

**WEINER WATER WORKS
& SEWER SYSTEM
AGREED-UPON PROCEDURES
FOR YEAR ENDED JUNE 30, 2025**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Weiner Water Works & Sewer System
123 West 2nd Street
Weiner, AR 72479

We have performed the procedures enumerated below on the Weiner Water Works & Sewer System (the Department)'s financial statements for the fiscal year ended June 30, 2025. The Mayor, City Council, and Weiner's management are responsible for the financial statements and these procedures.

The Mayor of the City of Weiner and City Council have agreed to acknowledge that the procedures performed are appropriate to meet the intended purpose of complying with Arkansas Code Annotated 14-234-119 through 14-234-122 and *Guidelines for Conducting Agreed-Upon Procedure for Water and Sewer Service Providers* prepared by the Arkansas Legislative Joint Audit Committee. The City of Weiner's management is responsible for maintaining the financial records and complying with state law. This report may not be suitable for any other purpose. The procedures enumerated below were performed only for the Water Works & Sewer System. 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.

Our procedures and findings are as follows:

CASH AND INVESTMENTS

- a) Perform a proof of cash for the year and reconcile year-end bank balances to book balance.
- 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 the above procedures.

RECEIPTS

- a) Agree 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 (10) customer payments on the accounts receivable sub-ledger to deposit and billing documents.
- c) For one deposit, agree the cash/check composition of the deposit with the receipt information.

We found no exceptions as a result of the above procedures.

ACCOUNTS RECEIVABLE

- a) Agree ten (10) customer billings to the accounts receivable sub-ledger.
- b) Determine that five (5) customer adjustments were properly authorized.

We found no exceptions on customer billing procedure.

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) Analyze all property, plant, and equipment disbursements.
- c) Select all disbursements paid to employees other than payroll and ten (10) disbursements and determine if they were adequately documented.

We found no exception as a result of the above procedure.

PROPERTY, PLANT AND EQUIPMENT

- a) Determine that additions and disposals were properly accounted for in the records. (Materiality legal - 5% of total equipment or \$500, whichever is greater.)

We found no exceptions as a result of the above procedures.

LONG-TERM DEBT

- a) Schedule long-term debt and verify changes in all balances for the year.
- b) Confirm loans, bonds, notes, and contracts payable with lender/trustee/contractor.
- c) Determine that the appropriate debt service accounts have been established and maintained.

We found no exceptions as a result of the above procedures.

GENERAL

- a) 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 the above procedures.

We were engaged by the Mayor of the City of Weiner 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 on the accounting records. 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 Weiner and to meet our 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 of the Mayor and City Council of the City of Weiner and is not intended to be, and should not be, used by anyone other than those specified parties.

Whitmire, Robinson & Co., CPA
Batesville, AR
September 4, 2025

**WEINER WATER WORKS
& SEWER SYSTEM
COMPILATION
FOR YEAR ENDED JUNE 30, 2025**

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Weiner Water Works & Sewer System
123 West 2nd. Street
Weiner, Arkansas 72479

Management is responsible for the accompanying financial statements of the business-type activities of the Weiner Water Works & Sewer System (the Department) which comprise the statement of net position as of June 30, 2025, and the related statement of revenue, expenses and net position for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards of Accounting and Review Services promulgated by Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Entity's assets, liabilities, net position, revenue and expenses. Accordingly, the financial statements are not designed for those who are informed about such things.

The supplementary information contained in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Whitmire, Robinson & Co., CPA
Batesville, Arkansas
September 4, 2025

**WEINER WATER WORKS & SEWER SYSTEM
STATEMENT OF NET POSITION
JUNE 30, 2025**

Assets

Current Assets

Cash in banks and on hand	\$236,649
Accounts receivable	44,885
Unbilled revenue	12,621
Prepaid insurance	<u>5,362</u>

Total Current Assets 299,517

Noncurrent Assets

Restricted Assets

Cash - meter deposit account	42,267
Cash - USDA	<u>8,788</u>
Total Restricted Assets	<u>51,055</u>

Capital Assets

Land	12,733
Other capital assets, net accumulated depreciation	<u>487,620</u>
Total Capital Assets	<u>500,353</u>

Total Noncurrent Assets 551,408

Total Assets \$850,925

See Accountants' Compilation Report.

WEINER WATER WORKS & SEWER SYSTEM
STATEMENT OF NET POSITION (Cont.)
JUNE 30, 2025

Liabilities and Net Position

Current Liabilities	
Accounts payable	\$45,535
Payroll and other taxes payable	4,936
Accrued interest	149
Compensated absences	2,052
Current portion long-term debt	<u>2,822</u>
Total Current Liabilities	55,494
Meter Deposit	42,267
Long-term Debt, Bond Payable	<u>76,631</u>
Total Liabilities	<u>174,392</u>
Net Position	
Invested in capital assets	420,090
Unrestricted	247,655
Restricted	<u>8,788</u>
Total Net Position	<u>676,533</u>
Total Liabilities and Net Position	<u><u>\$850,925</u></u>

See Accountants' Compilation Report.

**WEINER WATER WORKS & SEWER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Operating Income

Water sales	\$279,438
Sewer fees	70,139
Late payment penalties	7,354
Miscellaneous income	14,600
Total Operating Income	371,531

Operating Expenses

Salaries	58,779
Utilities	33,592
Chemicals	65,289
Operating supplies	17,872
Repairs	65,241
Automobile and truck expense	5,921
Office supplies and postage	8,926
Insurance	14,915
Legal and accounting	3,800
Payroll taxes	4,397
Employee benefits	6,475
Permits	3,760
Bad debts and returned checks	1,321
Miscellaneous	23,002
Depreciation and amortization	37,770
Total Operating Expenses	\$351,060

See Accountants' Compilation Report.

**WEINER WATER WORKS & SEWER SYSTEM
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION (Cont.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Net Income From Operations	<u>\$20,471</u>
Nonoperating Revenue (Expense)	
Other Income - Interest	410
Interest expense	(3,454)
Transfer from City - sales tax	<u>98,882</u>
Total Nonoperating Revenue (Expense)	<u>95,838</u>
Changes in Net Assets	116,309
Net Position - Beginning of Year	<u>560,224</u>
Net Position - End of Year	<u><u>\$676,533</u></u>

See Accountants' Compilation Report.

**WEINER WATER WORKS & SEWER SYSTEM
SCHEDULES EXPENSES BY FUND
JUNE 31, 2025**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating Expenses			
Salaries	\$38,206	\$20,573	\$58,779
Utilities	17,882	15,710	33,592
Chemicals	42,438	22,851	65,289
Operating supplies	16,798	1,074	17,872
Repairs	29,446	35,795	65,241
Automobile and truck expense	3,849	2,072	5,921
Office supplies and postage	8,526	400	8,926
Insurance	11,467	3,448	14,915
Legal and Accounting	1,900	1,900	3,800
Payroll taxes	2,858	1,539	4,397
Employee benefits	4,209	2,266	6,475
Permits	-0-	3,760	3,760
Bad debts	858	463	1,321
Miscellaneous	13,952	9,050	23,002
Depreciation and Amortization	30,494	7,276	37,770
Total Operating Expenses	<u>\$222,883</u>	<u>\$128,177</u>	<u>\$351,060</u>