ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
AUGUST 17, 2026
4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Minutes from July 20, 2026 Water and Sewer Commission Meeting

REPORTS:

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

OLD BUSINESS:

NEW BUSINESS:

1. Letter of Engagement with Stephens, Inc.for Underwriting Services - J. Sigmon
2. Letter of Engagement with the Friday Firm for Bond Counsel Services - J. Sigmon
3. Resolution 26-22 Approving the Issuance of Sewer Revenue Bonds - R. Bowman
4. Resolution 26-23 Authorizing Purchase of Plan Review Software - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission

July 20, 2026

Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM on July 20, 2026, at the Rogers Water Utilities Administration Building located at 601 S. 2nd Street.

Commissioners Present: Jene' Huffman-Gilreath, Paige Sultemeier, Derek Morgan, and Kathy McClure.
Staff Present: Jered Sigmon, Brian Sartain, Todd Beaver, Jerry Roegner, Johnny Lunsford, Debbie Putman, Jennifer Hoffman, and Brent Dobler.
Legal Counsel Present: Robert Frazier, Frazier Law Firm.

Others in Attendance: Kevin Faught representing Stephens Inc., and Ryan Bowman with the Friday Law Firm.

Chair Huffman-Gilreath called the meeting to order at 4:00 PM.

Public Forum: No participants were present.

Action on Minutes: Chair Huffman-Gilreath asked whether all Commissioners had reviewed the minutes of the June 15, 2026 meeting. Commissioner McClure made a motion to approve the minutes. Commissioner Sultemeier seconded. All in favor; motion passed.

Financial Report – J. Sigmon:
Mr. Sigmon presented the June financial report, noting that these results represent RWU's unfinalized and unaudited fiscal year-end figures. He explained that additional accruals, year-end adjustments, and depreciation entries would be made in collaboration with auditors. Water Fund revenues ended FY26 at 92% of budget, with expenses at 100%. Sewer Fund revenues finished at 104% of budget, and expenses at 98%. Capital outlay totaled $6.1 million in Water (57% of budget) and $26.3 million in Sewer (55%). Billed consumption-based revenue increased compared to June 2025, and year-over-year revenue growth remained strong. Access and impact fees totaled $2.2 million for FY26, below projections and approximately $1 million lower than FY25. June included significant developer-contributed capital—$800,000 in Water and $280,000 in Sewer—bolstering monthly net income. Cash reserves at fiscal year-end totaled $31.5 million in Water and $31.4 million

in Sewer. Mr. Sigmon provided detailed ledger-level breakdowns of residential, commercial, industrial, miscellaneous revenue lines, interest income, access and impact fees, and contributed capital.

Engineering Report – B. Sartain:
Mr. Sartain updated the Commission on multiple ongoing projects. He briefed the Commission on regional wastewater planning discussions occurring across Northwest Arkansas. Solids handling facility work continued with electrical, HVAC, piping, and fabrication delays pushing final completion to January 2027. The Highway 12 Water Main Replacement project progressed, although several segments required redesign due to narrow construction corridors and misaligned existing water line locations. Chateau subdivision sewer construction was nearing completion, with lines installed through roadways and residential yards; testing and cleanup were underway. PCF Improvement Project design meetings continued with Crossland Heavy and Freese & Nichols, and the 30% design package for equalization basin expansion was submitted to ADEQ, with construction expected to begin in early 2027. Additional engineering activities included utility coordination at the planned Oak Street municipal campus, ongoing design contracts under legal review, SCADA redeployment planning, development plan reviews, and status updates on water master planning and industrial area water improvements.

RPCF Report – T. Beaver:
Mr. Beaver reported strong plant performance during June. Phosphorus averaged 8.4 pounds per day, below 1.0 mg/L, reflecting stable process conditions. Industrial pretreatment partners continued improving their effluent strength, reducing surcharges. Heavy metals sampling showed no issues. June rainfall totaled eight inches across 13 events, with average influent flow of 12.8 MGD. The ammonia loading continued to fluctuate but remained manageable. Plant operations and engineering's targeted approach to relining and infiltration reduction continued to yield benefit. Overall, RPCF systems remained well within design parameters.

Old Business: No items listed.

New Business:

Selection of Underwriter for Anticipated Bond Issues – J. Sigmon:
Six firms responded to RWU's RFQ for underwriting services. After evaluation, the selection committee recommended Stephens Inc. Commissioner Sultemeier made a motion to approve Stephens Inc. as Underwriter. Commissioner Morgan seconded. All in favor; motion passed.

Selection of Bond Counsel – J. Sigmon:
Three firms responded to the RFQ for bond counsel services. The committee recommended Friday,

Eldridge & Clark. Commissioner Morgan made a motion to approve Friday, Eldridge & Clark as Bond Counsel. Commissioner Sultemeier seconded. All in favor; motion passed.

Resolution 26-18 – Purchase of Field Operations Vehicles – J. Lunsford:
Staff requested approval to waive competitive bidding and purchase two 2026 Ram 1500 Tradesman 4×4 Crew Cab trucks and one Nissan Frontier SV 4×4 Crew Cab truck. The Ram trucks total $89,148.62 and the Frontier totals $40,247.30—all within budget. Commissioner Sultemeier made a motion to approve Resolution 26-18. Commissioner McClure seconded. All in favor; Resolution 26-18 was approved.

Blossom Way Sewer Project Change Order – A. Short:
Mr. Short presented a change order from Ground Zero including epoxy coatings for diversion structures ($169,050) and additional rock removal costs ($75,000). The total change order requested was $244,050, exceeding the allowance by $94,050. Commissioner McClure made a motion to approve the change order. Commissioner Sultemeier seconded. All in favor; motion passed.

Resolution 26-19 – Municipal Water System Interconnection Agreement with City of Pea Ridge – B. Sartain:
Mr. Sartain explained the emergency-only interconnection agreement with Pea Ridge, intended to provide mutual backup service through an upgraded dual-direction meter at Yoakum Road. Commissioner Carmichael made a motion to approve Resolution 26-19. Commissioner Sultemeier seconded. All in favor; Resolution 26-19 was approved.

Utility Routing Study Contract – Oak Street Municipal Campus – B. Sartain:
Halff Associates submitted a proposal to develop a coordinated utility and drainage master plan for RWU and City of Rogers facilities along Oak Street. Staff requested authorization to enter into an agreement not to exceed $89,000, with RWU and the City cost-sharing up to 50%. Commissioner Sultemeier made a motion to approve. Commissioner McClure seconded. All in favor; motion passed.

Resolution 26-20 – Settlement of Blossom Way Sewer Improvements Litigation – R. Frazier:
Mr. Frazier presented the proposed settlement agreement with the Lindsay property entities. The agreement includes a $200,000 payment, detailed construction obligations, and post-construction encroachment agreements. Commissioner Carmichael made a motion to approve Resolution 26-20. Commissioner Morgan seconded. All in favor; Resolution 26-20 was approved.

Resolution 26-21 – Amendments to City of Rogers Municipal Code Chapter 54 – B. Dobler:
Superintendent Dobler presented proposed amendments to remove outdated provisions related to metering exemptions and transitional fee structures. Commissioner Morgan made a motion to

approve Resolution 26-21. Commissioner Carmichael seconded. All in favor; Resolution 26-21 was approved.

Bid Results for RWU SCADA Systems – B. Sartain:

One bid was received from Crossland Heavy for $370,798.00, which was slightly below the engineer's estimate. Commissioner McClure made a motion to approve the bid award. Commissioner Sultemeier seconded. All in favor; motion passed.

With no further business, Chair Huffman-Gilreath adjourned the meeting at 4:59PM.

Respectfully submitted,

Brent Dobler, Secretary

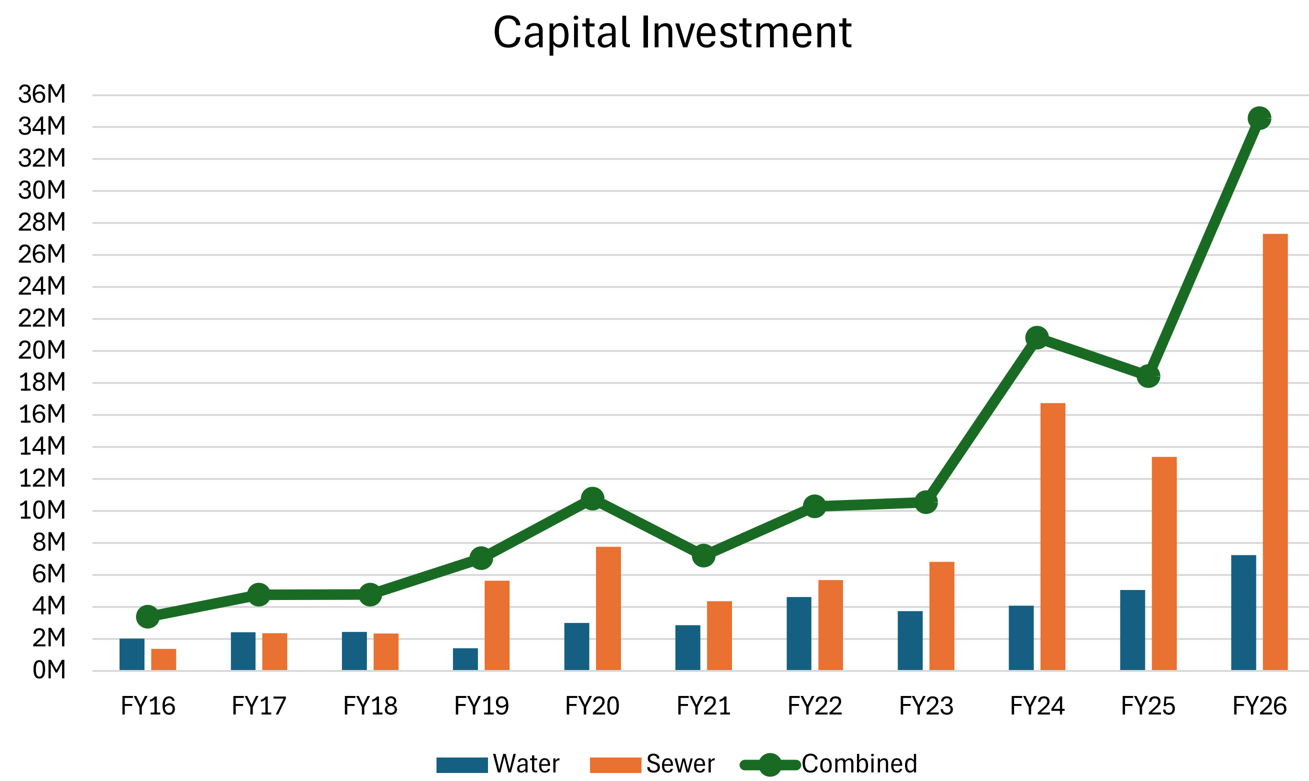
August 17, 2026

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

Actuals vs Budget

	% FY Passed	Revenues	Expenses	Capital
Water	8%	8%	9%	1%
Sewer	8%	9%	7%	3%

Capital Outlay
$193,614
$1,693,478



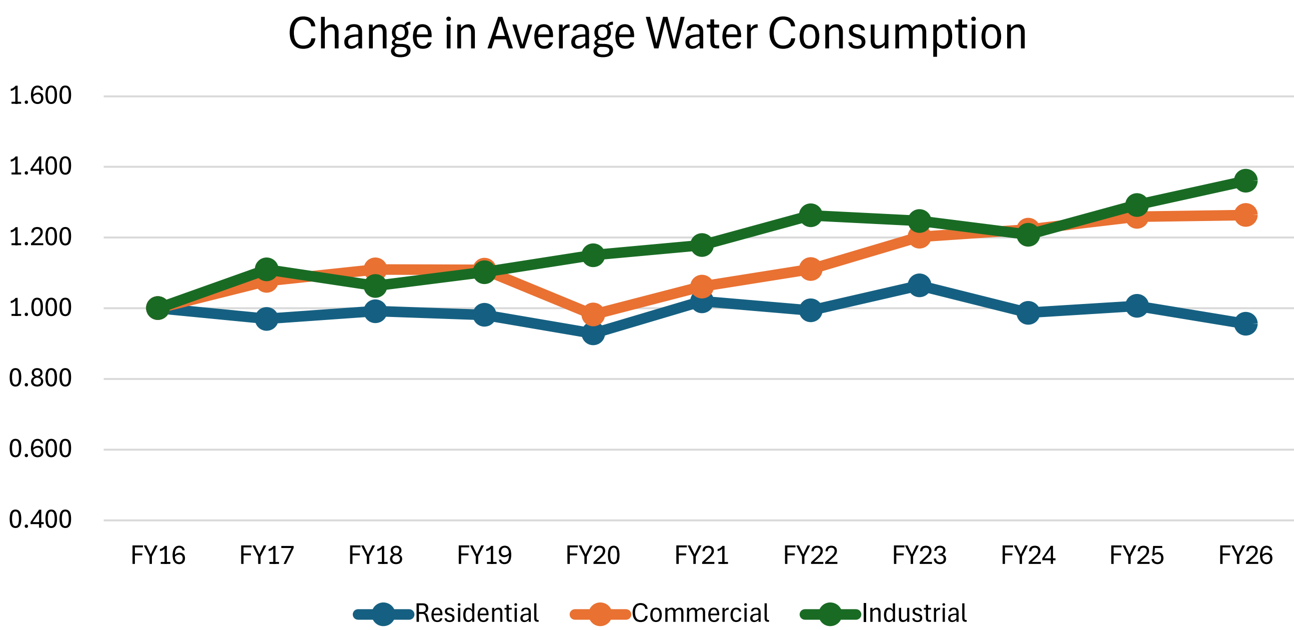
Billed Revenue and Consumption

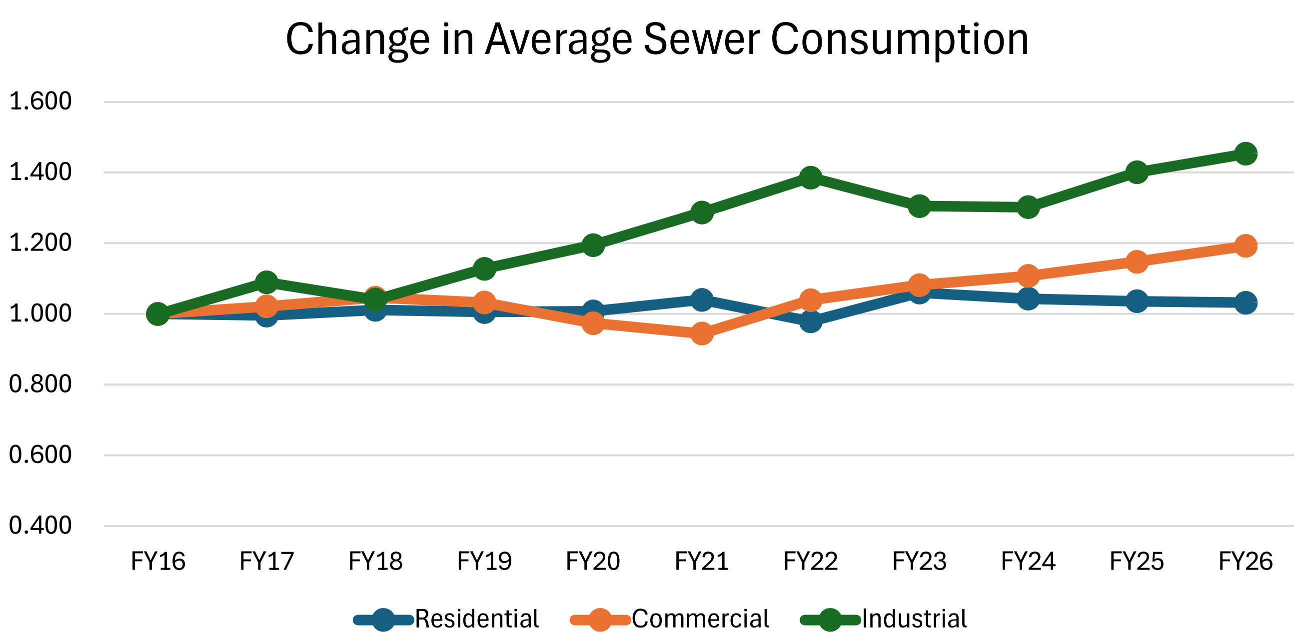
July 2026	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change
Water	$2,117,901	13.1%	10.3%
Sewer	$2,292,819	25.5%	31.6%

Consumption Current Month	Consumption YOY % Change
337,296,722	3.0%
204,990,600	0.7%

Water	Customers	Consump. (MG)
FY16	31,191	2,642
FY26	38,185	3,490
% Change	22.4%	32.1%

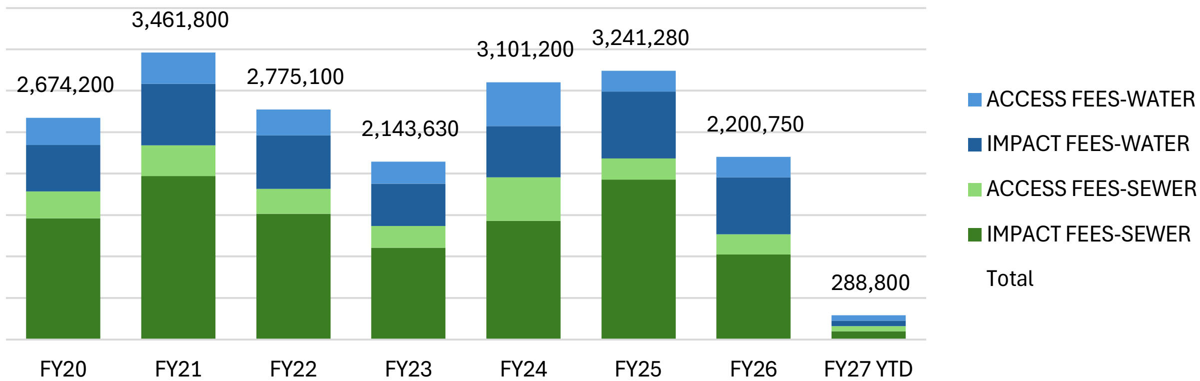
Sewer	Customers	Consump. (MG)
FY16	22,372	1,812
FY26	27,065	2,436
% Change	21.0%	34.4%


Change in Average Water Consumption
1.600
1.400
1.200
1.000
0.800
0.600
0.400
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
Residential
Commercial
Industrial

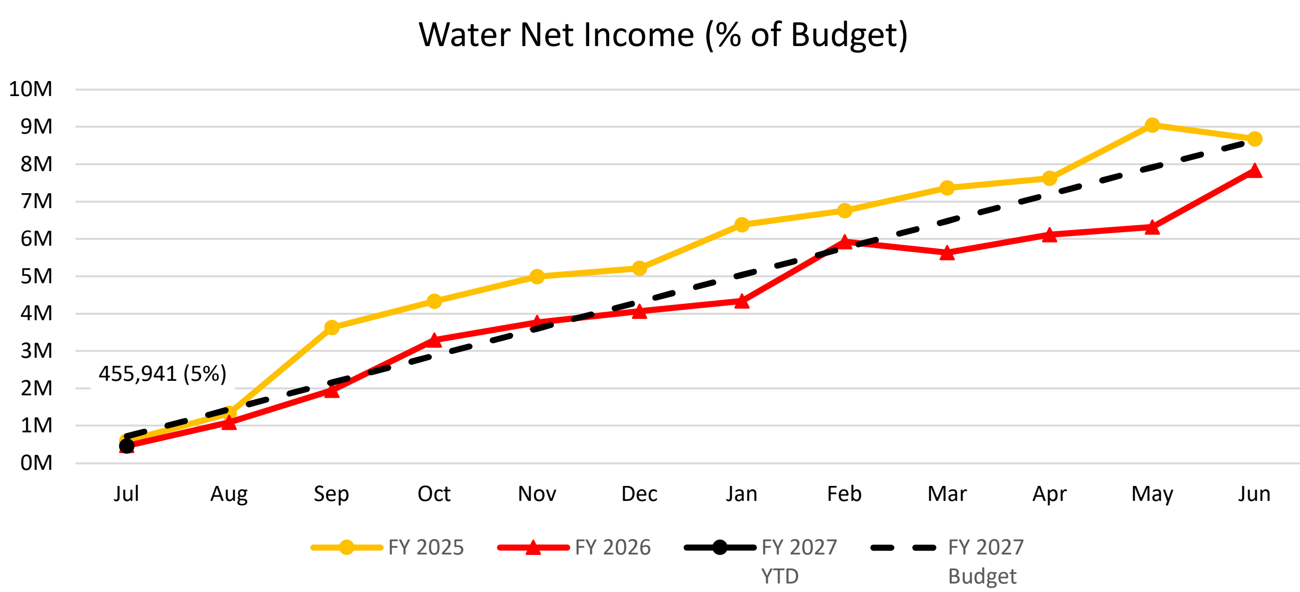

Change in Average Sewer Consumption
1.600
1.400
1.200
1.000
0.800
0.600
0.400
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
Residential
Commercial
Industrial

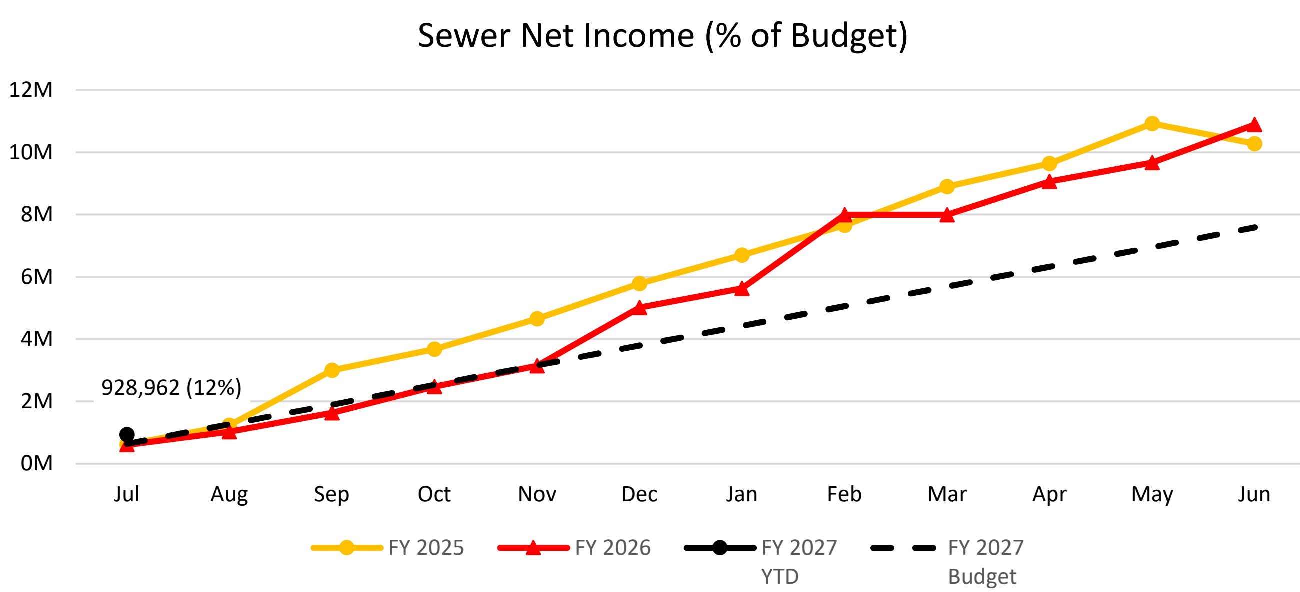
Access & Impact Fee Revenue

$289K recorded this month. YTD actuals are 13% of the FY26 total and 12% of the FY27 budget.



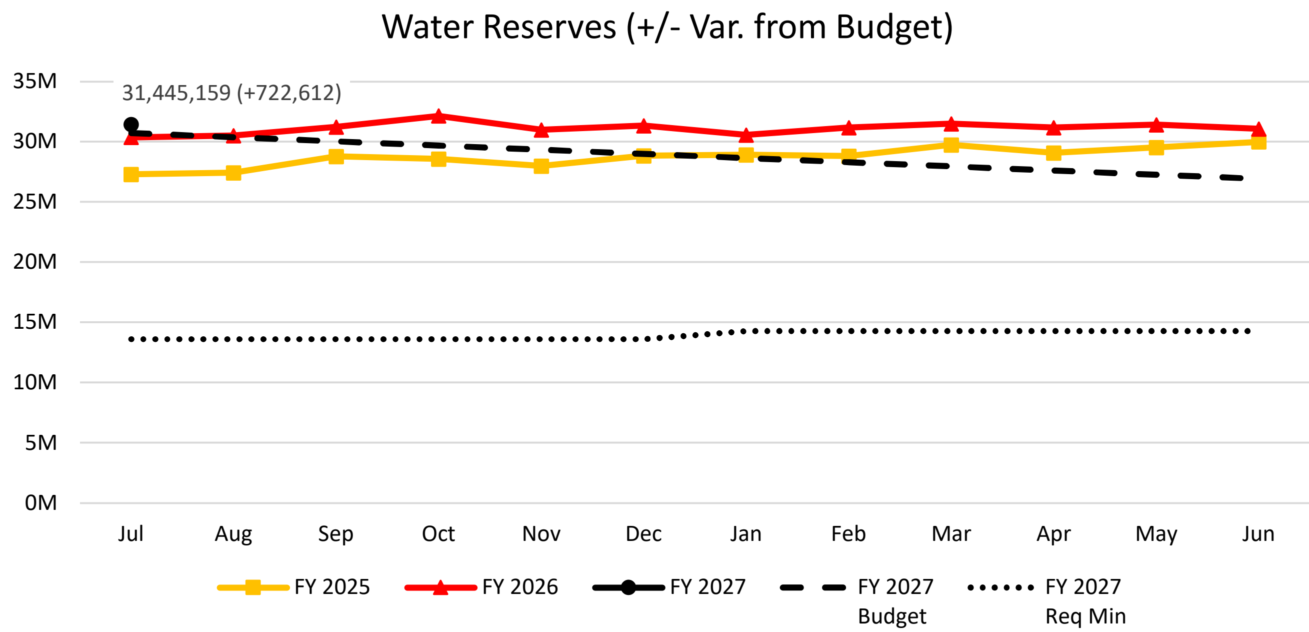
YTD Income (Loss)

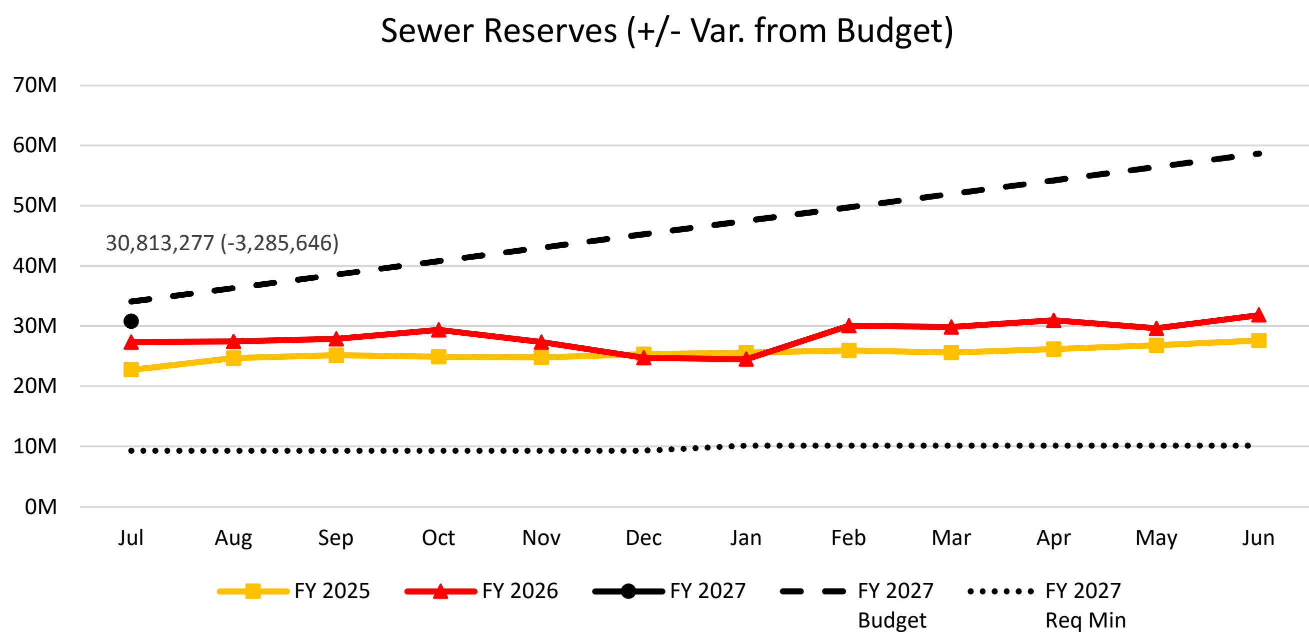




Cash Reserves

July 2026	Unrestricted	Restricted	**Total**
Water	27,818,602	3,626,557	**31,445,159**
Sewer	28,882,483	1,930,794	**30,813,277**
Total	**56,701,085**	**5,557,351**	**62,258,436**





Sewer reserves FY 2027 Budget anticipates restricted cash increase from $60M revenue bond issue.

Budget Report

Rogers Water Utilities, AR

Group Summary

For Fiscal: 2026-2027 Period Ending: 07/31/2026

Account Typ…		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER							
Revenue		27,471,800.00	27,471,800.00	2,182,194.86	2,182,194.86	(25,289,605.14)	7.94%
Expense		18,830,860.00	18,830,860.00	1,726,253.41	1,726,253.41	17,104,606.59	9.17%
	Fund: 1 - WATER Surplus (Deficit):	**8,640,940.00**	**8,640,940.00**	**455,941.45**	**455,941.45**	**(8,184,998.55)**	**5.28%**
Fund: 2 - SEWER							
Revenue		27,861,000.00	27,861,000.00	2,373,774.14	2,373,774.14	(25,487,225.86)	8.52%
Expense		20,268,210.00	20,268,210.00	1,444,812.40	1,444,812.40	18,823,397.60	7.13%
	Fund: 2 - SEWER Surplus (Deficit):	**7,592,790.00**	**7,592,790.00**	**928,961.74**	**928,961.74**	**(6,663,828.26)**	**12.23%**
	Report Surplus (Deficit):	**16,233,730.00**	**16,233,730.00**	**1,384,903.19**	**1,384,903.19**	**(14,848,826.81)**	**8.53%**

Prior-Year Comparative Income Statement

Rogers Water Utilities, AR

Account Summary

For the Period Ending 07/31/2026

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	1,097,533.97	989,102.08	108,431.89	10.96%	1,097,533.97	989,102.08	108,431.89	10.96%
1-4450.00	COMMERCIAL WATER	547,534.50	510,879.45	36,655.05	7.17%	547,534.50	510,879.45	36,655.05	7.17%
1-4460.00	INDUSTRIAL WATER	202,732.69	174,175.46	28,557.23	16.40%	202,732.69	174,175.46	28,557.23	16.40%
1-4470.00	HYDRANTS	1,225.00	1,067.68	157.32	14.73%	1,225.00	1,067.68	157.32	14.73%
1-4470.01	FIRE LINES	13,980.00	11,860.00	2,120.00	17.88%	13,980.00	11,860.00	2,120.00	17.88%
1-4470.02	LABOR SALES	3,359.52	2,096.18	1,263.34	60.27%	3,359.52	2,096.18	1,263.34	60.27%
1-4470.03	AR DEPT OF HEALTH FEE	12,478.80	12,347.46	131.34	1.06%	12,478.80	12,347.46	131.34	1.06%
1-4470.04	LARGE TAP FEES	325.00	2,725.00	-2,400.00	-88.07%	325.00	2,725.00	-2,400.00	-88.07%
1-4470.05	MACHINE TIME SALES	4,812.43	1,885.00	2,927.43	155.30%	4,812.43	1,885.00	2,927.43	155.30%
1-4470.06	HYDRANT METER RENTALS	0.00	1,988.00	-1,988.00	-100.00%	0.00	1,988.00	-1,988.00	-100.00%
1-4470.07	MISC. WATER SALES	602.90	6,103.90	-5,501.00	-90.12%	602.90	6,103.90	-5,501.00	-90.12%
1-4471.00	SERVICE CHG. INCOME	20,500.00	22,240.00	-1,740.00	-7.82%	20,500.00	22,240.00	-1,740.00	-7.82%
1-4471.05	LATE FEES AND CHARGES	44,499.84	31,758.48	12,741.36	40.12%	44,499.84	31,758.48	12,741.36	40.12%
1-4472.00	INTEREST INCOME-INVESTMNTS	60,604.03	61,000.00	-395.97	-0.65%	60,604.03	61,000.00	-395.97	-0.65%
1-4472.01	INTEREST INCOME-BANK ACCTS	26,313.07	26,117.03	196.04	0.75%	26,313.07	26,117.03	196.04	0.75%
1-4472.98	INTEREST INCOME-BOND FUNDS	2,634.28	2,982.23	-347.95	-11.67%	2,634.28	2,982.23	-347.95	-11.67%
1-4476.00	NEW CUSTOMER FEES	5,900.00	7,625.00	-1,725.00	-22.62%	5,900.00	7,625.00	-1,725.00	-22.62%
1-4476.10	ACCESS FEES	64,800.00	12,000.00	52,800.00	440.00%	64,800.00	12,000.00	52,800.00	440.00%
1-4476.20	IMPACT FEES	63,800.00	75,100.00	-11,300.00	-15.05%	63,800.00	75,100.00	-11,300.00	-15.05%
1-4482.00	TRASH BILLING REVENUE	5,780.25	5,694.50	85.75	1.51%	5,780.25	5,694.50	85.75	1.51%
1-4485.00	MISCELLANEOUS INCOME	2,778.58	3,759.35	-980.77	-26.09%	2,778.58	3,759.35	-980.77	-26.09%
	Revenue Total:	**2,182,194.86**	**1,962,506.80**	**219,688.06**	**11.19%**	**2,182,194.86**	**1,962,506.80**	**219,688.06**	**11.19%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	2,850.00	0.00	-2,850.00	0.00%	2,850.00	0.00	-2,850.00	0.00%
1-555-5302	JANITORIAL EXPENSE	1,804.95	1,667.15	-137.80	-8.27%	1,804.95	1,667.15	-137.80	-8.27%
1-555-5305	MISCELLANEOUS	27.69	208.61	180.92	86.73%	27.69	208.61	180.92	86.73%
1-555-5306	OFFICE SUPPLIES	377.90	67.63	-310.27	-458.78%	377.90	67.63	-310.27	-458.78%
1-555-5307	OUTSIDE SERVICES	7,733.76	0.00	-7,733.76	0.00%	7,733.76	0.00	-7,733.76	0.00%
1-555-5350	UTILITIES	2,454.80	2,271.31	-183.49	-8.08%	2,454.80	2,271.31	-183.49	-8.08%
1-555-5400	ARKANSAS PUBLIC WATER FEE	12,843.60	13,174.00	330.40	2.51%	12,843.60	13,174.00	330.40	2.51%
1-555-5402	CUSTOMER PAYMENT FEES	15,182.69	12,898.11	-2,284.58	-17.71%	15,182.69	12,898.11	-2,284.58	-17.71%
1-555-5500	WATER PURCHASES	837,431.14	685,194.32	-152,236.82	-22.22%	837,431.14	685,194.32	-152,236.82	-22.22%
1-555-5557	EQUIPMENT MAINTENANCE	40.13	50.87	10.74	21.11%	40.13	50.87	10.74	21.11%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5581	SOFTWARE MAINTENANCE	15,174.11	13,325.19	-1,848.92	-13.88%	15,174.11	13,325.19	-1,848.92	-13.88%
1-555-5602	INSURANCE-BLDGS & CONTENTS	2,549.72	2,547.83	-1.89	-0.07%	2,549.72	2,547.83	-1.89	-0.07%
1-555-5651	ATTORNEY RETAINER FEES	2,490.00	4,160.00	1,670.00	40.14%	2,490.00	4,160.00	1,670.00	40.14%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	0.00	10,000.00	10,000.00	100.00%	0.00	10,000.00	10,000.00	100.00%
1-555-5701	2016 BOND INTEREST	29,078.65	30,495.32	1,416.67	4.65%	29,078.65	30,495.32	1,416.67	4.65%
1-555-5702	2016 BOND AMORTIZATION	-2,309.83	-2,309.83	0.00	0.00%	-2,309.83	-2,309.83	0.00	0.00%
1-555-5703	2012 BOND INTEREST	10,543.75	12,618.75	2,075.00	16.44%	10,543.75	12,618.75	2,075.00	16.44%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	4,035.72	4,035.72	0.00	0.00%
1-555-5705	2012 BOND AMORTIZATION	-199.31	-199.31	0.00	0.00%	-199.31	-199.31	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	605.26	605.26	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	69.40	69.40	0.00	0.00%
1-555-5800	DEPRECIATION	312,881.00	270,643.00	-42,238.00	-15.61%	312,881.00	270,643.00	-42,238.00	-15.61%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	13,511.00	0.00	0.00%	13,511.00	13,511.00	0.00	0.00%
1-555-5850	BAD DEBTS	7,250.00	0.00	-7,250.00	0.00%	7,250.00	0.00	-7,250.00	0.00%
1-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	397.00	1,049.00	652.00	62.15%	397.00	1,049.00	652.00	62.15%
	Department 555 - GENERAL EXPENSES Total:	**1,276,823.13**	**1,076,083.33**	**-200,739.80**	**-18.65%**	**1,276,823.13**	**1,076,083.33**	**-200,739.80**	**-18.65%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	43,835.03	44,436.24	601.21	1.35%	43,835.03	44,436.24	601.21	1.35%
1-560-5104	APERS-ENGINEERING	8,301.87	5,824.76	-2,477.11	-42.53%	8,301.87	5,824.76	-2,477.11	-42.53%
1-560-5105	HEALTH INSURANCE	5,177.32	5,073.59	-103.73	-2.04%	5,177.32	5,073.59	-103.73	-2.04%
1-560-5106	LIFE INSURANCE	131.89	187.45	55.56	29.64%	131.89	187.45	55.56	29.64%
1-560-5107	DISABILITY INSURANCE	79.19	104.94	25.75	24.54%	79.19	104.94	25.75	24.54%
1-560-5110	UNIFORMS	100.64	0.00	-100.64	0.00%	100.64	0.00	-100.64	0.00%
1-560-5111	FICA	3,839.25	2,764.46	-1,074.79	-38.88%	3,839.25	2,764.46	-1,074.79	-38.88%
1-560-5252	TRAINING EXPENSE	0.00	200.00	200.00	100.00%	0.00	200.00	200.00	100.00%
1-560-5305	MISCELLANEOUS	0.00	41.24	41.24	100.00%	0.00	41.24	41.24	100.00%
1-560-5306	OFFICE SUPPLIES	84.96	250.98	166.02	66.15%	84.96	250.98	166.02	66.15%
1-560-5307	OUTSIDE SERVICES	204.43	52.50	-151.93	-289.39%	204.43	52.50	-151.93	-289.39%
1-560-5350	TELECOM EXPENSE	25.02	217.62	192.60	88.50%	25.02	217.62	192.60	88.50%
1-560-5551	VEHICLE EXPENSE	414.97	1,447.50	1,032.53	71.33%	414.97	1,447.50	1,032.53	71.33%
1-560-5581	SOFTWARE MAINTENANCE	0.00	480.27	480.27	100.00%	0.00	480.27	480.27	100.00%
1-560-5601	WORKMANS COMPENSATION	587.52	523.82	-63.70	-12.16%	587.52	523.82	-63.70	-12.16%
1-560-5603	INSURANCE-VEHICLES	33.92	33.92	0.00	0.00%	33.92	33.92	0.00	0.00%
1-560-5800	DEPRECIATION	1,083.00	1,058.00	-25.00	-2.36%	1,083.00	1,058.00	-25.00	-2.36%
	Department 560 - ENGINEERING Total:	**63,899.01**	**62,697.29**	**-1,201.72**	**-1.92%**	**63,899.01**	**62,697.29**	**-1,201.72**	**-1.92%**
Department: 565 - FIELD									
1-565-5100	SALARIES FIELD	117,328.27	117,897.83	569.56	0.48%	117,328.27	117,897.83	569.56	0.48%
1-565-5104	APERS-FIELD	23,765.39	15,304.65	-8,460.74	-55.28%	23,765.39	15,304.65	-8,460.74	-55.28%
1-565-5105	HEALTH INSURANCE	16,523.47	15,246.34	-1,277.13	-8.38%	16,523.47	15,246.34	-1,277.13	-8.38%
1-565-5106	LIFE INSURANCE	439.63	455.24	15.61	3.43%	439.63	455.24	15.61	3.43%
1-565-5107	DISABILITY INSURANCE	248.89	254.85	5.96	2.34%	248.89	254.85	5.96	2.34%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-565-5110	UNIFORMS	1,091.21	1,452.02	360.81	24.85%	1,091.21	1,452.02	360.81	24.85%
1-565-5111	FICA	11,354.62	7,385.83	-3,968.79	-53.74%	11,354.62	7,385.83	-3,968.79	-53.74%
1-565-5251	TRAVEL EXPENSE	0.00	360.00	360.00	100.00%	0.00	360.00	360.00	100.00%
1-565-5252	TRAINING EXPENSE	15.88	0.00	-15.88	0.00%	15.88	0.00	-15.88	0.00%
1-565-5304	SAFETY EQUIPMENT	4,306.11	1,506.40	-2,799.71	-185.85%	4,306.11	1,506.40	-2,799.71	-185.85%
1-565-5305	MISCELLANEOUS	0.00	179.57	179.57	100.00%	0.00	179.57	179.57	100.00%
1-565-5306	OFFICE SUPPLIES	34.02	0.00	-34.02	0.00%	34.02	0.00	-34.02	0.00%
1-565-5307	OUTSIDE SERVICES	84.22	1,384.25	1,300.03	93.92%	84.22	1,384.25	1,300.03	93.92%
1-565-5308	ASSOCIATION DUES	0.00	840.00	840.00	100.00%	0.00	840.00	840.00	100.00%
1-565-5350	UTILITIES	6,468.47	7,100.10	631.63	8.90%	6,468.47	7,100.10	631.63	8.90%
1-565-5551	VEHICLE MAINT.	5,758.71	6,014.05	255.34	4.25%	5,758.71	6,014.05	255.34	4.25%
1-565-5552	FIELD REPAIR AND MAINT.	18,818.22	31,132.29	12,314.07	39.55%	18,818.22	31,132.29	12,314.07	39.55%
1-565-5555	SCADA HAND TOOLS	0.00	159.32	159.32	100.00%	0.00	159.32	159.32	100.00%
1-565-5557	EQUIPMENT MAINTENANCE	3,329.41	526.98	-2,802.43	-531.79%	3,329.41	526.98	-2,802.43	-531.79%
1-565-5558	SUPPLIES, HAND TOOLS	4,604.64	2,849.30	-1,755.34	-61.61%	4,604.64	2,849.30	-1,755.34	-61.61%
1-565-5559	GAS AND OIL	4,532.62	3,790.96	-741.66	-19.56%	4,532.62	3,790.96	-741.66	-19.56%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
1-565-5561	BUILDING MAINT.	5,444.63	1,337.50	-4,107.13	-307.08%	5,444.63	1,337.50	-4,107.13	-307.08%
1-565-5563	WATER TOWER MAINT	2,097.23	3,592.53	1,495.30	41.62%	2,097.23	3,592.53	1,495.30	41.62%
1-565-5581	SOFTWARE MAINTENANCE	2,583.87	4,573.15	1,989.28	43.50%	2,583.87	4,573.15	1,989.28	43.50%
1-565-5601	WORKMANS COMPENSATION	2,338.45	1,426.11	-912.34	-63.97%	2,338.45	1,426.11	-912.34	-63.97%
1-565-5602	INSURANCE-BLDGS & CONTENTS	179.38	215.80	36.42	16.88%	179.38	215.80	36.42	16.88%
1-565-5603	INSURANCE-VEHICLES	872.50	872.50	0.00	0.00%	872.50	872.50	0.00	0.00%
1-565-5800	DEPRECIATION	22,650.00	16,000.00	-6,650.00	-41.56%	22,650.00	16,000.00	-6,650.00	-41.56%
	Department 565 - FIELD Total:	**254,869.84**	**241,857.57**	**-13,012.27**	**-5.38%**	**254,869.84**	**241,857.57**	**-13,012.27**	**-5.38%**
Department: 570 - OFFICE									
1-570-5100	SALARIES OFFICE	80,049.02	74,311.00	-5,738.02	-7.72%	80,049.02	74,311.00	-5,738.02	-7.72%
1-570-5104	APERS-OFFICE	15,902.51	9,963.22	-5,939.29	-59.61%	15,902.51	9,963.22	-5,939.29	-59.61%
1-570-5105	HEALTH INSURANCE	8,046.89	6,790.36	-1,256.53	-18.50%	8,046.89	6,790.36	-1,256.53	-18.50%
1-570-5106	LIFE INSURANCE	197.83	214.23	16.40	7.66%	197.83	214.23	16.40	7.66%
1-570-5107	DISABILITY INSURANCE	101.82	119.93	18.11	15.10%	101.82	119.93	18.11	15.10%
1-570-5111	FICA	7,545.32	4,773.98	-2,771.34	-58.05%	7,545.32	4,773.98	-2,771.34	-58.05%
1-570-5251	TRAVEL EXPENSE	0.00	10.50	10.50	100.00%	0.00	10.50	10.50	100.00%
1-570-5252	TRAINING EXPENSE	27.50	0.00	-27.50	0.00%	27.50	0.00	-27.50	0.00%
1-570-5305	MISCELLANEOUS	0.00	71.81	71.81	100.00%	0.00	71.81	71.81	100.00%
1-570-5306	OFFICE SUPPLIES	101.09	271.85	170.76	62.81%	101.09	271.85	170.76	62.81%
1-570-5307	OUTSIDE SERVICES	428.56	685.89	257.33	37.52%	428.56	685.89	257.33	37.52%
1-570-5308	ASSOCIATION DUES	299.00	1,397.50	1,098.50	78.60%	299.00	1,397.50	1,098.50	78.60%
1-570-5309	POSTAGE/MAILING	17,801.75	13,374.19	-4,427.56	-33.11%	17,801.75	13,374.19	-4,427.56	-33.11%
1-570-5311	PUBLIC RELATIONS	0.00	154.18	154.18	100.00%	0.00	154.18	154.18	100.00%
1-570-5312	ARKANSAS ONE CALL	0.00	900.52	900.52	100.00%	0.00	900.52	900.52	100.00%
1-570-5313	CASH LONG/SHORT	101.58	45.83	-55.75	-121.65%	101.58	45.83	-55.75	-121.65%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5601	WORKMANS COMPENSATION	58.56	39.11	-19.45	-49.73%	58.56	39.11	-19.45	-49.73%
	Department 570 - OFFICE Total:	**130,661.43**	**113,124.10**	**-17,537.33**	**-15.50%**	**130,661.43**	**113,124.10**	**-17,537.33**	**-15.50%**
	Expense Total:	**1,726,253.41**	**1,493,762.29**	**-232,491.12**	**-15.56%**	**1,726,253.41**	**1,493,762.29**	**-232,491.12**	**-15.56%**
	Fund 1 Surplus (Deficit):	**455,941.45**	**468,744.51**	**-12,803.06**	**-2.73%**	**455,941.45**	**468,744.51**	**-12,803.06**	**-2.73%**

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	1,282,194.87	984,011.85	298,183.02	30.30%	1,282,194.87	984,011.85	298,183.02	30.30%
2-4450.00	COMMERCIAL SEWER	442,632.31	343,617.43	99,014.88	28.82%	442,632.31	343,617.43	99,014.88	28.82%
2-4460.00	INDUSTRIAL SEWER	344,562.05	252,591.40	91,970.65	36.41%	344,562.05	252,591.40	91,970.65	36.41%
2-4470.02	LABOR SALES	404.75	256.84	147.91	57.59%	404.75	256.84	147.91	57.59%
2-4470.03	MACHINE TIME SALES	250.00	925.00	-675.00	-72.97%	250.00	925.00	-675.00	-72.97%
2-4471.05	LATE FEES AND CHARGES	18,160.87	14,204.49	3,956.38	27.85%	18,160.87	14,204.49	3,956.38	27.85%
2-4472.00	INTEREST INCOME-INVESTMNTS	80,624.93	81,000.00	-375.07	-0.46%	80,624.93	81,000.00	-375.07	-0.46%
2-4472.01	INTEREST INCOME-BANK ACCTS	11,743.55	8,036.80	3,706.75	46.12%	11,743.55	8,036.80	3,706.75	46.12%
2-4472.98	INTEREST INCOME-BOND FUNDS	2,570.35	2,893.89	-323.54	-11.18%	2,570.35	2,893.89	-323.54	-11.18%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	600.00	600.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	6,510.00	8,640.00	-2,130.00	-24.65%	6,510.00	8,640.00	-2,130.00	-24.65%
2-4476.10	ACCESS FEES	64,800.00	11,700.00	53,100.00	453.85%	64,800.00	11,700.00	53,100.00	453.85%
2-4476.20	IMPACT FEES	95,400.00	181,800.00	-86,400.00	-47.52%	95,400.00	181,800.00	-86,400.00	-47.52%
2-4482.00	TRASH BILLING REVENUE	5,780.25	5,694.50	85.75	1.51%	5,780.25	5,694.50	85.75	1.51%
2-4485.00	MISCELLANEOUS INCOME	17,540.21	19,632.89	-2,092.68	-10.66%	17,540.21	19,632.89	-2,092.68	-10.66%
	Revenue Total:	**2,373,774.14**	**1,915,605.09**	**458,169.05**	**23.92%**	**2,373,774.14**	**1,915,605.09**	**458,169.05**	**23.92%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	2,850.00	0.00	-2,850.00	0.00%	2,850.00	0.00	-2,850.00	0.00%
2-555-5302	JANITORIAL EXPENSE	1,804.95	1,667.15	-137.80	-8.27%	1,804.95	1,667.15	-137.80	-8.27%
2-555-5305	MISCELLANEOUS	48.95	255.87	206.92	80.87%	48.95	255.87	206.92	80.87%
2-555-5306	OFFICE SUPPLIES	377.89	67.64	-310.25	-458.68%	377.89	67.64	-310.25	-458.68%
2-555-5307	OUTSIDE SERVICES	7,733.76	0.00	-7,733.76	0.00%	7,733.76	0.00	-7,733.76	0.00%
2-555-5350	UTILITIES	2,418.20	2,258.16	-160.04	-7.09%	2,418.20	2,258.16	-160.04	-7.09%
2-555-5401	CITY FRANCHISE FEES	73,109.59	55,850.04	-17,259.55	-30.90%	73,109.59	55,850.04	-17,259.55	-30.90%
2-555-5402	CUSTOMER PAYMENT FEES	15,182.67	12,898.10	-2,284.57	-17.71%	15,182.67	12,898.10	-2,284.57	-17.71%
2-555-5557	EQUIPMENT MAINTENANCE	40.13	50.87	10.74	21.11%	40.13	50.87	10.74	21.11%
2-555-5581	SOFTWARE MAINTENANCE	15,174.15	13,325.21	-1,848.94	-13.88%	15,174.15	13,325.21	-1,848.94	-13.88%
2-555-5602	INSURANCE-BLDGS & CONTENTS	223.08	222.91	-0.17	-0.08%	223.08	222.91	-0.17	-0.08%
2-555-5651	ATTORNEY RETAINER FEES	2,350.00	3,651.26	1,301.26	35.64%	2,350.00	3,651.26	1,301.26	35.64%
2-555-5653	LEGAL CLAIMS-MISCELLANOUS	980.00	0.00	-980.00	0.00%	980.00	0.00	-980.00	0.00%
2-555-5800	DEPRECIATION	267,222.00	234,853.00	-32,369.00	-13.78%	267,222.00	234,853.00	-32,369.00	-13.78%
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	13,511.00	0.00	0.00%	13,511.00	13,511.00	0.00	0.00%
2-555-5850	BAD DEBTS	8,500.00	0.00	-8,500.00	0.00%	8,500.00	0.00	-8,500.00	0.00%
2-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	397.00	1,049.00	652.00	62.15%	397.00	1,049.00	652.00	62.15%
	Department 555 - GENERAL EXPENSES Total:	**411,923.37**	**339,660.21**	**-72,263.16**	**-21.28%**	**411,923.37**	**339,660.21**	**-72,263.16**	**-21.28%**
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	47,631.16	45,636.41	-1,994.75	-4.37%	47,631.16	45,636.41	-1,994.75	-4.37%
2-560-5104	APERS-ENGINEERING	9,489.76	6,011.06	-3,478.70	-57.87%	9,489.76	6,011.06	-3,478.70	-57.87%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-560-5105	HEALTH INSURANCE	2,127.59	3,382.39	1,254.80	37.10%	2,127.59	3,382.39	1,254.80	37.10%
2-560-5106	LIFE INSURANCE	96.40	76.72	-19.68	-25.65%	96.40	76.72	-19.68	-25.65%
2-560-5107	DISABILITY INSURANCE	54.05	42.53	-11.52	-27.09%	54.05	42.53	-11.52	-27.09%
2-560-5110	UNIFORMS	100.64	0.00	-100.64	0.00%	100.64	0.00	-100.64	0.00%
2-560-5111	FICA	4,574.13	2,907.60	-1,666.53	-57.32%	4,574.13	2,907.60	-1,666.53	-57.32%
2-560-5252	TRAINING EXPENSE	0.00	80.00	80.00	100.00%	0.00	80.00	80.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	41.25	41.25	100.00%	0.00	41.25	41.25	100.00%
2-560-5306	OFFICE SUPPLIES	84.97	250.99	166.02	66.15%	84.97	250.99	166.02	66.15%
2-560-5307	OUTSIDE SERVICES	204.43	0.00	-204.43	0.00%	204.43	0.00	-204.43	0.00%
2-560-5350	TELECOM EXPENSE	25.02	334.62	309.60	92.52%	25.02	334.62	309.60	92.52%
2-560-5551	VEHICLE EXPENSE	763.41	1,326.53	563.12	42.45%	763.41	1,326.53	563.12	42.45%
2-560-5581	SOFTWARE MAINTENANCE	0.00	480.27	480.27	100.00%	0.00	480.27	480.27	100.00%
2-560-5601	WORKMANS COMPENSATION	530.07	290.95	-239.12	-82.19%	530.07	290.95	-239.12	-82.19%
2-560-5603	INSURANCE-VEHICLES	60.40	60.40	0.00	0.00%	60.40	60.40	0.00	0.00%
2-560-5800	DEPRECIATION	1,267.00	657.00	-610.00	-92.85%	1,267.00	657.00	-610.00	-92.85%
	Department 560 - ENGINEERING Total:	**67,009.03**	**61,578.72**	**-5,430.31**	**-8.82%**	**67,009.03**	**61,578.72**	**-5,430.31**	**-8.82%**
Department: 565 - FIELD									
2-565-5100	SALARIES FIELD	111,860.12	104,136.08	-7,724.04	-7.42%	111,860.12	104,136.08	-7,724.04	-7.42%
2-565-5104	APERS-FIELD	22,209.41	13,352.20	-8,857.21	-66.34%	22,209.41	13,352.20	-8,857.21	-66.34%
2-565-5105	HEALTH INSURANCE	17,060.90	17,783.13	722.23	4.06%	17,060.90	17,783.13	722.23	4.06%
2-565-5106	LIFE INSURANCE	530.19	511.44	-18.75	-3.67%	530.19	511.44	-18.75	-3.67%
2-565-5107	DISABILITY INSURANCE	297.27	283.53	-13.74	-4.85%	297.27	283.53	-13.74	-4.85%
2-565-5110	UNIFORMS	1,316.43	2,213.82	897.39	40.54%	1,316.43	2,213.82	897.39	40.54%
2-565-5111	FICA	10,378.68	9,037.71	-1,340.97	-14.84%	10,378.68	9,037.71	-1,340.97	-14.84%
2-565-5251	TRAVEL EXPENSE	75.00	565.00	490.00	86.73%	75.00	565.00	490.00	86.73%
2-565-5252	TRAINING EXPENSE	15.88	0.00	-15.88	0.00%	15.88	0.00	-15.88	0.00%
2-565-5304	SAFETY EQUIPMENT	4,237.18	2,383.21	-1,853.97	-77.79%	4,237.18	2,383.21	-1,853.97	-77.79%
2-565-5305	MISCELLANEOUS	0.00	32.63	32.63	100.00%	0.00	32.63	32.63	100.00%
2-565-5306	OFFICE SUPPLIES	34.03	0.00	-34.03	0.00%	34.03	0.00	-34.03	0.00%
2-565-5307	OUTSIDE SERVICES	84.22	2,654.58	2,570.36	96.83%	84.22	2,654.58	2,570.36	96.83%
2-565-5308	ASSOCIATION DUES	0.00	960.00	960.00	100.00%	0.00	960.00	960.00	100.00%
2-565-5350	UTILITIES	7,063.94	8,256.54	1,192.60	14.44%	7,063.94	8,256.54	1,192.60	14.44%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	528.67	528.67	100.00%	0.00	528.67	528.67	100.00%
2-565-5551	VEHICLE MAINT.	6,199.79	6,430.60	230.81	3.59%	6,199.79	6,430.60	230.81	3.59%
2-565-5552	FIELD REPAIR AND MAINT.	6,361.58	12,540.81	6,179.23	49.27%	6,361.58	12,540.81	6,179.23	49.27%
2-565-5554	CAMERA	1,088.43	1,018.35	-70.08	-6.88%	1,088.43	1,018.35	-70.08	-6.88%
2-565-5555	SCADA HAND TOOLS	135.69	523.93	388.24	74.10%	135.69	523.93	388.24	74.10%
2-565-5556	FLUSHTRUCKS	6,013.56	17,913.33	11,899.77	66.43%	6,013.56	17,913.33	11,899.77	66.43%
2-565-5557	EQUIPMENT MAINTENANCE	4,138.84	425.14	-3,713.70	-873.52%	4,138.84	425.14	-3,713.70	-873.52%
2-565-5558	SUPPLIES, HAND TOOLS	8,170.38	1,814.37	-6,356.01	-350.31%	8,170.38	1,814.37	-6,356.01	-350.31%
2-565-5559	GAS AND OIL	5,334.96	4,715.75	-619.21	-13.13%	5,334.96	4,715.75	-619.21	-13.13%
2-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5561	BUILDING MAINT.	5,444.64	1,145.78	-4,298.86	-375.19%	5,444.64	1,145.78	-4,298.86	-375.19%
2-565-5563	LIFT STATION MAINT	250.00	2,256.29	2,006.29	88.92%	250.00	2,256.29	2,006.29	88.92%
2-565-5581	SOFTWARE MAINTENANCE	2,519.26	13,876.00	11,356.74	81.84%	2,519.26	13,876.00	11,356.74	81.84%
2-565-5601	WORKMANS COMPENSATION	2,770.33	1,860.58	-909.75	-48.90%	2,770.33	1,860.58	-909.75	-48.90%
2-565-5602	INSURANCE-BLDGS & CONTENTS	558.39	552.07	-6.32	-1.14%	558.39	552.07	-6.32	-1.14%
2-565-5603	INSURANCE-VEHICLES	1,480.53	1,480.53	0.00	0.00%	1,480.53	1,480.53	0.00	0.00%
2-565-5800	DEPRECIATION	43,042.00	22,522.00	-20,520.00	-91.11%	43,042.00	22,522.00	-20,520.00	-91.11%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	0.00	1,673.00	1,673.00	100.00%	0.00	1,673.00	1,673.00	100.00%
	Department 565 - FIELD Total:	**268,671.63**	**253,447.07**	**-15,224.56**	**-6.01%**	**268,671.63**	**253,447.07**	**-15,224.56**	**-6.01%**
Department: 570 - OFFICE									
2-570-5100	SALARIES OFFICE	66,461.86	68,101.37	1,639.51	2.41%	66,461.86	68,101.37	1,639.51	2.41%
2-570-5104	APERS-OFFICE	13,233.42	8,960.76	-4,272.66	-47.68%	13,233.42	8,960.76	-4,272.66	-47.68%
2-570-5105	HEALTH INSURANCE	9,486.29	7,610.38	-1,875.91	-24.65%	9,486.29	7,610.38	-1,875.91	-24.65%
2-570-5106	LIFE INSURANCE	241.00	230.15	-10.85	-4.71%	241.00	230.15	-10.85	-4.71%
2-570-5107	DISABILITY INSURANCE	135.12	127.59	-7.53	-5.90%	135.12	127.59	-7.53	-5.90%
2-570-5111	FICA	6,359.31	4,347.08	-2,012.23	-46.29%	6,359.31	4,347.08	-2,012.23	-46.29%
2-570-5251	TRAVEL EXPENSE	0.00	345.52	345.52	100.00%	0.00	345.52	345.52	100.00%
2-570-5252	TRAINING EXPENSE	27.50	0.00	-27.50	0.00%	27.50	0.00	-27.50	0.00%
2-570-5305	MISCELLANEOUS	0.00	71.82	71.82	100.00%	0.00	71.82	71.82	100.00%
2-570-5306	OFFICE SUPPLIES	101.11	271.86	170.75	62.81%	101.11	271.86	170.75	62.81%
2-570-5307	OUTSIDE SERVICES	428.55	386.89	-41.66	-10.77%	428.55	386.89	-41.66	-10.77%
2-570-5308	ASSOCIATION DUES	0.00	1,397.50	1,397.50	100.00%	0.00	1,397.50	1,397.50	100.00%
2-570-5309	POSTAGE/MAILING	17,801.74	13,374.18	-4,427.56	-33.11%	17,801.74	13,374.18	-4,427.56	-33.11%
2-570-5312	ARKANSAS ONE CALL	0.00	900.53	900.53	100.00%	0.00	900.53	900.53	100.00%
2-570-5601	WORKMANS COMPENSATION	51.44	40.71	-10.73	-26.36%	51.44	40.71	-10.73	-26.36%
	Department 570 - OFFICE Total:	**114,327.34**	**106,166.34**	**-8,161.00**	**-7.69%**	**114,327.34**	**106,166.34**	**-8,161.00**	**-7.69%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES PCF	113,923.54	108,394.16	-5,529.38	-5.10%	113,923.54	108,394.16	-5,529.38	-5.10%
2-591-5104	APERS-RPCF	22,677.96	14,147.12	-8,530.84	-60.30%	22,677.96	14,147.12	-8,530.84	-60.30%
2-591-5105	HEALTH INSURANCE	13,162.40	13,529.55	367.15	2.71%	13,162.40	13,529.55	367.15	2.71%
2-591-5106	LIFE INSURANCE	409.69	675.72	266.03	39.37%	409.69	675.72	266.03	39.37%
2-591-5107	DISABILITY INSURANCE	229.72	0.00	-229.72	0.00%	229.72	0.00	-229.72	0.00%
2-591-5110	UNIFORMS	595.55	1,079.09	483.54	44.81%	595.55	1,079.09	483.54	44.81%
2-591-5111	FICA	10,542.92	6,624.67	-3,918.25	-59.15%	10,542.92	6,624.67	-3,918.25	-59.15%
2-591-5251	TRAVEL EXPENSE	0.00	720.00	720.00	100.00%	0.00	720.00	720.00	100.00%
2-591-5304	PERSONNEL SAFETY EQUIP.	0.00	79.10	79.10	100.00%	0.00	79.10	79.10	100.00%
2-591-5306	OFFICE SUPPLIES & POSTAGE	174.94	40.16	-134.78	-335.61%	174.94	40.16	-134.78	-335.61%
2-591-5308	ASSOCIATION DUES	0.00	10,330.00	10,330.00	100.00%	0.00	10,330.00	10,330.00	100.00%
2-591-5350	TELECOM EXPENSE	903.56	1,252.67	349.11	27.87%	903.56	1,252.67	349.11	27.87%
2-591-5557	EQUIPMENT MAINTENANCE	0.00	189.30	189.30	100.00%	0.00	189.30	189.30	100.00%
2-591-5581	SOFTWARE MAINTENANCE	5,452.00	5,251.05	-200.95	-3.83%	5,452.00	5,251.05	-200.95	-3.83%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-5601	WORKMANS COMPENSATION	1,434.07	1,021.36	-412.71	-40.41%	1,434.07	1,021.36	-412.71	-40.41%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,975.77	4,972.06	-3.71	-0.07%	4,975.77	4,972.06	-3.71	-0.07%
2-591-5603	INSURANCE-VEHICLES	152.74	152.74	0.00	0.00%	152.74	152.74	0.00	0.00%
2-591-5800	DEPRECIATION-WWTP	244,833.00	232,146.00	-12,687.00	-5.47%	244,833.00	232,146.00	-12,687.00	-5.47%
2-591-9112	2016 BOND INTEREST	10,516.67	14,900.00	4,383.33	29.42%	10,516.67	14,900.00	4,383.33	29.42%
2-591-9113	2016 BOND AMORTIZATION	-9,216.24	-9,216.24	0.00	0.00%	-9,216.24	-9,216.24	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-3,217.86	-3,217.86	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	131.52	131.52	0.00	0.00%
2-591-9116	2024 BOND INTEREST	24,843.69	4,836.82	-20,006.87	-413.64%	24,843.69	4,836.82	-20,006.87	-413.64%
	Department 591 - PCF ADMIN Total:	**442,525.64**	**408,038.99**	**-34,486.65**	**-8.45%**	**442,525.64**	**408,038.99**	**-34,486.65**	**-8.45%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5306	LABORATORY SUPPLIES	0.00	3,698.24	3,698.24	100.00%	0.00	3,698.24	3,698.24	100.00%
2-592-5307	OUTSIDE SERVICES	3,084.38	3,217.49	133.11	4.14%	3,084.38	3,217.49	133.11	4.14%
2-592-5970	CHEMICALS	0.00	225.28	225.28	100.00%	0.00	225.28	225.28	100.00%
	Department 592 - PCF ENVIRONMENTAL Total:	**3,084.38**	**7,141.01**	**4,056.63**	**56.81%**	**3,084.38**	**7,141.01**	**4,056.63**	**56.81%**
Department: 593 - PCF OPS									
2-593-5307	OUTSIDE SERVICES	1,780.00	1,865.00	85.00	4.56%	1,780.00	1,865.00	85.00	4.56%
2-593-5350	UTILITIES	70,328.82	71,117.89	789.07	1.11%	70,328.82	71,117.89	789.07	1.11%
2-593-5558	MINOR EQUIPMENT	228.17	0.00	-228.17	0.00%	228.17	0.00	-228.17	0.00%
2-593-5970	CHEMICALS	15,386.87	10,188.62	-5,198.25	-51.02%	15,386.87	10,188.62	-5,198.25	-51.02%
	Department 593 - PCF OPS Total:	**87,723.86**	**83,171.51**	**-4,552.35**	**-5.47%**	**87,723.86**	**83,171.51**	**-4,552.35**	**-5.47%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL EXPENSE	0.00	1,150.00	1,150.00	100.00%	0.00	1,150.00	1,150.00	100.00%
2-594-5307	OUTSIDE SERVICES	1,893.20	8,137.70	6,244.50	76.74%	1,893.20	8,137.70	6,244.50	76.74%
2-594-5551	VEHICLE EXPENSE	673.93	686.78	12.85	1.87%	673.93	686.78	12.85	1.87%
2-594-5557	EQUIPMENT MAINTENANCE	7,105.95	17,727.73	10,621.78	59.92%	7,105.95	17,727.73	10,621.78	59.92%
2-594-5559	SUPPORT EQUIPMENT	3,600.00	0.00	-3,600.00	0.00%	3,600.00	0.00	-3,600.00	0.00%
2-594-5560	EQUIPMENT RENTAL	101.81	0.00	-101.81	0.00%	101.81	0.00	-101.81	0.00%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,163.38	729.71	-433.67	-59.43%	1,163.38	729.71	-433.67	-59.43%
2-594-5562	MAINTENANCE SUPPLIES	354.10	1,575.20	1,221.10	77.52%	354.10	1,575.20	1,221.10	77.52%
	Department 594 - PCF MAINTENANCE Total:	**14,892.37**	**30,007.12**	**15,114.75**	**50.37%**	**14,892.37**	**30,007.12**	**15,114.75**	**50.37%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5251	TRAVEL EXPENSE	42.80	0.00	-42.80	0.00%	42.80	0.00	-42.80	0.00%
2-595-5307	OUTSIDE SERVICES	590.00	0.00	-590.00	0.00%	590.00	0.00	-590.00	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	37,279.43	22,589.35	-14,690.08	-65.03%	37,279.43	22,589.35	-14,690.08	-65.03%

		2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,257.45	-7,159.78	-3,902.33	-54.50%	-3,257.45	-7,159.78	-3,902.33	-54.50%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**34,654.78**	**15,429.57**	**-19,225.21**	**-124.60%**	**34,654.78**	**15,429.57**	**-19,225.21**	**-124.60%**
	Expense Total:	**1,444,812.40**	**1,304,640.54**	**-140,171.86**	**-10.74%**	**1,444,812.40**	**1,304,640.54**	**-140,171.86**	**-10.74%**
	Fund 2 Surplus (Deficit):	**928,961.74**	**610,964.55**	**317,997.19**	**52.05%**	**928,961.74**	**610,964.55**	**317,997.19**	**52.05%**
	Total Surplus (Deficit):	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**

Group Summary

Departmen...	2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	2,182,194.86	1,962,506.80	219,688.06	11.19%	2,182,194.86	1,962,506.80	219,688.06	11.19%
Revenue Total:	**2,182,194.86**	**1,962,506.80**	**219,688.06**	**11.19%**	**2,182,194.86**	**1,962,506.80**	**219,688.06**	**11.19%**
Expense								
555 - GENERAL EXPENSES	1,276,823.13	1,076,083.33	-200,739.80	-18.65%	1,276,823.13	1,076,083.33	-200,739.80	-18.65%
560 - ENGINEERING	63,899.01	62,697.29	-1,201.72	-1.92%	63,899.01	62,697.29	-1,201.72	-1.92%
565 - FIELD	254,869.84	241,857.57	-13,012.27	-5.38%	254,869.84	241,857.57	-13,012.27	-5.38%
570 - OFFICE	130,661.43	113,124.10	-17,537.33	-15.50%	130,661.43	113,124.10	-17,537.33	-15.50%
Expense Total:	**1,726,253.41**	**1,493,762.29**	**-232,491.12**	**-15.56%**	**1,726,253.41**	**1,493,762.29**	**-232,491.12**	**-15.56%**
Fund 1 Surplus (Deficit):	**455,941.45**	**468,744.51**	**-12,803.06**	**-2.73%**	**455,941.45**	**468,744.51**	**-12,803.06**	**-2.73%**

Departmen…	2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	2,373,774.14	1,915,605.09	458,169.05	23.92%	2,373,774.14	1,915,605.09	458,169.05	23.92%
Revenue Total:	**2,373,774.14**	**1,915,605.09**	**458,169.05**	**23.92%**	**2,373,774.14**	**1,915,605.09**	**458,169.05**	**23.92%**
Expense								
555 - GENERAL EXPENSES	411,923.37	339,660.21	-72,263.16	-21.28%	411,923.37	339,660.21	-72,263.16	-21.28%
560 - ENGINEERING	67,009.03	61,578.72	-5,430.31	-8.82%	67,009.03	61,578.72	-5,430.31	-8.82%
565 - FIELD	268,671.63	253,447.07	-15,224.56	-6.01%	268,671.63	253,447.07	-15,224.56	-6.01%
570 - OFFICE	114,327.34	106,166.34	-8,161.00	-7.69%	114,327.34	106,166.34	-8,161.00	-7.69%
591 - PCF ADMIN	442,525.64	408,038.99	-34,486.65	-8.45%	442,525.64	408,038.99	-34,486.65	-8.45%
592 - PCF ENVIRONMENTAL	3,084.38	7,141.01	4,056.63	56.81%	3,084.38	7,141.01	4,056.63	56.81%
593 - PCF OPS	87,723.86	83,171.51	-4,552.35	-5.47%	87,723.86	83,171.51	-4,552.35	-5.47%
594 - PCF MAINTENANCE	14,892.37	30,007.12	15,114.75	50.37%	14,892.37	30,007.12	15,114.75	50.37%
595 - PCF SMS DISPOSAL EXPENSE	34,654.78	15,429.57	-19,225.21	-124.60%	34,654.78	15,429.57	-19,225.21	-124.60%
Expense Total:	**1,444,812.40**	**1,304,640.54**	**-140,171.86**	**-10.74%**	**1,444,812.40**	**1,304,640.54**	**-140,171.86**	**-10.74%**
Fund 2 Surplus (Deficit):	**928,961.74**	**610,964.55**	**317,997.19**	**52.05%**	**928,961.74**	**610,964.55**	**317,997.19**	**52.05%**
Total Surplus (Deficit):	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**

Fund Summary

Fund	2026-2027 July Activity	2025-2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2026-2027 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	455,941.45	468,744.51	-12,803.06	-2.73%	455,941.45	468,744.51	-12,803.06	-2.73%
2 - SEWER	928,961.74	610,964.55	317,997.19	52.05%	928,961.74	610,964.55	317,997.19	52.05%
Total Surplus (Deficit):	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**	**1,384,903.19**	**1,079,709.06**	**305,194.13**	**28.27%**

Balance Sheet
Account Summary
As Of 07/31/2026

Rogers Water Utilities, AR

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	AP PAYROLL	851,283.18	66,493.66	784,789.52
1-0100.11	CREDIT CARD ACCOUNT	925,497.90	1,066,199.74	-140,701.84
1-0111.05	UTILITY RECEIPTS	8,229,566.62	10,026,257.66	-1,796,691.04
1-0111.09	WATER O & M	229,824.47	691,731.94	-461,907.47
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**10,238,297.17**	**11,852,308.00**	**-1,614,010.83**
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	2,663,266.61	2,566,339.48	96,927.13
1-0215.01	INVESTMENT-O&M	3,163,244.93	2,048,531.55	1,114,713.38
1-0215.02	INVESTMENT-O&M	2,007,338.27	2,009,080.00	-1,741.73
1-0215.03	INVESTMENT-METER DEPOSITS	1,457,111.54	1,399,091.88	58,019.66
1-0215.07	INVESTMENT-O&M	2,670,271.56	2,573,985.72	96,285.84
1-0215.10	INVESTMENT-O&M	1,015,756.49	1,019,699.45	-3,942.96
1-0215.12	INVESTMENT-O&M	2,026,043.21	2,033,241.44	-7,198.23
1-0215.15	INVESTMENT-O&M	2,014,407.44	2,017,377.00	-2,969.56
1-0215.17	INVESTMENT-O&M	2,019,976.49	1,012,498.73	1,007,477.76
	Total GLCategory 020 - INVESTMENTS:	**19,037,416.54**	**16,679,845.25**	**2,357,571.29**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,732,936.95	2,524,980.68	207,956.27
1-0300.01	UNAPPLIED CREDITS	-112,825.03	-167,711.74	54,886.71
1-0300.02	UNAPPLIED CREDITS ARO	-22,480.60	-83,301.30	60,820.70
1-0300.05	ACCTS REC-OTHER	49,830.33	238,255.63	-188,425.30
1-0300.15	ACCTS REC-UNBILLED REVENUE	929,000.00	807,700.00	121,300.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-276,250.00	-253,180.90	-23,069.10
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**3,300,211.65**	**3,066,742.37**	**233,469.28**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	0.00	1,516,712.78	-1,516,712.78
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**0.00**	**1,516,712.78**	**-1,516,712.78**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	60,000.00	61,000.00	-1,000.00
1-0400.05	PREPAID-WORKMANS COMP	14,922.69	9,945.25	4,977.44
1-0400.10	PREPAID-INSURANCE	32,681.38	31,217.53	1,463.85
1-0400.15	PREPAID-MAINT CONTRACT	94,419.09	102,475.45	-8,056.36
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**202,023.16**	**204,638.23**	**-2,615.07**
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	METER DEPOSITS ACCOUNT	189,628.08	131,796.76	57,831.32
1-0501.00	DEPRECIATION MONEY FUND	352,874.33	128,749.75	224,124.58
1-0502.00	ACCESS/IMPACT FEES-SIMMONS	500,021.97	349,217.44	150,804.53
1-0512.14	REGIONS BANK - DEBT - 2012	724,717.92	687,836.50	36,881.42
1-0516.14	REGIONS BANK - DEBT - 2016	402,203.25	379,675.44	22,527.81
	Total GLCategory 050 - RESTRICTED FUNDS:	**2,169,445.55**	**1,677,275.89**	**492,169.66**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	857,747.62	926,822.77	-69,075.15
	Total GLCategory 060 - INVENTORY:	**857,747.62**	**926,822.77**	**-69,075.15**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	758,201.65	703,665.37	54,536.28
1-0800.01	VEHICLES	1,471,132.23	1,227,750.63	243,381.60

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
1-0800.03	FIELD EQUIPMENT	1,137,669.15	997,758.97	139,910.18
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	7,189,701.21	5,865,962.56	1,323,738.65
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	69,327,307.06	66,240,200.20	3,087,106.86
1-0800.13	STRUCTURES & PARKING LOT	1,843,855.39	1,769,877.60	73,977.79
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	72,772,728.93	69,516,771.95	3,255,956.98
1-0800.25	CONSTRUCTION IN PROGRESS	4,284,220.73	2,930,192.01	1,354,028.72
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-571,806.97	-526,912.42	-44,894.55
1-0800.51	ACCM DEPR-VEHICLES	-810,341.38	-633,745.28	-176,596.10
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,640.11	-47,377.13	-262.98
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-778,497.23	-716,846.92	-61,650.31
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-32,837.23	-32,435.13	-402.10
1-0800.55	ACCM DEPR-PUMPING EQUIP	-83,791.52	-76,794.89	-6,996.63
1-0800.58	ACCM DEPR-WATER METERS	-1,623,844.20	-1,178,318.74	-445,525.46
1-0800.59	ACCM DEPR-WATER SERVICE	-1,368,627.35	-1,364,223.23	-4,404.12
1-0800.60	ACCM DEPR-WATER TOWERS	-6,304,505.83	-5,986,112.95	-318,392.88
1-0800.61	ACCM DEPR-MAINLINE	-24,754,641.53	-23,424,132.12	-1,330,509.41
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,498,002.49	-1,432,503.71	-65,498.78
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-17,330,444.79	-15,907,910.82	-1,422,533.97
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**119,819,827.27**	**113,582,871.50**	**6,236,955.77**
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	-889,735.00	-727,603.00	-162,132.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**245,197.00**	**407,329.00**	**-162,132.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	783,098.70	885,776.02	-102,677.32
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**783,098.70**	**885,776.02**	**-102,677.32**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**156,653,264.66**	**150,800,321.81**	**5,852,942.85**
	Total Assets:	**156,653,264.66**	**150,800,321.81**	**5,852,942.85**
Liability				
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	2,203,504.12	1,393,760.39	-809,743.73
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	475,960.53	450,943.83	-25,016.70
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	2,757.16	5,784.21	3,027.05
1-1100.51	SALES/USE TAX PAYABLE	124,005.08	80,701.71	-43,303.37
1-1109.01	MISC PAYROLL DEDUCTIONS	-12.72	-699.76	-687.04
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	1,001.23	295.04	-706.19
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**2,812,179.21**	**1,935,749.23**	**-876,429.98**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	52,559.10	144,916.44	92,357.34
1-1200.65	ACCRUED VAC/SICK LEAVE	411,000.00	423,947.00	12,947.00
1-1200.82	ROU SUBSCRIPTION LIABILITY	133,216.50	212,210.50	78,994.00
1-1258.12	2012 BOND PREMIUM	7,771.99	10,163.71	2,391.72
1-1258.16	2016 BOND PREMIUM	270,249.89	297,967.85	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-157,391.51	-205,820.15	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-70,814.47	-78,077.59	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-8,118.74	-8,951.54	-832.80

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
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:	**14,593,472.76**	**16,006,356.22**	**1,412,883.46**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,525,586.00	1,478,806.00	-46,780.00
1-1300.01	ACCESS/IMPACT FEES	134,500.00	94,725.00	-39,775.00
1-1300.02	ARO DEPOSITS-UB	59,670.00	56,910.00	-2,760.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,719,756.00**	**1,630,441.00**	**-89,315.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	175,300.95	1,691,667.19	1,516,366.24
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**175,300.95**	**1,691,667.19**	**1,516,366.24**
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	2,183,064.85	2,309,815.73	126,750.88
1-1400.14	DEFERRED INFLOWS/PENSIONS	210,370.46	94,437.93	-115,932.53
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**2,393,435.31**	**2,404,253.66**	**10,818.35**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**21,694,144.23**	**23,668,467.30**	**1,974,323.07**
	Total Liability:	**21,694,144.23**	**23,668,467.30**	**1,974,323.07**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	72,381,215.27	72,381,215.27	0.00
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	30,835,187.31	22,995,118.33	7,840,068.98
	Total GLCategory 200 - FUND BALANCE:	**134,503,178.98**	**126,663,110.00**	**7,840,068.98**
	Total ** EQUITY **:	**134,503,178.98**	**126,663,110.00**	**7,840,068.98**
	Total Beginning Equity:	**134,503,178.98**	**126,663,110.00**	**7,840,068.98**
Total Revenue		2,182,194.86	1,962,506.80	219,688.06
Total Expense		1,726,253.41	1,493,762.29	-232,491.12
Revenues Over/(Under) Expenses		**455,941.45**	**468,744.51**	**-12,803.06**
	Total Equity and Current Surplus (Deficit):	**134,959,120.43**	**127,131,854.51**	**7,827,265.92**
	Total Liabilities, Equity and Current Surplus (Deficit):	**156,653,264.66**	**150,800,321.81**	**5,852,942.85**

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	SEWER O & M	4,237,762.23	3,484,872.33	752,889.90
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**4,237,912.23**	**3,485,022.33**	**752,889.90**
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	3,163,244.92	2,048,531.54	1,114,713.38
2-0215.01	INVESTMENT-O&M	5,068,446.19	2,033,241.44	3,035,204.75
2-0215.02	INVESTMENT-O&M	2,663,266.60	2,566,339.47	96,927.13
2-0215.03	INVESTMENT-O&M	2,032,333.06	5,063,860.20	-3,031,527.14
2-0215.04	INVESTMENT-O&M	3,011,007.35	3,013,620.00	-2,612.65
2-0215.05	INVESTMENT-O&M	2,021,006.89	3,000,000.00	-978,993.11
2-0215.06	INVESTMENT-O&M	2,670,271.55	2,573,985.71	96,285.84
2-0215.08	INVESTMENT-O&M	2,000,000.00	0.00	2,000,000.00
2-0215.34	INVESTMENT-O&M	2,014,993.77	2,017,376.99	-2,383.22
	Total GLCategory 020 - INVESTMENTS:	**24,644,570.33**	**22,316,955.35**	**2,327,614.98**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	2,090,540.75	1,653,412.92	437,127.83
2-0300.05	ACCTS REC-OTHER	333,361.86	206,051.90	127,309.96
2-0300.15	ACCTS REC-UNBILLED REVENUE	1,095,000.00	843,800.00	251,200.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-340,500.00	-298,980.53	-41,519.47
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**3,178,402.61**	**2,404,284.29**	**774,118.32**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	175,300.95	1,691,667.19	-1,516,366.24
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**175,300.95**	**1,691,667.19**	**-1,516,366.24**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	44,000.00	95,190.00	-51,190.00
2-0400.05	PREPAID-WORKMANS COMP	23,929.71	16,068.48	7,861.23
2-0400.10	PREPAID-INSURANCE	64,536.23	63,578.98	957.25
2-0400.15	PREPAID-MAINT CONTRACT	93,708.22	111,715.45	-18,007.23
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**226,174.16**	**286,552.91**	**-60,378.75**
GLCategory: 050 - RESTRICTED FUNDS				
2-0501.00	DEPRECIATION MONEY FUND	326,937.36	104,888.35	222,049.01
2-0502.00	ACCESS/IMPACT FEES-SIMMONS	454,676.44	543,878.83	-89,202.39
2-0516.14	REGIONS BANK - DEBT - 2016	1,147,520.96	1,081,978.69	65,542.27
2-0524.14	ADFA - DEBT - 2024	1,659.24	1,088.19	571.05
	Total GLCategory 050 - RESTRICTED FUNDS:	**1,930,794.00**	**1,731,834.06**	**198,959.94**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	165,897.76	147,442.36	18,455.40
	Total GLCategory 060 - INVENTORY:	**165,897.76**	**147,442.36**	**18,455.40**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	748,598.17	694,233.27	54,364.90
2-0800.01	VEHICLES	2,625,000.11	2,563,239.41	61,760.70
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
2-0800.03	FIELD EQUIPMENT	2,237,936.24	1,803,915.73	434,020.51
2-0800.04	COMMUNICATION EQUIPMENT	73,504.03	73,504.03	0.00
2-0800.08	WATER METERS	4,045,822.15	4,045,822.15	0.00
2-0800.12	EASEMENTS	1,168,699.28	1,141,899.28	26,800.00
2-0800.13	STRUCTURES & PARKING LOT	2,227,428.66	2,153,707.85	73,720.81
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	57,296,539.21	56,320,940.85	975,598.36
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	72,197,390.09	71,901,103.87	296,286.22
2-0800.19	SEWER REHAB.	20,286,066.10	19,609,648.56	676,417.54
2-0800.20	CONTRIBUTED SEWER SYSTEM	59,961,269.06	57,813,710.92	2,147,558.14

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.25	CONSTRUCTION IN PROGRESS	36,938,737.45	11,734,048.47	25,204,688.98
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-559,808.21	-513,916.72	-45,891.49
2-0800.51	ACCM DEPR-VEHICLES	-1,612,637.45	-1,315,754.55	-296,882.90
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-54,568.87	-54,146.89	-421.98
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,417,635.77	-1,285,202.51	-132,433.26
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-62,032.56	-61,437.08	-595.48
2-0800.58	ACCM DEPR-WATER METERS	-1,430,180.08	-1,128,534.33	-301,645.75
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,677,768.21	-1,590,853.76	-86,914.45
2-0800.66	ACCM DEPR-SEWER SYSTEM	-23,242,096.41	-22,095,342.10	-1,146,754.31
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,186.38	0.00
2-0800.70	ACCM DEPR-POLL. CONTROL	-40,188,005.76	-37,525,062.66	-2,662,943.10
2-0800.71	ACCM DEPR-SEWER REHAB	-2,139,548.21	-1,771,333.23	-368,214.98
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-15,596,309.07	-14,416,831.10	-1,179,477.97
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**172,544,365.28**	**148,815,324.79**	**23,729,040.49**
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	-60,230.00	-41,827.00	-18,403.00
2-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-889,735.00	-727,603.00	-162,132.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**245,197.00**	**425,732.00**	**-180,535.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,109,611.71	1,327,501.99	-217,890.28
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**1,109,611.71**	**1,327,501.99**	**-217,890.28**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**208,458,226.03**	**182,632,317.27**	**25,825,908.76**
	Total Assets:	**208,458,226.03**	**182,632,317.27**	**25,825,908.76**

Liability

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

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	2,683,226.16	1,318,496.07	-1,364,730.09
2-1100.30	STATE INC TAX WITHHELD	3,901.62	8,125.92	4,224.30
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,556.65	-2,647.20	-1,090.55
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	658.91	-1,018.16	-1,677.07
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**2,686,230.04**	**1,322,956.63**	**-1,363,273.41**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	72,978.52	202,707.29	129,728.77
2-1200.65	ACCRUED VAC/SICK LEAVE	507,000.00	469,006.00	-37,994.00
2-1200.82	ROU SUBSCRIPTION LIABILITY	133,216.50	212,210.50	78,994.00
2-1258.16	2016 BOND PREMIUM	304,135.98	414,730.86	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	106,188.40	144,802.72	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-4,339.17	-5,917.41	-1,578.24
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	21,510,566.21	4,807,157.89	-16,703,408.32
	Total GLCategory 120 - ACCRUED LIABILITIES:	**25,784,746.44**	**10,714,697.85**	**-15,070,048.59**
GLCategory: 130 - OTHER LIABILITIES				
2-1103.01	UNITED WAY	0.00	40.00	40.00
2-1300.01	ACCESS/IMPACT FEES	166,710.00	202,140.00	35,430.00
2-1300.02	ARO DEPOSITS-UB	325.00	650.00	325.00
	Total GLCategory 130 - OTHER LIABILITIES:	**167,035.00**	**202,830.00**	**35,795.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	0.00	1,516,712.78	1,516,712.78
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**0.00**	**1,516,712.78**	**1,516,712.78**
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	3,169,090.15	3,605,829.27	436,739.12

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1400.14	DEFERRED INFLOWS/PENSION	305,388.54	147,426.07	-157,962.47
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**3,474,478.69**	**3,753,255.34**	**278,776.65**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**32,112,490.17**	**17,510,452.60**	**-14,602,037.57**
	Total Liability:	**32,112,490.17**	**17,510,452.60**	**-14,602,037.57**
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	62,539,521.03	62,539,521.03	0.00
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	40,424,431.49	29,523,513.49	10,900,918.00
	Total GLCategory 200 - FUND BALANCE:	**175,416,774.12**	**164,515,856.12**	**10,900,918.00**
	Total ** EQUITY **:	**175,416,774.12**	**164,515,856.12**	**10,900,918.00**
	Total Beginning Equity:	**175,416,774.12**	**164,515,856.12**	**10,900,918.00**
Total Revenue		2,373,774.14	1,915,605.09	458,169.05
Total Expense		1,444,812.40	1,304,640.54	-140,171.86
Revenues Over/(Under) Expenses		**928,961.74**	**610,964.55**	**317,997.19**
	Total Equity and Current Surplus (Deficit):	**176,345,735.86**	**165,126,820.67**	**11,218,915.19**
	Total Liabilities, Equity and Current Surplus (Deficit):	**208,458,226.03**	**182,637,273.27**	**25,820,952.76**

*****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
JUL 2026

CASH RECEIPTS	$1,820,241.48
ACCTS RECEIVABLE OTHER	$158,028.78
METER DEPOSITS	-$13,944.00
LATE FEES AND CHARGES	$52,277.23
NEW CUSTOMER FEES	$6,220.05
MISCELLANEOUS	$17,130.70
UNAPPLIED CREDITS	$2,076.55
TRASH	$459,656.92
DEPRECIATION	$95,692.89
TOTAL	$2,597,380.60

REVENUE BILLED JUL 2026		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$827,725.59	28,964	123,949,100
RESIDENTIAL IRRIG	$286,043.10	5,861	47,454,900
COMMERCIAL	$549,029.11	3,396	113,238,200
INDUSTRIAL	$201,562.89	49	50,445,300
HYDRANTS	$1,225.00		
FIRE LINES	$13,980.00		
ARO	$167,540.67		2,209,222
LATE FEES AND CHARGES	$44,394.84		
SERVICE CHARGE	$20,500.00		
NEW CUSTOMER FEES	$5,900.00		
TOTAL	$2,117,901.20	38,270	337,296,722
REVENUE BILLED JUL 2025			
RESIDENTIAL	$754,878.82	28,729	125,564,802
RESIDENTIAL IRRIG	$254,718.59	5,674	47,526,700
COMMERCIAL	$508,075.89	3,333	106,414,000
INDUSTRIAL	$173,288.53	48	46,920,700
HYDRANTS	$1,209.12		
FIRE LINES	$11,860.00		
ARO	$106,375.69		1,145,305
LATE FEES AND CHARGES	$31,723.48		
SERVICE CHARGE	$22,140.00		
NEW CUSTOMER FEES	$7,625.00		
TOTAL	$1,871,895.12	37,784	327,571,507
INCREASE (DECREASE)	$246,006.08	486	9,725,215
CHANGE FROM 2025	13.1%	1.3%	3.0%
RESIDENTIAL	9.7%	0.8%	-1.3%
RESIDENTIAL IRRIG	12.3%	3.3%	-0.2%
COMMERCIAL	8.1%	1.9%	6.4%
INDUSTRIAL	16.3%	2.1%	7.5%
RES/COMM/IND	10.3%	1.3%	2.7%
ARO	57.5%		92.9%
PURCHASE FROM BEAVER WATER DISTRICT			
JUN 2026		$837,431.14	460,127,000
JUL 2025		$685,194.32	410,296,000
CITY OF ROGERS METERED CONSUMPTION			
JUN 2026			16,309,800
JUL 2025			9,595,100

SEWER CASH RECEIPTS
JUL 2026

CASH RECEIPTS	$1,834,673.51
ACCTS RECEIVABLE OTHER	$163,275.00
LATE FEES AND CHARGES	$38,069.26
NEW CUSTOMER FEES	$6,794.58
MISCELLANEOUS	$7,672.75
DEPRECIATION	$96,561.76
	$2,147,046.86

O&M	$2,050,485.10
DEPRECIATION	$96,561.76
	$2,147,046.86

REVENUE BILLED JUL 2026		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$1,293,189.24	24,890	101,322,200
COMMERCIAL	$448,521.93	2,208	56,723,400
INDUSTRIAL	$344,114.31	34	46,945,000
ARO	$169,732.45		
LATE FEES AND CHARGES	$30,751.08		
NEW CUSTOMER FEES	$6,510.00		
TOTAL	$2,292,819.01	27,132	204,990,600

REVENUE BILLED JUL 2025			
RESIDENTIAL	$989,325.15	24,658	103,366,902
COMMERCIAL	$343,862.81	2,176	55,989,000
INDUSTRIAL	$252,252.58	33	44,133,900
ARO	$204,788.56		
LATE FEES AND CHARGES	$28,353.53		
NEW CUSTOMER FEES	$8,640.00		
TOTAL	$1,827,222.63	26,867	203,489,802

INCREASE (DECREASE)	$465,596.38	265	1,500,798
CHANGE FROM 2025	25.5%	1.0%	0.7%
RESIDENTIAL	30.7%	0.9%	-2.0%
COMMERCIAL	30.4%	1.5%	1.3%
INDUSTRIAL	36.4%	3.0%	6.4%
RES/COMM/IND	31.6%	1.0%	0.7%
ARO	-17.1%		

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
July 31, 2026

			RESTRICTED						JUL 2025			
		UNRESTRICTED	Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci- ation	TOTAL RESTRICTED	**GRAND TOTAL**	UNRESTRICTED	TOTAL RESTRICTED	**GRAND TOTAL**	Variance
WATER												
Petty Cash		$ 2,125					$ -	**$ 2,125**	$ 1,625		**$ 1,625**	$ 500
Checking-AP Payroll		851,283					-	**851,283**	66,494		**66,494**	784,790
Checking-CC Acct at FNB		925,498					-	**925,498**	1,066,200		**1,066,200**	(140,702)
Savings-Utility Money Fund		8,229,567					-	**8,229,567**	10,026,258		**10,026,258**	(1,796,691)
Savings-Depr Money Fund						352,874	352,874	**352,874**		128,750	**128,750**	224,125
Savings-O&M Money Fund		229,824					-	**229,824**	691,732		**691,732**	(461,907)
Access/Impact Fees-Simmons					500,022		500,022	**500,022**		349,217	**349,217**	150,805
Investments-CD's		17,580,305	1,457,112			-	1,457,112	**19,037,417**	15,280,753	1,399,092	**16,679,845**	2,357,571
Checking-Meter Deposits			189,628				189,628	**189,628**		131,797	**131,797**	57,831
Regions Bank-2012 Bonds		-		724,718			724,718	**724,718**		687,837	**687,837**	36,881
Regions Bank-2016 Bonds		-		402,203			402,203	**402,203**		379,675	**379,675**	22,528
TOTAL WATER		$ 27,818,602	$ 1,646,740	$ 1,126,921	$ 500,022	$ 352,874	$ 3,626,557	**$ 31,445,159**	$ 27,133,061	$ 3,076,368	**$ 30,209,429**	1,235,730
Minimum Reserves	43.4%	12,086,000	1,525,586	-	-	-	1,525,586	**13,611,586**			**12,182,806**	
Total Above Minimums	56.6%	$ 15,732,602	$ 121,154	$ 1,126,921	$ 500,022	$ 352,874	$ 2,100,971	**$ 17,833,573**			**$ 18,026,623**	
SEWER												
Petty Cash		$ 150					$ -	**$ 150**	$ 150		**$ 150**	$ -
Savings-Depr Money Fund						326,937	326,937	**326,937**		104,888	**104,888**	222,049
Savings-O&M Money Fund		4,237,762					-	**4,237,762**	3,484,872		**3,484,872**	752,890
Access/Impact Fees-Simmons					454,676		454,676	**454,676**		543,879	**543,879**	(89,202)
Investments-CD's		24,644,570				-	-	**24,644,570**	22,316,955	-	**22,316,955**	2,327,615
ADFA-2024 Bond				1,659			1,659	**1,659**		1,088	**1,088**	571
Regions Bank-2016 Bonds				1,147,521			1,147,521	**1,147,521**		1,081,979	**1,081,979**	65,542
TOTAL SEWER		$ 28,882,483	$ -	$ 1,149,180	$ 454,676	$ 326,937	$ 1,930,794	**$ 30,813,277**	$ 25,801,978	$ 1,731,834	**$ 27,533,812**	3,279,465
Minimum Reserves	32.3%	9,334,000	-	-	-	-	-	**9,334,000**			**9,049,000**	
Total Above Minimums	67.7%	$ 19,548,483	$ -	$ 1,149,180	$ 454,676	$ 326,937	$ 1,930,794	**$ 21,479,277**			**$ 18,484,812**	
GRAND TOTAL		$ 56,701,085	$ 1,646,740	$ 2,276,101	$ 954,698	$ 679,812	$ 5,557,351	**$ 62,258,436**	$ 52,935,039	$ 4,808,202	**$ 57,743,241**	4,515,195

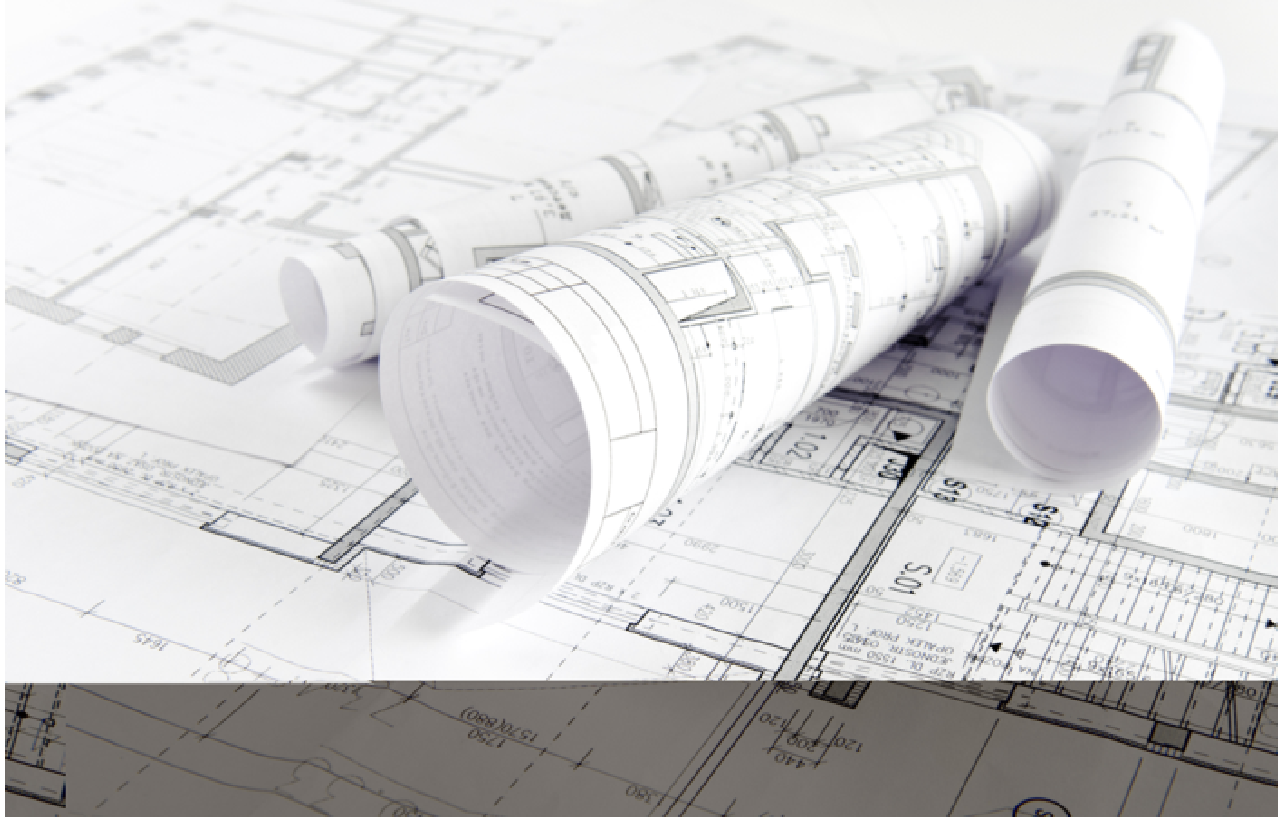
PURCHASED WATER UNACCOUNTED FOR

MONTH YEAR	RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	HYDRANT MTR RENTAL GALLONS	WATER LINE BREAK GALLONS	ARO BILLED METERED	MISC USAGE	TOTAL GALLONS	PURCHASED GALLONS	MONTHLY UNACCOUNTED FOR WATER	LAST 12 MOS TOTAL GALLONS	LAST 12 MOS PURCHASED GALLONS	12-MO ROLLING AVG UNACCOUNTED FOR WATER
JAN 24	116,217,000	64,979,000	33,232,600	500,271	-		7,845,306	222,774,177	265,202,000	16.0%	3,450,831,177	3,690,444,000	6.5%
FEB 24	117,608,300	64,550,300	38,330,500	492,700	-		21,057,238	242,039,038	253,852,000	4.7%	3,497,035,356	3,721,427,000	6.0%
MAR 24	107,024,300	62,885,400	36,846,000	640,083	-		3,046,692	210,442,475	253,914,000	17.1%	3,503,569,381	3,733,440,000	6.2%
APR 24	113,131,500	66,234,200	38,407,800	689,284	-		129,840,967	348,303,751	390,741,000	10.9%	3,545,175,668	3,864,743,000	8.3%
MAY 24	132,395,000	79,982,400	43,964,900	574,502	-		17,695,538	274,612,340	306,419,000	10.4%	3,561,349,788	3,855,464,000	7.6%
JUN 24	148,663,800	90,623,000	42,969,400	1,406,241	10,638		43,828,463	327,501,542	377,680,000	13.3%	3,583,585,237	3,855,979,000	7.1%
JUL 24	201,253,400	109,681,900	44,135,700	1,529,851	6,100		4,978,662	361,585,613	423,060,000	14.5%	3,589,549,903	3,853,265,000	6.8%
AUG 24	228,632,200	129,692,300	51,600,400	1,605,883	-		5,898,017	417,428,800	440,245,000	5.2%	3,609,558,216	3,869,902,000	6.7%
SEP 24	209,044,700	129,425,800	48,618,300	1,133,152	-		7,342,925	395,564,877	399,468,000	1.0%	3,606,104,753	3,907,919,000	7.7%
OCT 24	197,815,900	119,097,600	45,702,800	2,457,300	-	247,291	28,067,472	393,388,363	397,489,000	1.0%	3,682,963,175	3,994,166,000	7.8%
NOV 24	162,492,500	105,504,300	42,202,000	547,300	-	65,619	26,673,538	337,485,257	275,320,000	-22.6%	3,756,470,194	4,025,699,000	6.7%
DEC 24	119,405,800	69,036,700	42,210,800	336,349	267,373	32,708	21,824,320	253,114,050	260,357,000	2.8%	3,784,240,284	4,043,747,000	6.4%
JAN 25	117,819,600	67,362,300	40,581,200	181,500	59,208	28,730	4,620,047	230,652,585	267,010,000	13.6%	3,792,118,692	4,045,555,000	6.3%
FEB 25	116,310,100	68,405,000	37,112,900	267,940	47,325	166,875	6,920,646	229,230,786	237,446,000	3.5%	3,779,310,440	4,029,149,000	6.2%
MAR 25	109,893,700	66,300,200	39,158,600	376,600	-	219,309	6,442,733	222,391,142	262,923,000	15.4%	3,791,259,107	4,038,158,000	6.1%
APR 25	114,462,200	73,926,000	40,400,000	566,200	-	93,562	3,001,061	232,449,023	271,156,000	14.3%	3,675,404,379	3,918,573,000	6.2%
MAY 25	134,734,000	80,683,600	41,017,700	1,228,500	-	184,697	3,781,490	261,629,987	313,137,000	16.4%	3,662,422,026	3,925,291,000	6.7%
JUN 25	142,575,258	93,588,500	44,843,500	638,000	7,322	71,634	3,279,400	285,003,614	336,821,000	15.4%	3,619,924,098	3,884,432,000	6.8%
JUL 25	173,091,502	106,414,000	46,920,700	928,203	1,500	215,602	2,826,779	330,398,286	410,296,000	19.5%	3,588,736,771	3,871,668,000	7.3%
AUG 25	221,702,400	129,986,500	54,894,300	714,800	85,102	34,509	1,684,329	409,101,940	436,931,000	6.4%	3,580,409,911	3,868,354,000	7.4%
SEP 25	201,749,100	132,567,100	50,939,900	1,348,000	-	51,603	1,401,366	388,057,069	372,870,000	-4.1%	3,572,902,103	3,841,756,000	7.0%
OCT 25	168,803,700	114,640,500	48,183,000	624,300	24,000	171,512	2,559,494	335,006,506	350,184,000	4.3%	3,514,520,245	3,794,451,000	7.4%
NOV 25	135,456,100	94,375,400	48,392,400	742,200	8,865	57,774	1,377,603	280,410,342	267,592,000	-4.8%	3,457,445,330	3,786,723,000	8.7%
DEC 25	115,719,700	74,905,100	43,020,900	434,300	1,000	89,945	2,580,551	236,751,496	264,077,000	10.3%	3,441,082,776	3,790,443,000	9.2%
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	106,988,700	72,380,200	43,354,400	375,300	-	34,406	1,633,111	224,766,117	276,189,000	18.6%	3,460,998,155	3,823,698,000	9.5%
APR 26	127,454,400	80,325,900	45,387,400	853,603	93,700	106,081,875	927,045	361,123,923	404,941,000	10.8%	3,589,673,055	3,957,483,000	9.3%
MAY 26	139,397,500	90,911,700	50,050,300	633,700	47,294	230,826	827,017	282,098,337	348,651,000	19.1%	3,610,141,405	3,992,997,000	9.6%
JUN 26	160,083,500	107,347,000	47,727,300	653,300	-	32,943	699,007	316,543,050	355,707,000	11.0%	3,641,680,841	4,011,883,000	9.2%
JUL 26	171,404,000	113,238,200	50,445,300	1,985,800	-	223,422	1,428,312	338,725,034	460,127,000	26.4%	3,650,007,589	4,061,714,000	10.1%
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	939,077,700	609,964,200	314,614,500	5,248,903	433,122	106,837,352	24,504,459	2,000,680,236	2,370,060,000	15.6%			

Engineering Report

Brian Sartain, Utility Engineer
8/17/26

RWU ROGERS WATER UTILITIES



RPCF Solids Handling

Work is continuing to progress, focused on building systems, electrical, HVAC, aerial conveyance, boiler piping, electrical, conveyance systems, and site paving.

<u>$290,000 under budget</u>.

<u>Estimated completion **January 2027**</u>.

View from atop the west dryer looking west
Toward hoppers, with aerial conveyance structure
And cable trays visible. A plumber is installing
Portions of the fire suppression system in the
Background.

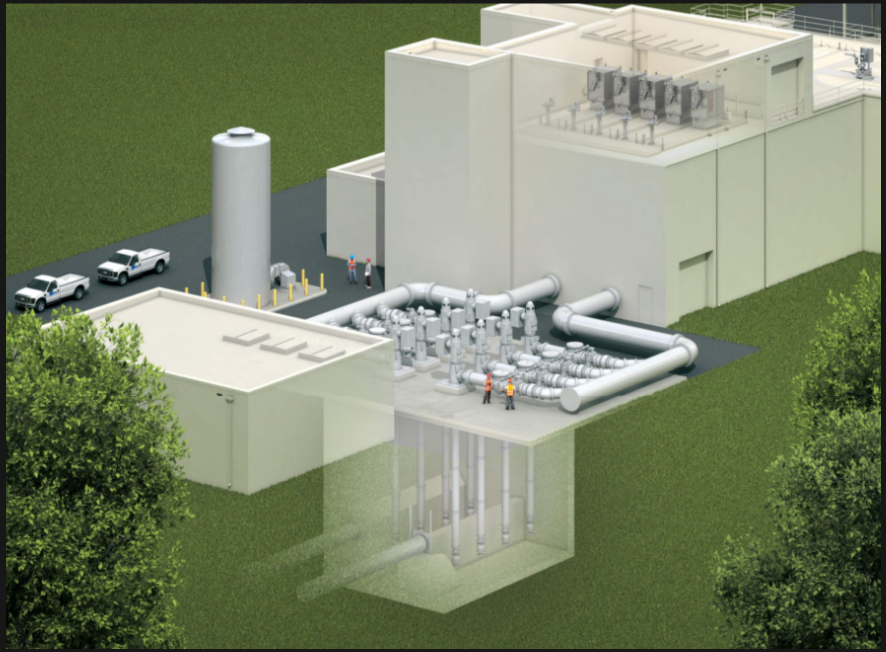
RWU ROGERS WATER UTILITIES

RPCF Solids Handling

Boiler Pumps and Piping

Preparing formwork and rebar for slab pour at septic receiving station

RPCF Improvements



Engineering Deliverables Schedule / Anticipated Approval Dates:

<u>Package 1: EQ Basin Expansion & Hydraulic Improvements</u>

- September 23rd - Level 3 (80% Drawings & Specs) submit to RWU

<u>Package 2: Influent Pump Station, Headworks, Filtration, Disinfection</u>

- September 4th – Level 1 (20% - 30% Drawings) submit to RWU
- October 9th – Draft Discharge Permit Modifications submit to RWU

<u>Regulatory Reviews</u>

- August 21st – Level 2 (60% Drawings) submit to ADEQ
  - January 2027 Approval
- September 4th – Floodplain Development Permit submitted to City of Rogers
  - November 2027 Approval
- October 29th – Discharge Permit Modifications submit to ADEQ
  - July 2027 Approval
- March 15th, 2027 – Package 2 Construction Plans submit to ADEQ
  - August 2027 Approval

Chateau Sewer Main Construction

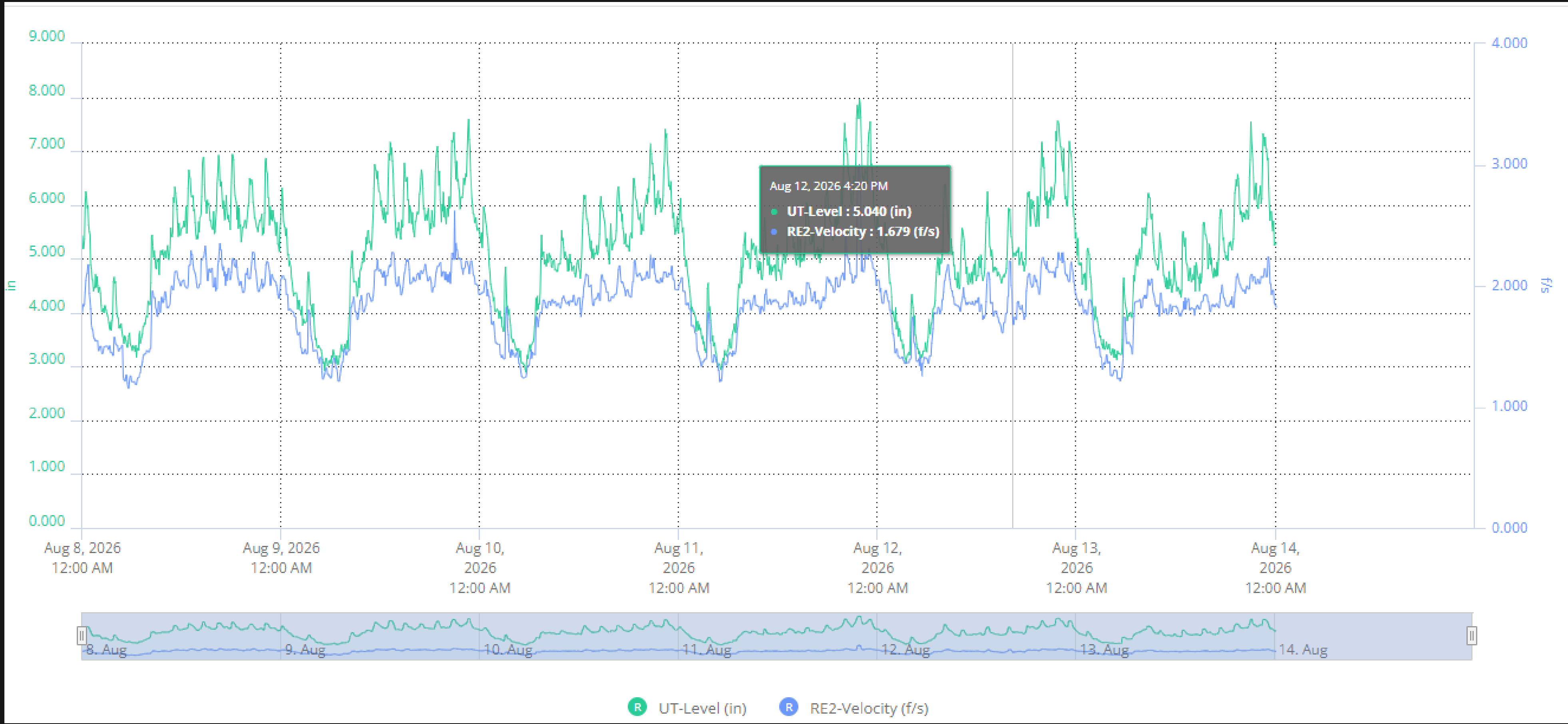
- After working through some electrical service and waterline conflicts, sewer installation has progressed to within 200’ of the tie-in point. Construction activities will include completing the sewer main installation, pouring manholes, testing, and completing tie-ins and services.

- Some residential backyards have already been re-seeded / sodded and fences replaced, but there is a lot of cleanup work left to be done. Currently dust control is the main environmental concern with the dry windy conditions. The contractor is working to keep vehicular traffic to a minimum.

Looking east along the sewer alignment from Rife Dr., just south of Walnut St.

Sewer Flow Monitoring Systems

The Raven-Eye sewer flow monitoring system is now active. It uses three sensors: non-contact radar, ultrasonic level sensing, and pressure transducers to accurately measure flow velocity and depth. We currently have 13 of these units installed throughout the system and can monitor flows online, and has the ability to send notifications of any surcharge or overflow conditions.



Raven Eye sewer flow monitoring data output , with depth of flow shown in green and velocity shown in blue.

Other Significant Events

Engineering Staff

Stephen Ponder, Sr. Engineer, has announced his retirement at the end of the year after more than 25 years of service. This prompted a minor re-organization within the Engineering team, including the addition of a Project Manager position to focus on the utility's infrastructure projects. Travis Tripodi will be filling this position, with his previous position of Engineering Inspection Supervisor to be backfilled soon.

Water Use

Extremely hot and dry conditions have caused multiple cities in Benton/Washington counties to call for voluntary water conservation due to increased irrigation demands.

RWU's consumption from Beaver Water District is running near an all-time high, between 18-19 MGD. These conditions are expected continue over the next couple of weeks. With a continuous transmission capacity of approximately 26 MGD, our water system continues to run smoothly.

Project Status

Pre-Design / Concept
- None

Design Contract Legal Review
- Arkansas St. Waterline Extension
- Water Master Plan
- Pea Ridge Interconnection Agreement

In Design
- Field Operations Facility (Oak St.)
- Oak St. City Campus Master Plan
- Industrial Area Water Improvements (West)
- 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
- None

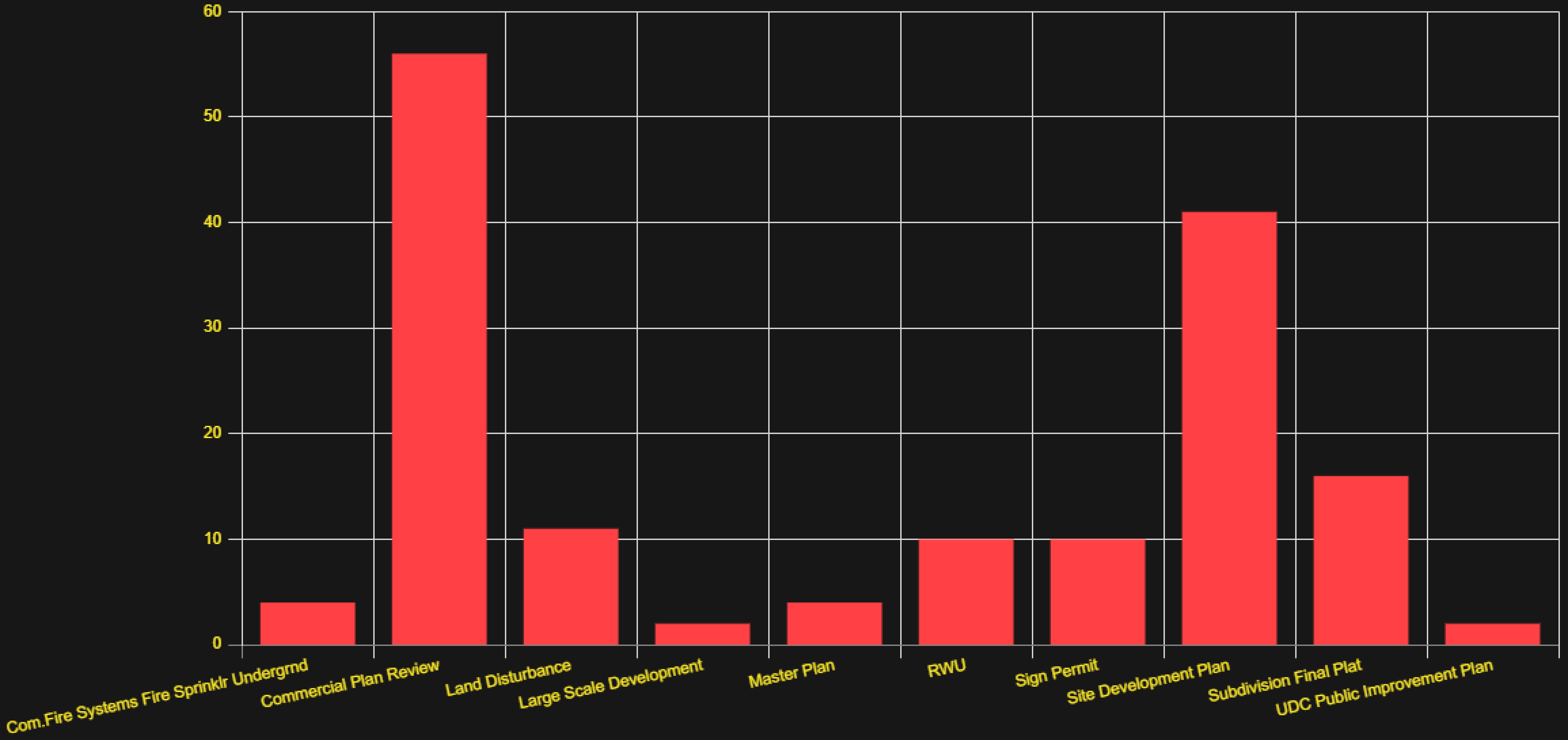
Bids Received
- None

Under Construction
- SCADA Redeployment
- 2027 Sewer Rehabilitation Contract
- Sanitary Sewer Improvements – Chateau Dr. to 24th St.
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Emergency Repairs
- Sewer Flow Meters
- Large meter vault rehabilitation
- RPCF Solids Handling Ph.II
- S. 4th St. Water & Sewer Improvements

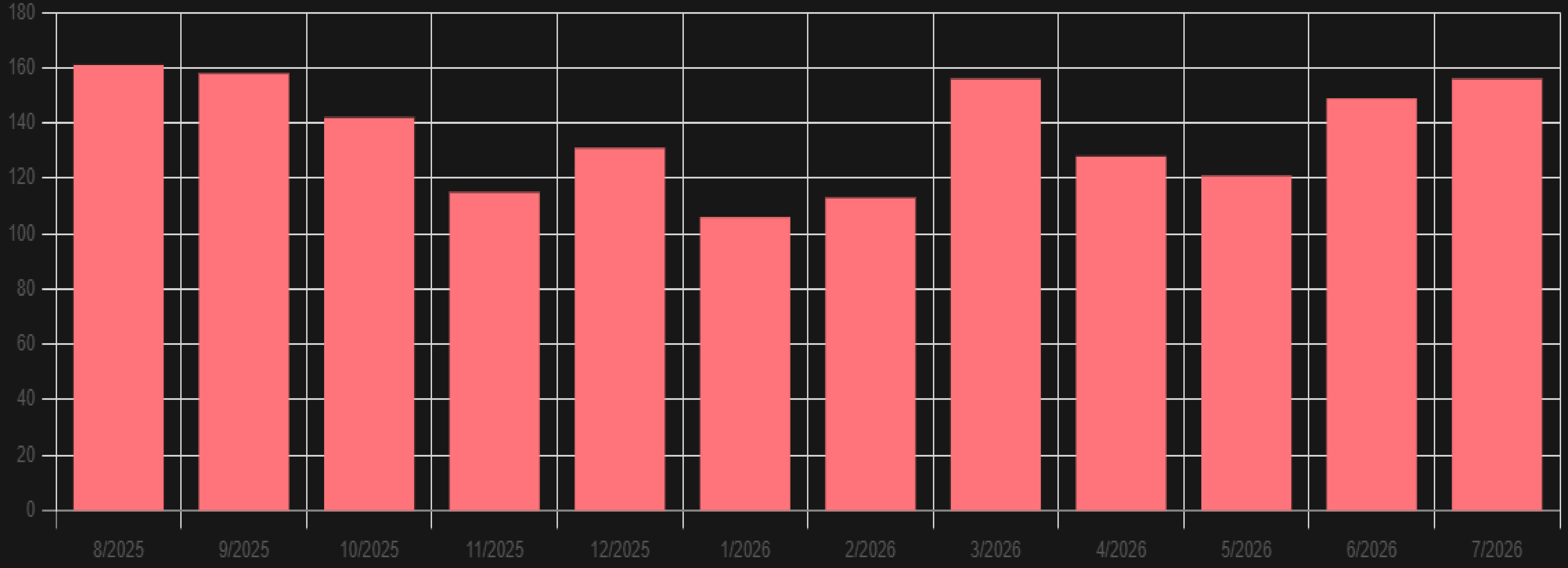
Completed
- Blossom Way Sewer Lining (Emergency Repair)

Development Plans – June 2026

Engineering staff reviewed a total of 156 sets of plans.



Development Plan Review Trends – June 2026



Completed RWU Reviews Detail for July, 2026

Description	Project Name	Location	Completed
Commercial Plan Review	5079 W Northgate Rd	5079 W Northgate Rd	7/9/2026 2:19:52PM
Commercial Plan Review	Exterior Facade Remodel	4100 S Grand Ave #168	7/9/2026 2:48:37PM
Commercial Plan Review	Southside Church of Christ	919 S Dixieland Rd	7/9/2026 3:58:04PM
Commercial Plan Review	Acai Bowl	2603 W Pleasant Grove Rd #107	7/6/2026 11:46:59AM
Commercial Plan Review	Walmart AMP	5079 W Northgate Rd	7/10/2026 2:46:53PM
Commercial Plan Review	Moondance Grill	3529 S Pinnacle Hills Pkwy	7/9/2026 4:40:24PM
Commercial Plan Review	Rogers Old Post Office Renovation	120 W POPLAR ST	7/10/2026 3:18:39PM
Commercial Plan Review	2 Entrance Gates for Marque Car Club	2105 S 31st St	7/10/2026 3:43:34PM
Commercial Plan Review	New Heights Church	2125 W New Hope Rd	7/13/2026 2:34:01PM
Commercial Plan Review	Simmons Foods TI #135	3300 S Market St #135	7/13/2026 9:26:49AM
Commercial Plan Review	Simmons Foods TI #210	3300 S Market St #210	7/13/2026 9:31:39AM
Commercial Plan Review	ACNW HARVEY CLINIC RE-ROOF	900 S 52ND ST	7/13/2026 9:40:34AM
Commercial Plan Review	Indian Shed	1711 W Hudson Rd	7/13/2026 10:00:32AM
Commercial Plan Review	2nd St Apartments Building 1	2212 N 4th St	7/13/2026 11:02:54AM
Commercial Plan Review	The Dotted Pig	2530 S Pinnacle Hills Pkwy #104	7/9/2026 4:25:39PM
Commercial Plan Review	Collier & Associates Rogers	5593 S Bellview Rd	7/13/2026 11:08:32AM
Commercial Plan Review	Crossfit NWA	1890 S OSAGE RD	7/13/2026 11:20:59AM
Commercial Plan Review	United Industries	1603 N 35TH ST	7/14/2026 9:37:08AM
Commercial Plan Review	Form & Flow Plan Review	3938 S Grand Ave #118	7/14/2026 9:54:04AM
Commercial Plan Review	Rogers Facilities Building	2295 N Arkansas St	7/14/2026 11:57:48AM
Commercial Plan Review	FP Movement	2203 S Promenade Blvd #2155	7/14/2026 1:21:44PM
Commercial Plan Review	Walmart Neighborhood Market Online Pickup Remodel	5000 W Pauline Whitaker Pkwy	7/14/2026 3:15:13PM
Commercial Plan Review	Gardner Dental	602 N 13th St	7/16/2026 11:33:34AM
Commercial Plan Review	NWA Indoor Playground	2223 W Walnut St	7/16/2026 8:24:12AM
Commercial Plan Review	Walmart Neighborhood Market Online Pickup Remodel	5000 W Pauline Whitaker Pkwy	7/16/2026 2:21:58PM
Commercial Plan Review	Playa Bowls_Rogers	1803 S 46th St #134	7/20/2026 11:59:16AM
Commercial Plan Review	MCS - Slouch Hat Wines	2111 S 31st St #102	7/22/2026 3:18:10PM
Commercial Plan Review	Tesla Center Rogers, AR	701 W Hudson Rd	7/22/2026 9:03:47AM
Commercial Plan Review	United Industries	1603 N 35TH ST	7/20/2026 2:08:06PM
Commercial Plan Review	405 W Easy St	405 W Easy St	7/22/2026 9:59:15AM
Commercial Plan Review	ROGERS AVIATION PHASE 3	5 W HAMMERSCHMIDT DR	7/22/2026 3:11:42PM
Commercial Plan Review	Form & Flow Plan Review	3938 S Grand Ave #118	7/23/2026 7:59:25AM
Commercial Plan Review	New Heights Church	2125 W New Hope Rd	7/27/2026 2:50:56PM

Description	Project Name	Location	Completed
Commercial Plan Review	Highlands Building at Pinnacle Hills	4255 W Highlands Oncology Blvd	7/27/2026 2:58:08PM
Commercial Plan Review	ArkiSand, LLC	4305 S Pleasant Crossing Blvd #4	7/27/2026 3:00:27PM
Commercial Plan Review	Acambaro Mexican Restaurant	215 S 8TH ST	7/28/2026 9:08:26AM
Commercial Plan Review	4100 S Grand Ave	4100 S Grand Ave	7/28/2026 9:15:40AM
Commercial Plan Review	Boot Barn Shell	4317 S PLEASANT CROSSING BLVD #102	7/28/2026 9:18:41AM
Commercial Plan Review	Motorcycle Dealership	2255 W HUDSON RD	7/28/2026 10:05:12AM
Commercial Plan Review	Plumbing Supply Remodel @ 1303 W Walnut	1303 W Walnut St	7/28/2026 11:53:57AM
Commercial Plan Review	Louis Hudson	721 W Hudson Rd	7/28/2026 11:02:48AM
Commercial Plan Review	Tenant Remodel @ 1557 W Hudson Rd	1557 W HUDSON RD	7/28/2026 1:39:22PM
Commercial Plan Review	Tenant Remodel @ 1555 W Hudson Rd	1555 W HUDSON RD	7/28/2026 1:46:02PM
Commercial Plan Review	Tenant Remodel @ 1553 W Hudson Rd	1553 W HUDSON RD	7/28/2026 2:08:01PM
Commercial Plan Review	Tenant Remodel @ 1551 W Hudson Rd	1551 W HUDSON RD	7/28/2026 2:46:25PM
Commercial Plan Review	Tenant Remodel @ 1549 W Hudson Rd	1549 W HUDSON RD	7/28/2026 2:57:38PM
Commercial Plan Review	Tenant Remodel @ 1547 W Hudson Rd	1547 W HUDSON RD	7/28/2026 3:11:08PM
Commercial Plan Review	Facade Remodel @ 1547 W Hudson Rd	1547 W HUDSON RD	7/28/2026 3:30:08PM
Commercial Plan Review	NWA Indoor Playground	2223 W Walnut St	7/28/2026 3:57:59PM
Commercial Plan Review	FNB of NWA 2- Story	303 S ARKANSAS ST	7/29/2026 8:01:51AM
Commercial Plan Review	louis warehouse	75 W Bekaert Dr	7/28/2026 4:12:44PM
Commercial Plan Review	Golftrk-Tenant Fit out	4311 S Pleasant Crossing Blvd	7/29/2026 8:33:32AM
Commercial Plan Review	BOOT BARN	4317 S PLEASANT CROSSING BLVD #102	7/29/2026 2:09:55PM
Commercial Plan Review	Five Below remodel - Pinnacle Hills Plaza	2203 S PROMENADE BLVD #20415	7/29/2026 3:51:51PM
Commercial Plan Review	Emergency Dental of NWA	3201 W Pleasant Grove Rd	7/30/2026 11:48:21AM
Commercial Plan Review	Crye Leike Event Center	3169 W Walnut St	7/30/2026 11:54:59AM
Site Development Plan	Dowers/Davenport Subdivision PIP	3880 S OLD WIRE RD	7/1/2026 10:49:55AM
Site Development Plan	21st Street Property PIP	2140 S 21ST ST	7/1/2026 3:42:31PM
Site Development Plan	WAC Phase 3 - Maintenance Hangar Package	5 W HAMMERSCHMIDT DR	7/1/2026 2:36:23PM
Site Development Plan	WAC Phase 3 - Early Procurement Package	6 W HAMMERSCHMIDT DR	7/2/2026 10:11:25AM
Site Development Plan	Pope Rd Subdivision PIP	Parcel 02-01671-129	7/2/2026 4:27:27PM
Site Development Plan	O'Brien Ready Mix	W Bekaert Dr	7/7/2026 4:08:08PM
Site Development Plan	Rogers Flex Warehouse SDP/PIP	Parcel 02-16546-000	7/10/2026 10:51:38AM
Site Development Plan	Locust St Apartments	430 E LOCUST ST	7/9/2026 3:23:10PM
Site Development Plan	Argento at Venture Park	02-20039-000-02-20041-000-02-20042-000-02-2004	7/17/2026 3:47:04PM
Site Development Plan	Trails on Walnut	02-00861-011	7/10/2026 9:53:21AM
Site Development Plan	Prestwick	2430 S 26TH ST	7/8/2026 12:55:01PM
Site Development Plan	28th and Olive Development (Lanning)	2729 W. Olive Street	7/9/2026 11:55:49AM

Description	Project Name	Location	Completed
Site Development Plan	Praedium Rogers	4801 S CHAMPIONS DR	7/10/2026 1:29:27PM
Site Development Plan	CHESTNUT FLATS	111 W CHESTNUT ST	7/10/2026 2:43:16PM
Site Development Plan	S. 47th Street & Utility Main Extension PIP	Parcel No. 02-00861-047 - S. 47th Street Extension t	7/13/2026 10:31:52AM
Site Development Plan	Rogers Car Service Center	701 W HUDSON RD	7/10/2026 1:59:26PM
Site Development Plan	1503 W Olrich Street	1503 W OLRICH ST	7/16/2026 9:31:37AM
Site Development Plan	Dollar General - S 1st Street	2901 S 1ST ST	7/13/2026 1:14:12PM
Site Development Plan	AMP North Addition	5079 W Northgate Rd	7/17/2026 1:46:33PM
Site Development Plan	The Grove Retail - Lot 3	02-21541-000	7/16/2026 10:42:01AM
Site Development Plan	Metaphase Development	4255 W HIGHLANDS ONCOLOGY BLVD	7/24/2026 11:14:08AM
Site Development Plan	West Oak Development	4505 W OAK ST	7/14/2026 2:36:01PM
Site Development Plan	Herren Meadows Public Improvement Plan	6303 W SHORES AVE	7/20/2026 11:32:29AM
Site Development Plan	Trails on Walnut	02-00861-011	7/24/2026 4:16:28PM
Site Development Plan	Pope Rd Subdivision PIP	Parcel 02-01671-129	7/21/2026 2:00:38PM
Site Development Plan	O'Brien Ready Mix	W Bekaert Dr	7/15/2026 2:02:49PM
Site Development Plan	Cheltenham PIP	NW of the intersection of Emerald Heights rd and S B	7/23/2026 11:26:17AM
Site Development Plan	Poplar Street Development PIP	1112 WEST POPLAR STREET ROGERS, AR	7/22/2026 10:18:38AM
Site Development Plan	E. Pearl Street Development PIP	E Pearl Street Rogers, AR	7/20/2026 3:01:52PM
Site Development Plan	WAC Phase 3 - Early Procurement Package	6 W HAMMERSCHMIDT DR	7/22/2026 3:53:27PM
Site Development Plan	WAC Phase 3 - Maintenance Hangar Package	5 W HAMMERSCHMIDT DR	7/30/2026 10:07:19AM
Site Development Plan	WCT Stoney Brook	6800 W PRICE ALLEY DR	7/29/2026 2:25:35PM
Site Development Plan	Prestwick	2430 S 26TH ST	7/30/2026 11:35:39AM
Site Development Plan	CrossFit NWA	3207 W ARAPAHO DR	7/29/2026 2:39:33PM
Site Development Plan	Louis Hudson Warehouse	02-02129-000	7/31/2026 8:07:06AM
Site Development Plan	R&PBS Offices	2801 W AJAX AVE	7/31/2026 3:55:27PM
Site Development Plan	Mulch Yard	2535 S 8TH ST	7/20/2026 10:47:46AM
Site Development Plan	The Grove Retail - Lot 3	02-21541-000	7/31/2026 8:25:50AM
Site Development Plan	Herren Meadows Public Improvement Plan	6303 W SHORES AVE	7/31/2026 8:57:29AM
Site Development Plan	Grand Capitol Corner	02-22636-047	7/31/2026 2:48:12PM
Site Development Plan	Indian Motors Bldg. Addition	1711 W HUDSON RD	7/30/2026 2:02:16PM
Subdivision Final Plat	Pinnacle Springs Townhomes	Parcel #02-19287-002	7/1/2026 12:57:55PM
Subdivision Final Plat	701 S. Brookside Ct. Setback and ESMT Plat	701 S BROOKSIDE CT	7/7/2026 8:50:12AM
Subdivision Final Plat	Concord Commons Lot Split	4301 S DIXIELAND RD	7/9/2026 2:24:09PM
Subdivision Final Plat	McLeod & Yawn Lot Line Adjustment	1507 W PERSIMMON ST	7/9/2026 3:21:28PM
Subdivision Final Plat	Fields at Pinnacle Lot 3 Easement Plat	5501 W MADISON AVE	7/10/2026 11:53:32AM
Subdivision Final Plat	Sanders Supply Plat	990 W EASY ST	7/17/2026 2:18:03PM

Description	Project Name	Location	Completed
Subdivision Final Plat	Hames Properties Lot Split	5882 S PACK LN	7/17/2026 1:51:15PM
Subdivision Final Plat	Blossom Woods Phase II Replat	1402 W Chandler Ave	7/15/2026 9:29:44AM
Subdivision Final Plat	Mobius Final Plat	3853 W PAT LEE PKWY	7/20/2026 3:56:39PM
Subdivision Final Plat	Aspinwall PLA	1707 N C ST	7/14/2026 11:55:37AM
Subdivision Final Plat	Walnut Commons Subdivision Easement Plat	202 S 24TH ST	7/27/2026 1:01:19PM
Subdivision Final Plat	Mobius Final Plat	3853 W PAT LEE PKWY	7/22/2026 3:23:56PM
Subdivision Final Plat	Fields at Pinnacle Lot 2 Easement Vacation	5505 W NORTHGATE RD	7/28/2026 9:07:10AM
Subdivision Final Plat	429 E. Mulberry Lot Split	429 E Mulberry Street	7/30/2026 10:42:31AM
Subdivision Final Plat	Sanders Supply Plat	990 W EASY ST	7/29/2026 10:10:46AM
Subdivision Final Plat	Joey & Amber McCormick Easement Reduction	6807 W SHADOW VALLEY RD	7/30/2026 1:40:34PM
Land Disturbance	Junction at Rogers Ph.2 Grading	708 N 40TH ST	7/1/2026 12:37:01PM
Land Disturbance	Oak Street Village Subdivision	2104 W OAK ST	7/7/2026 8:53:41AM
Land Disturbance	Humane Society Spay & Neuter Clinic	405 E NURSERY RD	7/9/2026 2:51:55PM
Land Disturbance	Lot 17 Crescent view phase 3	5901 W COMET CV	7/10/2026 2:23:52PM
Land Disturbance	sales@fenceguys.com	2122 S DIXIELAND RD	7/14/2026 3:02:44PM
Land Disturbance	Lot 17 Crescent view phase 3	5901 W COMET CV	7/15/2026 4:09:44PM
Land Disturbance	BW 55 Floodplain	1505 W BROOKS PL	7/16/2026 2:26:28PM
Land Disturbance	Rogers Facilities Maintenance Building	2295 N ARKANSAS ST	7/20/2026 8:03:41AM
Land Disturbance	Gall Excavation - Stockpile Grading Only	1244 W EASY ST	7/22/2026 8:51:40AM
Land Disturbance	3692 S Pinnacle Hills Pkwy	3692 S PINNACLE HILLS PKWY	7/22/2026 9:05:56AM
Land Disturbance	West Oak Development	4505 W OAK ST	7/29/2026 8:48:08AM
RWU	Dearhurst Waterline	7 DEARHURST RD	7/1/2026 12:29:56PM
RWU	Concord Street Lowell Ar	W PLEASANT GROVE RD/CONCORD ST	7/2/2026 9:51:21AM
RWU	Soma Jets - Water Line Relocation	11 W CASS HOUGH DR	7/8/2026 9:25:36AM
RWU	Sonic	W HAXTON RD & N MAIN ST	7/9/2026 11:13:06AM
RWU	2800 Hudson Low Pressure Sewer Revision	W BEKAERT DR	7/6/2026 11:55:56AM
RWU	Empire Townhomes - Lowell	1626 EMPIRE ST	7/10/2026 11:27:19AM
RWU	Dearhurst Waterline	7 DEARHURST RD	7/27/2026 3:10:59PM
RWU	Soma Jets - Water Line Relocation	11 W CASS HOUGH DR	7/27/2026 11:38:37AM
RWU	Empire Townhomes - Lowell	1626 EMPIRE ST	7/28/2026 3:26:42PM
RWU	Concord Street Lowell Ar	W PLEASANT GROVE RD/CONCORD ST	7/24/2026 8:56:50AM
Sign Permit	Mobius CLs	3853 W PAT LEE PKWY	7/9/2026 4:00:12PM
Sign Permit	Shelby Lane	1717 W WALNUT ST	7/9/2026 4:28:53PM

Description	Project Name	Location	Completed
Sign Permit	Willow Creek Signs	902 W CREEK ST	7/13/2026 10:42:00AM
Sign Permit	AR Studio	1307 W WALNUT ST	7/14/2026 9:08:36AM
Sign Permit	Label	4100 S GRAND AVE	7/13/2026 1:50:18PM
Sign Permit	Shelby Lane	1717 W WALNUT ST	7/14/2026 9:28:14AM
Sign Permit	Heavenly Acai	2603 W PLEASANT GROVE RD	7/15/2026 10:53:55AM
Sign Permit	KGP Arkansas, LLC/Boost	400 S 8TH ST	7/29/2026 8:38:05AM
Sign Permit	Dozer CL and TP	4305 S PLEASANT CROSSING BLVD	7/29/2026 8:39:11AM
Sign Permit	SC Johnson	903 N 47TH ST	7/29/2026 8:49:41AM
Com.Fire Systems Fire Sprinklr Undergrr	Flytimer Continental Cigar Lounge	316 S 1st St	7/7/2026 8:42:14AM
Com.Fire Systems Fire Sprinklr Undergrr	New Heights Church Addition Site Plan	2125 W NEW HOPE RD	7/16/2026 1:59:31PM
Com.Fire Systems Fire Sprinklr Undergrr	Flytimer Continental Cigar Lounge	316 S 1st St	7/14/2026 2:53:53PM
Com.Fire Systems Fire Sprinklr Undergrr	Flytimer Continental Cigar Lounge	316 S 1st St	7/17/2026 4:27:16PM
Master Plan	Trails on Walnut	3801 W WALNUT ST	7/7/2026 11:39:04AM
Master Plan	Metaphase Development	S BELLVIEW RD	7/15/2026 12:56:00PM
Master Plan	Cheltenham	NW of the intersection of Emerald Heights rd and S B	7/9/2026 1:50:53PM
Master Plan	701 W Hudson Rd - Master Plan	701 W HUDSON RD	7/28/2026 3:32:58PM
Large Scale Development	Hotel Vin Fields @ Pinnacle Lot 3	Rogers AR 72758	7/16/2026 4:30:58PM
Large Scale Development	Hotel Vin Fields @ Pinnacle Lot 3	Rogers AR 72758	7/21/2026 4:05:39PM
UDC Public Improvement Plan	Legends Apartments	02-00861-103	7/9/2026 9:43:42AM
UDC Public Improvement Plan	Bellview Development	5320 S BELLVIEW RD	7/27/2026 8:15:06AM

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	17.40	8.20	9.95	8.04	8.17					
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.16	0.18	0.12	0.12	0.08	0.12					
Phosphorus Max 7 day Avg mg/l	2	0.18	0.38	0.35	0.12	0.22	0.09	0.12					
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					61.6	78.8	53.9					
Total Suspended Solids Mo Avg	15					0.8	0.7	0.8					
Total Suspended Solids 7 day Avg	23					1.1	1.0	1.4					
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	146.2	80.4	299.7	76.9								
Total Suspended Solids Mo Avg	20	2.2	1.1	2.9	0.9								
Total Suspended Solids 7 day Avg	30	5.1	1.5	5.0	1.6								
April	Limits												
Ammonia lbs/day Mo Avg	234				<16.00								
Ammonia Mo Avg mg/l	2.0				<.18								
Ammonia max 7 day Avg mg/l	4.5				<.32								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					<55.20	<6.8	<3.58					
Ammonia Mo Avg mg/l	1.5					<.58	<.06	<0.05					
Ammonia max 7 day Avg mg/l	2.3					<1.09	<.09	<.06					
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<22.37	<32.38	<144.31									
Ammonia Mo Avg mg/l	3.0	<.35	<0.47	<1.28									
Ammonia max 7 day Avg mg/l	4.5	<.45	0.94	3.07									
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					111.1	118.6	67.9					
CBOD Mo Avg mg/l	10					1.30	1.20	1.00					
CBOD Max 7 day Avg. mg/l	15					1.60	1.30	1.10					
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	125.7	139.7	268.3	117.2								
CBOD Mo Avg mg/l	15	1.9	2.0	2.7	1.4								
CBOD Max 7 day Avg. mg/l	23	2.9	2.2	5.0	1.6								

FOG Inspection Report
Monthly Summary for
July 2026

- 18 known pumping services occurred this month.
- Our Field Crew found a blockage in our sewer main and let me know it occurred at a manhole Casey's ties into. I inspected their interceptor and it looked normal with minimal amounts of FOG present. I also didn't see signs of FOG leaving the interceptor. I believe most of the material present was sanitary waste that had been building up for quite some time. No plumbing issues have been reported to upper management.
- It was found that an existing retail business tied their sanitary into a shared GW line which leads to an exterior in-ground grease interceptor. I am waiting to see how the property owner wants to handle the situation. We recommend that the plumbing be removed and tie into the appropriate sanitary line according to the original plans. They do have other options the property owner could decide to go with though.
- A new grease interceptor was installed at an existing building. The sampling port was not installed due to not having enough fall to property connect to the existing sanitary sewer.
- A new motorcycle shop had to modify their plans and remove the grease interceptor. The owner thinks the parking lot is too small for a restaurant. The GW line is still present, so if a food service establishment does go in then they will be able to install the grease interceptor and sampling port a lot easier.
- All other inspections were normal with nothing to report or correct.

- Paul Burns and I collected Control monitor sampling at Bekaert.
- The quarterly sample was also collected at the RPCF. Tests include Metals, Cyanide, Phenol and Mercury.

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

Monthly Summary of Industrial Pretreatment Activities July 2026

# of industrial control monitoring activities:	1
Industries control monitored:	Bekaert
# of self monitoring reports processed:	10
# of industrial inspection activities:	1
Industries inspected:	Bekaert
# of short site visits:	0
Industries visited:	na
# of Notices of Violation:	0
Notices of Violation:	na

Surcharges June 2026 issued in July 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	4.709530	10.7	0	14.2	0	118.94	2794.67	3.08	0	2794.67
SE Poultry	3.516886	50.0	0	370	747.94	110	1877.17	2.33	0	2625.11
Tyson CnQ	11.058000	98.3	0	394.1	2685.09	27.64	0	4.84	452.41	3137.5
Tyson of Rogers	9.625205	83.7	0	152.67	0	114	5394.43	4.81	379.73	5774.16
WestRock	0.078760	23.3	0	750	54.19	5.35	0	0.40	0	54.19
Glad	2.258152	151.0	0	183	0	42.4	186.82	4.4	43.99	230.81
Comments:									Sum $	14,616.44
Glad only surcharged per quarter										

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 $282,023.86 (User data submitted for 12 months). The switch from surcharging total nitrogen instead of ammonia resulted in more fees collected.

In July 2026, RPCF Influent and Effluent was sampled for metals, cyanide, phenolics. No cyanide was detected. Metals and phenolics were at normal low levels.

Bekaert has changed it’s name from Bekaert Corporation to Bekaert Tire Reinforcement US Corporation.

Bekaert’s average monthly water consumption increases during warmer weather. The lowest water usage occurs during December and January while the highest water usage occurs during August and September. The average monthly water usage for the last 12 months equals 5.238 MG with a standard deviation of 2.796 MG.

Bekaert’s average wastewater treatment effluent flow per month equals 0.610300 MG with a standard deviation of 0.121900 MG (12 months: July-25 to June 26). This is about 0.023000 MG per day that is pretreated and then discharged.

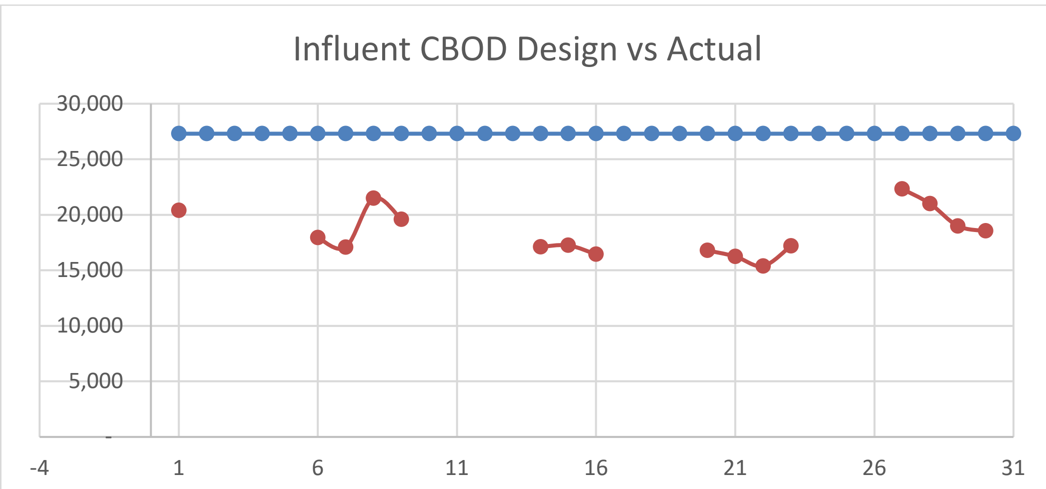
Report prepared by Paul Burns, Pretreatment Coordinator

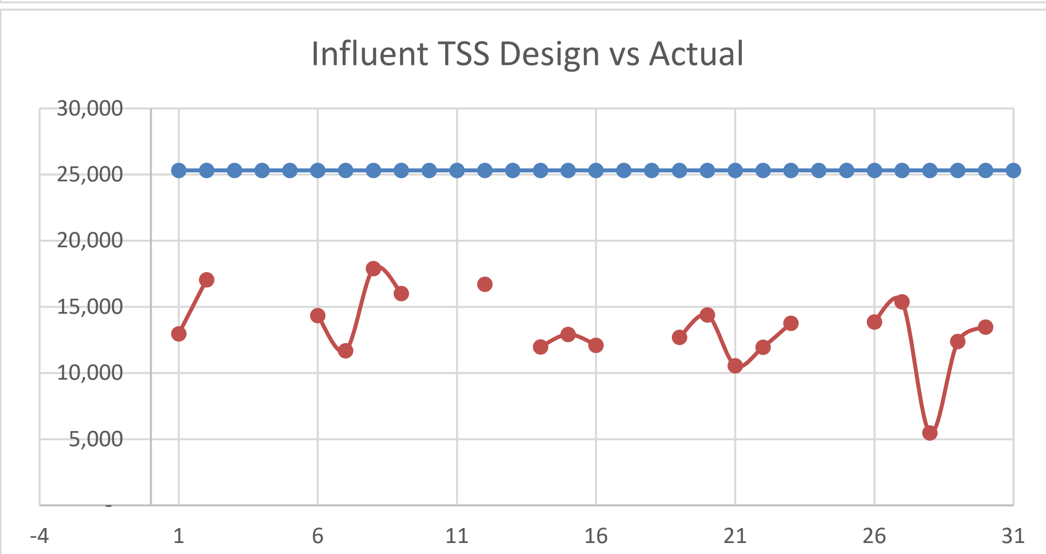
Pollution Control Facility Significant Events

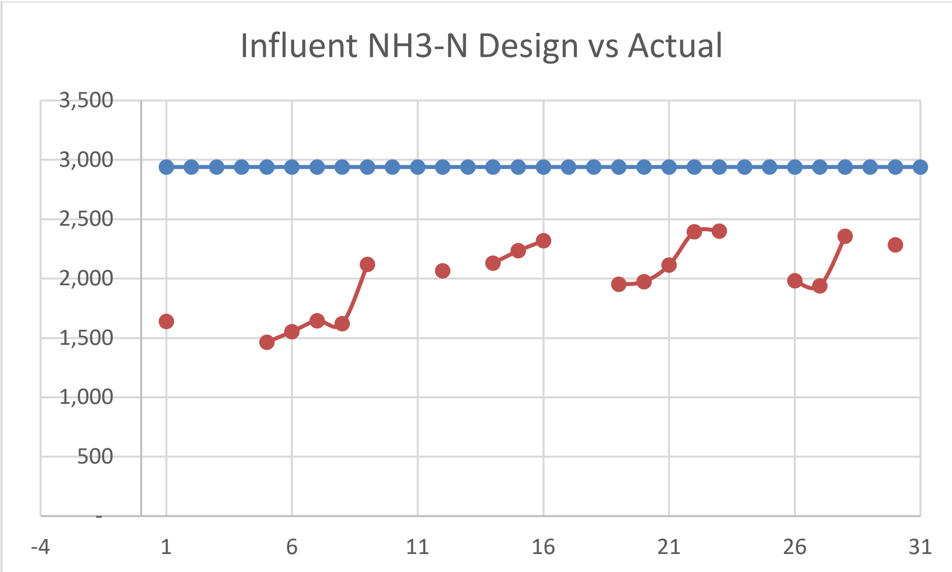
July 2026

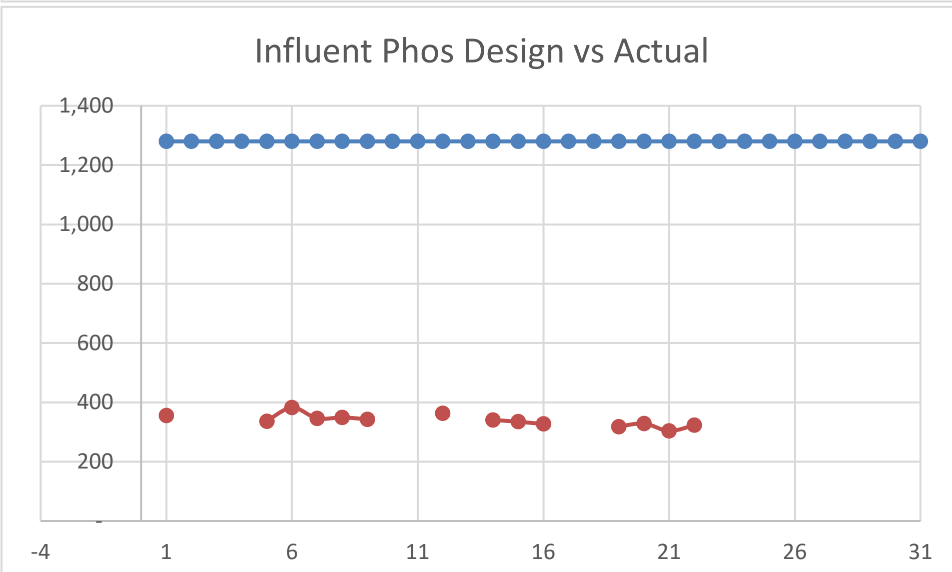
1. Work is continuing with our Solids Handling project, Influent/Effluent expansion project as well as the SCADA redeployment project.
2. Had a vendor bring some screening display units to the plant for evaluation and also took a trip to Little Rock to review technology in place to visit with operators.
3. We treated 301.21 MG in July. 31 X 9 MGD = 279 MG. So we treated about 22.2 MG of rainwater. The avg daily flow for the month was 9.7 MGD. These flows included .88” of rain over 6 events. The historical average rainfall for July is 4.17**”.**

Plant loading data






Influent NH3-N Design vs Actual
3,500
3,000
2,500
2,000
1,500
1,000
500
-
-4
1
6
11
16
21
26
31


Influent Phos Design vs Actual
1,400
1,200
1,000
800
600
400
200
-
-4
1
6
11
16
21
26
31

Kevin Faught
Senior Vice President
Public Finance
Stephens Inc.

Stephens

Jackson T. Stephens, 1923-2005
Chairman Emeritus in Perpetuity

August 17, 2026

Rogers Waterworks and Sewer Commission
601 S. 2nd Street
Rogers, AR 72756

Dear Chairman Huffman-Gilreath:

Stephens Inc., ("Stephens") is pleased to submit this letter of engagement setting forth the terms and conditions under which Stephens will assist the Rogers Waterworks and Sewer Commission (the "Commission") as Underwriter related to the proposed revenue bond financings.

As underwriter, Stephens will provide services customarily associated with the structuring, marketing, sale, and delivery of municipal securities.

Scope of Services
During the term of this engagement, Stephens will provide the following services as requested by the Commission:

Financing Evaluation

- Evaluate available financing alternatives as requested.
- Provide information regarding current municipal market conditions.
- Discuss financing structures and repayment alternatives.
- Provide information regarding comparable bond issues, interest rate trends, and investor demand.
- Review financing objectives and assist in developing an appropriate financing strategy.

Debt Structuring and Financial Analysis
Stephens will prepare analyses that may include:

- Debt service schedules
- Repayment scenarios
- Estimated interest costs
- Revenue coverage analysis
- Sources and uses of funds
- Refunding or restructuring analyses, if appropriate

These analyses will be prepared using assumptions based upon market conditions existing at the time of preparation.

Credit and Rating Assistance
Stephens will assist the Commission by:

- Coordinating with the rating agency.
- Assisting in preparation of rating presentation materials.
- Participating in rating agency meetings.
- Providing information regarding comparable utility credits and market conditions.

Document Review and Transaction Coordination
Working with Bond Counsel, Commission staff, engineers, accountants, and other financing participants, Stephens will:

- Review financing documents.
- Assist in the preparation of the Preliminary Official Statement and Official Statement.
- Coordinate the financing schedule.
- Assist in organizing financing team meetings.
- Coordinate due diligence activities.
- Assist with closing preparations including preparing a flow of funds closing memorandum and coordinate document signing with bond counsel.

Bond Counsel shall remain solely responsible for preparing legal documents and rendering all legal opinions.

Marketing and Sale of Bonds
Stephens will:

- Develop an investor marketing strategy.
- Distribute offering materials to potential investors.
- Solicit orders from institutional and retail investors.
- Recommend pricing based upon prevailing market conditions and investor demand.
- Underwrite and purchase the bonds pursuant to a Bond Purchase Agreement, if mutually acceptable terms are reached.
- After the sale, provide a written and/or oral summary of the number of bond orders placed, types of orders, and to what extent those orders were usable.

Meetings
Stephens will attend meetings of the Commission, City Council, rating agencies, financing team, and other meetings as needed and reasonably necessary to complete each Financing.

Compensation
Compensation for Stephens' services shall consist of the underwriting discount described in **Exhibit A**, which is incorporated herein by reference.

The underwriting discount shall be payable solely from bond proceeds at the closing of each Financing.

If a Financing is not successfully completed, no fees shall be payable.

The underwriting discount does not include costs payable to other third parties participating in the financing, including but not limited to:

- Bond Counsel
- Disclosure Counsel
- Trustee
- Rating Agencies
- CUSIP fees
- DTC fees
- Verification Agent
- Escrow Agent
- Other customary issuance expenses

Responsibilities of the Commission

The Commission agrees to:

- Provide Stephens with information reasonably requested to evaluate and structure the Financing.
- Designate representatives authorized to act on behalf of the Commission.
- Cooperate with financing participants throughout the financing process.
- Review financing documents in a timely manner.

The Commission acknowledges that Stephens will rely upon information provided by the Commission and its consultants without undertaking an independent verification of its accuracy or completeness.

Relationship of the Parties

Stephens is acting solely in its capacity as an underwriter in a commercial, arm's-length transaction.

Stephens is not acting as the Commission's municipal advisor, financial advisor, fiduciary, or agent.

The Commission acknowledges that it has retained, or has had the opportunity to retain, such legal, financial, engineering, accounting, and other professional advisors as it considers appropriate.

Term

This engagement shall become effective upon execution by both parties, subject to approval by the Rogers City Council, and shall remain in effect through June 30, 2030, unless earlier terminated by either party upon written notice. Termination shall not affect any rights or obligations arising from a Financing that has already been authorized or for which a Bond Purchase Agreement has been executed.

Miscellaneous

This letter constitutes the entire agreement between the parties regarding this engagement and supersedes all prior discussions concerning its subject matter.

This engagement may be amended only by a written agreement signed by both parties.

This agreement shall be governed by the laws of the State of Arkansas.

Acceptance
Stephens appreciates the opportunity to continue serving the Rogers Waterworks and Sewer Commission. We look forward to assisting the Commission with its future financing needs.

If this letter accurately reflects our understanding, please indicate your acceptance by signing below.

Respectfully submitted,
STEPHENS INC.

By: ________________________________
Kevin Faught
Senior Vice President

Accepted and agreed this _____ day of ____________________, 2026.
ROGERS WATERWORKS AND SEWER COMMISSION

By: ________________________________
Jené Huffman-Gilreath
Chairman

Staff Recommends approval of the engagement agreement with Stephens, Inc, such approval to be subject to receiving approval of the engagement by the Rogers City Council, with the Chairman of the Rogers Waterworks and Sewer Commission being authorized to sign the engagement letter on behalf of the Commission after approval of the engagement by the Rogers City Council.

ROGERS WATERWORKS AND SEWER COMMISSION (RWSC)

PROPOSED FEE SCHEDULE*

Principal Amount of Bond Series	Stephens Proposed Underwriter's Discount
$10,000,000 or less	To be negotiated. Not to exceed $10.00 per $1,000
$10,000,001 to $20,000,000	$8.00 per $1,000
$20,000,001 to $30,000,000	$7.75 per $1,000
$30,000,001 to $50,000,000	$7.50 per $1,000
$50,000,001 to $100,000,000	$7.25 per $1,000
$100,000,001 +	To be negotiated. Not to exceed $7.00 per $1,000

Our firm strives to propose underwriting fees at levels we believe are fair and competitive. Underwriting fees are typically determined based on work involved, structure, size of the bonds and final maturity. Our goal is to structure bonds to meet or exceed your objectives and to market those bonds so as to maximize Arkansas retail, national retail and institutional investor participation. We understand the final fee on RWU transactions are negotiable and we are more than willing to negotiate our underwriting fee on a transaction by transaction basis. In addition, payment or receipt of the fee for our services is contingent upon the closing of each series of bonds.

We would propose closing and clearing costs of each series to be paid as incurred and as part of the costs of issuance. A separate invoice will be available for those charges.

**Negotiable; Not to exceed amounts*

FRIDAY | ELDREDGE & CLARK LLP

Ryan A. Bowman | **Attorney**
Direct: (501) 370-1597
Fax: (501) 244-5397
E-mail: rbowman@fridayfirm.com

400 West Capitol Avenue
Suite 2000
Little Rock, Arkansas 72201-3522
www.FridayFirm.com

August 13, 2026

Rogers Waterworks and Sewer Commission
601 S. 2nd Street
Rogers, Arkansas 72756
Attention: Chairman

Re: Proposed Issuance of City of Rogers, Arkansas Sewer Revenue Bonds and Water Revenue Bonds

Ladies and Gentlemen:

The purpose of this letter is to set forth the role we propose to serve and responsibilities we propose to assume as bond counsel in connection with the issuance of sewer revenue bonds and water revenue bonds (collectively, the "Bonds") by the City of Rogers, Arkansas (the "City") through June 30, 2030. The Bonds will be purchased by Stephens Inc., as underwriter (the "Underwriter").

Bond counsel is engaged as a recognized independent expert whose primary responsibility is to render an objective legal opinion with respect to the authorization and issuance of the Bonds.

As bond counsel, we will, for each issue, examine applicable law; review the documentation for the City's outstanding sewer revenue bonds and water revenue bonds, prepare the Bond Ordinance, Bond Purchase Agreement, Official Statement and Continuing Disclosure Agreement; prepare a new Rate Ordinance if determined to be necessary; consult with the parties to the transaction prior to the issuance of the Bonds; review certified proceedings; attend meetings of the City Council and the Rogers Waterworks and Sewer Commission at which the Bonds will be discussed; advise the City with respect to applicable state and federal securities laws; and undertake such additional duties as we deem necessary to render the bond approving opinion for each issue. Given the scope of the engagement, the City and bond counsel do not anticipate the necessity of the City engaging separate disclosure counsel. Should the need for separate disclosure counsel arise for any particular bond issue, bond counsel will so advise and will cooperate with separate disclosure counsel engaged by the City.

Subject to the completion of the proceedings to our satisfaction for each issue, we will render our opinion that the Bonds have been duly authorized, executed and delivered and are valid and binding special obligations of the City, payable from revenues derived from the City's sewer system or water system, as applicable. We will also render our opinion regarding the excludability of interest on the Bonds from gross income for federal income tax purposes.

The opinion will be executed and delivered by us in written form on the date that each issue of the Bonds is exchanged for that issue's purchase price ("Closing") and will be based on the facts and law existing as of its date. Upon delivery of the opinion for a particular Bond issue, our responsibilities as bond counsel will conclude with respect to that financing.

In rendering our opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation. We do not review the financial condition of the Rogers Water Utilities, the feasibility of the projects to be financed with Bond proceeds or the adequacy of the security provided to Bond owners and we will express no opinion relating thereto.

Upon approval of this engagement by the Rogers City Council and execution of this engagement letter, the City, as the issuer of the Bonds, will be our client and an attorney-client relationship will exist between our firm and the City (which includes, for purposes of this engagement, the Rogers Water Utilities and the Rogers Waterworks and Sewer Commission). Our services as bond counsel are limited to those contracted for herein and we seek your consent to those limitations by the execution of this engagement letter.

We assume that all other parties to the transaction will retain such counsel as they deem necessary and appropriate to represent their interests in each transaction. We further assume that all other parties understand that in each transaction we represent only the City, we are not counsel to any other party, and we are not acting as an intermediary among the parties. Our services as bond counsel are limited to those contracted for in this letter; your execution of this engagement letter will constitute an acknowledgment of those limitations. Our representation of the City will not affect, however, our responsibility to render an objective opinion as bond counsel.

As you are aware, our firm represents many companies and individuals. It is possible that during the time that we are representing the City, one or more of our present or future clients will have transactions with the City. It is also possible that we may be asked to represent, in an unrelated matter, one or more of the participants involved in the issuance of the Bonds, such as the Underwriter or the trustee. We do not believe such representation, if it occurs, will adversely affect our ability to represent you because of the discrete nature of the transaction and the well-defined functions to be performed by us.

The Underwriter is a client of this firm with respect to matters other than the proposed issuance of the Bonds. Under applicable ethical rules, we do not believe our representation of the City will be either materially limited by the Underwriter being our client on other matters or directly adverse to the Underwriter under these circumstances either because such matters are or will be sufficiently different from the issuance of the Bonds as to make such representations not adverse to our representation of you, or because the potential for such adversity is remote or minor and outweighed by the consideration that it is unlikely that advice given to the other client will be relevant to any aspect of the issuance of the Bonds.

Execution of this letter will signify your consent to a representation consistent with the circumstances described herein. The engagement outlined herein may be terminated by either party at any time.

Based upon: (i) the duties we will undertake pursuant to this letter, and (ii) the responsibilities we assume, our fee as bond counsel will be as follows: $50,000 for the first $10,000,000 in principal amount of Bonds; for the next $20,000,000 in principal amount - $1.10 per $1,000 in principal amount of Bonds; for the next $30,000,000 in principal amount – 65¢ per $1,000 in principal amount of Bonds and all over $60,000,000 – 50¢ per $1,000 in principal amount of Bonds. It is our understanding that no Bonds are expected to be issued in a principal amount less than $10,000,000.

If, for any reason, an issue is not consummated, we will not be due any fee for that issue but we shall be reimbursed for our expenses. Our fee per issue shall be paid at the Closing for that issue out of Bond proceeds.

If the foregoing terms of this engagement are acceptable to you, please so indicate by returning the enclosed copy of this letter signed by the Chairman, retaining the original for your files. We look forward to working with you.

FRIDAY, ELDREDGE & CLARK, LLP

Ryan A. Bowman

ACCEPTED AND APPROVED this _____ day of August, 2026.

ROGERS WATERWORKS AND SEWER COMMISSION

By: ________________________________
Chairman

Staff recommends approval of the engagement agreement with Friday, Eldredge & Clark, LLP, such approval to be subject to receiving approval of the engagement by the Rogers City Council, with the Chairman of the Rogers Waterworks and Sewer Commission being authorized to sign the engagement letter on behalf of the Commission upon approval of the engagement by the Rogers City Council.

RESOLUTION NO. 26-22

A RESOLUTION APPROVING AND RECOMMENDING THE ISSUANCE OF UP TO $70,000,000 OF CITY OF ROGERS, ARKANSAS SEWER REVENUE BONDS AND THE ADOPTION BY THE CITY COUNCIL OF THE CITY OF ROGERS, ARKANSAS OF SUCH RESOLUTIONS AND ORDINANCES NECESSARY FOR THE ISSUANCE OF SUCH BONDS.

WHEREAS, the City of Rogers, Arkansas (the "City") owns and operates, through the Rogers Waterworks and Sewer Commission (the "Commission") as part of the Rogers Water Utilities ("RWU"), a sewer system (the "System"); and

WHEREAS, the Commission has determined that it is necessary to acquire, construct, and equip betterments and improvements to the System in order to make the services of the System adequate for the needs of the City (the "Improvements"); and

WHEREAS, all or a portion of the costs of the Improvements can be accomplished through the issuance by the City of Sewer Revenue Bonds in the maximum aggregate principal amount of $70,000,000 (the "Bonds"); and

WHEREAS, Stephens Inc. has been selected by the Commission to serve as the Underwriter in connection with the sale and issuance of the Bonds; and

WHEREAS, Friday, Eldredge & Clark, LLP has been selected by the Commission to serve as Bond Counsel in connection with the sale and issuance of the Bonds; and

WHEREAS, the Commission intends that prior to the issuance of the Bonds certain costs relating to the Improvements (the "Initial Costs") will be incurred and paid with revenues of the System; and

WHEREAS, the Commission desires to ensure that proceeds of the Bonds may be used to reimburse RWU for the Initial Costs;

NOW, THEREFORE, BE IT RESOLVED by the Rogers Waterworks and Sewer Commission:

Section 1. The Commission hereby recommends (a) the issuance of the Bonds in the maximum aggregate principal amount of $70,000,000 and (b) that the City Council adopt such resolutions and ordinances necessary for the issuance of the Bonds, including particularly, without limitation, a resolution of intent allowing the Bond proceeds to be used to reimburse RWU for the Initial Costs and a bond ordinance authorizing the issuance of the Bonds.

Section 2. The Superintendent and Controller of RWU are hereby authorized to take such further action as necessary to accomplish the purposes of this Resolution and proceed with the issuance of the Bonds.

Section 3. The Commission hereby recommends to the City Council that Stephens Inc. act as the Underwriter and that Friday, Eldredge & Clark, LLP serve as Bond Counsel in connection with the issuance of the Bonds.

Section 4. This Resolution shall be in full force and effect from and after its adoption and approval.

PASSED AND APPROVED this 17th day of August 2026.

____
Jené Huffman-Gilreath, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

<u>RESOLUTION NO. 26-23</u>

A RESOLUTION AUTHORIZING PURCHASE OF CERTAIN PLAN REVIEW SOFTWARE; APPROPRIATING FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to purchase certain software in connection with the use of Cityworks Software, namely one or more licenses for DigEplan™ electronic plan review software ("DigEplan software"); and

WHEREAS DigEplan software is the type of electronic plan review software chosen for use by the City of Rogers, replacing the previous plan review software; and

WHEREAS DigEplan software is acquired by purchasing it directly from Avolve Software or Avolve's authorized representative; and

WHEREAS soliciting bids for the DigEplan software would be unlikely to result in competing bids for providing the software; and

WHEREAS an exceptional situation exists such that seeking the needed software through competitive bidding is not feasible or practical; and

WHEREAS the Rogers City Council has, by duly passed Resolution, waived competitive bidding for purchase of DigEplan software; and

WHEREAS it is advantageous for RWU to purchase DigEplan software as part of a joint procurement with the City of Rogers.

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

<u>Section 1</u>: The Superintendent of the Rogers Water Utilities ("RWU") is authorized to purchase DigEplan software as part of a joint procurement with the City of Rogers and to execute any contracts, agreements, purchase orders and other documents necessary for the purchase of the DigEplan software license(s). The Superintendent is authorized to approve the final form and content of any contracts, agreements, purchase orders and other documents in connection with the purchase, his approval to be evidenced by his signature thereon, or by the signature of his designated representative. All previous purchases of DigEplan software are hereby ratified and approved.

Section 2. The Rogers Waterworks and Sewer Commission hereby authorizes the expenditure of up to and including Eighty Seven Thousand, Seven Hundred Fifty Dollars ($87,750) plus shipping and applicable taxes, if any, for RWU's share of the costs of the licensing agreement for the first three years of the licensing agreement, along with Seven Thousand, Five Hundred Dollars ($7,500) plus any applicable taxes, if any, for RWU's share of the one-time charge for implementation services to be performed by Timmons Group. Authorizations for future years of the DiGiplan software license(s) can be contained, at the discretion of RWU management, in the annual RWU budget submitted to the Commission for approval.

Section 3. For the reasons stated in the recitals above, the Commission hereby determines that an exceptional situation exists whereby the requirements of competitive bidding are neither practical nor feasible and the Commission, therefore, waives the requirements of competitive bidding for purchase of the DigEplan software.

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

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

PASSED AND APPROVED this 17th day of August 2026.

____

Jené Huffman-Gilreath, Chairman

ATTEST:

____

Brent Dobler, Acting Secretary