

CITY OF ATKINS, ARKANSAS
WATER AND SEWER SYSTEM
JUNE 30, 2024

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WATER AND SEWER SYSTEM
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TABLE OF CONTENTS

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON APPLYING AGREED-UPON PROCEDURES	1
FINANCIAL STATEMENTS	
Statement of Net Position	4
Statement of Revenues, Expenses and Changes in Net Position	5
Statement of Cash Flows.....	6
Notes to Financial Statements.....	8
SUPPLEMENTAL STATEMENTS	
Operating Expense Detail	15

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON APPLYING AGREED-UPON PROCEDURES

City Council and Management
City of Atkins Water and Sewer System
Atkins, Arkansas

We have performed the procedures enumerated below on the financial statements of the City of Atkins Water and Sewer System as of the year ended June 30, 2024. The City of Atkins Water and Sewer System's management is responsible for the preparation of the financial statements.

The City Council and Management of the City of Atkins Water and Sewer System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of of this engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Cash and Investments

- a. Perform a proof of cash for the year and reconcile the year-end bank balances to book balance for all accounts.
- b. Confirm with depository institutions the cash on deposit and investments.
- c. Agree the proof of cash ending balances to the book balances within 5% or \$500, whichever is greater.

We found no exceptions as a result of these procedures.

2. Receipts

- a. Agreed the deposits per the proof of cash for the year with the deposits per the journal within 5% or \$500, whichever is greater.
- b. Agree ten customer payments on the accounts receivable subledger to deposit and billing documents.
- c. For ten deposits, agreed the cash/check composition of the deposit with receipt information.

We found no exceptions as a result of these procedures.

3. Accounts Receivable

- a. Agreed ten customer billings to the accounts receivable subledger.
- b. Determined that five customer adjustments were properly authorized.

All adjustments were approved by the water clerk, and we found no exceptions as a result of these procedures.

4. Disbursements

- a. Agree the disbursements per the proof of cash for the year with the disbursements per the journal within 5% or \$500, whichever is greater.
- b. Analyzed all property, plant, and equipment disbursements.
- c. Select all disbursements paid to employees other than payroll and ten other disbursements and determine if they were adequately documented.

We found no exceptions as a result of these procedures.

5. Property, and Equipment

Determined that all additions and disposals were properly accounted for in the records. (Materiality level – 5% of total equipment or \$500, whichever is greater.)

We found no exceptions as a result of these procedures.

6. Long-term Debt

- a. Scheduled long-term debt and verified changes in all balances for the year.
- b. Confirmed loans, bonds, notes and contracts payable with lender/trustee/contractor.
- c. Determined that the appropriate debt service accounts have been established and maintained.

We found no exceptions as a result of these procedures.

7. General

Determine that any items of financial significance were approved and documented in the minutes of the governing body's meetings.

We found no exceptions as a result of these procedures.

We were engaged by the City Council and Management of the City of Atkins Water and Sewer System to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial statements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Atkins Water and Sewer System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use by the City Council of Atkins, Arkansas, Management of the Water and Sewer Department, the Arkansas Department of Finance and Administration, the Office of Intergovernmental Services, and Arkansas Legislative Joint Auditing Committee and is not intended to be and should not be used by anyone other than these specified parties.

Jones and Lawton, CPAs, P.A.

Russellville, Arkansas

July 15, 2025



CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM

STATEMENT OF NET POSITION

JUNE 30, 2024

ASSETS

Cash and Cash Equivalents: (Note 2)	
Unrestricted	\$ 746,529
Restricted	757,862
Accounts Receivable (Net of Allowance \$14,000) (Note 3)	153,395
Prepaid Expenses	27,330
Property and Equipment, at cost (Note 4)	
Land	277,566
Water Supply	1,387,199
Water Treatment Plant	6,400,141
Water Distribution	3,305,388
Water Service	368,816
Sewer Treatment Plants	3,313,523
Sewer Collection	683,469
Office Furniture and Equipment	33,902
Vehicles and Equipment	274,320
Buildings	77,710
Construction in Progress	6,982,038
	<u>23,104,072</u>
Less: Accumulated Depreciation	9,076,058
	<u>14,028,014</u>
	<u>15,713,130</u>

LIABILITIES

Accounts Payable	51,794
Accrued Expenses	15,284
Customer Deposits	154,308
Long-term Liabilities: (Note 5)	
Due Within 1 Year	50,000
Due in More Than 1 Year	1,855,000
	<u>2,126,386</u>

NET POSITION

Net Invested in Capital Assets	12,123,014
Restricted	603,554
Unrestricted	860,176
	<u>13,586,744</u>
	<u>\$ 15,713,130</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024

OPERATING REVENUES

Water Sales	\$ 1,190,809
Water Taps	14,350
Sewer Service	419,402
Sewer Taps	1,500
Other Revenue	43,387
	<u>1,669,448</u>

OPERATING EXPENSES

Water Distribution and Service	362,084
Water Treatment and Supply	701,404
Sewer Plant (South)	197,382
Sewer Plant (North)	185,532
Sewer Collection	199,472
Administrative Expenses	134,842
	<u>1,780,716</u>

Operating Loss	(111,268)
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OTHER INCOME (EXPENSE)

Interest Income	30,703
Loss on Sale of Equipment	(138)
	<u>30,565</u>

CHANGE IN NET POSITION	(80,703)
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NET POSITION, BEGINNING OF YEAR	12,523,256
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CONTRIBUTION FROM CITY OF ATKINS	1,144,191
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NET POSITION, END OF YEAR	<u><u>\$ 13,586,744</u></u>
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CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	\$ 1,658,209
Cash Payments to Suppliers for Goods and Services	(835,747)
Cash Payments to Employees for Services	(450,845)
Net Cash Provided by Operating Activities	<u>371,617</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Increase in Customers' Deposits	3,671
Net Cash Provided by Non-Capital Financing Activities	<u>3,671</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Repayment of Revenue Bonds and Notes	(50,000)
Interest Paid	(78,807)
Contributions from City of Atkins	1,144,191
Purchase of Utility Plant	(1,179,362)
Net Cash Used by Financing Activities	<u>(163,978)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	30,703
Net Cash Provided by Investing Activities	<u>30,703</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	242,013
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,262,378</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,504,391</u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

Reconciliation of Cash to Statements of Net Position	
Unrestricted Cash	\$ 746,529
Restricted Cash	757,862
	<u>\$ 1,504,391</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
STATEMENT OF CASH FLOWS (continued)
YEAR ENDED JUNE 30, 2024

**RECONCILIATION OF OPERATING LOSS TO CASH
PROVIDED BY OPERATING ACTIVITIES:**

Operating Loss	\$ (111,268)
Adjustments to Reconcile Operating Income to Cash Provided by Operating Activities:	
Depreciation and Amortization	391,887
Loss on Sale of Equipment	139
Interest Expense Included in Operating Income	78,807
(Increase) Decrease in Operating Assets	
Accounts Receivable	(11,239)
Prepaid Expenses	(6,027)
Increase (Decrease) in Operating Liabilities	
Accounts Payable	26,940
Accrued Expenses	2,378
	<u>482,885</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 371,617</u></u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The City of Atkins, Arkansas Water and Sewer System is engaged in providing water and sewer services to the general public located in Atkins, Arkansas, and water services to adjoining municipalities and water user associations.

Organization

The City of Atkins, Arkansas Water and Sewer System is governed by the City Council of the City of Atkins, Arkansas. The System is a proprietary fund type utilizing enterprise funds to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public safety, management control, accountability, or other purposes.

These financial statements represent only the component unit of the Water and Sewer Department and do not include data of the primary government entity and are in conformity with accounting principles generally accepted in the United States of America.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

As a water utility, our contract with the customer is established when they complete the steps necessary to get the water service turned on. That contract is in force until they terminate their water service with us. The Department uses the accrual basis of accounting which recognizes revenues when they are earned and expenses when they are incurred.

The Department applies all Government Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1998, unless these pronouncements conflict with or contradict GASB pronouncements.

Cash and Cash Equivalents

The System considers cash equivalents to be short-term highly liquid investments with original maturities of three months or less which are readily convertible to known amounts of cash. For the purposes of the statement of cash flows, the City of Atkins, Arkansas Water and Sewer System considers cash and cash equivalents to include "Unrestricted Cash and Cash Equivalents" and "Restricted Cash and Cash Equivalents". The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial investments.

Accounts Receivable and Bad Debts

Accounts receivables are charged to bad debt expense using the allowance method for bad debts. Accounts receivables are presented net of the allowance for doubtful accounts. Customers are required to make a deposit which is recorded on the balance sheet. When a bad debt is identified, the deposit can be offset against the receivable to mitigate all or part of the bad debt.

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are recorded at cost and is being depreciated over the estimated useful lives of the assets using the straight-line depreciation method. Estimated useful lives are as follows:

<u>Assets</u>	<u>Useful Life</u>
Sewer Treatment Plant	50 years
Sewer Distribution	33 years
Water Supply	100 years
Water Treatment Plant	100 years
Water Distribution	33 years
Water Service	25 years
Office Furniture and Equipment	5-10 years
Vehicles and Equipment	5-10 years
Buildings	30 years

Depreciation expense for the year ended June 30, 2024 amounted to \$391,887.

Compensated absences

The System accrues for the costs of compensated absences to the extent that the employee’s right to receive payment related to service already rendered, the obligation vests or accumulates, payment is probable, and the amount can be reasonably estimated. Forfeiture due to turnover is not reasonably predictable except in instances when an employee gives their notice.

The System has not accrued a liability for compensated absences in accordance with Accounting Standards Codifications 710, *Compensation – General*, as the amount of the liability could not be reasonably estimated at June 30, 2024.

Net Position Classifications

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

Invested in capital assets, net of related debt – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

Unrestricted net position – All other net assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted.”

Income Tax

The City of Atkins, Arkansas Water and Sewer System is municipally owned and is exempt from Federal and State income tax pursuant to Internal Revenue Code 501(c)(12) and Arkansas Act 114 of 1957, which also exempts the Department from filing Tax Form 990.

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Regulatory Environment

The quality of water emitted from the sewer treatment plants is regulated by the Environmental Protection Agency and the Arkansas Health Department. The quality of water furnished to customers is subject to the requirements of the Environmental Protection Agency under the Safe Drinking Water Act and the Arkansas Health Department.

Fair Value of Financial Instruments

The System's financial instruments include cash, cash equivalents, trade receivables, and trade payables. The carrying amounts of these financial instruments have been estimated by management to approximate fair value.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2: CASH AND CASH EQUIVALENTS

At June 30, 2024 the System had unrestricted and restricted cash shown as follows:

<i>Unrestricted</i>	
Cash in Hand	\$ 245
Revenue Funds	(6,102)
Operations and Maintenance Funds	708,068
Payroll Account	44,318
	<u>746,529</u>
<i>Restricted</i>	
Meter Fund	154,308
Depreciation Funds	462,147
Rehabilitation Fund	56,362
Bond and Debt Service Reserve Funds, Water and Sewer Refunding and Construction Revenue Bonds, Series 2018	85,045
	<u>757,862</u>
	<u>\$ 1,504,391</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3: ACCOUNTS RECEIVABLE

An aged analysis of accounts receivable from users at June 30, 2024 are as follows:

Current	\$ 161,976
Past due:	
30 days	3,028
60 days	1,173
Over 90 days	<u>1,218</u>
	167,395
Less Allowance for Doubtful Accounts	<u>(14,000)</u>
	<u>\$ 153,395</u>

NOTE 4: PROPERTY AND EQUIPMENT

Activity of Property and Equipment for 2024 consists of the following:

	<u>Balance</u> <u>6/30/2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6/30/2024</u>
Land	\$ 277,566	\$	\$	\$ 277,566
Water Supply	1,387,199			1,387,199
Water Treatment Plant	6,399,786	2,192	1,837	6,400,141
Water Distribution	3,324,805		19,417	3,305,388
Water Service	378,311		9,495	368,816
Sewer Treatment Plant	3,312,259	7,385	6,123	3,313,523
Sewer Collection	681,792	1,677		683,469
Office Furniture and Equipment	51,659		17,756	33,902
Vehicles and Equipment	269,545	10,231	5,456	274,320
Buildings	77,710			77,710
Construction in Progress	<u>5,824,300</u>	<u>1,157,739</u>		<u>6,982,038</u>
	<u>\$ 21,984,932</u>	<u>\$ 1,179,224</u>	<u>\$ 60,084</u>	<u>\$ 23,104,072</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5: LONG-TERM REVENUE BONDS PAYABLE

Long-term bonds payable collateralized by pledge of water and sewer revenue consisted of the following at June 30, 2024:

	<u>6-30-2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>6-30-2024</u>
City of Atkins, Arkansas Water and Sewer Refunding Revenue Bonds, Series 2018A. Interest ranges from 2.375% to 3.750% and is payable semiannually on June 1 and December 1. The Bonds are subject to mandatory sinking fund redemption by lot in such manner as the trustee shall determine on June 1 of each year until June 1, 2032 when the final redemption is due.	\$ 520,000		\$ 50,000	\$ 470,000
City of Atkins, Arkansas Water and Sewer Revenue Improvement Bonds, Series 2018B. Interest ranges from 4.0% to 4.375% and is payable semiannually on June 1 and December 1. The Bonds are subject to mandatory sinking fund redemption by lot in such manner as the trustee shall determine on June 1 of each year until June 1, 2048 when the final redemption is due.	1,435,000			1,435,000
	<u>\$ 1,955,000</u>		<u>\$ 50,000</u>	1,905,000
Less Current Installments				50,000
				<u>\$ 1,855,000</u>

Interest expense incurred in year ended June 30, 2024 amounted to \$78,743.

The principal and interest payments on long-term debt for fiscal years succeeding June 30, 2024 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 50,000	\$ 77,244	\$ 127,244
2026	55,000	75,682	130,682
2027	55,000	73,963	128,963
2028	60,000	72,038	132,038
2029	60,000	69,938	129,938
2030-34	325,000	315,400	640,400
2035-39	380,000	247,163	627,163
2040-44	465,000	161,406	626,406
2045-48	455,000	51,188	506,188
	<u>\$ 1,905,000</u>	<u>\$ 1,144,022</u>	<u>\$ 3,049,022</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6: RETIREMENT PLAN

The System contributes to a Simplified Employee Plan (SEP) for the benefit of substantially all of its employees. In 2024, the System contributed approximately \$51,522 to the SEP.

NOTE 7: MUNICIPAL WATER SALES

The System sells water on a wholesale basis to the Pottsville Water System, Southwest Atkins Water Users Association and Tri-County Water Distribution District. These sales are made based on agreements with the customers with the price charged these customers revised annually. Water sold under these agreements amounts to approximately 34% of the total water sales reported in the accompanying statement of revenues, expenses and changes in net assets for 2024.

NOTE 8: SCHEDULE OF RATES

The water and sewer rates effective Jan 1, 2024 were as follows:

Monthly Water Rates

- A. Minimum charge of \$17.00
- B. First 10,000 gallons 2.90 per 1,000 gallons
- C. Next 40,000 gallons 2.17 per 1,000 gallons
- D. Next 50,000 gallons 1.98 per 1,000 gallons
- E. Over 100,000 gallons 1.81 per 1,000 gallons

Monthly Sewer Rates

- A. Minimum charge of \$15.00
- B. First 10,000 gallons 3.37 per 1,000 gallons
- C. Next 50,000 gallons 3.00 per 1,000 gallons
- D. Next 100,000 gallons 1.97 per 1,000 gallons
- E. Next 200,000 gallons 1.73 per 1,000 gallons
- F. Over 360,000 gallons 1.57 per 1,000 gallons

NOTE 9: INSURANCE COVERAGE

The System is covered by commercial property insurance for the years ending June 30, 2024 in the current amount of \$8,833,250 for buildings, storage tanks, equipment and personal property. Insurance coverage was provided by Arkansas Municipal League, policy # P2300248.

NOTE 10: CONCENTRATION OF CREDIT RISK

The City maintains cash balances with several banks located in Arkansas. The balances at these banks are insured by the Federal Deposit Insurance Corporation up to \$250,000. The City has obtained pledged securities for all funds that exceed this FDIC limit.

NOTE 11: CONTRIBUTION TO NET POSITION

At June 30, 2024, the City of Atkins had paid \$1,144,191 toward the cost of renovation and expansion of the water treatment plant and other improvements. The improvements were completed during the fiscal years ended June 30, 2024.

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 12: SUBSEQUENT EVENTS

Management has evaluated events through July 15, 2025, which is the date the financial statements were available to be issued.

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
WATER DISTRIBUTION AND SERVICE OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Salaries	\$ 98,637
Payroll Taxes	7,620
Operating Supplies	65,652
Outside Services	33,411
Insurance	8,851
Truck Expenses	13,226
Depreciation - Water Distribution	101,714
Depreciation - Water Service	(4,238)
Interest	2,018
Utilities	8,228
Fringe Benefits	26,965
	<u>\$ 362,084</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
WATER TREATMENT AND SUPPLY OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Salaries	\$ 165,426
Payroll Taxes	12,746
Supplies	16,945
Chemicals	164,609
Utilities	76,815
Insurance	12,961
Interest	2,153
Truck Expense	3,025
Outside Services	30,559
Depreciation - Treatment and Supply	181,791
Fringe Benefits	34,374
	<u>\$ 701,404</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
SOUTH SEWER PLANT OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Salaries	\$ 41,900
Payroll Taxes	3,179
Supplies	16,641
Outside Services	21,532
Insurance	5,815
Truck Expense	2,014
Interest	11,152
Depreciation - Sewer Plant	38,543
Utilities	42,403
Chemicals	3,805
Fringe Benefits	10,398
	<u>\$ 197,382</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
NORTH SEWER PLANT OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Salaries	\$ 31,263
Payroll Taxes	2,424
Operating Supplies	3,843
Chemicals	(74)
Vehicle Expense	1,886
Insurance	1,690
Interest	6,345
Outside Services	5,953
Repairs	25
Utilities	83,104
Depreciation - North Plant	38,675
Fringe Benefits	10,398
	<u>\$ 185,532</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
SEWER COLLECTION OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Salaries	\$ 72,476
Payroll Taxes	5,484
Supplies	17,392
Utilities	12,743
Insurance	2,637
Interest Expense	57,075
Truck Expense	5,711
Outside Services	1,758
Depreciation	11,952
Fringe Benefits	8,937
Returned Checks	3,307
	<u>\$ 199,472</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
ADMINISTRATIVE OPERATING EXPENSES
YEAR ENDED JUNE 30, 2024

Office Salaries	\$ 41,144
Payroll Taxes	3,065
Utilities	5,951
Postage	14,710
Office Supplies	7,196
Miscellaneous Operating Expense	10,976
Cash Over and Short	13
Legal and Accounting	10,842
Depreciation	23,451
Insurance and Bonds	4,708
Licenses and Permits	9,286
Trust Fees - 2004 Bonds	3,500
	<u>\$ 134,842</u>

CITY OF ATKINS, ARKANSAS WATER AND SEWER SYSTEM
CUSTOMER AVERAGE AND WATER USAGE
YEARS ENDED JUNE 30, 2024

AVERAGE NUMBER OF:

Water Customers	1,923
Sewer Customers	1,025

WATER USAGE:

Water Gallons	33,174,137
Sewer Gallons	<u>9,002,580</u>
Total Water Gallons Used	<u><u>42,176,717</u></u>