

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>

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Statement of Net Position  
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	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			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)

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	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>		