

TREATMENT DEPARTMENT STATUS REPORT

April, 2020

	<u>BOD</u>	<u>TSS</u>
Faulkner Lake	3.5 mg/L (30 Max.)	3.0 mg/L (30 Max.)
Maumelle	20.9 mg/L (30Max.)	13.6 mg/L (30 Max.)

	<u>CBOD</u>	<u>TSS</u>
Five Mile	11.5 mg/L (25 Max.)	10.5 mg/L (90 Max.)
White Oak	10.3 mg/L (25 Max.)	21.2 mg/L (90 max.)

Jaime Marrow
Office Assistant II

North Little Rock Wastewater Utility

2020 Year-To-Date Work Recap Report

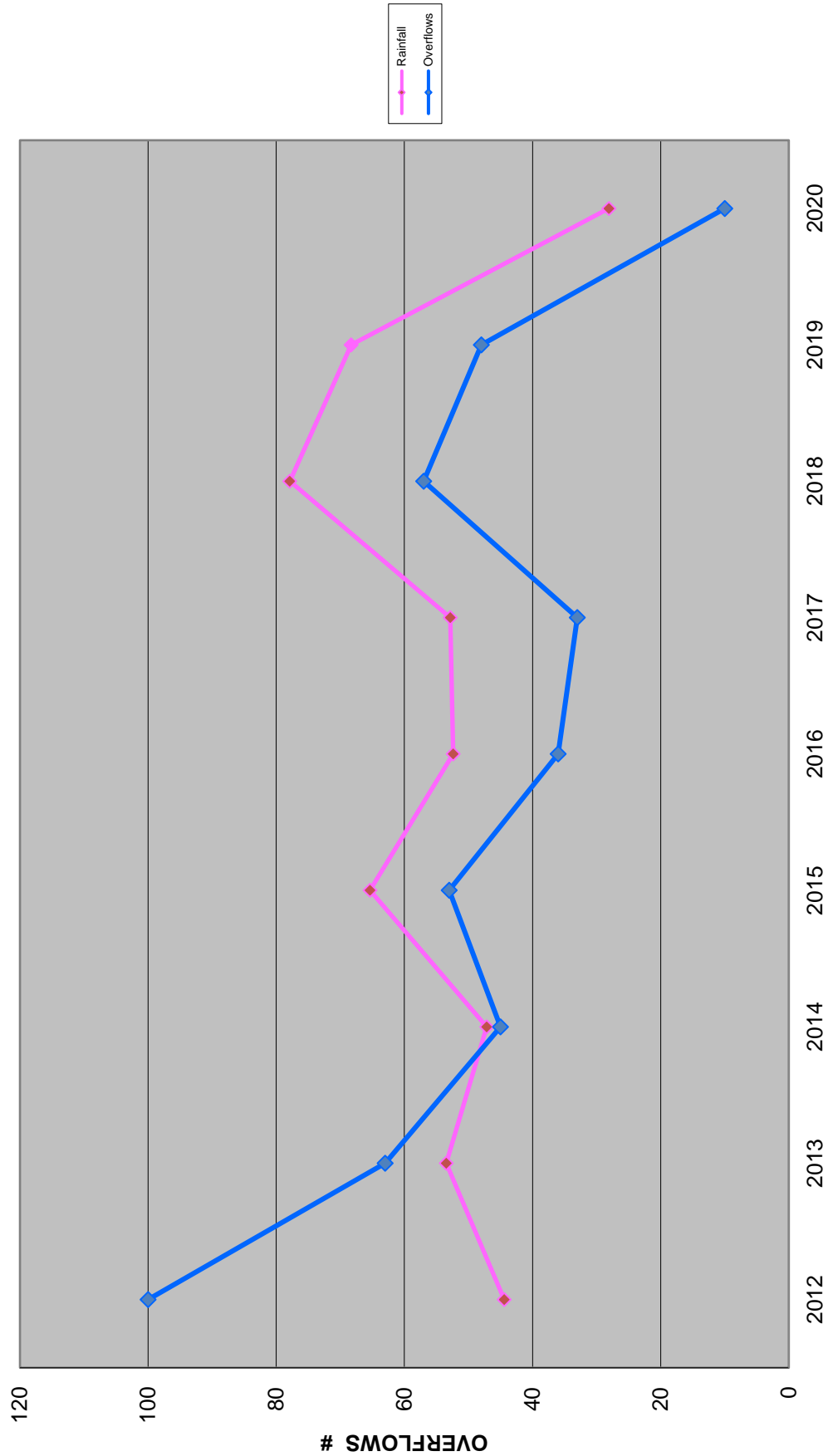
Crews:	Jan	Feb	Mar	Apr	May	Y T D
MANHOLE:						
<i>Disconnects</i>	5	5	4	0		14
<i>Taps</i>	0	0	0	2		2
<i>Repairs</i>	39	81	76	90		286
<i># of MH's Grouted</i>	33	82	61	85		261
<i>#of Coats</i>	66	164	122	170		522
<i>MH Depth (Ft/In)</i>	0.0	30.0	0.0	0		30
<i># of Bags of Grout</i>	2	27	15	10		54
POWER DRIVE:						
<i># of Ft Cleaned</i>	4,527	8,436	4,831	3,161		20,955
PWR RODDER #1:						
<i># of Ft Cleaned</i>	0	0	0	0		0
REPAIR #1:						
<i>Repairs</i>	4	1	2	4		11
<i>New Manholes</i>	0	0	0	0		0
<i>New Lines</i>	0	0	0	0		0
<i>Disconnects</i>	0	0	0	2		2
<i>Taps</i>	0	0	0	0		0
<i>Miscellaneous</i>	1	4	12	3		20
REPAIR #2:						
<i>Repairs</i>	1	5	6	8		20
<i>New Manholes</i>	0	0	0	0		0
<i>New Lines</i>	0	0	0	0		0
<i>Disconnects</i>	0	0	1	0		1
<i>Taps</i>	0	0	0	0		0
<i>Miscellaneous</i>	6	7	6	6		25
REPAIR #3:						
<i>Repairs</i>	2	4	3	4		13
<i>New Manholes</i>	0	0	0	2		2
<i>New Lines</i>	0	0	1	0		1
<i>Disconnects</i>	0	0	1	3		4
<i>Taps</i>	0	0	0	1		1
<i>Miscellaneous</i>	4	4	6	2		16
REPAIR #4:						
<i>Repairs</i>	5	4	4	6		19
<i>New Manholes</i>	0	0	2	2		4
<i>New Lines</i>	0	0	0	0		0
<i>Disconnects</i>	0	0	0	0		0
<i>Taps</i>	0	0	0	0		0
<i>Miscellaneous</i>	11	9	7	4		31
TROUBLE:						
<i># of Ft Cleaned</i>	0	0	0	0		0
<i>Stop-Ups</i>	6	6	8	8		28
<i>Private Lines</i>	35	30	29	34		128
<i>Cave-Ins</i>	2	2	4	1		9
<i>Flooded Houses</i>	0	0	0	0		0
<i>Miscellaneous</i>	47	44	34	76		201
<i>Total Calls</i>	90	82	75	119		366
VACCON #1:						
<i># of Ft Cleaned</i>	19,239	15,983	28,466	33,765		97,453
VACCON #2:						
<i># of Ft Cleaned</i>	11,901	11,562	40,419	33,355		97,237
VACCON #3:						
<i># of Ft Cleaned</i>	43,380	28,707	38,230	46,409		156,726
VACCON #4:						
<i># of Ft Cleaned</i>	36,916	1,911	0	2,930		41,757
VACCON #5:						
<i># of Ft Cleaned</i>	26,636	10,797	28,732	37,599		103,764
T V #1						
<i># of Ft</i>	16,584	16,511	24,438	23,914		81,447
T V #2						
<i># of Ft</i>	13,105	13,025	18,963	24,134		69,227

**NLR Wastewater Utility
Maintenance & Repair Department
Work Recap by Ward
April-20**

Crews:							
MANHOLE:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i>Disconnects</i>	0	0	0	0	0	0	0
<i>Taps</i>	0	0	1	1	0	0	2
<i>Repairs</i>	2	7	2	78	1	0	90
<i># of MH's Grouted</i>	1	6	0	78	0	0	85
<i>#of Coats</i>	2	12	0	156	0	0	170
<i>MH Depth (Ft/In)</i>	0.0	0.0	0	0	0	0	0
<i># of Bags of Grout</i>	0	1	4	5	0	0	10
POWER DRIVE:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i># of Ft Cleaned</i>	0	0	0	3,161	0	0	3,161
PWR RODDER #1:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i># of Ft Cleaned</i>	0	0	0	0	0	0	0
REPAIR #1:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i>Repairs</i>	0	1	1	0	1	1	4
<i>New Manholes</i>	0	0	0	0	0	0	0
<i>New Lines</i>	0	0	0	0	0	0	0
<i>Disconnects</i>	0	0	2	0	0	0	2
<i>Taps</i>	0	0	0	0	0	0	0
<i>Miscellaneous</i>	0	0	3	0	0	0	3
REPAIR #2:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i>Repairs</i>	0	6	0	1	0	1	8
<i>New Manholes</i>	0	0	0	0	0	0	0
<i>New Lines</i>	0	0	0	0	0	0	0
<i>Disconnects</i>	0	1	0	0	0	0	0
<i>Taps</i>	0	0	0	0	0	0	0
<i>Miscellaneous</i>	1	3	0	1	0	1	6
REPAIR #3:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i>Repairs</i>	0	2	1	1	0	0	4
<i>New Manholes</i>	0	2	0	0	0	0	2
<i>New Lines</i>	0	0	0	0	0	0	0
<i>Disconnects</i>	1	1	0	1	0	0	3
<i>Taps</i>	0	1	0	0	0	0	1
<i>Miscellaneous</i>	0	0	2	0	0	0	2
REPAIR #4:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i>Repairs</i>	0	5	0	1	0	0	6
<i>New Manholes</i>	0	2	0	0	0	0	2
<i>New Lines</i>	0	0	0	0	0	0	0
<i>Disconnects</i>	0	0	0	0	0	0	0
<i>Taps</i>	0	0	0	0	0	0	0
<i>Miscellaneous</i>	0	3	1	0	0	0	4
TROUBLE:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i># of Ft Cleaned</i>	0	0	0	0	0	0	0
<i>Stop-Ups</i>	0	2	2	2	2	0	8
<i>Private Lines</i>	2	8	11	6	2	5	34
<i>Cave-Ins</i>	0	0	1	0	0	0	1
<i>Flooded Houses</i>	0	0	0	0	0	0	0
<i>Miscellaneous</i>	2	32	22	8	3	9	76
<i>Total Calls</i>	4	42	36	16	7	14	119
VACCON #1:	Ward 0	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Total
<i># of Ft Cleaned</i>	19,154	7,662	2,840	863	0	3,246	33,765
VACCON #2:							
<i># of Ft Cleaned</i>	21,201	0	5,323	6,831	0	0	33,355
VACCON #3:							
<i># of Ft Cleaned</i>	9,251	19,816	15,596	0	1,746	0	46,409
VACCON #4:							
<i># of Ft Cleaned</i>	0	456	0	2,086	0	388	2,930
VACCON #5:							
<i># of Ft Cleaned</i>	25,601	0	1,050	9,721	1,227	0	37,599
TV #1							
<i># of Ft</i>	14,800	6,558	1,415	156	84	901	23,914
TV #2							
<i># of Ft</i>	14,174	8,434	1,511	0	15	0	24,134

North Little Rock Wastewater North Little Rock, AR

Annual Overflows and Rainfall



	2012	2013	2014	2015	2016	2017	2018	2019	2020
Faulkner Lake Basin									
Rainfall	45.46	62.8	54.2	70.07	61.6	55.1	74.4	76.8	32.7
Overflows	63	36	21	27	19	14	32	24	2
White Oak Basin									
Rainfall	46.56	50.75	44	68.7	51.2	56.1	84.4	72.9	24.7
Overflows	25	13	9	21	9	5	9	15	4
Five Mile Creek Basin									
Rainfall	41.15	52.4	46.6	66.5	49.5	48.7	81.5	67.9	28.1
Overflows	12	14	15	5	5	9	7	3	1
Maumelle Basin									
Rainfall					41.1	51.4	71.2	55.6	26.9
Overflows					4	5	9	6	3
Entire System									
Rainfall	44.42	53.45	47.15	65.36	52.37	52.83	77.9	68.3	28.1
Overflows	100	63	45	53	36	33	57	48	10

rainfall and overflow summary



Memorandum

TO: Marc Wilkins
FROM: Michael Clayton
DATE: 05/07/20
RE: Engineering Department Major Projects Status

South Levy Indian Hills Pipe Bursting 2017 Rehabilitation Project: The Contractor has completed all but five line segments which the project is estimated to be 94% complete. There are three difficult line segments left to rehabilitate in this project.

South Levy Indian Hills CIPP 2017 Rehabilitation Project: The Contractor has completed approximately 88% of the project. Approximately 44,815 linear feet of pipe has been replaced with Cured In-Place Pipe.

Lakewood Pipe Bursting 2019 Rehabilitation Project: Work is underway and the Contractor has completed nearly one-half of the project.

CMMS Project: NLRW implementation staff has begun training in the CityWorks environment utilizing inspection and work order templates provided by True North. This training included the creation, issuing, completion, and closing of work orders, inspection, and service requests as well as dashboard set up and administrative functions. NLRW implementation staff has begun building crews and equipment profiles within CityWorks. True North has set up our GIS test data in ESRI's portal environment. NLRW staff has modified our data to allow transition into the Local Government Information Model schema and the transition into the model is underway. Staff anticipates having the data transition complete and to be editing the data in the new ESRI Portal environment in approximately two weeks.

White Oak Access Road: The roadway is under construction with approximately 20% complete. Expected completion date is June 1, 2020.

Upper Riverside Interceptor 2020 Rehabilitation Project: The project is in the bidding stage and the bids will open on May 21, 2020.



Memorandum

TO: Marc Wilkins
FROM: Lyle Leubner
DATE: 05/07/20
RE: Treatment Status Report

Faulkner Lake Influent VFD Replacement Project

Existing 350 HP pump VFDs are failing and are no longer supported by the manufacturer. Staff is working in conjunction with Crist Engineers to obtain the much needed updates including motor control center improvements, main disconnect replacement, and VFD replacement. Staff has reviewed design drawings and our consultant is currently composing the project specifications. Project will then be advertised for bids, and the results will be reported to the committee. This project is included in the 2020 budget.

Faulkner Lake Effluent Parshall Flume Structure Project

The effluent parshall flume was compromised during the 2019 flood and staff had to build a temporary plywood structure around the perimeter in order to prevent floodwater from inundating and overwhelming the high water lift station. Since the structure was protected and not damaged, FEMA denied the claim, but the mitigation was eligible for 50% reimbursement under ADEM. Staff received 2 quotes to raise the exterior walls by 30". The job was awarded to J.R. Fox Company in the amount of \$16,454. The work is now 100% complete.

Faulkner Lake Storm Drain Valve

On the southwest corner of the property lies a storage yard for "exposed" materials. To protect our No-Exposure storm water permit, the yard has a 12" storm drain into the headworks of the treatment plant. During the flood, the drain became submerged, increasing the flow into the plant until staff discovered the problem and made temporary measures. A project to install a valve to close off the line during flooding was created, and cost was covered in the amount of 50% by ADEM. Staff received 2 quotes, and the job was awarded to J.R. Fox Company in the amount of \$5,595. This project is 100% complete.

White Oak Electrical Relocation Project

In similar fashion to the Parshall Flume Project, two of the White Oak Treatment Plant electrical services were compromised during the flood but were not covered under FEMA since staff protected the equipment from damages. Fortunately, this project was also eligible for the 50% ADEM reimbursement, and staff advertised for bids. Low bidder was Bentco, Inc in the amount of \$72,000. This is a 2-part project. The first of which includes reinstalling the electrical service at the influent pump station up approximately 4 feet. This portion is 100% complete. The 2nd part is furnishing a new up to code service for the Old Lagoons/Chlorine Building at a new elevation near the top of the lagoon levee. Equipment for this 2nd portion is on order with a ship date of May 22nd. At this time, this entire project is anticipated to be completed by the middle of June.



Memorandum

TO: Marc Wilkins
FROM: Marybeth Eggleston
DATE: 05/07/20
RE: Environmental Compliance & Safety Status Report

The Land Application Annual Report was submitted to ADEQ on 4/20/20. Chris Lumpkin, Technical Specialist and I are still working on the permit renewal for the White Oak Treatment Plant.

Sampling for the 2nd quarter water, sludge, and biomonitoring have been completed.



AGENDA FOR NORTH LITTLE ROCK WASTEWATER TREATMENT COMMITTEE MEETING

RE: Committee Meeting
PLACE: Faulkner Lake Treatment Plant
7400 Baucum Pike, North Little Rock, Arkansas 72117
DATE: May 12, 2020
TIME: 12:15 PM

- (1) ROLL CALL OF THE COMMITTEE MEMBERS
- (2) APPROVAL OF THE MINUTES OF THE MARCH 10, 2020 MEETING
- (3) CASH DISBURSEMENTS FOR MARCH & APRIL 2020
- (4) FINANCIAL REPORT FOR MARCH & APRIL 2020
- (5) 2019 AUDIT REPORT



(1)

ROLL CALL of the COMMITTEE MEMBERS

(2)

NEW BUSINESS

ACTION REQUESTED:

Approval of the Minutes of the March 10, 2020 Committee Meeting



NORTH LITTLE ROCK WASTEWATER TREATMENT COMMITTEE

MINUTES OF A MEETING HELD TUESDAY, MARCH 10, 2020

A meeting of the North Little Rock Wastewater Treatment Committee was held on Tuesday, March 10, 2020 at the administrative offices located at the Faulkner Lake Treatment Plant.

The meeting was called to order by Chairman Matthews at approximately 12:15 p.m. The roll was called and a quorum was present. Those in attendance at the meeting were Mr. K.W. Matthews, Mr. Ed Nelson, Ms. Karen Bryant and Mr. Gabe Stephens, and in addition, Mr. Jack Stowe, representative from the City of Maumelle and Scott Grummer, Chief of Staff for the Mayor of Maumelle. Also in attendance were Mr. Marc Wilkins, Director, Mr. Michael Clayton, Assistant Director, Ms. Gina Briley, Mr. Charles Frost, Mr. Ronnie Thompson, Mr. Lyle Leubner, Ms. Marybeth Eggleston, Mr. Tad Bohannon and Mr. Jeff Mascagni with Central Arkansas Water, Mr. Scott Hilburn with Hilburn, Calhoun, Harper, Pruniski & Calhoun, Ltd. and Dawn Harmon.

First, the Committee reviewed the minutes of its February 11, 2020 meeting. There being no questions or comments, a motion was made by Mr. Nelson, seconded by Ms. Bryant, to approve the minutes of its February 11, 2020 meeting. The motion carried unanimously.

Mr. Jeff Mascagni, then addressed the Committee with regard to the CAW Billing Services Agreement. He went through a power point presentation which highlighted their 2017 Cost of Service Study. The purpose of this study was to update billing fees to more closely align with operating cost of providing service. For the Utility's level of service, level three (3), the fee per bill was \$1.6882. In 2001, the proposed billing fee was \$1.84. Currently, the fee charged is \$0.98. The new rate proposed for 2020 is \$1.01, which is a three percent (3%) increase. The Committee also addressed with the CAW representatives the items noted in the Hilburn Law Firm's letter to the Utility dated February 27, 2020. Chairman Matthews asked Mr. Scott Hilburn to get with CAW to discuss the other changes in the contract. Additionally, CAW confirmed that NLRW and LRWR were the only two hold outs on approving the new billing agreement. After further discussion, CAW stated they would agree to the following changes to the billing agreement:

6. Service Charge. Beginning on April 1, 2019, CAW shall receive \$0.983 per bill that CAW transmits or delivers to each customer on behalf of the Utility (Service Charge). Service Charge shall be annually adjusted on April 1, 2020, 2021,

2022, 2023 and 2024 by three percent (3%). On April 1, 2025, 2026, 2027, 2028 and 2029, the service charge shall be adjusted by three percent (3%) or if the previous calendar year's change in the Consumer Price Index – All Urban Consumers (case year 1982-84 = 100) as published by the Bureau of Labor Statistics, United States Department of Labor exceeds 3%, the parties shall negotiate in good faith to determine the service charge adjustment for that year. Major upgrades, expenditures or changes to CAW's billing system may require renegotiation of the Service Charge.

16. Term. The initial term of Agreement shall begin on January 1, 2020, for a period of ten (10) years. Thereafter, Agreement shall automatically renew for additional one (1) year periods (each a "Renewal Term") thereafter.

After further discussion, A motion was then made by Mr. Nelson, seconded by Ms. Bryant, to approve the revised language to the Billing Agreement which is:

6. Service Charge. Beginning on April 1, 2019, CAW shall receive \$0.983 per bill that CAW transmits or delivers to each customer on behalf of the Utility (Service Charge). Service Charge shall be annually adjusted on April 1, 2020, 2021, 2022, 2023 and 2024 by three percent (3%). On April 1, 2025, 2026, 2027, 2028 and 2029, the service charge shall be adjusted by three percent (3%) or if the previous calendar year's change in the Consumer Price Index – All Urban Consumers (case year 1982-84 = 100) as published by the Bureau of Labor Statistics, United States Department of Labor exceeds 3%, the parties shall negotiate in good faith to determine the service charge adjustment for that year. Major upgrades, expenditures or changes to CAW's billing system may require renegotiation of the Service Charge.

16. Term. The initial term of Agreement shall begin on January 1, 2020, for a period of ten (10) years. Thereafter, Agreement shall automatically renew for additional one (1) year periods (each a "Renewal Term") thereafter.

The motion carried unanimously.

Next, the Committee reviewed the cash disbursements for the month of February 2020. Mr. Nelson asked a question regarding check number 48934 to the Arkansas Municipal League in the sum of \$95,601.88. Mr. Wilkins and Ms. Briley confirmed the payment covered a twelve (12) month period and this policy carried the \$5,000.00 deductible. After a brief discussion, a motion was made by Mr. Nelson, seconded by Mr. Stephens, to approve the cash disbursements for February 2020 reflecting total cash disbursements of \$2,013,295.21 and fund transfers between accounts of \$1,493,416.67. The motion carried unanimously.

The Committee then reviewed the Financial Statement for February 2020. Mr. Nelson asked why the industrial rate fees were down by approximately \$60,000.0. Mr. Wilkins and Ms. Briley advised Mr. Nelson and the Committee that Kimberly Clark and the VA have decreased flows. Upon motion made by Mr. Nelson, seconded by Mr. Stephens, the Committee unanimously approved the Financial Statement for February 2020.

Mr. Wilkins then advised the Committee that the erosion of a creek bank has exposed a section of an existing 10-inch concrete gravity sewer line creating the need for emergency corrective actions. The section exposed is approximately 35 - 40 feet in length and is located about a quarter mile upstream from the bridge on Avondale Road (locally known as Snake Hill). The staff took immediate action to try to safe up the pipeline over the weekend of February 20 through March 1 in response to predictions of a significant rainfall event. Diamond Construction, Inc., has been called in to construct a concrete protective barrier. The estimated cost of the repair is \$32,000 - \$42,000.00 which will be funded through general revenues. The 2020 budget includes \$1,000,000.00 for emergency repairs. A motion was then made by Mr. Stephens, seconded by Ms. Bryant, to authorize the use of Diamond Construction Co., Inc. for the emergency corrective actions for the Lakewood Valley Drive - Bank Stabilization 2020 project. The motion carried unanimously.

The Committee then discussed the Upper Riverside Interceptors CIPP 2020 Rehabilitation Project (FEMA Projects 111006 and 111015). Mr. Wilkins informed them that the staff prepared bid documents for the cured-in-place rehabilitation of interceptor sewer lines in response to the damages incurred from the 2019 flood. The project includes debris removal or heavy cleaning and internal lining of approximately 6,116 linear feet of 30-inch and 36-inch reinforced concrete pipe interceptor sewer lines using CIPP. By-pass pumping, heavy cleaning and detailed CCTV of the interceptors will be part of the CIPP activities. The estimated cost for this project is \$3,016,123 with 75% to be reimbursed from FEMA and 25% from NLRW reserves based on actual cost. The Utility will pay the costs associated with this project up front and FEMA will then reimburse the 75%. A motion was then made by Ms. Bryant, seconded by Mr. Nelson, to authorize the staff to advertise for bids for the Upper Riverside Interceptors CIPP 2020 Rehabilitation Project. The motion carried unanimously.

The Committee was then advised that the bids for the 2019 Auxiliary Generators and Transfer Switches were opened Thursday, March 5, 2020 at 10:00 a.m. The project consists of installing four (4) generators and automatic transfer switches at the following existing pump stations:

Mid-State	30 kW
Rixie RR	30 kW
Maumelle High School	60 kW
Osage Hills	45 kW

Lock-Wood Electric, Inc. of Conway, Arkansas submitted the low bid in the amount of \$135,850.00. The 2020 budget includes \$160,000.00 for this project. A motion was then made by Ms. Bryant, seconded by Mr. Stephens, to authorize the staff to enter into a contract with Lock-Wood Electric, Inc. of Conway, Arkansas for the 2019 Auxiliary Generators and Transfer Switches project in the amount of \$135,850.00. The motion carried unanimously.

The Committee then discussed the White Oak All-Weather Access Road. Bids for this project were opened on Thursday, March 5, 2020 at 10:30 a.m. The project consists of constructing an all weather access road to the White Oak WTP one foot above the Base Floodplan Elevation. Burkhalter Technologies, Inc. of North Little Rock, Arkansas submitted the low bid in the amount of \$151,406.00. This project is not included in the 2020 budget. However, it is included in the State Hazard Mitigation Grant 2020 and will be eligible for 50% funding. The remaining 50% will come from general revenues. It was also noted that Mr. Clayton is working with Gene Pfeifer to secure the necessary easement for the access road. A motion was then made by Ms. Bryant, seconded by Mr. Stephens, to authorize the staff to enter into a contract with Burkhalter Technologies, Inc. of North Little Rock, Arkansas for the White Oak WTP All-Weather Access Road project in the amount of \$151,406.00. The motion carried unanimously.

Mr. Wilkins then advised the Committee that payment in the sum of \$358,533.62 was received from the insurance company during the month of February for the fire bay loss. To date, the Utility has been reimbursed the sum of \$1,608,533.00 with a claim balance of \$686,856.15 still outstanding.

Mr. Wilkins then informed the Committee that an email communication was received from Larry Martin, a resident, who claimed the Utility employees put out rat poison that killed his pet. After an investigation, Mr. Wilkins stated that the Utility did not do this and was further not responsible for Mr. Martin's pet.

Upon motion made by Mr. Nelson, seconded by Mr. Stephens, the Committee unanimously excused the absence of Mr. Smith from the meeting.

There being no further action to come before the Committee, a motion was made by Mr. Nelson to adjourn the meeting. The motion carried unanimously, and the meeting was adjourned at approximately 1:20 p.m.

APPROVED AS TO FORM:

K. W. MATTHEWS, CHAIRMAN

RESPECTFULLY SUBMITTED,

**SYLVESTER SMITH,
VICE-CHAIRMAN/SECRETARY**

(3)

CASH DISBURSEMENTS FOR MARCH & APRIL 2020

ACTION REQUESTED:

Approval of the Cash Disbursements for March 2020 showing total
Cash Disbursements of **\$2,729,539.21** and
Fund Transfers between accounts of **\$2,012,766.67**.

Approval of the Cash Disbursements for April 2020 showing total
Cash Disbursements of **\$2,180,743.60** and
Fund Transfers between accounts of **\$1,687,266.67**.



**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49069	Ameriprise Financial Services	\$ 75.00	Employee Contributions Pay Period Ending 3/2/2020
49070	Heart of Arkansas United Way	\$ 93.00	Employee Charitable Giving Pay Period Ending 3/2/2020
49071	NLR Community Center	\$ 9.93	Wellness Program - 3 Employees - Pay Period Ending 3/2/2020
49072	OCSE Clearinghouse SDU	\$ 636.00	Child Support Obligation 3 Employees - Pay Period Ending 3/2/2020
49073	State of Arkansas Dept. of Finance	\$ 492.30	Garnishment -60CV-20-402- Pay Period Ending 3/2/2020
AF-5	Arkansas Federal Credit Union	\$ 4,276.31	Employee Deposits Pay Period Ending 3/2/2020
NAT-5	Nationwide Retirement Solutions	\$ 4,293.00	Retirement Contributions Pay Period Ending 3/2/2020
PR-5	Payroll Tax Deposit	\$ 43,306.95	Payroll Taxes Pay Period Ending 3/2/2020
49074	A-1 Recovery	\$ 416.10	Service Call on Dozer, Unit 143 Winch Out
49075	American Composting, Inc.	\$ 782.54	Ward 0 Stumps/Dirt/Concrete Slabs; Stumps Ward 1
49076	AT&T	\$ 1,250.99	Monthly Service FLTP - 2/11/20 - 3/10/20
49077	AT&T	\$ 1,126.45	Data Com Lines FLTP/City Services/CAW
49078	AWW&WEA - VOIDED CONF CANCELLED	\$ -	Spring Conference Registration - 24 Employees - COVID-19 POSTPONED
49079	Battery Outfitters	\$ 65.65	Group 86 90-Day Warranty Unit 102
49080	Boston Mutual Life Insurance Co.	\$ 397.04	Supplemental Insurance - Employee Deductions
49081	CD AWW&WEA	\$ 100.00	Central District Annual Membership Dues
49082	Central Diesel Repair	\$ 1,993.49	Replace Injectors/Repair Oil Leak - MTP Mini-Excavator
49083	Cintas	\$ 1,796.46	Bi-weekly Mat & Towel Service, Uniform Service
49084	Cintas	\$ 246.20	First Aid Cabinet Refills - Collections, Lab, Pump Maint, Ops
49085	Coney's Garage Door, Inc.	\$ 104.03	Service Call on Door on Concrete Building
49086	Crist Engineers, Inc.	\$ 9,200.00	Design Development - Invoice Period Dec. 2019 - Infrastructure Improvements, Maumelle Diversion to White Oak
49087	Crow Burlingame Co.	\$ 198.30	Battery for Kubota Wheel Loader, Wiper Blades Unit 111, Black Paint Unit 144
49088	Crow Burlingame Co.	\$ 50.36	Tail Light Unit 94, 5-Gal Hydraulic Fluid
49089	Cummins Mid-South LLC	\$ 11.11	Filter, Oil - Generator
49090	Gale Combs	\$ 660.96	Refund of 3-Years Sewer Charges - House was on Septic Tank until 2/26/20
49091	Digi-Key Electronics 3058463	\$ 274.71	Modbus Adapters - SCADA FLTP
49092	Digital Print & Imaging of LR	\$ 569.83	Printing -Leave Requests, Business Cards
49093	Elliott Electric Supply, Inc.	\$ 487.19	Fuses, Flat Zinc Washers, Slotted Phillips Hex Washers, Zinc-It Cold Galv, 20 Amp Conn, Electrical Tape, Toggle Bolts
49094	Entergy	\$ 3,118.57	Electric Bills: Rixie/Hwy 161, Frontier Dr, McAlmont, Chapel Ridge, Quapaw, Hill Lake, Osage Falls, Osage Hills, Ponca, Seminole E, Seminole W, New Bedford, Odom/BI Mtn, Maum Valley, Rixie Rd, Rixie/Lucky, MidState
49095	Eureka Gardens Facilities Board	\$ 3,500.00	Debt Fee Collected February Cycle 4
49096	EZAutomation	\$ 73.14	Programming Software Download
49097	Fleet Tire Service	\$ 24.64	Passenger Flat Unit 129
49098	Fuller and Son Maumelle	\$ 57.39	Brass Hoze Nozzle, 4 lb. Pouch, Conduit

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49099	Gravel Ridge Sewer District	\$ 6,548.36	Billed Accounts Feb, Cycle 4
49100	Green & Chapman, Inc.	\$ 709.61	55 Gal PGO 80W-90
49101	Harbor Freight Tools	\$ 198.85	Brass Quick Couplers, Flat Soap Stones, Soapstone w/Holder, Mig Welder Cart,
49102	Harcros Chemicals	\$ 1,966.62	Welding Table, Air Ratchet, 16" Bit Set, Swivel Whip Air Hose, PVC Air Hose
49103	Henard Utility Products	\$ 1,008.68	3 x Ton Containers of Chlorine Spindle Idler Sprockets, Couplers, Shaft Drive, Sealed Bearings, Idler, Hub, Freight
49104	Hum's Hardware	\$ 2,233.55	Conduit, 1-Hole Straps, Fender Washers, Junction Boxes, Concrete Screws, Reducing Washers, Adapters, Elbows, Garage Door Lube, Stihl Filter Set, Threaded Metal, Garage Brush, Industrial Broom Rake, Handle Brace, single Cut Keys, Straw Wattles, Flashlight, Silt Fence, Stakes, Wire Brush, Chain Saw, Chain, Extension Spring, coupling, Fitting, Grease, Magnetic Tray, SS Nuts, Super Thin Cut Off, Grinding Wheels, socket Set, Electrical Tape, Pipe Nipples, Ells, Ball Valve, 4-Way Tool, Lag Screws, Cotter Pins, Poly Rope, Flap Wheel, Pop-Up Assembly
49105	Hum's Rental	\$ 414.38	Buggy Track 16 - Ward 5
49106	Huther & Associates, Inc.	\$ 3,850.00	Chronic & Acute Biomonitoring - 1st Qtr - All TP's
49107	Jackson Cleaning Service	\$ 1,292.10	Janitorial Month of February - Admin, Lab, Office Trailer, Portable Toilets
49108	Jim's Tree Service	\$ 800.00	Ward 1 - Very Large Rootball
49109	Jimmy Don Waddles Hauling, Inc.	\$ 3,220.00	Biosolids Hauling Maumelle to Two Pines Landfill - 14 Loads 2/28 - 3/2/2020
49110	Joe's Garage & Wrecker Service	\$ 73.64	Oil & Filter Change - Power Rodder
49111	L&L Municipal Supplies & Tools	\$ 982.89	Leather Work Gloves, G-Tek Gloves, Nitrile Throwaway Gloves, Measuring Tapes, Duct Tape, Ratchet Wrench
49112	Levy Concrete	\$ 562.28	Flowable Fill - Ward 1
49113	Logowear Embroidery	\$ 328.50	Summer Caps w/NLRW Logo
49114	M.J. Communications	\$ 39.42	TNC Jumper, TNC Bulkhead - SCADA
49115	MHC Kenworth	\$ 639.73	Repair Lighting System - Trailer #12
49116	NetGain Technologies	\$ 809.21	Meraki Switches Licenses & Support - 4/22/20 - 4/21/21
49117	O'Reilly Automotive Stores, Inc.	\$ 61.80	Wiper Blade Unit 110, Capsule Unit 119, Wiper Blades, Feeler Gauge Unit 79
49118	Panera, LLC	\$ 76.14	Committee Meeting 2/11/20 - Lunches & Drinks
49119	Peterson Concrete Septic Tank	\$ 616.52	MH Cover NLR, Ward 1; Cone Ward 1, Riser & Cone Ward 1
49120	Pettus Office Products	\$ 393.09	Print Toners, Tissues, Legal Paper, Mechanical Pencils, USB Drives, Pens, Paper Clips, Post Its, Soap, Coffee, Hot Cups, Lids, Permanent Markers, Paper Plates, Paper
49121	Quality Petroleum, Inc.	\$ 124.49	Sorbent Rolls
49122	S&W Chemical Sales	\$ 744.54	Nitrile Gloves, Antimicrobial Wipes

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
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CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49123	Scott Products, Inc.	\$ 351.07	Drum Pump, 2-4D
49124	Sewer District #211	\$ 1,253.50	Billed Runyan Acres Accounts Feb Cycles 1 & 4
49125	Sonny Fulmer Trucking	\$ 843.80	Rock & Gravel Div'd to FLTP & Ward 2
49126	Southern Pipe & Supply	\$ 541.42	Flange Set, PVC Gasket, Full & Circle Clamp - Ward 5 Parts to Reroute Force main
49127	Stanley Hardware	\$ 329.52	Saw Chain, Plywood, Metal Chop Wheel, Coupling, PVC, Pliers
49128	Teledyne Instruments, Inc.	\$ 1,585.94	Replacement Refrigeration Assembly - Sampler - Lab
49129	Tractor Supply Credit Plan	\$ 99.54	Rope, C-Clamp Locking Pliers, Hose Clamps, Nozzles, Tip Strainer, Adapters, Brass Nozzle - White Oak
49130	Truckpro, LLC	\$ 58.67	Hyd Filter, HD Driing
49131	Turner Holdings, LLC	\$ 501.49	Collection Jugs - Sampling
49132	UBS	\$ 204.32	Water Bills: Heilman/WO, WOTP, Delta Lawn, Shorter College, Oakbrook, 5-Mi TP, Shillcutt
49133	Verizon Connect Fleet USA LLC	\$ 350.00	Monthly Service Vehicle Tracking 10 Units - Feb
49134	Waste Management	\$ 24,781.51	Biosolids Disposal Faulkner Lake Site to Two Pines Landfill -February
49135	Wholesale Electric Supply	\$ 177.51	Galvanize Coating, Pull Line Dsprng Pail, Drill Tap, Conduit Piston, Conduit, Elbows, couplings, Term Adapters, 1-Hole Straps, Solvent Cement
49136	Arkansas Aggregates, Inc.	\$ 1,731.59	Rock & Gravel Div'd to FLTP W 29th St.
49137	Arkansas Copier Center	\$ 120.45	Black Toner
49138	Arkansas Democrat Gazette	\$ 565.74	ADS Projects for Bidding - Aux Gen & Trans Sw; WOTP All Weather Road
49139	Arkansas Lawntech	\$ 980.00	Clean up West Lagoon Ditch
49140	Arkansas Sod & Turf Farm, Inc.	\$ 808.40	Grass Repairs-Ward 2, 0, 1
49141	CBM Construction Co, Inc.	\$ 227,583.65	Restroom Trailer Rental & Insurance; Application #8 CS&E Building Remodel
49142	Cabot Overhead Door	\$ 990.98	Adjust and Repair Various Doors - FLTP
49143	Capital Fire Extinguisher Co.	\$ 180.67	Charge & Purchase Ops Fire Extinguishers
49144	Centerpoint Energy	\$ 7,664.38	Gas Bills: FL Lab, FLTP, Austin Lakes Gen, Gap Creek Gen, CC BallFld, Maum Valley, Seminole E & W, New Bedford, Norfolk, W. 29th
49145	Central Arkansas Water	\$ 42,249.34	Wastewater Billing Fees December 2019
49146	Certex USA, Inc.	\$ 207.67	Cables to Clean Sewer Mains - Unit 143
49147	Change Center for Health	\$ 3,251.50	Health & Wellness Clinic -April 2020
49148	Cintas	\$ 504.63	Uniform Rental & 4 Mats
49149	City of Maumelle	\$ 12,091.99	Franchise Tax - February 2020
49150	City of North Little Rock	\$ 88,355.20	Franchise Tax - February 2020
49151	Clark Hydraulic Service, Inc.	\$ 717.55	Filters & Shipping - Units 143, 144, 141, 142
49152	Columbus	\$ 146.25	Support re/Payroll Tax Update
49153	Connecting Point	\$ 17.46	HDMI Cable
49154	Core & Main LP	\$ 113.17	Glue, All Weather Cement, Primer/Cleaner Ward 1 Repair
49155	Cranford Construction Co.	\$ 571.02	Asphalt Repairs - Ward 1

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49156	Crist Engineers, Inc.	\$ 4,613.50	Engineering Services for the FL VFD Replacement
49157	Cummins Mid-South LLC	\$ 3,710.63	Planned Maintenance - 7 Generators
49158	Datamax	\$ 192.95	Monthly Maintenance Copier Admin Bldg
49159	Dept. of Finance & Admin	\$ 15,862.61	2020 Arkansas State Withholding Tax - February
49160	Doorking, Inc.	\$ 49.95	Cell Service Gate 1
49161	Entergy	\$ 28,971.15	Electric Bills: Naylor, MTP #4, MTP Main, MTP Surge/Eq, MTP 2 & 3, Murphy Drive, High School, MTP Maint/Training, Ridgeland/Odom, Ridgeland, Diamond Pt, Durango, Masters Place, Lawrence, Town Center, Norfolk, River Run, Palisades
49162	Sherwood Express Oil	\$ 148.53	Oil Change Units 146, 77, 78
49163	First Electric Cooperative	\$ 179.80	Gap Creek Electric
49164	Gravel Ridge Sewer District	\$ 10,756.20	Billed Accounts Feb, Cycle 5
49165	Harbor Freight Tools	\$ 305.84	Retractable Cord Reel, Impact Wrence Set, Ratchet, Hose, Hammer, Brad Points, Metal Cutoff Wheel, Drill, Jumbo Adj Wrench, Circuit Tester, Hi Speed Cut Off, Fluorescent Work Light - VacCon & TV Bays
49166	Harcros Chemicals	\$ 2,690.57	MTP - SO2 & CL Cylinders
49167	Home Depot Credit Services	\$ 1,887.37	Mulch, magnetic Tool Box Level, Torpedo Level, Quikrete, Clamp Set, Lag Shields, 1-Hole Clamps, AA Batteries, Terminal Adapter, Plugs, Reducing Washers, Conduit, Connectors, Bit, Strain Relief, Junction Box, Husky Organizers, Engine Oil, Chain, T-Handle Wrench
49168	ICM Technologies, Inc.	\$ 124.62	Chipping Hammer Bits
49169	Instrument & Supply, Inc.	\$ 6,158.78	2 x Hyd Grinder Pumps
49170	Jimmy Don Waddles Hauling, Inc.	\$ 3,220.00	Biosolids Hauling Maumelle to Two Pines Landfill - 14 Loads 3/3 - 3/9/2020
49171	Little Rock Winwater Co.	\$ 758.33	ARC Mission Coupling, Fernco Coupling
49172	Lowe's	\$ 267.53	Refrigerator - Lab for Fecal Supplies
49173	Moore & Robinson, Inc.	\$ 346.21	2 Tires Unit 83
49174	NetGain Technologies	\$ 6,043.51	Ethernet Switches, 1-Year Licenses
49175	NLR Welding Supply, Inc.	\$ 146.43	Acetylene - Pump Maint Shop
49176	Northside Sales Co.	\$ 289.05	Rain Jacket - Eng Fld Tech; Safety Glasses, Ear Plugs - Coll Sys
49177	O'Reilly Automotive Stores, Inc.	\$ 349.28	Funnel, Head Lights, Tail Lamps, Signal Lights - Unit 78
49178	Peterson Concrete Septic Tank	\$ 106.97	Ward 1 MH Cover Lid only
49179	Pettus Office Products	\$ 249.81	Pens, Bleach Cleaner, Daily Wipes, Aleve, Copy Paper, Post Its, Index Tabs
49180	Pipe & Tube Supply	\$ 292.09	Stainless Steel Plates & HR FL - For BP RV
49181	Plantopia	\$ 262.27	Mulch - Ward 1 Repairs
49182	Emily G. Pinter	\$ 370.00	Reimbursement - Plumber Bill - Ward 1
49183	Post Oak Acres, Inc.	\$ 85.00	Dirt - Repairs Ward 0 & 5
49184	Powers Truck & Equipment	\$ 954.22	Rotella Oil, Tarp Straps, Pumice Hand Cleaner, Parker Hoses, Parker Fittings

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
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CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49185	Progressive Business Publications	\$ 330.00	Environmental Compliance Alerts Subscription
49186	Regions Corporate Trust	\$ 1,373.50	Rixie Bond Repayment February 2020
49187	RG&A	\$ 159.67	Kubota Hyd Hose Assembly
49188	Spa Chemicals, Inc.	\$ 497.06	Toilet Tissue, Pop Up Towels, Center Pull Towels
49189	USA Bluebook	\$ 631.73	pH 4 Buffer, pH 7 Buffer, Filter Papers, Replacement Caps
49190	UBS	\$ 1,410.83	Water Bills: Murphy Dr, FL Lab, FLTP, MTP
49191	VWR International, LLC	\$ 10,490.14	Glassware Washer, Rack, Lower Basket - Lab
49192	Waste Management	\$ 8,320.55	Biosolid Disposal MTP to 2 Pines Landfill - 2/17/2020 - 2/28/2020
49193	Web Lubrications, Inc/Jiffy Lube	\$ 117.11	Oil & Filter Change Unit 134
49194	Windstream	\$ 64.88	Billing Dept. Fax Line
49195	Ameriprise Financial Services	\$ 75.00	Employee Contributions Pay Period Ending 3/15/2020
49196	Heart of Arkansas United Way	\$ 68.00	Employee Charitable Giving Pay Period Ending 3/15/2020
49197	NLR Community Center	\$ 7.43	Wellness Program - 2 Employees - Pay Period Ending 3/15/2020
49198	OCSE Clearinghouse SDU	\$ 636.00	Child Support Obligation 3 Employees - Pay Period Ending 3/15/2020
49199	State of Arkansas Dept. of Finance	\$ 492.30	Garnishment -60CV-20-402- Pay Period Ending 3/15/2020
AF-6	Arkansas Federal Credit Union	\$ 4,276.31	Employee Deposits Pay Period Ending 3/15/2020
NAT-6	Nationwide Retirement Solutions	\$ 4,213.00	Retirement Contributions Pay Period Ending 3/15/2020
PR-6	Payroll Tax Deposit	\$ 43,157.97	Payroll Taxes Pay Period Ending 3/15/2020
ELECPYMT-5	Centennial Bank Credit Card	\$ 3,325.85	Hotel Charges/Seminar/Clayton; Online Job Postings Jan; Vehicle Locks, Committee Lunch, Bunn Coffee Pot, Tablet, Case, Keyboard; Online Training, Memory for SCADA server, Soap Disp Keys
ELECPYMT-6	Williams Scotsman - #W240	\$ 2,821.86	8th Month Rental Office Trailer
49200	American Composting, Inc.	\$ 1,652.63	Dirt/Sand/Sludge Hauling 2/24 - 2/26
49201	Ameriprise Financial Services	\$ 75.00	Employee Contributions - Replacing Check #48592 - Lost
49202	Arkansas Aggregates, Inc.	\$ 6,018.46	Stone and Gravel delivered to FLTP & 29th St. 2/10 - 2/26
49203	Arkansas Democrat Gazette	\$ 333.08	Request for Bids WO Elec Sys Reloc; Request for Qual Prof Svcs 2020
49204	Arkansas Mill Supply	\$ 285.80	Combination Wrench Impeller, 25 Blade Feeler Gauge, Band Saw Blades
49205	Arkansas One-Call System, Inc.	\$ 396.45	Member Fee March; Call Fee February
49206	B&B Material Companies	\$ 116.53	Sand - Ward 5 Repairs
49207	Blue Tarp Credit Services	\$ 195.11	Bare Tool Grease Gun
49208	CBM Construction Co., Inc.	\$ 275,966.77	Application No. 9 2/14 - 3/16 - CS&E Remodel
49209	Centerpoint Energy	\$ 64.93	Gas Bills: Eureka Grd Rd Gen, Dixie Gen, Clayton Chapel Gen
49210	Chris Lumpkin	\$ 114.96	OSHA Approved Safety Shoes Reimbursement
49211	Colonial Life	\$ 246.42	Employee Deductions - Supplemental Insurance
49212	Core & Main, LP	\$ 1,372.36	FLG 90/Ward 5; Manhole Risers & Lids
49213	Cranford Construction Co.	\$ 1,497.85	Asphalt Surface Repairs Ward 2
49214	Crossroads Western Wear	\$ 712.89	OSHA Approved Safety Shoes 6 Employees
49215	Datamax	\$ 90.34	Copier Charges - Office Trailer

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49216	Digi-Key Electronics 3058463	\$ 1,112.31	12" HMI - SCADA Budget FLTP
49217	Ed Toland	\$ 115.00	OSHA Approved Safety Shoes Reimbursement
49218	Entergy	\$ 20,342.53	Electric Bills: Maum#2, Maum Woods, Maranes, CC Ball Flds, Bouries, Counts Massie, Collins Ind, Crystal Bay, Hwy 365, Bridgeway #2, WO Structure, WO Barscreen, Cts Massie #2, WO Lagoons, Eureka/Judy, E Grdns/46th St., Eureka Grns Road
49219	Environmental Services Co.	\$ 965.00	Samples for Biosolids Removal 5-Mi
49220	Sherwood Express Oil	\$ 40.98	Oil Change Unit 108
49221	Exteriors and Moore	\$ 1,585.00	Ward 2 Repair to Rock Wall and Chain Link Fence
49222	FedEx	\$ 92.17	Bid Books, Cameras for Repair
49223	Fisher Scientific	\$ 899.35	Pipets, pH Electrodes, Fecal Membranes
49224	Fleet Tire Service	\$ 360.79	2 Tires/Trlr 12; Repair Flat Unit 124
49225	Grainger	\$ 219.04	Circuit Breaker for Lab Dishwasher
49226	Green & Chapman, Inc.	\$ 635.93	Case of 40 W Oil Pump Maint Stock
49227	Harbor Freight Tools	\$ 93.46	Hanging Hooks, Swivel Mounts, Tire Gauge, Inflator, Flap Discs, Battery Charger - OPS
49228	Henard Utility Products	\$ 1,919.97	Repair Cues Camera
49229	Horseshoe Construction, Inc.	\$ 84,142.50	Estimate #1, Lakewood Pipe Bursting
49230	Information Network of Arkansas	\$ 44.00	2 New Employee Background Checks
49231	James Rhodes	\$ 115.00	OSHA Approved Safety Shoes Reimbursement
49232	Jim's Tree Service	\$ 1,950.00	Tree Removal and Debris Clean up - Ward 1
49233	Jimmy Don Waddles Hauling, Inc.	\$ 3,220.00	Biosolids Hauling Maumelle to Two Pines Landfill - 14 Loads 3/13 - 3/16/2020
49234	Joe's Garage & Wrecker Service	\$ 210.70	Unit 93 - Diagnostic and Oil Change, Unit 138 Oil Change
49235	L&L Municipal Supplies & Tools	\$ 427.05	Rain Suits
49236	Legal Shield	\$ 139.55	Employee Deductions - Prepaid Legal Services
49237	Mitch Foreman	\$ 109.49	OSHA Approved Safety Shoes Reimbursement
49238	Morgan Mills	\$ 115.00	OSHA Approved Safety Shoes Reimbursement
49239	Office Depot	\$ 4,008.71	Desks, Cabinets, Bookcase - Engineering
49240	Pettus Office Products	\$ 569.78	Cleansing Wipes, Pens, Stevia, Creamer, Coffee, Memo Books, Toner for Plotter
49241	Pipe & Tube Supply	\$ 711.11	Carbon Bar Grate, Carbon Steel to Repair BackHoe Trailer, Pipe & Channel to make Torch Bottle Holders Unit 83
49242	Pitney Bowes Global Financial	\$ 154.47	Quarterly Rental Postage Meter
49243	River Valley Tractor	\$ 722.54	Oil, Filters, Parts - Bad Boy Mower 5-Mi
49244	RJN Group, Inc.	\$ 18,522.17	SSES 2019 - Through 2/21/2020
49245	Sonny Fulmer Trucking	\$ 2,006.90	Hauling and Concrete Repair
49246	System Scale Corporation	\$ 353.69	Calibrate Air Baths

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49247	T&T Equipment	\$ 262.80	1 Drum Car Wash Soap
49248	Tim Lankford	\$ 87.59	OSHA Approved Safety Shoes Reimbursement
49249	True North Geographic Technologies	\$ 6,825.00	CMMS Implementation Charges
49250	US Standards Products	\$ 636.46	Hand Soap, Dispenser, Sun Glasses
49251	USA Bluebook	\$ 1,169.39	Mud Stopper, Boot Brush, Fecal Broth, Long Handle Dipper
49252	Washington National Insurance Co.	\$ 1,131.25	Employee Deductions - Supplemental Insurance
49253	Waste Management	\$ 11,660.02	Monthly Dumpster Service Shillcutt, 5-Mi, FLTP, WO,MTP, VacCons and Biosolids Removal MTP to Two Pines Landfill.
49254	A-1 Recovery	\$ 104.03	Vehicle Tow so Contractor Could Connect Sewer
49255	AFLAC	\$ 1,687.72	Employee Deductions - Supplemental Insurance
49256	American Composting, Inc.	\$ 1,082.63	Sand, Sludge, Stumps Hauling 2/27 - 3/4
49257	AR Dept of Emergency Mgt	\$ 305.00	File Cabinets, Industrial Respirators
49258	Arkansas Aggregates, Inc.	\$ 537.76	Stone and Gravel delivered to FLTP & 29th St. 2/27 - 2/28
49259	Arkansas Mill Supply	\$ 98.55	Bit Hammer
49260	AGA	\$ 110.00	Annual Membership - Assoc of Gov't Accountants
49261	AT&T	\$ 301.00	Internet 'Denial of Distributed Service' Protection paid monthly
49262	AT&T Mobility	\$ 62.63	Cell Service Survey Equipment
49263	B&B Material Companies	\$ 173.31	Concrete & Masonry Sand for Repairs
49264	Bertrem Products, Inc.	\$ 1,139.57	Impeller & Parts for Primary Clarifier Underflow Pump at FLTP
49265	Blue Tap Credit Services	\$ 1,907.49	55 Gallon Sprayer
49266	Capital Fire Extinguisher Co.	\$ 335.07	MTP Annual Fire Extinguisher Inspection
49267	Central Arkansas Water	\$ 42,285.71	Wastewater Billing Fee - January
49268	Columbus	\$ 195.00	Reinstalled GP
49269	Connecting Point	\$ 5,738.89	CCTV Server replacement - Budgeted
49270	Crossroads Western Wear	\$ 1,705.02	OSHA Approved Safety Shoes - 12 Employees
49271	Darrell R. Sansom	\$ 4,412.80	3-Year Team Viewer Subscription License
49272	Diamond Construction Co.	\$ 308,627.19	Vestal Street Sewer Relocation Final Estimate
49273	Digi-Key Electronics 3058463	\$ 325.09	Parts for Chlorine PLC Project
49274	Dwayne Marrow	\$ 87.59	OSHA Approved Safety Shoes Reimbursement
49275	Dynamic Communities, LLC	\$ 450.00	Annual Membership - User Group Accounting Software
49276	Edward Moody	\$ 115.00	OSHA Approved Safety Shoes Reimbursement
49277	Entergy	\$ 404.58	Electric Bills: Ponca/FINAL, Clayton Chapel, Austin Lakes
49278	Environmental Services Co.	\$ 7,390.01	Soil Samples Metal Testing/Dugan Farm; PPS for WOTP Permit Renewal; 1st Qtr Permit Required Testing
49279	Eureka Gardens Facilities Board	\$ 450.00	Debt Fee Collected Feb. Cycle 7
49280	Fuelman	\$ 10,765.14	Gasoline & Diesel Fleet Vehicles - February 2020
49281	Gibbs Service Co., Inc.	\$ 139.98	CPI increase - Maintenance Agreement Lab HVAC
49282	Grainger	\$ 556.21	Overload Relay, Magnetic Contactor - River Run PS

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49283	Gravel Ridge Sewer District	\$ 17,546.09	Billed Accounts Feb, Cycle 9 and End of Month
49284	Green & Chapman, Inc.	\$ 1,026.50	Ultra Low Sulphur Diesel, Diesel conditioner - for Above Ground Fuel Tank
49285	Harbor Freight Tools	\$ 58.69	Nut Driver, Diagonal Cutter, Compressed Air, Color Coded Keys - OPS
49286	Hartsville Johnson	\$ 86.44	OSHA Approved Safety Shoes Reimbursement
49287	Hilburn, Calhoun, Harper, Pruniski, et al	\$ 7,993.30	Legal Fees/Retainer, Special Projects, Solar Project, CAW Meeting
49288	Industrial Electronic Supply	\$ 273.75	Voltage Motors - River Run PS
49289	Jim's Crane Rental Service	\$ 460.00	Rental 5-Mi Aerators
49290	Jimmy Don Waddles Hauling, Inc.	\$ 2,530.00	Biosolids Hauling Maumelle to Two Pines Landfill - 11 Loads 3/17/2020 - 3/23/2020
49291	Kerr Paper & Supply Co.	\$ 512.57	C-Fold Towels, Presto Wipers, Mechanical Wipes
49292	L&L Municipal Supplies & Tools	\$ 578.16	Traffic Cones & Collars
49293	Mike Dunham	\$ 87.59	OSHA Approved Safety Shoes Reimbursement
49294	Municipal Health Benefit Fund	\$ 71,407.54	Employee Health Insurance April 2020
49295	North Little Rock Electric	\$ 314.59	Electric bill - Wilcox PS
49296	Office Depot	\$ 127.27	Toner Cartridges, Creamer, Disinfectant Spray and Wipes, Paper Towels, Card Stock, Coffee
49297	Peterson Concrete Septic Tank	\$ 323.04	Grade Ring, Cone, Riser - Ward 4
49298	Pettus Office Products	\$ 278.22	Creamer, Post Its, Packing Tape, Air Duster, Clorox Wipes, Bic Pens, Cork Board
49299	Pipe & Tube Supply	\$ 27.38	Carbon Pipe - Unit 383
49300	Quadex, LLC	\$ 2,780.80	Grout for Manholes
49301	River Valley Tractor	\$ 31.95	Caster Bearing Repair - Bad Boy Mower
49302	Sewer District #211	\$ 51,771.03	Billed Runyan Acres Accounts Feb. Cycle 9 and End of Month
49303	Sonny Fulmer Trucking	\$ 5,305.95	Gravel Hauling & Concrete Repairs - 3/17 - 3/23
49304	Southern Pipe & Supply	\$ 136.00	Flange Adapter, Gasket, ass't parts to Reroute Force Main /Ponca PS
49305	Sun Hog Solar, LLC	\$ 37,703.60	Estimate #1, Solar Project 5-Mi TP
49306	Taggart Architects	\$ 8,754.99	Architects Fees - Coll Sys Bldg Addition
49307	TC Print Solutions	\$ 1,538.77	Public Service Bill Inserts - Budget Item
49308	Terminix Processing Center	\$ 496.04	Annual Termite Protection - Lab Building
49309	USA Bluebook	\$ 406.96	Boots, DPD Dispensers
49310	Verizon Connect Fleet USA, LLC	\$ 350.00	Monthly Vehicle Tracking Service - March
49311	Verizon Wireless	\$ 1,887.56	Monthly Cell Phone Service
49312	Water Environment Federation	\$ 170.00	Membership Renewal - Ops Sup't
49313	Wholesale Electric Supply	\$ 87.38	Electrical Parts Unit 134 Stock - ALCU 1H TERMS, BIT-4 2-Entry Terms, Clear Cable Lube
49314	Ameriprise Financial Services	\$ 75.00	Employee Contributions Pay Period Ending 3/29/2020
49315	Heart of Arkansas United Way	\$ 68.00	Employee Charitable Giving Pay Period Ending 3/29/2020
49316	NLR Community Center	\$ 7.43	Wellness Program - 2 Employees - Pay Period Ending 3/29/2020

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
March 31, 2019**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49317	OCSE Clearinghouse SDU	\$ 636.00	Child Support Obligation 3 Employees - Pay Period Ending 3/29/2020
49318	State of Arkansas Dept. of Finance	\$ 492.30	Garnishment -60CV-20-402- Pay Period Ending 3/29/2020
NAT-7	Nationwide Retirement Solutions	\$ 4,213.00	Retirement Contributions Pay Period Ending 3/29/2020
AF-7	Arkansas Federal Credit Union	\$ 4,276.31	Employee Deposits Pay Period Ending 3/29/2020
PR-7	Payroll Tax Deposit	\$ 43,509.07	Payroll Taxes Pay Period Ending 3/29/2020
	Pay Period Ending 3/1/20	\$ 132,491.03	
	Pay Period Ending 3/15/20	\$ 125,725.44	
	Pay Period Ending 3/31/20	\$ 125,531.68	
	Arkansas Federal Credit Union	\$ 25.00	Monthly Fee for Electronic Deposit of Credit Union Deductions
	Clearent	\$ 60.45	Initial Setup and Monthly Fee for Credit Card Acceptance
	ADFA-Loan Payments	\$ 243,710.93	Monthly Loan Payments Drafted from Account
	2016 Construction Fund	\$ 286,181.80	Total Disbursements From Account
	TOTAL UTILITY CASH DISBURSEMENTS	\$ 2,729,539.21	

NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
2016 CONSTRUCTION FUND
March 31, 2020

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
VV032	Insituform Technologies	\$ 131,037.31	Estimate #11-South Levy/Indianhills CIPP Project
VV033	Horseshoe Construction	\$ 155,144.49	Estimate #9-South Levy/Indianhills Pipe Bursting Project
		\$ 286,181.80	

**NORTH LITTLE ROCK WASTEWATER
FUND TRANSFERS
March 31, 2020**

DATE	AMOUNT	TO	FROM	DESCRIPTION
3/2/2020	\$ 132,500.00	Operating-Payroll	Sewer	Transfer for Pay Period Ended 3/1, Paid to Employees on 3/3
3/2/2020	\$ 41,666.67	Rehabilitation	Sewer	Monthly Required Transfer
3/6/2020	\$ 141,700.00	Operating	Sewer	Transfer for Checks Paid 3/2-3/6
3/11/2020	\$ 270,000.00	Operating	Sewer	Transfer for Checks Paid 3/11
3/16/2020	\$ 125,700.00	Operating-Payroll	Sewer	Transfer for Pay Period Ended 3/15, Paid to Employees on 3/17
3/20/2020	\$ 515,900.00	Operating	Sewer	Transfer for Checks Paid 3/16-3/20
3/25/2020	\$ 606,500.00	Operating	Sewer	Transfer for Checks Paid 3/25
3/30/2020	\$ 125,500.00	Operating-Payroll	Sewer	Transfer for Pay Period Ended 3/29, Paid to Employees on 3/31
3/31/2020	\$ 53,300.00	Operating	Sewer	Transfer for Checks Paid 3/30-3/31
				\$ 2,012,766.67

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49319	Allied Supply, Inc.	\$ 210.68	Ball Check Valve, Ball Valve, PVC Ells, PVC CPLGs, Bushing, Nipple, Cement/FL WAS Building
49320	American Composting, Inc.	\$ 829.39	Sand/Sludge Hauling
49321	Arkansas Aggregates, Inc.	\$ 2,408.83	Stone & Gravel Delivered to FLTP & 29th St.
49322	Arkansas Business	\$ 64.95	1-Year Subscription to ARKANSAS BUSINESS newspaper
49323	AT&T	\$ 1,250.99	Monthly Telephone Service FLTP
49324	AT&T	\$ 1,125.52	Data Comm between FLTP/City Services/CAW
49325	B&B Material Companies	\$ 86.22	Sandy Loam - Ward 2 Dewatering Backfill
49326	Battery Outfitters	\$ 283.85	Batt for Welder on Unit 83; for FL Adm Gen; for SCADA Equip
49327	Boston Mutual Life Ins Co.	\$ 397.04	Supplemental Insurance - Employee Deductions
49328	CBM Construction Co., Inc.	\$ 2,917.50	Portable Toilet Trailer Rental - Request #5
49329	Central Diesel Repair	\$ 353.90	Service Kubota Tractor
49330	Cintas	\$ 2,022.90	Bi-weekly Mat & Towel Service, Uniform Service
49331	Cintas	\$ 307.95	First Aid Cabinet Refills - Collections, Lab, Pump Maint, Ops
49332	Core & Main, LP	\$ 13.71	Conc & CI PVC - Ward 3
49333	Crow Burlingame Co.	\$ 106.36	Oil Filters Unit 144; Hose Whip Unit 119
49334	Crow Burlingame Co.	\$ 602.52	Motor Oil, 6" Oval Red Stop/Replacement for Spraymaster
49335	Digi-Key Electronics 3058463	\$ 142.66	Cable Assy, End Plates, End Rails, Conn Ferrule Boxes - SCADA
49336	Digital Print & Imaging of Little Rock	\$ 118.76	Business Cards, Crew Work Forms
49337	Eagle Fence Distributing	\$ 11.34	Swedged & Sleeves
49338	Elliott Electric Supply, Inc.	\$ 1,714.56	Din Rail, Instant Cold Galvanize, Utility Blades, Copper Lugs, Anchors, Hi-Density Touch Screen Gloves, 18W LEDs, Struts, Handler Glove, Many Misc. Parts for Ops Breakroom Remodel
49339	Entergy	\$ 23,049.16	Electric Bills: 5-Mi S, #1, Gate, Infr; Marche, Trammel Est, McAlmont, Chapel Ridge, Midstate, Rixie/Hwy 161, Frontier Dr, Hill Lake, Quapaw
49340	ETW Enterprises, Inc.	\$ 250.00	Load of GPSD
49341	Fleet Tire Service	\$ 24.64	Flat Tire Repair - Unit 119
49342	Henard Utility Products	\$ 564.31	Pole Assy, Retrieval - Freight

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49343	Hum's Hardware	\$ 1,595.60	Vinyl Tubing, Black ELs Black Pipe Nipples, Ball Valves, Gorilla Tape, Welding Hinge, Black Pipe, Threads, Masking Tape, Black Spray Paint, 2.5 Qt and 5 Qt Mix and Measures, Single Cut Keys, Saw Blade, Split Key Rings, Hitch Pin, Clevis, Anchor Shackle Screw, Nylon Slings, Tow Straps, Weld Flat, Hex Bolt, Drill Bit, Tap, Rivets, Alum Washers, Air Valve, Cobalt Drill Bit, Tee, Pipe Nipple, Coupling, Toggle Switch, Covers, Flex Tube, Pole Flat Conn Set, Wire Terminals, Straw Wattles, Add-A-Tee, Galv Caps, Water Heater, Cord, Elbow, Washer Box, Louver Vent, LED Bulbs, NonShrink Grout, Sprayers, Quikrete, Remove Thread Locker, Water Connectors, Torch, PVC Male Adapter, Plumbing Solder, Fitting Brush, All Purpose Cement, Brass Nipple, Panel Nails, Sch 40 PVC Ductile Blades, Buggy, Chipping Hammer, Bit Chipping Hammer Point, Bit, Chipping Hammer Wide Chisel
49344	Hum's Rental	\$ 1,262.92	
49345	Jackson Cleaning Service	\$ 1,215.45	Janitorial Services March - Lab, Admin, CS&E
49346	Jimmy Don Waddles Hauling, Inc.	\$ 2,990.00	Biosolids Hauling Maumelle to Two Pines Landfill - 13 Loads 3/24/2020 - 3/30/2020
49347	L&L Municipal Supplies & Tools	\$ 295.65	Green Marking Paint
49348	Lou's Gloves Inc.	\$ 870.00	Nitrile Gloves - Lab
49349	Moore & Robinson Inc.	\$ 901.14	4 Tires Mounted & Balanced Unit 135
49350	North Little Rock Electric	\$ 35,705.94	Electric Bills: FLTP, NONA x3, FL Lab, Admin, PI Maint, CS&E, Blower, SI Lagoon, I-440 Ind, Hwy 107, Maryland PI, Pinetree Pt, Delta Lawn, Faulkner Xing, WO Gate, Cypress Xing, Shilcutt, Shorter Coll, Harris Ind Pk, Dixie, Maryland E, Oakbrook, Lansbrook/Holt, Galloway Maybelline, Baucum Ind Pk, Lakewood, Office Trailer
49351	Northside Sales	\$ 237.81	Rubber Boots, Raincoat, Windsocks, Goggles
49352	O'Reilly Automotive Stores	\$ 788.66	High Temp Grease, Head Lights, Parking Lights, Tail Lights/Unit 77, Steering Wheel Cover, Gear Lube, Wiper Fluid, Tractor Battery, Unit 77 Battery, Air Filter, Copper Plug, Gap Gauge, Oil Filter, Motor Oil, Motor Treatment, Drain Pan, 2-Cycle Oil, Hydraulic Oil
49353	Panera, LLC	\$ 89.96	3/10/20 NLRW Committee Meeting Lunch & Drinks
49354	Peterson Concrete Septic Tank	\$ 101.05	Ring - Ward 4
49355	Pettus Office Products	\$ 594.28	32" LCD Monitor, Pens, CPU Mount Bracket
49356	Pipe & Tube Supply	\$ 36.46	Carbon HR FL, ME FLR - Steel to Repair Front End Loader
49357	Post Oak Acres	\$ 70.00	Dirt - Repairs Wards 4 & 1
49358	Quality Petroleum, Inc.	\$ 245.11	All Purpose Grease, Power Steering Fluid, DEF
49359	Rentway Storage, Inc.	\$ 215.00	Storage Container Rental
49360	SCP Science	\$ 1,981.50	COD Vials
49361	Sewer District #211	\$ 972.00	Billed Runyan Acres Accounts March Cycle 1

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49362	Stanley Hardware	\$ 323.84	Lumber & Grade Stakes, Plywood, Leaf Rake, Grease Gun, Sprayer, Spacer, Bolts, Luts, WD-40, Wrench Pipes, Potting Soil
49363	Truckpro, LLC	\$ 83.54	Hose, Brass Fittings, Gladhand Service - Trailer #9; Wipers Unit 123
49364	UBS	\$ 230.08	Water Bills: Heilman Dr/WO, WOTP, Shillicutt, 5-Mi TP, Oakbrook, Shorter Coll, Delta Lawn
49365	VARCO	\$ 1,504.02	CUES Ultra Shorty III Chain, Crawler Cleats, Rivets, Pipe Inspection Camera, Freight
49366	WELSCO	\$ 209.87	Electrodes, Spool, Welding Gloves, Pliers, Lens, Nozzle Spray /Pump Maint Shop Supplies
49367	VOID - Ck Printer Error	\$ -	- Check Printer Error
49368	Belk Fence - VOID (wanted ck in his name only)	\$ -	- VOIDED CHECK
49369	Ken Belk	\$ 1,000.00	Patch and Repair Fence FLTP
49370	A-1 Recovery	\$ 191.63	#144 Winch Out
49371	American Composting, Inc.	\$ 152.82	Sand/Sludge Hauling
49372	Arkansas Aggregates, Inc.	\$ 539.97	Gravel delivered to FLTP
49373	Arkansas Filter, Inc.	\$ 47.97	12 - 20x24x1 Filters - 5-Mi TP
49374	Arkansas Lawntech	\$ 600.00	FLTP Ditch Mowing - March
49375	Arkansas Sod & Turf Farm, Inc.	\$ 539.85	Sod Repairs - Wards 0, 1,4,5
49376	Battery Outfitters	\$ 19.72	Battery Back-up for 1 PC
49377	Blue Tarp Credit Services	\$ 272.39	3/8" Ratcheting Load Binder
49378	Centerpoint Energy	\$ 116.93	Gas Bills: CC Ballfids Gen, Seminole E & W Gens, Maum Valley PS, New Bedford Gen, Norfolk PS
49379	Cintas	\$ 432.53	Nitrile Gloves - Lab & Engineering
49380	Core & Main, LP	\$ 54.84	PVC CPLG - Ward 1
49381	Cranford Construction Co.	\$ 1,022.24	Asphalt Repairs - Wards 1 & 2
49382	Crist Engineers, Inc.	\$ 947.00	Engineering Services for the FL VFD Replacement - Feb/2020
49383	Cummins Mid-South, LLC	\$ 996.45	Annual Maintenance on Generators at Lab & Admin
49384	Datamax	\$ 278.82	Copier Maintenance - Admin
49385	Dept. of Finance & Admin	\$ 15,431.43	Arkansas State Withholding Tax - March
49386	Diamond Construction Co.	\$ 26,690.62	Lakewood Valley Drive Emergency Repair
49387	Digital Print & Imaging of Little Rock	\$ 233.90	Business Cards, Window Envelopes
49388	DoorKing, Inc.	\$ 49.95	FLTP Gate 1 Cell Service
49389	Eddie's Concrete, LLC	\$ 1,600.00	Concrete Repair - Glenmere
49390	EGP, PLLC	\$ 16,000.00	2019 Financial Statement Audit

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49391	Entergy	\$ 29,197.24	Electric Bills: Rixie Rd, Rixie/Lucky, Maum Valley, New Bedford, Odom/BI Mtn, Osage Falls, Osage Hills, Seminole East & West, Naylor, Ridgeland/Odom, Ridgeland, Diamond Pt, Durango, High School, MTP Eq/Surge/Aerator, MTP Maint/Training, MTP Main, Murphy Dr, MTP PS4, MTP PS 2&3, Palisades, Lawrence, Masters Pl, Norfolk PS, River Run, Town Center
49392	Eureka Gardens Facilities Board	\$ 3,525.00	Debt Fee Collected March Cycle 4
49393	Fleet Tire Service	\$ 1,776.06	Unit 93 - New Tires; Trailer 10 - New Tires
49394	Fuller & Son Maumelle	\$ 86.22	Bowl Brush, Lint Trap Brush, Strtr Handle, Scouring Pad, Deck Screws, Hand Soap, Alcohol Thinner - MTP
49395	Gravel Ridge Sewer District	\$ 7,305.48	Billed Accounts March Cycle 4
49396	Halbert Pipe & Steel	\$ 57.20	20' Flat 1/2 x 2 - FL Filter Press
49397	Harbor Freight Tools	\$ 657.52	Nuts, Bolts, Washers, Rope, 6 Outlet Pwr Strip, Swivel Casters, Swivel Monitor Mount, Sump Pump, Trailer Light, Hole Saw, 8" Ties, Hang All kits, Grinding Stones, Steel Ball Hitch, Battery Switch, Ear Muffs, Safety Glasses, Welding Helmet, Leather Gloves, 2" Receiver, Coupler - Operations
49398	Home Depot Credit Services	\$ 595.84	Bits, Utility Knives, Striker Plate, Wood Chisel, Mulch, Coil Nails, Frame Nails, Bolts, Nuts, Terminal Adapter, Pipe Clamp, Locknuts, Boom Clamp, Drill Screws, Elbows, Conduit, Channel
49399	Horseshoe Construction, Inc.	\$ 144,056.10	Estimate #2 Lakewood Pipe Bursting
49400	Hum's Hardware	\$ 48.26	Recip Saw Blade, Sawzall Blade, Screw driver
49401	Hum's Rental	\$ 1,509.35	Excavator, Bucket, Diesel Fuel - Repair Main Ward 1
49402	Interstate Tire	\$ 326.00	2 Tires Computer Balanced Unit 120
49403	Jimmy Don Waddles Hauling, Inc.	\$ 2,990.00	Biosolids Hauling Maumelle to Two Pines Landfill - 13 Loads 3/31/2020 - 4/6/2020
49404	Keathley Service Co., Inc.	\$ 445.12	Service Call & Repairs - Ice Machine Pump Maint
49405	L&L Municipal Supplies & Tools	\$ 1,444.86	Driver's Gloves, Nitrile Gloves, Safety Goggles, Fluorescent Green Safety Lights LED w/Cig Chargers
49406	Little Rock Winwater Co.	\$ 2,671.99	Bends, Cl/Cl, Saddles, Fernco Coupling, Wyes, Conc/Plast, Brown Oakum
49407	Lowe's	\$ 283.03	Bolts, Male Adapter, Chlorine Shock, Super Struts, Copper Lug, Steel Plate, Humidity Monitor, Power Lever, Studs, Bits, Screws, Wood Handle, Step Ladder, Scrub Brush
49408	McGonigal Consulting, LLC	\$ 150.00	23 Boxes - Shredding Service
49409	NLR Welding Supply, Inc.	\$ 81.03	Cylinders of Oxygen, Acetylene, Argon, Argon/CO2
49410	Northside Sales	\$ 180.38	Toilet Tissue, Boots, Rain Suit, 1-Gal Sprayer
49411	O'Reilly Automotive Stores	\$ 256.08	Tailgate Handle, Gates Belt, Air Filters, Motor Oil, 2-cycle Oil
49412	Peterson Concrete Septic Tank	\$ 254.78	3" Cone - Ward 1

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49413	Pettus Office Products	\$ 1,958.01	Pens, Sharpies, Print Toners, Disinfectant Wipes, Coffee Filters, Toilet Paper, Postage Meter Ink, Tissues, Copy Paper, 12 oz Bowls, Coffeemate, Rubber Bands, Post-its, Coffee
49414	Reliability Point, LLC	\$ 3,876.94	Bigfoot Nozzle 10 Jet 1" - Fire Replacement
49415	S&W Chemical Sales	\$ 1,137.57	Nitrile Gloves, Antimicrobial Wipes, Fire Ant Killer Granules, Viral Disinfection Aerosol
49416	Saf-T-Glove, Inc.	\$ 715.76	Light Powder Gloves, Powder Free Gloves, Glass Blk Lens
49417	Scott Automotive Center	\$ 54.56	Unit 117 Oil, Lube, Filters
49418	Sewer District #211	\$ 245.50	Billed Runyan Acres Accounts March Cycle 4
49419	Sonny Fulmer Trucking	\$ 6,160.65	Hauling Gravel & Stone & Ballast - Concrete Repairs Ward 1
49420	Sunbelt Rentals	\$ 1,370.79	Trench Boxes, Pipe Spreader - Repairs Wards 1 & 2
49421	United Laboratories	\$ 230.84	United 555 Duo-Zyme
49422	United Rentals (North America)	\$ 7,961.93	Dewatering Well Parts - Ward 2
49423	USA Bluebook	\$ 1,040.99	Wrench, Washers, Push Pins, Kim Wipes, pH Buffer, pH Probe, Slides, Cover Slips, Electrode Cleaner, Buffer, Boot Brush, Splash Goggles, Face Shield Headgear
49424	Waste Management	\$ 11,087.59	Biosolid Disposal MTP to 2 Pines Landfill - 3/16/2020 - 3/31/2020
49425	Web Lubrications, Inc./Jiffy Lube	\$ 118.04	Unit 119 Signature Service Oil Change
49426	White-Daters & Associates, Inc.	\$ 750.00	WOTP - Drafted Access Easement
49427	Wholesale Electric Supply	\$ 90.92	500' Red Stranded Wire
49428	Windstream	\$ 64.55	Billing Dept. Fax Line
49429	Work Wear	\$ 4,331.30	OSHA Approved Safety Shoes for Employees
ELECPYMT-7	AT&T Mobility	\$ 7,212.29	5 Months of SCADA Service
49430	Ameriprise Financial Services	\$ 75.00	Employee Contributions Pay Period Ending 4/12/2020
49431	Heart of Arkansas United Way	\$ 68.00	Employee Charitable Giving Pay Period Ending 4/12/2020
49432	OCSE Clearinghouse SDU	\$ 636.00	Child Support Obligation 3 Employees - Pay Period Ending 4/12/2020
49433	State of Arkansas Dept. of Finance	\$ 492.30	Garnishment -60CV-20-402- Pay Period Ending 4/12/2020
AF-8	Arkansas Federal Credit Union	\$ 4,276.31	Employee Deposits Pay Period Ending 4/12/2020
NAT-8	Nationwide Retirement Solutions	\$ 4,178.00	Retirement Contributions Pay Period Ending 4/12/2020
PR-8	Payroll Tax Deposit	\$ 44,320.20	Payroll Taxes Pay Period Ending 4/12/2020
49434	Allied Supply, Inc.	\$ 216.51	Plumbing Parts for Break Room
49435	Arkansas One-Call System	\$ 466.75	Member Fee/April Call Fee/March
49436	B&B Material Companies	\$ 83.00	Sand & Sandy Loam - Ward 2
49437	Ken Belk	\$ 850.00	Fence Repair Where Car Ran Into It
49438	Berg & Son	\$ 1,635.00	Filter Press Roller FLTP
49439	Centerpoint Energy	\$ 2,178.97	Gas Bills: 701 W 29th, FL Lab, FLTP, Austin Lakes Gen, Gap Ck Gen, Dixie
49440	Change Center for Health	\$ 3,251.50	Health Clinic for May 2020
49441	City of Maumelle	\$ 12,822.95	Franchise Tax Collected- March

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49442	City of North Little Rock	\$ 85,590.42	Franchise Tax Collected- March
49443	Clark Hydraulic Service, Inc.	\$ 352.28	Filters for VacCons Units 143, 144, 141, 142
49444	Colonial Life	\$ 246.42	Employee Deductions - Supplemental Insurance
49445	Columbus	\$ 585.00	2019 Year End Update Software Expense
49446	Delta Foremost Chemical Co.	\$ 366.83	Disinfectant Spray Concentrate, 5-Gallon Mix Jug
49447	Entergy	\$ 1,689.32	Electric Bills: Counts Massie & CM #2, Collins Ind, Maranes, Bouries, CC BF, Maumelle Woods, Crystal Bay, Bridgeway #2, Hwy 365, Maumelle #2
49448	First Electric Coop	\$ 177.65	Electric Bill - Gap Creek
49449	Fleet Tire Service	\$ 502.87	Unit 94 replace Tire, Flat Unit 139, Unit 119 1 Tire
49450	Henard Utility Products	\$ 669.01	Cable Assy, Cable Tow, Master Links, Freight
49451	J.J. Keller & Assoc.	\$ 239.00	1 Year Sub to Employee Relations Online Only
49452	J.R. Fox Co., Inc.	\$ 22,049.00	Valve & Box Installation, Raise Concrete Flume Walls 30" - Flood Mitigation
49453	Jimmy Don Waddles Hauling, Inc.	\$ 2,990.00	Biosolids Hauling Maumelle to Two Pines Landfill - 13 Loads 4/7/2020 -
49454	L&L Municipal Supplies & Tools	\$ 2,016.99	Road Closed Roll-up Signs, One Lane Road Ahead, Road Closed to Thru Traffic, Sewer Gloves, Safety Face masks
49455	Little Rock Winwater Co.	\$ 109.59	Clay/CI/Plast and Conc x Plas Rubber Coupling
49456	Lou's Gloves Inc.	\$ 87.00	XL Nitrile Gloves
49457	Odus Pack Building Materials	\$ 19.60	Gray Planks
49458	Onolog, Inc. dba The Mastr	\$ 8,910.12	3-Phase Chlorine Induction Pump - 5-Mi TP
49459	Peterson Concrete Septic Tank	\$ 319.28	Ward 1 - Riser, Cone, Cover
49460	Pettus Office Products	\$ 496.66	Storage Boxes, Paper, Flash Drives, S/S Ruler, Coffee Stirrers, Kleenex, Index Cards, Charge & Sync Cable, iPhone Car Charger, Coffee, Paper Towels, Clorox Wipes, Sanitizer
49461	Pipe & Tube Supply	\$ 363.54	Carbon HR Plate - Lawn Maintenance Bldg
49462	Regions Corporate Trust	\$ 1,373.50	Rixie Bond Repayment
49463	River Valley Tractor	\$ 774.71	KX080-4 Trackhoe - Service & Repair
49464	RJN Group, Inc.	\$ 44,682.53	2019 SSES - Continued Manhole Inspections Services through 3/20/2020
49465	Spa Chemicals, Inc.	\$ 1,098.13	Wipes, Pop-Up Towels, Center Pull Towels, Glass Cleaner, Grease in a Can, Penetrating Lubricant, C-Fold Towels
49466	T&T Equipment	\$ 630.72	Car Wash Equipment Installed, Pro-Panel 55 Gal Drum
49467	Thomas Scientific	\$ 1,032.95	Discide Towelettes, Discide Spray
49468	United Laboratories	\$ 100.05	No Touch Soap Dispensers
49469	United Rentals (North America)	\$ 115.00	Pick-up Charge on Dewatering Equipment - Ward 2
49470	USA Bluebook	\$ 144.62	Face Shield Visors, Face Shield Head Gear, Chemical Splash Goggles
49471	UBS	\$ 1,444.06	Water Bills: MTP x 2, FLTP, Lab, Murphy Dr PS
49472	Work Wear	\$ 760.51	OSHA Approved Safety Shoes for Employees
49473	Action Safe & Lock	\$ 689.85	Panic Bar Installed Front Entry Door Admin Bldg.

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49474	Advantage Service Co.	\$ 325.00	Test RPZ Valves at MTP
49475	AFLAC	\$ 1,626.76	Supplemental Insurance - Employee Deductions
49476	Allied Supply, Inc.	\$ 10.94	Copper Ell - Ops
49477	American Composting, Inc.	\$ 158.70	Brush Hauling
49478	American Material Handling	\$ 3,695.63	Used Metal Shelving (FIRE REPLACEMENT) Installed
49479	Arkansas Democrat Gazette	\$ 408.00	1 - year Sub iPad only - Clayton
49480	AT&T Mobility	\$ 62.54	Cell Service Survey Equipment
49481	CBM Construction Co., Inc.	\$ 122,228.10	Chg Order #8 - CS&E Remodel
49482	Central Arkansas Water	\$ 42,326.01	Wastewater Billing Fee - February (J/E 3-39)
49483	Connecting Point	\$ 925.38	Windows 10 Workstation/WOTP; Hard Drive for Wilkins Laptop
49484	Consolidated Pipe & Supply	\$ 182.91	Fernco CPLG Ward 2
49485	Core & Main, LP	\$ 1,644.28	MH Lids w/Logo, MH Rings
49486	Datamax	\$ 134.88	Copier Charges - Office Trailer (extra color copies for Safety Meeting)
49487	Delta Foremost Chemical Co.	\$ 744.60	Alcohol Hand Gel - Ops
49488	Diamond Construction Co.	\$ 1,654.04	Emergency Repair - Lakewood Valley Drive (Committee Approved 3/10/20)
49489	Digi-Key Electronics 3058463	\$ 188.03	Insulation Resistance Meter - SCADA
49490	Entergy	\$ 16,631.72	Electric Bills: WO Lagoons, Structure, Bar Scr, WOTP
49491	Eureka Gardens Facilities Board	\$ 425.00	Billed Debt Fee March Cycle 7
49492	Fisher Scientific	\$ 962.24	Jugs, Wash Bottles, Petri Dishes, Membrane Filters
49493	Grainger	\$ 135.90	Overload Relay - Quapaw PS
49494	Gravel Ridge Sewer District	\$ 10,090.08	Billed Accounts March Cycle 5, 7
49495	Greyline Instruments, Inc.	\$ 2,215.00	Open Channel Flow Monitor - FLTP Effluent Flow Meter (SCADA Budget)
49496	Hi-Speed Industrial Service	\$ 3,011.25	Repair 25HP Aerator 5-Mi
49497	Hilburn, Calhoun, Harper, Pruniski & Calhoun	\$ 3,503.00	Legal Services/Special Projects, CAW Billing, Retainer
49498	Jim's Crane Rental Service, Inc.	\$ 460.00	Min Rental 28 Ton Crane - MTP - Change Pump
49499	Jimmy Don Waddles Hauling, Inc.	\$ 2,530.00	Biosolids Hauling Maumelle to Two Pines Landfill - 11 Loads 4/14/2020 - 4/20/2020
49500	L&L Municipal Supplies & Tools	\$ 2,323.93	12 Volt Flash Lights, Loppers, Ratchet Tie Down Straps, 330' Measuring Tapes, Yellow & Red Dye Tabs, Throwaway Gloves, Sanitizing Gel, leather Gloves, 25' Measuring Tape
49501	Logowear Embroidery	\$ 2,207.25	Summer T-Shirts w/Pockets & Logo
49502	Maynard E. Vogelgesang	\$ 768.62	Easement to Reroute 8" Main X Private Property
49503	Municipal Health Benefit Plan	\$ 72,854.32	Employee Health Insurance May 2020
49504	North Little Rock Electric	\$ 307.24	Electric Bill - Wilcox PS
49505	Office Depot	\$ 289.45	Executive Big Man Chair w/Gas Lift - Pump Maint
49506	Peterson Concrete Septic Tank	\$ 106.97	Cover Only - Ward 0
49507	Pettus Office Products	\$ 621.99	Coffee, Disinfectant Wipes, Toner Cartridges
49508	Pipe & Tube Supply	\$ 116.07	S/S Angle - 5-Mi Chlorine Pump

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49509	Post Oak Acres	\$ 70.00	Dirt - Repairs Ward 5
49510	Powers Truck & Equipment	\$ 982.51	Unit 141 - materials & labor R&R Valve and Replace O-Rings
49511	RGA	\$ 35.47	BUNA70 and O-Rings - Vaughn Pump
49512	Rhino Marking & Protection Systems	\$ 919.05	A-Tags - Green - New Construction (Used to stick in concrete after project completion)
49513	River Valley Tractor	\$ 623.25	Weed Eater Line, Mower Blades, Pulley Cover, Assy Glass
49514	S&W Chemical Sales	\$ 1,112.67	Nitrile Gloves
49515	Sewer District #211	\$ 252.00	Billed Accounts March Cycle 7
49516	Sonny Fulmer Trucking	\$ 6,341.60	Concrete Repairs - Wards 2, 0; Stone & Gravel Dlvd to FLTP & Round Top
49517	Star Bolt & Screw Co., Inc.	\$ 32.85	S/S Threaded Rod - 5-Mi Chlorine Pump
49518	United Laboratories	\$ 375.05	Non-Ammonia Polymer Solvent
49519	United States Plastic Corporation	\$ 907.73	Ball Valves, Sch 80 Tees, Bushings, Adapters, Sch 80 Elbows, Pipe Nipples, Nozzles, Mesh Screen - FL Belt Press
49520	Verizon Connect Fleet	\$ 350.00	Vehicle Tracking Service - April
49521	Verizon Wireless	\$ 1,859.15	Monthly Cell Phone Service
49522	Washington National Insurance Co.	\$ 1,131.25	Employee Deductions - Supplemental Insurance
49523	Waste Management	\$ 12,157.66	Monthly Dumpster Service Shillcutt, 5-Mi, FLTP, WO,MTP, VacCons
49524	Work Wear	\$ 481.77	OSHA Approved Safety Shoes for Employees
ELECPYMT-8	Centennial Bank	\$ 1,277.27	Credit Card - Indeed Job Postings, Memory Sticks, Sympathy Arrangement, Committee Meeting Lunch, Hand Sanitizer, spray Bottles
ELECPYMT-9	Williams Scotsman - #W240	\$ 2,821.86	FINAL Monthly Rental Office Trailer
49525	Ameriprise Financial Services	\$ 75.00	Employee Contributions Pay Period Ending 4/26/2020
49526	Heart of Arkansas United Way	\$ 68.00	Employee Charitable Giving Pay Period Ending 4/26/2020
49527	OCSE Clearinghouse SDU	\$ 636.00	Child Support Obligation 3 Employees - Pay Period Ending 4/26/2020
49528	State of Arkansas Dept. of Finance	\$ 492.30	Garnishment -60CV-20-402- Pay Period Ending 4/26/2020
AF-9	Arkansas Federal Credit Union	\$ 4,276.31	Employee Deposits Pay Period Ending 4/26/2020
PR-9	Payroll Tax Deposit	\$ 43,122.16	Payroll Taxes Pay Period Ending 4/26/2020
NAT-9	Nationwide Retirement Solutions	\$ 4,178.00	Retirement Contributions Pay Period Ending 4/26/2020
49529	Acadian Technologies, Inc.	\$ 112.80	Fiberglass C-Channel for FL Parshall Flume
49530	Allied Supply, Inc.	\$ 435.63	PVC Pipe, PVC Cement, S/S Struts, Bases, Chrome Ceiling Plate, Hex Nuts, S/S Washers, S/S All Thread, PVC MIPT, Elbows, Bushings, PVC Nipples - FL Belt Press
49531	Arkansas Aggregates, Inc.	\$ 12,249.11	Stone & Gravel Delivered to FLTP & 29th St.
49532	Arkansas Mailing Services	\$ 57.30	12/2019 Maintain Your Drain Inserts w/CAW bills
49533	AT&T	\$ 1,549.07	Internet 'Denial of Distributed Service' Protection paid monthly; Monthly Service FLTP
49534	B&B Material Companies	\$ 44.34	Concrete Sand

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49535	Battery Outfitters	\$ 111.13	Red Cable, Neg Straight, Pos Straight, Lug, Pro Series Grp 24/Eureka & 46th
49536	Bertrem Products, Inc.	\$ 797.00	Cutter Bar - FL Primary Pump
49537	Cintas	\$ 409.02	Refill First Aid Cabinets - Coll, Lab, Ops, Pump Maint
49538	Connecting Point	\$ 145.15	Admin Laptop - Replace Broken Screen
49539	Core & Main, LP	\$ 4,894.69	Manhole Risers, Lids, Rings, 18" Fernco
49540	Granford Construction Co.	\$ 531.12	Asphalt Repairs - Wards 1 & 2
49541	Darrell R. Sansom	\$ 3,250.00	Computer Consulting & Maintenance -April
49542	Entergy	\$ 23,196.38	Electric Bills: Clayton Chapel, Austin Lakes, 5-Mi Influent, 5-Mi South, 5-Mi Gate, Marche', 5-Mi #1, Trammel Est, Midstate, McAlmont, Frontier Dr, Chapel Ridge, Rixie Hwy 161, Hill Lake, Quapaw
49543	Fuelman	\$ 10,872.24	Gasoline & Diesel Fleet Vehicles - March 2020
49544	Grainger	\$ 218.70	Warning Label Safety Tags for All Hoists
49545	Gravel Ridge Sewer District	\$ 17,022.60	Billed Accounts March Cycle 9 & End of Month
49546	Green & Chapman, Inc.	\$ 840.68	Red Dye Fuel for Above Ground Tank
49547	Greer's Highlite Imports	\$ 251.85	16 Boxes of Tile - FL Plant
49548	Grisham's Exterminating Co., LLC	\$ 1,804.90	Termite Renewal - Ops Bldg; Pest Control for Spiders FLTP and 5-Mile
49549	Halbert Pipe & Steel	\$ 1,926.25	Steel for Vac-Con Skids; Tube, Angle, Flat, Aluminum Flat/Wh Oak Electrical Reloc
49550	Harcros Chemicals	\$ 1,309.72	2 Ton Cylinders Chlorine - 5-Mile
49551	Henard Utility Products	\$ 5,449.29	Packing Kit/#143, Sewer Nozzle/#143, Repair Cues, Rebuild Nozzle/#144
49552	Hodge Fabrication Inc.	\$ 136.88	Weld Gate Plates for Ops
49553	Jimmy Don Waddles Hauling, Inc.	\$ 3,220.00	Biosolids Hauling Maumelle to Two Pines Landfill - 14 Loads 4/21/2020 - 4/27/2020
49554	Keathley Service Co., Inc.	\$ 139.62	Service Call & Repairs - Ice Machine Pump Maint
49555	Kerr Paper & Supply Co.	\$ 270.58	Toilet Tissue, Presto Wipers - Pump Maint
49556	Legal Shield	\$ 139.55	Employee Deductions - Prepaid Legal Services
49557	Mitch's Tire Service	\$ 246.38	New Tire on Back Hoe
49558	North Little Rock Electric	\$ 36,695.49	Electric Bills: FL Office Trlr, WO Gate, Galloway/Maybelline, Delta Lawn, Pine Tree Pt, Cypress Xing, FL Sludge Lagoon, I-440 Ind Pk, Lansbrook/Holt, Hwy 107, Maryland Pl, Faulkner Xing, Shorter Coll, FL Adm, Lakewood, Baucum Ind, Oakbrook, Maryland E, Harris Ind, 3812B Nona, 3804B Nona, FLTP, 3924B Nona, FL Blower Bldg, Lab, Shillcutt, FL CS&E, FL Plant Maint, Dixie Wall Cabinet, Screws, Paint, Cabinet Pulls
49559	Odus Pack Building Materials	\$ 141.70	Grade Rings, Cone, Riser - Ward 1
49560	Peterson Concrete Septic Tank	\$ 705.20	

**NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
April 30, 2020**

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
49561	Pettus Office Products	\$ 484.03	Coffee, Sugar, Stir Sticks, Sharpies, Pens, Storage Boxes, Kleenex, 3-Ring Binders, Toners, Mechanical Pencils, Creamer, Packing Tape, Spoons, Rubber Bands
49562	Pipe & Tube Supply	\$ 172.74	Aluminum Angle, Alum HR FL - Parshall Flume
49563	Post Oak Acres	\$ 70.00	Dirt - Repairs Wards 1, 2
49564	Pro Tech Automatic Gates, Llc	\$ 6,685.38	Swing Gate and Operator Installed and Keypad Moved, In Ground Devices Replaced, Fire Box Added
49565	RGA	\$ 40.59	Rubber Hose Assy - MH Crew
49566	S&W Chemical Sales	\$ 542.23	Nitrile Gloves - OPS
49567	Safety-Kleen Systems, Inc.	\$ 246.40	Pumped out Oil Barrel in Collections
49568	Scott Products, Inc.	\$ 885.98	Ecomazapyr for NLR & MMPS
49569	Sewer District #211	\$ 52,565.08	Billed Ruryan Acres Accounts, March Cycle 9 & EOM, April Cycle 1
49570	Sonny Fulmer Trucking	\$ 583.25	Gravel delivered to FLTP
49571	Spa Chemicals, Inc.	\$ 284.09	Toilet Tissue, Hand Disinfectant
49572	Sun Hog Solar, LLC	\$ 46,727.65	Solar Project 5-Mile - Application #2
49573	Sunbelt Rentals	\$ 439.67	Aluminum Box, Tube Spreader, Rental Surcharge - Ward 1 Repair
49574	Taggart Architects	\$ 2,673.77	Architects Fees - Coll Sys Bldg Addition
49575	United Laboratories	\$ 418.93	Hand Soap, No Touch Dispenser
49576	USA Bluebook	\$ 1,251.95	Repair Kit, 4-Function Valve, Safety Glasses, In-Line Flow Meters
49577	Waste Management	\$ 26,102.74	Biosolids Disposal Faulkner Lake Site to Two Pines Landfill -March
49578	Xpert Diagnostics, Inc.	\$ 111.00	Post Accident Testing - 2 Employees
Elecpymt-10	Pitney Bowes	\$ 806.50	Postage Machine Refill
		\$ 1,311,801.24	
	Pay Period Ending 4/12/20	\$ 128,937.24	
	Pay Period Ending 4/26/20	\$ 126,017.62	
	Arkansas Federal Credit Union	\$ 25.00	Monthly Fee for Electronic Deposit of Credit Union Deductions
	ADFA-Loan Payments	\$ 243,710.93	Monthly Loan Payments Drafted from Account
	Clearent	\$ 25.50	Monthly Fee for Credit Card Acceptance
	2016 Construction Fund	\$ 370,226.07	Total Disbursements From Account
	TOTAL UTILITY CASH DISBURSEMENTS	\$ 2,180,743.60	

NORTH LITTLE ROCK WASTEWATER
CASH DISBURSEMENTS
2016 CONSTRUCTION FUND
April 30, 2020

CK #	CHECK PAYABLE TO	AMOUNT	DESCRIPTION
VV034	Horseshoe Construction	\$ 160,413.67	Estimate #10-South Levy/Indianhills Pipe Bursting Project
VV035	Insituform Technologies	\$ 209,812.40	Estimate #12-South Levy/Indianhills CIPP Project
		\$ 370,226.07	

**NORTH LITTLE ROCK WASTEWATER
FUND TRANSFERS
April 30, 2020**

DATE	AMOUNT	TO	FROM	DESCRIPTION
4/1/2020	\$ 41,666.67	Rehabilitation	Sewer	Required Transfer
4/1/2020	\$ 91,400.00	Operating	Sewer	Transfer for Accounts Payable Checks Paid 4/1
4/8/2020	\$ 309,300.00	Operating	Sewer	Transfer for Accounts Payable Checks Paid 4/8
4/13/2020	\$ 128,900.00	Operating-Payroll	Sewer	Transfer for Pay Period Ended 4/12/20, Paid to Employees on 4/14/20
4/17/2020	\$ 255,600.00	Operating	Sewer	Transfer for Accounts Payable Checks Paid 4/13-4/17
4/22/2020	\$ 328,300.00	Operating	Sewer	Transfer for Accounts Payable Checks Paid 4/22
4/27/2020	\$ 126,000.00	Operating-Payroll	Sewer	Transfer for Pay Period Ended 4/26/20, Paid to Employees on 4/28/20
4/30/2020	\$ 323,100.00	Operating	Sewer	Transfer for Accounts Payable Checks Paid 4/27-4/30
4/30/2020	\$ 83,000.00	Sewer	Rehabilitation	Reimbursement of Previous Expenditures
				\$ 1,687,266.67

(4)

FINANCIAL STATEMENTS FOR MARCH & APRIL 2020

ACTION REQUESTED:

Approve the Financial Statements for March 2020.

Approve the Financial Statements for April 2020.



North Little Rock Wastewater
Balance Sheet
Tuesday, March 31, 2020

ASSETS	
CURRENT ASSETS	
PETTY CASH	\$500.00
CASH IN BANK	\$6,525,060.06
CERTIFICATES OF DEPOSIT	\$10,143,387.25
ADFA HOLDING ACCOUNTS	\$1,225,956.24
ACCOUNTS RECEIVABLE	\$2,569,445.41
INSURANCE RECEIVABLE-FIRE	\$686,856.15
ACCRUED INTEREST RECEIVABLE	\$56,504.14
ON-SITE INVENTORY	\$49,405.67
PREPAID LIABILITY INSURANCE	\$79,668.24
PREPAID WORKERS COMPENSATION INSURANCE	\$57,683.25
OTHER PREPAID EXPENSES	\$72,808.41
TOTAL CURRENT ASSETS	<u>\$21,467,274.82</u>
PROPERTY, PLANT & EQUIPMENT	
LAND	\$3,139,810.46
PUMPING STATION STRUCTURES	\$12,075,543.86
SEWER SYSTEM LINES	\$77,857,373.80
TREATMENT PLANT STRUCTURES	\$77,888,642.13
ADMINISTRATION & MAINT. & ENG. BUILDINGS	\$917,063.85
LABORATORY BUILDING	\$1,235,878.63
SEWER SYSTEM EQUIPMENT	\$12,342,111.32
EST. VALUE OF OLD SEWER LINES	\$5,081,361.47
CONSTRUCTION IN PROGRESS	\$11,141,097.33
ACCUMULATED DEPRECIATION	<u>(\$78,108,666.98)</u>
TOTAL PROPERTY, PLANT & EQUIPMENT	<u>\$123,570,215.87</u>
OTHER ASSETS	
RIXIE OM&R RECEIVABLE	\$176,055.20
DEFERRED OUTFLOWS RELATED TO PENSION	\$2,565,815.00
TOTAL OTHER ASSETS	<u>\$2,741,870.20</u>
TOTAL ASSETS	<u><u>\$147,779,360.89</u></u>

North Little Rock Wastewater
Balance Sheet
Tuesday, March 31, 2020

LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$230,230.48
OWED TO OTHER DISTRICTS	\$91,897.31
FRANCHISE FEE PAYABLE	\$151,163.41
PAYABLE TO RIXIE	\$1,373.50
PAYABLE TO EUREKA GARDENS	\$3,950.00
ACCRUED SICK LEAVE	\$452,192.53
ACCRUED VACATION LEAVE	\$240,909.30
ACCRUED EMPLOYEE BENEFITS	\$1,981.46
ACCRUED INTEREST PAYABLE	\$554,145.22
ACCRUED PENSION PLAN CONTRIBUTION	\$195,275.01
TOTAL CURRENT LIABILITIES	<u>\$1,923,118.22</u>
OTHER LIABILITIES	
BONDS PAYABLE-SERIES 2001	\$2,841,685.83
BONDS PAYABLE-SERIES 2008	\$9,295,711.79
BONDS PAYABLE-SERIES 2012	\$17,590,824.27
BONDS PAYABLE-SERIES 2016	17,179,175.00
RESERVE FOR BIO-SOILD DISPOSAL	\$2,477,537.62
OPEB OBLIGATION-GASB 45	\$315,680.00
NET PENSION LIABILITY	\$2,685,571.00
DEFERRED INFLOWS RELATED TO PENSIONS	\$813,977.00
TOTAL OTHER LIABILITIES	<u>\$53,200,162.51</u>
EQUITY	
CONTRIBUTED CAPITAL	\$30,110,329.51
DONATED CAPITAL	\$17,727,878.80
RETAINED EARNINGS	\$43,290,736.93
CURRENT YEAR NET INCOME / (LOSS)	\$1,527,134.92
TOTAL EQUITY	<u>\$92,656,080.16</u>
TOTAL LIABILITIES & EQUITY	<u>\$147,779,360.89</u>

North Little Rock Wastewater
Income Statement
For the Three Months Ending Tuesday, March 31, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
REVENUE			
OPERATING REVENUE			
INSIDE NLR SERVICE CHARGES	\$3,356,000.00	\$3,364,608.74	\$3,197,132.36
OUTSIDE NLR SERVICE CHARGES	\$773,500.00	\$760,007.73	\$737,589.11
MAUMELLE SERVICE CHARGES	\$760,900.00	\$779,406.79	\$728,269.03
SHERWOOD TREATMENT CHARGES	\$113,700.00	\$113,700.00	\$153,057.00
CUSTOMER SERVICE CHARGES	\$13,200.00	\$13,249.68	\$13,097.22
SERVICE CHARGE REFUND	\$0.00	(\$660.96)	\$0.00
INDUSTRY REGULAR CHARGES	\$515,400.00	\$416,936.64	\$515,255.90
INDUSTRY SURCHARGE/PENALTY CHARGES	\$92,100.00	\$52,209.29	\$127,128.11
INDUSTRY LATE FEE CHARGES	\$0.00	\$819.13	\$6,621.75
LATE FEE CHARGES-RES. & COM.	\$87,000.00	\$88,790.36	\$90,924.50
TIE-ON FEE CHARGES	\$0.00	\$44,832.00	\$1,420.80
CONNECTION INSPECTION PERMITS	\$7,700.00	\$9,470.00	\$7,350.00
PARTIAL INSPECTION PERMITS	\$0.00	\$0.00	\$180.00
TAP & STREET CUTTING PERMITS	\$2,400.00	\$1,400.00	\$2,800.00
REVIEW PLANS & SPECIFICATIONS	\$2,100.00	\$1,342.53	\$608.10
TOTAL OPERATING REVENUE	<u>\$5,724,000.00</u>	<u>\$5,646,111.93</u>	<u>\$5,581,433.88</u>
NON OPERATING REVENUE			
INTEREST EARNED INCOME-SECURITIES	\$46,400.00	\$44,817.00	\$33,507.10
INTEREST EARNED INCOME-CHECKING	\$6,600.00	\$9,095.31	\$3,275.75
INTEREST EARNED INCOME-NOTES	\$0.00	\$1,307.14	\$1,302.33
DISCOUNTS EARNED	\$0.00	\$35.90	\$40.71
MISCELLANEOUS INCOME	\$0.00	\$2,360.98	\$200.00
TOTAL NON-OPERATING REVENUE	<u>\$53,000.00</u>	<u>\$57,616.33</u>	<u>\$38,325.89</u>
TOTAL REVENUE	<u>\$5,777,000.00</u>	<u>\$5,703,728.26</u>	<u>\$5,619,759.77</u>

North Little Rock Wastewater
Income Statement
For the Three Months Ending Tuesday, March 31, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
OPERATING EXPENSES			
WALKING CREW	\$16,800.00	\$2,688.38	\$1,641.77
TROUBLE CREW	\$37,500.00	\$31,252.94	\$26,199.56
MANHOLE CREW	\$28,500.00	\$22,784.34	\$16,724.27
POWER DRIVE CREW	\$24,000.00	\$13,766.45	\$12,011.57
TELEVISION CREW #1	\$32,700.00	\$31,798.10	\$26,869.00
TELEVISION CREW #2	\$32,100.00	\$36,873.58	\$28,173.46
COLLECTION SYSTEMS-GENERAL	\$371,700.00	\$378,217.29	\$275,375.36
REPAIR CREW #1	\$51,300.00	\$45,402.93	\$38,187.73
REPAIR CREW #2	\$49,500.00	\$41,060.29	\$39,515.75
REPAIR CREW #3	\$44,100.00	\$38,692.81	\$31,257.69
REPAIR CREW #4	\$43,800.00	\$52,437.41	\$43,700.65
POWER RODDING CREW #1	\$16,800.00	\$11,636.06	\$5,698.88
VAC-CON CREW #1	\$48,000.00	\$52,266.76	\$48,406.15
VAC-CON CREW #2	\$44,100.00	\$33,522.12	\$37,280.25
VAC-CON CREW #3	\$42,300.00	\$40,777.60	\$38,813.47
VAC-CON CREW #4	\$0.00	\$8,273.98	\$520.08
VAC-CON CREW #5	\$43,800.00	\$41,910.34	\$36,745.83
LOCATION WORK	\$11,700.00	\$8,903.52	\$10,547.64
ENGINEERING OFFICE	\$94,200.00	\$77,060.51	\$62,915.89
GENERAL ENGINEERING DEPT.	\$70,800.00	\$64,306.68	\$59,855.19
ENV.COMPL. & SAFETY DEPT	\$230,700.00	\$272,632.34	\$95,613.81
TREATMENT DEPARTMENT	\$1,161,000.00	\$893,524.39	\$977,168.04
PUMP STATION DEPARTMENT	\$177,600.00	\$141,730.23	\$162,566.15
ADMINISTRATIVE	\$480,300.00	\$415,953.97	\$398,077.30
LOSS (GAIN) ON PROPERTY DISPOSALS	\$0.00	(\$2,835.00)	\$12,816.68
DEPRECIATION EXPENSE-NON VEHICLE	\$1,082,400.00	\$1,013,709.83	\$988,866.67
PENSION EXPENSE	\$198,000.00	\$196,527.51	\$199,787.49
CMMS RELATED EXPENSES	\$37,500.00	\$19,824.99	\$0.00
TOTAL OPERATING EXPENSES	\$4,471,200.00	\$3,984,700.35	\$3,675,336.33
NON-OPERATING EXPENSES			
INTEREST ON DEBT-ALL BONDS	\$289,800.00	\$297,186.67	\$258,880.29
TOTAL NON-OPERATING EXPENSES	\$289,800.00	\$297,186.67	\$258,880.29
TOTAL EXPENSES	\$4,761,000.00	\$4,281,887.02	\$3,934,216.62

North Little Rock Wastewater
Income Statement
For the Three Months Ending Tuesday, March 31, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
NET INCOME (LOSS) BEFORE UNUSUAL ITEMS	\$1,016,000.00	\$1,421,841.24	\$1,685,543.15
EMERGENCY REPAIRS	(\$8,700.00)	(\$35,440.61)	\$0.00
DONATED PROPERTY VALUE	\$0.00	\$29,628.44	\$0.00
FEMA REIMBURSEMENTS	\$0.00	\$111,105.85	\$0.00
NET INCOME (LOSS)	<u>1,007,300.00</u>	<u>1,527,134.92</u>	<u>1,685,543.15</u>

North Little Rock Wastewater
Income Statement

For the Three Months Ending Tuesday, March 31, 2020

	MARCH 2020	YEAR TO DATE 2020	MARCH 2019	YEAR TO DATE 2019
REVENUE				
OPERATING REVENUE				
INSIDE NLR SERVICE CHARGES	\$1,078,959.10	\$3,364,608.74	\$1,021,759.56	\$3,197,132.36
OUTSIDE NLR SERVICE CHARGES	\$252,440.58	\$760,007.73	\$243,341.30	\$737,589.11
MAUMELLE SERVICE CHARGES	\$260,346.47	\$779,406.79	\$238,585.93	\$728,269.03
SHERWOOD TREATMENT CHARGES	\$37,900.00	\$113,700.00	\$51,019.00	\$153,057.00
CUSTOMER SERVICE CHARGES	\$4,411.97	\$13,249.68	\$4,358.66	\$13,097.22
SERVICE CHARGE REFUND	(\$660.96)	(\$660.96)	\$0.00	\$0.00
INDUSTRY REGULAR CHARGES	\$135,642.04	\$416,936.64	\$170,369.43	\$515,255.90
INDUSTRY SURCHARGE/PENALTY CHARGES	\$15,778.92	\$52,209.29	\$35,827.64	\$127,128.11
INDUSTRY LATE FEE CHARGES	\$0.00	\$819.13	\$2,355.27	\$6,621.75
LATE FEE CHARGES-RES. & COM.	\$31,998.64	\$88,790.36	\$28,091.31	\$90,924.50
TIE-ON FEE CHARGES	\$44,832.00	\$44,832.00	\$0.00	\$1,420.80
CONNECTION INSPECTION PERMITS	\$3,300.00	\$9,470.00	\$2,615.00	\$7,350.00
PARTIAL INSPECTION PERMITS	\$0.00	\$0.00	\$0.00	\$180.00
TAP & STREET CUTTING PERMITS	\$700.00	\$1,400.00	\$1,400.00	\$2,800.00
REVIEW PLANS & SPECIFICATIONS	\$1,342.53	\$1,342.53	\$535.35	\$608.10
TOTAL OPERATING REVENUE	<u>\$1,866,991.29</u>	<u>\$5,646,111.93</u>	<u>\$1,800,258.45</u>	<u>\$5,581,433.88</u>
NON OPERATING REVENUE				
INTEREST EARNED INCOME-SECURITIES	\$14,882.31	\$44,817.00	\$11,261.30	\$33,507.10
INTEREST EARNED INCOME-CHECKING	\$3,410.58	\$9,095.31	\$1,634.92	\$3,275.75
INTEREST EARNED INCOME-NOTES	\$440.07	\$1,307.14	\$448.58	\$1,302.33
DISCOUNTS EARNED	\$8.52	\$35.90	\$7.69	\$40.71
MISCELLANEOUS INCOME	\$1,647.08	\$2,360.98	\$0.00	\$200.00
TOTAL NON-OPERATING REVENUE	<u>\$20,388.56</u>	<u>\$57,616.33</u>	<u>\$13,352.49</u>	<u>\$38,325.89</u>
TOTAL REVENUE	<u>\$1,887,379.85</u>	<u>\$5,703,728.26</u>	<u>\$1,813,610.94</u>	<u>\$5,619,759.77</u>

North Little Rock Wastewater
Income Statement
For the Three Months Ending Tuesday, March 31, 2020

	MARCH 2020	YEAR TO DATE 2020	MARCH 2019	YEAR TO DATE 2019
OPERATING EXPENSES				
WALKING CREW	\$1,112.79	\$2,688.38	\$0.00	\$1,641.77
TROUBLE CREW	\$13,718.21	\$31,252.94	\$9,789.37	\$26,199.56
MANHOLE CREW	\$10,727.45	\$22,784.34	\$6,052.85	\$16,724.27
POWER DRIVE CREW	\$5,208.79	\$13,766.45	\$4,424.07	\$12,011.57
TELEVISION CREW #1	\$11,849.22	\$31,798.10	\$8,370.73	\$26,869.00
TELEVISION CREW #2	\$15,197.65	\$36,873.58	\$9,420.14	\$28,173.46
COLLECTION SYSTEMS-GENERAL	\$162,933.59	\$378,217.29	\$100,575.33	\$275,375.36
REPAIR CREW #1	\$17,905.04	\$45,402.93	\$13,034.33	\$38,187.73
REPAIR CREW #2	\$16,821.71	\$41,060.29	\$10,165.48	\$39,515.75
REPAIR CREW #3	\$16,475.78	\$38,692.81	\$13,040.47	\$31,257.69
REPAIR CREW #4	\$21,056.26	\$52,437.41	\$21,314.28	\$43,700.65
POWER RODDING CREW #1	\$6,763.20	\$11,636.06	\$2,605.85	\$5,698.88
VAC-CON CREW #1	\$21,668.21	\$52,266.76	\$20,677.36	\$48,406.15
VAC-CON CREW #2	\$15,574.19	\$33,522.12	\$12,461.03	\$37,280.25
VAC-CON CREW #3	\$14,733.12	\$40,777.60	\$13,030.67	\$38,813.47
VAC-CON CREW #4	\$3,024.58	\$8,273.98	\$0.00	\$520.08
VAC-CON CREW #5	\$16,711.84	\$41,910.34	\$12,760.49	\$36,745.83
LOCATION WORK	\$3,957.29	\$8,903.52	\$4,350.73	\$10,547.64
ENGINEERING OFFICE	\$36,311.74	\$77,060.51	\$24,689.01	\$62,915.89
GENERAL ENGINEERING DEPT.	\$24,313.23	\$64,306.68	\$17,120.96	\$59,855.19
ENV COMPL. & SAFETY DEPT	\$114,767.60	\$272,632.34	\$37,515.47	\$95,613.81
TREATMENT DEPARTMENT	\$348,180.69	\$893,524.39	\$316,557.53	\$977,168.04
PUMP STATION DEPARTMENT	\$53,357.12	\$141,730.23	\$66,677.25	\$162,566.15
ADMINISTRATIVE	\$173,255.23	\$415,953.97	\$146,800.11	\$398,077.30
LOSS (GAIN) ON PROPERTY DISPOSALS	(\$2,835.00)	(\$2,835.00)	\$0.00	\$12,816.68
DEPRECIATION EXPENSE-NON VEHICLE	\$338,359.99	\$1,013,709.83	\$329,943.08	\$988,866.67
PENSION EXPENSE	\$65,091.67	\$196,527.51	\$66,183.33	\$199,787.49
CMMS RELATED EXPENSES	\$11,158.33	\$19,824.99	\$0.00	\$0.00
TOTAL OPERATING EXPENSES	<u>\$1,537,399.52</u>	<u>\$3,984,700.35</u>	<u>\$1,267,559.92</u>	<u>\$3,675,336.33</u>
NON-OPERATING EXPENSES				
INTEREST ON DEBT-ALL BONDS	\$99,621.16	\$297,186.67	\$86,293.43	\$258,880.29
TOTAL NON-OPERATING EXPENSES	<u>\$99,621.16</u>	<u>\$297,186.67</u>	<u>\$86,293.43</u>	<u>\$258,880.29</u>
TOTAL EXPENSES	<u>\$1,637,020.68</u>	<u>\$4,281,887.02</u>	<u>\$1,353,853.35</u>	<u>\$3,934,216.62</u>

North Little Rock Wastewater

Income Statement

For the Three Months Ending Tuesday, March 31, 2020

	MARCH 2020	YEAR TO DATE 2020	MARCH 2019	YEAR TO DATE 2019
NET INCOME (LOSS) BEFORE UNUSUAL ITEMS	\$250,359.17	\$1,421,841.24	\$459,757.59	\$1,685,543.15
EMERGENCY REPAIRS	(\$26,690.62)	(\$35,440.61)	\$0.00	\$0.00
DONATED PROPERTY VALUE	\$0.00	\$29,628.44	\$0.00	\$0.00
FEMA REIMBURSEMENTS	\$13,345.27	\$111,105.85	\$0.00	\$0.00
NET INCOME (LOSS)	<u>237,013.82</u>	<u>1,527,134.92</u>	<u>459,757.59</u>	<u>1,685,543.15</u>

**NORTH LITTLE ROCK WASTEWATER
APRIL FINANCIAL STATEMENT**

- 1. THE APRIL BILLED REVENUE IS DOWN TEN PERCENT FROM THE MARCH BILLED REVENUE. OF THAT DECREASE, 93% IS LINKED TO THE COMMERCIAL ACCOUNTS.**
- 2. THE AUDIT ENTRIES FOR 2019 WERE POSTED IN THE APRIL FINANCIAL STATEMENT. ONE OF THOSE ENTRIES WAS BOOKING A RECEIVABLE IN 2019 FOR THE \$97,761 AMOUNT RECEIVED IN JANUARY OF 2020. THAT AMOUNT WAS REVERSED OUT OF THE 2020 FEMA REIMBURSEMENTS. AS OF 4/30/2020, WE HAVE RECEIVED AN ADDITIONAL AMOUNT OF \$46,189 FROM FEMA.**
- 3. THE BALANCE SHEET SHOWS AN INSURANCE RECEIVABLE IN THE AMOUNT OF \$686,656.15. THAT AMOUNT WAS RECEIVED AND DEPOSITED ON 5/1/2020.**

North Little Rock Wastewater
Balance Sheet
Thursday, April 30, 2020

ASSETS	
CURRENT ASSETS	
PETTY CASH	\$500.00
CASH IN BANK	\$6,346,817.04
CERTIFICATES OF DEPOSIT	\$10,143,387.25
ADFA HOLDING ACCOUNTS	\$4,113.70
ACCOUNTS RECEIVABLE	\$2,441,699.05
INSURANCE RECEIVABLE-FIRE	\$686,856.15
ACCRUED INTEREST RECEIVABLE	\$67,864.23
ON-SITE INVENTORY	\$48,557.86
PREPAID LIABILITY INSURANCE	\$71,701.42
PREPAID WORKERS COMPENSATION INSURANCE	\$51,274.00
OTHER PREPAID EXPENSES	\$61,580.90
TOTAL CURRENT ASSETS	<u>\$19,924,351.60</u>
PROPERTY, PLANT & EQUIPMENT	
LAND	\$3,139,810.46
PUMPING STATION STRUCTURES	\$12,075,543.86
SEWER SYSTEM LINES	\$78,184,691.61
TREATMENT PLANT STRUCTURES	\$77,888,642.13
ADMINISTRATION & MAINT. & ENG. BUILDINGS	\$917,063.85
LABORATORY BUILDING	\$1,235,878.63
SEWER SYSTEM EQUIPMENT	\$12,304,287.42
EST. VALUE OF OLD SEWER LINES	\$5,081,361.47
CONSTRUCTION IN PROGRESS	\$11,545,207.54
ACCUMULATED DEPRECIATION	<u>(\$78,447,121.58)</u>
TOTAL PROPERTY, PLANT & EQUIPMENT	\$123,925,365.39
OTHER ASSETS	
RIXIE OM&R RECEIVABLE	\$176,055.20
DEFERRED OUTFLOWS RELATED TO PENSION	\$1,593,943.00
TOTAL OTHER ASSETS	<u>\$1,769,998.20</u>
TOTAL ASSETS	<u><u>\$145,619,715.19</u></u>

North Little Rock Wastewater
Balance Sheet
Thursday, April 30, 2020

LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$94,904.04
OWED TO OTHER DISTRICTS	\$89,986.82
FRANCHISE FEE PAYABLE	\$138,221.72
PAYABLE TO RIXIE	\$1,348.00
PAYABLE TO EUREKA GARDENS	\$3,975.00
ACCRUED SICK LEAVE	\$452,192.53
ACCRUED VACATION LEAVE	\$240,909.30
ACCRUED EMPLOYEE BENEFITS	\$780.61
ACCRUED INTEREST PAYABLE	\$245,529.73
ACCRUED PENSION PLAN CONTRIBUTION	\$260,366.68
TOTAL CURRENT LIABILITIES	<u>\$1,528,214.43</u>
OTHER LIABILITIES	
BONDS PAYABLE-SERIES 2001	\$2,545,916.18
BONDS PAYABLE-SERIES 2008	\$8,966,158.35
BONDS PAYABLE-SERIES 2012	\$17,140,358.92
BONDS PAYABLE-SERIES 2016	17,179,175.00
RESERVE FOR BIO-SOILD DISPOSAL	\$2,477,537.62
OPEB OBLIGATION-GASB 45	\$299,950.00
NET PENSION LIABILITY	\$1,753,904.00
DEFERRED INFLOWS RELATED TO PENSIONS	\$700,882.00
TOTAL OTHER LIABILITIES	<u>\$51,063,882.07</u>
EQUITY	
CONTRIBUTED CAPITAL	\$30,110,329.51
DONATED CAPITAL	\$17,727,878.80
RETAINED EARNINGS	\$43,457,993.51
CURRENT YEAR NET INCOME / (LOSS)	\$1,731,416.87
TOTAL EQUITY	<u>\$93,027,618.69</u>
TOTAL LIABILITIES & EQUITY	<u>\$145,619,715.19</u>

North Little Rock Wastewater
Income Statement

For the Four Months Ending Thursday, April 30, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
REVENUE			
OPERATING REVENUE			
INSIDE NLR SERVICE CHARGES	\$4,505,600.00	\$4,329,161.41	\$4,295,452.99
OUTSIDE NLR SERVICE CHARGES	\$1,038,200.00	\$995,230.24	\$990,614.50
MAUMELLE SERVICE CHARGES	\$1,018,200.00	\$1,016,005.50	\$971,757.51
SHERWOOD TREATMENT CHARGES	\$151,600.00	\$151,600.00	\$204,076.00
CUSTOMER SERVICE CHARGES	\$17,600.00	\$17,666.25	\$17,474.07
SERVICE CHARGE REFUND	\$0.00	(\$660.96)	\$0.00
INDUSTRY REGULAR CHARGES	\$687,200.00	\$552,302.32	\$672,415.15
INDUSTRY SURCHARGE/PENALTY CHARGES	\$122,800.00	\$77,482.75	\$194,336.54
INDUSTRY LATE FEE CHARGES	\$0.00	\$3,098.73	\$7,676.97
LATE FEE CHARGES-RES. & COM.	\$115,900.00	\$120,623.17	\$119,111.79
TIE-ON FEE CHARGES	\$0.00	\$44,832.00	\$18,745.80
CONNECTION INSPECTION PERMITS	\$10,200.00	\$13,375.00	\$9,590.00
PARTIAL INSPECTION PERMITS	\$0.00	\$0.00	\$180.00
TAP & STREET CUTTING PERMITS	\$3,200.00	\$2,800.00	\$4,550.00
REVIEW PLANS & SPECIFICATIONS	\$2,800.00	\$1,808.65	\$1,725.98
TOTAL OPERATING REVENUE	\$7,673,300.00	\$7,325,325.06	\$7,507,707.30
NON OPERATING REVENUE			
INTEREST EARNED INCOME-SECURITIES	\$61,800.00	\$60,220.37	\$54,131.63
INTEREST EARNED INCOME-CHECKING	\$8,800.00	\$12,364.97	\$5,852.25
INTEREST EARNED INCOME-NOTES	\$0.00	\$1,740.06	\$1,736.44
DISCOUNTS EARNED	\$0.00	\$60.41	\$46.40
MISCELLANEOUS INCOME	\$0.00	\$2,360.98	\$200.00
TOTAL NON-OPERATING REVENUE	\$70,600.00	\$76,746.79	\$61,966.72
TOTAL REVENUE	\$7,743,900.00	\$7,402,071.85	\$7,569,674.02

North Little Rock Wastewater
Income Statement
For the Four Months Ending Thursday, April 30, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
OPERATING EXPENSES			
WALKING CREW	\$22,400.00	\$4,275.20	\$1,974.68
TROUBLE CREW	\$50,000.00	\$43,576.09	\$41,103.14
MANHOLE CREW	\$38,000.00	\$34,883.57	\$26,886.46
POWER DRIVE CREW	\$32,000.00	\$14,104.22	\$18,280.16
TELEVISION CREW #1	\$43,600.00	\$47,078.70	\$39,848.34
TELEVISION CREW #2	\$42,800.00	\$47,999.78	\$41,403.56
COLLECTION SYSTEMS-GENERAL	\$495,600.00	\$500,168.44	\$410,467.39
REPAIR CREW #1	\$68,400.00	\$61,954.35	\$61,118.27
REPAIR CREW #2	\$66,000.00	\$54,160.90	\$57,408.32
REPAIR CREW #3	\$58,000.00	\$52,288.60	\$42,863.56
REPAIR CREW #4	\$58,400.00	\$67,789.41	\$68,754.79
POWER RODDING CREW #1	\$22,400.00	\$16,014.14	\$9,862.36
VAC-CON CREW #1	\$64,000.00	\$70,417.86	\$77,949.65
VAC-CON CREW #2	\$58,000.00	\$48,574.66	\$53,448.89
VAC-CON CREW #3	\$56,400.00	\$54,056.97	\$56,201.53
VAC-CON CREW #4	\$0.00	\$11,114.10	\$1,626.82
VAC-CON CREW #5	\$58,400.00	\$55,126.37	\$55,489.94
LOCATION WORK	\$15,600.00	\$12,096.91	\$15,401.50
ENGINEERING OFFICE	\$125,600.00	\$105,804.66	\$101,123.00
GENERAL ENGINEERING DEPT.	\$94,400.00	\$81,494.83	\$77,557.57
ENV.COMPL. & SAFETY DEPT	\$307,600.00	\$351,701.86	\$183,562.44
TREATMENT DEPARTMENT	\$1,548,000.00	\$1,216,179.78	\$1,324,632.07
PUMP STATION DEPARTMENT	\$236,800.00	\$194,077.78	\$222,882.80
ADMINISTRATIVE	\$640,800.00	\$550,328.50	\$562,088.33
LOSS (GAIN) ON PROPERTY DISPOSALS	\$0.00	(\$6,123.67)	\$12,816.68
DEPRECIATION EXPENSE-NON VEHICLE	\$1,443,200.00	\$1,352,005.89	\$1,319,467.97
PENSION EXPENSE	\$264,000.00	\$261,619.18	\$265,970.82
CMMS RELATED EXPENSES	\$50,000.00	\$24,158.32	\$0.00
TOTAL OPERATING EXPENSES	\$5,962,000.00	\$5,326,927.40	\$5,150,191.04
NON-OPERATING EXPENSES			
INTEREST ON DEBT-ALL BONDS	\$387,300.00	\$382,449.91	\$345,063.42
TOTAL NON-OPERATING EXPENSES	\$387,300.00	\$382,449.91	\$345,063.42
TOTAL EXPENSES	\$6,349,300.00	\$5,709,377.31	\$5,495,254.46

North Little Rock Wastewater
Income Statement
For the Four Months Ending Thursday, April 30, 2020

	YEAR TO DATE BUDGET	YEAR TO DATE 2020	YEAR TO DATE 2019
NET INCOME (LOSS) BEFORE UNUSUAL ITEMS	\$1,394,600.00	\$1,692,694.54	\$2,074,419.56
EMERGENCY REPAIRS	(\$37,100.00)	(\$37,094.65)	\$0.00
DONATED PROPERTY VALUE	\$0.00	\$29,628.44	\$0.00
INS.REIMB. & (EXP). RELATED TO FIRE DAMAGE	\$0.00	\$0.00	(\$47,270.53)
FEMA REIMBURSEMENTS	\$0.00	\$46,188.54	\$0.00
NET INCOME (LOSS)	<u>1,357,500.00</u>	<u>1,731,416.87</u>	<u>2,027,149.03</u>

North Little Rock Wastewater
Income Statement
For the Four Months Ending Thursday, April 30, 2020

	APRIL 2020	YEAR TO DATE 2020	APRIL 2019	YEAR TO DATE 2019
REVENUE				
OPERATING REVENUE				
INSIDE NLR SERVICE CHARGES	\$964,552.67	\$4,329,161.41	\$1,098,320.63	\$4,295,452.99
OUTSIDE NLR SERVICE CHARGES	\$235,222.51	\$995,230.24	\$253,025.39	\$990,614.50
MAUMELLE SERVICE CHARGES	\$236,598.71	\$1,016,005.50	\$243,488.48	\$971,757.51
SHERWOOD TREATMENT CHARGES	\$37,900.00	\$151,600.00	\$51,019.00	\$204,076.00
CUSTOMER SERVICE CHARGES	\$4,416.57	\$17,666.25	\$4,376.85	\$17,474.07
SERVICE CHARGE REFUND	\$0.00	(\$660.96)	\$0.00	\$0.00
INDUSTRY REGULAR CHARGES	\$135,365.68	\$552,302.32	\$157,159.25	\$672,415.15
INDUSTRY SURCHARGE/PENALTY CHARGES	\$25,273.46	\$77,482.75	\$67,208.43	\$194,336.54
INDUSTRY LATE FEE CHARGES	\$2,279.60	\$3,098.73	\$1,055.22	\$7,676.97
LATE FEE CHARGES-RES. & COM.	\$31,832.81	\$120,623.17	\$28,187.29	\$119,111.79
TIE-ON FEE CHARGES	\$0.00	\$44,832.00	\$17,325.00	\$18,745.80
CONNECTION INSPECTION PERMITS	\$3,905.00	\$13,375.00	\$2,240.00	\$9,590.00
PARTIAL INSPECTION PERMITS	\$0.00	\$0.00	\$0.00	\$180.00
TAP & STREET CUTTING PERMITS	\$1,400.00	\$2,800.00	\$1,750.00	\$4,550.00
REVIEW PLANS & SPECIFICATIONS	\$466.12	\$1,808.65	\$1,117.88	\$1,725.98
TOTAL OPERATING REVENUE	<u>\$1,679,213.13</u>	<u>\$7,325,325.06</u>	<u>\$1,926,273.42</u>	<u>\$7,507,707.30</u>
NON OPERATING REVENUE				
INTEREST EARNED INCOME-SECURITIES	\$15,403.37	\$60,220.37	\$20,624.53	\$54,131.63
INTEREST EARNED INCOME-CHECKING	\$3,269.66	\$12,364.97	\$2,576.50	\$5,852.25
INTEREST EARNED INCOME-NOTES	\$432.92	\$1,740.06	\$434.11	\$1,736.44
DISCOUNTS EARNED	\$24.51	\$60.41	\$5.69	\$46.40
MISCELLANEOUS INCOME	\$0.00	\$2,360.98	\$0.00	\$200.00
TOTAL NON-OPERATING REVENUE	<u>\$19,130.46</u>	<u>\$76,746.79</u>	<u>\$23,640.83</u>	<u>\$61,966.72</u>
TOTAL REVENUE	<u>\$1,698,343.59</u>	<u>\$7,402,071.85</u>	<u>\$1,949,914.25</u>	<u>\$7,569,674.02</u>

North Little Rock Wastewater
Income Statement
For the Four Months Ending Thursday, April 30, 2020

	APRIL 2020	YEAR TO DATE 2020	APRIL 2019	YEAR TO DATE 2019
OPERATING EXPENSES				
WALKING CREW	\$1,586.82	\$4,275.20	\$332.91	\$1,974.68
TROUBLE CREW	\$12,323.15	\$43,576.09	\$14,903.58	\$41,103.14
MANHOLE CREW	\$12,099.23	\$34,883.57	\$10,162.19	\$26,886.46
POWER DRIVE CREW	\$337.77	\$14,104.22	\$6,268.59	\$18,280.16
TELEVISION CREW #1	\$15,280.60	\$47,078.70	\$12,979.34	\$39,848.34
TELEVISION CREW #2	\$11,126.20	\$47,999.78	\$13,230.10	\$41,403.56
COLLECTION SYSTEMS-GENERAL	\$121,951.15	\$500,168.44	\$135,092.03	\$410,467.39
REPAIR CREW #1	\$16,551.42	\$61,954.35	\$22,930.54	\$61,118.27
REPAIR CREW #2	\$13,100.61	\$54,160.90	\$17,892.57	\$57,408.32
REPAIR CREW #3	\$13,595.79	\$52,288.60	\$11,605.87	\$42,863.56
REPAIR CREW #4	\$15,352.00	\$67,789.41	\$25,054.14	\$68,754.79
POWER RODDING CREW #1	\$4,378.08	\$16,014.14	\$4,163.48	\$9,862.36
VAC-CON CREW #1	\$18,151.10	\$70,417.86	\$29,543.50	\$77,949.65
VAC-CON CREW #2	\$15,052.54	\$48,574.66	\$16,168.64	\$53,448.89
VAC-CON CREW #3	\$13,279.37	\$54,056.97	\$17,388.06	\$56,201.53
VAC-CON CREW #4	\$2,840.12	\$11,114.10	\$1,106.74	\$1,626.82
VAC-CON CREW #5	\$13,216.03	\$55,126.37	\$18,744.11	\$55,489.94
LOCATION WORK	\$3,193.39	\$12,096.91	\$4,853.86	\$15,401.50
ENGINEERING OFFICE	\$28,744.15	\$105,804.66	\$38,207.11	\$101,123.00
GENERAL ENGINEERING DEPT.	\$17,188.15	\$81,494.83	\$17,702.38	\$77,557.57
ENV.COMPL. & SAFETY DEPT	\$79,069.52	\$351,701.86	\$87,948.63	\$183,562.44
TREATMENT DEPARTMENT	\$322,655.39	\$1,216,179.78	\$347,464.03	\$1,324,632.07
PUMP STATION DEPARTMENT	\$52,347.55	\$194,077.78	\$60,316.65	\$222,882.80
ADMINISTRATIVE	\$134,374.53	\$550,328.50	\$164,011.03	\$562,088.33
LOSS (GAIN) ON PROPERTY DISPOSALS	(\$3,288.67)	(\$6,123.67)	\$0.00	\$12,816.68
DEPRECIATION EXPENSE-NON VEHICLE	\$338,296.06	\$1,352,005.89	\$330,601.30	\$1,319,467.97
PENSION EXPENSE	\$65,091.67	\$261,619.18	\$66,183.33	\$265,970.82
CMMS RELATED EXPENSES	\$4,333.33	\$24,158.32	\$0.00	\$0.00
TOTAL OPERATING EXPENSES	<u>\$1,342,227.05</u>	<u>\$5,326,927.40</u>	<u>\$1,474,854.71</u>	<u>\$5,150,191.04</u>
NON-OPERATING EXPENSES				
INTEREST ON DEBT-ALL BONDS	\$85,263.24	\$382,449.91	\$86,183.13	\$345,063.42
TOTAL NON-OPERATING EXPENSES	<u>\$85,263.24</u>	<u>\$382,449.91</u>	<u>\$86,183.13</u>	<u>\$345,063.42</u>
TOTAL EXPENSES	<u>\$1,427,490.29</u>	<u>\$5,709,377.31</u>	<u>\$1,561,037.84</u>	<u>\$5,495,254.46</u>

North Little Rock Wastewater
Income Statement
For the Four Months Ending Thursday, April 30, 2020

	APRIL 2020	YEAR TO DATE 2020	APRIL 2019	YEAR TO DATE 2019
NET INCOME (LOSS) BEFORE UNUSUAL ITEMS	\$270,853.30	\$1,692,694.54	\$388,876.41	\$2,074,419.56
EMERGENCY REPAIRS	(\$1,654.04)	(\$37,094.65)	\$0.00	\$0.00
DONATED PROPERTY VALUE	\$0.00	\$29,628.44	\$0.00	\$0.00
INS.REIMB. & (EXP) RELATED TO FIRE DAMAGE	\$0.00	\$0.00	(\$47,270.53)	(\$47,270.53)
FEMA REIMBURSEMENTS	(\$64,917.31)	\$46,188.54	\$0.00	\$0.00
NET INCOME (LOSS)	<u>204,281.95</u>	<u>1,731,416.87</u>	<u>341,605.88</u>	<u>2,027,149.03</u>

(5)

2019 AUDIT REPORT

Lindsey Baker from EGP, PLLC will present the 2019 audit report.

ACTION REQUESTED:

Accept the audit report and authorize distribution.



NORTH LITTLE ROCK WASTE WATER UTILITY

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

(With independent auditor's report thereon.)

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INTRODUCTION

The North Little Rock Waste Water Utility, hereafter referred to as the “Utility” is pleased to present its financial report for the years ending December 31, 2019 and 2018 developed in compliance with Governmental Accounting Standards.

Mission

The mission of the Utility is to provide safe, low cost, high quality sewer service to the citizens of North Little Rock, Arkansas and other areas as directed. This service in general includes the collection, treatment and disposal of the treated water into the Arkansas River in an environmentally sound matter.

Summary of Organization

The Utility was established by the North Little Rock City Council in 1962. The City Council appointed a five member commission to oversee its operations. Each commissioner is appointed for a five year period, with any reappointment approved by the City Council. The commission meets in open public session on the second Tuesday of each month. The Utility’s day to day operations are managed by a professional Director with assistance from the senior management. The Utility has no taxing power. Operational and maintenance costs are funded from customer fees and charges. At the end of 2019, the utility provided service to approximately 40,000 customers. The acquisition and construction of capital assets are funded by customer revenues, contributions from developers and sewer improvement districts and from construction loans. The Utility maintains and operates four treatment plants, 74 pump stations and hundreds of miles of sewer lines. As of December 31, 2019, the Utility had 93 full time employees dedicated to providing sewer service to the customer base.

Responsibility and Controls

The Utility has prepared and is responsible for the financial statements and related information included in this report. A system of internal accounting controls is maintained to provide reasonable assurance that assets are safeguarded and that the books reflect only authorized transactions. The internal accounting controls are evaluated on an ongoing basis by the Finance Administrator. Independent external auditors also consider certain elements of the internal control system in order to determine their auditing procedures for the purpose of expressing an opinion on the financial statements.

Management believes that its policies and procedures provide guidance and reasonable assurance that the Utility’s operations are conducted according to management’s intentions and to a high standard of business ethics. In management’s opinion, the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows in conformity with accounting principles generally accepted in the United States of America.

Audit Assurance

The unqualified opinion of our independent auditors, EGP, PLLC, is included in this report.

Independent Auditor's Report

North Little Rock Waste Water Treatment Committee
North Little Rock Waste Water Utility

We have audited the accompanying financial statements of North Little Rock Waste Water Utility (a component unit of the City of North Little Rock, Arkansas), which comprise the statements of net position as of December 31, 2019 and 2018, and the related statements of revenues, expenses and changes in net position and cash flows for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the North Little Rock Waste Water Utility, as of December 31, 2019 and

2018, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the North Little Rock Waste Water Utility and do not purport to, and do not, present fairly the financial position of the City of North Little Rock, Arkansas, as of December 31, 2019 and 2018, the changes in its financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents on pages 5 through 10 and 32 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Little Rock Waste Water Utility's financial statements as a whole. The introductory section, schedule of operating expenses and the schedule of expenditures of federal awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* on pages 1, 36 and 41, respectively, are presented for purposes of additional analysis and are not a required part of the financial statements.

The schedule of operating expenses and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of operating expenses and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2020 on our consideration of North Little Rock Waste Water Utility's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Little Rock Waste Water Utility, internal control over financial reporting.

March 31, 2020

Certified Public Accountants & Consultants
North Little Rock, Arkansas

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section presents management's analysis of the Utility's financial condition and activities for the year. This information should be read in conjunction with the financial statements.

Financial Highlights

Our current rate ordinance was adopted on October 26, 2015 and it includes rate adjustments effective on January 1st of the years 2016 through 2020. The rate of \$17.52 for a minimum usage of 400 cubic feet and \$5.27 per 100 cubic feet of usage after 400 was effective for the January, 2019 usage which was billed in February. The rate which was in effect for the January, 2019 billing for the December, 2018 usage was \$4.88 per 100 cubic feet with a minimum amount of \$17.01 for 400 cubic feet. There is a minimum charge of four 100 cubic feet for all customers.

The Utility was able to increase its cash and certificates of deposit balance by around \$3,000,000 during 2019. The Utility was able to invest excess funds in two new certificates of deposit and add funds to two current certificates of deposit during the year.

The Statement of Net Position as of 12/31/19, includes an insurance receivable. In late October of 2018, there was a fire at the Utility's Faulkner Lake treatment plant location. This fire destroyed five high value pieces of equipment, a large metal building, building contents and inventory items. There was also extensive smoke damage to one office building. As of the end of 2019, the Utility had received \$1,250,000 from its insurance company and the receivable is the additional amount that will be paid by the insurance company for the replacement value of the destroyed property as well as expenses related to clean up.

In May, the Utility suffered flood damage at two of its treatment plants. This flood was declared a major disaster by the federal government on June 8, 2019. The Utility has submitted paperwork to receive up to 75% reimbursement for the damages sustained. The FEMA receivable shown in the Statement of Net Position, is the amount the Utility received after year end but before the 2019 audit was completed. The Utility is hopeful to receive further reimbursement during 2020.

The Utility increased its property value less depreciation by around \$4,900,000 during 2019. This increase was mainly due to construction in progress projects.

The Arkansas Natural Resources Commission approved loan funds from the Arkansas Clean Water State Revolving Loan Fund in the amount of \$30,000,000 on October 15, 2016. The interest rate is 1.25 percent with an annual servicing fee of 1.00 percent. The Utility will pay interest only on the loan funds received until April, 2021 at which time principal payments commence. At the end of December, 2019, the Utility had been disbursed the total amount of \$16,163,031 for this bond issue.

Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic financial statements and supplementary information. The MD&A represents management's examination and analysis of the Utility's financial condition and performance.

The financial statements report information about the Utility using full accrual accounting methods as utilized by similar business activities in the private sector. The financial statements include a statement of net position; statement of revenues, expenses and changes in net position; statement of cash flows; notes to the financial statements and other supporting schedules.

The statement of net position presents the financial position of the Utility on a full accrual historical cost basis. This statement presents information on all of the assets and liabilities with the difference reported as net position. Over time, increases and decreases in net assets are one indicator of whether the financial position is improving or deteriorating.

While the statement of net position provides information about the nature and amount of resources and obligations at year-end, the statement of revenues, expenses and changes in net position presents the results of the business activities over the course of the fiscal year and information as to how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows.

The statement of cash flows presents changes in cash and cash equivalents, resulting from operational, financing and investing activities. This statement presents cash receipt and disbursement information only.

The notes to the financial statements and supplementary information are provided to disclose information that is essential to a full understanding of the material data provided in the statements.

The financial statements were prepared by the Utility's staff from its detailed transactions for the years ending December 31, 2019 and 2018. The financial statements were audited and adjusted, if material, during the independent external audit process.

Financial Analysis

The comparative financial statements provide information about the financial activities of the North Little Rock Waste Water Utility. The following information is an analysis of the comparison between the two years presented in the financial statements. The amounts for the year ending December 31, 2017 are also shown for reference purposes.

Statement of Net Position:

This statement indicates that the Utility had an adequate amount of liquid assets as of the end of the year and a reasonable level of unrestricted net position. The increase in current assets between 2019 and 2018 is the result of a higher certificate of deposit and cash balance. The increase in the property value is mainly due to the completion of projects during the year. The other non-current assets include the deferred outflow related to pension account, which decreased from 2018 to 2019. The decrease in current liabilities is due to a lower balance in accounts payable at the end of 2019. The other non-current liability total amount for 2019 includes an amount of \$2,547,471 for the reserve for bio-solid removal. This reserve account was set up to accrue a liability for the cost of removing sludge from the lagoons at all of the treatment plants. The current ratio is an indication of short-term liability and is calculated by dividing current assets by current liabilities. A resulting number greater than one indicates current assets in excess of current needs which can be applied to future periods. The current ratio as of December 31, 2019 was 4.17 and the ratio for 2018 and 2017 was 2.81 and 2.75, respectively. Another ratio which is shown on this statement is the debt utilization ratio which indicates what percentage the total debt is to total assets. This ratio is calculated by dividing total notes payable by total assets and was 32% for the year ended December 31, 2019. The debt utilization ratio for 2018 and 2017 was 31% and 32%, respectively.

Analysis of Statement of Net Position

	2019	2018	2017
Current Assets	\$ 17,001,304	\$ 15,274,710	\$ 10,658,390
Net Property & Equipment	\$ 122,603,668	\$ 117,665,611	\$ 114,351,953
Other Non-Current Assets	\$ 4,797,796	\$ 4,611,331	\$ 3,028,945
Current Liabilities	\$ 4,079,669	\$ 5,438,903	\$ 3,911,339
Bonds Payable	\$ 43,724,708	\$ 40,514,451	\$ 38,552,096
Other Non-Current Liabilities	\$ 5,302,207	\$ 6,116,099	\$ 6,740,914
Invested in Capital Assets, net of related debt	\$ 76,712,415	\$ 75,043,661	\$ 73,371,696
Restricted Net Position	\$ 3,027,798	\$ 1,869,461	\$ 1,323,262
Unrestricted Net Position	\$ 11,555,971	\$ 8,569,077	\$ 4,139,981

Statement of Revenues, Expenses and Changes in Net Position:

For the year ending December 31, 2019, the Utility had an operating income of \$5,949,018 with an overall increase in net position of \$5,813,985 after the non-operating income and expenses were accounted for.

**Analysis of Statement of Revenues, Expenses and
Changes in Net Position**

	2109	2018	2017
Operating Revenue	\$ 22,979,810	\$ 22,091,555	\$ 20,619,957
Operating Expenses	\$ 17,030,792	\$ 15,747,436	\$ 16,562,127
Operating Income	\$ 5,949,018	\$ 6,344,119	\$ 4,057,830
Non-Operating Revenue	\$ 965,831	\$ 1,273,454	\$ 206,258
Non-Operating Expenses	\$ 1,100,864	\$ 970,313	\$ 951,001
Increase in Net Position	\$ 5,813,985	\$ 6,647,260	\$ 3,313,087

Of the total operating revenue for 2019, 96% comes from the rates that the customer base pays for their sewer service.

The operating revenue besides that amount directly from the customer base includes late fees collected on past due billings, tie-on and permit fees, a treatment fee accessed to another city per a court order agreement and plan review charges. The operating revenue increase between 2019 and 2018 is due to the rate change which was effective with the February 2019 billings. There was also a rate increase between 2018 and 2017.

The total operating expense is comprised of labor, depreciation and other. The labor cost includes benefits (insurance, training, matching FICA, and pension) as well as salary. The other operating expenses include supplies, utilities, routine repair and maintenance, outside services and any other non-labor or depreciation expense. The increase in operating expenses between 2019 and 2018 is mainly due to the recording of emergency repairs due to a flood event.

The non-operating revenue for 2019 includes around \$747,000 for insurance proceeds received during the year for the fire damage in 2018 and funds received from FEMA for the flood damage in 2019. In 2018, there was a gain on disposal of assets which related to the fire.

The non-operating expense includes interest expense on all loans and loss on disposal of some assets.

Capital Asset Information:

As of December 31, 2019, the Utility had a property value after accumulated depreciation of \$122,603,668. This amount includes construction in progress as well as fixed assets. The major increase in property value before depreciation was the result of various construction in progress projects both completed and in progress. The construction in progress jobs included various projects for lining and pipe bursting of sewer lines, the addition and remodeling of the collections systems and engineering building and a pump station generator project. The capital asset additions were funded with both bond proceeds and reserves. An amount of \$621,765 in property value was disposed of during the year. Some items were sold and some were removed due to replacement.

Debt Information:

The following schedule shows the debt activity for the year.

**SCHEDULE OF BONDS PAYABLE
DECEMBER 31, 2019**

DESCRIPTION	1/1/2019 BALANCE	DRAWS RECEIVED	PAYMENTS	12/31/2019 BALANCE
SERIES 2001	\$ 3,419,112.55		\$ 577,426.72	\$ 2,841,685.83
SERIES 2008	\$ 9,941,469.60		\$ 645,757.81	\$ 9,295,711.79
SERIES 2012	\$ 18,475,139.72		\$ 884,315.45	\$17,590,824.27
SERIES 2016	\$ 10,786,227.00	\$ 5,376,804.00	\$ -	\$16,163,031.00
	<u>\$ 42,621,948.87</u>	<u>\$ 5,376,804.00</u>	<u>\$ 2,107,499.98</u>	<u>\$ 45,891,252.89</u>

The payments recorded for the revolving loan funds were the scheduled six-month payments. The Series 2001 loan will be paid off in April, 2024. The Series 2008 loan will be paid off in October, 2031. The Series 2012 loan will be paid off in October, 2035. The Series 2016 loan was issued in October of 2015 for an amount of \$30,000,000. Interest only payments will be made until April, 2021 at which time principal payments will commence until October, 2040.

Budget to Actual Comparison:

The budget is prepared by the Utility's Finance Manager and is based on the previous year's dollar amounts. The previous years' amounts are adjusted to reflect the projected activity for the current year. As with any budget, there were differences with the actual amounts recorded for the year.

The total operating revenue was less than the amount budgeted. The actual usage for the customers as a whole was lower than what was budgeted, thus the customer revenue was lower than expected. This decrease was offset some by an increase in late fee income.

The budgeted total operating expense was higher than actual. The budget included the amount of \$1,000,000 for emergency repairs and only a little over half of that amount was used. The budget also included some new labor positions which were not filled and some repair and maintenance of equipment which did not have to be completed.

The actual non-operating revenue amount is higher than the amount budgeted due to a higher interest rate received on the certificates of deposit

The actual non-operating expenses were lower than the amount budgeted due to a lower amount of draws received from the 2016 loan than expected.

Analysis of Planned Activity for 2020:

There are a number of lining, pipe bursting and interceptor projects planned for various locations within the service area. These projects will increase the life of various sized sewer lines and will be funded through the Series 2016 loan and general revenue. There will also be a contract for another Sewer System Evaluation Survey which will be paid out of general revenue. Also, engineering will continue for the Maumelle to White Oak diversion and will also be paid out of general revenue. The Utility's plan is to divert the flow from the Maumelle service area to the White Oak Treatment Plant and decommission the current Maumelle Treatment Plant. Also, the renovation and addition to the collection systems and engineering building will be completed, which is also funded with general revenues.

Contacting the Management:

The financial report is designed to provide our customers, citizens and creditors with a general overview of the Utility's finances and to show the accountability for the money it receives. If you have any questions about this report or need additional financial information, contact our administration office.

North Little Rock Waste Water Utility
Statement of Net Position
December 31, 2019 and 2018
(See independent auditor's report.)

	2019	2018
<u>Assets and Deferred Outflows of Resources</u>		
Current Assets		
Cash	\$ 3,477,870	3,100,194
Certificates of deposit	9,554,584	8,034,114
Accrued interest receivable	95,791	52,418
Accounts receivable (net of allowance of \$10,000)	2,641,624	2,888,748
FEMA grant receivable	97,761	-
Insurance receivable	1,045,390	1,146,219
Inventory	27,069	24,845
Prepaid expenses	61,215	28,172
Total Current Assets	17,001,304	15,274,710
Noncurrent Assets		
Restricted assets:		
Cash and cash equivalents	2,028,478	1,374,813
Certificates of deposit	504,497	-
Other assets	494,823	494,648
Property, plant and equipment, net	122,603,668	117,665,611
Notes receivable, net of current portion	176,055	176,055
Total Noncurrent Assets	125,807,521	119,711,127
Total Assets	142,808,825	134,985,837
Deferred Outflows of Resources		
Deferred outflows related to pensions	1,593,943	2,565,815
Total Deferred Outflows of Resources	1,593,943	2,565,815
Total Assets and Deferred Outflows of Resources	\$ 144,402,768	137,551,652

The accompanying notes are an integral part of these financial statements.

	<u>2019</u>	<u>2018</u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>		
Current Liabilities		
Accounts payable	\$ 648,442	2,197,207
Other current liabilities	534,324	491,650
Accrued absences	730,358	642,547
Current portion of long-term debt	2,166,545	2,107,499
Total Current Liabilities	<u>4,079,669</u>	<u>5,438,903</u>
Noncurrent Liabilities		
Reserve for bio-solids disposal	2,547,471	2,330,871
Pension liability	1,753,904	2,685,571
OPEB obligation	299,950	285,680
Bonds payable, net of current portion	43,724,708	40,514,451
Total Noncurrent Liabilities	<u>48,326,033</u>	<u>45,816,573</u>
Total Liabilities	<u>52,405,702</u>	<u>51,255,476</u>
Deferred Inflows of Resources		
Deferred inflows related to pensions	700,882	813,977
Total Deferred Inflows of Resources	<u>700,882</u>	<u>813,977</u>
Total Liabilities and Deferred Inflows of Resources	<u>53,106,584</u>	<u>52,069,453</u>
Net Position		
Net investment in capital assets	76,712,415	75,043,661
Restricted	3,027,798	1,869,461
Unrestricted	11,555,971	8,569,077
Total Net Position	<u>91,296,184</u>	<u>85,482,199</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 144,402,768</u>	<u>137,551,652</u>

North Little Rock Waste Water Utility
Statement of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2019 and 2018
(See independent auditor's report)

	<u>2019</u>	<u>2018</u>
Operating Revenues		
Service charges	\$ 20,065,939	18,986,722
Service charges - industry	1,930,986	2,032,760
Service charges - violations	482,928	590,642
Users' forfeited discounts	322,271	305,927
Permits and inspections	40,770	51,395
Other operating income	136,916	124,109
Total Operating Revenues	<u>22,979,810</u>	<u>22,091,555</u>
Operating Expenses		
Cost of sales	9,776,400	8,883,186
Operating expenses	7,254,392	6,864,250
Total Operating Expenses	<u>17,030,792</u>	<u>15,747,436</u>
Operating Income	<u>5,949,018</u>	<u>6,344,119</u>
Non-Operating Income		
Interest income	216,482	104,907
Insurance proceeds	649,171	-
Grant revenue	97,761	-
Gain on disposal of assets	-	1,122,903
Other non-operating income	2,417	45,644
Total Non-Operating Income	<u>965,831</u>	<u>1,273,454</u>
Non-Operating Expenses		
Interest expense	1,060,962	970,313
Loss on disposal of assets	39,902	-
Total Non-Operating Expenses	<u>1,100,864</u>	<u>970,313</u>
Increase in Net Position	5,813,985	6,647,260
Net position - beginning of period	85,482,199	78,834,939
Net Position - End of Period	<u>\$ 91,296,184</u>	<u>85,482,199</u>

The accompanying notes are an integral part of these financial statements.

North Little Rock Waste Water Utility
Statement of Cash Flows
For the Years Ended December 31, 2019 and 2018
(See independent auditor's report.)

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities:		
Cash received from:		
Customers	\$ 22,992,257	21,923,406
Other operating income	136,916	124,109
Cash payments for:		
Cash paid to suppliers for goods and services	(8,342,559)	(7,500,801)
Cash paid to or on behalf of employees for services	(5,440,291)	(3,049,201)
Net Cash Provided (Required) by Operating Activities	<u>9,346,323</u>	<u>11,497,513</u>
Cash Flows From Capital and Related Financing Activities:		
Repayment of long-term debt and bonds payable	(2,107,501)	(2,428,160)
Proceeds from draws on bond	5,376,804	4,069,853
Acquisition and construction of capital assets	(9,577,377)	(8,097,953)
Proceeds from disposal of property, plant and equipment	55,734	505,885
Insurance proceeds from fire damage	750,000	-
Interest paid	(1,060,962)	(970,313)
Net Cash Provided (Required) by Capital and Related Financing Activities	<u>(6,563,302)</u>	<u>(6,920,688)</u>
Cash Flows From Investing Activities:		
Proceeds from maturity of certificates of deposit	(10,059,081)	(8,034,114)
Investment in certificates of deposit	8,034,114	4,743,520
Interest and other income received	273,287	113,067
Net Cash Provided (Required) by Investing Activities	<u>(1,751,680)</u>	<u>(3,177,527)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,031,341	1,399,298
Cash and cash equivalents at beginning of year	4,475,007	3,075,709
Cash and Cash Equivalents at End of Year	<u>\$ 5,506,348</u>	<u>4,475,007</u>
Cash and Cash Equivalents		
Unrestricted cash and cash equivalents	\$ 3,477,870	3,100,194
Restricted cash and cash equivalents	2,028,478	1,374,813
Total Cash and Cash Equivalents	<u>\$ 5,506,348</u>	<u>4,475,007</u>

The accompanying notes are an integral part of these financial statements.

	<u>2019</u>	<u>2018</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating income	\$ 5,949,018	6,344,119
Adjustments to reconcile operating income to cash provided by operating activities:		
Depreciation	4,543,684	4,255,094
(Increase) decrease in assets:		
Accounts receivable	247,124	(44,040)
Inventory	(2,224)	13,671
Grant receivable	(97,761)	-
Other assets	(33,218)	120,940
Deferred outflows	971,872	(415,682)
Increase (decrease) in liabilities:		
Accounts payable	(1,548,765)	1,831,918
Accrued absences	87,811	(3,289)
Other liabilities	(658,123)	(475,917)
Deferred inflows	(113,095)	(129,301)
Net Cash Provided by Operating Activities	<u>\$ 9,346,323</u>	<u>11,497,513</u>

Supplemental Disclosure of Noncash Transactions Investing and Financing Activities:

Insurance proceeds receivable from fire damage of property, plant and equipment	<u>\$ -</u>	<u>1,146,219</u>
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North Little Rock Waste Water Utility
Notes to Financial Statements
December 31, 2019 and 2018

1. Summary of Significant Accounting Policies

Principles of Operation

The North Little Rock Waste Water Utility (the “Utility”) (a component unit of the City of North Little Rock) is 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. The financial statements present only the North Little Rock Waste Water Utility and do not purport to, and do not, present fairly the financial position of the City of North Little Rock, Arkansas, as of December 31, 2019 and 2018, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The Utility follows Government Accounting Standards Board (“GASB”) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which incorporates Financial Accounting Standards Board (“FASB”) pronouncements and Accounting Principles Board (“APB”) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

The Utility uses the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred regardless of the related cash flows. The Utility distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Use of Estimates

Preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of management's estimates. Those estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Utility considers certificates of deposits and all highly liquid cash investments with original maturities of three months or less to be cash equivalents.

Certificates of Deposit

Certificates of deposit with original maturities of greater than three months. Certificates of deposit are recorded at amortized cost which approximates fair value.

Accounts Receivable

Sales of sewer services are made on open account to customers located in North Little Rock, Arkansas and surrounding areas. The Utility utilizes the allowance method of accounting for uncollectible accounts receivable. The Utility reviews its customer accounts on a periodic basis and records a reserve for specific amounts that management determines may not be collected. In addition, the Utility has established a general

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reserve for potential uncollectible accounts based on historical bad debts. Amounts are written off at the point when collection attempts have been exhausted, which is usually 120 days after the account is past due. Management uses significant judgment in estimating uncollectible amounts. In estimating uncollectible amounts, management considers factors such as current overall economic conditions, industry-specific economic conditions, historical customer performance and anticipated customer performance. While management believes the Utility's processes effectively address its exposure to doubtful accounts, changes in economic, industry or specific customer conditions may require adjustment to the allowance recorded by the Utility. Accounts receivable are net of an allowance for doubtful accounts of \$10,000 at both December 31, 2019 and 2018

Inventory

Inventory consists of materials and supplies valued at the lower of cost or market, using the first-in, first-out method.

Property, Plant and Equipment

Property, plant and equipment are stated at cost unless otherwise noted. Depreciation is provided by the straight-line method over the estimated useful lives of the related assets ranging from three to fifty years. Assets are constructed and acquired by four methods: utility work crews, independent contractors financed by utility funds, contributions to the utility by independently financed waste water improvement districts, and contributions to the utility by real estate developers in conjunction with a property development. Assets acquired from improvement districts and real estate developers result in donated capital and have been so classified. Donated fixed assets are valued at their estimated fair market value on the date donated. Interest costs are capitalized when incurred on debt where proceeds were used to finance the construction of assets. The Utility capitalizes all purchases over \$1,000 that have at least a three year useful life. Costs of repairs and maintenance that do not improve or extend the assets lives are charged to expense as incurred.

Long-Lived Assets

The Utility reviews long-lived assets and certain identifiable intangibles held and used by the Utility for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. For the years ended December 31, 2019 and 2018, no impairment has been identified.

Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net position is classified in the following three components:

Net investment in capital assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted for debt service

This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. When an expense is incurred for purposes for which there are

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both restricted and unrestricted net position available, it is the Utility's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

Unrestricted

This component of net position consists of net assets that do not meet the definition of "net investment in capital assets" or "restricted."

Accrued Absences

Each employee may accumulate a maximum of thirty days of vacation and sixty days of sick leave. The Utility has accrued a liability for vacation and sick leave pay, which has been earned but not taken by employees.

Reserve for Bio-Solids Disposal

The Utility provides annually for the estimated cost of bio-solids removal from the treatment plant lagoons, which occurs every five to fifteen years for each lagoon.

Budgets and Budgetary Accounting

Budgeted revenues and expenses are prepared using the economic resources measurement focus and the accrual basis of accounting. The original budgets adopted by the Utility were not amended during the years ended December 31, 2019 and 2018.

Deferred Outflows/Inflows of Resources

The statement of net position will sometimes report a separate section for deferred outflows of resources, which represents consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. In addition, the statement net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until then. The Utility utilizes deferred outflows and deferred inflows to account for changes regarding pension liabilities.

Recently Adopted Accounting Standards

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, provides guidance on debt information that is to be disclosed in the notes to governmental financial statements. The statement clarifies which liabilities are to be included in the disclosures and requires additional information to be disclosed. In addition, the statement requires information about debt incurred through direct borrowings or direct placements to be disclosed separately from other debt. The standard became effective for the Utility in fiscal year 2019. GASB Statement No. 88 did not have a significant impact on the Utility's financial statements.

Recently Issued Accounting Standards

GASB Statement No. 87, *Leases*, provides a new framework for accounting for leases under the principle that leases are financings. No longer will leases be classified between capital and operating. Lessees will recognize an intangible asset and a corresponding liability. The liability will be based on the payments expected to be paid over the lease term, which includes an evaluation of the likelihood of exercising renewal or termination options in the lease. Lessors will recognize a lease receivable and related deferred inflow of resources. Lessors will not derecognize the underlying asset. An exception to the general model is provided for short-term leases that cannot last more than 12 months. Contracts that contain lease and nonlease components will need to be separated so each component is accounted for accordingly. This standard becomes effective for the Utility in

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fiscal year 2020. Management of the Utility has not yet determined the impact that adoption of this statement will have on the Utility's financial statements or related disclosures.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, established accounting requirements for interest cost incurred before the end of a construction period. The statement requires such interest cost be recognized as an expense in the period in which the cost is incurred in financial statements prepared using the economic resources measurement focus. Currently, GASB Statement No. 62 requires some interest costs to be included in the historical cost of a capital asset reported in an enterprise fund or business-type activity. When effective, this statement will no longer require interest cost to be included in historical cost. This standard becomes effective for the Utility in fiscal year 2020. Management of the Utility has not yet determined the impact that adoption of this statement will have on the Utility's financial statements or related disclosures.

2. Description of Funds

The Utility complies with all state and local laws and regulations as well as the provisions of certain contracts requiring the use of separate funds. The required funds used by the Utility include the following:

Sewer Fund

The Sewer Fund was established for the purpose of depositing all revenues derived from the operation of the system. Revenues are for the payment of reasonable and necessary expenses of operation and maintenance of the system, payment of principal, interest and trustee's fees on bonds, reserve for contingencies, and providing for a depreciation fund.

Operating and Maintenance Fund

The Operating and Maintenance Fund is used to pay the reasonable and necessary monthly expenses of operation, and repair and maintenance of the Utility. The fund is maintained by required monthly transfers from the Sewer Fund.

Sewer Depreciation Fund

The Sewer Depreciation Fund is restricted to paying the costs of needed capital improvements or replacements; provided, however, that monies in the Sewer Depreciation Fund may be used to the extent necessary to prevent a default in the payment of the principal and interest on bonds as they become due. The fund is maintained by required monthly transfers from the Sewer Fund.

Rehabilitation Fund

The Rehabilitation Fund was established in 2007 by city ordinance #7973 (as amended by city ordinance #8083) to provide for system repairs and replacements from the proceeds of 2007 rate increases. The ordinance requires that a monthly transfer of \$41,667 (\$500,000 annually) be made from the Sewer Fund to provide for repairs and replacements.

2001 Revolving Loan Fund

The 2001 Revolving Loan Fund was established in 2001 and is restricted to the recording of activity in connection with the 2001 Revolving Loan Fund.

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2008 Revolving Loan Fund

The 2008 Revolving Loan Fund was established in 2008 and is restricted to the recording of activity in connection with the 2008 Revolving Loan Fund.

2012 Revolving Loan Fund

The 2012 Revolving Loan Fund was established in 2012 and is restricted to the recording of activity in connection with the 2012 Revolving Loan Fund.

2016 Revolving Loan Fund

The 2016 Revolving Loan Fund was established in 2016 and is restricted to the recording of activity in connection with the 2016 Revolving Loan Fund.

3. Cash and Certificates of Deposit

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Utility manages its exposure to declines in fair values by limiting investments to securities with a maturity of not more than five years from the date of purchase and by attempting to match investment maturities with cash flow requirements.

Credit risk is the risk that the issuer of counterparty will not fulfill its obligations. To minimize exposure to credit risk, the Utility's investment policy specifies the types of securities in which the Utility may invest. Generally, this is accomplished by investing in certificates of deposit with maturities of less than five years.

Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned to the Utility. At December 31, 2019 and 2018, the Utility's deposits with two financial institutions were fully insured or collateralized and totaled \$15,717,901 and \$12,888,810, respectively.

4. Restricted Funds

The Utility has certain debt services funds with the Arkansas Development Finance Authority ("ADFA"), which are restricted to various uses. The Utility is required to deposit monthly with the ADFA, to be held in trust, an amount equal to 1/6 of the interest to become due on the next ensuing interest payment plus 1/6 of the next installment of principal next due on the Bonds. The required deposits shall be reduced by any amount in the Debt Service Fund available for meeting the purpose for which a deposit is required to be made. The total deposits, held in trust as of December 31, 2019 and 2018, were \$494,823 and \$494,648, respectively.

In addition, certain funds included in cash and cash equivalents and certificates of deposit are restricted to construction, rehabilitation or capital improvements. Those funds totaled \$2,532,975 and \$1,374,813 as of December 31, 2019 and 2018, respectively.

5. Property, Plant and Equipment

Property, plant and equipment consisted of the following at December 31:

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	2018	Additions	Transfers	Disposals	2019
Land	\$ 3,139,809	-	-	-	3,139,809
Plant and equipment	182,107,148	544,187	5,400,466	(706,339)	187,345,462
Construction in process	5,468,899	9,033,190	(5,400,466)	-	9,101,623
	<u>190,715,856</u>	<u>9,577,377</u>	<u>-</u>	<u>(706,339)</u>	<u>199,586,894</u>
Less accumulated depreciation	(73,050,245)	(4,543,684)	-	610,703	(76,983,226)
	<u>\$ 117,665,611</u>	<u>5,033,693</u>	<u>-</u>	<u>(95,636)</u>	<u>122,603,668</u>
	2017	Additions	Transfers	Disposals	2018
Land	\$ 3,139,809	-	-	-	3,139,809
Plant and equipment	170,560,341	2,588,319	10,826,611	(1,868,123)	182,107,148
Construction in process	10,785,876	5,509,634	(10,826,611)	-	5,468,899
	<u>184,486,026</u>	<u>8,097,953</u>	<u>-</u>	<u>(1,868,123)</u>	<u>190,715,856</u>
Less accumulated depreciation	(70,134,073)	(4,255,094)	-	1,338,922	(73,050,245)
	<u>\$ 114,351,953</u>	<u>3,842,859</u>	<u>-</u>	<u>(529,201)</u>	<u>117,665,611</u>

6. Long-Term Debt

In 2001, the Utility received a \$10,000,000 program award available for approved construction. The interest rate on the 2001 revolving loan fund is at 2.25% and a financing fee at 1% of the outstanding principal. Repayment of principal, interest and financing fee of the 2001 loan began in October 2005 with payments to be made semi-annually over twenty years.

In 2008, the Utility received a \$14,000,000 program award available for approved construction. The interest rate on the 2008 revolving loan fund is at 1.75% and a financing fee at 1% of the outstanding principal with semi-annual payments of interest and financing fee during the project construction period. Repayment of principal, interest and financing fee of the 2008 loan began in April 2012 with payments to be made semi-annually over twenty years.

In 2012, the Utility received a \$21,000,000 program award available for approved construction. The interest rate on the 2012 revolving loan fund is at 1.5% and a financing fee at 1% of the outstanding principal with semi-annual payments of interest and financing fee during the project construction period. Repayment of principal, interest and financing fee of the 2012 loan will begin in April 2016 with payments to be made semi-annually over twenty years.

In 2016, the Utility received a \$30,000,000 program award available for approved construction. The interest rate on the 2016 revolving loan fund is at 1.25% and a financing fee at 1% of the outstanding principal with semi-annual payments of interest and financing fee during the project construction period. Repayment of principal, interest and financing fee of the 2016 loan will begin in April 2021 with payments to be made semi-annually over twenty years. As of December 31, 2019, \$13,836,969 was left to be drawn on this loan.

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The Utility has outstanding revenue bonds from direct borrowings totaling \$45,891,253 and \$42,621,950 for the years ending December 31, 2019 and 2018, respectively. The Utility has specifically pledged the revenues of the utility system for the repayment of the bonds. The above notes payable contain provisions that in the event of default, the lender can exercise one or more of the following options: (1) Make all or any of the outstanding notes payable balance immediately due and accrued interest at highest post maturity interest rate, (2) Take possession of the collateralized properties, (3) Gain access to other assets of the Utility to protect the lender's interest, and (4) Use any remedy allowed by state or federal law. The Utility is required to establish rates sufficient to pay the expenses and operation and maintenance of the water system, to pay the principal of and premium, if any, and interest on all outstanding bonds to which system revenues are pledged as they become due and make required deposits into the Sewer Depreciation Fund. The Utility also covenants that the rates shall, from time to time be increased to such an amount as will provide revenues at least sufficient for the above purposes. The Utility was in compliance with all debt covenants for the years ended .

The following is a summary of the bonds payable activity at December 31:

	<u>2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>2019</u>
Bonds payable	\$ 42,621,950	5,376,804	(2,107,501)	45,891,253
	<u>2017</u>	<u>Additions</u>	<u>Retirements</u>	<u>2018</u>
Bonds payable	\$ 40,980,257	4,069,853	(2,428,160)	42,621,950

Aggregate payments of the revolving loan fund balance outstanding are as follows for the years ending December 31:

	<u>2001</u>	<u>2008</u>	<u>2012</u>	<u>2016</u>	<u>Total</u>
Principal:					
2020	\$ 596,346	663,639	906,560	-	2,166,545
2021	615,884	682,015	929,366	1,202,738	3,430,003
2022	636,063	700,900	952,745	1,229,951	3,519,659
2023	656,904	720,307	976,713	1,257,780	3,611,704
2024	336,489	740,252	1,001,283	1,286,239	3,364,263
2025-2029	-	4,020,297	5,397,158	6,881,143	16,298,598
2030-2034	-	1,768,302	6,111,044	7,695,662	15,575,008
Thereafter	-	-	1,315,955	10,446,487	11,762,442
	<u>\$ 2,841,686</u>	<u>9,295,712</u>	<u>17,590,824</u>	<u>30,000,000</u>	<u>59,728,222</u>

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Interest:					
2020	87,548	159,791	434,140	-	681,479
2021	68,010	148,098	411,334	668,272	1,295,714
2022	47,831	136,080	387,955	641,059	1,212,925
2023	26,990	123,730	363,987	613,230	1,127,937
2024	5,468	111,038	339,417	584,771	1,040,694
2025-2029	-	352,167	1,306,342	2,473,905	4,132,414
2030-2034	-	38,946	592,456	1,659,388	2,290,790
Thereafter	-	-	24,725	779,562	804,287
	<u>\$ 235,847</u>	<u>1,069,850</u>	<u>3,860,356</u>	<u>7,420,187</u>	<u>12,586,240</u>

7. Pension Plan

Plan Description

North Little Rock Waste Water Utility Defined Pension Plan (the “Plan”) is a single-employer sponsored plan administered by North Little Rock Waste Water Utility (the “Utility”). The Plan provides retirement, death and disability benefits to plan members and beneficiaries. The Utility’s Board of Commissioners establishes benefit provisions and all other requirements. The Plan does not issue stand-alone financial statements, nor is it included in another public employee retirement system plan’s financial statements. Participants are not required to contribute to the plan.

Benefits Provided

The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Retirement benefits are based on 2% of average annual compensation for the last five years of employment multiplied by the employee’s years of credited service up to 30 years. Employees are fully vested after five years. Employees eligible for retirement benefits after attaining 65 years of age with five years of credited service and are eligible for early retirement after attaining age 55 with ten years of credited services. The Utility is required to contribute to the Plan at an actuarially determined rate.

The Plan does not provide for automatic cost of living adjustments (“COLA”) although the plan sponsor may make changes. The plan has not given a retiree increase. Therefore, any increases are not substantively automatic and no COLA is included in the determination of the total pension liability.

As of the measurement date on July 1, 2019, the Plan had 79 active employees, 35 inactive employees entitled to, but not yet receiving benefits and 46 inactive employees or beneficiaries currently receiving benefits. As of July 1, 2018, the Plan had 82 active employees, 29 inactive employees entitled to, but not yet receiving benefits and 46 inactive employees or beneficiaries currently receiving benefits.

Contributions

Actuarially determined contributions are determined based on actuarial calculations performed by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Contributions are based on the employee's annual covered salary. The Utility's contribution rate and actuarially determined contribution for the years ended December 31, 2019 and 2018, were 14.9 and 18.2

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percent and \$575,000 and \$698,563, respectively. Actual contributions for the years ended December 31, 2019 and 2018, equaled \$750,000 and \$1,353,100, or 130.4 and 213.1 percent of required contributions, respectively.

Net Pension Liability

The Utility's net pension liability was measured as of June 30, 2019 and 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, as of June 30 2019 and 2018:

The assumptions used were as follows:

Cost Method:	The "entry age normal cost method" has been used in determining retirement cost. The method used for the July 1, 2013, and previous valuations was the aggregate funding method.
Amortization Method:	The entry age normal cost method also requires an amortization method to be used in calculating the range of recommended contributions. The Unfunded Liabilities are amortized on a level of percentage of salary method and a range of 10 to 20 years is shown.
Pre-Retirement Mortality:	RP 2000 table.
Post-Retirement Mortality:	RP 2000 table. The mortality table used for the July 1, 2013, and previous valuation was the Unisex Pensioner 1984 table (UP84).
Mortality Projection:	Future mortality improvements were not considered in developing the suggested contribution for this report. The liabilities are significantly more volatile with regards to the other assumptions (i.e., investment return, retirement age, and turnover) than with mortality improvement.
Voluntary Terminations:	T-2 table.
Investment Rate of Return:	6.5%, net of Plan investment expense, including inflation
Inflation:	3.0%
Expected Retirement Pattern:	Retirement was assumed to occur on the Normal Retirement Date.
Assumed Investment Return:	6.50% beginning with July 1, 2017 (7.50% for prior years).
Salary Growth:	3.50% annually starting in 2017 (4.50% for prior years), including inflation

The target allocation and best estimates of arithmetic real rates of return for each major asset class as both of December 31, 2019 and 2018, are summarized in the following table:

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2019

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	49%	4.50%
Fixed Income	30%	1.75%
Real estate	10%	4.25%
Foreign equity	6%	6.25%
Cash	5%	0.00%
Total	100%	3.53%
Inflation		3.00%

2018

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	49%	4.50%
Fixed Income	30%	1.75%
Real estate	10%	4.25%
Foreign equity	6%	6.25%
Cash	5%	0.00%
Total	100%	3.53%
Inflation		3.00%

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Single Discount Rate

A single discount rate of 6.5% was used to measure the Total Pension Liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.5%. The projection of cash flows, based on the assumptions made, found that the pension plan's net position was not available to make all projected future benefit payments of current plan members. Therefore, the single discount rate was calculated and applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Changes in the net pension liability for the year ended December 31, 2019, were as follows:

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	<u>Total Pension Liability</u>	<u>Total Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance, July 1, 2018	\$ 14,296,995	11,611,424	2,685,571
Changes for the year:			
Service cost	372,460	-	372,460
Interest	934,150	-	934,150
Difference between expected and actual experience	(88,707)	-	(88,707)
Contributions—employer	-	1,353,100	(1,353,100)
Net investment income	-	798,804	(798,804)
Benefit payments including refunds of employee contributions	(595,829)	(595,829)	-
Administrative expense	-	-	-
Change in assumptions	-	-	-
Other charges	-	(2,334)	2,334
Net changes	<u>622,074</u>	<u>1,553,741</u>	<u>(931,667)</u>
Balance, June 30, 2019	<u>\$ 14,919,069</u>	<u>13,165,165</u>	<u>1,753,904</u>

Changes in the net pension liability for the year ended December 31, 2018, were as follows:

	<u>Total Pension Liability</u>	<u>Total Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance, July 1, 2017	\$ 13,669,600	10,883,507	2,786,093
Changes for the year:			
Service cost	364,770	-	364,770
Interest	893,838	-	893,838
Difference between expected and actual experience	(64,567)	-	(64,567)
Contributions—employer	-	702,970	(702,970)
Net investment income	-	577,978	(577,978)
Benefit payments including refunds of employee contributions	(566,646)	(566,646)	-
Administrative expense	-	-	-
Changes in assumptions	-	-	-
Other charges	-	13,615	(13,615)
Net changes	<u>627,395</u>	<u>727,917</u>	<u>(100,522)</u>
Balance, June 30, 2018	<u>\$ 14,296,995</u>	<u>11,611,424</u>	<u>2,685,571</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 6.5 and 7.5 percent for the year ended December 31, 2019 and 2018, respectively. Furthermore, the following represent the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

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	December 31, 2019			December 31, 2018		
	Discount Rate	Total Pension Liability	Net Pension Liability	Discount Rate	Total Pension Liability	Net Pension Liability
1% decrease	5.50%	\$16,582,380	3,417,215	5.50%	\$15,916,481	4,305,057
Current discount rate	6.50%	14,919,069	1,753,904	6.50%	14,297,295	2,685,871
1% increase	7.50%	13,492,115	326,950	7.50%	12,906,798	1,295,374

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

For the year ended December 31, 2019 and 2018, the Utility recognized pension expense of \$677,110 and \$707,595, respectively. At December 31, 2019 and 2018, the deferred outflows and inflows of resources were as follows:

	2019	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	47,341	656,021
Changes of assumptions		655,542	-
Net difference between projected and actual earnings on Plan investments		141,060	44,861
		843,943	700,882
Employer contributions subsequent to measurement		750,000	-
Total	\$	1,593,943	700,882
2018			
Differences between expected and actual experience	\$	60,868	752,527
Changes of assumptions		801,218	-
Net difference between projected and actual earnings on Plan investments		350,629	61,450
		1,212,715	813,977
Employer contributions subsequent to measurement		1,353,100	-
Total	\$	2,565,815	\$ 813,977

The \$750,000 and \$1,353,100 in 2019 and 2018, respectively, that are reported as deferred outflows of resources related to pensions result from contributions by the Utility made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the years ending December 31, 2019 and 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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	2020	\$	39,866
	2021		(20,602)
	2022		52,307
	2023		71,097
	2024		22,436
	Thereafter		(22,043)
		\$	143,061

Components of Net Pension Liability

The components of the net pension liability at June 30, 2019, were as follows:

	2019	2018
Total pension liability	\$ 14,919,069	\$ 14,297,295
Plan's fiduciary net position	13,165,165	11,611,424
Net pension liability	\$ 1,753,904	\$ 2,685,871
Plan fiduciary net position as a percentage of total pension liability	88.24%	81.21%

8. Post-employment Benefits Other Than Pensions (OPEB)

GASB requires that employers providing post-employment benefits other than pensions record and disclose annual other post-employment benefit ("OPEB") cost and a net OPEB liability in their financial statements and disclose other information about their OPEB plans, including the unfunded actuarial liability.

Plan Description

The Utility's defined benefit OPEB plan (the "OPEB plan") provides OPEB for Utility employees resulting from Arkansas statutes which provide that any municipal official or employee vested in any retirement plan that has 20 years of service and attains 55 years of age may continue to participate in the Utility's healthcare plan after retirement provided that they pay 100% of the group premium. The OPEB plan is a single-employer defined benefit OPEB plan is administered by the Utility. Standalone financial statements are not issued for the OPEB Plan.

Benefits Provided

The OPEB plan provides medical, pharmacy, dental, and vision insurance to participants after retirement provided that they pay 100% of the group premium.

As the measurement date of December 31, 2019, the Plan had 85 active employees with no inactive employees entitled to, but not yet receiving benefits and no inactive employees or beneficiaries currently receiving benefits.

Annual OPEB Cost and Net OPEB Liability

The Utility's annual OPEB cost and liability is calculated using the Entry Age Normal Actuarial Cost Method as required by GASB 75. The Actuarially Determined Contribution and the Amortization Payment

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are not applicable due to the plan not being prefunded. The Utility recognizes a liability due to the implicit subsidy rate that is inherent of retiree healthcare costs by active employee healthcare costs when healthcare premiums paid by retirees and active employees are the same.

As of both December 31, 2019 and 2018, the actuarial accrued liability for benefits was \$299,950 and \$285,680, respectively, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) for the year ended December 31, 2019 and 2018, was \$4,490,198 and \$4,051,934, respectively, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 6.68% and 7.05%, respectively. The actuarial assumptions included a 3.26% investment rate of return and projected annual salary increases of 2.80%.

Health Insurance Premiums

Health insurance premiums are paid monthly and are the same for both pre-age 65 and ages 65 or older. Benefits pay secondary to medicare. For the year ended December 31, 2019, annual retiree health insurance premiums were \$5,376 for a single coverage and \$11,910 for family coverage.

Healthcare Cost Trend Rate

The cost trend numbers used in the analysis were developed consistent with the Getzen model promulgated by the Society of Actuaries for use in long-term trend projection. The ACA excise tax will ultimately affect all plans. Due to the variability of the ACA excise tax by plan, the user needs to estimate the impact and adjust the trend. The excise tax could raise the average annual trend rate by 0.5% or more in each year.

Actuarial Cost Methods and Assumptions

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The following represent the key actuarial assumptions:

Age Adjustment Factor:	1.987705
Average Retirement Age:	63
Employer Future Premium Contribution:	Remain a level percentage of the total cost over time
Actuarial Cost Method:	Entry Age Normal
Amortization: Method:	Level Percentage of Payroll
Assets Backing OPEB Liability:	None
Plan Asset Return:	None
Bond Yield:	3.26%
Discount Rate:	3.26%
Measurement Date:	December 31, 2019
Prior Measurement Date:	December 31, 2018
Prior Year Discount Rate:	3.64%
Projected Salary Increases:	2.8%
Amortization Period:	20 years, if applicable
Percentage Participation:	6.00%
Healthcare Cost Trend:	Healthcare costs are expected to increase annually 4.6% to 4.8%

North Little Rock Waste Water Utility
Notes to Financial Statements
December 31, 2019 and 2018

NOL and ADC:	for medical, 4.7% to 7.6% for pharmacy, 3.0% to 3.5% for dental and 3.0% for vision.
Mortality Table:	Calculated using the Alternative Measurement Method in accordance with GASB methodology.
Turnover Assumption	RP2000 Mortality Table for Males and Females Projected 18 years; this assumption does not include a margin for future improvements in longevity.
	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of employee group covered by the Federal Employees Retirement System.

Changes in Net OPEB Liability

Changes in the net pension liability were as follows:

<u>2019</u>	<u>Total OPEB Liability</u>	<u>Total Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance, January 1, 2019	\$ 285,680	-	285,680
Changes for the year:			
Service cost	15,645	-	15,645
Interest on OPEB liability	10,968	-	10,968
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(33,223)	-	(33,223)
Effect of assumption changes or inputs	20,880	-	20,880
Net changes	<u>14,270</u>	<u>-</u>	<u>14,270</u>
Balance, December 31, 2019	<u>\$ 299,950</u>	<u>-</u>	<u>299,950</u>
<u>2018</u>	<u>Total OPEB Liability</u>	<u>Total Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance, January 1, 2018	\$ 170,593	-	170,593
Changes for the year:			
Service cost	15,645	-	15,645
Interest on OPEB liability	9,047	-	9,047
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	31,724	-	31,724
Effect of assumption changes or inputs	58,671	-	58,671
Net changes	<u>115,087</u>	<u>-</u>	<u>115,087</u>
Balance, December 31, 2018	<u>\$ 285,680</u>	<u>-</u>	<u>285,680</u>

Sensitivity of the OPEB to Changes in the Discount Rate and Healthcare Trend Rate

The following presents the OPEB liability calculated using the discount rate of 2.26 and 4.26 percent for the year ended December 31, 2019. Furthermore, the following represent the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

North Little Rock Waste Water Utility
Notes to Financial Statements
December 31, 2019 and 2018

	<u>Discount Rate</u>	<u>Net OPEB Liability</u>	<u>Changes from Baseline</u>
1% decrease	2.26%	\$ 365,950	66,000
Current discount rate	3.26%	299,950	-
1% increase	4.26%	249,024	(50,926)

The following presents the OPEB liability calculated using the healthcare trend rates 1 percent lower or 1 percent higher than the current rate:

	<u>Baseline Trend - 1%</u>	<u>Baseline Trend</u>	<u>Baseline Trend + 1%</u>
Net OPEB Liability	\$240,321	\$299,950	\$378,725
Change from Baseline	(\$59,628)	\$0	\$78,776

9. Average Number of Sewer Users

The average number of residential, commercial, and industrial customers for the year ended December 31, 2019, was 36,688; 3,591; and 19, respectively. The average number of residential, commercial, and industrial customers for the year ended December 31, 2018, was 36,512; 3,533; and 19, respectively.

10. Insurance Coverage

The Utility was insured at December 31, 2019 and 2018, for general liability, automobile liability and all risk replacement cost except worker's compensation with the Arkansas Public Entities Risk Management Association with claims administered by Gallagher Bassett Insurance Services of Little Rock. The Utility was insured with the Municipal League Workers' Compensation Trust for worker's compensation. The policy effective dates are for a calendar year for all aforementioned insurance policies. The Utility was insured at December 31, 2019 and 2018, with RSUI Indemnity Co. for blanket property coverage.

The following schedule lists the coverage and limits:

<u>Type of Insurance</u>	<u>Limits</u>
1. General liability	
a. General aggregate	\$350,000 per member/per policy period
b. General liability	\$350,000 each occurrence, bodily injury and property damage
c. Medical expenses	\$5,000 per person/\$25,000 each occurrence loss
2. Automobile liability	\$100,000 each occurrence, bodily injury and property damage
3. All risk replacement cost	\$100,000,000
4. Blanket property coverage	
a. Earthquake coverage	\$100,000,000
b. Flood coverage	\$100,000,000

North Little Rock Waste Water Utility
Notes to Financial Statements
December 31, 2019 and 2018

11. Current Sewer Rates

The current sewer rates were established by Ordinance No. 8768 by the City Council of the City of North Little Rock on October 26, 2015. The classes of users include residential, commercial, and significant industrial customers. The rates for each residential customer are computed based on the average monthly usage for the billing months of October, November, December, January, February and March. The rates for each commercial customer are computed based on the actual usage.

In the case of new residential customers for whom records are not available for the entire six-month period, the rates are computed on actual water usage until an average monthly usage can be calculated. The minimum monthly charge for the first four hundred cubic feet or less of the average monthly usage is a rate equal to \$17.52.

For each one hundred cubic feet, or fraction thereof, the monthly rate for residential, commercial and industrial customers is equal to \$5.27 per one hundred cubic feet charged with a minimum of \$17.52 per four hundred cubic feet for existing users. Existing users are defined as users physically located within the city limits of North Little Rock or when they are physically located within the now existing territorial boundaries of an improvement district that received services from the system on the date of the enactment of ordinance 8768. Any user not deemed to be an existing user shall be deemed to be an outside user, but will have the same monthly rate as an existing user.

Significant industrial customers are defined by the ordinance as any non-residential customer which normally discharges wastewater to the system in quantities of 25,000 gallons per day or greater or whose wastewater contains or has the potential to contain toxic pollutants, restricted pollutants, or non-compatible pollutants. The minimum monthly charge and additional monthly charge as stated above applies. In addition, penalties are assessed for biochemical oxygen demand, total suspended solids, ph, fats, oils and greases, and other limited parameters in excess of maximum limits established by the ordinance.

12. Total Annual Billable Water

The total annual billable water for the year ended December 31, 2019, was 3,741,664 one-hundred cubic feet, comprised of 2,363,678 one-hundred cubic feet annual billable water for residential customers and 1,377,986 one-hundred cubic feet annual billable water for commercial customers. The total annual billable water for the year ended December 31, 2018, was 3,903,275 one-hundred cubic feet comprised of 2,452,354 one-hundred cubic feet annual billable water for residential customers and 1,450,921 one-hundred cubic feet annual billable water for commercial customers.

13. Contingency

The Utility had a fire that damaged or destroyed buildings and equipment in 2018. Management has been working with contractors and obtaining bids for repairs and replacements through year end and subsequent to year end and a final determination has not been made on proceeds from the insurance claim. As of December 31, 2019, insurance had agreed to pay \$1,646,219 for the damages and loss of equipment known at that time. As of December 31, 2019, \$1,045,390 had not been received and is recorded as an insurance receivable.

North Little Rock Waste Water Utility
Notes to Financial Statements
December 31, 2019 and 2018

14. Uncertainty

Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Utility as of March 31, 2020, management believes that a material impact on the Utility's financial position and results of future operations is reasonably possible.

Preliminary Draft

North Little Rock Waste Water Utility
Combined Statement of Revenues, Expenses, and Changes in Net Position
Budgetary Comparison Schedule
For the Year Ended December 31, 2019
(See independent auditor's report.)

	Original and Final Budget	Actual	Actual Over (Under) Budget
Operating Revenues			
Service charges	\$ 20,896,000	20,065,939	(830,061)
Service charges - industry	2,136,700	1,930,986	(205,714)
Service charges - violations	400,600	482,928	82,328
Users' forfeited discounts	333,500	322,271	(11,229)
Permits and inspections	48,600	40,770	(7,830)
Other operating income	59,100	136,916	77,816
Total Operating Revenues	<u>23,874,500</u>	<u>22,979,810</u>	<u>(894,690)</u>
Operating Expenses			
Cost of sales	11,553,400	9,776,400	(1,777,000)
Operating expenses	7,123,100	7,254,392	131,292
Total Operating Expenses	<u>18,676,500</u>	<u>17,030,792</u>	<u>(1,645,708)</u>
Operating Income	<u>5,198,000</u>	<u>5,949,018</u>	<u>751,018</u>
Non-Operating Income			
Interest and other income	140,600	965,831	825,231
Total Non-Operating Income	<u>140,600</u>	<u>965,831</u>	<u>825,231</u>
Non-Operating Expenses			
Interest expense	1,196,000	1,100,864	(95,136)
Total Non-Operating Expenses	<u>1,196,000</u>	<u>1,100,864</u>	<u>(95,136)</u>
Increase in Net Position	4,142,600	5,813,985	1,671,385
Net position - beginning of period	85,482,199	85,482,199	-
Net Position - End of period	<u>\$ 89,624,799</u>	<u>91,296,184</u>	<u>1,671,385</u>

North Little Rock Waste Water Utility
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Five Years Ended December 31, 2019
(See independent auditor's report.)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Pension Liability			
Service cost	\$ 372,460	364,770	325,043
Interest	934,150	893,838	927,980
Benefit changes	-	-	-
Differences between expected and actual experience	(88,707)	(64,567)	(449,454)
Assumption change	-	-	1,092,570
Benefit payments	(595,829)	(566,646)	(549,127)
Net change in total pension liability	622,074	627,395	1,347,012
Total pension liability - beginning	14,296,995	13,669,600	12,322,588
Total Pension Liability - Ending	<u>14,919,069</u>	<u>14,296,995</u>	<u>13,669,600</u>
Plan Fiduciary Net Position			
Contributions - employee	-	-	-
Contributions - employer	1,353,100	702,970	625,000
Net investment income	798,804	577,978	858,710
Benefit payments	(595,829)	(566,646)	(549,127)
Administrative expense	-	-	-
Other	(2,334)	13,615	14,211
Net change in plan net position	1,553,741	727,917	948,794
Plan fiduciary net position - beginning	11,611,424	10,883,507	9,934,713
Plan Fiduciary Net Position - Ending	<u>13,165,165</u>	<u>11,611,424</u>	<u>10,883,507</u>
Net pension liability	<u>\$ 1,753,904</u>	<u>2,685,571</u>	<u>2,786,093</u>
Plan fiduciary net position as a percentage of total pension liability	88.24%	81.22%	79.62%
Covered employee payroll	3,859,063	3,843,866	3,675,206
Net pension liability as a percentage of covered employee payroll	45.45%	69.87%	75.81%
Annual money-weighted rate of return	6.6%	5.3%	8.6%

Note: A full 10 year schedule will be completed as information is available. Valuation date is July 1 or 6 months prior to the end of the fiscal year in which contributions are reported.

Note: Key actuarial assumptions and disclosures can be found in Note 7 of the financial statements

<u>2016</u>	<u>2015</u>
289,654	273,092
871,343	881,729
-	-
101,449	(786,365)
-	-
<u>(536,212)</u>	<u>(510,798)</u>
726,234	(142,342)
<u>11,596,354</u>	<u>11,738,696</u>
<u>12,322,588</u>	<u>11,596,354</u>

-	-
600,000	642,000
416,717	94,153
(536,212)	(510,798)
-	-
<u>(2,632)</u>	<u>(558)</u>
477,873	224,797
<u>9,456,840</u>	<u>9,232,043</u>
<u>9,934,713</u>	<u>9,456,840</u>
<u>2,387,875</u>	<u>2,139,514</u>

80.62%	81.55%
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3,621,125	3,288,939
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65.94%	65.05%
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4.4%	1.0%
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North Little Rock Waste Water Utility
Schedule of Contributions
For the Five Years Ended December 31, 2019
(See independent auditor's report.)

Fiscal Year ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as % of Payroll
2015	\$ 577,750	642,000	(64,250)	3,125,501	20.54%
2016	551,811	600,000	(48,189)	3,288,939	18.24%
2017	616,644	625,000	(8,356)	3,621,125	17.26%
2018	702,970	1,353,100	(650,130)	3,675,206	36.82%
2019	698,563	750,000	(51,437)	3,859,063	19.43%

Note: A full 10 year schedule will be completed as information is available. Valuation date is July 1 or 6 months prior to the end of the fiscal year in which contributions are reported.

Key assumptions for actuarially determined contribution:

Cost method:	Entry Age Normal
Amortization method:	Level Percent of Salary
Remaining amortization:	10 years
Asset valuation:	Market Value
Investment rate of return:	6.5% (7.5% for 2016 and prior)
Mortality:	RP 2000 Combined Healthy Lives

North Little Rock Waste Water Utility
Schedule of Changes in the Other Post-Retirement Benefit Liability and Related Ratios
For the Three Years Ended December 31, 2019
(See independent auditor's report.)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability			
Service cost	\$ 15,645	\$ 15,645	14,453
Interest	10,968	9,047	5,951
Benefit changes	-	-	-
Differences between expected and actual experience	-	-	-
Effect of economic/demographic gains or losses	(33,223)	31,724	-
Assumption change	20,880	58,671	-
Benefit payments	-	-	-
Net change in total pension liability	<u>14,270</u>	<u>115,087</u>	<u>20,404</u>
Total OPEB liability - beginning	<u>285,680</u>	<u>170,593</u>	<u>150,189</u>
Total OPEB Liability - Ending	<u>299,950</u>	<u>285,680</u>	<u>170,593</u>
Plan Fiduciary Net Position			
Contributions - employee	-	-	-
Contributions - employer	-	-	-
Net investment income	-	-	-
Benefit payments	-	-	-
Administrative expense	-	-	-
Other	-	-	-
Net change in plan net position	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB liability	<u>\$ 299,950</u>	<u>\$ 285,680</u>	<u>170,593</u>
Plan fiduciary net position as a percentage of total pension liability	0.00%	0.00%	0.00%
Covered employee payroll	4,367,587	4,051,934	4,312,328
Net OPEB liability as a percentage of covered employee payroll	6.87%	7.05%	3.96%

Note: A full 10 year schedule will be completed as information is available.

Note: Key actuarial assumptions and disclosures can be found in Note 8 of the financial statements

North Little Rock Waste Water Utility
Schedule of Operating Expenses
For the Years Ended December 31, 2019 and 2018

(See independent auditor's report on other supplementary information.)

	<u>2019</u>	<u>2018</u>
Administrative and General		
Advertising	\$ 5,832	3,348
Audit and other professional fees	33,500	28,959
Contributions	750	750
Employee physicals expense	409	1,053
Equipment repair and maintenance	10,906	9,592
Executive salary	137,968	137,707
Gas - transportation equipment	91	180
Holiday pay	20,347	19,373
Insurance - general	7,900	8,950
Insurance - group	73,032	75,741
Insurance - transportation equipment	2,889	2,778
Janitorial	4,380	5,224
Labor expense - office	260,203	276,696
Legal	45,354	21,523
Longevity pay	65,507	64,316
Maintenance and repairs - general	-	4,764
Master plan study	27,767	0
Miscellaneous	242,174	124,806
Miscellaneous leave pay	2,263	2,825
OPEB expense	14,270	115,087
Payroll taxes	45,209	45,623
Postage expense	1,812	1,844
Rent/lease expense	1,536	1,595
Sick leave expense	28,202	20,922
Subscription and dues	6,896	4,900
Supplies expense	13,504	20,618
Telephone	16,492	11,651
Training	14,049	9,004
Travel, meetings, and conventions	5,158	3,450
Uniform	351	350
Utilities	9,699	9,839
Vacation	45,535	40,153
Workers' compensation insurance	6,568	9,572
Total Administrative and General	<u>1,150,553</u>	<u>1,083,193</u>

	<u>2019</u>	<u>2018</u>
Undistributed Expense		
Depreciation - nonfunded	4,016,058	3,890,196
Employee pension	677,110	707,595
Pension plan administration	10,975	10,845
Total Undistributed Expense	<u>4,704,143</u>	<u>4,608,636</u>
Utilities Accounting		
Billing and collecting - North Little Rock district	682,480	621,156
Billing and collecting - other districts	33,879	32,841
Depreciation	527,626	364,898
Gas - transportation equipment	1,854	2,052
Holiday pay	5,859	5,789
Insurance - transportation equipment	1,685	1,389
Labor expense	120,123	117,713
Maintenance and repairs - transportation equipment	1,842	2,541
Sick pay	5,736	4,705
Supplies expense	2,340	2,822
Telephone expense	7,967	5,885
Vacation pay	8,305	10,630
Total Utilities Accounting	<u>1,399,696</u>	<u>1,172,421</u>
Total Operating Expenses	<u>\$ 7,254,392</u>	<u>6,864,250</u>

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of the
Financial Statements Performed in Accordance with *Government Auditing Standards***

North Little Rock Waste Water Treatment Committee
North Little Rock Waste Water Utility

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of North Little Rock Waste Water Utility as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise North Little Rock Waste Water Utility's basic financial statements, and have issued our report thereon dated March 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Little Rock Waste Water Utility's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Little Rock Waste Water Utility's internal control. Accordingly, we do not express an opinion on the effectiveness of North Little Rock Waste Water Utility's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Little Rock Waste Water Utility's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 31, 2020
North Little Rock, Arkansas

Certified Public Accountants & Consultants

Preliminary Draft

**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance Required by the Uniform Guidance**

North Little Rock Waste Water Treatment Committee
North Little Rock Waste Water Utility

Report on Compliance for Each Major Federal Program

We have audited North Little Rock Waste Water Utility's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of North Little Rock Waste Water Utility's major federal programs for the year ended December 31, 2019. North Little Rock Waste Water Utility's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of North Little Rock Waste Water Utility's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about North Little Rock Waste Water Utility's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of North Little Rock Waste Water Utility's compliance.

Opinion on Each Major Federal Program

In our opinion, North Little Rock Waste Water Utility complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

Management of North Little Rock Waste Water Utility is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Little Rock Waste Water Utility's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but

not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Little Rock Waste Water Utility's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

March 31, 2020
North Little Rock, Arkansas

Certified Public Accountants & Consultants

**North Little Rock Waste Water Utility
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

<u>Program</u>	<u>Federal Agency/ Pass-Through Entity</u>	<u>CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Amount Expended</u>
Clean Water State Revolving Fund	Environmental Protection Agency/Arkansas Natural Resource Commission	66.458	01068-CWSRF- L	\$ 1,078,737
Disaster Grants- Public Assistance	United States Department of Homeland Security/State of Arkansas Department of Emergency Management	97.036	FEMA 4441- DR Arkansas	<u>97,761</u>
Total Expenditures of Federal Awards				<u><u>\$ 1,176,498</u></u>

Note to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The above schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of North Little Rock Waste Water Utility under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of North Little Rock Waste Water Utility, it is not intended to and does not present the financial position, changes in net assets, or cash flows of North Little Rock Waste Water Utility.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

North Little Rock Waste Water Utility has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**North Little Rock Waste Water Utility
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019**

Summary of Auditor's Results

Financial Statements

1. The opinion expressed in the independent accountants' report was:

Unmodified Qualified Adverse Disclaimed

2. The independent accountants' report on internal control over financial reporting described:

Material weakness(es)? Yes No
Significant deficiency(s) noted that are not considered to
be a material weakness(es)? Yes None reported

3. Noncompliance considered material to the financial statements was disclosed by the audit:

Yes No

Federal Awards

4. The independent accountants' report on internal control over compliance with requirements applicable to major federal awards programs described:

Material weakness(es)? Yes No
Significant deficiency(s) noted that are not considered to
be a material weakness(es)? Yes None reported

5. The opinion expressed in the independent accountants' report on compliance with requirements applicable to major federal awards was:

Unmodified Qualified Adverse Disclaimed

6. The audit disclosed findings required to be reported by 2 CFR 200.516?

Yes No

7. The Utility's major program was the Clean Water State Revolving Fund 66.458 program.

8. The threshold used to distinguish between Type A and Type B programs as defined in OMB 2 CFR 200.501 was \$750,000.

9. The Utility qualified as a low-risk auditee as that term is defined in 2 CFR 200.520?

Yes No

**North Little Rock Waste Water Utility
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2019**

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Findings Required to be Reported by 2 CFR 200.500

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Preliminary Draft

**North Little Rock Waste Water Utility
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2019
Findings Required to be Reported by *Government Auditing Standards***

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Findings Required to be Reported by 2 CFR 200.500

Reference Number	Finding	Questioned Costs
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An audit under the Uniform Guidance was not conducted for 2018.

Preliminary Draft