CABOT WATER AND WASTEWATER COMMISSION MEETING

CABOT, ARKANSAS

August 28, 2025
6:30 p.m.
Cabot Waterworks Administrative Office
#1 City Plaza, Suite B

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

AGENDA

CABOT WATER AND WASTEWATER COMMISSION

MEETING 08/28/2025 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)**
    - Internal Funded Water Projects
    - Internal Funded Wastewater Projects

- Financial Report – Brown - **(Tab C)**

BUSINESS ITEMS:

- Resolution to reappoint Robert Mayer as Commissioner
- Purchase Approval 1 Ton Pickup
- Bid Award for Water & Sewer Pipeline Materials (ArDOT Funded)

NON-AGENDA ITEMS

PUBLIC INPUT

ADJOURN

Cabot Water & Wastewater Commission Meeting
July 24, 2025 - Conference Room In-Person and Zoom

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

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

John Woodall made a motion to approve the minutes from June 26, 2025, 2nd by Nina Butler, Motion Carried unanimously.

GENERAL MANAGER'S REPORT:

Projects:

- Crews continue with leak/damage repairs, meter replacements and utility locate.
- ARDOT widening Hwy 107 – Negotiating easements.
- ARDOT Hwy 89 & Rockwood – Reroute Water Main at FAB&T.
- Alternative Water Source – Reviewed ADH and ANRC comments on Lake Barnett.

FINANCIAL REPORT:

Bruce Brown presented the June Financial Report. Bert Mayer made a motion to approve the Financial Report, 2nd by John Woodall, Motion Carried Unanimously.

BUSINESS ITEMS:

None

NON-AGENDA ITEMS:

Baxter Drennon will draft a policy regarding Zoom meetings.

Discussed new FOIA rules

PUBLIC INPUT: NONE

Gary Walker adjourned the meeting at 7:01pm

Minutes prepared by Robin Hahn

Donette Spann, Commission Secretary

CABOT WaterWorks

Water Capital Fund Balance

Project ID	Water Projects	Project Status	Total To Date:	Forecast Totals:	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
25D01	Repl Service Lines	In-Progress	141,523	200,000	5,645	16,666	16,666	16,666	16,666	16,666	16,666	16,666
25D02	Meter Change Outs (Labor)	In-Progress	29,601	28,000	2,092	3,333	3,333	3,333	3,333	3,333	3,333	3,333
25D03	Hard Sets (New Serivce)	In-Progress	24,633	42,000	4,701	3,500	3,500	3,500	3,500	3,500	3,500	3,500
23D10	ARDOT Hwy 5 Widening	In-Progress	21,557	4,025,006								
	ARDOT Hwy 5 Widening Reimbursement			(4,025,006)								
24D05	Water Relocate HWY 89 at Rockwood Rd	In-Planning		350,000								
24D06	30 IN Water Relocate Hwy 107 Widening	In-Progress	84,861	3,390,166		11,254						
	30 IN Water Relocate Hwy 107 Widening Reimbursement		(73,607)	(3,390,166)	(38,582)		(11,254)					
24E01	Willie Ray Dr 2MG Tank Paint and Rehab	Complete	503,625	518,777								
25I01	2025 Rate Study	In-Progress	36,131	38,000								
23D04	ARPA County Grant Water Extensions	In-Progress	326,570	436,580								
	ARPA County Grant Water Extensions Reimbursement			(436,580)								
25D04	Repl 2280ft 6in PVC Memory Lane	In-Progress		114,000								
25D06	Relocate Water and Sewer S Rockwood (FAB&T) ArDot	In-Progress		275,000								
	Relocate Water and Sewer S Rockwood (FAB&T) ArDot Reimbursement			(275,000)								
25A01	Alternative Water Supply Study	In-Progress	12,485		8,501	3,987						
	Water Capital Forecast											
	Administration - Office equipment	2025 Budget		89,500								
	Water, Wells, and Pumps	2025 Budget	24,559	100,000	9,115							
	Water - Vehicles and Machinery	2025 Budget	103,386	630,109	13,287							
	Salvage Value of vehicles and machinery	2025 Budget	(29,484)	(50,000)								
	Water - Meters	2025 Budget	190,834	213,100	2,882	913						
	Meter Boxes and Lids	2025 Budget	16,805	17,000								
				Sub-Total	(7,642)	(39,653)	(12,245)	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)
				Balance in Accounts:	1,763,796							
				ARPA Grant Funds	436,580							
				Balance in Capital Improvements:	844,079							
				Investments	2,246,382							
				(Accounts Payable):	(16,965)							
				5% Transfer for Capital Improvements:		23,000	23,000	23,000	23,000	23,000	23,000	23,000
				Other Income:								
				Forecast increase in Cash:		120,000	120,000	120,000	120,000	120,000	120,000	120,000
		Balance:		Projected Cash Balance:	5,273,872	5,377,220	5,507,975	5,627,476	5,746,977	5,866,478	5,985,979	6,105,480

CABOT WaterWorks

Wastewater Capital Fund Balance

Projects	Status	Total To Date	Forecast Total	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Capital Expenditures											
I&I (25N01)	In-Progress	51,956	95,000	10,483	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Grinder Pump Rebuild (25N02)	In-Progress	50,316	95,000	8,577	7,916	7,916	7,916	7,916	7,916	7,916	7,916
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	3,340							
ARDOT Relocation HWY 89 Interchange (24N05)	In-Planning	98	125,000								
ARPA Hwy 321 Sewer Extension (22N03)	Complete	3,469,098	4,000,000	7,708							
ARPA Hwy 321 Sewer Extension Reimbursement		3,462,090	-	(4,320)	(7,708)	(530,902)					
Extend 1180ft 12in Sewer to Cabot Pre K Panther Trail (25N03)	Complete	84,759	90,000	81							
Repl 177ft-6in Sewer Womack (25N04)	Complete	6,569	10,000	1,155							
Sewer Extension 323ft 8in PVC Honeysuckle LN (25N06)	Complete	29,693	30,000	29,693							
Sewer Extension 323ft 8in PVC Honeysuckle LN (25N06) Reimbursed				(31,000)							
WasteWater Treatment Plant	2025 Budget	65,300	100,000	19,276	8,333	8,333	8,333	8,333	8,333	8,333	8,333
WasteWater Lift Station/Pumps	2025 Budget	18,645	90,000		7,500	7,500	7,500	7,500	7,500	7,500	7,500
WasteWater Grinder Pumps	2025 Budget	113,068	145,000	1,008	8,083	8,083	8,083	8,083	8,083	8,083	8,083
Waste - Vehicles and Machinery	2025 Budget	45,096	338,850	13,287							
Salvage Vehicles			(40,000)								
			Sub-Total	(59,288)	(32,040)	491,154	(39,748)	(39,748)	(39,748)	(39,748)	(39,748)
Capital Expenditures											
			Balance in Accounts:	121,021							
			Balance in Capital Improvements:	986,151							
			Investments:	2,261,068							
			Accounts Payable taken into account in above total:								
			5% Transfer for Capital Improvements:		6,300	6,300	6,300	6,300	6,300	6,300	6,300
			Forecast increase in Cash:		36,000	36,000	36,000	36,000	36,000	36,000	36,000
			Projected Cash Balance:	**3,368,239**	**3,378,499**	**3,911,953**	**3,914,505**	**3,917,057**	**3,919,609**	**3,922,161**	**3,924,713**

Cabot WaterWorks
Statement of Net Position
For the Seven Months Ending Thursday, July 31, 2025

	Total	Water	Wastewater
ASSETS			
Current Assets			
Cash	$1,704,335.55	$1,650,688.20	$53,647.35
Cash in Capital Improvement Accounts	1,864,731.24	869,760.44	994,970.80
Investments	4,492,094.04	2,238,704.01	2,253,390.03
Accounts Receivable, net of allowance for bad debts $ 12,424	780,415.90	687,691.36	92,724.54
ARPA Grant Funds	436,580.30	436,580.30	
Receivable - Interest	139,225.12	69,612.57	69,612.55
Receivable - FSA	16,715.45	14,156.32	2,559.13
Unbilled Revenue	397,490.50	317,992.40	79,498.10
Inventory	410,252.57	270,905.40	139,347.17
Prepaid Expenses	467,030.84	413,646.82	53,384.02
Total Current Assets	10,708,871.51	6,969,737.82	3,739,133.69
Property, Plant and Equipment			
Building	75,793.25	15,702.25	60,091.00
Administration	248,244.63	223,369.33	24,875.30
Administration - Land	39,871.69	39,871.69	
Water	59,885,173.13	59,885,173.13	
Wastewater	34,695,290.97	8,262.68	34,687,028.29
Construction Work in Progress	5,040,064.29	1,358,981.87	3,681,082.42
Storage Ponds	115,845.44		115,845.44
Developer Contributions	22,545,482.03	7,079,349.84	15,466,132.19
Accumulated Depreciation	(45,528,295.56)	(26,561,737.98)	(18,966,557.58)
Total Property, Plant and Equipment	77,117,469.87	42,048,972.81	35,068,497.06
Other Assets			
Deferred Outflows of Resources (Pensions)	567,906.00	412,459.89	155,446.11
Total Other Assets	567,906.00	412,459.89	155,446.11
Interdepartmental Adjustment	(2,769,916.00)	(2,666,536.92)	(103,379.08)
Total Assets	$85,624,331.38	$46,764,633.60	$38,859,697.78

Cabot WaterWorks
Statement of Net Position
For the Seven Months Ending Thursday, July 31, 2025

LIABILITIES AND NET POSITION

	Total	Water	Wastewater
Current Liabilities			
Accounts Payable	$4,860.47	($2,284.32)	$7,144.79
Payable - Sanitation Fees	151,987.14	151,987.14	
Customer Refunds	65.95	65.95	
Sales Tax Payable	12,363.04	12,363.04	
Accrued expense	53,027.22	50,752.47	2,274.75
Payroll Taxes Payable	21,962.81	15,154.65	6,808.16
Withholdings Payable	30,864.85	22,005.66	8,859.19
Garnishments	611.98	611.98	
Accrued Payroll	39,672.81	28,594.50	11,078.31
Accrued PTO	162,959.72	112,442.22	50,517.50
Accrued Interest	9,364.18		9,364.18
Total Current Liabilities	487,740.17	391,693.29	96,046.88
Noncurrent Liabilities			
Note payable - ANRC #1	533,045.38	533,045.38	
Note payable - ANRC #2	2,239,154.35	2,239,154.35	
Bonds Payable	45,715.19		45,715.19
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	939,848.78	939,848.78	
Net Pension Liability	2,258,048.00	1,544,906.59	713,141.41
Total Noncurrent Liabilities	6,260,159.72	5,256,955.10	1,003,204.62
Deferred Inflow of Resources			
Pensions	92,321.00	88,061.90	4,259.10
Net Position			
Developer Contributions	26,593,837.03	9,032,429.89	17,561,407.14
Contributed Capital - Hwy Dept	4,036,087.32	542,997.34	3,493,089.98
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	(380,786.21)	(6,114.80)	(374,671.41)
Unrestricted Net Position	13,614,515.90	14,839,618.08	(1,225,102.18)
Total Net Position	78,784,110.49	41,027,923.31	37,756,187.18
Total Liabilities and Net Position	$85,624,331.38	$46,764,633.60	$38,859,697.78

Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Seven Months Ending Thursday, July 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Revenue								
Water	$458,664.76	$2,789,149.86	$458,664.76	$2,789,149.86				
Wastewater	118,634.92	768,994.37			118,634.92	768,994.37		
Fees - service connection	4,075.00	27,890.00	3,250.00	12,275.00	825.00	15,615.00		
Fees - disconnection	3,400.00	20,325.00	2,720.00	16,260.00	680.00	4,065.00		
Fees - late charges	11,637.03	72,001.71	9,309.63	57,601.38	2,327.40	14,400.33		
Return checks & fees	660.00	4,120.00	528.00	3,296.00	132.00	824.00		
Miscellaneous	715.00	8,783.50	715.00	7,683.50		1,100.00		
EPAC fees billed	4,386.40	30,571.20	4,386.40	30,571.20				
EPAC fees paid	(4,345.20)	(30,416.40)	(4,345.20)	(30,416.40)				
Sanitation fees billed	161,763.84	1,129,377.41	161,763.84	1,129,377.41				
Sanitation fees paid	(159,831.07)	(1,127,283.38)	(159,831.07)	(1,127,283.38)				
Total Revenue	599,760.68	3,693,513.27	477,161.36	2,888,514.57	122,599.32	804,998.70		
Operations and Maintenance								
Power	43,939.60	254,500.56	22,496.91	118,394.61	21,442.69	136,105.95		
Labor	148,372.17	918,891.73	102,657.72	638,086.48	45,714.45	280,805.25		
Capitalized Labor Cost	(40,072.31)	(320,781.31)	(6,420.14)	(117,060.65)	(33,652.17)	(203,720.66)		
Payroll taxes	10,110.57	67,648.03	7,411.18	50,284.48	2,699.39	17,363.55		
Retirement	24,202.02	138,801.89	18,772.65	103,195.35	5,429.37	35,606.54		
Insurance - workers comp	2,424.06	16,968.42	1,659.48	11,616.35	764.58	5,352.07		
Insurance - health	17,025.26	115,575.14	13,156.11	91,455.05	3,869.15	24,120.09		
Outside labor	3,098.45	14,235.72	1,040.00	2,492.66	2,058.45	11,743.06		
Lab fees & supplies	4,743.71	16,697.35	1,774.87	6,219.77	2,968.84	10,477.58		
Chemicals	2,875.34	18,832.51	2,875.34	16,317.51		2,515.00		
Materials & supplies	40,003.51	127,900.56	39,101.75	89,862.22	901.76	38,038.34		
Grinder Pump Repairs	1,401.05	17,529.83			1,401.05	17,529.83		
Street repairs	2,555.00	31,600.08	2,555.00	12,262.43		19,337.65		
Small tools	409.41	10,731.94	238.93	5,958.70	170.48	4,773.24		
Safety supplies	1,100.36	5,141.90	769.94	3,261.88	330.42	1,880.02		
Purchased water	30,469.53	207,463.91	30,469.53	207,463.91				
Licenses/permits/fees		60.00		60.00				
R & M - plant	338.80	3,302.80	338.80	951.27		2,351.53		
R & M - field vehicles	14,471.92	46,060.14	5,537.27	23,330.41	8,934.65	22,729.73		
R & M - field equipment	949.49	9,362.26	909.89	3,771.54	39.60	5,590.72		
Fuel - field	5,783.66	37,022.02	3,645.53	24,442.15	2,138.13	12,579.87		
Insurance - Veh & Equip	2,079.69	14,767.84	1,191.34	8,549.39	888.35	6,218.45		
Insurance - property	5,614.26	38,949.82	2,922.13	20,104.91	2,692.13	18,844.91		
Public safety	22,576.49	170,576.49	22,576.49	170,576.49				
Total Operations and Maintenance	344,472.04	1,961,839.63	275,680.72	1,491,596.91	68,791.32	470,242.72		
General and Administrative								
Dues & subscriptions	8,741.27	26,162.96	6,604.37	14,222.62		259.98	2,136.90	11,680.36
Education & seminars	450.00	894.26	450.00	894.26				
Employee recognition	66.00	66.00					66.00	66.00
Fuel - admin	584.68	2,318.03					584.68	2,318.03
Insurance - admin vehicle	40.14	280.98					40.14	280.98
Interest expense		18,466.28		17,318.28		1,148.00		
Licenses & permits	128.40	458.67		257.44	128.40	181.23		20.00
Locator/One call expenses	992.87	6,111.10		654.90		296.66	992.87	5,159.54
Medical expenses	816.00	1,196.00					816.00	1,196.00
New hire expense	3,141.59	6,261.48					3,141.59	6,261.48
Office expense	927.17	10,935.57	92.99	2,166.97	70.67	168.70	763.51	8,599.90
Postage & delivery	5,570.55	36,831.30	5,278.43	35,851.70			292.12	979.60
Printing & reproduction		5,033.33		5,033.33				
Professional fees - audit		15,000.00						15,000.00
Professional fees - acct		911.75						911.75
Professional fees - legal	1,769.50	14,910.00					1,769.50	14,910.00
Professional fees - comp	8,200.00	8,200.00	8,200.00	8,200.00				
Public relations	301.13	527.87	301.13	527.87				
Public notification		234.00						234.00
Rent - building	3,325.00	23,275.00	1,862.50	13,037.50			1,462.50	10,237.50
R & M - office		1,594.29		176.88				1,417.41
R & M - building	186.95	557.77	186.95	210.91		192.50		154.36
R & M - admin vehicles	10.00	944.25					10.00	944.25
Salaries - administration	53,617.50	372,556.76					53,617.50	372,556.76
Taxes - payroll	3,712.73	29,554.35					3,712.73	29,554.35
Retirement	10,198.57	57,637.18					10,198.57	57,637.18

Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Seven Months Ending Thursday, July 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Insurance - workers comp	65.43	458.01					65.43	458.01
Insurance - health	4,523.15	35,280.24					4,523.15	35,280.24
Insurance - life	1,006.29	8,671.18					1,006.29	8,671.18
Travel		243.03		199.37		43.66		
Uniforms and PPE	1,097.94	10,022.23	406.95	4,821.83	581.00	4,958.42	109.99	241.98
Utilities - electric and gas	284.19	1,802.71	284.19	1,802.71				
Utilities - other	639.90	4,903.60	332.54	2,536.44	307.36	2,367.16		
Utilities - telephone	1,128.86	5,391.33	832.87	3,662.41	145.00	1,124.11	150.99	604.81
Utilities - cellular	1,229.87	8,646.05	684.06	4,410.06	334.65	2,718.44	211.16	1,517.55
Penalties & fines		2,200.00						2,200.00
G & A allocation			68,537.29	471,274.57	17,134.33	117,818.65	(85,671.62)	(589,093.22)
Total General and Administrative	**112,755.68**	**718,537.56**	**94,054.27**	**587,260.05**	**18,701.41**	**131,277.51**		
Other Income and Expense								
Interest income	27,386.47	201,563.88	16,116.85	121,155.42	11,269.62	80,408.46		
Antenna lease	2,666.67	45,185.39	2,666.67	45,185.39				
Other income	3,402.24	66,313.47	3,348.61	20,441.33	53.63	45,872.14		
Sales tax discounts	3,221.82	23,711.09	2,819.85	20,871.86	401.97	2,839.23		
Gain (loss) sale/disposition of assets	13,029.12	54,932.39	13,029.12	46,753.53		8,178.86		
Total Other Income and Expense	**49,706.32**	**391,706.22**	**37,981.10**	**254,407.53**	**11,725.22**	**137,298.69**		
Increase(decrease) in Net Assets before Depreciation	**192,239.28**	**1,404,842.30**	**145,407.47**	**1,064,065.14**	**46,831.81**	**340,777.16**		
Depreciation expense	257,887.10	1,785,628.51	154,998.53	1,070,179.94	102,888.57	715,448.57		
Increase(decrease) in Net Assets	**($65,647.82)**	**($380,786.21)**	**($9,591.06)**	**($6,114.80)**	**($56,056.76)**	**($374,671.41)**		

Cabot Waterworks
Budget vs Actual - Water
For the Seven Months Ending Thursday, July 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Water	$458,664.76	$517,954.00	($59,289.24)	$2,841,367.35	(2%)	$2,789,149.86	$2,814,424.00	($25,274.14)	(1%)
Fees - service connection	3,250.00	2,666.17	583.83	21,425.00	(43%)	12,275.00	18,663.19	(6,388.19)	(34%)
Fees - disconnection	2,720.00	2,141.58	578.42	13,960.00	16%	16,260.00	14,991.06	1,268.94	8%
Fees - late charges	9,309.63	8,788.83	520.80	62,017.37	(7%)	57,601.38	61,521.81	(3,920.43)	(6%)
Return checks & fees	528.00	382.25	145.75	2,864.00	15%	3,296.00	2,675.75	620.25	23%
Miscellaneous	715.00	1,099.17	(384.17)	9,715.53	(21%)	7,683.50	7,694.19	(10.69)	0%
EPAC fees billed	4,386.40	4,333.33	53.07	30,309.20	1%	30,571.20	30,333.31	237.89	1%
EPAC fees paid	(4,345.20)	(4,333.33)	(11.87)	(30,419.20)	0%	(30,416.40)	(30,333.31)	(83.09)	0%
Sanitation fees billed	161,763.84	160,083.33	1,680.51	1,122,531.90	1%	1,129,377.41	1,120,583.31	8,794.10	1%
Sanitation fees paid	(159,831.07)	(160,083.33)	252.26	(1,119,332.95)	1%	(1,127,283.38)	(1,120,583.31)	(6,700.07)	1%
Total Revenue	**477,161.36**	**533,032.00**	**(55,870.64)**	**2,954,438.20**	**(2%)**	**2,888,514.57**	**2,919,970.00**	**(31,455.43)**	**(1%)**
Operations and Maintenance									
Power	22,496.91	17,000.00	5,496.91	110,687.68	7%	118,394.61	119,000.00	(605.39)	(1%)
Labor	102,657.72	99,983.00	2,674.72	611,471.51	4%	638,086.48	749,871.00	(111,784.52)	(15%)
Capitalized Labor Cost	(6,420.14)	(25,000.00)	18,579.86	(184,798.20)	(37%)	(117,060.65)	(175,000.00)	57,939.35	(33%)
Payroll taxes	7,411.18	7,900.00	(488.82)	47,893.73	5%	50,284.48	59,252.00	(8,967.52)	(15%)
Retirement	18,772.65	15,148.00	3,624.65	95,929.75	8%	103,195.35	113,610.00	(10,414.65)	(9%)
Insurance - workers comp	1,659.48	1,859.17	(199.69)	11,616.32	0%	11,616.35	13,014.19	(1,397.84)	(11%)
Insurance - health	13,156.11	18,765.17	(5,609.06)	78,850.84	16%	91,455.05	131,356.19	(39,901.14)	(30%)
Outside labor	1,040.00	1,433.34	(393.34)	2,994.38	(17%)	2,492.66	10,033.38	(7,540.72)	(75%)
Lab fees & supplies	1,774.87	1,416.67	358.20	8,163.05	(24%)	6,219.77	9,916.69	(3,696.92)	(37%)
Chemicals	2,875.34	2,583.33	292.01	17,408.00	(6%)	16,317.51	18,083.31	(1,765.80)	(10%)
Materials & supplies	39,101.75	11,666.67	27,435.08	76,414.98	18%	89,862.22	81,666.69	8,195.53	10%
Street repairs	2,555.00	3,287.91	(732.91)	10,703.57	15%	12,262.43	23,015.37	(10,752.94)	(47%)
Small tools	238.93	1,466.67	(1,227.74)	9,127.36	(35%)	5,958.70	10,266.69	(4,307.99)	(42%)
Safety supplies	769.94	691.67	78.27	2,391.88	36%	3,261.88	4,841.69	(1,579.81)	(33%)
Equipment rental		516.67	(516.67)		0%		3,616.69	(3,616.69)	(100%)
Purchased water	30,469.53	30,468.33	1.20	197,136.20	5%	207,463.91	213,278.31	(5,814.40)	(3%)
Licenses/permits/fees		208.33	(208.33)		0%	60.00	1,458.31	(1,398.31)	(96%)
R & M - plant	338.80	358.33	(19.53)		0%	951.27	2,508.31	(1,557.04)	(62%)
R & M - field vehicles	5,537.27	6,499.99	(962.72)	27,199.96	(14%)	23,330.41	45,499.93	(22,169.52)	(49%)
R & M - field equipment	909.89	1,416.66	(506.77)	10,732.06	(65%)	3,771.54	9,916.62	(6,145.08)	(62%)
Fuel - field	3,645.53	7,041.67	(3,396.14)	34,024.24	(28%)	24,442.15	49,291.69	(24,849.54)	(50%)
Insurance - vehicles & equipment	1,191.34	1,633.33	(441.99)	11,158.45	(23%)	8,549.39	11,433.31	(2,883.92)	(25%)
Insurance - property	2,922.13	2,822.17	99.96	16,578.87	21%	20,104.91	19,755.19	349.72	2%
Public safety	22,576.49	24,666.67	(2,090.18)	169,118.64	1%	170,576.49	172,666.69	(2,090.20)	(1%)
Total Operations and maintenance	**275,680.72**	**233,833.75**	**41,846.97**	**1,364,803.27**	**9%**	**1,491,596.91**	**1,698,352.25**	**(206,755.34)**	**(12%)**
General and Administrative									
Bad debt		1,916.67	(1,916.67)		0%		13,416.69	(13,416.69)	(100%)
Dues & subscriptions	6,604.37	2,174.99	4,429.38	13,488.09	5%	14,222.62	15,224.93	(1,002.31)	(7%)
Education & seminars	450.00	154.16	295.84	200.00	347%	894.26	1,079.12	(184.86)	(17%)
Employee recognition		120.84	(120.84)	196.99	(100%)		845.88	(845.88)	(100%)
Interest expense				(21,959.65)	(179%)	17,318.28	16,150.00	1,168.28	7%
Licenses and permits		104.17	(104.17)	105.00	145%	257.44	729.19	(471.75)	(65%)
Locator expenses/One call expenses		250.00	(250.00)	151.26	333%	654.90	1,750.00	(1,095.10)	(63%)
Office expenses	92.99	675.00	(582.01)	2,019.39	7%	2,166.97	4,725.00	(2,558.03)	(54%)
Postage & delivery	5,278.43	4,999.99	278.44	33,306.37	8%	35,851.70	34,999.93	851.77	2%
Printing & reproduction		583.33	(583.33)	3,296.20	53%	5,033.33	4,083.31	950.02	23%
Professional fees - well monitoring	8,200.00	3,600.00	4,600.00	7,200.00	14%	8,200.00	7,200.00	1,000.00	14%
Public relations (Customer Damages)	301.13	291.67	9.46	573.57	(8%)	527.87	2,041.69	(1,513.82)	(74%)
Public Notification		41.67	(41.67)		0%		291.69	(291.69)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)	13,437.50	(3%)	13,037.50	13,066.69	(29.19)	0%
R & M - office		54.17	(54.17)	162.93	9%	176.88	379.19	(202.31)	(53%)
R & M - building	186.95	108.33	78.62	188.32	12%	210.91	758.31	(547.40)	(72%)
Travel		54.16	(54.16)	52.43	280%	199.37	379.12	(179.75)	(47%)
Uniforms and PPE	406.95	904.17	(497.22)	5,461.14	(12%)	4,821.83	6,329.19	(1,507.36)	(24%)
Utilities - electric and gas	284.19	358.33	(74.14)	1,907.57	(5%)	1,802.71	2,508.31	(705.60)	(28%)
Utilities - other	332.54	333.33	(0.79)	2,014.90	26%	2,536.44	2,333.31	203.13	9%
Utilities - telephone	832.87	683.33	149.54	4,588.79	(20%)	3,662.41	4,783.31	(1,120.90)	(23%)
Utilities - cellular	684.06	1,050.00	(365.94)	5,442.86	(19%)	4,410.06	7,350.00	(2,939.94)	(40%)
Penalties and fines		25.00	(25.00)		0%		175.00	(175.00)	(100%)
G & A allocations	68,537.29	69,900.20	(1,362.91)	450,544.15	5%	471,274.57	529,434.00	(58,159.43)	(11%)
Total General and Administrative	**94,054.27**	**90,250.18**	**3,804.09**	**522,377.81**	**12%**	**587,260.05**	**670,033.86**	**(82,773.81)**	**(12%)**
Other Income and Expense									
Interest Income	16,116.85	15,833.34	283.51	118,618.26	2%	121,155.42	110,833.38	10,322.04	9%
Antenna lease	2,666.67	3,750.00	(1,083.33)	40,333.58	12%	45,185.39	59,250.00	(14,064.61)	(24%)
Sales tax discounts	2,819.85	1,916.66	903.19	30,461.34	(31%)	20,871.86	13,416.62	7,455.24	56%

Cabot Waterworks
Budget vs Actual - Water
For the Seven Months Ending Thursday, July 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Other income	3,348.61	4,333.34	(984.73)	25,369.23	(19%)	20,441.33	30,333.38	(9,892.05)	(33%)
Gain (loss) sale/disposition of assets	13,029.12		13,029.12	10,920.20	328%	46,753.53		46,753.53	0%
Total Other Income and Expense	**37,981.10**	**25,833.34**	**12,147.76**	**225,702.61**	**13%**	**254,407.53**	**213,833.38**	**40,574.15**	**19%**
Increase (decrease) in Net Assets before Depreciation	**145,407.47**	**234,781.41**	**(89,373.94)**	**1,292,959.73**	**(18%)**	**1,064,065.14**	**765,417.27**	**298,647.87**	**39%**
Depreciation expense	154,998.53	150,000.00	4,998.53	1,022,358.41	5%	1,070,179.94	1,050,000.00	20,179.94	2%
Increase (decrease) in Net Assets	**(9,591.06)**	**84,781.41**	**(94,372.47)**	**270,601.32**	**(102%)**	**(6,114.80)**	**(284,582.73)**	**278,467.93**	**(98%)**

Cabot Waterworks
Budget vs Actual - Wastewater
For the Seven Months Ending Thursday, July 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Wastewater	$118,634.92	$138,940.00	($20,305.08)	$781,005.92	(2%)	$768,994.37	$754,965.00	$14,029.37	2%
Fees - service connection	825.00	666.67	158.33	5,752.64	171%	15,615.00	4,666.69	10,948.31	235%
Fees - disconnection	680.00	535.42	144.58	3,490.00	16%	4,065.00	3,747.94	317.06	8%
Fees - late charges	2,327.40	2,197.25	130.15	15,504.35	(7%)	14,400.33	15,380.75	(980.42)	(6%)
Return checks & fees	132.00	95.58	36.42	716.00	15%	824.00	669.06	154.94	23%
Miscellaneous		274.75	(274.75)	3,000.00	(63%)	1,100.00	1,923.25	(823.25)	(43%)
Total Revenue	**122,599.32**	**142,709.67**	**(20,110.35)**	**809,468.91**	**(1%)**	**804,998.70**	**781,352.69**	**23,646.01**	**3%**
Operations and Maintenance									
Power	21,442.69	19,666.66	1,776.03	123,557.53	10%	136,105.95	137,666.62	(1,560.67)	(1%)
Labor	45,714.45	44,960.00	754.45	278,277.89	1%	280,805.25	337,204.00	(56,398.75)	(17%)
Capitalized Labor Cost	(33,652.17)	(29,166.67)	(4,485.50)	(223,870.69)	(9%)	(203,720.66)	(204,166.69)	446.03	0%
Payroll taxes	2,699.39	3,548.00	(848.61)	17,760.81	(2%)	17,363.55	26,608.00	(9,244.45)	(35%)
Retirement	5,429.37	6,888.00	(1,458.63)	36,009.20	(1%)	35,606.54	51,660.00	(16,053.46)	(31%)
Insurance - workers comp	764.58	862.50	(97.92)	5,352.07	0%	5,352.07	6,037.50	(685.43)	(11%)
Insurance - health	3,869.15	7,932.17	(4,063.02)	22,293.81	8%	24,120.09	55,525.19	(31,405.10)	(57%)
Outside labor	2,058.45	2,800.00	(741.55)	3,478.51	238%	11,743.06	19,600.00	(7,856.94)	(40%)
Lab fees & supplies	2,968.84	2,583.33	385.51	8,138.95	29%	10,477.58	18,083.31	(7,605.73)	(42%)
Chemicals		1,312.50	(1,312.50)	709.95	254%	2,515.00	9,187.50	(6,672.50)	(73%)
Materials & supplies	901.76	5,833.34	(4,931.58)	31,909.54	19%	38,038.34	40,833.38	(2,795.04)	(7%)
Grinder Pump Repairs	1,401.05	3,333.33	(1,932.28)	6,875.89	155%	17,529.83	23,333.31	(5,803.48)	(25%)
Street repairs		1,666.67	(1,666.67)	10,340.00	87%	19,337.65	11,666.69	7,670.96	66%
Small tools	170.48	1,416.67	(1,246.19)	4,529.51	5%	4,773.24	9,916.69	(5,143.45)	(52%)
Safety supplies	330.42	416.67	(86.25)	1,248.16	51%	1,880.02	2,916.69	(1,036.67)	(36%)
Equipment rental		83.34	(83.34)		0%		583.38	(583.38)	(100%)
Licenses/permits/fees		891.66	(891.66)		0%		6,241.62	(6,241.62)	(100%)
R & M - plant		416.67	(416.67)		0%	2,351.53	2,916.69	(565.16)	(19%)
R & M - field vehicles	8,934.65	4,750.01	4,184.64	23,640.28	(4%)	22,729.73	33,250.07	(10,520.34)	(32%)
R & M - field equipment	39.60	2,958.33	(2,918.73)	7,878.24	(29%)	5,590.72	20,708.31	(15,117.59)	(73%)
Fuel - field	2,138.13	3,166.67	(1,028.54)	11,671.04	8%	12,579.87	22,166.69	(9,586.82)	(43%)
Insurance - vehicles & equipment	888.35	1,083.33	(194.98)	7,385.51	(16%)	6,218.45	7,583.31	(1,364.86)	(18%)
Insurance - property	2,692.13	2,692.09	0.04	15,606.64	21%	18,844.91	18,844.63	0.28	0%
Total Operations and maintenance	**68,791.32**	**90,095.27**	**(21,303.95)**	**392,792.84**	**20%**	**470,242.72**	**658,366.89**	**(188,124.17)**	**(29%)**
General and Administrative									
Bad debt		500.00	(500.00)		0%		3,500.00	(3,500.00)	(100%)
Dues & subscriptions		50.00	(50.00)	299.97	(13%)	259.98	350.00	(90.02)	(26%)
Education & seminars		133.33	(133.33)	318.00	(100%)		933.31	(933.31)	(100%)
Employee recognition		83.33	(83.33)	747.57	(100%)		583.31	(583.31)	(100%)
Interest expense		609.98	(609.98)	799.00	44%	1,148.00	1,220.00	(72.00)	(6%)
Licenses and permits	128.40	50.00	78.40	146.80	23%	181.23	350.00	(168.77)	(48%)
Locator expenses/One call expenses		416.67	(416.67)	194.41	53%	296.66	2,916.69	(2,620.03)	(90%)
Office expenses	70.67	191.66	(120.99)	593.00	(72%)	168.70	1,341.62	(1,172.92)	(87%)
Postage & delivery		83.33	(83.33)		0%		583.31	(583.31)	(100%)
Public relations (Customer Damages)		250.00	(250.00)		0%		1,750.00	(1,750.00)	(100%)
Public Notification		41.67	(41.67)		0%		291.69	(291.69)	(100%)
R & M - office		25.00	(25.00)		0%		175.00	(175.00)	(100%)
R & M - building		66.67	(66.67)	457.26	(58%)	192.50	466.69	(274.19)	(59%)
Travel		37.49	(37.49)	244.89	(82%)	43.66	262.43	(218.77)	(83%)
Uniforms and PPE	581.00	958.34	(377.34)	6,682.88	(26%)	4,958.42	6,708.38	(1,749.96)	(26%)
Utilities - other	307.36	291.67	15.69	1,402.54	69%	2,367.16	2,041.69	325.47	16%
Utilities - telephone	145.00	500.00	(355.00)	2,340.83	(52%)	1,124.11	3,500.00	(2,375.89)	(68%)
Utilities - cellular	334.65	343.76	(9.11)	1,340.27	103%	2,718.44	2,406.32	312.12	13%
Penalties and fines		25.00	(25.00)		0%		175.00	(175.00)	(100%)
G & A allocations	17,134.33	17,475.05	(340.72)	112,542.80	5%	117,818.65	132,358.55	(14,539.90)	(11%)
Total General and Administrative	**18,701.41**	**22,132.95**	**(3,431.54)**	**128,110.22**	**2%**	**131,277.51**	**161,913.99**	**(30,636.48)**	**(19%)**
Other Income and Expense									
Interest Income	11,269.62	10,000.00	1,269.62	83,539.53	(4%)	80,408.46	70,000.00	10,408.46	15%
Sales tax discounts	401.97	166.66	235.31	564.98	403%	2,839.23	1,166.62	1,672.61	143%
Other income	53.63	1,500.00	(1,446.37)	1,294.53	3,444%	45,872.14	10,500.00	35,372.14	337%
Gain (loss) sale/disposition of assets				(7,406.20)	(210%)	8,178.86		8,178.86	0%
Total Other Income and Expense	**11,725.22**	**11,666.66**	**58.56**	**77,992.84**	**76%**	**137,298.69**	**81,666.62**	**55,632.07**	**68%**
Increase (decrease) in Net Assets before Depreciation	**46,831.81**	**42,148.11**	**4,683.70**	**366,558.69**	**(7%)**	**340,777.16**	**42,738.43**	**298,038.73**	**697%**
Depreciation expense	102,888.57	104,166.67	(1,278.10)	693,225.02	3%	715,448.57	729,166.69	(13,718.12)	(2%)
Increase (decrease) in Net Assets	**(56,056.76)**	**(62,018.56)**	**5,961.80**	**(326,666.33)**	**15%**	**(374,671.41)**	**(686,428.26)**	**311,756.85**	**(45%)**

Cabot Waterworks
Budget vs Actual - Admin
For the Seven Months Ending Thursday, July 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Revenue									
Operations and Maintenance									
General and Administrative									
Contracted services		$83.33	($83.33)		0%		$583.31	($583.31)	(100%)
Dues & subscriptions	2,136.90	2,850.00	(713.10)	9,560.88	22%	11,680.36	19,950.00	(8,269.64)	(41%)
Education & seminars		458.33	(458.33)	1,553.32	(100%)		3,208.31	(3,208.31)	(100%)
Employee recognition	66.00	100.00	(34.00)	139.34	(53%)	66.00	700.00	(634.00)	(91%)
Fuel - admin	584.68	608.33	(23.65)	2,819.05	(18%)	2,318.03	4,258.31	(1,940.28)	(46%)
Insurance - admin vehicles	40.14	91.67	(51.53)	313.88	(10%)	280.98	641.69	(360.71)	(56%)
Licenses and permits		41.67	(41.67)	25.00	(20%)	20.00	291.69	(271.69)	(93%)
Locator expenses/One call expenses	992.87	1,000.00	(7.13)	8,764.23	(41%)	5,159.54	7,000.00	(1,840.46)	(26%)
Medical expenses	816.00	400.00	416.00	2,181.14	(45%)	1,196.00	2,800.00	(1,604.00)	(57%)
New Hire Expense	3,141.59	833.33	2,308.26	2,568.33	144%	6,261.48	5,833.31	428.17	7%
Office expenses	763.51	1,666.67	(903.16)	7,076.51	22%	8,599.90	11,666.69	(3,066.79)	(26%)
Postage & delivery	292.12	183.33	108.79	1,278.07	(23%)	979.60	1,283.31	(303.71)	(24%)
Printing & reproduction		41.67	(41.67)		0%		291.69	(291.69)	(100%)
Professional fees - audit				14,950.00	0%	15,000.00	18,000.00	(3,000.00)	(17%)
Professional fees - accounting		250.00	(250.00)	280.00	226%	911.75	1,750.00	(838.25)	(48%)
Professional fees - legal	1,769.50	3,750.00	(1,980.50)	9,729.50	53%	14,910.00	26,250.00	(11,340.00)	(43%)
Public relations (Customer Damages)		41.67	(41.67)		0%		291.69	(291.69)	(100%)
Public Notification		166.67	(166.67)	155.93	50%	234.00	1,166.69	(932.69)	(80%)
Rent - building	1,462.50	1,466.67	(4.17)	10,237.50	0%	10,237.50	10,266.69	(29.19)	0%
R & M - office		291.66	(291.66)	1,573.00	(10%)	1,417.41	2,041.62	(624.21)	(31%)
R & M - building		41.67	(41.67)		0%	154.36	291.69	(137.33)	(47%)
R & M - admin vehicles	10.00	350.00	(340.00)	1,544.63	(39%)	944.25	2,450.00	(1,505.75)	(61%)
Salaries - administration	53,617.50	52,255.00	1,362.50	362,435.79	3%	372,556.76	391,913.00	(19,356.24)	(5%)
Taxes - payroll	3,712.73	4,070.00	(357.27)	26,715.36	11%	29,554.35	30,524.00	(969.65)	(3%)
Retirement	10,198.57	8,005.00	2,193.57	53,019.89	9%	57,637.18	60,039.00	(2,401.82)	(4%)
Insurance - workers comp	65.43	83.33	(17.90)	458.01	0%	458.01	583.31	(125.30)	(21%)
Insurance - health	4,523.15	5,854.67	(1,331.52)	34,935.60	1%	35,280.24	40,982.69	(5,702.45)	(14%)
Insurance - life and disability	1,006.29	1,473.92	(467.63)	8,523.64	2%	8,671.18	10,317.44	(1,646.26)	(16%)
Travel		333.33	(333.33)		0%		2,333.31	(2,333.31)	(100%)
Uniforms and PPE	109.99	83.33	26.66	79.20	206%	241.98	583.31	(341.33)	(59%)
Utilities - telephone	150.99	83.33	67.66	528.22	14%	604.81	583.31	21.50	4%
Utilities - cellular	211.16	375.00	(163.84)	1,640.93	(8%)	1,517.55	2,625.00	(1,107.45)	(42%)
Penalties and fines		41.67	(41.67)		0%	2,200.00	291.69	1,908.31	654%
G & A allocations	(85,671.62)	(87,375.25)	1,703.63	(563,086.95)	5%	(589,093.22)	(661,792.75)	72,699.53	(11%)
Other Income and Expense									