

**CABOT WATER AND WASTEWATER  
COMMISSION MEETING**

**CABOT, ARKANSAS**

**C WaterWorks  
CABOT**

**February 26, 2026**

**6:30 p.m.**

**Cabot Waterworks Administrative Office**

**#1 City Plaza, Suite B**

<b>Gary Walker</b>	<b>Commission Chairman</b>
<b>Bert Mayer</b>	<b>Commission Vice Chairman</b>
<b>Donette Spann</b>	<b>Commission Secretary</b>
<b>John Woodall</b>	<b>Commissioner</b>
<b>Nina Butler</b>	<b>Commissioner</b>
<b>Tim Joyner</b>	<b>General Manager</b>

## **AGENDA**

### **CABOT WATER AND WASTEWATER COMMISSION**

**MEETING 2/26/2026 at 6:30pm**

**CABOT WATERWORKS ADMINISTRATION OFFICE (Zoom Mtg)  
#1 CITY PLAZA, SUITE B**

- Opening Prayer
- Approval Of Minutes of Previous Meeting - (Tab A)
- General Manager's Report- (Tab B)
  - Water Projects
  - Wastewater Projects
  
- Financial Report – Brown - (Tab C)

#### **BUSINESS ITEMS:**

- Vehicle Purchase Approval

#### **NON-AGENDA ITEMS**

#### **PUBLIC INPUT**

#### **ADJOURN**

**Cabot Water & Wastewater Commission Meeting  
January 29, 2026 - Conference Room In-Person and Zoom**

Attendees: Gary Walker, John Woodall, Bert Mayer, Donette Spann, Baxter Drennon, Robin Hahn, Tim Joyner, and Bruce Brown. Nina Butler was absent.

Gary Walker called the meeting to order at 6:30 P.M. Bert Mayer led the opening prayer.

Donette Spann made a motion to approve the minutes from December 17, 2025, 2<sup>nd</sup> by Bert Mayer, Motion Carried Unanimously.

**GENERAL MANAGER'S REPORT:**

**Projects:**

- ArDOT Highway107 widening and relocation of 30" Transmission main – ArDOT issued a hold on the project.
- ArDOT Highway 5 widening and relocation of water and sewer – Crist Eng preparing easements.
- ArDOT relocate water and sewer for Drainage Ditch S Rockwood (FAB&T) – Water and Sewer relocations for the new ditch are complete. Phase 2 – pending site work by the Bank.
- ArDOT relocate sewer at Hwy89 & Rockwood Roundabout – Contractor completed 1<sup>st</sup> bore.

**FINANCIAL REPORT:**

Bruce Brown presented the Year End Financial Report. Bert Mayer made a motion to approve the Financial Report, 2<sup>nd</sup> by John Woodall, Motion Carried Unanimously.

**BUSINESS ITEMS:**

1. Tim Joyner presented the bid for the materials to relocate the waterline in front of Red River Ford with low bid from WinWater. Bert Mayer made a motion to approve the purchase, 2<sup>nd</sup> by Donette Spann, Motion Carried Unanimously.
2. Tim Joyner presented the bid for the materials for the water and sewer line relocation under the roundabout at David's Burger with low bid from WinWater. John Woodall made a motion to approve the purchase, 2<sup>nd</sup> by Bert Mayer, Motion Carried Unanimously.

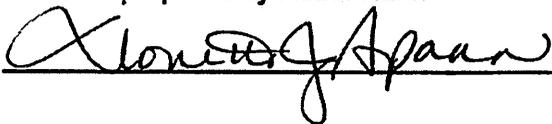
**NON-AGENDA ITEMS:**

Gary Walker presented the draft of the water rate ordinance for review.

**PUBLIC INPUT: NONE**

Gary Walker adjourned the meeting at 7:20pm

Minutes prepared by Robin Hahn



Donette Spann, Commission Secretary



### Water Capital Fund Balance

Project ID	Water Projects	Project Status	Total To Date:	Forecast Totals:	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26
26D01	Repl Service Lines	In-Progress	2,906	200,000	2,906	16,666	16,666	16,666	16,666	16,666	16,666	16,666
26D02	Meter Change Outs (Labor)	In-Progress	2,165	28,000	2,165	3,333	3,333	3,333	3,333	3,333	3,333	3,333
26D03	Hard Sets (New Service)	In-Progress	2,184	42,000	2,184	3,500	3,500	3,500	3,500	3,500	3,500	3,500
23D10	ARDOT Hwy 5 Widening	In-Progress	88,306	4,025,006	10,053	19,196						
	ARDOT Hwy 5 Widening Reimbursement			(3,944,505)								
24D05	Water Relocate HWY 89 at Rockwood Roundabout	In-Planning	5,256	350,000								
24D06	ARDOT 30 IN Water Relocate Hwy 107 Widening	In-Progress	126,003	3,390,166	2,515							
	ARDOT 30 IN Water Relocate Hwy 107 Widening Reimbursement			(112,886)	(2,515)							
24E01	Willie Ray Dr 2MG Tank Paint and Rehab	Complete	503,625	518,777								
25I01	2025 Rate Study	In-Progress	37,356	38,000								
23D04	ARPA County Grant Water Extensions	In-Progress	326,570	326,870								
25D08	ARPA Repl 1850ft-10in PVC Water Main on Lindulake Rd	In-Progress	106,496	180,000	92,933	12,392						
	ARPA County Grant Water Extensions Reimbursement			(436,580)								
25D04	Repl 2280ft 6in PVC Memory Lane	In-Progress	219	114,000								
25D06	ARDOT Relocate Water and Sewer S Rockwood (FAB&T)	In-Progress	204,357	275,000	3,977							
	ARDOT Relocate Water and Sewer S Rockwood (FAB&T) Reimbursement			(275,000)								
25D07	Repl 340 ft - 8in PVC Springvalley Rd	In-Progress	33,350	34,000								
25A01	Alternative Water Supply Study	In-Progress	54,082		14,531	9,837						
	<b>Water Capital Forecast</b>											
	Administration - Office equipment	2026 Budget		89,500								
	Water, Wells, and Pumps	2026 Budget		100,000								
	Water - Vehicles and Machinery	2026 Budget	30,583	573,850	25,605	4,978						
	Salvage Value of vehicles and machinery	2026 Budget		(50,000)								
	Water - Meters	2026 Budget	57,254	213,100	57,254							
	Meter Boxes and Lids	2026 Budget		17,000								
	<b>Sub-Total</b>				(211,608)	(69,903)	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)

Balance in Accounts:	1,760,611											
ARPA Grant Funds	110,010											
Balance in Capital Improvements:	1,046,865											
Investments	2,279,710											
(Accounts Payable):	(16,820)											
5% Transfer for Capital Improvements:					23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Other Income:												
Forecast increase in Cash:					140,000	140,000	120,000	120,000	120,000	120,000	120,000	120,000
Balance:					5,180,375	5,273,473	5,412,974	5,532,475	5,651,976	5,771,477	5,890,978	6,010,479



### Wastewater Capital Fund Balance

Projects	Status	Total To Date	Forecast Total	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26
Capital Expenditures											
I&I (26N01)	In-Progress	10,845	95,000	10,845	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Grinder Pump Rebuild (26N02)	In-Progress	2,575	95,000	2,575	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Extend Sewer 300ft 8in to 1316 S Pine (26N03)	In-Planning		20,000								
ARDOT Hwy 5 Widening	In-Planning	-									
Convert 2400' FM to Gravity Douglas Road	In-Planning	-	150,000								
ARDOT Relocation Hwy 5 Interchange (24N06)	In-Planning	31,465	125,000								
ARDOT Relocation HWY 89 Interchange (24N05)	In-Planning	51,048	125,000	50,421							
WasteWater Treatment Plant	2025 Budget		100,000		8,333	8,333	8,333	8,333	8,333	8,333	8,333
WasteWater Lift Station/Pumps	2025 Budget		90,000		7,500	7,500	7,500	7,500	7,500	7,500	7,500
WasteWater Grinder Pumps	2025 Budget		145,000	1,369	8,083	8,083	8,083	8,083	8,083	8,083	8,083
Waste - Vehicles and Machinery	2025 Budget		449,466								
Salvage Vehicles			(30,000)								
			<b>Sub-Total</b>	<b>(65,210)</b>	<b>(39,748)</b>						

**Capital Expenditures**

Balance in Accounts:	522,443
Balance in Capital Improvements:	896,212
Investments:	2,294,396
<b>Accounts Payable taken into account in above total:</b>	
5% Transfer for Capital Improvements:	6,300      6,300      6,300      6,300      6,300      6,300      6,300
Forecast increase in Cash:	30,000      10,000      10,000      10,000      10,000      10,000      10,000
<b>Projected Cash Balance:</b>	<b>3,713,051    3,709,603    3,686,155    3,662,707    3,639,259    3,615,811    3,592,363    3,568,915</b>

Cabot WaterWorks  
Statement of Net Position  
For the One Month Ending Saturday, January 31, 2026

	Total	Water	Wastewater
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$2,283,053.57	\$1,760,610.50	\$522,443.07
Cash in Capital Improvement Accounts	1,943,076.61	1,046,864.60	896,212.01
Investments	4,574,105.66	2,279,709.82	2,294,395.84
Accounts Receivable, net of allowance for bad debts \$ 21,481	816,937.02	723,385.47	93,551.55
ARPA Grant Funds	110,009.82	110,009.82	
Receivable - Interest	152,465.98	76,233.00	76,232.98
Receivable - FSA	1,704.12	2,610.05	(905.93)
Unbilled Revenue	468,981.34	375,185.07	93,796.27
Inventory	416,202.53	241,108.04	175,094.49
Prepaid Expenses	514,534.59	431,779.38	82,755.21
<b>Total Current Assets</b>	<b>11,281,071.24</b>	<b>7,047,495.75</b>	<b>4,233,575.49</b>
<b>Property, Plant and Equipment</b>			
Building	75,793.25	15,702.25	60,091.00
Administration	267,902.73	243,027.43	24,875.30
Administration - Land	39,871.69	39,871.69	
Water	60,710,582.96	60,710,582.96	
Wastewater	38,556,551.44	8,262.68	38,548,288.76
Construction Work in Progress	1,337,268.25	1,330,378.13	6,890.12
Storage Ponds	115,845.44		115,845.44
Developer Contributions	23,406,706.80	7,277,970.67	16,128,736.13
Accumulated Depreciation	(47,123,998.18)	(27,504,866.79)	(19,619,131.39)
<b>Total Property, Plant and Equipment</b>	<b>77,386,524.38</b>	<b>42,120,929.02</b>	<b>35,265,595.36</b>
<b>Other Assets</b>			
Deferred Outflows of Resources (Pensions)	567,906.00	412,459.89	155,446.11
<b>Total Other Assets</b>	<b>567,906.00</b>	<b>412,459.89</b>	<b>155,446.11</b>
Interdepartmental Adjustment	(2,769,916.00)	(2,718,940.44)	(50,975.56)
<b>Total Assets</b>	<b>\$86,465,585.62</b>	<b>\$46,861,944.22</b>	<b>\$39,603,641.40</b>

Cabot WaterWorks  
Statement of Net Position  
For the One Month Ending Saturday, January 31, 2026

	Total	Water	Wastewater
<b>LIABILITIES AND NET</b>			
<b>POSITION</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$23,281.49	\$16,819.77	\$6,461.72
Payable - Sanitation Fees	152,932.20	152,932.20	
Customer Refunds	298.54	298.54	
Sales Tax Payable	14,380.26	14,380.26	
Accrued expense	49,886.04	47,374.00	2,512.04
Payroll Taxes Payable	15,010.58	10,356.67	4,653.91
Withholdings Payable	38,669.66	15,109.96	23,559.70
Garnishments	1,056.70	1,056.70	
Accrued Payroll	47,953.18	31,878.23	16,074.95
Accrued PTO	192,079.95	132,535.18	59,544.77
Accrued Interest	9,364.18		9,364.18
<b>Total Current Liabilities</b>	<b>544,912.78</b>	<b>422,741.51</b>	<b>122,171.27</b>
<b>Noncurrent Liabilities</b>			
Note payable - ANRC #1	286,744.35	286,744.35	
Note payable - ANRC #2	2,020,230.95	2,020,230.95	
Bonds Payable	38,260.17		38,260.17
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	945,071.20	945,071.20	
Net Pension Liability	2,258,048.00	1,544,906.59	713,141.41
<b>Total Noncurrent Liabilities</b>	<b>5,792,702.69</b>	<b>4,796,953.09</b>	<b>995,749.60</b>
<b>Deferred Inflow of Resources</b>			
Pensions	92,321.00	88,061.90	4,259.10
<b>Net Position</b>			
Developer Contributions	27,479,194.80	9,231,050.72	18,248,144.08
Contributed Capital - Hwy Dept	4,609,684.52	629,389.91	3,980,294.61
Contributed Capital	15,539,482.45	1,504,788.34	14,034,694.11
Net investment in capital assets	18,124,449.00	14,022,566.30	4,101,882.70
Restricted Net Position	1,256,525.00	1,091,638.16	164,886.84
Current Unrestricted Net Position	4,416.83	74,059.32	(69,642.49)
Unrestricted Net Position	13,021,896.55	15,000,694.97	(1,978,798.42)
<b>Total Net Position</b>	<b>80,035,649.15</b>	<b>41,554,187.72</b>	<b>38,481,461.43</b>
<b>Total Liabilities and Net Position</b>	<b>\$86,465,585.62</b>	<b>\$46,861,944.22</b>	<b>\$39,603,641.40</b>

Cabot WaterWorks  
 Supplementary Statement of Revenues, Expenses, and Statement of Net Position  
 For the One Month Ending Saturday, January 31, 2026

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
<b>Revenue</b>								
Water	\$435,611.70	\$435,611.70	\$435,611.70	\$435,611.70				
Wastewater	152,621.54	152,621.54			152,621.54	152,621.54		
Fees - service connection	2,425.00	2,425.00	1,925.00	1,925.00	500.00	500.00		
Fees - disconnection	1,000.00	1,000.00	640.00	640.00	360.00	360.00		
Fees - late charges	11,306.58	11,306.58	7,236.21	7,236.21	4,070.37	4,070.37		
Return checks & fees	520.00	520.00	332.80	332.80	187.20	187.20		
Miscellaneous	100.00	100.00	100.00	100.00				
EPAC fees billed	4,375.20	4,375.20	4,375.20	4,375.20				
EPAC fees paid	(4,378.00)	(4,378.00)	(4,378.00)	(4,378.00)				
Sanitation fees billed	231,047.54	231,047.54	231,047.54	231,047.54				
Sanitation fees paid	(160,776.13)	(160,776.13)	(160,776.13)	(160,776.13)				
<b>Total Revenue</b>	<b>673,853.43</b>	<b>673,853.43</b>	<b>516,114.32</b>	<b>516,114.32</b>	<b>157,739.11</b>	<b>157,739.11</b>		
<b>Operations and Maintenance</b>								
Power	34,793.76	34,793.76	18,019.04	18,019.04	16,774.72	16,774.72		
Labor	189,308.64	189,308.64	126,371.52	126,371.52	62,937.12	62,937.12		
Capitalized Labor Cost	(44,908.05)	(44,908.05)	(31,488.23)	(31,488.23)	(13,419.82)	(13,419.82)		
Payroll taxes	13,684.72	13,684.72	9,697.49	9,697.49	3,987.23	3,987.23		
Retirement	21,959.89	21,959.89	15,505.85	15,505.85	6,454.04	6,454.04		
Insurance - workers comp	1,709.97	1,709.97	1,088.36	1,088.36	621.61	621.61		
Insurance - health	25,952.95	25,952.95	19,203.95	19,203.95	6,749.00	6,749.00		
Outside labor	3,491.35	3,491.35	3,416.10	3,416.10	75.25	75.25		
Lab fees & supplies	3,375.32	3,375.32	1,100.32	1,100.32	2,275.00	2,275.00		
Chemicals	5,443.42	5,443.42	2,783.42	2,783.42	2,660.00	2,660.00		
Materials & supplies	18,388.36	18,388.36	16,495.57	16,495.57	1,892.79	1,892.79		
Grinder Pump Repairs	1,172.29	1,172.29			1,172.29	1,172.29		
Street repairs	1,725.00	1,725.00	1,725.00	1,725.00				
Small tools	665.01	665.01	636.42	636.42	28.59	28.59		
Safety supplies	177.31	177.31	177.31	177.31				
Purchased water	31,827.27	31,827.27	31,827.27	31,827.27				
Licenses/permits/fees	60.00	60.00	60.00	60.00				
R & M - plant	96.54	96.54	96.54	96.54				
R & M - field vehicles	6,667.87	6,667.87	5,716.33	5,716.33	951.54	951.54		
R & M - field equipment	1,482.50	1,482.50	1,482.50	1,482.50				
Fuel - field	33.98	33.98			33.98	33.98		
Insurance - Veh & Equip	2,161.99	2,161.99	1,295.66	1,295.66	866.33	866.33		
Insurance - property	6,771.92	6,771.92	3,465.78	3,465.78	3,306.14	3,306.14		
Public safety	23,666.67	23,666.67	23,666.67	23,666.67				
<b>Total Operations and Maintenance</b>	<b>349,708.68</b>	<b>349,708.68</b>	<b>252,342.87</b>	<b>252,342.87</b>	<b>97,365.81</b>	<b>97,365.81</b>		
<b>General and Administrative</b>								
Dues & subscriptions	2,667.91	2,667.91	110.00	110.00			2,557.91	2,557.91
Education & seminars	299.00	299.00					299.00	299.00
Insurance - admin vehicle	40.14	40.14					40.14	40.14
Licenses & permits	60.00	60.00			60.00	60.00		
Locator/One call expenses	576.94	576.94	83.59	83.59			493.35	493.35
Office expense	3,682.63	3,682.63	892.76	892.76	125.25	125.25	2,664.62	2,664.62
Postage & delivery	5,191.64	5,191.64	5,080.64	5,080.64			111.00	111.00
Printing & reproduction	422.13	422.13	422.13	422.13				
Professional fees - legal	1,524.50	1,524.50					1,524.50	1,524.50
Rent - building	3,325.00	3,325.00	1,862.50	1,862.50			1,462.50	1,462.50
R & M - office	275.16	275.16	41.76	41.76			233.40	233.40
R & M - building	(41.27)	(41.27)	(41.27)	(41.27)				
R & M - admin vehicles	54.00	54.00					54.00	54.00
Salaries - administration	73,503.86	73,503.86					73,503.86	73,503.86
Taxes - payroll	5,467.69	5,467.69					5,467.69	5,467.69
Retirement	7,766.66	7,766.66					7,766.66	7,766.66
Insurance - workers comp	49.04	49.04					49.04	49.04
Insurance - health	6,094.90	6,094.90					6,094.90	6,094.90
Insurance - life	1,258.93	1,258.93					1,258.93	1,258.93
Travel	11.06	11.06						
Uniforms and PPE	934.46	934.46	389.43	389.43	545.03	545.03		
Utilities - electric and gas	314.27	314.27	314.27	314.27				
Utilities - other	612.06	612.06	318.61	318.61	293.45	293.45		
Utilities - telephone	1,129.94	1,129.94	833.75	833.75	145.00	145.00	151.19	151.19
Utilities - cellular	1,034.33	1,034.33	497.67	497.67	338.77	338.77	197.89	197.89
G & A allocation			66,515.57	66,515.57	37,415.01	37,415.01	(103,930.58)	(103,930.58)

Cabot WaterWorks  
 Supplementary Statement of Revenues, Expenses, and Statement of Net Position  
 For the One Month Ending Saturday, January 31, 2026

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
<b>Total General and Administrative</b>	<b>116,254.98</b>	<b>116,254.98</b>	<b>77,321.41</b>	<b>77,321.41</b>	<b>38,933.57</b>	<b>38,933.57</b>		
<b>Other Income and Expense</b>								
Interest income	23,641.21	23,641.21	13,421.75	13,421.75	10,219.46	10,219.46		
Antenna lease	2,741.52	2,741.52	2,741.52	2,741.52				
Other income	24,010.49	24,010.49	23,690.24	23,690.24	320.25	320.25		
Sales tax discounts	4,733.44	4,733.44	3,466.80	3,466.80	1,266.64	1,266.64		
Gain (loss) sale/disposition of assets	(712.50)	(712.50)	(712.50)	(712.50)				
<b>Total Other Income and Expense</b>	<b>54,414.16</b>	<b>54,414.16</b>	<b>42,607.81</b>	<b>42,607.81</b>	<b>11,806.35</b>	<b>11,806.35</b>		
<b>Increase(decrease) in Net Assets before Depreciation</b>	<b>262,303.93</b>	<b>262,303.93</b>	<b>229,057.85</b>	<b>229,057.85</b>	<b>33,246.08</b>	<b>33,246.08</b>		
Depreciation expense	257,887.10	257,887.10	154,998.53	154,998.53	102,888.57	102,888.57		
<b>Increase(decrease) in Net Assets</b>	<b>\$4,416.83</b>	<b>\$4,416.83</b>	<b>\$74,059.32</b>	<b>\$74,059.32</b>	<b>(\$69,642.49)</b>	<b>(\$69,642.49)</b>		

Draft

**Cabot Waterworks**  
**Budget vs Actual - Water**  
For the One Month Ending Saturday, January 31, 2026

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
<b>Revenue</b>									
Water	\$435,611.70	\$379,788.23	\$55,823.47	\$369,064.53	18%	\$435,611.70	\$379,788.23	\$55,823.47	15%
Fees - service connection	1,925.00	2,666.17	(741.17)		0%	1,925.00	2,666.17	(741.17)	(28%)
Fees - disconnection	640.00	2,141.58	(1,501.58)	2,840.00	(77%)	640.00	2,141.58	(1,501.58)	(70%)
Fees - late charges	7,236.21	8,788.83	(1,552.62)	9,147.16	(21%)	7,236.21	8,788.83	(1,552.62)	(18%)
Return checks & fees	332.80	382.25	(49.45)	496.00	(33%)	332.80	382.25	(49.45)	(13%)
Miscellaneous	100.00	1,099.17	(999.17)	225.00	(56%)	100.00	1,099.17	(999.17)	(91%)
EPAC fees billed	4,375.20	4,416.67	(41.47)	4,350.80	1%	4,375.20	4,416.67	(41.47)	(1%)
EPAC fees paid	(4,378.00)	(4,416.67)	38.67	(4,345.20)	1%	(4,378.00)	(4,416.67)	38.67	(1%)
Sanitation fees billed	231,047.54	162,114.92	68,932.62	161,139.91	43%	231,047.54	162,114.92	68,932.62	43%
Sanitation fees paid	(160,776.13)	(162,114.92)	1,338.79	(161,750.14)	(1%)	(160,776.13)	(162,114.92)	1,338.79	(1%)
<b>Total Revenue</b>	<b>516,114.32</b>	<b>394,866.23</b>	<b>121,248.09</b>	<b>381,168.06</b>	<b>35%</b>	<b>516,114.32</b>	<b>394,866.23</b>	<b>121,248.09</b>	<b>31%</b>
<b>Operations and Maintenance</b>									
Power	18,019.04	19,950.00	(1,930.96)	14,912.50	21%	18,019.04	19,950.00	(1,930.96)	(10%)
Labor	126,371.52	110,711.94	15,659.58	100,565.88	26%	126,371.52	110,711.94	15,659.58	14%
Capitalized Labor Cost	(31,488.23)	(25,000.00)	(6,488.23)	(8,179.88)	285%	(31,488.23)	(25,000.00)	(6,488.23)	26%
Payroll taxes	9,697.49	7,600.16	2,097.33	9,360.73	4%	9,697.49	7,600.16	2,097.33	28%
Retirement	15,505.85	14,550.18	955.67	16,065.08	(3%)	15,505.85	14,550.18	955.67	7%
Insurance - workers comp	1,088.36	1,166.66	(78.30)	1,659.47	(34%)	1,088.36	1,166.66	(78.30)	(7%)
Insurance - health	19,203.95	20,267.33	(1,063.38)	15,185.15	26%	19,203.95	20,267.33	(1,063.38)	(5%)
Outside labor	3,416.10	1,433.34	1,982.76		0%	3,416.10	1,433.34	1,982.76	138%
Lab fees & supplies	1,100.32	1,416.67	(316.35)	591.27	86%	1,100.32	1,416.67	(316.35)	(22%)
Chemicals	2,783.42	2,583.33	200.09	2,372.15	17%	2,783.42	2,583.33	200.09	8%
Materials & supplies	16,495.57	11,833.34	4,662.23	25,006.90	(34%)	16,495.57	11,833.34	4,662.23	39%
Street repairs	1,725.00	2,537.91	(812.91)	687.43	151%	1,725.00	2,537.91	(812.91)	(32%)
Small tools	636.42	1,466.66	(830.24)	860.09	(26%)	636.42	1,466.66	(830.24)	(57%)
Safety supplies	177.31	691.68	(514.37)	564.46	(69%)	177.31	691.68	(514.37)	(74%)
Equipment rental		516.67	(516.67)		0%		516.67	(516.67)	(100%)
Purchased water	31,827.27	33,534.42	(1,707.15)	28,781.12	11%	31,827.27	33,534.42	(1,707.15)	(5%)
Licenses/permits/fees	60.00	208.33	(148.33)	60.00	0%	60.00	208.33	(148.33)	(71%)
R & M - plant	96.54	358.33	(261.79)	133.20	(28%)	96.54	358.33	(261.79)	(73%)
R & M - field vehicles	5,716.33	6,499.99	(783.66)	2,327.46	146%	5,716.33	6,499.99	(783.66)	(12%)
R & M - field equipment	1,482.50	1,416.67	65.83	37.79	3,823%	1,482.50	1,416.67	65.83	5%
Fuel - field		6,875.00	(6,875.00)	2,604.05	(100%)		6,875.00	(6,875.00)	(100%)
Insurance - vehicles & equipment	1,295.66	1,633.33	(337.67)	1,191.34	9%	1,295.66	1,633.33	(337.67)	(21%)
Insurance - property	3,465.78	3,465.83	(0.05)	2,822.13	23%	3,465.78	3,465.83	(0.05)	0%
Public safety	23,666.67	24,166.67	(500.00)	24,666.67	(4%)	23,666.67	24,166.67	(500.00)	(2%)
<b>Total Operations and maintenance</b>	<b>252,342.87</b>	<b>249,884.44</b>	<b>2,458.43</b>	<b>242,274.99</b>	<b>4%</b>	<b>252,342.87</b>	<b>249,884.44</b>	<b>2,458.43</b>	<b>1%</b>
<b>General and Administrative</b>									
Bad debt		1,916.67	(1,916.67)		0%		1,916.67	(1,916.67)	(100%)
Dues & subscriptions	110.00	2,175.00	(2,065.00)	215.91	(49%)	110.00	2,175.00	(2,065.00)	(95%)
Education & seminars		154.16	(154.16)	129.79	(100%)		154.16	(154.16)	(100%)
Employee recognition		120.83	(120.83)		0%		120.83	(120.83)	(100%)
Interest expense		1,908.33	(1,908.33)		0%		1,908.33	(1,908.33)	(100%)
Licenses and permits		104.17	(104.17)	70.00	(100%)		104.17	(104.17)	(100%)
Locator expenses/One call expenses	83.59	250.00	(166.41)	39.58	111%	83.59	250.00	(166.41)	(67%)
Office expenses (Bank Charge)	892.76	674.99	217.77	48.11	1,756%	892.76	674.99	217.77	32%
Postage & delivery	5,080.64	5,600.00	(519.36)	5,678.55	(11%)	5,080.64	5,600.00	(519.36)	(9%)
Printing & reproduction	422.13	1,000.00	(577.87)	214.20	97%	422.13	1,000.00	(577.87)	(58%)
Professional fees - well monitoring		708.33	(708.33)		0%		708.33	(708.33)	(100%)
Public relations (Customer Damages)		291.67	(291.67)		0%		291.67	(291.67)	(100%)
Public Notification		41.67	(41.67)		0%		41.67	(41.67)	(100%)
Rent - building	1,862.50	1,907.00	(44.50)	2,262.50	(18%)	1,862.50	1,907.00	(44.50)	(2%)
R & M - office	41.76	54.17	(12.41)		0%	41.76	54.17	(12.41)	(23%)
R & M - building	(41.27)	108.33	(149.60)	21.77	(290%)	(41.27)	108.33	(149.60)	(138%)
Travel		54.15	(54.15)		0%		54.15	(54.15)	(100%)
Uniforms and PPE	389.43	904.16	(514.73)	862.64	(55%)	389.43	904.16	(514.73)	(57%)
Utilities - electric and gas	314.27	358.33	(44.06)	283.02	11%	314.27	358.33	(44.06)	(12%)
Utilities - other	318.61	379.17	(60.56)	304.65	5%	318.61	379.17	(60.56)	(16%)
Utilities - telephone	833.75	683.34	150.41	794.20	5%	833.75	683.34	150.41	22%
Utilities - cellular	497.67	1,049.99	(552.32)	571.21	(13%)	497.67	1,049.99	(552.32)	(53%)
Penalties and fines		25.00	(25.00)		0%		25.00	(25.00)	(100%)
G & A allocations	66,515.57	65,045.95	1,469.62	74,210.55	(10%)	66,515.57	65,045.95	1,469.62	2%
<b>Total General and Administrative</b>	<b>77,321.41</b>	<b>85,515.41</b>	<b>(8,194.00)</b>	<b>85,706.68</b>	<b>(10%)</b>	<b>77,321.41</b>	<b>85,515.41</b>	<b>(8,194.00)</b>	<b>(10%)</b>
<b>Other Income and Expense</b>									
Interest Income	13,421.75	15,833.34	(2,411.59)	18,008.76	(25%)	13,421.75	15,833.34	(2,411.59)	(15%)
Antenna lease	2,741.52	6,500.00	(3,758.48)	1,049.40	161%	2,741.52	6,500.00	(3,758.48)	(58%)
Sales tax discounts	3,466.80	1,916.66	1,550.14	1,596.92	117%	3,466.80	1,916.66	1,550.14	81%

**Cabot Waterworks**  
 Budget vs Actual - Water  
 For the One Month Ending Saturday, January 31, 2026

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Other income	23,690.24	4,333.34	19,356.90	2,429.03	875%	23,690.24	4,333.34	19,356.90	447%
Gain (loss) sale/disposition of assets	(712.50)		(712.50)	441.75	(261%)	(712.50)		(712.50)	0%
<b>Total Other Income and Expense</b>	<b>42,607.81</b>	<b>28,583.34</b>	<b>14,024.47</b>	<b>23,525.86</b>	<b>81%</b>	<b>42,607.81</b>	<b>28,583.34</b>	<b>14,024.47</b>	<b>49%</b>
<b>Increase (decrease) in Net Assets before Depreciation</b>	<b>229,057.85</b>	<b>88,049.72</b>	<b>141,008.13</b>	<b>76,712.25</b>	<b>199%</b>	<b>229,057.85</b>	<b>88,049.72</b>	<b>141,008.13</b>	<b>160%</b>
Depreciation expense	154,998.53	158,333.33	(3,334.80)	154,147.79	1%	154,998.53	158,333.33	(3,334.80)	(2%)
<b>Increase (decrease) in Net Assets</b>	<b>74,059.32</b>	<b>(70,283.61)</b>	<b>144,342.93</b>	<b>(77,435.54)</b>	<b>(196%)</b>	<b>74,059.32</b>	<b>(70,283.61)</b>	<b>144,342.93</b>	<b>(205%)</b>

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**Cabot Waterworks**  
**Budget vs Actual - Wastewater**  
**For the One Month Ending Saturday, January 31, 2026**

	Current Actual	Budget	Variance	Prior Year		Year to Date Actual	Budget	Variance	Variance %
				To Date	Variance				
<b>Revenue</b>									
Wastewater	\$152,621.54	\$219,789.43	(\$67,167.89)	\$106,831.02	43%	\$152,621.54	\$219,789.43	(\$67,167.89)	(31%)
Fees - service connection	500.00	666.67	(166.67)		0%	500.00	666.67	(166.67)	(25%)
Fees - disconnection	360.00	535.42	(175.42)	710.00	(49%)	360.00	535.42	(175.42)	(33%)
Fees - late charges	4,070.37	2,197.25	1,873.12	2,286.79	78%	4,070.37	2,197.25	1,873.12	85%
Return checks & fees	187.20	95.58	91.62	124.00	51%	187.20	95.58	91.62	96%
Miscellaneous		274.75	(274.75)		0%		274.75	(274.75)	(100%)
<b>Total Revenue</b>	<b>157,739.11</b>	<b>223,559.10</b>	<b>(65,819.99)</b>	<b>109,951.81</b>	<b>43%</b>	<b>157,739.11</b>	<b>223,559.10</b>	<b>(65,819.99)</b>	<b>(29%)</b>
<b>Operations and Maintenance</b>									
Power	16,774.72	20,250.00	(3,475.28)	18,541.34	(10%)	16,774.72	20,250.00	(3,475.28)	(17%)
Labor	62,937.12	58,757.30	4,179.82	50,506.81	25%	62,937.12	58,757.30	4,179.82	7%
Capitalized Labor Cost	(13,419.82)	29,166.67	(42,586.49)	(28,050.53)	(52%)	(13,419.82)	29,166.67	(42,586.49)	(146%)
Payroll taxes	3,987.23	4,012.59	(25.36)	3,694.56	8%	3,987.23	4,012.59	(25.36)	(1%)
Retirement	6,454.04	7,801.34	(1,347.30)	6,807.41	(5%)	6,454.04	7,801.34	(1,347.30)	(17%)
Insurance - workers comp	621.61	749.99	(128.38)	764.59	(19%)	621.61	749.99	(128.38)	(17%)
Insurance - health	6,749.00	7,698.50	(949.50)	4,268.75	58%	6,749.00	7,698.50	(949.50)	(12%)
Outside labor	75.25	2,800.00	(2,724.75)	4,245.33	(98%)	75.25	2,800.00	(2,724.75)	(97%)
Lab fees & supplies	2,275.00	2,916.67	(641.67)	1,175.00	94%	2,275.00	2,916.67	(641.67)	(22%)
Chemicals	2,660.00	1,312.50	1,347.50	2,515.00	6%	2,660.00	1,312.50	1,347.50	103%
Materials & supplies	1,892.79	6,225.01	(4,332.22)	3,299.40	(43%)	1,892.79	6,225.01	(4,332.22)	(70%)
Grinder Pump Repairs	1,172.29	3,466.67	(2,294.38)	3,178.41	(63%)	1,172.29	3,466.67	(2,294.38)	(66%)
Street repairs		2,416.67	(2,416.67)	660.00	(100%)		2,416.67	(2,416.67)	(100%)
Small tools	28.59	1,416.67	(1,388.08)	22.57	27%	28.59	1,416.67	(1,388.08)	(98%)
Safety supplies		416.66	(416.66)	282.39	(100%)		416.66	(416.66)	(100%)
Equipment rental		83.34	(83.34)		0%		83.34	(83.34)	(100%)
Licenses/permits/fees		1,083.33	(1,083.33)		0%		1,083.33	(1,083.33)	(100%)
R & M - plant		416.67	(416.67)		0%		416.67	(416.67)	(100%)
R & M - field vehicles	951.54	4,750.00	(3,798.46)	2,575.18	(63%)	951.54	4,750.00	(3,798.46)	(80%)
R & M - field equipment		2,958.33	(2,958.33)	1,006.57	(100%)		2,958.33	(2,958.33)	(100%)
Fuel - field	33.98	3,333.33	(3,299.35)	2,207.56	(98%)	33.98	3,333.33	(3,299.35)	(99%)
Insurance - vehicles & equipment	866.33	1,083.33	(217.00)	888.35	(2%)	866.33	1,083.33	(217.00)	(20%)
Insurance - property	3,306.14	3,306.17	(0.03)	2,692.13	23%	3,306.14	3,306.17	(0.03)	0%
<b>Total Operations and maintenance</b>	<b>97,365.81</b>	<b>166,421.74</b>	<b>(69,055.93)</b>	<b>81,280.82</b>	<b>20%</b>	<b>97,365.81</b>	<b>166,421.74</b>	<b>(69,055.93)</b>	<b>(41%)</b>
<b>General and Administrative</b>									
Bad debt		500.00	(500.00)		0%		500.00	(500.00)	(100%)
Dues & subscriptions		50.00	(50.00)		0%		50.00	(50.00)	(100%)
Education & seminars		133.34	(133.34)		0%		133.34	(133.34)	(100%)
Employee recognition		83.33	(83.33)		0%		83.33	(83.33)	(100%)
Interest expense		83.33	(83.33)		0%		83.33	(83.33)	(100%)
Licenses and permits	60.00	50.00	10.00	52.83	14%	60.00	50.00	10.00	20%
Locator expenses/One call expenses		416.67	(416.67)		0%		416.67	(416.67)	(100%)
Office expenses (Bank Charge)	125.25	191.66	(66.41)		0%	125.25	191.66	(66.41)	(35%)
Postage & delivery		83.33	(83.33)		0%		83.33	(83.33)	(100%)
Public relations (Customer Damages)		250.00	(250.00)		0%		250.00	(250.00)	(100%)
Public Notification		41.67	(41.67)		0%		41.67	(41.67)	(100%)
R & M - office		25.00	(25.00)		0%		25.00	(25.00)	(100%)
R & M - building		66.67	(66.67)		0%		66.67	(66.67)	(100%)
Travel	11.06	37.50	(26.44)		0%	11.06	37.50	(26.44)	(71%)
Uniforms and PPE	545.03	958.33	(413.30)	864.53	(37%)	545.03	958.33	(413.30)	(43%)
Utilities - other	293.45	351.25	(57.80)	281.77	4%	293.45	351.25	(57.80)	(16%)
Utilities - telephone	145.00	500.00	(355.00)	199.37	(27%)	145.00	500.00	(355.00)	(71%)
Utilities - cellular	338.77	375.00	(36.23)	245.78	38%	338.77	375.00	(36.23)	(10%)
Penalties and fines		25.00	(25.00)		0%		25.00	(25.00)	(100%)
G & A allocations	37,415.01	36,588.36	826.65	18,552.64	102%	37,415.01	36,588.36	826.65	2%
<b>Total General and Administrative</b>	<b>38,933.57</b>	<b>40,810.44</b>	<b>(1,876.87)</b>	<b>20,196.92</b>	<b>93%</b>	<b>38,933.57</b>	<b>40,810.44</b>	<b>(1,876.87)</b>	<b>(5%)</b>
<b>Other Income and Expense</b>									
Interest Income	10,219.46	10,000.00	219.46	12,016.24	(15%)	10,219.46	10,000.00	219.46	2%
Sales tax discounts	1,266.64	166.66	1,099.98		0%	1,266.64	166.66	1,099.98	660%
Other income	320.25	1,500.00	(1,179.75)	52.66	508%	320.25	1,500.00	(1,179.75)	(79%)
<b>Total Other Income and Expense</b>	<b>11,806.35</b>	<b>11,666.66</b>	<b>139.69</b>	<b>12,068.90</b>	<b>(2%)</b>	<b>11,806.35</b>	<b>11,666.66</b>	<b>139.69</b>	<b>1%</b>
<b>Increase (decrease) in Net Assets before Depreciation</b>									
	<b>33,246.08</b>	<b>27,993.58</b>	<b>5,252.50</b>	<b>20,542.97</b>	<b>62%</b>	<b>33,246.08</b>	<b>27,993.58</b>	<b>5,252.50</b>	<b>19%</b>
Depreciation expense	102,888.57	108,333.33	(5,444.76)	107,561.00	(4%)	102,888.57	108,333.33	(5,444.76)	(5%)
<b>Increase (decrease) in Net Assets</b>	<b>(69,642.49)</b>	<b>(80,339.75)</b>	<b>10,697.26</b>	<b>(87,018.03)</b>	<b>(20%)</b>	<b>(69,642.49)</b>	<b>(80,339.75)</b>	<b>10,697.26</b>	<b>(13%)</b>

