



ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
MARCH 16, 2026
4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. February 17, 2026 Rogers Waterworks and Sewer Commission Meeting Minutes

REPORTS:

1. Financial Report - J. Sigmon
2. Engineering Report - B. Sartain
3. Rogers Pollution Control Facility Report - D. Staib
4. Operations Report - J. Lunsford
5. IT Report - J. Roegner

OLD BUSINESS:

NEW BUSINESS:

1. Resolution No. 26-09 Renewal of Polymer Contract - D. Staib
2. Resolution No. 26-10 Procurement of Underwriter, Bond Counsel, and Other Service Providers for Bond Issue - J. Sigmon
3. Resolution No. 26-11 Uniform Procurement - D. Ingram
4. Design Contract Amendment for Hwy 12 Water Main Replacement - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission
February 17, 2026
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, February 17, 2026, at the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sultemeier, Travis Greene, Kathy McClure, Jene' Huffman-Gilreath and Chairman Jerry Carmichael. Rogers Water Utilities staff present were Aaron Short, Jered Sigmon, Brian Sartain, Jennifer Hoffman, Todd Beaver, Johnny Lunsford, Jerry Roegner, Debbie Putman, Jeremey Waterhouse, and Brent Dobler. Casey Wilhelm with the City of Rogers, Tim Mays with ESI Engineering, Robert Frazier and Derek Morgan were also in attendance.

Chairman Carmichael called the meeting to order at 4:00 PM and opened the Public Forum portion of the meeting. A scheduled attendee was running late so in the interest of time; Chairman Carmichael closed the Public Forum and then come back to the Public Forum when the schedule guest was present.

Chairman Carmichael then called for action on the minutes from the January 20, 2026, Water and Sewer Commission meeting. Commissioner Huffman-Gilreath made a motion to approve the minutes from January 20, 2026. 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 January 2026 was down 6.5% from January 2025 at \$1,407,167. Water consumption was up 0.2% at 226,557,421 gallons. Residential/Commercial/Industrial consumption was up 3.9% year over year. The Water department reported a net income of \$85,067 for January 2026 and YTD income of \$4,354,733. The percentage of Fiscal Year Passed is 58%. Water revenues are 53% of budget and expenses are 57% of budget. Capital spend is 35% at \$3,757,846.

The Sewer department billed revenue for the month of January 2026 is down 4.0% from January 2025 at \$1,810,134. Sewer consumption was down 0.7% at 188,764,000 gallons. Residential/Commercial/Industrial consumption was up 16.9% year over year. The Sewer Department reported a net income of \$439,071 and a YTD income of \$5,621,846. The percentage of Fiscal Year Passed is 58%. Sewer revenues are at 59% of budget and expenses are at 58% of budget. Capital spend is 30% at \$14,151,205.

Unrestricted cash reserves for January 2026 in Water are \$27,504,472 and in Sewer are \$22,844,746. Restricted funds in Water are \$3,064,592 and in Sewer are \$1,672,473. Total restricted and unrestricted cash reserves are \$55,086,283. This is an increase of \$590,482 from January 2025. Impact and access fees are \$127,000 less than in January 2025. Only \$66,000 in impact and access fees were collected in January 2026. Jered then proposed that we look at new and/or different presentations for our summary reports that better illustrate and give better context to the financials. Unaccounted for water stands at 9%.

Mr. Sigmon then gave the Commission a Summary of Funds for the period ending December 31, 2025. Total funds in Water are 31,325,028, in Sewer they are 24,748,456 for a total amount of \$56,073,484. He then stated that the interest income that RWU received in calendar year

2025 was \$2,191,016. He informed the Commission that the required minimum reserves in the Water and Sewer departments per our Investment and Depository Committee policy are \$12,086,000 and \$9,334,000. At year end RWU had \$17,796,570 more than the minimum reserve requirement in Water and \$12,932,539 more than the minimum reserve requirement in the Sewer department.

Chairman Carmichael then re-opened the Public Forum section of the meeting and introduced the Mayor of the City of Rogers, Greg Hines. The Mayor recognized Commissioner Travis Greene for his 18 years of service to the Rogers Water and Sewer Commission. After a short speech about Commissioner Greene's service, the Mayor then presented Commissioner Greene a Key to the City of Rogers to thank him for his service.

Chairman Carmichael then recognized Brian Sartain to present the Engineering Reports. Brian began by updating the Solids Handling project. The mechanical and electrical systems are now under construction and over 90% of the dryer parts are now onsite. RWU received two bids last week that will be brought up later in the meeting. The Lakewood and Biltmore generators are now up and running and the Oak street 52nd to Dodson extension is complete. Fourth street between Oak and Olrich will begin shortly. RWU reviewed 107 sets of plans last month. This is down from 150 a few months ago. Time will tell if this is an actual trend. It could also be due to the actual plan review process. RWU will monitor this closely.

Chairman Carmichael then recognized Todd Beaver to present the Rogers Pollution Control Facility reports. Todd stated that the plant is operating very well. The surcharges show a slight increase over last year. It would appear that this is accomplishing what was intended. The FOG Inspections are routine. There was a change in the Health Department's food truck policy that does not allow them to have secondary containers for on-site water or wastewater storage. RWU will communicate this new policy while monitoring food trucks in our area. RWU received TCQ's engineering proposal and will continue working with them throughout this process. The plant treated 286.6MG in January including approximately 7.6MG of I&I. The average daily flow for the month was 9.2MGD. These flows included 1.06" of rain over four events. The historical average rainfall for January is 2.51", so additional inflow is not from rain.

Chairman Carmichael then recognized Jered Sigmon to present RESOLUTION 26-05 WAIVING THE REQUIREMENTS OF COMPETITIVE BIDDING FOR PURCHASE OF PROPERTY INSURANCE; AND FOR OTHER PURPOSES. Mr. Sigmon explained that RWU currently has a three-year rate lock with our existing provider and we would like to renew the existing contract to take advantage of that rate lock. Commissioner Huffman-Gilreath made a motion to approve RESOLUTION 26-05 WAIVING THE REQUIREMENTS OF COMPETITIVE BIDDING FOR PURCHASE OF PROPERTY INSURANCE; AND FOR OTHER PURPOSES, seconded by Commissioner McClure. All in favor, Resolution 26-05 passed.

Chairman Carmichael then recognized Jered Sigmon to present RESOLUTION 26-06 AMENDING THE POLICY ON DEPOSITS AND INVESTMENTS FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES. Mr. Sigmon presented the calculations for the proposed minimum reserves in both the Water and Sewer departments. The proposed minimum reserves for Water in 2026 will be \$12,086,000, an increase of \$1,382,000. The proposed minimum reserves for Sewer in 2026 will be \$9,334,000 and increase of \$285,000. Commissioner Greene made a motion to approve RESOLUTION 26-06 AMENDING THE POLICY ON DEPOSITS AND INVESTMENTS FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES, seconded by Commissioner McClure. All in favor, Resolution 26-06 passed.

Chairman Carmichael then recognized Jered Sigmon to present the approval of Banking and Depository Institutions for Rogers Water Utilities. Staff conducted an annual review of the financial condition of the current depositories. In satisfaction with that requirement, staff request that the following banking institutions be designated as RWU depositories: Arvest Bank, Bank OZK, BOK Financial, Centennial Bank, Chambers Bank, First National Bank of Fort Smith, First Western Bank, Huntington Bancshares (formerly Cadence Bank), Regions Bank, and Simmons Bank. Commissioner McClure made a motion to accept these institutions as RWU depositories, seconded by Commissioner Sultemeier. All in favor, motion carried.

Chairman Carmichael then recognized Brian Sartain to present RESOLUTION 26-07 AUTHORIZING AN AGREEMENT CONCERNING RELOCATION FOR A SEWER LINE AT 1902 S. 12TH STREET IN ROGERS, ARKANSAS; AND FOR OTHER PURPOSES. Brian explained that a house under construction was built in an existing sewer easement. A stop work order was issued. Upon further inspection, RWU would like to re-route this sewer as it is a candidate for replacement. A cost share is proposed between the homeowner and RWU. Commissioner Greene made a motion to approve RESOLUTION 26-07 AUTHORIZING AN AGREEMENT CONCERNING RELOCATION FOR A SEWER LINE AT 1902 S. 12TH STREET IN ROGERS, ARKANSAS; AND FOR OTHER PURPOSES, seconded by Commissioner Sultemeier. All in favor, Resolution 26-07 passes.

Chairman Carmichael then called for a motion to enter an Executive Session for Resolution 26-08 regarding IT. Commissioner Huffman-Gilreath made a motion to move this agenda item from number 5 under New Business to number 8 under New Business (to move to the last item on the agenda). Seconded by Commissioner Greene. All in favor, Item is moved.

Chairman Carmichael then recognized Brian Sartain who then introduced Tim Mayes, P.E. with Engineering Services Inc. to present the bid tabulation for the 8" Water Main Replacement – Hwy 12 East. Mr. Mayes briefly discussed the project and the complex permitting process involved when dealing with not only the Arkansas Highway Department/Department of Transportation, but also the United States Army Corps of Engineers as both have jurisdiction over portions of this project. Environmental studies and highway crossings simply took some time to complete. Two bidders turned in bids. After doing our due diligence, it is ESI's and RWU's recommendation that RWU execute a notice of award with Boyles Construction in the amount of \$2,093,875.52. Commissioner Greene made a motion to approve, seconded by Commissioner McClure. All in favor, motion carried.

Chairman Carmichael then recognized Aaron Short to present the bid results on the Blossom Way Emergency Repair project. Mr. Short presented an illustration showing the alignment of the piping replacement. After discussion with the low bidder, it was confirmed that the contractor was confident that they would be able to complete the work. Staff recommend awarding the Blossom Way Emergency Repair project to Ground Zero construction for the bid amount of \$992,084.50. Commissioner Huffman-Gilreath made a motion to award the bid to Ground Zero Construction in the amount of \$992,084.50. Seconded by Commissioner Greene. All in favor, motion carried.

Chairman Carmichael then stated that Commissioner Greene has completed his two-year term on the Water and Sewer Commission's Depository and Investment Committee. Chairman Carmichael then asked if any other Commissioner would volunteer to Chair this Committee. Commissioner Jene' Huffman-Gilreath responded that she would be willing to serve as the next Chair of the Depository and Investment Committee. Commissioner McClure made a motion to

designate Commissioner Huffman-Gilreath as the next Chair of the Depository and Investment Committee, seconded by Commissioner Sulzemeier. All in favor, motion carried.

Chairman Carmichael then called for a motion to go into Executive Session to discuss RESOLUTION 26-08 AUTHORIZING PURCHASE OF CERTAIN INFORMATION TECHNOLOGY (IT) SECURITY PRODUCTS AND SERVICES FOR THE SCADA REDEPLOYMENT PROJECT; APPROPRIATING FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES. Commissioner Huffman-Gilreath made a motion to go into Executive Session, seconded by Commissioner McClure. After reconvening from the Executive Session, Chairman Carmichael entertained a motion for Resolution 26-08. Commissioner Huffman-Gilreath made motion to approve RESOLUTION 26-08 AUTHORIZING PURCHASE OF CERTAIN INFORMATION TECHNOLOGY (IT) SECURITY PRODUCTS AND SERVICES FOR THE SCADA REDEPLOYMENT PROJECT; APPROPRIATING FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES, Commissioner McClure seconded. All in favor, Resolution 26-08 passes.

With no further business, Chairman Carmichael thanked Commissioner Greene for his service along with Commissioner Huffman-Gilreath and Johnny Lunsford. He then called for a motion to adjourn. Commissioner Jene' Huffman-Gilreath made a motion to adjourn, seconded by Commissioner Greene. The meeting was adjourned at 5:15 PM.

Respectfully submitted,

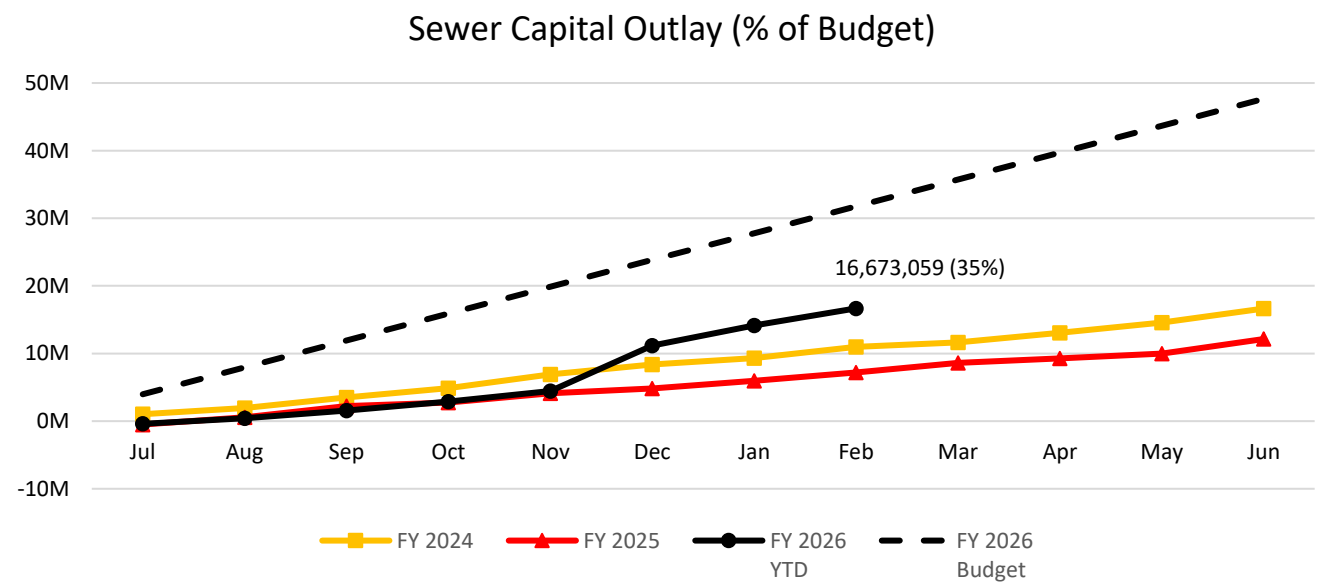
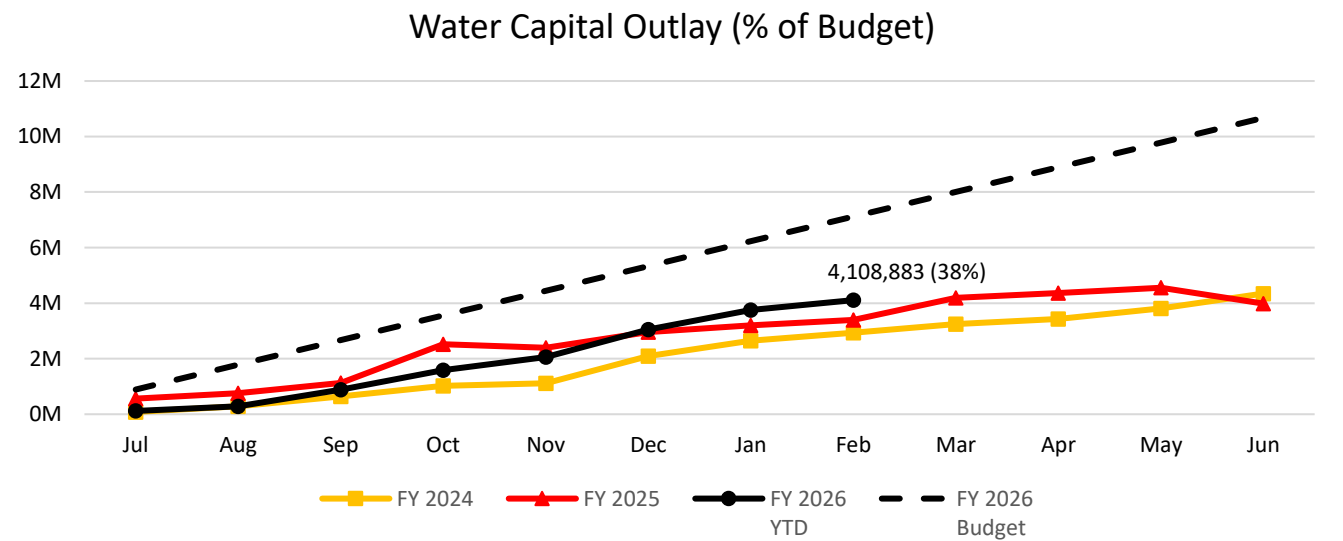
Brent Dobler, Acting Secretary
File: rwwscmin02172026

March 16, 2026

To: The Rogers Water and Sewer Commission
From: Jered Sigmon, Controller
Re: February 2026 Financial Information

Actuals vs Budget

	% FY Passed	Revenues	Expenses	Capital	Capital Outlay
Water	67%	62%	63%	38%	\$4,108,883
Sewer	67%	70%	62%	35%	\$16,673,059

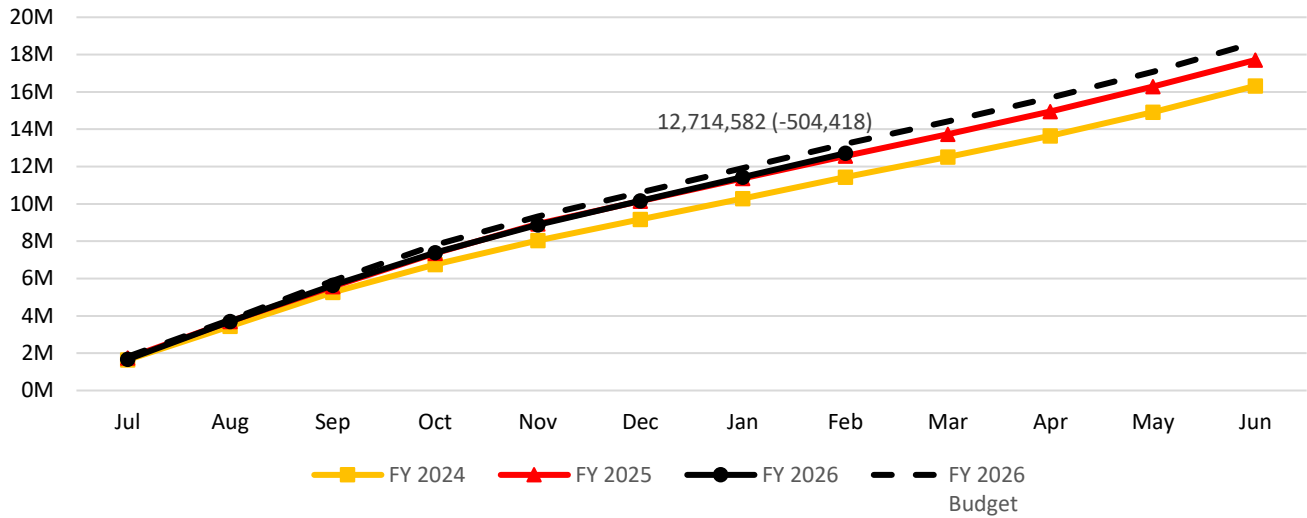


Billed Revenue and Consumption

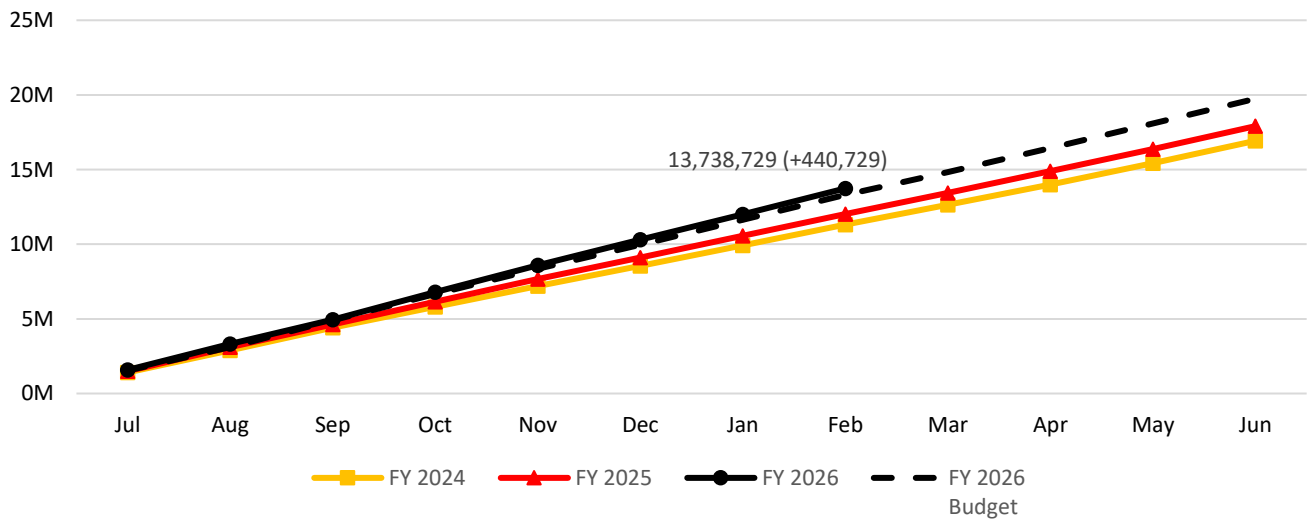
Feb 2026	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change
Water	\$1,399,136	0.2%	6.8%
Sewer	\$1,932,113	14.0%	20.2%

Consumption Current Month	Consumption YOY % Change
231,876,387	4.3%
195,401,400	3.8%

Water Billed Consumption (+/- Var. from Budget)

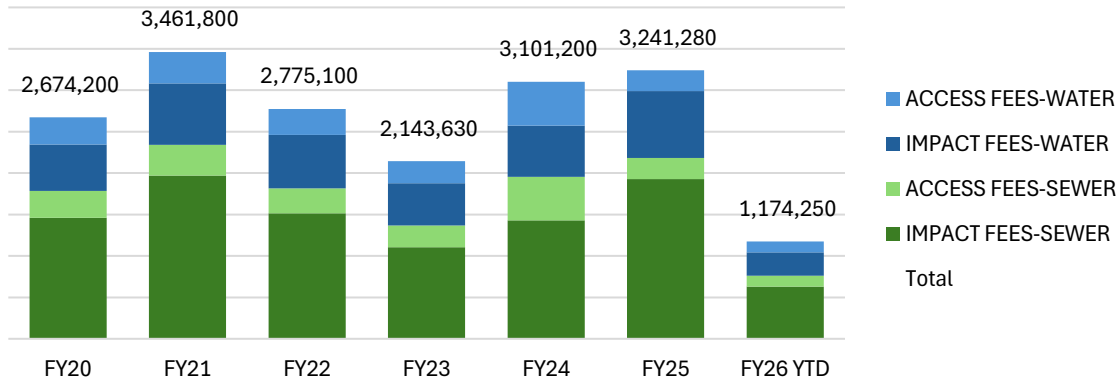


Sewer Billed Consumption (+/- Var. from Budget)



Access & Impact Fee Revenue

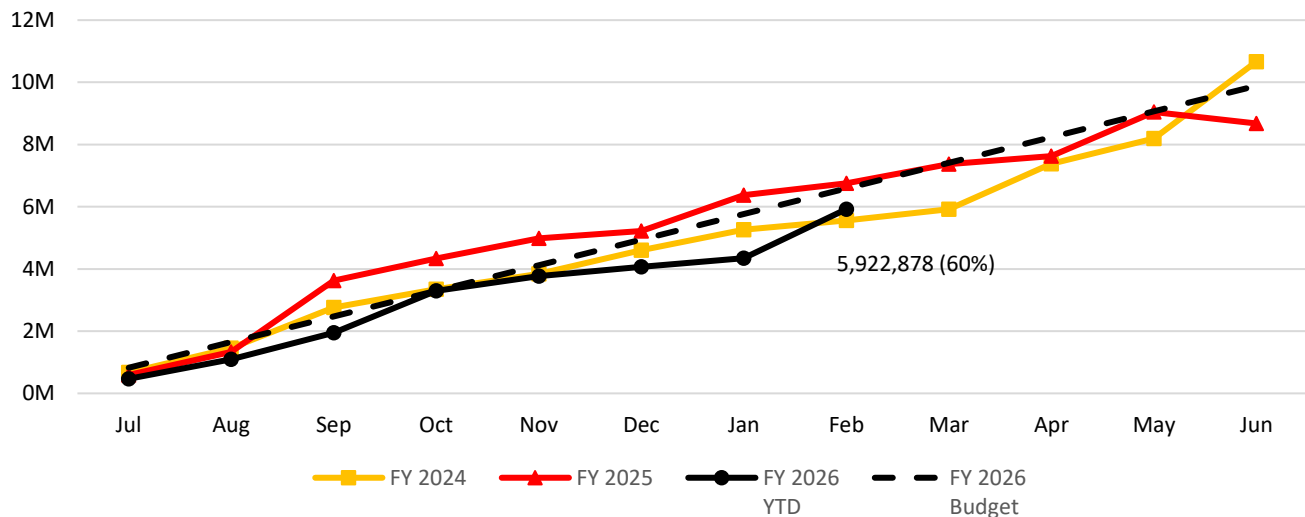
\$120,200 recorded this month. YTD actuals are 36% of the FY25 total and 24% of the FY26 budget.



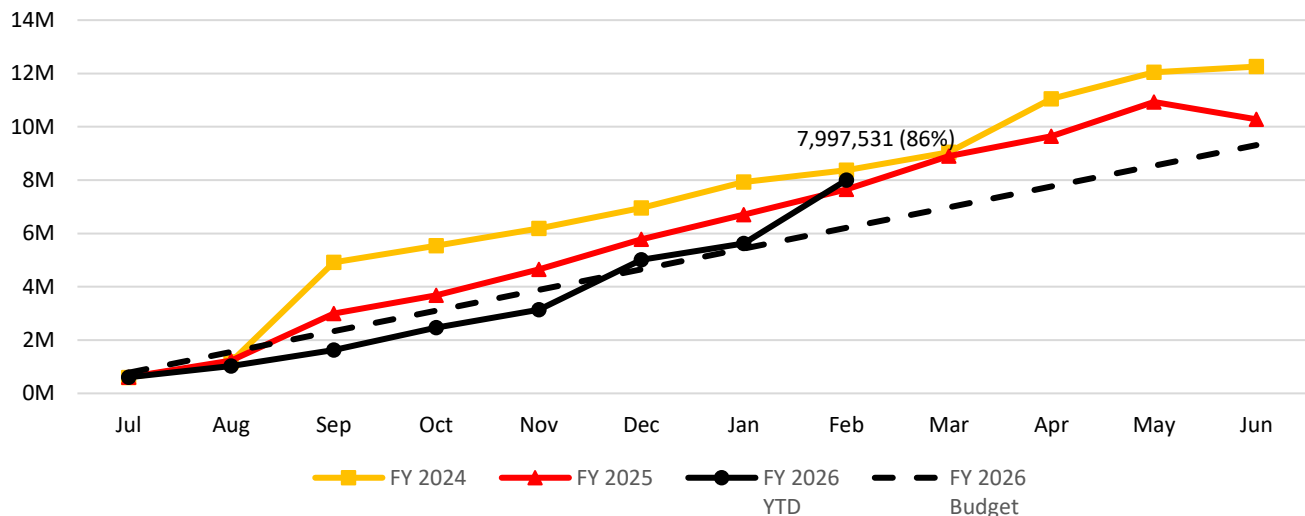
YTD Income (Loss)

Contributed capital (\$1.13M Water, \$1.03M Sewer) boosting net income in February.

Water Net Income (% of Budget)



Sewer Net Income (% of Budget)

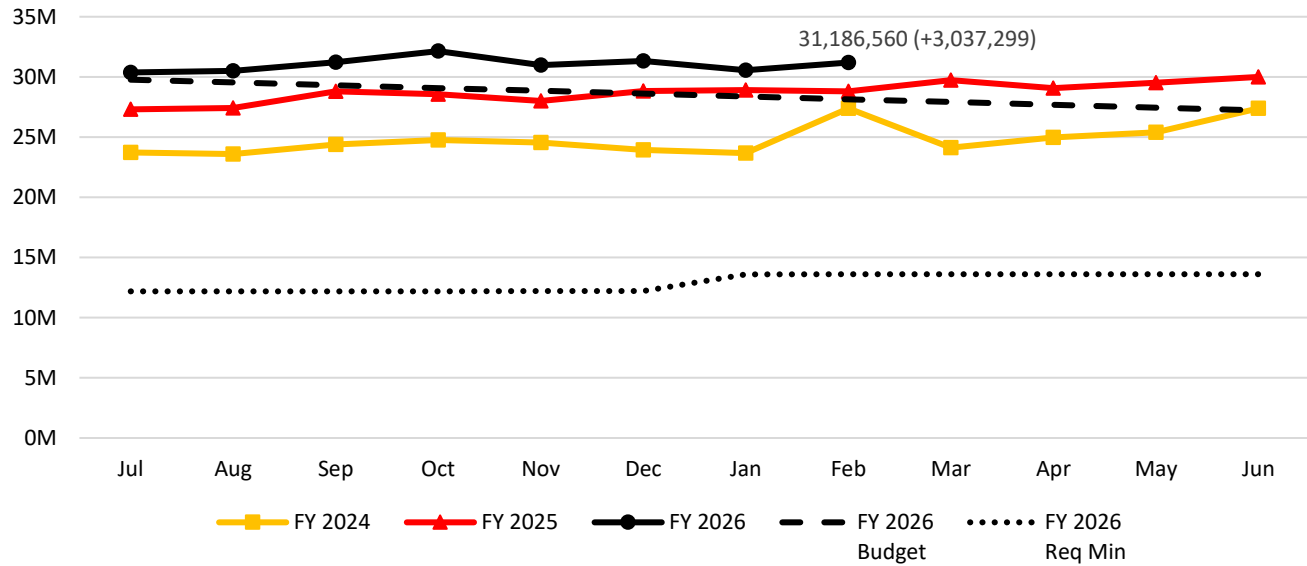


Cash Reserves

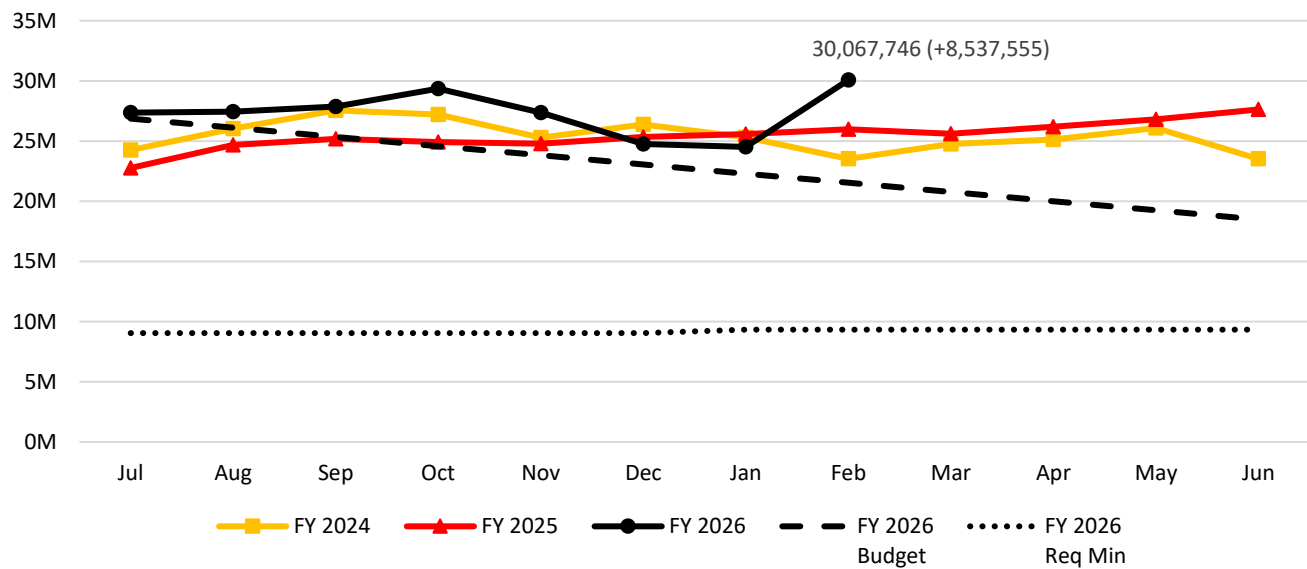
\$5.52M draw-down from ANRC 2024 Series revenue bond, boosting Sewer cash position this month.

	Unrestricted	Restricted	Total
Water	27,927,398	3,259,162	31,186,560
Sewer	28,079,265	1,988,481	30,067,746
Total	56,006,663	5,247,643	61,254,306

Water Reserves (+/- Var. from Budget)



Sewer Reserves (+/- Var. from Budget)





Budget Report

Group Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	2,633,446.63	17,064,364.96	(10,400,135.04)	62.13%
Expense	17,547,212.00	17,576,612.00	1,053,581.37	11,141,486.50	6,435,125.50	63.39%
Fund: 1 - WATER Surplus (Deficit):	5,740,288.00	9,887,888.00	1,579,865.26	5,922,878.46	(3,965,009.54)	59.90%
Fund: 2 - SEWER						
Revenue	23,739,700.00	26,263,700.00	3,019,751.95	18,445,838.13	(7,817,861.87)	70.23%
Expense	16,917,720.00	16,950,820.00	651,699.92	10,448,307.59	6,502,512.41	61.64%
Fund: 2 - SEWER Surplus (Deficit):	6,821,980.00	9,312,880.00	2,368,052.03	7,997,530.54	(1,315,349.46)	85.88%
Report Surplus (Deficit):	12,562,268.00	19,200,768.00	3,947,917.29	13,920,409.00	(5,280,359.00)	72.50%



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 02/28/2026

		2025-2026 Feb. Activity	2024-2025 Feb. Activity	Feb. 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	768,795.02	705,440.03	63,354.99	8.98%	7,492,496.00	7,558,639.64	-66,143.64	-0.88%
1-4450.00	COMMERCIAL WATER	373,617.69	359,008.72	14,608.97	4.07%	3,842,036.74	3,748,913.90	93,122.84	2.48%
1-4460.00	INDUSTRIAL WATER	144,080.08	134,340.53	9,739.55	7.25%	1,380,049.09	1,259,262.03	120,787.06	9.59%
1-4470.00	HYDRANTS	1,205.00	1,205.00	0.00	0.00%	9,349.59	9,438.32	-88.73	-0.94%
1-4470.01	FIRE LINES	12,140.00	11,680.00	460.00	3.94%	96,500.00	92,300.00	4,200.00	4.55%
1-4470.02	LABOR SALES	2,760.87	4,918.03	-2,157.16	-43.86%	30,189.95	36,958.04	-6,768.09	-18.31%
1-4470.03	AR DEPT OF HEALTH FEE	12,417.20	12,183.87	233.33	1.92%	99,104.62	96,806.52	2,298.10	2.37%
1-4470.04	LARGE TAP FEES	1,400.00	7,775.00	-6,375.00	-81.99%	12,825.00	9,725.00	3,100.00	31.88%
1-4470.05	MACHINE TIME SALES	3,614.84	4,250.00	-635.16	-14.94%	24,304.42	18,605.95	5,698.47	30.63%
1-4470.06	HYDRANT METER RENTALS	4,018.00	4,165.00	-147.00	-3.53%	30,569.00	38,752.00	-8,183.00	-21.12%
1-4470.07	MISC. WATER SALES	2,868.28	2,441.78	426.50	17.47%	35,142.55	42,361.92	-7,219.37	-17.04%
1-4471.00	SERVICE CHG. INCOME	18,620.00	17,480.00	1,140.00	6.52%	162,115.00	152,285.00	9,830.00	6.46%
1-4471.05	LATE FEES AND CHARGES	37,930.45	38,724.10	-793.65	-2.05%	292,307.46	286,196.64	6,110.82	2.14%
1-4472.00	INTEREST INCOME-INVESTMNTS	71,742.91	63,452.37	8,290.54	13.07%	502,210.10	553,047.40	-50,837.30	-9.19%
1-4472.01	INTEREST INCOME-BANK ACCTS	27,174.54	21,487.62	5,686.92	26.47%	218,777.74	159,619.32	59,158.42	37.06%
1-4472.98	INTEREST INCOME-BOND FUNDS	1,298.22	1,491.43	-193.21	-12.95%	23,065.30	26,544.71	-3,479.41	-13.11%
1-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	8,415.00	-14,413.78	22,828.78	158.38%
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	5,200.00	4,825.00	375.00	7.77%	48,125.00	43,225.00	4,900.00	11.34%
1-4476.10	ACCESS FEES	1,500.00	3,900.00	-2,400.00	-61.54%	132,000.00	171,000.00	-39,000.00	-22.81%
1-4476.20	IMPACT FEES	3,400.00	87,400.00	-84,000.00	-96.11%	280,450.00	588,980.00	-308,530.00	-52.38%
1-4482.00	INLAND BILLING REVENUE	5,750.00	5,596.75	153.25	2.74%	45,806.25	44,512.75	1,293.50	2.91%
1-4485.00	MISCELLANEOUS INCOME	1,135.53	52,126.32	-50,990.79	-97.82%	19,882.84	94,470.04	-74,587.20	-78.95%
1-4490.00	CONTRIBUTED CAPITAL	1,132,778.00	0.00	1,132,778.00	0.00%	2,278,643.31	0.00	2,278,643.31	0.00%
	Revenue Total:	2,633,446.63	1,543,891.55	1,089,555.08	70.57%	17,064,364.96	15,022,274.88	2,042,090.08	13.59%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	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	625.00	375.00	60.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	58.50	58.50	100.00%	285.40	175.50	-109.90	-62.62%
1-555-5302	JANITORIAL EXPENSE	4,030.32	1,576.15	-2,454.17	-155.71%	15,540.41	15,107.55	-432.86	-2.87%
1-555-5303	EMPLOYEE RECOGNITION	42.44	0.00	-42.44	0.00%	708.37	0.00	-708.37	0.00%
1-555-5305	MISCELLANEOUS	261.74	1,036.64	774.90	74.75%	2,299.67	5,910.05	3,610.38	61.09%
1-555-5306	OFFICE SUPPLIES	279.90	0.00	-279.90	0.00%	6,191.77	0.00	-6,191.77	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-555-5307	OUTSIDE SERVICES	60.00	0.00	-60.00	0.00%	120.00	0.00	-120.00	0.00%
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	4,686.83	3,271.86	-1,414.97	-43.25%	22,576.33	20,479.30	-2,097.03	-10.24%
1-555-5400	ARKANSAS PUBLIC WATER FEE	12,780.80	12,123.60	-657.20	-5.42%	102,639.60	96,595.60	-6,044.00	-6.26%
1-555-5402	CUSTOMER PAYMENT FEES	14,610.85	16,932.22	2,321.37	13.71%	159,259.19	141,230.02	-18,029.17	-12.77%
1-555-5500	WATER PURCHASES	462,784.14	396,534.82	-66,249.32	-16.71%	4,597,024.35	4,345,499.16	-251,525.19	-5.79%
1-555-5580	EQUIP. MAINT. FEES	82.18	89.00	6.82	7.66%	338.50	712.00	373.50	52.46%
1-555-5581	SOFTWARE MAINTENANCE	11,288.84	4,597.86	-6,690.98	-145.52%	78,949.41	51,118.85	-27,830.56	-54.44%
1-555-5602	INSURANCE-BLDGS & CONTENTS	2,547.83	1,694.46	-853.37	-50.36%	20,382.64	13,555.68	-6,826.96	-50.36%
1-555-5650	ACCOUNTING/AUDIT EXPENSE	0.00	0.00	0.00	0.00%	23,750.00	19,450.00	-4,300.00	-22.11%
1-555-5651	ATTORNEY RETAINER FEES	2,150.00	2,231.94	81.94	3.67%	19,905.95	12,791.94	-7,114.01	-55.61%
1-555-5653	LEGAL CLAIMS-MISCELLANEOUS	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%	243,962.52	249,429.20	5,466.68	2.19%
1-555-5702	2016 BOND AMORTIZATION	-2,309.83	-2,309.83	0.00	0.00%	-18,478.64	-16,168.81	2,309.83	14.29%
1-555-5703	2012 BOND INTEREST	12,618.75	12,618.75	0.00	0.00%	100,950.00	109,000.00	8,050.00	7.39%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	0.00	-4,035.72	0.00%	32,285.76	24,214.32	-8,071.44	-33.33%
1-555-5705	2012 BOND AMORTIZATION	-199.31	0.00	199.31	0.00%	-1,594.48	-1,195.86	398.62	33.33%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	4,842.08	4,236.82	-605.26	-14.29%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	555.20	485.80	-69.40	-14.29%
1-555-5800	DEPRECIATION	78,062.76	270,643.00	192,580.24	71.16%	2,086,653.76	2,136,981.01	50,327.25	2.36%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	13,511.00	0.00	0.00%	108,088.00	108,088.00	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%	8,392.00	8,392.00	0.00	0.00%
Department 555 - GENERAL EXPENSES Total:		653,543.94	766,828.95	113,285.01	14.77%	7,668,965.11	7,445,336.41	-223,628.70	-3.00%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	36,146.04	39,141.15	2,995.11	7.65%	367,249.80	316,671.19	-50,578.61	-15.97%
1-560-5104	APERS-ENGINEERING	5,765.67	5,792.95	27.28	0.47%	54,436.45	49,188.53	-5,247.92	-10.67%
1-560-5105	HEALTH INSURANCE	5,607.21	10,339.84	4,732.63	45.77%	40,772.78	40,810.75	37.97	0.09%
1-560-5106	LIFE INSURANCE	174.03	189.51	15.48	8.17%	1,482.76	1,343.47	-139.29	-10.37%
1-560-5107	DISABILITY INSURANCE	96.72	106.42	9.70	9.11%	828.14	738.33	-89.81	-12.16%
1-560-5111	FICA	2,683.66	2,764.18	80.52	2.91%	27,555.24	23,518.11	-4,037.13	-17.17%
1-560-5251	TRAVEL EXPENSE	0.00	73.36	73.36	100.00%	0.00	73.36	73.36	100.00%
1-560-5252	TRAINING EXPENSE	545.00	890.00	345.00	38.76%	2,196.17	1,090.00	-1,106.17	-101.48%
1-560-5305	MISCELLANEOUS	0.00	51.60	51.60	100.00%	461.68	1,863.66	1,401.98	75.23%
1-560-5306	OFFICE SUPPLIES	0.00	645.26	645.26	100.00%	2,325.85	2,146.03	-179.82	-8.38%
1-560-5307	OUTSIDE SERVICES	0.00	533.18	533.18	100.00%	1,379.15	7,842.65	6,463.50	82.41%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	189.00	146.50	-42.50	-29.01%
1-560-5350	TELECOM EXPENSE	755.25	0.00	-755.25	0.00%	4,126.21	0.00	-4,126.21	0.00%
1-560-5551	VEHICLE EXPENSE	403.51	233.56	-169.95	-72.77%	4,904.19	3,891.39	-1,012.80	-26.03%
1-560-5581	SOFTWARE MAINTENANCE	232.56	649.28	416.72	64.18%	7,102.37	7,776.18	673.81	8.67%
1-560-5601	WORKMANS COMPENSATION	587.52	0.00	-587.52	0.00%	4,769.19	4,554.90	-214.29	-4.70%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026 Feb. Activity	2024-2025 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	277.36	277.36	100.00%
1-560-5603	INSURANCE-VEHICLES	33.92	89.57	55.65	62.13%	472.78	293.09	-179.69	-61.31%
1-560-5800	DEPRECIATION	-1,680.64	1,058.00	2,738.64	258.85%	7,609.36	9,572.66	1,963.30	20.51%
Department 560 - ENGINEERING Total:		51,350.45	62,592.53	11,242.08	17.96%	527,861.12	471,798.16	-56,062.96	-11.88%
Department: 565 - FIELD									
1-565-5100	SALARIES FIELD	109,522.24	89,710.90	-19,811.34	-22.08%	898,405.93	789,039.67	-109,366.26	-13.86%
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	16,505.98	13,637.47	-2,868.51	-21.03%	141,094.11	124,044.61	-17,049.50	-13.74%
1-565-5105	HEALTH INSURANCE	18,717.90	28,418.50	9,700.60	34.13%	125,938.39	102,291.21	-23,647.18	-23.12%
1-565-5106	LIFE INSURANCE	546.95	460.23	-86.72	-18.84%	3,800.76	3,299.01	-501.75	-15.21%
1-565-5107	DISABILITY INSURANCE	303.96	258.44	-45.52	-17.61%	2,124.47	1,809.20	-315.27	-17.43%
1-565-5110	UNIFORMS	4,596.85	1,779.62	-2,817.23	-158.31%	21,150.22	13,877.03	-7,273.19	-52.41%
1-565-5111	FICA	7,845.61	6,555.83	-1,289.78	-19.67%	68,233.04	60,205.93	-8,027.11	-13.33%
1-565-5251	TRAVEL AND TRAINING	3,556.17	2,324.92	-1,231.25	-52.96%	10,688.88	10,473.20	-215.68	-2.06%
1-565-5304	SAFETY EQUIPMENT	111.18	256.38	145.20	56.63%	10,994.67	13,389.52	2,394.85	17.89%
1-565-5305	MISCELLANEOUS	0.00	125.32	125.32	100.00%	457.05	916.74	459.69	50.14%
1-565-5306	OFFICE SUPPLIES	0.00	248.64	248.64	100.00%	4,246.83	1,706.93	-2,539.90	-148.80%
1-565-5307	OUTSIDE SERVICES	487.14	654.32	167.18	25.55%	4,989.36	6,919.55	1,930.19	27.89%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	1,557.91	366.63	-1,191.28	-324.93%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	535.00	535.00	100.00%
1-565-5350	UTILITIES	9,167.15	8,167.37	-999.78	-12.24%	60,824.52	65,868.75	5,044.23	7.66%
1-565-5551	VEHICLE MAINT.	1,835.41	1,255.96	-579.45	-46.14%	54,278.96	37,918.84	-16,360.12	-43.15%
1-565-5552	FIELD REPAIR AND MAINT.	46,767.99	19,057.43	-27,710.56	-145.41%	345,793.79	302,418.88	-43,374.91	-14.34%
1-565-5555	SCADA HAND TOOLS	204.56	176.41	-28.15	-15.96%	719.64	2,939.02	2,219.38	75.51%
1-565-5557	EQUIPMENT MAINT.	464.80	2,536.88	2,072.08	81.68%	14,835.98	9,917.61	-4,918.37	-49.59%
1-565-5558	SUPPLIES, HAND TOOLS	3,714.97	2,344.50	-1,370.47	-58.45%	26,636.00	19,389.78	-7,246.22	-37.37%
1-565-5559	GAS AND OIL	3,175.29	4,806.83	1,631.54	33.94%	27,978.32	29,140.51	1,162.19	3.99%
1-565-5560	GENERATOR MAINTENANCE	88.67	0.00	-88.67	0.00%	3,080.91	27.26	-3,053.65	-11,201.94%
1-565-5561	BUILDING MAINT.	1,987.67	377.70	-1,609.97	-426.26%	9,713.75	18,605.88	8,892.13	47.79%
1-565-5563	WATER TOWER MAINT	1,798.68	0.00	-1,798.68	0.00%	16,938.65	11,677.40	-5,261.25	-45.05%
1-565-5581	SOFTWARE MAINTENANCE	0.00	56.25	56.25	100.00%	8,923.43	3,982.72	-4,940.71	-124.05%
1-565-5601	WORKMANS COMPENSATION	2,338.45	0.00	-2,338.45	0.00%	14,462.03	13,993.51	-468.52	-3.35%
1-565-5602	INSURANCE-BLDGS & CONTENTS	215.80	1,012.65	796.85	78.69%	1,726.40	8,101.20	6,374.80	78.69%
1-565-5603	INSURANCE-VEHICLES	872.50	1,189.96	317.46	26.68%	7,722.71	4,181.79	-3,540.92	-84.67%
1-565-5800	DEPRECIATION	4,750.93	16,000.00	11,249.07	70.31%	153,092.93	121,166.66	-31,926.27	-26.35%
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:		239,576.85	201,412.51	-38,164.34	-18.95%	2,020,985.47	1,778,204.04	-242,781.43	-13.65%
Department: 570 - OFFICE									
1-570-5100	SALARIES OFFICE	71,136.41	76,805.90	5,669.49	7.38%	600,466.81	570,263.26	-30,203.55	-5.30%
1-570-5104	APERS-OFFICE	10,800.77	11,649.77	849.00	7.29%	93,477.05	87,614.89	-5,862.16	-6.69%
1-570-5105	HEALTH INSURANCE	8,438.01	13,754.34	5,316.33	38.65%	57,484.58	42,180.99	-15,303.59	-36.28%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5106	LIFE INSURANCE	223.75	216.58	-7.17	-3.31%	1,711.76	1,543.43	-168.33	-10.91%
1-570-5107	DISABILITY INSURANCE	124.35	121.62	-2.73	-2.24%	957.08	846.65	-110.43	-13.04%
1-570-5111	FICA	5,127.09	5,556.61	429.52	7.73%	44,980.18	42,415.31	-2,564.87	-6.05%
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	292.93	292.93	100.00%	208.36	1,764.09	1,555.73	88.19%
1-570-5306	OFFICE SUPPLIES	623.18	170.70	-452.48	-265.07%	4,019.85	5,577.85	1,558.00	27.93%
1-570-5307	OUTSIDE SERVICES	892.07	150.42	-741.65	-493.05%	4,458.99	9,373.78	4,914.79	52.43%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	30.00	30.00	100.00%	1,813.50	270.44	-1,543.06	-570.57%
1-570-5309	POSTAGE/MAILING	10,215.61	25,081.04	14,865.43	59.27%	103,713.68	98,898.03	-4,815.65	-4.87%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	0.00	835.39	835.39	100.00%
1-570-5311	PUBLIC RELATIONS	900.00	0.00	-900.00	0.00%	2,742.62	3,455.86	713.24	20.64%
1-570-5312	ARKANSAS ONE CALL	590.55	701.02	110.47	15.76%	5,839.16	6,773.41	934.25	13.79%
1-570-5313	CASH LONG/SHORT	-20.22	25.64	45.86	178.86%	-111.68	-172.65	-60.97	-35.31%
1-570-5580	EQUIP. MAINT. FEES	0.00	0.00	0.00	0.00%	427.05	0.00	-427.05	0.00%
1-570-5601	WORKMANS COMPENSATION	58.56	0.00	-58.56	0.00%	385.49	326.02	-59.47	-18.24%
Department 570 - OFFICE Total:		109,110.13	134,556.57	25,446.44	18.91%	923,674.80	871,966.75	-51,708.05	-5.93%
Expense Total:		1,053,581.37	1,165,390.56	111,809.19	9.59%	11,141,486.50	10,567,305.36	-574,181.14	-5.43%
Fund 1 Surplus (Deficit):		1,579,865.26	378,500.99	1,201,364.27	317.40%	5,922,878.46	4,454,969.52	1,467,908.94	32.95%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026 Feb. Activity	2024-2025 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	1,105,605.65	930,822.06	174,783.59	18.78%	8,541,788.25	7,573,038.36	968,749.89	12.79%
2-4450.00	COMMERCIAL SEWER	397,015.86	329,994.12	67,021.74	20.31%	3,068,746.39	2,601,791.07	466,955.32	17.95%
2-4460.00	INDUSTRIAL SEWER	230,159.97	199,171.10	30,988.87	15.56%	2,128,194.38	1,845,415.33	282,779.05	15.32%
2-4470.02	LABOR SALES	0.00	874.42	-874.42	-100.00%	7,526.30	4,661.99	2,864.31	61.44%
2-4470.03	MACHINE TIME SALES	0.00	1,189.01	-1,189.01	-100.00%	2,645.14	7,256.51	-4,611.37	-63.55%
2-4471.05	LATE FEES AND CHARGES	20,432.01	17,965.42	2,466.59	13.73%	144,842.04	120,061.30	24,780.74	20.64%
2-4472.00	INTEREST INCOME-INVESTMNTS	71,630.85	74,406.09	-2,775.24	-3.73%	596,351.71	638,572.92	-42,221.21	-6.61%
2-4472.01	INTEREST INCOME-BANK ACCTS	19,297.03	13,129.37	6,167.66	46.98%	101,494.30	91,448.37	10,045.93	10.99%
2-4472.98	INTEREST INCOME-BOND FUNDS	1,066.89	1,203.78	-136.89	-11.37%	21,322.16	24,325.17	-3,003.01	-12.35%
2-4474.00	SALE OF ASSETS	0.00	14,000.00	-14,000.00	-100.00%	6,500.00	17,322.92	-10,822.92	-62.48%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	4,800.00	4,800.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	5,760.00	5,310.00	450.00	8.47%	54,270.00	48,205.00	6,065.00	12.58%
2-4476.10	ACCESS FEES	900.00	3,900.00	-3,000.00	-76.92%	130,500.00	169,800.00	-39,300.00	-23.14%
2-4476.20	IMPACT FEES	114,400.00	176,000.00	-61,600.00	-35.00%	631,300.00	1,405,400.00	-774,100.00	-55.08%
2-4482.00	INLAND BILLING REVENUE	5,750.00	5,596.75	153.25	2.74%	45,806.25	44,512.50	1,293.75	2.91%
2-4485.00	MISCELLANEOUS INCOME	21,569.69	430,336.23	-408,766.54	-94.99%	274,074.47	1,576,080.62	-1,302,006.15	-82.61%
2-4490.00	CONTRIBUTED CAPITAL	1,025,564.00	0.00	1,025,564.00	0.00%	2,685,676.74	0.00	2,685,676.74	0.00%
	Revenue Total:	3,019,751.95	2,204,498.35	815,253.60	36.98%	18,445,838.13	16,172,692.06	2,273,146.07	14.06%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	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	625.00	375.00	60.00%
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	58.50	58.50	100.00%	285.40	175.50	-109.90	-62.62%
2-555-5302	JANITORIAL EXPENSE	4,030.33	1,576.15	-2,454.18	-155.71%	13,872.31	15,107.56	1,235.25	8.18%
2-555-5303	EMPLOYEE RECOGNITION	42.44	0.00	-42.44	0.00%	654.97	0.00	-654.97	0.00%
2-555-5305	MISCELLANEOUS	311.54	1,358.94	1,047.40	77.07%	1,974.23	6,679.77	4,705.54	70.44%
2-555-5306	OFFICE SUPPLIES	279.91	0.00	-279.91	0.00%	6,191.86	0.00	-6,191.86	0.00%
2-555-5307	OUTSIDE SERVICES	60.00	0.00	-60.00	0.00%	73,105.50	0.00	-73,105.50	0.00%
2-555-5350	UTILITIES	4,499.86	3,052.38	-1,447.48	-47.42%	21,439.07	19,640.83	-1,798.24	-9.16%
2-555-5401	CITY FRANCHISE FEES	63,638.44	52,716.55	-10,921.89	-20.72%	489,848.04	428,075.95	-61,772.09	-14.43%
2-555-5402	CUSTOMER PAYMENT FEES	14,610.85	16,932.21	2,321.36	13.71%	159,259.15	141,229.91	-18,029.24	-12.77%
2-555-5580	EQUIP. MAINT. FEES	82.18	89.00	6.82	7.66%	1,122.88	712.00	-410.88	-57.71%
2-555-5581	SOFTWARE MAINTENANCE	11,288.83	11,858.36	569.53	4.80%	78,145.12	104,334.88	26,189.76	25.10%
2-555-5602	INSURANCE-BLDGS & CONTENTS	222.91	138.68	-84.23	-60.74%	1,783.28	1,109.44	-673.84	-60.74%
2-555-5650	ACCOUNTING/AUDIT EXPENSE	0.00	0.00	0.00	0.00%	23,750.00	19,450.00	-4,300.00	-22.11%
2-555-5651	ATTORNEY RETAINER FEES	4,910.00	3,030.00	-1,880.00	-62.05%	27,924.12	20,904.42	-7,019.70	-33.58%
2-555-5653	LEGAL CLAIMS-MISCELLANEOUS	0.00	0.00	0.00	0.00%	3,558.56	4,699.13	1,140.57	24.27%
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	51,553.24	234,853.00	183,299.76	78.05%	1,774,220.24	1,830,887.66	56,667.42	3.10%

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		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	108,088.00	0.00	-108,088.00	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%	8,392.00	0.00	-8,392.00	0.00%
Department 555 - GENERAL EXPENSES Total:		170,090.53	325,663.77	155,573.24	47.77%	2,833,619.21	2,682,632.05	-150,987.16	-5.63%
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	41,872.88	39,523.52	-2,349.36	-5.94%	354,568.79	301,561.75	-53,007.04	-17.58%
2-560-5104	APERS-ENGINEERING	6,348.79	5,830.20	-518.59	-8.89%	55,647.70	47,003.78	-8,643.92	-18.39%
2-560-5105	HEALTH INSURANCE	4,672.68	6,893.23	2,220.55	32.21%	29,069.51	21,042.60	-8,026.91	-38.15%
2-560-5106	LIFE INSURANCE	99.41	75.74	-23.67	-31.25%	655.61	565.78	-89.83	-15.88%
2-560-5107	DISABILITY INSURANCE	55.67	41.87	-13.80	-32.96%	363.68	310.12	-53.56	-17.27%
2-560-5111	FICA	3,060.54	2,823.33	-237.21	-8.40%	27,108.45	22,662.92	-4,445.53	-19.62%
2-560-5251	TRAVEL EXPENSE	0.00	73.36	73.36	100.00%	0.00	73.36	73.36	100.00%
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	0.00	51.60	51.60	100.00%	451.25	1,338.10	886.85	66.28%
2-560-5306	OFFICE SUPPLIES	0.00	621.20	621.20	100.00%	1,202.45	1,713.77	511.32	29.84%
2-560-5307	OUTSIDE SERVICES	0.00	273.48	273.48	100.00%	1,599.66	3,056.09	1,456.43	47.66%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	131.80	40.00	-91.80	-229.50%
2-560-5350	TELECOM EXPENSE	142.86	0.00	-142.86	0.00%	2,251.79	0.00	-2,251.79	0.00%
2-560-5551	VEHICLE EXPENSE	396.93	522.33	125.40	24.01%	4,582.49	2,916.50	-1,665.99	-57.12%
2-560-5581	SOFTWARE MAINTENANCE	232.56	649.27	416.71	64.18%	7,122.37	7,776.18	653.81	8.41%
2-560-5601	WORKMANS COMPENSATION	530.07	0.00	-530.07	0.00%	3,056.58	2,244.95	-811.63	-36.15%
2-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	277.36	277.36	100.00%
2-560-5603	INSURANCE-VEHICLES	60.40	68.74	8.34	12.13%	483.20	287.62	-195.58	-68.00%
2-560-5800	DEPRECIATION	276.75	657.00	380.25	57.88%	8,877.75	6,765.66	-2,112.09	-31.22%
Department 560 - ENGINEERING Total:		57,749.54	58,139.54	390.00	0.67%	497,363.53	419,786.54	-77,576.99	-18.48%
Department: 565 - FIELD									
2-565-5100	SALARIES FIELD	96,770.04	97,813.79	1,043.75	1.07%	834,377.33	798,962.83	-35,414.50	-4.43%
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	14,719.72	14,827.87	108.15	0.73%	131,490.25	124,359.65	-7,130.60	-5.73%
2-565-5105	HEALTH INSURANCE	18,717.90	34,466.13	15,748.23	45.69%	137,991.52	123,370.09	-14,621.43	-11.85%
2-565-5106	LIFE INSURANCE	546.74	504.91	-41.83	-8.28%	4,049.54	3,771.89	-277.65	-7.36%
2-565-5107	DISABILITY INSURANCE	306.20	279.16	-27.04	-9.69%	2,241.25	2,067.58	-173.67	-8.40%
2-565-5110	UNIFORMS	4,351.96	2,100.46	-2,251.50	-107.19%	22,458.93	12,880.10	-9,578.83	-74.37%
2-565-5111	FICA	6,930.27	6,953.76	23.49	0.34%	64,928.13	58,572.09	-6,356.04	-10.85%
2-565-5251	TRAVEL AND TRAINING	1,917.80	1,535.00	-382.80	-24.94%	7,939.75	4,701.23	-3,238.52	-68.89%
2-565-5304	SAFETY EQUIPMENT	111.18	369.44	258.26	69.91%	13,020.48	15,062.92	2,042.44	13.56%
2-565-5305	MISCELLANEOUS	0.00	119.71	119.71	100.00%	397.69	2,700.66	2,302.97	85.27%
2-565-5306	OFFICE SUPPLIES	0.00	181.92	181.92	100.00%	2,862.23	1,650.40	-1,211.83	-73.43%
2-565-5307	OUTSIDE SERVICES	422.06	149.43	-272.63	-182.45%	6,406.10	5,054.35	-1,351.75	-26.74%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	1,393.60	115.82	-1,277.78	-1,103.25%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	11,779.04	11,779.04	100.00%	1,058.85	84,091.97	83,033.12	98.74%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5350	UTILITIES	8,339.95	6,077.28	-2,262.67	-37.23%	62,169.34	102,512.45	40,343.11	39.35%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	547.83	547.83	100.00%	528.67	4,765.70	4,237.03	88.91%
2-565-5551	VEHICLE MAINT.	3,782.02	7,439.87	3,657.85	49.17%	26,663.34	32,627.70	5,964.36	18.28%
2-565-5552	FIELD REPAIR AND MAINT.	10,103.72	5,364.54	-4,739.18	-88.34%	82,692.65	32,983.92	-49,708.73	-150.71%
2-565-5554	CAMERA	2,107.24	1,070.70	-1,036.54	-96.81%	21,872.02	11,857.54	-10,014.48	-84.46%
2-565-5555	SCADA HAND TOOLS	644.22	570.21	-74.01	-12.98%	3,941.75	3,437.14	-504.61	-14.68%
2-565-5556	FLUSHTRUCKS	2,263.19	9,394.89	7,131.70	75.91%	99,151.98	18,018.85	-81,133.13	-450.27%
2-565-5557	EQUIPMENT MAINT.	0.00	465.53	465.53	100.00%	5,609.94	4,812.46	-797.48	-16.57%
2-565-5558	SUPPLIES, HAND TOOLS	4,189.15	1,763.20	-2,425.95	-137.59%	22,387.93	7,621.53	-14,766.40	-193.75%
2-565-5559	GAS AND OIL	5,894.30	3,382.99	-2,511.31	-74.23%	42,397.97	32,402.85	-9,995.12	-30.85%
2-565-5560	GENERATOR MAINTENANCE	88.67	0.00	-88.67	0.00%	7,773.40	1,545.72	-6,227.68	-402.90%
2-565-5561	BUILDING MAINT.	1,041.98	294.52	-747.46	-253.79%	8,945.53	8,017.34	-928.19	-11.58%
2-565-5563	LIFT STATION MAINT	2,049.61	908.17	-1,141.44	-125.69%	28,273.62	18,144.30	-10,129.32	-55.83%
2-565-5581	SOFTWARE MAINTENANCE	840.00	56.25	-783.75	-1,393.33%	24,106.29	6,482.76	-17,623.53	-271.85%
2-565-5601	WORKMANS COMPENSATION	2,770.33	0.00	-2,770.33	0.00%	18,306.97	15,333.47	-2,973.50	-19.39%
2-565-5602	INSURANCE-BLDGS & CONTENTS	552.07	551.98	-0.09	-0.02%	4,416.56	4,415.84	-0.72	-0.02%
2-565-5603	INSURANCE-VEHICLES	1,480.53	2,039.09	558.56	27.39%	12,778.57	10,678.82	-2,099.75	-19.66%
2-565-5800	DEPRECIATION	59,590.91	22,522.00	-37,068.91	-164.59%	293,726.91	175,154.00	-118,572.91	-67.70%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	1,673.00	1,673.00	0.00	0.00%	13,384.00	18,403.00	5,019.00	27.27%
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:		252,204.76	235,202.67	-17,002.09	-7.23%	1,997,969.36	1,746,576.97	-251,392.39	-14.39%
Department: 570 - OFFICE									
2-570-5100	SALARIES OFFICE	59,881.37	59,113.32	-768.05	-1.30%	527,058.08	506,804.30	-20,253.78	-4.00%
2-570-5104	APERS-OFFICE	9,024.19	8,974.29	-49.90	-0.56%	82,599.67	78,942.87	-3,656.80	-4.63%
2-570-5105	HEALTH INSURANCE	8,410.81	15,509.76	7,098.95	45.77%	59,773.47	57,957.87	-1,815.60	-3.13%
2-570-5106	LIFE INSURANCE	248.52	227.21	-21.31	-9.38%	1,867.41	1,697.35	-170.06	-10.02%
2-570-5107	DISABILITY INSURANCE	139.18	125.62	-13.56	-10.79%	1,035.34	930.39	-104.95	-11.28%
2-570-5111	FICA	4,436.14	4,338.15	-97.99	-2.26%	40,315.90	38,480.52	-1,835.38	-4.77%
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	22.02	292.93	270.91	92.48%	230.38	1,731.23	1,500.85	86.69%
2-570-5306	OFFICE SUPPLIES	601.16	170.73	-430.43	-252.11%	4,132.95	4,569.46	436.51	9.55%
2-570-5307	OUTSIDE SERVICES	892.08	150.43	-741.65	-493.02%	4,160.00	8,778.83	4,618.83	52.61%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	30.00	30.00	100.00%	1,835.50	270.44	-1,565.06	-578.71%
2-570-5309	POSTAGE/MAILING	10,215.60	25,081.04	14,865.44	59.27%	103,713.67	98,924.57	-4,789.10	-4.84%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	1,433.77	835.40	-598.37	-71.63%
2-570-5311	PUBLIC RELATIONS	900.00	0.00	-900.00	0.00%	1,154.69	1,567.03	412.34	26.31%
2-570-5312	ARKANSAS ONE CALL	590.55	701.03	110.48	15.76%	5,839.19	6,773.44	934.25	13.79%
2-570-5580	EQUIP. MAINT. FEES	0.00	0.00	0.00	0.00%	427.05	0.00	-427.05	0.00%
2-570-5601	WORKMANS COMPENSATION	51.44	0.00	-51.44	0.00%	382.33	339.33	-43.00	-12.67%
Department 570 - OFFICE Total:		95,413.06	114,714.51	19,301.45	16.83%	837,394.75	808,603.03	-28,791.72	-3.56%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES PCF	101,343.95	99,563.04	-1,780.91	-1.79%	839,923.56	798,540.90	-41,382.66	-5.18%
2-591-5104	APERS-RPCF	15,090.88	14,877.86	-213.02	-1.43%	132,322.76	124,479.44	-7,843.32	-6.30%
2-591-5105	HEALTH INSURANCE	15,887.09	29,296.20	13,409.11	45.77%	111,224.39	108,583.19	-2,641.20	-2.43%
2-591-5106	LIFE INSURANCE	659.09	666.46	7.37	1.11%	5,336.46	4,963.54	-372.92	-7.51%
2-591-5110	UNIFORMS	1,498.37	1,489.96	-8.41	-0.56%	8,852.97	7,422.27	-1,430.70	-19.28%
2-591-5111	FICA	7,134.07	6,974.63	-159.44	-2.29%	61,960.75	58,855.56	-3,105.19	-5.28%
2-591-5251	TRAVEL AND TRAINING	188.35	0.00	-188.35	0.00%	908.35	0.00	-908.35	0.00%
2-591-5304	PERSONNEL SAFETY EQUIP.	409.24	187.59	-221.65	-118.16%	5,635.42	3,300.46	-2,334.96	-70.75%
2-591-5305	MISCELLANEOUS	0.00	55.77	55.77	100.00%	279.64	792.41	512.77	64.71%
2-591-5306	OFFICE SUPPLIES & POSTAGE	398.77	217.50	-181.27	-83.34%	2,430.91	2,106.69	-324.22	-15.39%
2-591-5307	OUTSIDE SERVICES	65.09	0.00	-65.09	0.00%	152.69	505.20	352.51	69.78%
2-591-5308	PUBLICATIONS AND DUES	0.00	249.63	249.63	100.00%	10,621.00	12,410.67	1,789.67	14.42%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	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	1,337.59	1,866.22	528.63	28.33%	9,396.65	12,499.41	3,102.76	24.82%
2-591-5581	SOFTWARE MAINTENANCE	4,956.00	0.00	-4,956.00	0.00%	10,207.05	0.00	-10,207.05	0.00%
2-591-5601	WORKMANS COMPENSATION	1,434.07	0.00	-1,434.07	0.00%	9,876.22	8,753.35	-1,122.87	-12.83%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,972.06	4,841.31	-130.75	-2.70%	39,776.48	38,730.48	-1,046.00	-2.70%
2-591-5603	INSURANCE-VEHICLES	152.74	183.28	30.54	16.66%	1,384.63	1,184.92	-199.71	-16.85%
2-591-5800	DEPRECIATION-WWTP	-211,184.46	232,146.00	443,330.46	190.97%	1,492,707.54	1,830,855.33	338,147.79	18.47%
2-591-9112	2016 BOND INTEREST	14,900.00	14,900.00	0.00	0.00%	119,200.00	136,066.66	16,866.66	12.40%
2-591-9113	2016 BOND AMORTIZATION	-9,216.24	-9,216.24	0.00	0.00%	-73,729.92	-73,729.92	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-25,742.88	-25,742.88	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	263.04	131.52	50.00%	1,183.68	1,972.80	789.12	40.00%
2-591-9116	2024 BOND INTEREST	12,103.02	3,838.58	-8,264.44	-215.30%	64,166.90	23,555.45	-40,611.45	-172.41%
Department 591 - PCF ADMIN Total:		-40,956.66	399,182.97	440,139.63	110.26%	2,828,402.78	3,076,754.92	248,352.14	8.07%
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	0.00	0.00	0.00%	7,503.31	1,635.97	-5,867.34	-358.65%
2-592-5307	OUTSIDE SERVICES	175.00	561.99	386.99	68.86%	8,348.51	6,225.91	-2,122.60	-34.09%
2-592-5314	PLANT RESEARCH	0.00	0.00	0.00	0.00%	0.00	1,447.21	1,447.21	100.00%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	465.38	603.13	137.75	22.84%
2-592-5558	MINOR EQUIPMENT	318.61	0.00	-318.61	0.00%	318.61	210.02	-108.59	-51.70%
2-592-5970	CHEMICALS	0.00	879.65	879.65	100.00%	6,730.41	5,022.85	-1,707.56	-34.00%
Department 592 - PCF ENVIRONMENTAL Total:		493.61	1,441.64	948.03	65.76%	24,152.70	16,038.24	-8,114.46	-50.59%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	252.80	0.00	-252.80	0.00%	252.80	337.80	85.00	25.16%
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%
2-593-5307	OUTSIDE SERVICES	0.00	-366.00	-366.00	-100.00%	22,793.99	19,671.73	-3,122.26	-15.87%

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		2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
		Feb. Activity	Feb. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-593-5350	UTILITIES	55,226.60	50,972.07	-4,254.53	-8.35%	526,957.27	431,669.39	-95,287.88	-22.07%
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	4,950.00	13,621.52	8,671.52	63.66%	83,676.80	76,127.33	-7,549.47	-9.92%
Department 593 - PCF OPS Total:		60,429.40	64,227.59	3,798.19	5.91%	637,931.62	529,037.96	-108,893.66	-20.58%
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	800.00	42.80	-757.20	-1,769.16%	4,100.00	167.80	-3,932.20	-2,343.38%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	197.63	0.00	-197.63	0.00%
2-594-5307	OUTSIDE SERVICES	5,925.14	1,160.17	-4,764.97	-410.71%	71,637.88	62,617.55	-9,020.33	-14.41%
2-594-5551	VEHICLE EXPENSE	454.13	83.20	-370.93	-445.83%	5,652.49	113.85	-5,538.64	-4,864.86%
2-594-5557	EQUIPMENT MAINT.	19,422.15	29,550.96	10,128.81	34.28%	289,011.19	275,495.82	-13,515.37	-4.91%
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	172.74	140.41	-32.33	-23.03%	4,787.69	2,883.88	-1,903.81	-66.02%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,145.40	952.72	-192.68	-20.22%	14,289.15	10,348.28	-3,940.87	-38.08%
2-594-5562	MAINTENANCE SUPPLIES	30.61	774.01	743.40	96.05%	3,479.18	6,297.86	2,818.68	44.76%
Department 594 - PCF MAINTENANCE Total:		27,950.17	32,704.27	4,754.10	14.54%	393,155.21	359,154.83	-34,000.38	-9.47%
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5251	TRAVEL & TRAINING	210.00	0.00	-210.00	0.00%	210.00	0.00	-210.00	0.00%
2-595-5307	OUTSIDE SERVICES	590.00	0.00	-590.00	0.00%	3,679.55	1,775.00	-1,904.55	-107.30%
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	30,826.89	25,472.99	-5,353.90	-21.02%	425,019.38	261,241.12	-163,778.26	-62.69%
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,301.38	-3,667.13	-365.75	-9.97%	-30,732.82	-26,491.16	4,241.66	16.01%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		28,325.51	21,805.86	-6,519.65	-29.90%	398,318.43	236,524.96	-161,793.47	-68.40%
Expense Total:		651,699.92	1,253,082.82	601,382.90	47.99%	10,448,307.59	9,875,109.50	-573,198.09	-5.80%
Fund 2 Surplus (Deficit):		2,368,052.03	951,415.53	1,416,636.50	148.90%	7,997,530.54	6,297,582.56	1,699,947.98	26.99%
Total Surplus (Deficit):		3,947,917.29	1,329,916.52	2,618,000.77	196.85%	13,920,409.00	10,752,552.08	3,167,856.92	29.46%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

Group Summary

Departmen...	2025-2026 Feb. Activity	2024-2025 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	2,633,446.63	1,543,891.55	1,089,555.08	70.57%	17,064,364.96	15,022,274.88	2,042,090.08	13.59%
Revenue Total:	2,633,446.63	1,543,891.55	1,089,555.08	70.57%	17,064,364.96	15,022,274.88	2,042,090.08	13.59%
Expense								
555 - GENERAL EXPENSES	653,543.94	766,828.95	113,285.01	14.77%	7,668,965.11	7,445,336.41	-223,628.70	-3.00%
560 - ENGINEERING	51,350.45	62,592.53	11,242.08	17.96%	527,861.12	471,798.16	-56,062.96	-11.88%
565 - FIELD	239,576.85	201,412.51	-38,164.34	-18.95%	2,020,985.47	1,778,204.04	-242,781.43	-13.65%
570 - OFFICE	109,110.13	134,556.57	25,446.44	18.91%	923,674.80	871,966.75	-51,708.05	-5.93%
Expense Total:	1,053,581.37	1,165,390.56	111,809.19	9.59%	11,141,486.50	10,567,305.36	-574,181.14	-5.43%
Fund 1 Surplus (Deficit):	1,579,865.26	378,500.99	1,201,364.27	317.40%	5,922,878.46	4,454,969.52	1,467,908.94	32.95%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2026

Department...	2025-2026 Feb. Activity	2024-2025 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	3,019,751.95	2,204,498.35	815,253.60	36.98%	18,445,838.13	16,172,692.06	2,273,146.07	14.06%
Revenue Total:	3,019,751.95	2,204,498.35	815,253.60	36.98%	18,445,838.13	16,172,692.06	2,273,146.07	14.06%
Expense								
555 - GENERAL EXPENSES	170,090.53	325,663.77	155,573.24	47.77%	2,833,619.21	2,682,632.05	-150,987.16	-5.63%
560 - ENGINEERING	57,749.54	58,139.54	390.00	0.67%	497,363.53	419,786.54	-77,576.99	-18.48%
565 - FIELD	252,204.76	235,202.67	-17,002.09	-7.23%	1,997,969.36	1,746,576.97	-251,392.39	-14.39%
570 - OFFICE	95,413.06	114,714.51	19,301.45	16.83%	837,394.75	808,603.03	-28,791.72	-3.56%
591 - PCF ADMIN	-40,956.66	399,182.97	440,139.63	110.26%	2,828,402.78	3,076,754.92	248,352.14	8.07%
592 - PCF ENVIRONMENTAL	493.61	1,441.64	948.03	65.76%	24,152.70	16,038.24	-8,114.46	-50.59%
593 - PCF OPS	60,429.40	64,227.59	3,798.19	5.91%	637,931.62	529,037.96	-108,893.66	-20.58%
594 - PCF MAINTENANCE	27,950.17	32,704.27	4,754.10	14.54%	393,155.21	359,154.83	-34,000.38	-9.47%
595 - PCF SMS DISPOSAL EXPENSE	28,325.51	21,805.86	-6,519.65	-29.90%	398,318.43	236,524.96	-161,793.47	-68.40%
Expense Total:	651,699.92	1,253,082.82	601,382.90	47.99%	10,448,307.59	9,875,109.50	-573,198.09	-5.80%
Fund 2 Surplus (Deficit):	2,368,052.03	951,415.53	1,416,636.50	148.90%	7,997,530.54	6,297,582.56	1,699,947.98	26.99%
Total Surplus (Deficit):	3,947,917.29	1,329,916.52	2,618,000.77	196.85%	13,920,409.00	10,752,552.08	3,167,856.92	29.46%

Fund	2025-2026	2024-2025	Feb. Variance		2025-2026	2024-2025	YTD Variance	
	Feb. Activity	Feb. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	1,579,865.26	378,500.99	1,201,364.27	317.40%	5,922,878.46	4,454,969.52	1,467,908.94	32.95%
2 - SEWER	2,368,052.03	951,415.53	1,416,636.50	148.90%	7,997,530.54	6,297,582.56	1,699,947.98	26.99%
Total Surplus (Deficit):	3,947,917.29	1,329,916.52	2,618,000.77	196.85%	13,920,409.00	10,752,552.08	3,167,856.92	29.46%



Rogers Water Utilities, AR

Balance Sheet

Account Summary

As Of 02/28/2026

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER				
Assets				
** ASSETS & DEFERRED OUTFLOWS**				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
1-0100.00	PETTY CASH AND CHANGE FUNDS	2,125.00	1,625.00	500.00
1-0100.09	CHECKING-AP PAYROLL	122,605.55	63,530.94	59,074.61
1-0100.11	CHECKING-CREDIT CARD ACCOUNT	472,834.03	783,594.45	-310,760.42
1-0111.05	SAVINGS-UTILITY MONEY FUND	9,793,664.54	7,740,713.96	2,052,950.58
1-0111.09	SAVINGS-O & M MONEY FUND	1,048,252.25	1,171,659.58	-123,407.33
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		11,439,481.37	9,761,123.93	1,678,357.44
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	2,618,092.78	2,512,121.45	105,971.33
1-0215.01	INVESTMENT-O&M	3,104,609.77	2,004,777.07	1,099,832.70
1-0215.02	INVESTMENT-O&M	2,051,382.06	2,376,607.26	-325,225.20
1-0215.03	INVESTMENT-METER DEPOSITS	1,428,707.66	1,366,930.37	61,777.29
1-0215.07	INVESTMENT-O&M	2,617,964.84	2,520,204.96	97,759.88
1-0215.10	INVESTMENT-O&M	1,000,000.00	1,000,000.00	0.00
1-0215.12	INVESTMENT-O&M	2,000,000.00	2,000,000.00	0.00
1-0215.15	INVESTMENT-O&M	2,060,650.83	2,285,786.07	-225,135.24
1-0215.17	INVESTMENT-O&M	1,035,216.62	0.00	1,035,216.62
1-0215.27	INVESTMENT-O&M	0.00	530,411.47	-530,411.47
Total GLCategory 020 - INVESTMENTS:		17,916,624.56	16,596,838.65	1,319,785.91
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,223,142.78	2,090,307.65	132,835.13
1-0300.01	UNAPPLIED CREDITS	-113,696.78	-168,632.74	54,935.96
1-0300.02	UNAPPLIED CREDITS ARO	-49,563.40	-38,569.13	-10,994.27
1-0300.05	ACCTS REC-OTHER	133,630.89	127,541.87	6,089.02
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	0.00	3,110.58	-3,110.58
1-0300.15	ACCTS REC-UNBILLED REVENUE	808,025.00	818,000.00	-9,975.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-286,506.12	-285,105.67	-1,400.45
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,715,032.37	2,546,652.56	168,379.81
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	0.00	7,833,890.66	-7,833,890.66
Total GLCategory 035 - DUE FROM OTHER FUNDS:		0.00	7,833,890.66	-7,833,890.66
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	117,000.00	113,000.00	4,000.00
1-0400.05	PREPAID-WORKMANS COMP	29,845.34	21,879.49	7,965.85
1-0400.10	PREPAID-INSURANCE	5,527.18	7,555.64	-2,028.46
1-0400.15	PREPAID-MAINT CONTRACT	53,150.65	58,101.35	-4,950.70
Total GLCategory 040 - OTHER CURRENT ASSETS:		205,523.17	200,536.48	4,986.69
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	175,863.42	114,561.90	61,301.52
1-0501.00	DEPRECIATION MONEY FUND	373,350.31	80,171.30	293,179.01
1-0502.00	ACCESS/IMPACT FEES-SIMMONS	718,443.57	1,717,336.55	-998,892.98
1-0512.14	REGIONS BANK - DEBT - 2012	355,456.84	336,314.87	19,141.97
1-0516.14	REGIONS BANK - DEBT - 2016	207,339.72	196,845.89	10,493.83
Total GLCategory 050 - RESTRICTED FUNDS:		1,830,453.86	2,445,230.51	-614,776.65
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	901,915.85	960,439.20	-58,523.35
Total GLCategory 060 - INVENTORY:		901,915.85	960,439.20	-58,523.35

Balance Sheet

As Of 02/28/2026

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	724,601.96	693,882.34	30,719.62
1-0800.01	VEHICLES	1,389,111.92	1,128,145.78	260,966.14
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
1-0800.03	FIELD EQUIPMENT	1,047,215.20	1,007,261.62	39,953.58
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	6,581,645.02	5,930,646.10	650,998.92
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	66,341,051.24	61,354,793.69	4,986,257.55
1-0800.13	STRUCTURES & PARKING LOT	1,823,691.72	1,769,836.60	53,855.12
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	1,044,031.70	462,045.70	581,986.00
1-0800.20	CONTRIBUTED MAIN LINE	71,795,415.26	67,733,475.59	4,061,939.67
1-0800.25	CONSTRUCTION IN PROGRESS	4,790,316.65	7,148,296.36	-2,357,979.71
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-547,004.37	-503,459.49	-43,544.88
1-0800.51	ACCM DEPR-VEHICLES	-719,335.04	-511,779.00	-207,556.04
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,501.67	-47,375.73	-125.94
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-744,040.76	-712,484.27	-31,556.49
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-32,033.88	-34,098.66	2,064.78
1-0800.55	ACCM DEPR-PUMPING EQUIP	-80,351.27	-72,553.95	-7,797.32
1-0800.58	ACCM DEPR-WATER METERS	-1,420,636.14	-1,518,207.71	97,571.57
1-0800.59	ACCM DEPR-WATER SERVICE	-1,365,462.54	-1,362,301.45	-3,161.09
1-0800.60	ACCM DEPR-WATER TOWERS	-6,144,033.08	-5,843,627.18	-300,405.90
1-0800.61	ACCM DEPR-MAINLINE	-24,079,296.27	-22,951,470.86	-1,127,825.41
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,464,893.02	-1,404,991.22	-59,901.80
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-16,622,168.26	-15,275,509.45	-1,346,658.81
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		117,466,284.22	112,186,484.66	5,279,799.56
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	-822,180.00	-660,048.00	-162,132.00
Total GLCategory 081 - INTANGIBLE ASSETS:		312,752.00	474,884.00	-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**:		153,673,843.42	154,032,474.69	-358,631.27
Total Assets:		153,673,843.42	154,032,474.69	-358,631.27
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	1,089,075.27	999,413.53	-89,661.74
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	471,765.43	437,233.01	-34,532.42
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	5,000.00	5,000.00	0.00
1-1100.20	FEDERAL INC TAX WITHHELD	-15.47	-15.47	0.00
1-1100.21	FICA W/HELD	-20.72	-20.72	0.00
1-1100.30	STATE INC TAX WITHHELD	0.00	6,030.03	6,030.03
1-1100.51	SALES/USE TAX PAYABLE	92,636.53	85,542.59	-7,093.94
1-1109.01	MISC PAYROLL DEDUCTIONS	-184.17	-84.61	99.56
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	1,174.88	5,750.39	4,575.51
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,659,431.75	1,538,848.75	-120,583.00
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	53,707.18	50,604.80	-3,102.38
1-1200.61	PAYROLL CORRECTIONS	0.00	-60.48	-60.48
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	3,487.10	3,487.10
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55

Balance Sheet

As Of 02/28/2026

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1200.82	ROU SUBSCRIPTION LIABILITY	168,730.00	243,268.00	74,538.00
1-1258.12	2012 BOND PREMIUM	8,768.54	11,558.88	2,790.34
1-1258.16	2016 BOND PREMIUM	281,799.04	311,826.83	30,027.79
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-177,570.11	-234,070.19	-56,500.08
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-73,840.77	-81,709.15	-7,868.38
1-1279.16	2016 PREPAID BOND INSURANCE	-8,465.74	-9,367.94	-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:		14,632,075.14	15,944,675.29	1,312,600.15
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,521,596.00	1,441,826.00	-79,770.00
1-1300.01	ACCESS/IMPACT FEES	10,100.00	96,125.00	86,025.00
1-1300.02	ARO DEPOSITS-UB	60,010.00	57,760.00	-2,250.00
Total GLCategory 130 - OTHER LIABILITIES:		1,591,706.00	1,595,711.00	4,005.00
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	800,388.41	7,837,811.88	7,037,423.47
Total GLCategory 135 - DUE TO OTHER FUNDS:		800,388.41	7,837,811.88	7,037,423.47
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 **:		21,087,854.96	29,294,552.48	8,206,697.52
Total Liability:		21,087,854.96	29,294,552.48	8,206,697.52
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	72,381,215.27	74,681,206.93	-2,299,991.66
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	120,287,876.62	6,375,233.38
Total ** EQUITY **:		126,663,110.00	120,287,876.62	6,375,233.38
Total Beginning Equity:		126,663,110.00	120,287,876.62	6,375,233.38
Total Revenue		17,064,364.96	15,022,274.88	2,042,090.08
Total Expense		11,141,486.50	10,567,305.36	-574,181.14
Revenues Over/(Under) Expenses		5,922,878.46	4,454,969.52	1,467,908.94
Total Equity and Current Surplus (Deficit):		132,585,988.46	124,742,846.14	7,843,142.32
Total Liabilities, Equity and Current Surplus (Deficit):		153,673,843.42	154,037,398.62	-363,555.20

***Warning: Account Authorization is turned on. Please run the Unauthorized Account Listing Report to see if you are out of balance due to missing accounts ***

Balance Sheet

As Of 02/28/2026

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	7,600,723.61	4,316,587.51	3,284,136.10
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		7,600,873.61	4,316,737.51	3,284,136.10
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	5,000,000.00	2,000,000.00	3,000,000.00
2-0215.02	INVESTMENT-O&M	2,618,092.77	2,512,121.44	105,971.33
2-0215.03	INVESTMENT-O&M	2,000,000.00	0.00	2,000,000.00
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:		20,478,391.25	18,115,753.23	2,362,638.02
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,909,038.34	1,593,215.25	315,823.09
2-0300.05	ACCTS REC-OTHER	131,520.71	161,641.41	-30,120.70
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	-332,718.05	-334,748.15	2,030.10
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,551,641.00	2,243,000.21	308,640.79
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	800,388.41	7,837,811.88	-7,037,423.47
Total GLCategory 035 - DUE FROM OTHER FUNDS:		800,388.41	7,837,811.88	-7,037,423.47
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	109,000.00	131,000.00	-22,000.00
2-0400.05	PREPAID-WORKMANS COMP	47,859.26	35,350.08	12,509.18
2-0400.10	PREPAID-INSURANCE	11,494.01	14,041.52	-2,547.51
2-0400.15	PREPAID-MAINT CONTRACT	56,510.64	58,101.34	-1,590.70
Total GLCategory 040 - OTHER CURRENT ASSETS:		224,863.91	238,492.94	-13,629.03
GLCategory: 050 - RESTRICTED FUNDS				
2-0501.00	DEPRECIATION MONEY FUND	284,348.83	40,343.78	244,005.05
2-0502.00	ACCESS/IMPACT FEES-SIMMONS	1,152,540.39	2,989,855.22	-1,837,314.83
2-0516.14	REGIONS BANK - DEBT - 2016	550,106.96	520,123.33	29,983.63
2-0524.14	ADFA - DEBT - 2024	1,485.01	694.56	790.45
Total GLCategory 050 - RESTRICTED FUNDS:		1,988,481.19	3,551,016.89	-1,562,535.70
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	175,925.85	163,509.03	12,416.82
Total GLCategory 060 - INVENTORY:		175,925.85	163,509.03	12,416.82
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	714,438.12	679,994.43	34,443.69
2-0800.01	VEHICLES	2,579,524.88	2,525,416.95	54,107.93
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
2-0800.03	FIELD EQUIPMENT	1,998,941.97	1,729,082.89	269,859.08
2-0800.04	COMMUNICATION EQUIPMENT	73,504.03	73,504.03	0.00
2-0800.08	WATER METERS	4,045,822.15	4,837,394.37	-791,572.22
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,207,264.98	2,138,116.85	69,148.13
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	56,250,540.02	50,793,813.83	5,456,726.19
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	71,752,410.19	148,693.68

Balance Sheet

As Of 02/28/2026

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.19	SEWER REHAB.	19,939,447.22	10,200,731.76	9,738,715.46
2-0800.20	CONTRIBUTED SEWER SYSTEM	59,343,566.66	56,894,026.78	2,449,539.88
2-0800.25	CONSTRUCTION IN PROGRESS	26,641,252.00	21,638,079.33	5,003,172.67
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-534,732.65	-497,453.66	-37,278.99
2-0800.51	ACCM DEPR-VEHICLES	-1,463,288.50	-1,204,012.67	-259,275.83
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-54,211.43	-53,683.33	-528.10
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,342,961.69	-1,243,282.25	-99,679.44
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-60,734.12	-68,877.43	8,143.31
2-0800.58	ACCM DEPR-WATER METERS	-1,290,766.69	-1,472,999.29	182,232.60
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,633,907.04	-1,553,351.44	-80,555.60
2-0800.66	ACCM DEPR-SEWER SYSTEM	-22,639,615.13	-21,708,104.19	-931,510.94
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,185.20	-1.18
2-0800.70	ACCM DEPR-POLL. CONTROL	-38,786,130.96	-36,221,206.60	-2,564,924.36
2-0800.71	ACCM DEPR-SEWER REHAB	-1,986,779.64	-1,632,227.04	-354,552.60
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-15,005,346.73	-13,913,858.06	-1,091,488.67
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		162,756,795.93	145,553,381.24	17,203,414.69
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	-53,538.00	-33,462.00	-20,076.00
2-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-822,180.00	-551,960.00	-270,220.00
Total GLCategory 081 - INTANGIBLE ASSETS:		319,444.00	609,740.00	-290,296.00
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**:		198,224,307.14	184,195,257.47	14,029,049.67
Total Assets:		198,224,307.14	184,195,257.47	14,029,049.67
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	2,290,544.17	1,413,039.46	-877,504.71
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	0.00	8,390.98	8,390.98
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,694.16	-1,688.31	5.85
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	423.61	9,407.24	8,983.63
Total GLCategory 100 - ACCOUNTS PAYABLE:		2,289,273.62	1,427,162.96	-862,110.66
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	73,867.25	73,188.84	-678.41
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	3,487.15	3,487.15
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
2-1200.82	ROU SUBSCRIPTION LIABILITY	168,730.00	292,960.00	124,230.00
2-1258.16	2016 BOND PREMIUM	350,217.18	460,812.06	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	122,277.70	160,892.02	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-4,865.25	-5,654.37	-789.12
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	15,212,773.64	3,074,699.98	-12,138,073.66
Total GLCategory 120 - ACCRUED LIABILITIES:		19,547,006.52	9,080,007.70	-10,466,998.82
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	0.00	189.30	189.30
2-1300.01	ACCESS/IMPACT FEES	121,060.00	185,210.00	64,150.00
2-1300.02	ARO DEPOSITS-UB	325.00	900.00	575.00
Total GLCategory 130 - OTHER LIABILITIES:		121,385.00	186,299.30	64,914.30

Balance Sheet

As Of 02/28/2026

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	0.00	7,833,890.66	7,833,890.66
Total GLCategory 135 - DUE TO OTHER FUNDS:		0.00	7,833,890.66	7,833,890.66
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 **:		25,710,920.48	22,267,759.06	-3,443,161.42
Total Liability:		25,710,920.48	22,267,759.06	-3,443,161.42
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	62,539,521.03	63,896,673.73	-1,357,152.70
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	155,641,288.02	8,874,568.10
Total ** EQUITY **:		164,515,856.12	155,641,288.02	8,874,568.10
Total Beginning Equity:		164,515,856.12	155,641,288.02	8,874,568.10
Total Revenue		18,445,838.13	16,172,692.06	2,273,146.07
Total Expense		10,448,307.59	9,875,109.50	-573,198.09
Revenues Over/(Under) Expenses		7,997,530.54	6,297,582.56	1,699,947.98
Total Equity and Current Surplus (Deficit):		172,513,386.66	161,938,870.58	10,574,516.08
Total Liabilities, Equity and Current Surplus (Deficit):		198,224,307.14	184,206,629.64	14,017,677.50

***Warning: Account Authorization is turned on. Please run the Unauthorized Account Listing Report to see if you are out of balance due to missing accounts ***

**WATER CASH RECEIPTS
FEB 2026**

CASH RECEIPTS	\$1,426,093.88
ACCTS RECEIVABLE OTHER	\$112,893.63
METER DEPOSITS	\$7,456.98
LATE FEES AND CHARGES	\$54,516.48
NEW CUSTOMER FEES	\$5,629.44
MISCELLANEOUS	\$9,622.38
UNAPPLIED CREDITS	\$8,204.90
TRASH	\$450,689.08
DEPRECIATION	\$74,625.74
TOTAL	\$2,149,732.51

REVENUE BILLED FEB 2026		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$733,308.70	28,759	117,177,900
RESIDENTIAL IRRIG	\$43,892.12	5,800	740,100
COMMERCIAL	\$374,270.87	3,365	75,261,100
INDUSTRIAL	\$144,050.00	46	38,194,600
HYDRANTS	\$1,205.00		
FIRE LINES	\$12,140.00		
ARO	\$28,619.28		502,687
LATE FEES AND CHARGES	\$37,930.45		
SERVICE CHARGE	\$18,520.00		
NEW CUSTOMER FEES	\$5,200.00		
TOTAL	\$1,399,136.42	37,970	231,876,387

REVENUE BILLED FEB 2025

RESIDENTIAL	\$678,803.05	28,273	115,712,400
RESIDENTIAL IRRIG	\$39,882.97	5,582	597,700
COMMERCIAL	\$359,870.07	3,267	68,405,000
INDUSTRIAL	\$134,335.71	48	37,112,900
HYDRANTS	\$1,218.58		
FIRE LINES	\$11,680.00		
ARO	\$109,936.31		482,140
LATE FEES AND CHARGES	\$38,724.10		
SERVICE CHARGE	\$17,380.00		
NEW CUSTOMER FEES	\$4,825.00		
TOTAL	\$1,396,656	37,170	222,310,140

INCREASE (DECREASE)	\$2,480.63	800	9,566,247
CHANGE FROM 2025	0.2%	2.2%	4.3%

RESIDENTIAL	8.0%	1.7%	1.3%
RESIDENTIAL IRRIG	10.1%	3.9%	23.8%
COMMERCIAL	4.0%	3.0%	10.0%
INDUSTRIAL	7.2%	-4.2%	2.9%
RES/COMM/IND	6.8%	2.2%	4.3%

ARO	-74.0%		4.3%
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PURCHASE FROM BEAVER WATER DISTRICT			
FEB 2026		\$462,784.14	254,277,000
FEB 2025		\$396,534.82	237,446,000

CITY OF ROGERS METERED CONSUMPTION			
FEB 2026			4,189,500
FEB 2025			1,459,100

**SEWER CASH RECEIPTS
FEB 2026**

CASH RECEIPTS	\$1,738,800.42
ACCTS RECEIVABLE OTHER	\$99,377.04
LATE FEES AND CHARGES	\$63,923.77
NEW CUSTOMER FEES	\$5,389.50
MISCELLANEOUS	\$113.23
DEPRECIATION	\$91,515.81
	<u>\$1,999,119.77</u>
O&M	\$1,907,603.96
DEPRECIATION	\$91,515.81
	<u>\$1,999,119.77</u>

REVENUE BILLED FEB 2026		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$1,120,211.28	24,683	100,936,100
COMMERCIAL	\$413,313.85	2,192	58,460,900
INDUSTRIAL	\$229,743.61	32	36,004,400
ARO	\$123,313.88		
LATE FEES AND CHARGES	\$39,770.67		
NEW CUSTOMER FEES	\$5,760.00		
TOTAL	<u>\$1,932,113.29</u>	<u>26,907</u>	<u>195,401,400</u>

REVENUE BILLED FEB 2025

RESIDENTIAL	\$936,415.82	24,210	98,295,400
COMMERCIAL	\$331,787.89	2,124	54,067,400
INDUSTRIAL	\$198,840.28	34	35,831,700
ARO	\$189,759.63		
LATE FEES AND CHARGES	\$32,117.64		
NEW CUSTOMER FEES	\$5,310.00		
TOTAL	<u>\$1,694,231.26</u>	<u>26,368</u>	<u>188,194,500</u>

INCREASE (DECREASE)	\$237,882.03	539	7,206,900
CHANGE FROM 2025	14.0%	2.0%	3.8%

RESIDENTIAL	19.6%	2.0%	2.7%
COMMERCIAL	24.6%	3.2%	8.1%
INDUSTRIAL	15.5%	-5.9%	0.5%
RES/COMM/IND	20.2%	2.0%	3.8%

ARO	-35.0%
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**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
Feb 28, 2026**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	FEB 2025			Variance
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci- ation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
WATER											
Petty Cash	\$ 2,125					\$ -	\$ 2,125	\$ 1,625		\$ 1,625	\$ 500
Checking-AP Payroll	122,606					-	122,606	63,531		63,531	59,075
Checking-CC Acct at FNB	472,834					-	472,834	783,594		783,594	(310,760)
Savings-Utility Money Fund	9,793,665					-	9,793,665	7,740,714		7,740,714	2,052,951
Savings-Depr Money Fund					373,350	373,350	373,350		80,171	80,171	293,179
Savings-O&M Money Fund	1,048,252					-	1,048,252	1,171,660		1,171,660	(123,407)
Access/Impact Fees-Simmons				718,444		718,444	718,444		1,717,337	1,717,337	(998,893)
Investments-CD's	16,487,917	1,428,708			-	1,428,708	17,916,625	15,229,908	1,366,930	16,596,839	1,319,786
Checking-Meter Deposits		175,863				175,863	175,863		114,562	114,562	61,302
Regions Bank-2012 Bonds	-		355,457			355,457	355,457		336,315	336,315	19,142
Regions Bank-2016 Bonds	-		207,340			207,340	207,340		196,846	196,846	10,494
TOTAL WATER	\$ 27,927,398	\$ 1,604,571	\$ 562,797	\$ 718,444	\$ 373,350	\$ 3,259,162	\$ 31,186,560	\$ 24,991,032	\$ 3,812,161	\$ 28,803,193	2,383,367
Minimum Reserves	43.3% 12,086,000	1,521,596	-	-	-	1,521,596	13,607,596			12,145,826	
Total Above Minimums	56.7% \$ 15,841,398	\$ 82,975	\$ 562,797	\$ 718,444	\$ 373,350	\$ 1,737,566	\$ 17,578,964			\$ 16,657,367	
SEWER											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150		\$ 150	\$ -
Savings-Depr Money Fund					284,349	284,349	284,349		40,344	40,344	244,005
Savings-O&M Money Fund	7,600,724					-	7,600,724	4,316,588		4,316,588	3,284,136
Access/Impact Fees-Simmons				1,152,540		1,152,540	1,152,540		2,989,855	2,989,855	(1,837,315)
Investments-CD's	20,478,391				-	-	20,478,391	18,115,753	-	18,115,753	2,362,638
ADFA-2024 Bond			1,485			1,485	1,485		695	695	790
Regions Bank-2016 Bonds			550,107			550,107	550,107		520,123	520,123	29,984
TOTAL SEWER	\$ 28,079,265	\$ -	\$ 551,592	\$ 1,152,540	\$ 284,349	\$ 1,988,481	\$ 30,067,746	\$ 22,432,491	\$ 3,551,017	\$ 25,983,508	4,084,238
Minimum Reserves	33.2% 9,334,000	-	-	-	-	-	9,334,000			9,049,000	
Total Above Minimums	66.8% \$ 18,745,265	\$ -	\$ 551,592	\$ 1,152,540	\$ 284,349	\$ 1,988,481	\$ 20,733,746			\$ 16,934,508	
GRAND TOTAL	\$ 56,006,663	\$ 1,604,571	\$ 1,114,389	\$ 1,870,984	\$ 657,699	\$ 5,247,643	\$ 61,254,306	\$ 47,423,523	\$ 7,363,178	\$ 54,786,701	6,467,605

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 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%
JAN 26	115,831,600	70,500,100	39,455,200	326,800	277,884	165,837	4,024,570	230,581,991	270,168,000	14.7%	3,441,012,182	3,793,601,000	9.3%
FEB 26	117,918,000	75,261,100	38,194,600	420,400	14,244	68,043	14,965,397	246,841,784	254,277,000	2.9%	3,458,623,180	3,810,432,000	9.2%
MAR 26								-					
APR 26								-					
MAY 26								-					
JUN 26								-					
JUL 26								-					
AUG 26								-					
SEP 26								-					
OCT 26								-					
NOV 26								-					
DEC 26								-					

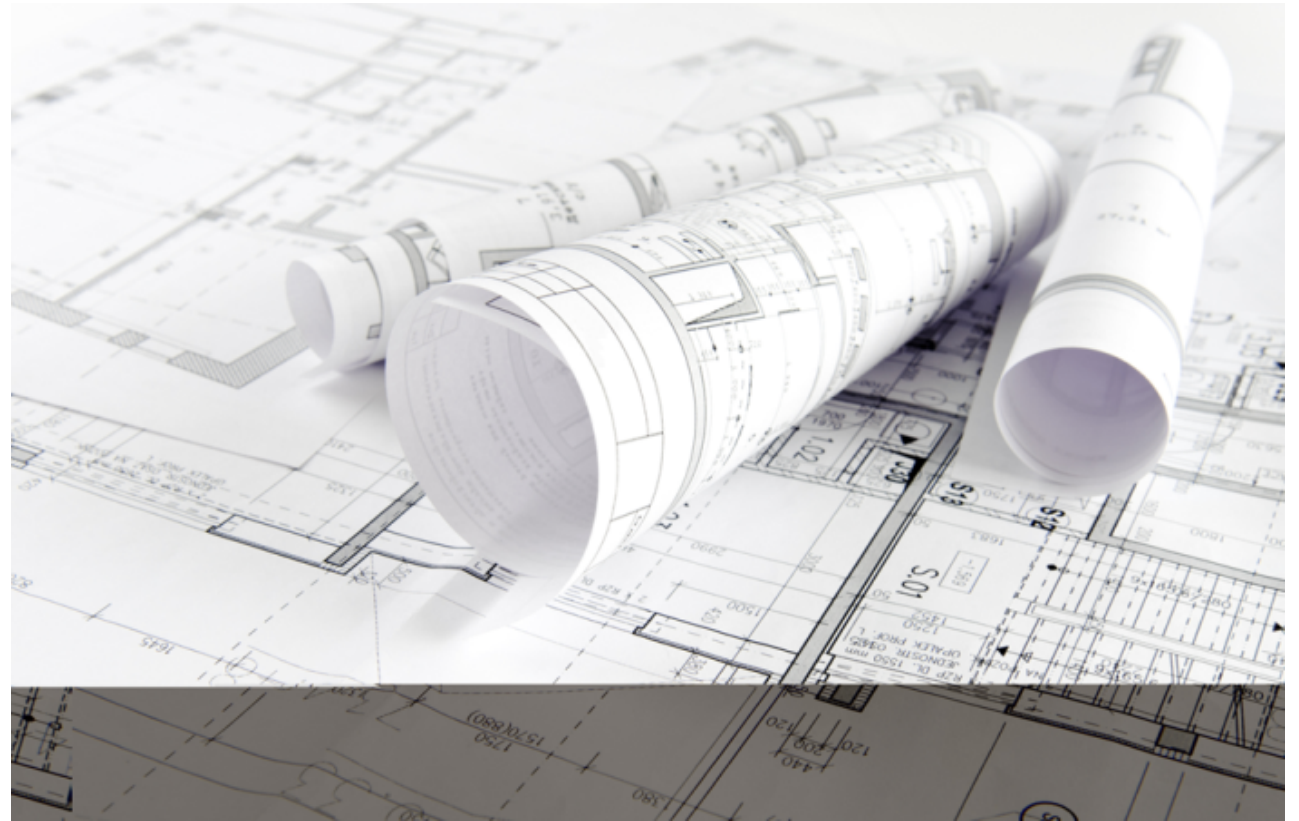
ANNUAL TOTALS

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	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%
2026 YTD	233,749,600	145,761,200	77,649,800	747,200	292,128	233,880	18,989,967	477,423,775	524,445,000	9.0%

Engineering Report

Brian Sartain, Utility Engineer

3/16/26





Poplar St. Completion

After 3 years of design and almost 2 years of construction, the Poplar St. project is now substantially complete! Along with the work on the roadway and drainage systems, the majority of the water and sewer system in this corridor was replaced, along with necessary water capacity improvements that were identified in the RWU Water Master Plan.





RPCF Solids Handling

There's a lot of activity at the site. Electrical, plumbing, HVAC, interior finishes, mechanical piping, yard piping, and continuing assembly of the equipment are all moving forward. The mezzanine slab has been poured and sludge hoppers have been installed.

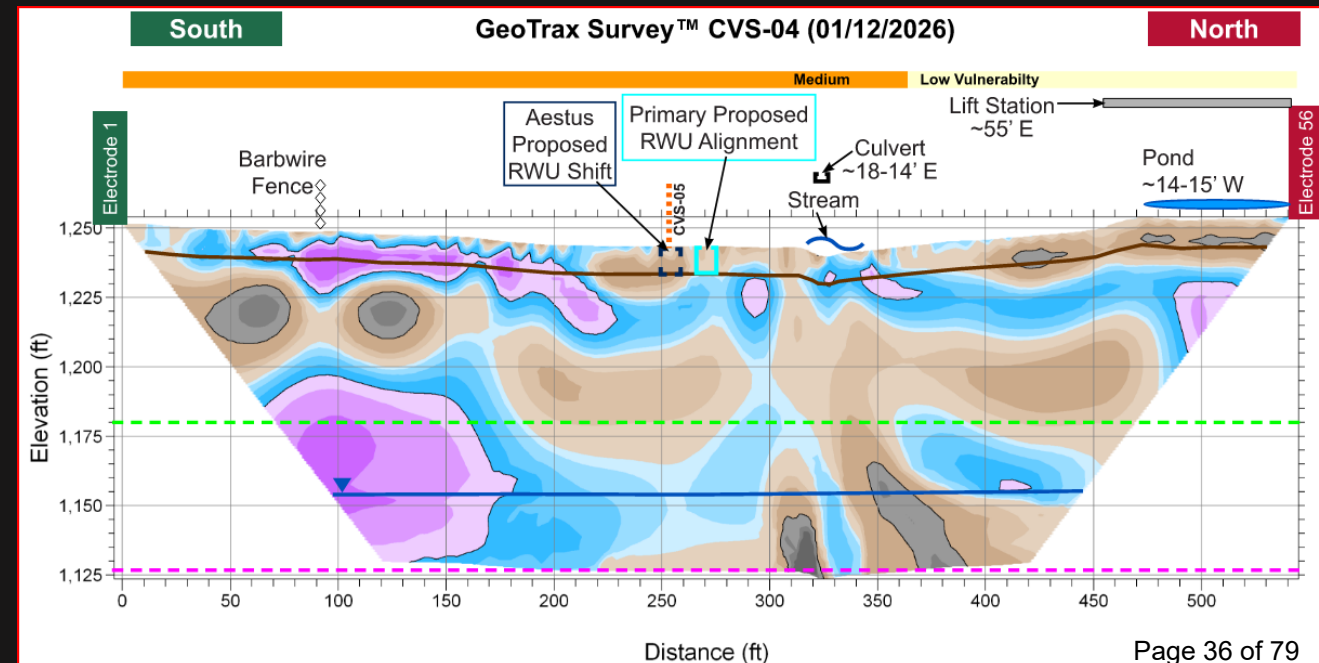
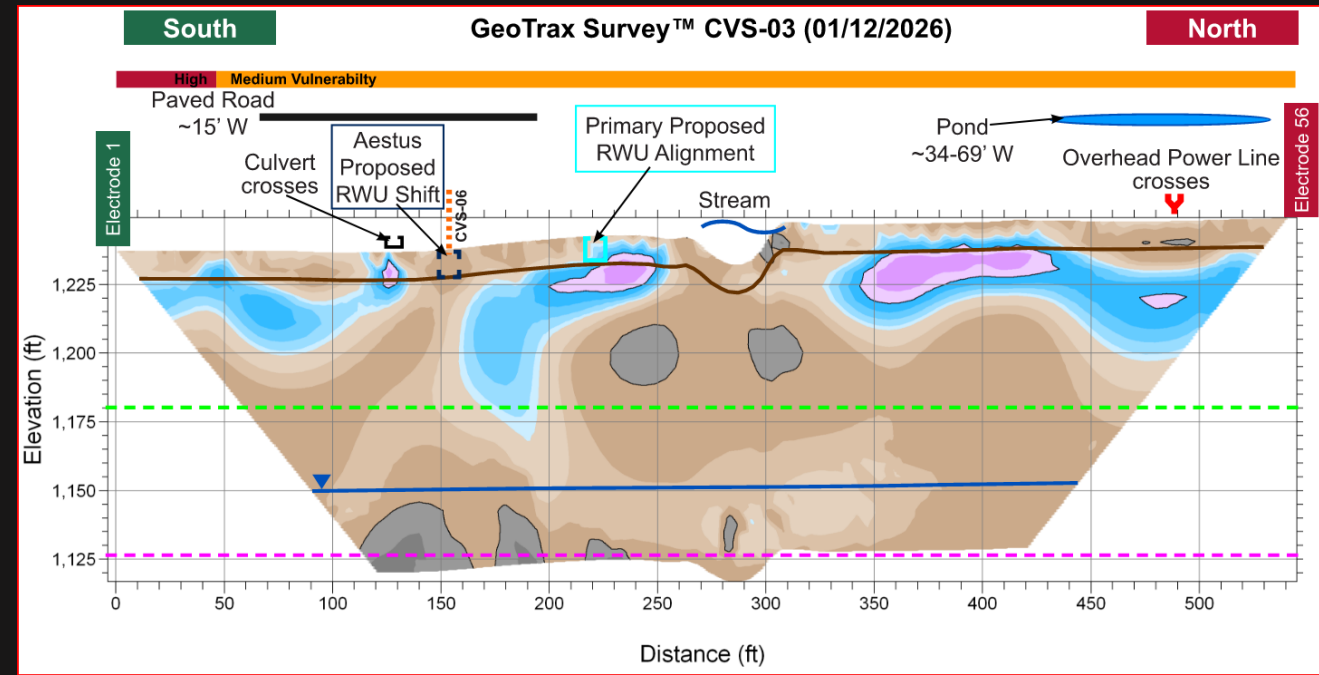




Water Transmission Main

In January, electrical resistivity testing was performed by a Aestus, a specialty subconsultant, on an area of the proposed water transmission main alignment that is in an area regarded to be in the direct recharge zone for karst formations. This subsurface geologic testing was performed to provide a view of possible subsurface groundwater conduits and voids that would be problematic for utility construction. After analysis of the findings, the consultant's recommendations included some relatively minor adjustments to the proposed waterline alignment to greatly reduce the risk of uncovering environmentally sensitive strata.

With these recommendations, we have directed the engineer to move forward with design and easement acquisition.



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

- S. 12th St. Sewer Main Extension
- Walnut St. Sewer Main Extension – 1st to 2nd St.
- 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
- Blossom Way Sewer (Pauline Whitaker to Dixieland)
- Blossom Way Trib 2 Sewer Improvements

Out to Bid

- Sanitary Sewer Improvements – Chateau Dr. to 24th St.

Bids Received

- None

Under Construction

- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Emergency Repairs
- Sewer Flow Meters
- Large meter vault rehabilitation
- RPCF Solids Handling Ph.II
- 2025 CIPP Sewer Rehab
- S. 4th St. Water & Sewer Improvements
- Blossom Way Sewer Lining (Emergency Repair)

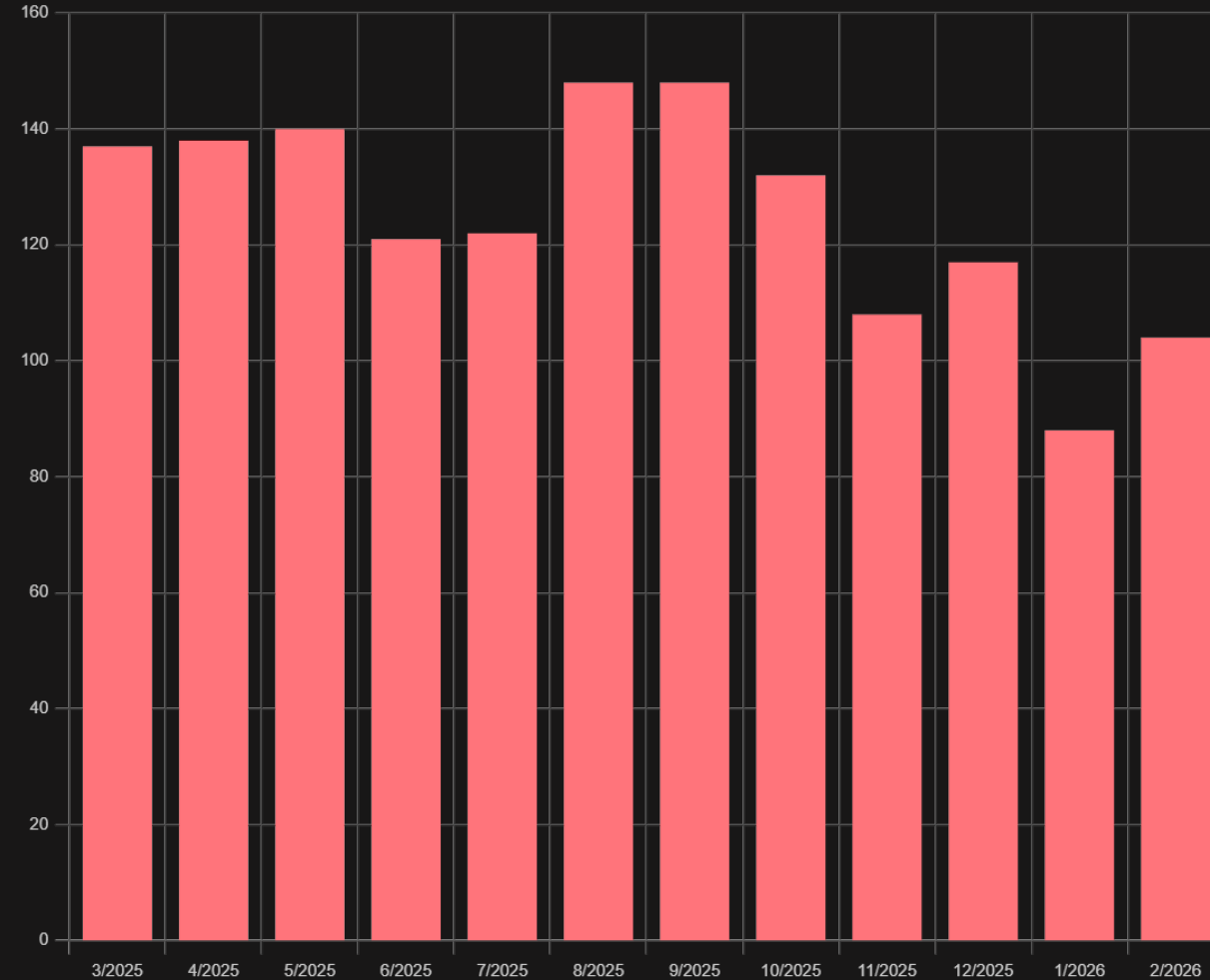
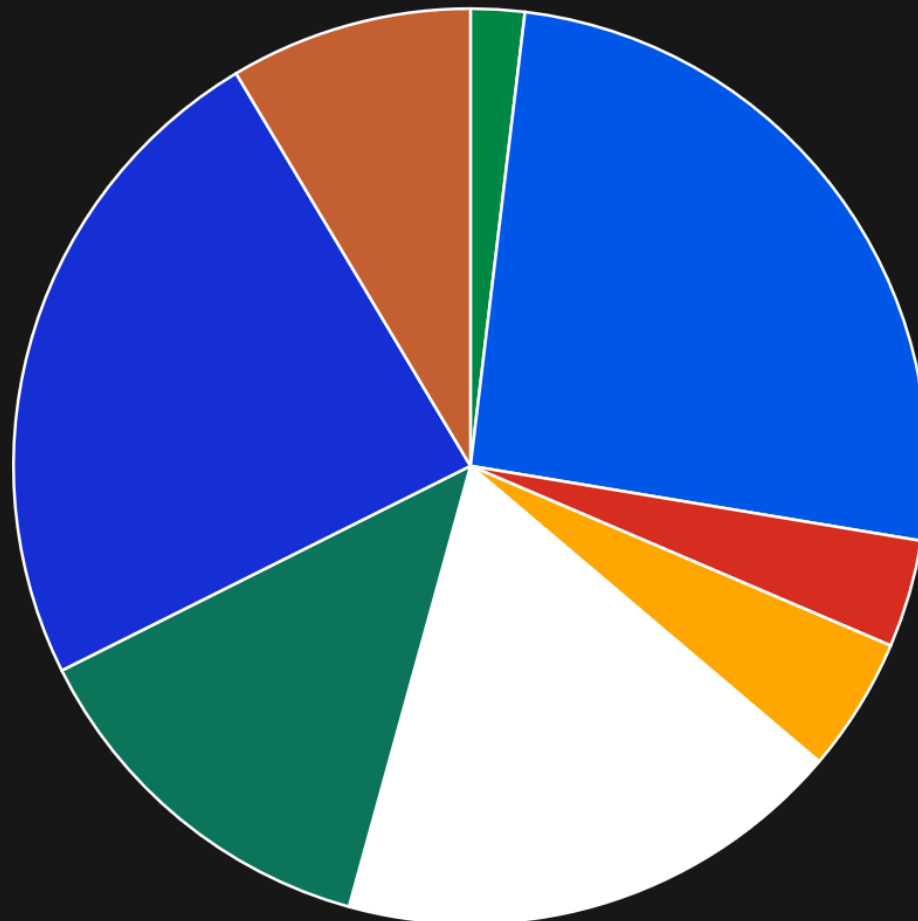
Completed

- W. Poplar St. Improvemnts – 1st to 8th



Development Plans – February 2026

Engineering staff reviewed a total of 113 sets of plans.



Completed RWU Reviews Detail for February, 2026

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	Jacobsson TI	2101 S 31ST ST #109	2/2/2026 8:16:19AM
Commercial Plan Review	Taqueria Perlas De Oro - Structural Canopy Only	917 W Walnut St	2/2/2026 8:20:30AM
Commercial Plan Review	Frisco Station Mall Entrances	100 N DIXIELAND RD	2/2/2026 11:40:29AM
Commercial Plan Review	Rear-exterior "perron" addition	1608 S 9TH ST	2/5/2026 1:34:31PM
Commercial Plan Review	Engelman TI	2109 S 31ST ST #111/112	2/3/2026 3:52:36PM
Commercial Plan Review	Walnut Commons	202 S 24th St	2/9/2026 9:20:25AM
Commercial Plan Review	Shell only	610 W Nursery Rd	2/9/2026 10:09:40AM
Commercial Plan Review	Big Biscuit - Rogers, AR	1787 W Pleasant Grove Rd #105	2/10/2026 11:53:23AM
Commercial Plan Review	United Industries	1603 N 35TH ST	2/9/2026 1:55:41PM
Commercial Plan Review	Jacobsson TI	2101 S 31ST ST #109	2/9/2026 11:52:50AM
Commercial Plan Review	Chop Barbell	277 N 46TH ST	2/11/2026 4:27:50PM
Commercial Plan Review	Elevate Create - Limited Remodel	205 N 3RD ST	2/12/2026 9:28:29AM
Commercial Plan Review	2530 S Pinnacle Hills Dumpster	2530 S PINNACLE HILLS PKWY	2/13/2026 11:11:32AM
Commercial Plan Review	Highlands Building at Pinnacle Hills	4255 W HIGHLANDS ONCOLOGY BLVD	2/13/2026 11:25:22AM
Commercial Plan Review	Roselawn Charter School PR	710 W Roselawn Dr	2/12/2026 1:55:04PM
Commercial Plan Review	Planet Fitness	4317 S PLEASANT CROSSING BLVD #101	2/13/2026 3:17:45PM
Commercial Plan Review	Maverik Store #5421 NextGen Project	2894 W Walnut St	2/18/2026 8:21:20AM
Commercial Plan Review	Slouch Hat Wines	2111 S 31ST ST #102	2/18/2026 10:17:56AM
Commercial Plan Review	Made Market	6361 S OLDRIDGE PL #108	2/19/2026 1:42:14PM
Commercial Plan Review	SC Johnson	903 N 47TH ST #300	2/23/2026 10:48:51AM
Commercial Plan Review	Flytimer Continental Cigar Lounge	316 S 1st St	2/26/2026 8:34:39AM
Commercial Plan Review	Roselawn Charter School PR	710 W Roselawn Dr	2/23/2026 12:18:52PM
Commercial Plan Review	Coenen Car Condo	2103 S 31ST ST #114/115	2/26/2026 11:25:55AM
Commercial Plan Review	Engelman TI	2109 S 31ST ST #111/112	2/27/2026 12:47:19PM
Commercial Plan Review	Kids United Tenant Finish	2530 S Pinnacle Hills Pkwy #106	2/27/2026 1:02:35PM
Commercial Plan Review	ARBRA Clinic and OBS	901 S PROMENADE BLVD #107	2/27/2026 1:14:05PM
Commercial Plan Review	Convenience store	901 S 8TH ST	2/27/2026 1:50:01PM
Subdivision Final Plat	Arch & Craft Lot Split	1112 W POPLAR ST	2/4/2026 3:28:56PM
Subdivision Final Plat	Lisa Academy Ph. 2 Easement Plat	592 S HORSEBARN RD	2/4/2026 3:12:29PM
Subdivision Final Plat	Crescent View Phase III	W Shores Ave	2/9/2026 8:06:14AM
Subdivision Final Plat	Chad & Jessica Hildebrandt	1200 N QUAIL TER	2/9/2026 4:28:57PM
Subdivision Final Plat	Chad Beardslee Lot Line Adjustment	1807 S PRESTWICK PL	2/12/2026 9:12:49AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Subdivision Final Plat	25-331 Reyes Lot Combo 2	W Easy St	2/12/2026 8:59:29AM
Subdivision Final Plat	Greer Lingle Middle School Lot 1	901 N 13TH ST	2/10/2026 2:13:56PM
Subdivision Final Plat	Kristene Nelson Property Line Adjustment	3501 S POPE RD	2/12/2026 11:28:20AM
Subdivision Final Plat	Castro Lot Split	3809 N 2ND ST	2/12/2026 11:44:26AM
Subdivision Final Plat	Park 5 Final Plat	Parcel ID: 02-14173-890	2/19/2026 7:57:06AM
Subdivision Final Plat	Mendez-Anderson Final Plat	1029 S B ST	2/19/2026 10:47:35AM
Subdivision Final Plat	Summerwood Subdivision	Price Lane & Laura Street	2/13/2026 8:24:11AM
Subdivision Final Plat	Team Lawrence Trust Lot Line Adjustment	3602 W FIR ST	2/13/2026 11:32:17AM
Subdivision Final Plat	Pleasant Crossing	4315 S PLEASANT CROSSING BLVD	2/25/2026 2:14:36PM
Subdivision Final Plat	Lot Split_Pinnacle Springs_Lot 17	1801 S 46TH ST	2/25/2026 4:28:45PM
Subdivision Final Plat	Odunukwe-Salinas Final Plat	2510 S DIXIELAND RD	2/24/2026 8:42:53AM
Subdivision Final Plat	Greer Lingle Middle School Lot 1	901 N 13TH ST	2/27/2026 2:56:58PM
Subdivision Final Plat	Jose Morales Easement Reduction	1902 S 12TH ST, ROGERS, ROGERS	2/24/2026 8:26:47AM
Subdivision Final Plat	4th Street Townhomes Final Plat	921 S 4TH ST	2/27/2026 3:10:53PM
Subdivision Final Plat	West Olive Avila Split	507 W OLIVE ST	2/27/2026 12:28:58PM
Subdivision Final Plat	Glory Investments LLC Tract Split on South Bellview Road	02-14354-000	2/24/2026 9:02:38AM
Subdivision Final Plat	701 S. Brookside Ct. Setback and ESMT Plat	701 S BROOKSIDE CT	2/18/2026 10:25:40AM
Subdivision Final Plat	Nathaniel & Natalie Singles Easement Reduction	6505 S 35TH ST	2/24/2026 9:44:06AM
Subdivision Final Plat	25-330 Reyes Lot Combo 1	118 W EASY ST	2/24/2026 10:48:58AM
Subdivision Final Plat	Loki LLA Lot Combo & Adj	1903 S 1ST ST	2/26/2026 4:06:14PM
Sign Permit	Hotel Vin	5501 W MADISON AVE	2/5/2026 8:15:13AM
Sign Permit	5G Consulting - 114 West Elm	114 W ELM ST	2/5/2026 8:16:40AM
Sign Permit	Home Sense	210 S PROMENADE BLVD	2/5/2026 8:25:24AM
Sign Permit	Hotel Vin	5501 W MADISON AVE	2/5/2026 1:30:14PM
Sign Permit	Bricks & Minifigs	4404 W WALNUT ST	2/9/2026 11:54:21AM
Sign Permit	Garrett Pleasant Grove Monument Sign	1845 Midsummer St.	2/9/2026 2:06:14PM
Sign Permit	E'Lan Nail	1803 S 46TH ST	2/11/2026 10:26:37AM
Sign Permit	HUNTINGTON BANK	701 S 52ND ST	2/17/2026 4:17:00PM
Sign Permit	Whimsical Flea Market	1229 W WALNUT ST	2/17/2026 4:19:22PM
Sign Permit	La Villita	300 S 8TH ST	2/18/2026 8:48:49AM
Sign Permit	CSP - Pleasant Crossing Commons	4315 S PLEASANT CROSSING BLVD	2/18/2026 9:55:03AM
Sign Permit	Wing Stop	1771 W PLEASANT GROVE RD	2/19/2026 2:08:25PM
Sign Permit	Osteria	312 1st St	2/17/2026 4:15:50PM
Sign Permit	Kids United	2530 S PINNACLE HILLS PKWY	2/19/2026 2:19:02PM
Sign Permit	Armstrong Bank	3301 S MARKET ST	2/20/2026 2:35:39PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Sign Permit	Wing Stop	1771 W PLEASANT GROVE RD	2/24/2026 2:59:52PM
Sign Permit	STP Auto Sales	805 W HUDSON RD	2/24/2026 8:24:50AM
Sign Permit	Whimsical Flea Market	1229 W WALNUT ST	2/24/2026 2:56:33PM
Sign Permit	Planet Fitness	4319 S PLEASANT CROSSING BLVD	2/24/2026 2:53:14PM
Site Development Plan	Mobius Learning Academy	5537 S BELLVIEW RD	2/2/2026 2:35:50PM
Site Development Plan	707 Townhomes	707 W OLIVE ST	2/5/2026 1:39:11PM
Site Development Plan	Mulberry Development PIP	415 W MULBERRY ST, ROGERS, ROGERS	2/3/2026 10:37:11AM
Site Development Plan	Hwy 62 Auto Sales	2721 Hudson Road	2/2/2026 3:37:40PM
Site Development Plan	MANA Health Addition	3730 S PINNACLE HILLS PKWY	2/5/2026 10:44:40AM
Site Development Plan	Synchros Coffee	W New Hope Road, Parcel Number 02-13147-000	2/13/2026 8:40:29AM
Site Development Plan	Walnut Commons	2660 W WALNUT ST	2/17/2026 1:55:57PM
Site Development Plan	Mobius Learning Academy	5537 S BELLVIEW RD	2/17/2026 9:49:11AM
Site Development Plan	McDonalds - 30415 SDP	1607 W NEW HOPE RD	2/19/2026 9:41:26AM
Site Development Plan	Hwy 62 Auto Sales	2721 Hudson Road	2/19/2026 2:39:15PM
Site Development Plan	Sanders Supply	Parcel ID: 02-07042-001	2/24/2026 1:41:24PM
Site Development Plan	Mobius Learning Academy	5537 S BELLVIEW RD	2/25/2026 9:32:24AM
Site Development Plan	Collier & Associates	5537 S BELLVIEW RD	2/27/2026 11:23:47AM
Site Development Plan	Junction at Rogers Phase 2	704 N 40TH ST	2/27/2026 11:27:14AM
UDC Public Improvement Plan	Pinnacle Springs Townhomes	Parcel #02-19287-002	2/5/2026 11:19:51AM
UDC Public Improvement Plan	Mulberry Development PIP	415 W MULBERRY ST, ROGERS, ROGERS	2/3/2026 11:01:59AM
UDC Public Improvement Plan	707 Townhomes	707 W OLIVE ST	2/3/2026 3:34:14PM
UDC Public Improvement Plan	Park 5 Subdivision	1499 W WALLIS RD	2/3/2026 3:32:28PM
UDC Public Improvement Plan	707 Townhomes	707 W OLIVE ST	2/6/2026 8:05:48AM
UDC Public Improvement Plan	Pleasant Grove	S DIXIELAND RD	2/10/2026 3:37:43PM
UDC Public Improvement Plan	Metaphase Development	S BELLVIEW RD	2/12/2026 9:12:32AM
UDC Public Improvement Plan	Well Zeal	S BELLVIEW RD	2/23/2026 3:27:37PM
UDC Public Improvement Plan	Promenade Dermatology	02-22387-000	2/24/2026 1:28:09PM
Large Scale Development	Trinity Grace Church	5845 S BELLVIEW RD	2/13/2026 11:00:22AM
Large Scale Development	Founder's East (The Visionary)	3300 S JB Hunt Dr	2/17/2026 3:22:53PM
Large Scale Development	Willow Creek Apartments		2/12/2026 11:25:56AM
Large Scale Development	The Fields at Pinnacle Mixed Use Development		2/17/2026 3:59:42PM
Large Scale Development	Trinity Grace Church	5845 S BELLVIEW RD	2/27/2026 8:08:13AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Master Plan	Dixieland Townhomes	1626 S DIXIELAND RD	2/6/2026 11:11:37AM
Master Plan	Pleasant Grove	S DIXIELAND RD	2/9/2026 3:24:54PM
Master Plan	Goad Springs Commercial	Goad Springs and Oakwood	2/18/2026 1:36:26PM
Master Plan	Dixieland Townhomes	1626 S DIXIELAND RD	2/20/2026 10:51:17AM
Master Plan	Herren Meadows	6303 W SHORES AVE	2/25/2026 2:19:36PM
Land Disturbance	2nd Street Apartments Grading Permit	W HUDSON RD ROGERS, AR	2/9/2026 4:17:35PM
Land Disturbance	707 Townhomes	707 W OLIVE ST	2/5/2026 1:15:35PM
Land Disturbance	starts@buffingtonhomesar.com	2906 S. 15th Street	2/11/2026 2:46:34PM
Land Disturbance	Mobius Learning Academy	5537 S BELLVIEW RD	2/20/2026 3:47:29PM
RWU	Black Crown Social	1018 N 2ND ST	2/6/2026 10:08:45AM
RWU	Boundless Grace Baptist Church	222 Little Flock Drive, Rogers, AR 72756	2/9/2026 8:49:41AM
RWU	Boundless Grace Baptist Church	222 Little Flock Drive, Rogers, AR 72756	2/17/2026 3:49:34PM
Com.Fire Systems Fire Sprinklr Undergrr	Easy Street Flex Space	1209 W EASY ST	2/12/2026 11:17:01AM
Com.Fire Systems Fire Sprinklr Undergrr	Hotel VIN	5501 W MADISON AVE	2/23/2026 11:37:00AM

Rogers Pollution Control DMR Summary

2026

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	6.88	11.45										
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.16										
Phosphorus Max 7 day Avg mg/l	2	0.18	0.38										
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751												
Total Suspended Solids Mo Avg	15												
Total Suspended Solids 7 day Avg	23												
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	146.2	80.4										
Total Suspended Solids Mo Avg	20	2.2	1.1										
Total Suspended Solids 7 day Avg	30	5.1	1.5										
April	Limits												
Ammonia lbs/day Mo Avg	234												
Ammonia Mo Avg mg/l	2.0												
Ammonia max 7 day Avg mg/l	4.5												
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175												
Ammonia Mo Avg mg/l	1.5												
Ammonia max 7 day Avg mg/l	2.3												
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<22.37	<32.38										
Ammonia Mo Avg mg/l	3.0	<.35	<0.47										
Ammonia max 7 day Avg mg/l	4.5	<.45	0.94										
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168												
CBOD Mo Avg mg/l	10												
CBOD Max 7 day Avg. mg/l	15												
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	125.7	139.7										
CBOD Mo Avg mg/l	15	1.9	2.0										
CBOD Max 7 day Avg. mg/l	23	2.9	2.2										



Monthly Summary of Industrial Pretreatment Activities February 2026

# of industrial control monitoring activities:	2
Industries control monitored:	Tyson Chicken Quick, Tyson of Rogers
# of self monitoring reports processed:	9
# of industrial inspection activities:	0
Industries inspected:	
# of short site visits:	1
Industries visited:	Tyson Chicken Quick
# of Notices of Violation:	1
Notices of Violation:	Ozark Mt Poultry - CBOD

Surcharges January 2026 issued in February 2026

User Name	Monthly Flow MG	TSS ppm	TSS \$ Charge	CBOD ppm	CBOD \$ Charge	TNitro ppm	TNitro \$ Charge	TPhos ppm	TPhos \$ Charge	Total \$ Charge
Ozark Mt Poultry	4.324571	29.07	0	753.23	2993	201	4933.96	5.1	231.7	8158.66
SE Poultry	2.672217	301.0	360.15	754.07	1852.22	303.7	4879.81	13.49	1235.14	8327.32
Tyson CnQ	8.030000	137.8	0	459.13	2603.1	26.49	0	3.09	0	2603.1
Tyson of Rogers	6.634230	125.0	0	143.6	0	117	3850.93	6.59	837.86	4688.79
WestRock	0.056890	62	0	750	39.14	25	0	0.4	0	39.14
<i>Comments:</i>									Sum \$	23,817.01
<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 \$163,204.57 (User data submitted for 7 months).

Ozark Mt Poultry (OMP) had a CBOD loading violation. Their monthly average CBOD loading was slightly over their limit. OMP is getting close to finishing their new pretreatment system. They stated that they would start using it in April.

During the last half of February, Tyson Chicken Quick (TCQ) has had some issues with the recirculation and air inject systems for their Dissolved Air Floation units. This has led to poor solids separation.



FOG Inspection Report Monthly Summary for February 2026

- 31 known pumping services occurred this month. I believe I am missing a weeks' worth of records from one of the pumpers. I believe the number of "known" places serviced would be closer to 45.
 - The average oil and grease result for the establishment that had to replace some of their inlet line and re-level their grease interceptor was: 110 mg/L.
 - I have been working with multiple food trucks since the changes with secondary holding tanks have occurred. Haulers have also reached out to verify the changes or ask questions since they are servicing these secondary tanks. There is a commissary in Springdale, but they are not sure if their wastewater disposal sites are attached to their grease interceptor. They are going to review their building plans and let me know.
 - A pizza place's grease interceptor was not at a normal level. They are required to find the reason why and correct it. One of their lids was also covered and inaccessible because the dumpster was over it. That must also be addressed since we must be able to access the interceptor at any time.
 - All other inspections were normal with nothing to report or correct.
-
- I collected the monthly oil and grease at the pollution control facility.
 - I still plan on collecting more oil and grease samples from other food service establishments. This may include samples from an actual sampling port, outlet tee, or our sanitary sewer. I am not having the best of luck collecting some of the samples. I will be trying out a new sampling pole in March.
 - Paul Burns and I collected control monitor sampling at Tyson Chick-N-Quick and Tyson of Rogers.

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

Pollution Control Facility Significant Events

February 2026

1. We received Tyson Chicken Quick's engineering proposal for review after an in-person meeting to review the technical aspects we needed to see.
2. Work continues on our Solids Handling project as well as the SCADA redeployment project.
3. The grinders for our centrifuge feed pumps are needing maintenance. We found that the required maintenance is very near replacement costs. We are evaluating the best way forward.
4. We are looking for a new operator.
5. A class from NWACC toured the facility.
6. We treated 269.5 MG in February. $28 \times 9 \text{ MGD} = 252 \text{ MG}$. So we treated about 17.5 MG of rainwater. The avg daily flow for the month was 9.6 MGD. These flows included .24" of rain over 2 events. The historical average rainfall for February is 2.24". Pretty obvious the additional flow is not from rain. It's likely inflow from a creek of about .6 MGD.

Field Operations Report





March 2026 Field Operations

low resolution proof - PREVIEW ONLY



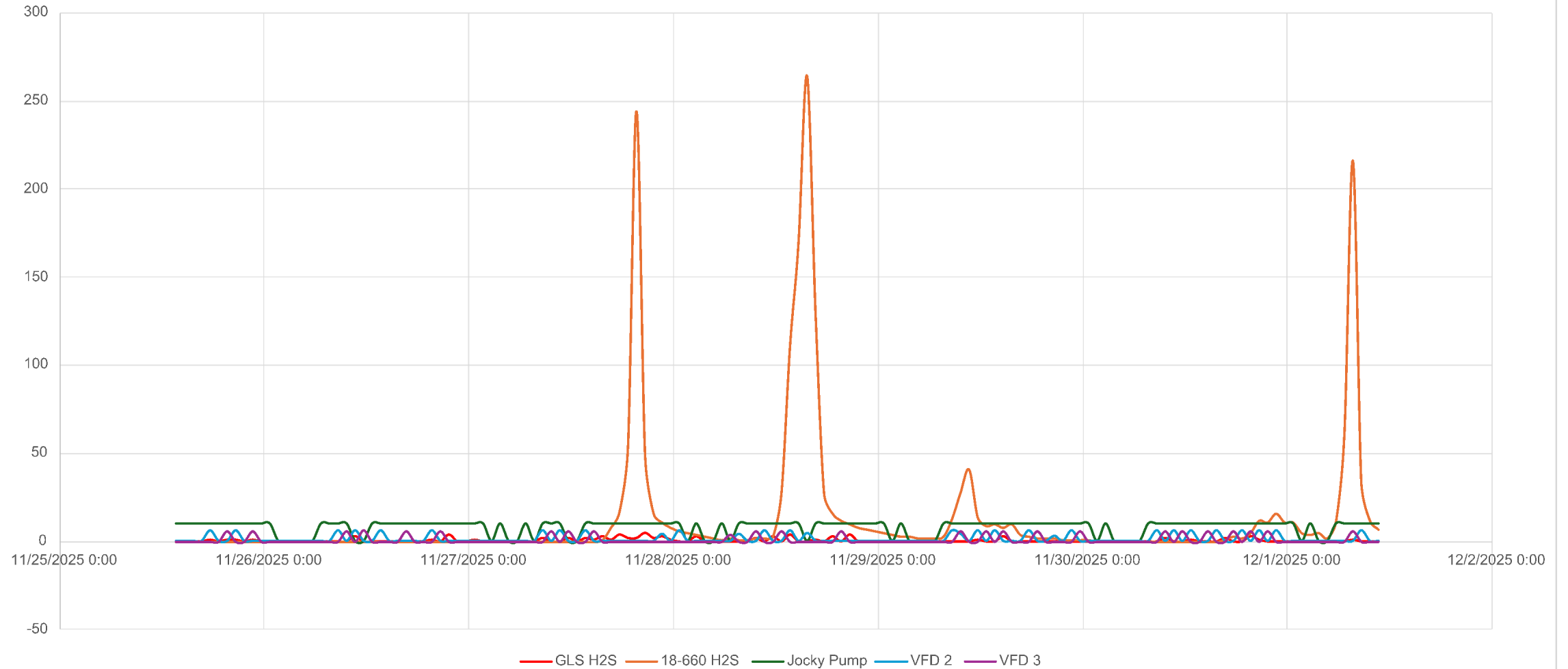
low resolution proof - PREVIEW ONLY



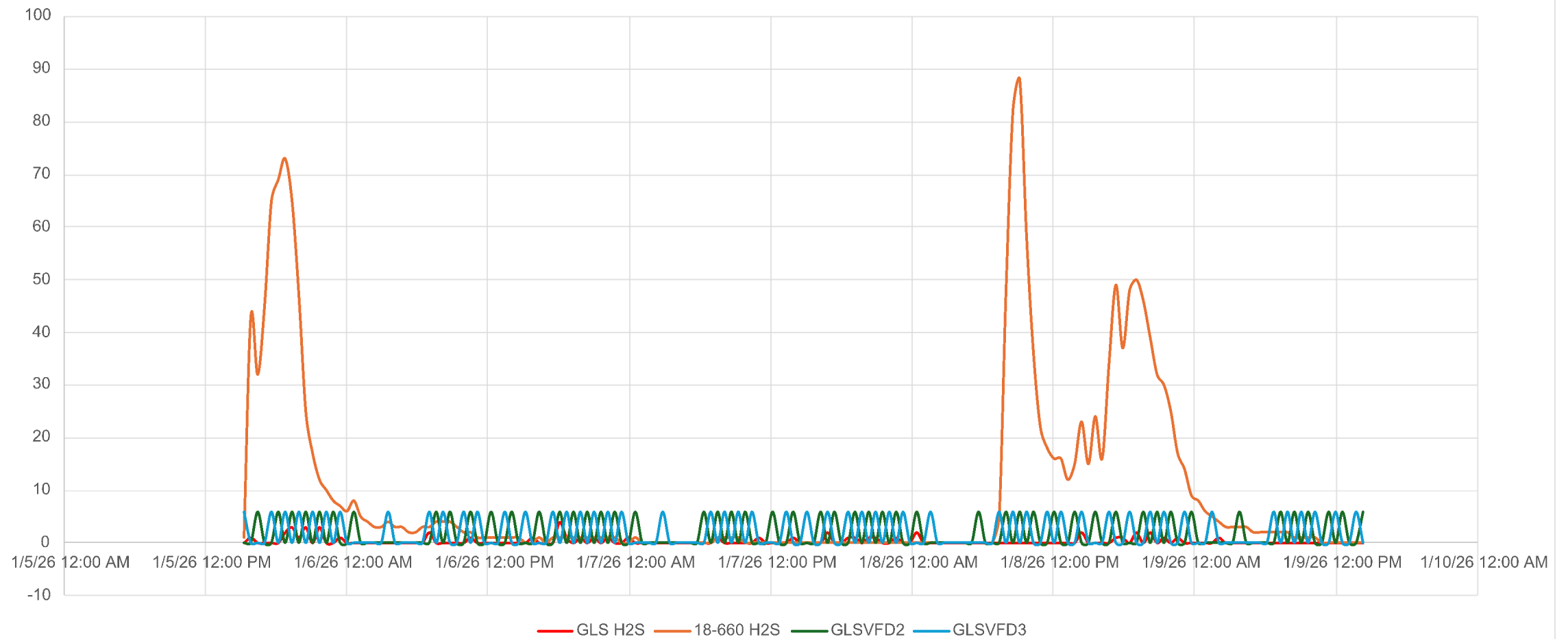


Garrett Rd Lift Station Data

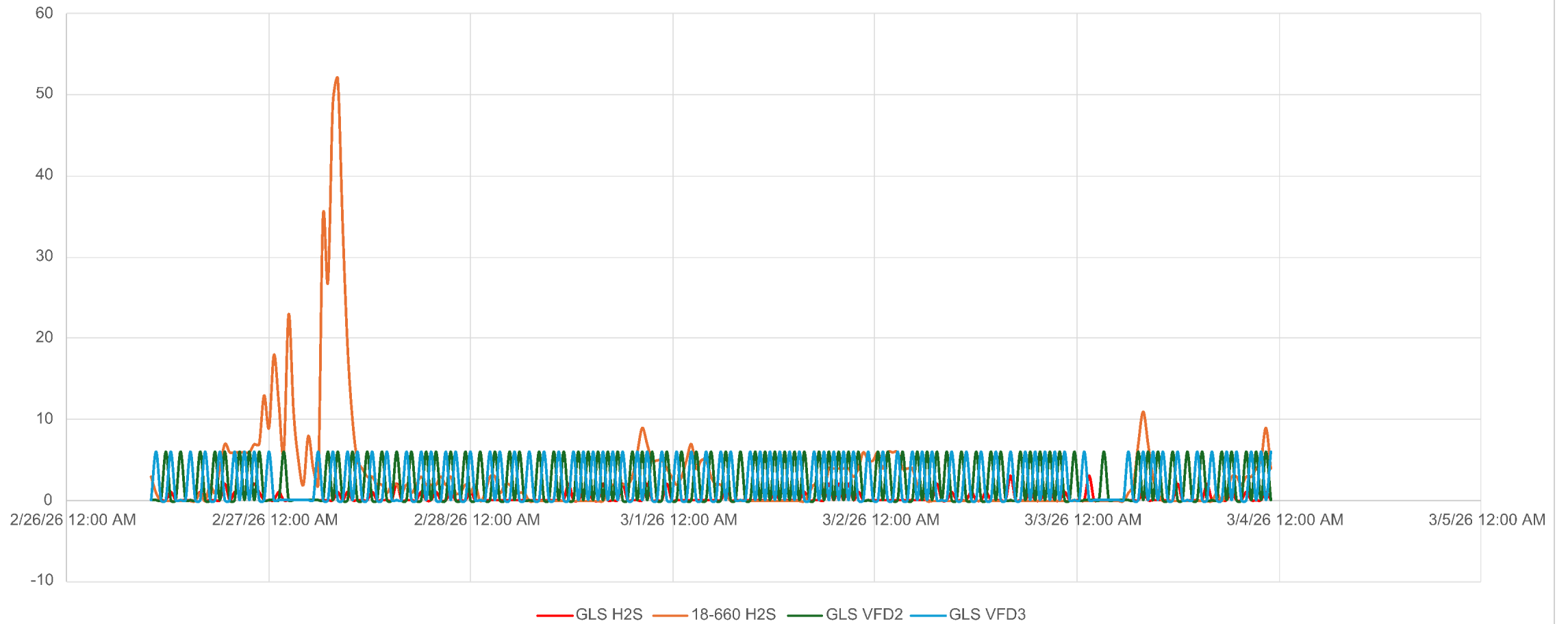
Garrett and 1860 H2S 25 Nov 25



Garrett and 1860 H2S 5 Jan 26



Garrett and 1860 H2S 26Feb-31Mar26



How Rogers Water Utilities Strengthened Training, Culture, and Communication Through Video



Transforming SOP Implementation

From Signing Policy to Owning Process



Employees demonstrated our updated procedures, and we recorded them.

Visual reinforcement of expectations



These policies are not documents.
They are processes designed to get our people home.



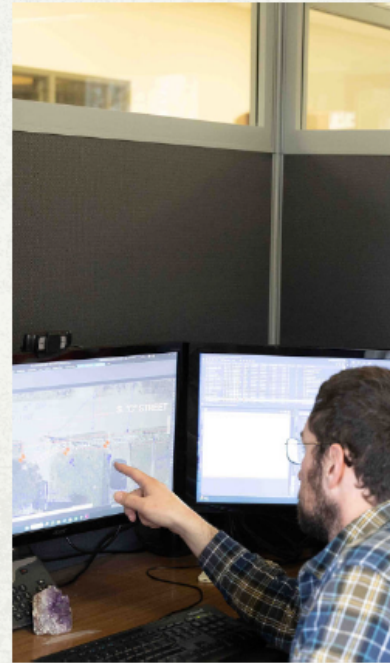
Rogers Water Utilities
Standard Operating Procedures

Policy Title:	Fall Protection – Harness Use at Lift Station Wet Wells		
Policy Number:	005	Volume:	Operations
Approved By:	Brent Dobler	Last Updated:	8/2025
References:			
Revision Summary:	Created – 8/2025 Formatted – 8/2025 Revised – N/A		

Leadership & Ownership

Leadership Through Involvement

- Employees were invited to help build the training
- Participation replaced passive attendance
- Creativity replaced routine
- Ownership replaced compliance



When people help build something, they protect it.



Videos shown in
biweekly meetings

Lessons reviewed together



Employees volunteering
ideas

Bloopers shared, laughing
resulted



Engagement created
camaraderie.

Building Camaraderie

Unexpected Outcome:
Culture Shift

Reinventing Onboarding

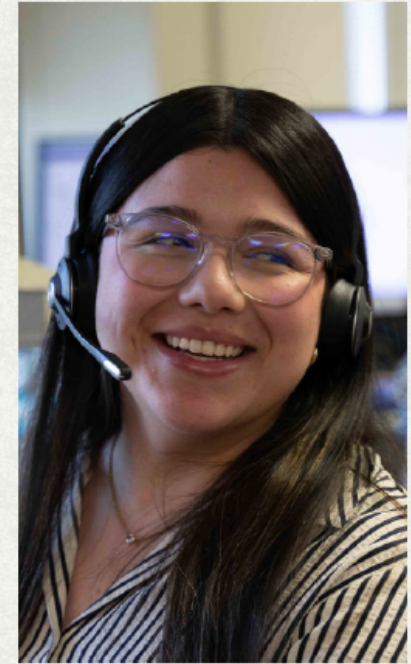
**You Didn't Start a Job
- You Started a Career**

Our previous onboarding videos were dated and lacked relevance	New hires deserve more than generic orientation content
We created RWU-specific onboarding videos	Clear safety expectations before entering the field
Introduction to crews, equipment, and daily responsibilities	A new hire deserves the best possible start.



Bridging Field and Front Office

Closing the Knowledge Gap



We identified a communication gap between our field crews and front office staff. Verbal explanations and sketches were not enough to clearly convey what fieldwork looks like.

By creating visual training videos, we improved clarity, confidence, and communication across departments.

- Water service construction walkthrough
- Meter installation requirements
- Trouble calls and RPZ explanation
- Visual understanding for CSRs

We realized sketches weren't enough. They needed to see it.

Looking Ahead

Expanding Public Communication

- Emergency water shutoff
- Freezing pipe preparation
- Pressure concerns
- Private leak awareness
- What happens during a main break

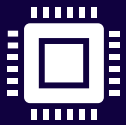


IT REPORT

March 16, 2026



Culture of Cybersecurity Awareness & Technological Literacy



Hoxhunt – Phishing Simulation Training

Automated Phishing Simulation Campaigns
Micro-Training
Leaderboards!
Phish-A-Friend



IT Newsletter

Tech Tips
Cybersecurity News



Halloween Parties

Cybersecurity Awareness Month
Costumes, Music, Fun

Compliance With New State Requirements



.GOV Migration

- Required by Act 926
- RogersWaterAR.GOV
- Website
- Email Addresses
- RWU.ORG Still Works

Policy Updated to Include AI

- Required by Act 848
- Updated Language in Existing Technology Use Policy
- Rolled Out to Staff Via Hoxhunt

State Cybersecurity Coverage

- Must Meet Minimum Cybersecurity Standards to Qualify

ADA Support on Website – Coming Soon

- Web Content Accessibility Guidelines (WCAG) 2.1 compliance
- Must meet WCAG 2.1, Level AA by April 24, 2026

IT Projects

Complete

In Progress

Upcoming

.GOV migration

- Required by Act 926

AI included in Technology use policy

- Required by Act 848
- Amended existing tech use policy.
- Rolled out changed to utility staff via Hoxhunt

Cybersecurity awareness in RWU culture

- Hoxhunt
- Newsletter
- Halloween party

Arkansas State Cybersecurity Requirements

- Password requirements updated
- MFA for all users

Microsoft Training

- For M365 tools that we already pay for

ADA Web content Accessibility Guidelines (WCAG) 2.1 compliance

- Must meet WCAG 2.1, Level AA by April 24, 2026

Website moved to new host

- Infrastructure is kept up to date
- We have more control

SCADA Redeployment

- PCF Network design near 100%
- Rack and security layer design at 100%
- VTSCADA Workshops complete for PCF
- VTSCADA Workshops beginning for Water Distribution/WW collection

Migration to Itron Temetra

Cityworks upgrade to latest version

- Project with Timmons
- Will set us up for migration to Trimble Unity

Migration to Trimble Unity

Migration to Avolve

Migration from Tokay to ECOS Connect

Migration from PipeLogix to IT Pipes

Interactive inspection forms on the website

RESOLUTION NO. 26-09

A RESOLUTION RENEWING A CONTRACT FOR LIQUID POLYMER FOR THE ROGERS POLLUTION CONTROL FACILITY; AND FOR OTHER PURPOSES.

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

WHEREAS RWU and Polydyne Inc. entered into that certain Contract for Liquid Polymer for the Rogers Pollution Control Facility, with an effective date of March 25, 2025, and continuing for one year (“the Contract”); and

WHEREAS it will be beneficial to renew the Contract for an additional one-year period; and

WHEREAS, pursuant to Ark Code Ann. § 14-58-104, the Commission may renew or extend 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 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/or 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. 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 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 16th day of March 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

RESOLUTION NO. 26-10

A RESOLUTION AUTHORIZING PROCUREMENT OF SERVICE PROVIDERS FOR ANTICIPATED REVENUE BOND ISSUES; DESIGNATING UNDERWRITING AND AUDITING AS PROFESSIONAL SERVICES; WAIVING COMPETITIVE BIDDING FOR TRUSTEE SERVICES; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to procure an underwriter, auditor, bond counsel, and other service providers for anticipated revenue bond issues; and

WHEREAS Regions Bank is the Trustee for the City of Rogers’ current outstanding water revenue bonds and current outstanding sewer revenue bonds and administration of the anticipated revenue bond issues will be facilitated by using the existing Trustee, and using competitive bidding, or another competitive procurement method, for selection of the Trustee will result in needless administrative time and expense.

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 designates bond underwriting services and auditing services for the anticipated bond issues as professional services pursuant to Ark. Code. Ann. § 19-65-201 which will not be procured through competitive bidding.

Section 2. The management of RWU is authorized to issue one or more Requests for Qualifications (RFQs) for underwriting services, auditing services, bond counsel, financial advisory services and other professional services as needed for the anticipated revenue bond issues. Further, to the extent permitted by law and in accordance with previous authorizations, including, without limitation Commission Resolution No. 25-07, RWU is authorized, but not directed, to contract with its existing Auditor, Forvis Mazars, LLP to provide auditing services for the anticipated revenue bond issues, subject to any required approval by the City of Rogers.

Section 3. For the reasons stated in the recitals above, the Commission hereby determines that an exceptional situation exists such that seeking bond Trustee services through competitive bidding is not feasible or practical and hereby waives the requirements of competitive bidding for procurement of the Trustee. RWU is authorized, but not directed, to select Regions Bank as Trustee for the anticipated revenue bond issues subject to any required approval by the City of Rogers.

Section 4. For any service provider for the anticipated bond issues whose selection is authorized or approved by the Commission, the management of RWU is authorized to present such selected service provider, as necessary, to appropriate officials of the City of Rogers, including, without limitation, the Rogers City Council, for approval through submission of appropriate resolutions, ordinances, and/or other appropriate documents.

Section 5. 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 6. 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 by at least a two-thirds (2/3) vote of the Commission this 16th day of March 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

RESOLUTION NO. 26-11

A RESOLUTION AUTHORIZING A CONTRACT FOR UNIFORM RENTAL SERVICES; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES.

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

WHEREAS RWU’s contract with its current uniform rental services provider ends in June 2026; and

WHEREAS there is a need to obtain a new uniform rental services provider; and

WHEREAS RWU staff, having conducted research regarding uniform rental providers, believes that Cintas is the uniform rental services provider in this area that can deliver the level of garment quality and service sought by RWU; and

WHEREAS soliciting bids for uniform rental services would be unlikely to result in cost savings to RWU and would entail unnecessary delay and needless administrative expense; and

WHEREAS an exceptional situation exists such that seeking a uniform rental service provider 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 (“the Commission”) hereby authorizes, but does not direct, the Rogers Water Utilities (“RWU”) to negotiate a contract with Cintas Corporation No. 2, or other appropriate Cintas entity, for uniform rental services. The Superintendent of RWU, or his designated representative, is, authorized to negotiate the terms of, and execute, a contract as contemplated herein, and within the amounts budgeted for this purpose, the form and content of such contract to be approved by the Superintendent of RWU, his approval being evidenced by his signature thereon, or by the signature of his designated representative. In the event a satisfactory contract with Cintas cannot be negotiated, RWU is authorized to procure uniform rental services through competitive bidding or other lawful procurement methods.

Section 2. For the reasons stated in the recitals above, the Commission hereby determines that an exceptional situation exists such that seeking uniform rental services through competitive bidding is not feasible or practical and hereby waives the requirements of competitive bidding for obtaining uniform rental services.

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 16th day of March 2026.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

AMENDMENT #1
TO ENGINEERING AGREEMENT
(ENGINEERING DURING CONSTRUCTION, CONSTRUCTION OBSERVATION, PROJECT
STAKING, AS-BUILT PLAN PREPARATION & PROJECT CLOSE-OUT)
PROFESSIONAL SERVICES AGREEMENT
HIGHWAY 12 EAST WATER MAIN REPLACEMENT

AMENDMENT #1 to the Engineering Agreement, made and entered into this ____ day of _____, 2026 by and between the ROGERS WATER AND SEWER COMMISSION, P.O. Box 338, Rogers, Arkansas, 72757-0338, hereinafter referred to as the “COMMISSION”, party of the first part, and ENGINEERING SERVICES, INC., herein after referred to as the “ENGINEER”, party of the second part.

The COMMISSION intends to make the following improvements, hereinafter referred to as PROJECT:

Replacement of approximately 4,700 linear feet of 8” ductile iron water main from near the intersection of Harbor Drive and Arkansas Highway 12 eastward to the intersection of Old White River Road and Arkansas Highway 12. The project will include working within and adjacent to Arkansas State Highway Commission rights-of-way, and construction immediately adjacent to the existing 8” cast iron water main. After the new water mains, new service lines, new meter services, new fittings / valves / hydrants are placed into service. The project will then include abandonment of the existing 8” cast iron water main.

The ENGINEER shall provide CONSTRUCTION AND POST CONSTRUCTION ENGINEERING PROFESSIONAL SERVICES related to these improvements as described in this **AMENDMENT #1**.

1. Construction Phase Services

During the construction phase of work, the Engineer will accomplish the following:

- a. Assist RWU as necessary to issue a Notice to Proceed letter to the Contractor and attend preconstruction meeting.
- b. Perform construction layout surveys consisting of the establishment of baselines for locating the work, with a suitable number of benchmarks and control points for site references as shown in the plans and specifications.

Furnish professional engineers to make visits to the site (as distinguished from the services of a Resident Project Representative) as appropriate to observe the progress and quality of the executed work and to determine in general if the work is proceeding in accordance with the contract documents. In performing these services, the Engineer will endeavor to protect the COMMISSION against defects and deficiencies in the work of the contractor. But the Engineer cannot guarantee

the performance of the contractor, nor be responsible for the actual supervision of construction operations or for the safety measures that the contractor takes or should take.

- c. Furnish a part-time Construction Observer (as needed) to assist the Engineer in observing the progress and quality of the Work. Through the Construction Observer's observations of the Contractor's work in Progress and field checks of materials and equipment, Engineer shall endeavor to provide further protection for COMMISSION against defects and deficiencies in the work. Duties and responsibilities of the Construction Observer shall consist of the following:

- (1) While not required to be at project site during all construction activities, Construction Observer will be present during the majority of construction activities. Construction Observer will be present to observe all significant events, such as all testing and inspections, installation of key infrastructure components, excavations and boring activities, start-up operations of proposed facilities, and other technically demanding activities.

- (2) Construction Observer shall be responsible for observing and recording the activities of the Contractor, but shall not supervise, direct, or have control over Contractor's work, nor have control or responsibility over the means, methods, techniques, sequences, or procedures of construction selected or used by Contractor, for security or safety at the project site, for safety precautions or programs incident to Contractor's work in progress, or for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's performance. The Engineer, through provision of the Construction Observer, neither guarantee the performances of the Contractor nor assumes the responsibility for Contractor's failure to furnish and perform the Work in accordance with the Contract Documents.

- (3) In general, Construction Observer shall act as the representative of the Engineer at the Project Site, and shall act as directed by and under the supervision of the Engineer. Construction Observer shall in general coordinate with Engineer and Contractor regarding Contractor's performance, and shall only deal with Sub-Contractors through or with full prior knowledge and approval of Contractor. Construction Observer in general shall only communicate with COMMISSION with prior knowledge of or at the direction of the Engineer. Construction Observer is an agent of the Engineer, and shall not be subject to instructions or direction from COMMISSION or Contractor.

- (4) Review the progress schedule, schedule of Shop Drawing submittals, and Sample submittals, and schedule of values prepared by Contractor and consult with Engineer concerning acceptability.

- (5) Attend meetings with Contractor, such as preconstruction meetings, progress meetings, job conferences, and other project-related meetings, and prepare and

circulate copies of minutes thereof.

(6) When clarifications and interpretations of the Contract Documents are needed by the Contractor, a RFI (Request for Information) shall be submitted to the Engineer. The Engineer will provide clarification in a written response on the RFI document, and issue back to the Contractor.

(7) Consider and evaluate Contractor's suggestions for modifications in Drawings and Specifications and report such suggestions along with Construction Observer's recommendations to Engineer. Transmit in writing to the Contractor the decision of the Engineer. Modifications to the documents shall also be approved by the COMMISSION.

(8) Conduct on-site observations of the Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.

(9) Report to Engineer whenever Construction Observer believes that any part of Contractor's work in progress will not produce a completed project that conforms generally to the Contract Documents, or will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that Construction Observer believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection, or approval.

(10) Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections, and report to Engineer.

(11) Construction Observer shall prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, weather conditions, data relative to questions of change orders, field orders, work change directives, or changed conditions, Site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.

Daily photographs of work progress will be taken.

(12) Construction Observer shall maintain records for use in preparing Project documentation.

(13) Construction Observer shall not:

- Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).

- Exceed limitations of Engineer's authority as set forth in this Agreement.
 - Undertake any of the responsibilities of Contractor, Subcontractors or Suppliers.
 - Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of Contractor's work.
 - Advise on, issue directions regarding, or assume control over security or safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
 - Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
 - Accept shop drawing or sample submittals from anyone other than Contractor.
 - Authorize Owner to occupy the Project in whole or in part.
- d. Attend progress/coordination meetings with the COMMISSION/Contractor.
- e. Set up, prepare for and attend utilities coordination meeting.
- f. Evaluate and respond to construction material submittals and shop drawings. Corrections or comments made by the Engineer on the shop drawings during this review will not relieve Contractor from compliance with requirements of the drawings and specifications. The check will only be for review of general conformance with the design concept of the project and general compliance with the information given in the contract documents. The Contractor will be responsible for confirming and correlating all quantities and dimensions, selecting fabrication processes and techniques of construction, coordinating his work with that of all other trades, and performing his work in a safe and satisfactory manner.
- g. Maintain a set of working drawings and prepare and furnish record drawings.
- h. When authorized by the COMMISSION, prepare change orders for changes in the work from that originally provided for in the construction contract documents.
- i. Attend, along with the COMMISSION's representatives, a final inspection of the project, and prepare a deficiency list to be submitted to the contractor.
- j. Prepare a final Reconciliation Change Order and final pay estimate.

2. Project Deliverables

- a. Two copies of the Final Plans, Specifications, design report, cost estimates and other supporting documents.
- b. One copy of the revised Final Plans and Specifications (Bid Set), cost estimates

and other supporting documents.

- c. Two full size and 2 half-size copies of the Construction Plans.
- d. One copy of the executed contract, and one copy of the construction specifications, including addenda.
- e. Three copies of the Final Plans and Specifications to the Contractor.
- f. Copies of the right of way plans, easements & acquisition documents, as needed.
- g. Two copies of the approved shop drawings and submittals from the Contractor.
- h. Two set of Record Drawings and a digital set of Record Drawings, and electronic files as requested.

3. General

- a. All construction shall follow the guidelines described in the RWU standard specifications.
- b. Record drawings shall be provided on computer disk in AutoCAD format in addition to the reproducible drawings.
- c. Attend meetings with Owner and Contractor for project review / coordination.
- d. The Construction Engineering Services specified in AMENDMENT #1 shall be completed and all stipulated documents shall be submitted to the OWNER in accordance with the AGREEMENT.
- e. Subcontracting of services by the ENGINEER shall have prior approval of the OWNER.

4. Payment

- a. The Hourly Rates used as a basis for payment for CONSTRUCTION ENGINEERING SERVICES mean salaries and wages (basic and incentive) paid to all personnel engaged directly on the PROJECT, including, but not limited to, engineers, architects, surveyors, designers, draftsman, specification writers, estimators, other technical personnel, stenographers, typists and clerks; plus the cost of customary and statutory benefits including, but not limited to, social security contributions, unemployment, excise and payroll taxes, workers' compensation, health and retirement benefits, bonuses, sick leave, vacation and holiday pay applicable thereto; plus operating margin or profit, non-project operating costs, and all general and administrative overhead costs, including but not limited to, furnishing and maintaining office facilities, furniture, utilities,

vehicles and equipment.

Schedule of hourly rates shown below are in accordance with the AGREEMENT:

Schedule of Hourly Rates

<u>Classification</u>	<u>Rate / Hour</u>
Engineer (Principal)	\$250
Project Engineer	\$200
Surveyor (PLS)	\$175
Survey Crew (2-Person)	\$200
Survey Technician	\$125
CAD Technician	\$125
Construction Observer	\$160

- b. ENGINEER shall submit invoices monthly for services rendered and expenses borne. For Services, the invoice will be itemized by payment categories including hours worked for each class of ENGINEER's employees multiplied by the hourly rates as shown below. If requested, the invoices shall be accompanied by a copy of the timesheets for all ENGINEER's personnel working on the project.
- c. The Construction Engineering Services are estimated based on the hours worked on each category of work. This estimate also considers the Contractor finishing the project within the timeframe listed in the Notice to Proceed.
- d. Please reference below for an estimate of the hours / costs for Construction Engineering Services. The Engineer will not exceed these estimated costs without execution of another AMENDMENT. Please note, underruns of billable time on one classification of work may be used to offset overruns in another classification provided that the total cumulative amount is not exceeded.

Survey for Control (If Needed)

- Survey Technician (20 Hours @ \$125) - \$ 2,500.00
- Survey Crew (40 Hours @ \$200) - \$ 8,000.00

Engineering During Construction (RFI, Meetings, Reports, Submittals, etc)

- Project Engineer (100 Hours @ \$125) - \$12,500.00
- Principal Engineer (60 Hours @ \$250) - \$15,000.00

Construction Observation

- Const. Observation (550 Hours @ \$160) - \$88,000.00

Drawings of Record / Project Close-Out

- Project Engineer (24 Hours @ \$125) - \$ 3,000.00
- Principal Engineer (12 Hours @ \$250) - \$ 3,000.00
- CAD Technician (80 Hours @ \$125) - \$10,000.00

ESTIMATED CONSTRUCTION SERVICES AMOUNT \$142,000.00

IN WITNESS THEREOF, the PARTIES to this **AMENDMENT #1** have hereunto set their hands of the day and year first above written.

ROGERS WATER AND SEWER COMMISSION ENGINEERING SERVICES, INC.

By: _____

By: _____

Title

Tim Mays, Vice-President
Title

Attest

Attest

Print Name

Print Name