
Sign Permit	CSP Golf USA	529 N 46TH ST	12/9/2025 10:55:58AM
Sign Permit	Samaritan Farm Entrance	3202 S 8TH ST	12/22/2025 11:31:30AM
Sign Permit	UTZ Brands	5500 W PINNACLE POINTE DR	12/22/2025 11:32:57AM
Sign Permit	Mach 1 (signs 7 & 8)	2255 W HUDSON RD	12/22/2025 2:32:55PM
Sign Permit	Mt Hebron Park	6077 S MT HEBRON RD	12/22/2025 2:50:49PM
Sign Permit	MACH 1 (signs 1-3)	2255 W HUDSON RD	12/22/2025 2:51:49PM
Sign Permit	Mach 1 (signs 4-6)	2255 W HUDSON RD	12/22/2025 2:58:14PM
Sign Permit	Paragon dental studio	5400 S PINNACLE HILLS PKWY	12/29/2025 9:09:52AM
Sign Permit	Garner Building Supply Stihl Dealer	125 E LOCUST ST	12/29/2025 4:23:37PM
Sign Permit	Sander's Supply	551 N 13TH ST	12/30/2025 2:01:16PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Sign Permit	Mach 1 Pole Sign	2255 W HUDSON RD	12/30/2025 3:45:54PM
Subdivision Final Plat	6403 S 60th Street Pool Survey	6403 S 60TH ST	12/10/2025 1:48:59PM
Subdivision Final Plat	Park 5 Final Plat	Parcel ID: 02-14173-890	12/10/2025 9:11:14AM
Subdivision Final Plat	Crescent View Phase III	W Shores Ave	12/9/2025 8:29:59AM
Subdivision Final Plat	Pleasant Crossing	4315 S PLEASANT CROSSING BLVD	12/11/2025 11:14:28AM
Subdivision Final Plat	Chad Beardslee Lot Line Adjustment	1807 S PRESTWICK PL	12/22/2025 8:42:46AM
Subdivision Final Plat	South 9th Street Tract Split	S 9TH	12/30/2025 1:05:47PM
Subdivision Final Plat	Boardwalk Townhouse Split	5th Principal Meridian West Olive Street, Benton Cou	12/11/2025 1:21:47PM
Subdivision Final Plat	West Olive Avila Split	507 W OLIVE ST	12/11/2025 1:56:35PM
Subdivision Final Plat	Summerwood Subdivision	Price Lane & Laura Street	12/30/2025 1:09:16PM
Subdivision Final Plat	William & Erin Gingles Lot Line Adjustment	641 N E ST	12/11/2025 3:06:49PM
Subdivision Final Plat	Maria Valdovinos Lot Split	1209 W OLIVE ST	12/11/2025 3:50:36PM
Subdivision Final Plat	Glory Investments LLC Tract Split on South Bellview Road	02-14354-000	12/31/2025 10:17:02AM
Subdivision Final Plat	Team Lawrence Trust Lot Line Adjustment	3602 W FIR ST	12/31/2025 10:01:50AM
Land Disturbance	Dyke Rd Clean Up	02-01986-000	12/2/2025 7:31:07AM
Land Disturbance	Dyke Rd Clean Up	02-01986-000	12/3/2025 3:35:29PM
Land Disturbance	8th Street Motel and Restaurant	915 S 8TH ST	12/4/2025 8:14:54AM
Land Disturbance	Club Car Wash	300 W Hudson Rd	12/5/2025 8:42:30AM
Land Disturbance	2703 W Kathy Lane	2703 W KATHY LN	12/22/2025 10:20:58AM
Land Disturbance	Georges OMP Wastewater Treatment Plant	696 W EASY ST	12/5/2025 1:26:33PM
Land Disturbance	Teufel Medical Office	3462 W PLEASANT GROVE RD	12/9/2025 9:53:05AM
Land Disturbance	1955 S Pleasant Ridge Rd, Detached Carport	1955 S PLEASANT RIDGE RD	12/10/2025 3:57:45PM
Land Disturbance	Club Car Wash	300 W Hudson Rd	12/19/2025 8:07:10AM
Land Disturbance	Pinnacle Springs Townhomes Early Grading	Parcel #02-19287-002	12/30/2025 2:48:44PM
Land Disturbance	Texas Roadhouse Parking Addition	2922 S 26TH ST	12/19/2025 8:09:21AM
Site Development Plan	Collier & Associates	5537 S BELLVIEW RD	12/1/2025 4:36:33PM
Site Development Plan	Bellview Development	5345 S BELLVIEW ROAD, ROGERS, AR 72758	12/16/2025 9:31:04AM
Site Development Plan	LDS Church	5036 S BELLVIEW RD	12/11/2025 11:45:24AM
Site Development Plan	Teufel Medical Office	W PLEASANT GROVE RD	12/15/2025 2:07:06PM
Site Development Plan	Mobius Learning Academy	5537 S BELLVIEW RD	12/9/2025 8:53:54AM
Site Development Plan	Sanders Supply	Parcel ID: 02-07042-001	12/15/2025 2:55:03PM
Site Development Plan	Froud Warehouse	W Bekaert Dr	12/11/2025 8:44:52AM
Site Development Plan	Trails on Walnut	02-00861-011	12/29/2025 2:38:47PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Site Development Plan	New Heights Church	2125 W NEW HOPE RD	12/19/2025 1:16:21PM
Site Development Plan	MANA Health Addition	3730 S PINNACLE HILLS PKWY	12/29/2025 4:18:33PM
Site Development Plan	Junction at Rogers Phase 2	704 N 40TH ST	12/29/2025 3:42:28PM
UDC Public Improvement Plan	8th St Motel and Restaurant	915 S 8TH ST	12/4/2025 1:02:21PM
UDC Public Improvement Plan	Park 5 Subdivision	1499 W WALLIS RD	12/3/2025 1:13:12PM
UDC Public Improvement Plan	Oak Street Village	2104 W OAK ST	12/4/2025 2:47:44PM
UDC Public Improvement Plan	Bellview Development	5320 S BELLVIEW RD	12/9/2025 3:21:40PM
UDC Public Improvement Plan	Legends Apartments	02-00861-103	12/15/2025 11:59:46AM
UDC Public Improvement Plan	Oak Street Village	2104 W OAK ST	12/22/2025 10:41:42AM
UDC Public Improvement Plan	9th Street Trailside	1805 S 9TH ST	12/23/2025 11:14:28AM
UDC Public Improvement Plan	707 Townhomes	707 W OLIVE ST	12/19/2025 9:49:17AM
UDC Public Improvement Plan	Mulberry Development PIP	415 W MULBERRY ST, ROGERS, ROGERS	12/29/2025 9:11:52AM
UDC Public Improvement Plan	Oak Street Village	2104 W OAK ST	12/31/2025 9:14:26AM
Com.Fire Systems Fire Sprinklr Undergrr	Pleasant Crossing Retail	S PLEASANT CROSSING BLVD	12/4/2025 11:45:34AM
Com.Fire Systems Fire Sprinklr Undergrr	Villas on Turtle Creek	301 S 34th St	12/5/2025 9:33:58AM
Com.Fire Systems Fire Sprinklr Undergrr	Walnut Commons	2660 W Walnut St	12/5/2025 10:29:39AM
Com.Fire Systems Fire Sprinklr Undergrr	Walnut Commons	2660 W Walnut St	12/12/2025 8:44:37AM
Com.Fire Systems Fire Sprinklr Undergrr	Villas on Turtle Creek	301 S 34th St	12/12/2025 10:15:50AM
Com.Fire Systems Fire Sprinklr Undergrr	Pleasant Grove	1845 W Midsummer St	12/30/2025 1:17:35PM
Master Plan	Crescent View ph.3		12/8/2025 11:07:56AM
Master Plan	Valley Harvest Ministries Lot Line Adjustment	201 N 37TH ST	12/16/2025 2:52:41PM
Master Plan	Herren Meadows	6303 W SHORES AVE	12/16/2025 2:52:35PM
Master Plan	Goad Springs Commercial	Goad Springs and Oakwood	12/31/2025 8:57:57AM
Master Plan	Dixieland Townhomes	1626 S DIXIELAND RD	12/30/2025 3:12:45PM
Master Plan	Mulberry Development	415 W MULBERRY ST, ROGERS, ROGERS	12/31/2025 9:47:02AM
RWU	2025 Large Diameter Sewer Rehab	Blossom Way	12/2/2025 3:14:50PM
RWU	Black Crown Social	1018 N 2ND ST	12/17/2025 3:49:35PM
RWU	Dearhurst Water Extension	15 DEARHURST RD	12/19/2025 10:39:17AM
Large Scale Development	Arisa Health	501 S 40TH ST	12/4/2025 1:09:33PM
Large Scale Development	The Grotto at Osage Creek	02-00898-003	12/4/2025 12:51:26PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Right of Way Use Permit			12/10/2025 10:01:44AM
Right of Way Use Permit			12/10/2025 10:02:03AM

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	5.35
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	0.07
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	0.08
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		Limits											
Total Suspended Solids lbs/day Mo Avg	2,335	66.7	89.5	95.4	416.3							45.1	83.4
Total Suspended Solids Mo Avg	20	0.9	1.2	1.3	3.7							0.6	1.3
Total Suspended Solids 7 day Avg	30	1.1	2.6	1.4	5.4							0.7	1.8
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	<30.75
Ammonia Mo Avg mg/l	3.0	<.4	<.35	<.32								<.40	<.40
Ammonia max 7 day Avg mg/l	4.5	<.52	<.58	<.4								<.50	<.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							122.70	129.80
CBOD Mo Avg mg/l	15	2.0	2.6	2.3	<3.6							1.50	1.80
CBOD Max 7 day Avg. mg/l	23	2.1	3.3	2.7	<5.4							1.80	2.20



FOG Inspection Report Monthly Summary for December 2025

- 34 known pumping services occurred this month.
 - The work has been completed for the FSE that needed repairs to their inlet line and grease interceptor. I swung by a few weeks after the repairs were made to see how the interceptor was doing. I did not see any signs of overflows occurring, which is good. I plan on going back for another follow-up inspection. This should be toward the end of January and will help confirm their pumping frequency.
 - I was informed of a tenant in an office building has been routinely dumping yogurt down their drains. This tenant does not produce the product on site, but samples it. The property management team has told them to stop and dispose of the material in the trash. This is a reminder to investigate incoming tenant infills better and catch them before it starts.
 - Modifying the Fats, oils and grease policy some more. I hope to have edits done by the end of January, so it can be presented to the commission for approval in February.
 - Attended the District meeting in Fayetteville. Presentations included:
 - Fayetteville's Utility Relocation Project off MLK
 - Fayetteville's 48 in Water transmission line project
 - Storage Tank Rehab and Coating
 - Trenchless Technologies
 - The history and Importance of WW treatment
 - Water pump station construction.
 - All other inspections were routine with nothing major to report.
-
- Paul and I collected control monitoring samples at Preformed Line Products and Tyson Chicken Quick.
 - I also helped with annual pretreatment inspections for Pel-Freez and Westrock
 - I collected the monthly O&G at the Pollution Control Facility.

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



Monthly Summary of Industrial Pretreatment Activities December 2025

# of industrial control monitoring activities:	2
Industries control monitored:	Preformed Line Products, Tyson Chicken Quick
# of self monitoring reports processed:	9
# of industrial inspection activities:	2
Industries inspected:	Pel Freez AR, SmurfitWestrock
# of short site visits:	0
Industries visited:	
# of Notices of Violation:	0
Notices of Violation:	

Surcharges November 2025 issued in December 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	3.782635	26.5	0	691.3	2324.87	257.0	5728.97	1.83	0.00	8053.84
SE Poultry	2.772689	126.5	0	495.2	1024.11	111.6	1510.1	9.75	776.24	3310.45
Tyson CnQ	11.41900	103.1	0	547.9	4969.24	20.97	0.00	4.44	245.27	5214.51
Tyson of Rogers	7.193742	70.0	0	656.3	4106.68	130.0	4799.66	5.99	698.30	9604.64
WestRock	0.048459	5.5	0	975	46.98	35.4	1.62	0.06	0.00	48.60
Glad										
<i>Comments:</i>									Sum \$	26,232.04
<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 \$121,233.70 (User data submitted for five months).

Tyson CnQ's (TCQ) CBOD monthly average concentration was 547.9 mg/L and the permit concentration limit is 811 mg/L. No violations for TCQ during November.

Report prepared by Paul Burns, Pretreatment Coordinator

Pollution Control Facility Significant Events

December 2025

1. Mostly absorbed a ton of vacation days and kept production running.
2. Dealt with a failure of the centrifuge outlet conveyor to the dryer feed bin. We have patched the failure temporarily. The auger is bent and will continue to bend over time. This is the same hole we discussed last month, but the auger bent on wore through another spot and our patch. Maintenance did get a quote we will present in new business.
3. Our SCADA standards were agreed on and delivered to our solids handling team.
4. We treated 293.2 MG in December. $31 \times 9 \text{ MGD} = 279 \text{ MG}$. So we treated about 14 MG of rainwater. The avg daily flow for the month was 9.5 MGD. These flows included $<.1$ " of rain over 3 events. The historical average rainfall for December is 2.85". Pretty obvious the additional flow is not from rain. It's likely inflow from a creek of about .5 MGD.

RESOLUTION NO. 26-01

A RESOLUTION AUTHORIZING DISPOSITION OF CERTAIN OBSOLETE INFORMATION TECHNOLOGY (IT) EQUIPMENT; 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, and has full authority to set policies and procedures for the Rogers Water Utilities in a manner consistent with applicable law and public policy; and

WHEREAS, the Rogers Water Utilities has certain obsolete information technology (IT) equipment for which disposition is needed in accordance with law, including and without limitation, Ark. Code. Ann. § 14-54-302; and

WHEREAS, said obsolete equipment is listed on the attached “Exhibit A;” and

WHEREAS, the Superintendent of the Rogers Water Utilities, by submission of this Resolution to the Commission for approval, certifies that in his opinion, the fair market value of the equipment on the attached “Exhibit A.” is less than \$20,000, and further certifies that if not disposed of pursuant to Ark. Code. Ann. § 14-54-302 (e) (1), then such items have been rendered worthless by damage or prolonged use and should be disposed of as permitted by law.

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

Section 1. The Superintendent’s Certification attached to “Exhibit A.” is hereby approved. The management of the Rogers Water Utilities is authorized to dispose of the equipment listed on “Exhibit A.” in accordance with Ark. Code. Ann. 14-54-302 and other applicable law.

Section 2. 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 3. 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 20th day of January 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

"Exhibit A"

IT Equipment Scheduled for Destruction

Date Inventoried: 12/19/2025

* Red indicates an RWU asset number

Number	Description
1	Dell Optiplex 3050 Desktops - 2; 4476/4481; 4486(RPC)
2	Dell Optiplex 3060 Desktop - 2; 4546/4547; 4674/4678
3	Dell Optiplex 5055 Desktop - 4529/4536
4	Custom Built Desktops - 3; 4304/ 4307; 4455/ 4464; Messages PC
5	Dell Tablets for Meter Readers - 3; 4742/4761, 4743/4762; 4744
6	APC PDU - 8-port; RPC
7	Lenovo Laptops - 2; 4527/4534; 4492/4496
8	HP LaserJet Pro MFPrinter M476; 4153/4154
9	HP LaserJet Pro MFPrinter M475 - 2; 3878/3882; 3879/3883
10	Dell C1760 Color Printer - (no asset #s)
12	Brother HL-L5100DN Printer - (no asset #s)
13	Old Custom Built Servers - 6; 3939/3945, 3946/3941, 3961/3973; 4332/4335, 4455/4464, 4601/4603
14	Ubiquiti WiFi Access Points - 6, (no asset #s)
15	Monitors - 4; (no asset #s)

Superintendent's Certification Pursuant to Ark. Code. Ann § 14-54-302

I hereby certify that, in my opinion, the fair market value of the equipment on the attached "Exhibit A" is less than \$20,000. I further certify that if not disposed of pursuant to Ark. Code. Ann. § 14-54-302 (e) (1), then such items have been rendered worthless by damage or prolonged use and should be disposed of as permitted by law.

Brent Dobler
Superintendent, Rogers Water Utilities

RESOLUTION NO. 26-02

A RESOLUTION AUTHORIZING THE PURCHASE OF A CERTAIN REPLACEMENT PART FOR THE ROGERS POLLUTION CONTROL FACILITY; AUTHORIZING EXPENDITURE OF FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; 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, and has full authority to set policies and procedures for the Rogers Water Utilities in a manner consistent with applicable law and public policy; and

WHEREAS there is a need to purchase a certain replacement part to be used in the solids cake process at the Rogers Pollution Control Facility (RPCF), namely a certain conveyor (“replacement part”) manufactured by Schwing Bioiset, Inc. of Somerset, WI (“Schwing Bioiset”); and

WHEREAS Schwing Bioiset is the original manufacturer of the solids cake processing equipment currently used at the RPCF and Schwing Bioiset can readily and expeditiously provide a compatible replacement part which will ease installation of the replacement part and aid in maintaining solids processing operations; and

WHEREAS Ark. Code. Ann. § 14-58-303 allows the Commission to waive the requirements of competitive bidding in exceptional situations where competitive bidding is deemed not feasible or practical or for the reasons enumerated under Ark. Code. Ann. § 14-58-104; and

WHEREAS Ark Code. Ann. § 14-58-104 allows the Commission to purchase “replacement parts and labor for repairs of machinery and equipment” without soliciting bids; and

WHEREAS soliciting bids for the replacement part would not result in competing bids for supplying the replacement part; and

WHEREAS an exceptional situation exists such that seeking the replacement part through competitive bidding is not feasible or practical.

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 hereby authorizes the Rogers Water Utilities to procure the replacement part from Schwing Bioset, Inc. and authorizes the expenditure of up to and including One Hundred Twenty Eight Thousand, Nine Hundred Sixty Eight Dollars and sixty-eight cents (\$128,968.68) plus shipping charges, any applicable taxes, and any ancillary charges, if any, for the purchase. The Superintendent of the Rogers Water Utilities, or his designated representative, is authorized to execute any purchase orders and other contract documents necessary to complete the purchase, consistent with the authority given under this Resolution, the final form and content of any purchase order or other contract document to be approved by the Superintendent of the Rogers Water Utilities, his approval to be evidenced by his signature thereon, or by the signature of his designated representative.

Section 2. For the reasons stated in the recitals above, the Rogers Waterworks and Sewer Commission hereby elects to purchase the replacement part without soliciting bids, and further determines that an exceptional situation exists such that seeking the replacement part through competitive bidding is not feasible or practical and hereby waives the requirements of competitive bidding for the replacement part.

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 20th day of January 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

RESOLUTION NO. 26-03

A RESOLUTION AUTHORIZING RENEWAL OF A CONTRACT FOR PRINTING AND MAILING SERVICES FOR THE ROGERS WATER UTILITIES; 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 RWU is party to that certain “Contract for Printing and Mailing Services for the Rogers Water Utilities with Data Forms Inc. operating under the registered fictitious name of DFI Mail with an effective date of February 22, 2023, and subsequently renewed with the current renewal term ending on February 21, 2026 (“the Contract”); and

WHEREAS upon mutual agreement, the Contract may be renewed for an additional one-year period beginning on February 22, 2026 and ending on February 21, 2027 (“renewal term”); and

WHEREAS pursuant to Ark Code Ann. § 14-58-104, the Commission may authorize renewal or extension of the term of an existing contract without soliciting bids.

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, but does not direct, the Rogers Water Utilities (“RWU”) to execute a renewal of the above-referenced Contract. The Superintendent of RWU or his designated representative, is authorized to execute a renewal and other contract documents necessary to renew the Contract as contemplated herein, consistent with the authority given under this Resolution, the final form and content of any renewal or other contract document to be approved by the Superintendent of RWU, his approval being evidenced by his signature thereon, or by the signature of his designated representative.

Section 2. In the event satisfactory prices and other necessary terms and conditions for the contemplated renewal cannot be reached, then RWU may obtain the needed printing and mailing services by using competitive procurement methods as permitted by law.

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 Actions and Resolutions- All previous actions and resolutions of the Rogers Waterworks and Sewer Commission, or parts of actions and resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 20th day of January 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

**CONTRACT FOR PRINTING AND MAILING SERVICES FOR
THE ROGERS WATER UTILITIES
THIRD RENEWAL OF CONTRACT**

This Contract For Printing and Mailing Services for the Rogers Water Utilities, Third Renewal of Contract (“this Third Renewal of Contract”) is entered into by the Rogers Water Utilities of the City of Rogers, Arkansas, the municipal water and sewer utility of the City of Rogers, Arkansas (“RWU”), operating under the supervision and management of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas (“the Commission”) and Data Forms, Inc., an Arkansas Business Corporation operating under the registered fictitious name of DFI Mail whose corporate address is 947 North Main, Fayetteville, Arkansas, 72701 (“Contractor”).

Recitals

WHEREAS RWU and Contractor entered into that certain “Contract for Printing and Mailing Services for the Rogers Water Utilities” with an effective date of February 22, 2023 and subsequently renewed with the current renewal term ending on February 21, 2026 (“the Contract”); and

WHEREAS the parties mutually desire to renew the Contract for an additional one-year period.

NOW THEREFORE, in consideration of the respective covenants and obligations undertaken by the parties herein, the Parties Agree as follows:

1. The Contract is hereby renewed for an additional one-year period beginning February 22, 2026 and ending on February 21, 2027 (“third renewal term”).
2. Paragraph 3 of the Contract is amended to read:

During the third renewal term of this Contract, RWU shall pay Contractor for billing and printing services as follows:

Monthly Bills: \$0.82 per each mail piece (pricing includes paper, outer envelope and return payment envelope and includes postage for each mail piece at the rate charged to Contractor by the United States Postal Service, first-class bulk mail rate). In the event the United States Postal Service raises the first-class bulk mail rate during any term of this Contract, the price listed above for each mail piece shall be increased by the amount of the

first-class bulk mail rate increase. (By way of example only, if the first-class bulk mail rate is increased by two cents, then the price listed above for each mail piece shall be increased by two cents.)

Postage Deposit: Because the United States Postal Service requires Contractor to pay postage in advance of mailing, RWU will place funds on deposit with Contractor to pay postage. Contractor will pay for postage from RWU's postage funds on deposit. When RWU pays its regular monthly invoices, the portion of RWU's payments attributed to postage will be placed on deposit with Contractor to replenish RWU's postage deposit account. RWU will deposit and maintain with Contractor funds equal to approximately one and ½ months of RWU's estimated postage usage. At the termination of this Contract or other cessation of service, after RWU pays all outstanding invoices, any funds on deposit for postage will be returned to RWU.

Special Notices Mailed with Monthly Bills:

The following applies to Special Notices Mailed with Monthly Bills.

Special Notice printed by Contractor: If Contractor is requested to print the special notice, then Contractor will charge the costs of paper for printing the special notice, but Contractor will not charge an insertion fee.

Special Notice printed and supplied by RWU: If RWU prints the special notice and supplies the notice already printed to Contractor for insertion into monthly bills, then Contractor will charge a \$0.03 insertion fee for each special notice inserted.

Special Notices mailed separately from monthly bills: \$ 0.82 per each mail piece (pricing includes paper, outer envelope and return envelope (if applicable) and includes postage for each mail piece at the rate charged to Contractor by the United States Postal Service-first class bulk mail rate). In the event the United States Postal Service raises the first-class bulk mail rate during any term of this Contract, the price listed above for each mail piece shall be increased by the amount of the first-class bulk mail rate increase. (By way of example only, if the first-class bulk mail rate is increased by two cents, then the price listed above for each mail piece shall be increased by two cents).

3. Paragraph 24 of the Contract is amended to read:

24. **Certification of Compliance with Anti-Boycott Laws.** Pursuant to Ark. Code Ann. § 25-1-503, Contractor certifies that it is not currently engaged in a boycott of Israel. Contractor agrees for the duration of the Contract not to engage in a boycott of Israel. Pursuant to Ark. Code Ann. § 25-1-1102, Contractor certifies that it is not currently engaged in and agrees for



Schedule of Fees, Costs, and Deposits

Utility Billing

New Customer Fees

(One-time fee for new account holders)

	<u>Water</u>	<u>Sewer</u>
Per First-Time Account Holder	\$ 25.00	\$ 30.00

Other Fees, Costs, and Deposits

NSF Check Charges	\$	35.00
Service Charge**	\$	20.00
Service Charge (Same Day)	\$	40.00
Deposit (Renter)	\$	50.00
Deposit (Homeowner)	\$	50.00
Deposit (Residential/Commercial; 1" & above)	\$	250.00
Disconnection Notice	\$	11.00
Disconnection Service Charge	\$	20.00
Late Fee (% amounts due for water and sewer)		10%
Meter Tampering (Residential & Irrigation)	\$	100.00
Meter Tampering (Contractor/Commercial/Industrial)	\$	500.00
Uncollected NSF***	\$	40.00
Unfulfilled Payment Extension***	\$	40.00

**A service charge may be applied on accounts subject to disconnection, service orders, and other services

*** Multiple service charges apply



Schedule of Fees, Costs, and Deposits

Construction and Engineering

Development Impact Fees

Meter Size	Water	Sewer
5/8"	\$ 2,400.00	\$ 4,000.00
1"	\$ 3,400.00	\$ 5,600.00
1 1/2"	\$ 12,100.00	\$ 20,100.00
2"	\$ 19,400.00	\$ 32,200.00
3"	\$ 36,400.00	\$ 60,400.00
4"	\$ 60,600.00	\$100,700.00
6"	\$121,200.00	\$201,500.00

Water Service Construction Costs

5/8" Single	\$ 1,200.00
5/8" Double	\$ 1,400.00
1" Single	\$ 1,450.00
1 1/2" Single	\$ 4,900.00
2" Single	\$ 4,900.00

Additional fees and deposits may be required if the proposed water service construction warrants extra work. Services larger than two inch are charged on a "cost basis."

Large Water Pipe Tap Costs

1" Tap	\$ 200.00
2" Tap	\$ 225.00
4" Tap	\$ 275.00
6" Tap	\$ 275.00
8" Tap	\$ 325.00
12" Tap	\$ 425.00

Sewer Pipe Tap Costs

4" Tap	\$ 325.00
--------	-----------



Schedule of Fees, Costs, and Deposits

Construction and Engineering

Employee and Equipment Rates

Employees

Operators	\$	40.00
Crew Leads & Supervisors	\$	55.00

Work Trucks

½ Ton	\$	35.00
1 Ton	\$	50.00
Dump Truck	\$	100.00

Heavy Equipment

Excavator	\$	75.00
Backhoe	\$	100.00
Camera Trucks	\$	125.00
Flush Trucks	\$	200.00

Miscellaneous

Water Remobilization Fee*	\$	200.00
Sewer Remobilization Fee*	\$	200.00
Reinspection Fee**	\$	100.00

* Remobilization fees Apply when a contractor causes the need for an additional remobilization due to nonconforming site conditions or cancelled appointments.

** Reinspection fees Apply when a contractor causes the need for additional inspections or unreasonable amounts of time to be expended by RWU's personnel due to nonconforming work, cancelled appointments.

Plan Review Fees

<u>Submittal #</u>	<u>Minimum Fee</u>	<u>\$10,000 < Utility Construction Est. < \$50,000</u>	<u>Maximum Fee</u>
4 th Submittal	\$100	1.00% of the cost of water & sewer construction	\$500
5 th Submittal	\$200	2.00% of the cost of water & sewer construction	\$1,000
6 th Submittal	\$300	3.00% of the cost of water & sewer construction	\$1,500

Applies to all site development plans prepared by engineering consultants for private developers. Projects may include large scale developments and commercial / residential subdivisions and does not apply to projects performed under the direction of the City of Rogers, Rogers Water Utilities, or other public works entity. Does not apply to plumbing plans. Informal inquiries requiring clarification of specific items in plan review guidelines (which may be accompanied by plan exhibits for clarification) do not constitute a plan submittal and will not be considered as such.



Schedule of Fees, Costs, and Deposits

Rentals

Fire Hydrant Meter Rentals

Deposit 1" Meter	\$ 200.00
Deposit 2" Meter	\$ 350.00
Deposit 3" Meter	\$ 500.00
Rental Charge, per day	\$ 7.00
Meter Set/Service Charge (next-day service)	\$ 40.00
Same-Day Meter Set/Service Charge (additional)	\$ 40.00

In addition, hydrant meter water usage is billed according to the current water rates.

**ADDITIONAL SERVICES CONFIRMATION
AND CHANGE ORDER No. 001**

**PURSUANT TO THE STANDARD FORM OF AGREEMENT FOR PROFESSIONAL SERVICES
BETWEEN
ROGERS WATER UTILITIES ("CLIENT") AND HALFF ASSOCIATES, INC. ("HALFF")
DATED JUNE 5TH, 2025**

In accordance Article II Section g. of the Standard Form of Agreement for Professional Services by and between Halff and the Client referenced above (the "Agreement"), Client and Halff hereby mutually agree upon the terms set forth in this Additional Services Confirmation and Change Order No. 001 (the "Change Order"). To the extent this Change Order conflicts with the Agreement, the Agreement shall control.

Project Information:

Project Name: Rogers Water Utilities/Veterans Park and Beacon Circle – Gravity Sewer Rehabilitation

Project Number (AVO): 60691.001

Additional Services:

Description of Additional Services to be performed by Halff:

Per Attached Revised Exhibit A – Scope of Services, and Exhibit D – Preliminary Site Plan.

Assumptions underlying the Description of Additional Services to be performed by Halff:

Per Attached Revised Exhibit A – Scope of Services, and Exhibit D – Preliminary Site Plan.

Description of work EXCLUDED from the Additional Services:

Per Attached Revised Exhibit A – Scope of Services.

Additional Deliverables:

Additional design elements as described in Revised Exhibit A – Scope of Services and Exhibit D – Preliminary Site Plan will be incorporated and delivered within the 90% Deliverable Package.

Additional Services Fee:

Per Attached Revised Exhibit C – Fee Summary & Hourly Rate Schedule. Note: the hourly rates have not changed from what was presented in the base Agreement.

Schedule of Performance for Additional Services:

Per Attached Revised Exhibit B – Schedule.

Upon full execution of this Change Order by Client and Halff, Halff shall commence performance of the Additional Services described herein in accordance with the terms and conditions of the Agreement.

Halff Associates, Inc.

ROGERS WATER UTILITIES



Signed by an **Authorized Representative**

Signed by an **Authorized Representative**

Print Name: Brian Maurer, PE

Print Name: _____

Title: Operations Manager

Title: _____

Date Signed: January 14th, 2026

Date Signed: _____

Exhibit A – Scope of Services
Veterans Park and Beacon Circle – Gravity Sewer Rehab
Rogers Water Utilities

Rogers Water Utilities (RWU) operates the municipally-owned sanitary sewer collection system of the City of Rogers, Arkansas. Additional capacity is required along an existing gravity sewer line located near the Eastern end of the RWU service area. This line segment will be upsized via replacement and/or trenchless methods, and is described below:

- **Veterans Park**
 - RWU CIP Project Number: 006
 - Start/Stop: MH013-082 to Diversion Box (NE of W Lilac St.)
 - Approx. Quantity:
 - Approx. 2,100 LF of existing 10” line – To be replaced with minimum 21” line
 - Approx. 1,675 LF of existing 12” line – To be replaced with minimum 24” line

In addition to addressing the existing line segment described above, the following items shall be included in the overall design for this Project:

- **Diversion Box Rehabilitation**
 - Location: NE of W Lilac St.
 - Description of Work:
 - Specify rehabilitation measures, point repairs, protective coatings, etc. to restore condition, and improve the service life of the existing diversion box.
 - Eliminate the 18” line downstream of MH 013-070 to the diversion box, and provide separate upstream manholes and inlet lines to the diversion box for the existing 8” line flowing from the North, and for the new 24” line.
- **West Beacon Circle and South 8th Street – Sewer Line Abandonment/Re-Route**
 - Description of Work:
 - Abandon in-place the following sewer line segments:
 - MH 012-026 to MH 016-226
 - MH 012-013A to MH012-007
 - MH 012-015 to MH 012-014
 - Install the following new sewer line segments:
 - Install new 21” line from a new manhole adjacent to existing MH 012-026 and ending at a tie-in with the existing 16” line between existing MH 016-226 and existing MH 016-225 on the West side of S 8th Street.

- Upsize existing 16” line to a 24” line, starting from approximately 160 LF upstream of existing MH 016-225 and ending at existing MH 016-224.
- Install new 24” line from existing MH 016-224 to existing MH 012-007.
- Refer to Revised Exhibit D for complete map of all proposed work.
- Note: All work described within this Scope of Services and supporting Exhibits that is West of S 8th Street (including street crossing) shall be considered as Additional Services added under Change Order No. 001.

The Scope of Services for this Project is divided into six (6) phases, as follows:

- 1) **Surveying Phase Services**, to include Topographical and Boundary Surveys, and Easement Document Preparation.
- 2) **Design Engineering Phase Services**, to include Preliminary, Intermediate, and Final Design services, Material, and Construction Specifications.
- 3) **Permitting Phase Services**, to include Arkansas Department of Health (ADH) review process, Arkansas Department of Transportation (ArDOT) utility permitting, Floodplain Development and No-Rise permitting, US Army Corps of Engineers (USACE) Nationwide permitting, and Missouri-Arkansas Railroad permitting.
- 4) **Construction Engineering and Administrative Phase Services**, to include Bid & Award Services, Construction Administration, and preparation of as-built Plans.
- 5) **Subconsultant Services**, to include geotechnical investigation and reporting, and other sub-consultant services, as required.
- 6) **Additional Services** that are not explicitly included in this Scope of Work, but may be provided upon request of the Client. A scope and fee for Additional Services may be negotiated on an individual basis.

1. Surveying Services

1.1. Boundary and Topographic Survey, shall include:

- i) Horizontal Control established at locations determined by the survey project manager and survey field crews being based on the City of Rogers Control Monuments at a linear distance of approximately 500 feet.
- ii) Ground level surface topography shall include:
 - (1) All geographic data will be in grid and based upon the City of Rogers control monuments.
 - (2) Approximately 4,205 linear feet of 75' wide corridor topography with road crossings at Highway 71 (South 8th street), Beacon Circle Drive, and Highway 94 (West New Hope Road). The corridor will be acquired in 50' intervals where applicable.
 - (3) Road crossing will include back of curb, gutter, edge of asphalt, and centerline data where applicable.
 - (4) Approximately 500' of cross sections in 50' intervals of tributary adjacent to Arkansas & Missouri Railroad and 1st Street.
 - (5) All above ground appurtenances in corridor will be located.
 - (6) Existing Storm and Sanitary Sewer manholes, inverts, and pipe sizes within corridor will be located.
 - (7) One-call request will be made, and any locate flags will be acquired within corridor.
 - (8) Any buildings within the corridor will be acquired.
- iii) Boundary resolution for up to 16 parcels.
 - (1) Halff will utilize a third-party title company to conduct an easement search for all parcels within scope of work and will show all existing easements and rights-of-way found in the search. The cost for this item is included within the fee for the scope of the contract.
 - (2) Halff will establish parcel boundaries for all parcels within the corridor.
- iv) Deliverable
 - (1) Electronic CADD deliverable in Civil 3D format.
- v) PDF Deliverable in 34x22 size to include the following at minimum:
 - (1) North Arrow
 - (2) Title Bar
 - (3) Title Block
 - (4) General Project Area
 - (5) Control & Benchmark Information
 - (6) Basis of bearing and other necessary geodetic information as determined by the survey project manager.

- (a) Arkansas North Zone (0301) – NAD83
 - (b) NAVD88
 - (c) GEOID18
- (7) Topographic data to include contour lines.
- (8) Roadway and Street locations with names (if available).

1.2. Easement Development

- i) Easement exhibits and legal descriptions will be provided for acquisition for new easements on up to 16 parcels.
 - (1) Assumed not to exceed a total of 16 easements.
 - (2) It is assumed that Halff is responsible for providing permanent and temporary construction easements for each affected parcel.
- ii) Exhibits will be delivered in PDF format under the following criteria:
 - (1) Size: 8.5x11 or 11x17 as decided by the survey project manager.
 - (2) Contents (at minimum): Property owner name, property owner address, parcel address (if available), visual representation of easement to scale, and legal description.
 - (3) Legal Descriptions will be provided within the PDF exhibit and in a Microsoft Word document.
- iii) Easement negotiations and acquisitions shall be the responsibility of the Client and are **not included** in this Scope of Work.

1.3. Exclusions from Surveying Services:

- i) Setting of boundary corners.
- ii) Boundary plats.
- iii) Construction staking or layout.

1.4. Additional Surveying Services Scope of Work for Change Order 001:

- iv) Halff will conduct a boundary and topographic survey in Benton County, Arkansas. The boundary survey will identify the limits of the following seven (7) parcels: 02-05298-000, 02-01946-000, 02-01947-000, 02-01948-000, 02-01949-002, 02-01950-000, and the unnamed parcel located between 02-01950-000 and 02-01949-002.
- v) A survey control network will be established and adjusted. Horizontal Control established at locations determined by the survey project manager and survey field crews being based on the City of Rogers Control Monuments at a linear distance of approximately 500 feet.
- vi) Topographic data will be collected within a 100-foot-wide corridor between City of Rogers Manhole (MH) 012-015 and MH 016-224, as well as along the west side of U.S. Highway 71B from the intersection of West Beacon Circle Drive south to the above-mentioned corridor being approximately 1,200 feet in total length. Data will be collected

- on a 50-foot grid where terrain allows. All visible and relevant ground features necessary to generate an accurate Digital Terrain Model (DTM) will be captured.
- vii) All above-ground appurtenances will be located, and accessible manholes within the survey limits will be located and inverted. A One Call utility locate request will be submitted, and any utilities marked at the time of the survey will be mapped. The project location is shown on Exhibit D.
 - viii) In addition to the corridor, the following manholes will be located and inverted: 012-016A, 012-016, 012-009, 016-223, 012-001, 012-007, 012-007A, 012-008, and 012-004. Additional manholes are shown on Exhibit D.
 - ix) Halff will utilize a third-party title company to perform an easement and title search for the referenced parcels. All easements and rights-of-way identified through the title search will be shown on the resulting survey.
 - x) Deliverables
 - (1) Field survey and DTM AutoCAD drawings in Civil 3D format suitable for RWU use.
 - (2) Easement exhibits and legal descriptions for acquisition or dedication purposes of new permanent and temporary construction easements on the above-mentioned parcels only.
 - xi) Exclusions
 - (1) Municipal platting or subdivision documentation.
 - (2) Signed and sealed boundary and topographic plat.
 - (3) Setting missing boundary monuments or corners.
 - (4) Resolving lines of possession versus deed boundaries or ownership disputes.
 - (5) Tree survey.
 - (6) Subsurface utility locating, designating, or potholing.
 - (7) ALTA/NSPS Land Title Survey certification.
 - (8) Any other services not expressly described herein.

2. Design Engineering Phase Services, shall include:

2.1. Design and Project Management

- i) Attend Client kick-off meeting, and document the Client's project parameters in a Project Design Memorandum.
- ii) Conduct an initial project site visit prior to starting the design phase.
- iii) Conduct routine status update meetings with the Client.
 - (1) Halff will conduct up to four (4) routine status update meetings with the Client throughout the duration of the project. These meeting may be held virtually or in-person.
- iv) Conduct Client Design Review Workshops.
 - (1) Halff will conduct two (2) in-person design review workshops to discuss project progress, and gather design related review comments from the Client.
 - (2) One (1) Workshop will be held following delivery of the preliminary (30%) design documents.
 - (3) One (1) Workshop will be held following delivery of the intermediate (60%) design documents.
- v) Provide general project management including preparation of status reports, routine invoicing, quality assurance and quality control (QA/QC) reviews, and general management of the design team including any sub-consultants.

2.2. Preliminary Design (30%)

- i) Prepare 30% design Plans.
- ii) Prepare 30% Technical Specifications.
- iii) Prepare project takeoffs and preliminary opinion of probable construction cost (OPCC).
- iv) Submit the above documents to the Client for review in digital PDF format.

2.3. Intermediate Design (60%)

- i) Prepare 60% design Plans.
- ii) Prepare 60% Technical Specifications.
- iii) Prepare project takeoffs and intermediate OPCC.
- iv) Submit the above documents to the Client for review in digital PDF format.

2.4. Final Design

- i) Prepare 90% design Plans.
- ii) Prepare 90% Technical Specifications.
- iii) Prepare project takeoffs and final OPCC.
- iv) Submit the above documents to the Client for review in digital PDF format.
- v) Halff shall prepare and submit 100% design Plans and technical specifications.

2.5. Contract and Bid Documents

- i) Halff will prepare and submit front-end contract documents necessary for public bid and award for construction. These documents will be submitted to the Client simultaneously with 90% design documents.
 - (1) Front-End and Construction Contract Documents will utilize EJCDC C-990 standard format. Alternatively, the Client may elect to provide a complete template of contract documents to be modified for this Project.
 - (2) It is assumed that this Project will not utilize any form of State or Federal funding, and therefore, will not be subject to additional contracting and recordkeeping requirements including, but not limited to, American Iron and Steel (AIS), Build America Buy America (BABA), Disadvantaged Business Enterprise (DBE), and Davis-Bacon Wage Rate requirements.

3. Permitting Phase Services

The following permits and regulatory approvals will be obtained, as required, for the construction of this Project. Note: all application and review fees required for submittals shall be considered as a reimbursable expense.

3.1. Arkansas Department of Health (ADH) Review and Approval

- i) Upon Client approval of final design Plans and Technical Specifications, Halff will submit design documents to ADH for review and approval.
- ii) Halff will respond to comments and revise design documents, as required, to obtain ADH approval.

3.2. Arkansas Department of Transportation (ArDOT) Utility Permit

- i) Halff will prepare and submit ArDOT Utility Permit application(s) for proposed state highway crossings required for the design.

3.3. Arkansas-Missouri Railroad Permit

- i) A new line crossing bored beneath the Arkansas-Missouri railroad may be required as part of this Project.
- ii) Halff will prepare and submit a Utility Occupancy License application for required railroad crossing(s), as required.

3.4. Floodplain Development Permit

Various sections of the project area are located within the 100-year floodplain as well as the regulatory floodway for Osage Creek. At a minimum, a Floodplain Development Permit will be required for temporary disturbances in the floodplain/floodway due to construction.

- i) Halff will establish base flood elevations (BFEs) within the project area, and prepare and submit a Floodplain Development Permit Application to the Certified Floodplain Manager (CFM) for the City of Rogers.
- ii) Development of a No-Rise Certificate, including hydrologic and/or hydraulic analyses and modeling is **not** included in this Scope of Work. If modeling and/or a No-Rise certificate is deemed required, upon review of the proposed design from the CFM, these services will be provided for an additional fee.

3.5. United States Army Corps of Engineers (USACE) Nationwide Permitting.

Various sections of the Project area are located within Osage Creek and/or its tributaries, which are considered waters of the United States (WOTUS). Impact to WOTUS require permitting under Section 404 of the Clean Water Act and/or Section 10 of the Rivers and Harbors Act. It is assumed that construction activities required for this Project will qualify to be covered under Nationwide Permit No. 58. The following scope items are proposed to complete all necessary environmental services for Nationwide No. 58 Permitting under Section 404 of the Clean Water Act:

- i) Conduct wetland delineation for the project area(s) estimated to fall within WOTUS, following USACE 1987 Manual & 2012 Regional Supplement, and provide findings in a wetland delineation report.
- ii) Conduct a Threatened and Endangered Species Assessment, including critical habitat assessment, and summarize findings in a summary report.
- iii) Conduct Cultural Resources Background Review to ensure compliance with Arkansas Historic and Prehistoric Sites Act and Section 106 of NHPA, and summarize findings in a report for AHPP and USACE review.
 - (1) Additional field investigations (if needed) shall be conducted as additional services.
- iv) Prepare a Pre-construction Notification (PCN) for a Nationwide Permit (NWP) No. 58, assuming permanent fill within WOTUS is limited to less than or equal to 0.5 acre. The PCN/NWP submission will include:
 - (1) Permittee details (name, address, contact)
 - (2) Project description (purpose, environmental effects, WOTUS impact)
 - (3) WOTUS delineation data
 - (4) Threatened and endangered species assessment
 - (5) Cultural resources assessment
 - (6) Compensatory mitigation plan (if applicable)
- v) Submit PCN to RWU for review prior to final submission to USACE.
- vi) Exclusions and assumptions to Nationwide Permitting include:
 - (1) Preparation or submittal of documents to support a non-nationwide, standard permit under Section 404 is not included in this Scope.
 - (2) Species-specific surveys that may be required if the proposed work poses potential harm to threatened and endangered species is not included in this Scope.
 - (3) Field surveys will be completed through a two-day deployment using a two-person crew to survey the project area. Delays due to land access, coordination, or weather are not included.

4. Construction Engineering & Administration Phase Services

4.1. Bid & Award, shall include:

- i) Prepare advertisement for Bid.
 - (1) The cost of advertisement shall be a reimbursable expense.
- ii) Distribute plans to prospective bidders, and Maintain a Plan Holders list.
- iii) Attend one (1) Pre-Bid meeting.
- iv) Respond to requests for clarifications, as required.
- v) Prepare Addendums, as required.
- vi) Attend one (1) Bid Opening.
- vii) Prepare and submit certified Bid Tabulation sheets.
- viii) Evaluate bids and provide Project Award Recommendation Memo.
- ix) Prepare Notice of Award document.
- x) Prepare Notice to Proceed documents.

4.2. Construction Administration, shall include:

- i) Conduct One (1) Pre-Construction Meeting.
- ii) Review Contractor's Submittals.
- iii) Review and respond to Requests for Information (RFIs), as required.
- iv) Assist with the interpretation of design Plans and Technical Specifications, as required.
- v) Assist with the preparation of Construction Change Orders, as required.
- vi) Prepare and submit final as-constructed Plan set (as-builts). As-builts will be based upon information obtained by the Client, including, but not limited to, detailed construction notes concerning major construction deviations from the Plans, as well as GPS coordinates of above and below ground installations.

4.3. Construction Inspection and Observation

- i) Full or part-time construction observation and/or inspection of any kind is **not included** within this Scope of Work, but may be added at the request of the Client and billed as hourly services under this Phase.
- ii) Other services, related to Construction Inspection and Observation, **not included** in this Scope of Work, includes:
 - (1) Preparation of routine construction status reports.
 - (2) Conducting routine construction status meetings.
 - (3) Review and/or processing of Contractor Applications for Payment.
 - (4) Performance of final inspections.
 - (5) Engineering oversight of materials testing (i.e. sewer line/manhole leakage tests).

- (6) Preparation of punch lists.
- (7) Issuance of Certificate of Final Completion.
- (8) Monitoring or performance of Commissioning services.
- (9) Field Engineering.

5. Sub-consultant Services

- i) Geotechnical Borings and Analyses may be required for this Project. If required, the services of a geotechnical sub-consultant will be obtained by Halff to complete these services.
 - (1) Note: An estimated fee for geotechnical services, if required, has been provided in Exhibit C – Fee Summary & Hourly Rate Schedule.
- ii) Halff shall be responsible for the management of any sub-consultant services required for this project, including geotechnical services.
- iii) Sub-consultant services are subject to review and approval by the Client prior to contract authorization.
- iv) The Fee for any sub-consultant services shall be billed at cost plus a service charge of 10%.

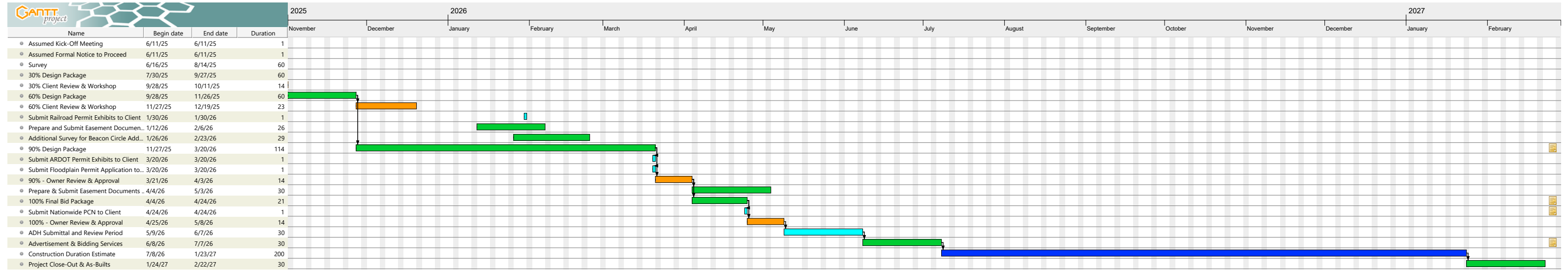
6. Additional Services

- i) The following services are not included in the proposed Scope of Work. The Fee for Additional Services can be negotiated on an individual basis or shall be at the appropriate hourly rate as listed in Exhibit C – Fee Summary & Hourly Rate Schedule. These Additional Services shall include, but not limited to the following:
 - (1) Traffic Control Plan(s)
 - (2) Corrosion Control or Surge Analyses
 - (3) Inflow and Infiltration (I&I) or Flow Monitoring Studies and/or Sewer Modeling
 - (4) Closed Circuit Televising (CCTV)
 - (5) Construction or ROW Stake-Out
 - (6) Easement Negotiations and Acquisitions
 - (7) Full or Part Time Construction Inspection or Observation
 - (8) Additional Permitting Requirements Not Listed Under Phase 3
 - (9) Other Items Not Explicitly Listed Under Phases 1 Through 5

Tasks

Name	Begin date	End date	Duration
Assumed Kick-Off Meeting	6/11/25	6/11/25	1
Assumed Formal Notice to Proceed	6/11/25	6/11/25	1
Survey	6/16/25	8/14/25	60
30% Design Package	7/30/25	9/27/25	60
30% Client Review & Workshop	9/28/25	10/11/25	14
60% Design Package	9/28/25	11/26/25	60
60% Client Review & Workshop	11/27/25	12/19/25	23
Submit Railroad Permit Exhibits to Client	1/30/26	1/30/26	1
Prepare and Submit Easement Documents - Veterans Park	1/12/26	2/6/26	26
Additional Survey for Beacon Circle Add. Services	1/26/26	2/23/26	29
90% Design Package	11/27/25	3/20/26	114
Submit ARDOT Permit Exhibits to Client	3/20/26	3/20/26	1
Submit Floodplain Permit Application to Client	3/20/26	3/20/26	1
90% - Owner Review & Approval	3/21/26	4/3/26	14
Prepare & Submit Easement Documents - Beacon Circle	4/4/26	5/3/26	30
100% Final Bid Package	4/4/26	4/24/26	21
Submit Nationwide PCN to Client	4/24/26	4/24/26	1
100% - Owner Review & Approval	4/25/26	5/8/26	14
ADH Submittal and Review Period	5/9/26	6/7/26	30
Advertisement & Bidding Services	6/8/26	7/7/26	30
Construction Duration Estimate	7/8/26	1/23/27	200
Project Close-Out & As-Builts	1/24/27	2/22/27	30

Gantt Chart



**Exhibit C – Fee Summary & Hourly Rate Schedule
Veterans Park and Beacon Circle – Gravity Sewer Rehab
Rogers Water Utilities**

1. Surveying Phase Services (Phase 1)

Surveying Phase Services as described in Exhibit A – Scope of Services shall be billed on an hourly basis at the hourly rates shown on the attached Table 1, Hourly Rate Schedule, or at the Crew Rates shown on the attached Table 2, Crew Rate Schedule, the total costs of all fees for professional services and for reimbursable expenses for this phase not to exceed the sum of **\$137,860**. Reimbursable expenses will be billed at actual cost to Halff without markup. Invoices will be issued monthly.

2. Design Engineering Phase Services (Phase 2)

Design Engineering Phase Services as described in Exhibit A – Scope of Services shall be billed on an hourly basis at the hourly rates shown on the attached Table 1, Hourly Rate Schedule, the total costs of all fees for professional services and for reimbursable expenses for this phase not to exceed the sum of **\$247,100**. Reimbursable expenses will be billed at actual cost to Halff without markup. Invoices will be issued monthly.

3. Permitting Phase Services (Phase 3)

Permitting Phase Services as described in Exhibit A – Scope of Services shall be billed on an hourly basis at the hourly rates shown on the attached Table 1, Hourly Rate Schedule, the total costs of all fees for professional services and for reimbursable expenses for this phase not to exceed the sum of **\$76,250**. Reimbursable expenses will be billed at actual cost to Halff without markup. Invoices will be issued monthly.

4. Construction Engineering and Administrative Phase Services, (Phase 4)

Construction Engineering and Administrative Phase Services as described in Exhibit A – Scope of Services shall be billed on an hourly basis at the hourly rates shown on the attached Table 1, Hourly Rate Schedule, the total costs of all fees for professional services and for reimbursable expenses for this phase not to exceed the sum of **\$47,580**. Reimbursable expenses will be billed at actual cost to Halff without markup. Invoices will be issued monthly.

5. Subconsultant Services (Phase 5)

Charges for Subconsultant Services shall be invoiced at actual cost to Halff plus a service charge of 10% of the actual cost. Invoices will be issued periodically as Halff incurs costs for Phase 5 Services. A geotechnical investigation may be required for the completion of this Project. The cost for subconsultant geotechnical services indicated in the Proposed Fee Summary below is an estimate. Subconsultant geotechnical services will be billed at actual cost to Halff plus a service charge of 10% of the actual cost.

6. Additional Services (Phase 6)

Additional Engineering Services, not considered as Phase 1 – 5 services as described in Exhibit A – Scope of Services, will be provided as required and as directed by the Client. Fees for these services may be negotiated on an individual basis or shall be at the appropriate hourly rate as listed in Table 1.



PROPOSED FEE SUMMARY (REVISED FOR CHANGE ORDER NO. 001)

	Original Amount Not to Exceed	Additional Amount for Change Order 001	Revised Amount Not to Exceed
Phase 1 – Surveying Services	\$ 104,700.00	\$ 33,160.00	\$ 137,860.00
Phase 2 – Design Engineering Services	\$ 210,500.00	\$ 36,600.00	\$ 247,100.00
Phase 3 – Permitting Services	\$ 66,300.00	\$ 9,950.00	\$ 76,250.00
Phase 4 – Construction Engineering & Administrative Services	\$ 43,000.00	\$ 4,580.00	\$ 47,580.00
Phase 5 – Subconsultant Services (Estimated Geotechnical)	\$ 11,000.00	\$ 3,000.00	\$ 14,000.00
Total Cost of Engagement:	\$ 435,500.00	\$ 87,290.00	\$ 522,790.00



TABLE 1 - HOURLY RATE SCHEDULE		
Position	Min Rate/Hour	Max Rate/Hour
Architect I	106.00	149.00
Architect II	111.00	156.00
Architect III	150.00	210.00
Architect IV	196.00	275.00
Architect V	295.00	415.00
Engineer I	119.00	138.00
Engineer II	135.00	166.00
Engineer III	179.00	224.00
Engineer IV	232.00	267.00
Engineer V	299.00	552.00
Scientist I	96.00	108.00
Scientist II	114.00	145.00
Scientist III	163.00	199.00
Scientist IV	216.00	245.00
Scientist V	275.00	395.00
LA/Planner I	91.00	100.00
LA/Planner II	111.00	136.00
LA/Planner III	153.00	191.00
LA/Planner IV	194.00	241.00
LA/Planner V	245.00	367.00
Surveyor I	100.00	120.00
Surveyor II	126.00	126.00
Surveyor III	149.00	166.00
Surveyor IV	177.00	216.00
Surveyor V	224.00	360.00
Field Tech I	67.00	78.00
Field Tech II	84.00	101.00
Field Tech III	105.00	129.00
Field Tech IV	135.00	158.00
Field Tech V	174.00	241.00
Office Tech I	64.00	83.00
Office Tech II	86.00	109.00
Office Tech III	109.00	131.00
Office Tech IV	135.00	166.00
Office Tech V	185.00	284.00
Administrative I	72.00	79.00
Administrative II	86.00	101.00
Administrative III	108.00	141.00
Administrative IV	139.00	158.00
Administrative V	216.00	440.00
Specialist I	95.00	109.00
Specialist II	121.00	146.00
Specialist III	159.00	199.00
Specialist IV	207.00	232.00
Specialist V	287.00	386.00
CEI Srv I	86.00	108.00
CEI Srv II	95.00	120.00
CEI Srv III	108.00	126.00
CEI Srv IV	138.00	204.00
CEI Srv V	173.00	259.00
Intern	79.00	93.00

Note: Rates are subject to revision annually in June.

TABLE 2 - CREW RATE SCHEDULE

Crew Rates	UM	Bill Rate
1-Man Survey Crew	hour	130.00
1-Man Terrestrial HDS Crew	hour	255.00
2-Man Survey Crew	hour	200.00
2-Man Terrestrial HDS Crew	hour	350.00
3-Man Survey Crew	hour	270.00
Designating (QL-B) (1-Man)	hour	125.00
Designating (QL-B) (2-Man)	hour	250.00
FAA 107 UAS Pilot	hour	260.00
Potholing (QL-A) (1-Man)	hour	175.00
Potholing (QL-A) (2-Man)	hour	350.00
Spar Designating (QL-B) (2-Man)	hour	300.00
Note: Crew , expense and equipment rates are updated periodically rather than escalating annually		



PROPOSED FEE SUMMARY (REVISED FOR CHANGE ORDER NO. 001)

	Original Amount Not to Exceed	Additional Amount for Change Order 001	Revised Amount Not to Exceed
Phase 1 – Surveying Services	\$ 104,700.00	\$ 33,160.00	\$ 137,860.00
Phase 2 – Design Engineering Services	\$ 210,500.00	\$ 36,600.00	\$ 247,100.00
Phase 3 – Permitting Services	\$ 66,300.00	\$ 9,950.00	\$ 76,250.00
Phase 4 – Construction Engineering & Administrative Services	\$ 43,000.00	\$ 4,580.00	\$ 47,580.00
Phase 5 – Subconsultant Services (Estimated Geotechnical)	\$ 11,000.00	\$ 3,000.00	\$ 14,000.00
Total Cost of Engagement:	\$ 435,500.00	\$ 87,290.00	\$ 522,790.00

Engineering Staff is recommending to accept the Change Order from Half Associates Inc for the additional work in the amount of \$87,290.00

WORK ORDER NO. 4

ENGINEERING SERVICES FOR OSAGE CREEK SANITARY SEWER REHABILITATION FOR ROGERS WATER UTILITIES

This Work Order amends Articles 1, 2, and 5 of the Basic Agreement executed the 1st day of March, 2024 between **McClelland Consulting Engineers, Inc.**, hereinafter referred to as the ENGINEER and **Rogers Water Utilities**, hereinafter referred to as the OWNER on this the ____ day of _____, 2026.

ARTICLE 1

The OWNER is performing the Osage Creek Sanitary Sewer Rehabilitation project and desires professional engineering services for the design of the replacement of approximately 7,200 linear feet of gravity sewer. This project will upgrade capacity from just south of the intersection of South Bellview Road at Blossom Way Drive. It is anticipated that these improvements will be completed parallel to the existing sewer, which will be abandoned with the completion of the project. In addition to the design the project will require easements for approximately 30 parcels along the routed improvements.

In order to assist the OWNER with this objective, the ENGINEER will complete the following tasks under Work Order No. 4:

Task No 1 – Project Management and Coordination

- Internal project coordination with internal teams.
- External project coordination with the OWNER and project stakeholders.
- Meet with Owner as needed.
- Attend up to five (5) progress deliverable meetings.
- Attend up to two (2) meetings with other stakeholders.
- Maintain project schedule and present progress to the OWNER.
- Prepare and submit invoices monthly.

Task No 2 – Topographic Survey and Boundary Resolution

- Complete topographic surveys as necessary to locate the existing sewer facilities and to locate other existing utilities that are marked by One-Call services in the area required to accommodate the plans. Survey will include surface elevations, visible surface features and subsurface utilities if marked or otherwise apparent.
 - Street curb lines, asphalt edges, crown, and striping;
 - Parking areas, light-poles, and bollards;
 - Buildings, sheds, and finish floor elevations;
 - Utility fixtures and structures;
 - Underground utility lines as marked by utility location services;
 - Drainage ditches, pipes and structures;
 - Fences and gates; and
 - Other features as may be visible from ground observation.
- Topographic survey will be limited to a width of approximately 60 feet along the existing and proposed sewer main alignments in the area as depicted in Exhibit A.

- Records research, field research, title research and boundary resolution of parcels affected by the alignment.
 - Boundary Resolution will be limited to the property line or portion thereof that is directly affected by the proposed improvements.

Task No 3 – Sanitary Sewer Rehabilitation Design

Following is a detailed breakdown of services to be provided during the design phase.

- 15% Design

The following items are included in the 15% Design Phase:

 - Prepare preliminary plan and profile sheets.
 - Conduct workshop with OWNER to review 15% design submittal.
 - Attend town hall meeting with property owners.
- 30% Design

The following items are included in the 30% Design Phase:

 - Incorporate alignment adjustments from 15% design workshop
 - Prepare plan and profile sheets
 - Conduct workshop with OWNER to review 30% design submittal
- 60% Design

The following items are included in the 60% Design Phase:

 - Address comments from 30% workshop.
 - 60% Plans.
 - Cover and general sheets
 - Plan and profile sheets
 - Creek crossing details
 - Street bore details
 - Existing utility protection details
 - Standard project details
 - 60% Technical Specifications.
 - Preliminary technical specifications
 - 60% Design Review Workshop
 - Conduct workshop with OWNER to review 60% design submittal.
- 90% Design and Final

The following items are included in the 90% Design Phase:

 - Prepare 90% and Final Plans.
 - Prepare a 90% and Final opinion of probable construction costs.
 - Prepare a 90% and Final Project Manual.
 - Perform a QA/QC review of the 90% Plans and Project Manual.
 - Prepare ArDOT, City of Rogers, USACE 404 and ADEQ permits, as necessary.
 - Attend 90% and Final design review meetings with the OWNER.
 - Incorporate review comments into the Plans and Project Manual.
 - Prepare Final Plans.
 - Prepare Final opinion of probable construction costs.
 - Prepare Final Project Manual.
 - Submit to ADH for review.

Task No 4 – Rock Soundings

- Conduct twenty (20) rock sounding to a target depth will be approximately 20’.
- ENGINEER will stake approximate location of rock soundings.
- ENGINEER will contact Arkansas One-Call for utility locates.
- ENGINEER will auger drill to target depth or auger refusal.
- If target depth is achieved, then it will be assumed that no significant rock was encountered.
- If auger achieves refusal before target depth, a standard penetration test will be performed at the refusal depth.
 - N-value of greater than 50 will confirm rock refusal, and rock removal methods may be required for trenching operations.
- If the split- spoon penetrates a rock shelf, then a second attempt to drill the target depth will be performed.
- Submit a Statement of Findings to the OWNER summarizing the fieldwork operations and significant findings. Boring logs will not be provided.
- See Exhibit B for additional terms and conditions associated with this service and Work Order.

Task No 5 – Environmental Coordination and Permitting

The ENGINEER will subcontract Section 404 consulting services to ECCI. Following is a detailed scope of work for this item.

- Review of Background Information

This task will identify and review site-specific background information pertinent to the Project site, including:

- Site specific information obtained from US Army Corps of Engineers (USACE);
 - Soil Conservation Service’s *Soil Survey for Benton County, Arkansas*;
 - Natural Resources Conservation Service (NRCS) hydric soils list for Benton County, Arkansas;
 - Appropriate USGS topographic quadrangle maps;
 - USACE file materials relating to adjacent properties, if any, that might provide useful information specific to this project; and
 - Site-specific materials provided by the Client regarding the subject property.
- Delineation of Section 404 Wetlands and Other Waters

This task will include onsite field investigations to identify boundaries and extent of wetlands and other waters of the US having potential USACE jurisdiction under Section 404 of the Clean Water Act at the project site. Wetland boundaries will be placed on a topographic base map suitable for USACE submittal and wetland acreage will be determined. The methods used in conducting the delineation will follow the *1987 Corps of Engineers Wetlands Delineation Manual and the Regional Supplement to the Corps of Engineers Wetland Delineation Manual: Eastern Mountains and Piedmont Region (Version 2.0)*, i.e., detailed observations will be made on vegetation, hydrology, and soils. This task includes written documentation of the findings, which will be submitted to the OWNER. The documentation will include a completed USACE wetland field data form for each data collection point; maps showing boundaries of potential Section 404 wetlands and locations and extent of other waters of the US under potential USACE jurisdiction; expository text that characterizes the nature of potentially USACE regulated tributary and drainage channels, in addition to wetland/non-wetland areas; and representative photos

of project site features. An electronic copy (hard copy available upon request) of the delineation report will be submitted to the OWNER.

- **Nationwide Permit Preparation**

Based on current expectations regarding site impacts (which cannot be fully determined until the delineation is completed), it is assumed that this project can be permitted under a Section 404 Nationwide Permit (NWP). If impacts are such that an Individual Permit is required, activities associated with individual permitting can be performed as Additional Services.

A request for project authorization under Section 404 of the CWA via an appropriate NWP will be prepared and submitted to the USACE. Impact calculations will be based on the Section 404 delineation completed in Task 2.2.2. A copy of that delineation report will be submitted to the USACE as part of the NWP submittal.

- **NWP USACE Coordination**

Routine coordination with USACE will be conducted, which includes periodic phone call and email coordination to respond to USACE questions that may arise and to request project updates. In the event that USACE coordination exceeds that of normal Section 404 processing, additional coordination (include site visits requested by USACE) will be considered Additional Services.

- **City of Rogers Floodplain Permit Coordination**

Prepare any specific permits for the City of Rogers.

Task No 6 – Bid Phase Services

The ENGINEER will perform bid phase services. Services shall include:

- Assist the OWNER in advertising the project for bidding.
- Conduct a pre-bid conference.
- Prepare necessary addendums and attend bid opening.
- Prepare a Certified Bid Tab and deliver to the OWNER.
- Review bids and prepare a recommendation for the award of a construction contract.
- Prepare Contract documents for execution between the OWNER and Contractor.
- Prepare conformed plans and project manuals and deliver to the OWNER.

Services Not Included

- Coordination of designs outside the scope of the project.
- Coordination of construction services outside the scope of the project.
- Preparation of legal descriptions and exhibits of permanent and temporary construction easements.
- Appraisal Services.
- Easement Acquisition and Negotiation.
- On-site construction observation and construction administration services.
- Legal or court services outside the scope of the ENGINEER.
- Signed/Sealed boundary surveys prepared according to the Arkansas Standards of Practice for Property Boundary Surveys and Plats.
- Descriptions and boundaries of existing easements.
- Historical or archeological studies

ARTICLE 2

The compensation for services to be provided in Article 1 shall be as follows:

Task No 1 – Project Management and Coordination

- Payment for Project Management and Coordination shall be on a lump sum basis in the amount of \$70,000 plus direct expenses. Payments shall be made in monthly installments as design progresses.

Task No 2 – Topographic Survey and Boundary Resolution

- Payment for Topographic Survey and Boundary Resolution shall be on a lump sum basis in the amount of \$109,000 plus direct expenses. It is anticipated that title research will be performed as a direct expense at a unit rate of \$350 per parcel with a maximum of 30 parcels at a maximum dollar amount of \$10,500. Payments shall be made in monthly installments as design progresses.

Task No 3 – Sanitary Sewer Rehabilitation Design

- Payment for Sanitary Sewer Rehabilitation Design shall be on a lump sum basis in the amount of \$350,000 plus direct expenses. Payments shall be made in monthly installments as design progresses.

Task No 4 – Rock Soundings

- Payment for rock soundings shall be completed on a unit price basis in the amount of \$1,375 each, inclusive of direct expenses. It is anticipated that 20 rock soundings will be completed for a total of \$27,500. Payments shall be made in monthly installments as the work progresses.

Task No 5 – Environmental Coordination and Permitting

- Payment for Environmental Coordination and Permitting engineering services shall be on an hourly rate plus direct expense basis. Total fee for professional services is anticipated not to exceed \$50,000. Hourly rates shall be those current at the time services are provided. Current standard hourly rates are attached hereto as Exhibit C. Payments shall be made in monthly installments as the work progresses.

Task No 6 – Bid Phase Services

- Payment for Bid Phase Services shall be on a lump sum basis in the amount of \$10,000 plus direct expenses. Payments shall be made in monthly installments as design progresses.

The cost for Tasks 1 - 6 is \$ 616,500 plus direct expenses as applicable. Totals and payment methods are summarized in Exhibit D.

ARTICLE 5

IN WITNESS WHEREOF, the parties hereto each herewith subscribe the same in duplicate.

**FOR ROGERS WATER UTILITIES OF THE CITY OF
ROGERS, ARKANSAS**

By: _____

Dated this ____ day of _____, 2026.

ATTEST

By: _____

FOR McCLELLAND CONSULTING ENGINEERS, INC.

By: _____

Daniel Barnes, PE, President, Fayetteville

Dated this ____ day of _____, 2026.

ATTEST

By: _____

Trent Williams, PE,
Water/Wastewater Department Lead

EXHIBIT B TO WORK ORDER NO. 4

ADDITIONAL TERMS AND CONDITIONS FOR GEOTECHNICAL SERVICES

1. Site Access and Safety

The OWNER shall secure all necessary site-related approvals, permits, licenses, and consents necessary to commence and complete the Services and will execute any necessary site access agreement. The ENGINEER will be responsible for supervision and site safety measures for its own employees, but shall not be responsible for the supervision of health and safety precautions for any other parties, including the OWNER, OWNER'S contractors, subcontractors, or other parties present at the site.

2. Subterranean Utilities & Structures

In accordance with Work Order No. 4, ENGINEER shall provide the location and/or arrange for the marking of private utilities and subterranean structures. ENGINEER shall comply with the Arkansas Underground Facilities Damage Prevention Act, codified at Ark. Code. Ann. § 14-271-101 et seq. ("the Act"). ENGINEER shall ascertain whether operators have marked their underground facilities in accordance with the Act prior to proceeding with the work and shall take any other necessary reasonable precautions to avoid damage or injury to subterranean structures and utilities. ENGINEER shall be responsible for any damages caused by ENGINEER'S violations of the Act and any civil penalties assessed against ENGINEER thereunder. However, ENGINEER shall not be responsible to OWNER for damage to subterranean structures or utilities that were damaged despite ENGINEER'S full compliance with the Act, are not called to ENGINEER'S attention in writing, are not correctly marked, including by a utility locate service (except in cases where ENGINEER proceeded with the work knowing that underground facilities were not correctly marked in accordance with Act), or are incorrectly shown on the plans furnished to ENGINEER. As stated more fully in the Basic Agreement to which this Exhibit and Work Order are attached, OWNER has no obligation of indemnity to ENGINEER.

3. Subsurface Explorations

Subsurface conditions throughout the site may vary from those depicted on logs of discrete borings, test pits, or other exploratory services. OWNER understands ENGINEER'S layout of boring and test locations is approximate and that ENGINEER may deviate a reasonable distance from those locations. The ENGINEER will take reasonable precautions to reduce damage to the site when performing Services; however, the OWNER accepts that invasive services such as drilling or sampling may damage or alter the site. Site restoration is not provided unless specifically included in the Services.

4. Testing and Observations

The OWNER understands that testing and observation are discrete sampling procedures and that such procedures indicate conditions only at the depths, locations, and times the procedures were performed. The ENGINEER will provide test results and opinions based on tests and field observations only for the work tested. OWNER understands that testing and observation are not continuous or exhaustive, and are conducted to reduce – not eliminate – project risk. OWNER shall cause all tests and inspections of the site, materials, and Services performed by ENGINEER to be timely and properly scheduled in order for the Services to be performed in accordance with the plans, specifications, contract documents, and ENGINEER's recommendations. No claims for loss or damage or injury shall be brought against ENGINEER by OWNER unless all tests and

inspections have been so performed and ENGINEER's recommendations have been followed. As stated more fully in the Basic Agreement to which this Exhibit and Work Order are attached, OWNER has no obligation of indemnity to ENGINEER

Unless otherwise stated in the Proposal, OWNER assumes sole responsibility for determining whether the quantity and the nature of Services ordered by OWNER is adequate and sufficient for OWNER's intended purpose. The OWNER is responsible (even if delegated to contractor) for requesting services, and notifying and scheduling ENGINEER so ENGINEER can perform these Services. The ENGINEER is not responsible for the quality and completeness of OWNER's contractor's work or their adherence to the project documents, and the ENGINEER's performance of testing and observation services shall not relieve OWNER's contractor in any way from its responsibility for defects discovered in its work, or create a warranty or guarantee. The ENGINEER will not supervise or direct the work performed by OWNER's contractor or subcontractors and is not responsible for their means and methods. The extension of unit prices with quantities to establish a total estimated cost does not guarantee a maximum cost to complete the Services.

The quantities, when given, are estimated based on contract documents and schedules made available at the time of the Proposal. As scheduled, performance, production, and changes are directed and/or controlled by others, quantity extensions must be considered as estimates and not a guarantee of maximum cost.

5. Sample Disposition, Affected Materials

Samples are consumed in testing or disposed of upon completion of the testing procedures (unless stated otherwise in the Services Agreement). OWNER shall furnish or cause to be furnished to ENGINEER all documents and information known or available to OWNER that relates to the identity, location, quantity, nature, or characteristic of any hazardous waste, toxic, radioactive, or contaminated materials ("Affected Materials") at or near the site, and shall immediately transmit new updated, or revise information as it becomes available. OWNER agrees that ENGINEER is not responsible for the disposition of Affected Materials unless specifically provided in the Services Agreement and that OWNER is responsible for directing such disposition.

In no event shall the ENGINEER be required to sign the hazardous waste manifest or take title to any Affected Materials. OWNER shall have the obligation to make all spill or release notifications to appropriate governmental agencies.

The OWNER agrees that ENGINEER neither creates nor contributes to the creation or existence of any Affected Materials conditions at the site and ENGINEER shall not be responsible for any claims, losses, or damages allegedly arising out of ENGINEER's performance of Services hereunder, or for any claims against ENGINEER as a generator, disposer, or arranger of Affected Materials under federal, state, or local law or ordinance.



January 1, 2025

* Standard Hourly Rates

Chief Draftsman	\$120.00 - \$130.00
Clerical	\$55.00 - \$85.00
Construction Observer	\$85.00 - \$165.00
Crew Support	\$65.00 - \$95.00
Draftsman	\$70.00 - \$145.00
Environmental Scientist / Designer	\$125.00 - \$150.00
Geotech Engineer	\$130.00 - \$240.00
Human Resources / Payroll	\$90.00 - \$120.00
Landscape Architect	\$90.00 - \$170.00
Media Specialist	\$85.00 - \$105.00
Principal	\$215.00 - \$280.00
Project Accountant	\$80.00 - \$185.00
Project Designer	\$80.00 - \$155.00
Project Designer - Intern	\$50.00 - \$ 60.00
Project Engineer	\$125.00 - \$180.00
Project Manager	\$140.00 - \$250.00
Registered Land Surveyor	\$125.00 - \$175.00
Senior Project Manager	\$185.00 - \$270.00
Soils Lab Technician	\$50.00 - \$150.00
Specification Writer	\$90.00 - \$150.00
Structural Engineer	\$140.00 - \$270.00
Survey - GPS	\$75.00 - \$130.00
Survey Crew - Three Man	\$165.00 - \$195.00
Survey Crew - Two Man	\$145.00 - \$165.00
Survey Field - One Man	\$75.00 - \$130.00
Survey Technician	\$65.00 - \$95.00
Mileage Rate	.705 per Mile
Expenses	At Cost

** Standard Hourly Rates may be adjusted annually in accordance with the normal salary review practices of McClelland Consulting Engineers.*



ARTICLE 5

IN WITNESS WHEREOF, the parties hereto each herewith subscribe the same in duplicate.

**FOR ROGERS WATER UTILITIES OF THE CITY OF
ROGERS, ARKANSAS**

By: _____

Dated this ____ day of _____, 2026.

ATTEST

By: _____

FOR McCLELLAND CONSULTING ENGINEERS, INC.

By: _____

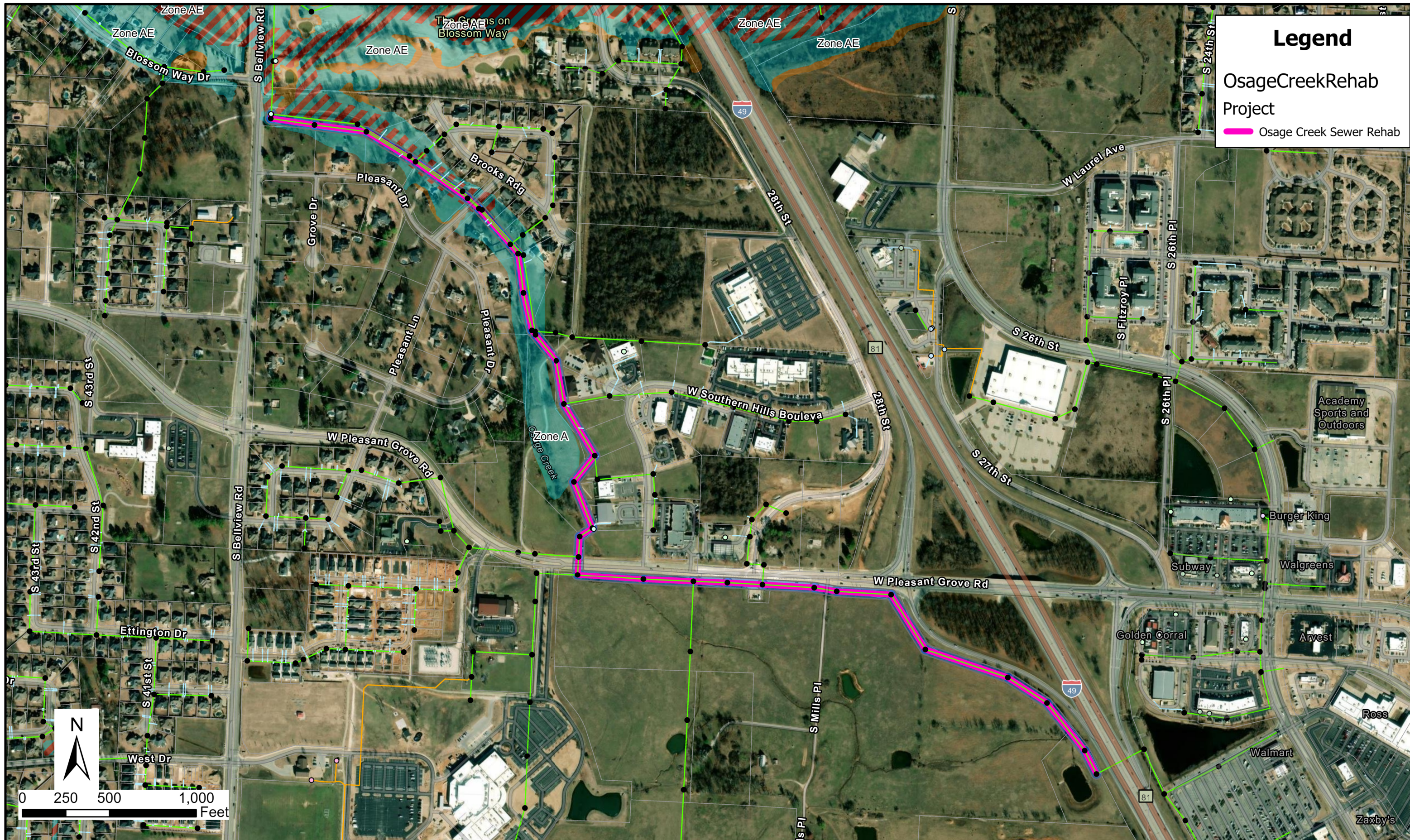
Daniel Barnes, PE, President, Fayetteville

Dated this ____ day of _____, 2026.

ATTEST

By: _____

Trent Williams, PE,
Water/Wastewater Department Lead



Legend

OsageCreekRehab
Project

— Osage Creek Sewer Rehab

OSAGE CREEK SANITARY SEWER REHABILITATION
PRELIMINARY ALIGNMENT
 ROGERS WATER UTILITIES
 ROGERS, ARKANSAS



Designed By: SWJ	Project: 25-2172	Exhibit: "A"
Scale: Scale as Shown	Date: Jan. 8, 2026	

EXHIBIT B TO WORK ORDER NO. 4

ADDITIONAL TERMS AND CONDITIONS FOR GEOTECHNICAL SERVICES

1. Site Access and Safety

The OWNER shall secure all necessary site-related approvals, permits, licenses, and consents necessary to commence and complete the Services and will execute any necessary site access agreement. The ENGINEER will be responsible for supervision and site safety measures for its own employees, but shall not be responsible for the supervision of health and safety precautions for any other parties, including the OWNER, OWNER'S contractors, subcontractors, or other parties present at the site.

2. Subterranean Utilities & Structures

In accordance with Work Order No. 4, ENGINEER shall provide the location and/or arrange for the marking of private utilities and subterranean structures. ENGINEER shall comply with the Arkansas Underground Facilities Damage Prevention Act, codified at Ark. Code. Ann. § 14-271-101 et seq. ("the Act"). ENGINEER shall ascertain whether operators have marked their underground facilities in accordance with the Act prior to proceeding with the work and shall take any other necessary reasonable precautions to avoid damage or injury to subterranean structures and utilities. ENGINEER shall be responsible for any damages caused by ENGINEER'S violations of the Act and any civil penalties assessed against ENGINEER thereunder. However, ENGINEER shall not be responsible to OWNER for damage to subterranean structures or utilities that were damaged despite ENGINEER'S full compliance with the Act, are not called to ENGINEER'S attention in writing, are not correctly marked, including by a utility locate service (except in cases where ENGINEER proceeded with the work knowing that underground facilities were not correctly marked in accordance with Act), or are incorrectly shown on the plans furnished to ENGINEER. As stated more fully in the Basic Agreement to which this Exhibit and Work Order are attached, OWNER has no obligation of indemnity to ENGINEER.

3. Subsurface Explorations

Subsurface conditions throughout the site may vary from those depicted on logs of discrete borings, test pits, or other exploratory services. OWNER understands ENGINEER'S layout of boring and test locations is approximate and that ENGINEER may deviate a reasonable distance from those locations. The ENGINEER will take reasonable precautions to reduce damage to the site when performing Services; however, the OWNER accepts that invasive services such as drilling or sampling may damage or alter the site. Site restoration is not provided unless specifically included in the Services.

4. Testing and Observations

The OWNER understands that testing and observation are discrete sampling procedures and that such procedures indicate conditions only at the depths, locations, and times the procedures were performed. The ENGINEER will provide test results and opinions based on tests and field observations only for the work tested. OWNER understands that testing and observation are not continuous or exhaustive, and are conducted to reduce – not eliminate – project risk. OWNER shall cause all tests and inspections of the site, materials, and Services performed by ENGINEER to be timely and properly scheduled in order for the Services to be performed in accordance with the plans, specifications, contract documents, and ENGINEER's recommendations. No claims for loss or damage or injury shall be brought against ENGINEER by OWNER unless all tests and

inspections have been so performed and ENGINEER's recommendations have been followed. As stated more fully in the Basic Agreement to which this Exhibit and Work Order are attached, OWNER has no obligation of indemnity to ENGINEER

Unless otherwise stated in the Proposal, OWNER assumes sole responsibility for determining whether the quantity and the nature of Services ordered by OWNER is adequate and sufficient for OWNER's intended purpose. The OWNER is responsible (even if delegated to contractor) for requesting services, and notifying and scheduling ENGINEER so ENGINEER can perform these Services. The ENGINEER is not responsible for the quality and completeness of OWNER's contractor's work or their adherence to the project documents, and the ENGINEER's performance of testing and observation services shall not relieve OWNER's contractor in any way from its responsibility for defects discovered in its work, or create a warranty or guarantee. The ENGINEER will not supervise or direct the work performed by OWNER's contractor or subcontractors and is not responsible for their means and methods. The extension of unit prices with quantities to establish a total estimated cost does not guarantee a maximum cost to complete the Services.

The quantities, when given, are estimated based on contract documents and schedules made available at the time of the Proposal. As scheduled, performance, production, and changes are directed and/or controlled by others, quantity extensions must be considered as estimates and not a guarantee of maximum cost.

5. Sample Disposition, Affected Materials

Samples are consumed in testing or disposed of upon completion of the testing procedures (unless stated otherwise in the Services Agreement). OWNER shall furnish or cause to be furnished to ENGINEER all documents and information known or available to OWNER that relates to the identity, location, quantity, nature, or characteristic of any hazardous waste, toxic, radioactive, or contaminated materials ("Affected Materials") at or near the site, and shall immediately transmit new updated, or revise information as it becomes available. OWNER agrees that ENGINEER is not responsible for the disposition of Affected Materials unless specifically provided in the Services Agreement and that OWNER is responsible for directing such disposition.

In no event shall the ENGINEER be required to sign the hazardous waste manifest or take title to any Affected Materials. OWNER shall have the obligation to make all spill or release notifications to appropriate governmental agencies.

The OWNER agrees that ENGINEER neither creates nor contributes to the creation or existence of any Affected Materials conditions at the site and ENGINEER shall not be responsible for any claims, losses, or damages allegedly arising out of ENGINEER's performance of Services hereunder, or for any claims against ENGINEER as a generator, disposer, or arranger of Affected Materials under federal, state, or local law or ordinance.



January 1, 2025
 * Standard Hourly Rates

Chief Draftsman	\$120.00 - \$130.00
Clerical	\$55.00 - \$85.00
Construction Observer	\$85.00 - \$165.00
Crew Support	\$65.00 - \$95.00
Draftsman	\$70.00 - \$145.00
Environmental Scientist / Designer	\$125.00 - \$150.00
Geotech Engineer	\$130.00 - \$240.00
Human Resources / Payroll	\$90.00 - \$120.00
Landscape Architect	\$90.00 - \$170.00
Media Specialist	\$85.00 - \$105.00
Principal	\$215.00 - \$280.00
Project Accountant	\$80.00 - \$185.00
Project Designer	\$80.00 - \$155.00
Project Designer - Intern	\$50.00 - \$ 60.00
Project Engineer	\$125.00 - \$180.00
Project Manager	\$140.00 - \$250.00
Registered Land Surveyor	\$125.00 - \$175.00
Senior Project Manager	\$185.00 - \$270.00
Soils Lab Technician	\$50.00 - \$150.00
Specification Writer	\$90.00 - \$150.00
Structural Engineer	\$140.00 - \$270.00
Survey - GPS	\$75.00 - \$130.00
Survey Crew - Three Man	\$165.00 - \$195.00
Survey Crew - Two Man	\$145.00 - \$165.00
Survey Field - One Man	\$75.00 - \$130.00
Survey Technician	\$65.00 - \$95.00
Mileage Rate	.705 per Mile
Expenses	At Cost

** Standard Hourly Rates may be adjusted annually in accordance with the normal salary review practices of McClelland Consulting Engineers.*



EXHIBIT D

Task Payment Summary

Osage Creek Sanitary Sewer Rehabilitation - Task Payment Summary			
Task Number	Payment Type	Task Description	Work Order #4 Total
1	Lump Sum + Direct Expenses	Project Management and Coordination	\$ 70,000.00
2	Lump Sum + Direct Expenses*	Topographic Survey and Boundary Resolution	\$ 109,000.00
3	Lump Sum + Direct Expenses	Sanitary Sewer Rehabilitation Design	\$ 350,000.00
4	Unit Price	Rock Soundings (Cost Based on 20 Units)	\$ 27,500.00
5	Hourly Rate Not to Exceed + Direct Expenses	Environmental Coordination and Permitting	\$ 50,000.00
6	Lump Sum + Direct Expenses	Bid Phase Services	\$ 10,000.00
Project Total			\$ 616,500.00

*Note an anticipated direct expense for Title Research based on \$350 per parcels is \$10,500 for up to 30 parcels.

Osage Creek Sanitary Sewer Rehabilitation - Task Payment Summary			
Task Number	Payment Type	Task Description	Work Order #4 Total
1	Lump Sum + Direct Expenses	Project Management and Coordination	\$ 70,000.00
2	Lump Sum + Direct Expenses*	Topographic Survey and Boundary Resolution	\$ 109,000.00
3	Lump Sum + Direct Expenses	Sanitary Sewer Rehabilitation Design	\$ 350,000.00
4	Unit Price	Rock Soundings (Cost Based on 20 Units)	\$ 27,500.00
5	Hourly Rate Not to Exceed + Direct Expenses	Environmental Coordination and Permitting	\$ 50,000.00
6	Lump Sum + Direct Expenses	Bid Phase Services	\$ 10,000.00
Project Total			\$ 616,500.00

*Note an anticipated direct expense for Title Research based on \$350 per parcels is \$10,500 for up to 30 parcels.

Engineering staff has requested a proposal from McClelland Engineering Consultants, Inc., who were selected based on annual qualifications statement.

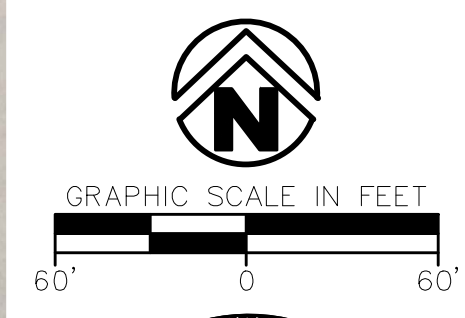
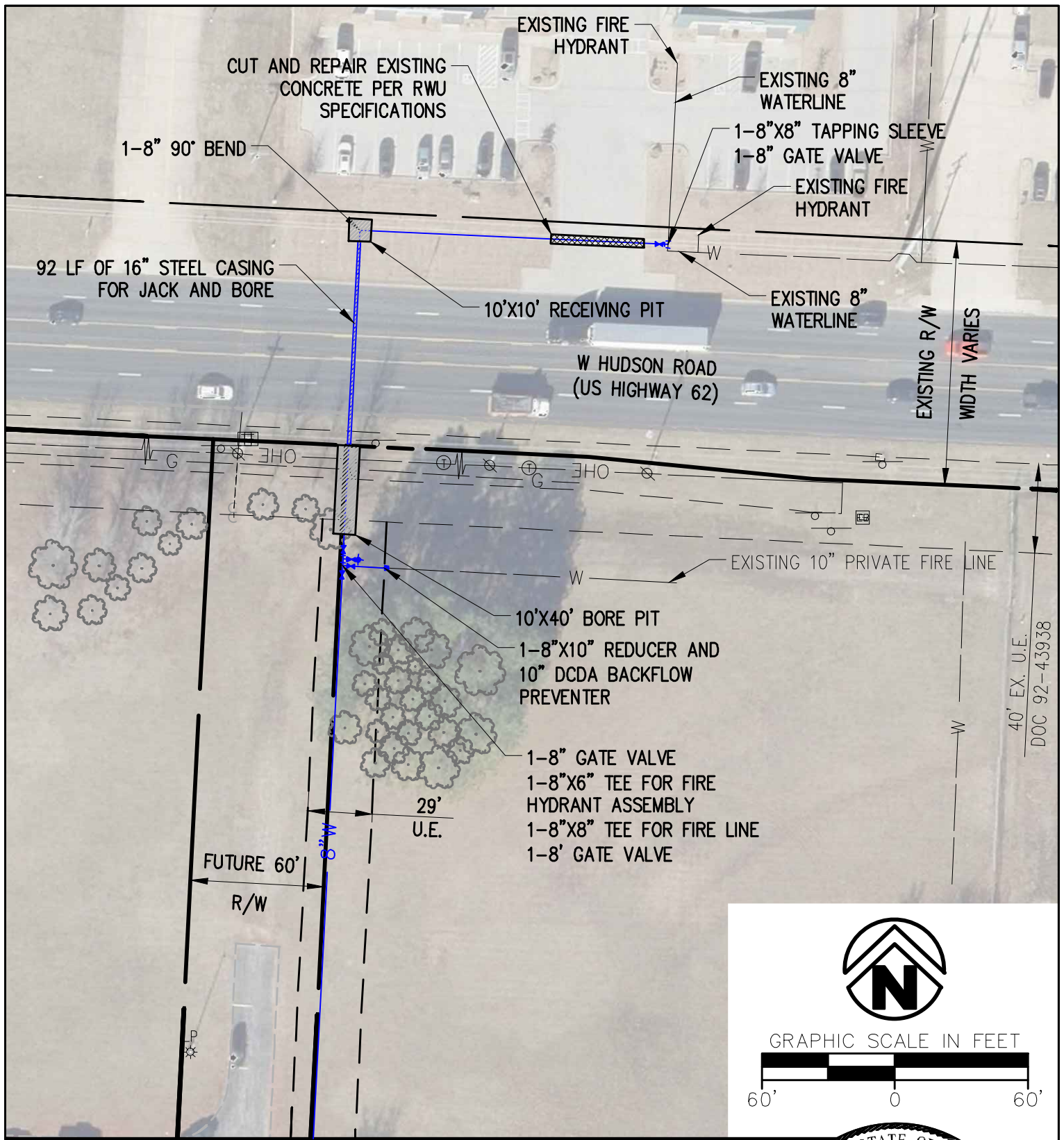
Staff recommends approval of the engineering proposal from McClelland Consulting Engineers in the amount of \$616,500 plus direct expenses.

Included in this fee is \$539,000 in lump sum professional services fees for project management, survey, design, and bid services, plus hourly fees not to exceed \$50,000 for environmental permitting, plus \$27,500 in geotechnical investigation work at a rate of \$1,375.00 per core sample and an estimated number of 20 samples.



Hudson Rd Water Extension

Water Utilities	Quantity	Unit	Unit Cost	Total
8-Inch Ductile Iron Pipe	289	L.F.	\$200.00	\$57,800
8-Inch 90 Degree DIP	1	EACH	\$1,000.00	\$1,000
Steel Casing with Jack and Bore	92	L.F.	\$950.00	\$87,400
8-Inch Tapping Sleeve & Valve	1	EACH	\$9,000.00	\$9,000
8-Inch Gate Valve	1	EACH	\$3,500.00	\$3,500
TOTAL				\$158,700



**BEKAERT
REDEVELOPMENT
ROGERS, ARKANSAS**

Project No: 24108400
 Issue Date: 12/22/2025
 Contact: L. TOPPING
 QC by:
 QC Date:



EXHIBIT-001

901 N. 47th St., Suite 400
 Rogers, Arkansas 72756

479.636.4838 f
 www.craftontull.com



This document, and the ideas and designs incorporated herein, as an instrument of professional service, is the property of Crafton, Tull & Associates, Inc., and is not to be used, in whole or in part, for any other project, without the written authorization of Crafton, Tull & Associates, Inc.



January 14, 2026

Attn: Rogers Water Utilities

To whom it may concern:

Should Executive Services Spin, LLC be awarded this bid, they will be able to comply with contract requirements, including:

- \$5,000,000 Umbrella/Excess Liability
- \$1,000,000 Business Auto Liability
- \$1,000,000 Crime/ Fidelity

Thank you,

A handwritten signature in black ink, appearing to read "Sydney Hoffmans", written in a cursive style.

Sydney Hoffmans
Agent

Janitorial Services Bid Results - #RWU-2025-11-1

12/9/2025				Bidder Name →									
				Elsa's Cleaning Service		Executive Services Spin		Pure Pinnacle		Elite Services		Absolute Janitorial Services	
Item#	Service	Frequency	Qty per Contract Term	Price	Extended Price	Price	Extended Price	Price	Extended Price	Price	Extended Price	Price	Extended Price
1	Regularly Scheduled Cleaning Services	Monthly	12	\$ 2,995.00	\$ 35,940.00	\$ 3,250.00	\$ 39,000.00	\$ 4,000.00	\$ 48,000.00	\$ 3,985.00	\$ 47,820.00	\$ 7,800.00	\$ 93,600.00
2	Strip/Wax VCT Flooring (Admin)	Semi-Annual	1	\$ 2,761.00	\$ 2,761.00	\$ 1,634.00	\$ 1,634.00	\$ 2,800.00	\$ 2,800.00	\$ 3,400.00	\$ 3,400.00	\$ 13,300.00	\$ 13,300.00
3	Maching Scrubbing Ceramic Floor (Admin)	Semi-Annual	1	\$ 1,354.00	\$ 1,354.00	\$ 3,151.50	\$ 3,151.50	\$ 800.00	\$ 800.00	\$ 1,280.00	\$ 1,280.00	\$ 4,435.00	\$ 4,435.00
4	Carpet Cleaning / Extraction Main office Area (A	Semi-Annual	1	\$ 719.00	\$ 719.00	\$ 414.49	\$ 414.49	\$ 400.00	\$ 400.00	\$ 660.00	\$ 660.00	\$ 700.00	\$ 700.00
5	Strip/Wax VCT Flooring (Training Center)	Semi-Annual	1	\$ 1,341.60	\$ 1,341.60	\$ 791.92	\$ 791.92	\$ 1,200.00	\$ 1,200.00	\$ 1,800.00	\$ 1,800.00	\$ 3,515.00	\$ 3,515.00
6	Strip/Wax VCT Florry (RPCF)	Semi-Annual	1	\$ 2,259.00	\$ 2,259.00	\$ 1,247.92	\$ 1,247.92	\$ 1,000.00	\$ 1,000.00	\$ 3,150.00	\$ 3,150.00	\$ 6,350.00	\$ 6,350.00
Qualifications													
	Insurance				No		No		No		No		No
	5+ Years Experience				Yes		Yes		No		Yes		Yes
	3 References				Yes		Yes		No		Yes		Yes
	Background Checks												
				Total Bid: \$ 44,374.60		Total Bid: \$ 46,239.83		Total Bid: \$ 54,200.00		Total Bid: \$ 58,110.00		Total Bid: \$ 121,900.00	