

# **CABOT WATER AND WASTEWATER COMMISSION MEETING**

**CABOT, ARKANSAS**



**Septeber 25, 2025**

**6:30 p.m.**

**Cabot Waterworks Administrative Office  
#1 City Plaza, Suite B**

**Gary Walker**

**Bert Mayer**

**Donette Spann**

**John Woodall**

**Nina Butler**

**Tim Joyner**

**Commission Chairman**

**Commission Vice Chairman**

**Commission Secretary**

**Commissioner**

**Commissioner**

**General Manager**

## **AGENDA**

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

**MEETING 09/25/2025 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)**
  - Water Projects
  - Wastewater Projects
- Financial Report – Brown - **(Tab C)**

#### **BUSINESS ITEMS:**

- Bid Review for Sewer Road-bores (ArDOT Roundabout Hwy 89)

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

#### **PUBLIC INPUT**

#### **ADJOURN**

**Cabot Water & Wastewater Commission Meeting  
August 28, 2025 - Conference Room In-Person and Zoom**

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

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

Donette Spann made a motion to approve the minutes from July 24, 2025, 2<sup>nd</sup> by Nina Butler, Motion Carried unanimously.

**GENERAL MANAGER'S REPORT:**

**Projects:**

- ArDOT Highway 107 Widening and relocation of 30" Transmission Main - Negotiating easements.
- ArDOT Highway 5 Widening - relocation of water & sewer – Relocation Plan submitted to ArDOT.
- ArDOT Drainage Ditch S Rockwood (FAB&T) – Ordering materials for water and sewer relocation.

Nina Butler made a motion to accept the reimbursement agreement from ArDOT to relocate water and sewer mains for ARDOT HWY 5 widening, 2<sup>nd</sup> by John Woodall, Motion Carried Unanimously.

John Woodall made a motion to accept the reimbursement agreement from ArDOT to relocate water for Hwy 107 widening, 2<sup>nd</sup> by Donette Spann, Motion Carried Unanimously.

Donette Spann made a motion to accept the reimbursement agreement from ArDOT for water and sewer on S Rockwood, 2<sup>nd</sup> by Nina Butler, Motion Carried Unanimously.

**FINANCIAL REPORT:**

Bruce Brown presented the July Financial Report. John Woodall made a motion to approve the Financial Report, 2<sup>nd</sup> by Nina Butler, Motion Carried Unanimously.

**BUSINESS ITEMS:**

- **Resolution to reappoint Albert Mayer as Commissioner:**  
Donette Spann made a motion to accept resolution to reappoint Bert Mayer, 2<sup>nd</sup> by John Woodall, Motion Carried Unanimously.
- **Purchase Approval for 1 Ton Pickup & 1/2 Ton Pickup:**  
Bert Mayer Made a motion to approve the 1 Ton Pickup, 2<sup>nd</sup> by John Woodall, Motion Carried Unanimously. Donette Spann made a motion to approve the ½ ton pickup, 2<sup>nd</sup> by John Woodall, Motion Carried Unanimously.
- **Bid Award for Water & Sewer Pipeline Materials (ARDOT Funded):**  
Nina Butler made a motion to approve the purchase of Pipeline materials, 2<sup>nd</sup> by Bert Mayer, Motion Carried Unanimously.

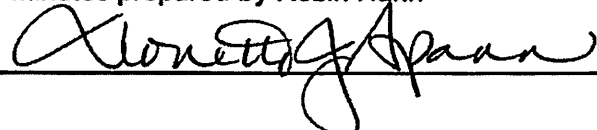
**NON-AGENDA ITEMS:**

Review Wastewater Rate Study and Rate Ordinance

**PUBLIC INPUT: NONE**

Gary Walker adjourned the meeting at 7:47pm

Minutes prepared by Robin Hahn



Donette Spann, Commission Secretary



## Water Capital Fund Balance

Project ID	Water Projects	Project Status	Total To Date:	Forecast Totals:	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
25D01	Repl Service Lines	In-Progress	155,172	200,000	12,761	16,666	16,666	16,666	16,666	16,666	16,666	16,666
25D02	Meter Change Outs (Labor)	In-Progress	30,755	28,000	1,154	3,333	3,333	3,333	3,333	3,333	3,333	3,333
25D03	Hard Sets (New Service)	In-Progress	29,511	42,000	4,878	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			(3,944,505)								
24D05	Water Relocate HWY 89 at Rockwood Roundabout	In-Planning		350,000								
24D06	ARDOT 30 IN Water Relocate Hwy 107 Widening	In-Progress	95,235	3,390,166	11,254	10,374	7,724					
	ARDOT 30 IN Water Relocate Hwy 107 Widening Reimbursement		(106,417)	(3,390,166)		(11,254)	(10,374)	(7,724)				
24E01	Willie Ray Dr 2MG Tank Paint and Rehab	Complete	503,625	518,777								
25I01	2025 Rate Study	In-Progress	36,811	38,000		680						
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	ARDOT Relocate Water and Sewer S Rockwood (FAB&T)	In-Progress	3,026	275,000	2,177	849						
	ARDOT Relocate Water and Sewer S Rockwood (FAB&T) Reimbursement			(275,000)								
25A01	Alternative Water Supply Study	In-Progress	22,013		3,987	9,528						
	<b>Water Capital Forecast</b>											
	Administration - Office equipment	2025 Budget	11,215	89,500		11,215						
	Water, Wells, and Pumps	2025 Budget	24,559	100,000								
	<b>Water - Vehicles and Machinery</b>	2025 Budget	169,664	630,109	24,278	42,000						
	Salvage Value of vehicles and machinery	2025 Budget	(29,484)	(50,000)								
	<b>Water - Meters</b>	2025 Budget	191,299	213,100	913	465						
	Meter Boxes and Lids	2025 Budget	16,805	17,000								
Sub-Total					(61,401)	(87,357)	(20,849)	(15,775)	(23,499)	(23,499)	(23,499)	(23,499)

Balance in Accounts:	1,686,104											
ARPA Grant Funds	436,580											
Balance in Capital Improvements:	893,462											
Investments	2,242,588											
(Accounts Payable):	(3,652)											
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:					120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Balance:	Projected Cash Balance:	5,255,082	5,310,725	5,432,877	5,560,102	5,679,603	5,799,104	5,918,605	6,038,106			



## Wastewater Capital Fund Balance

Projects	Status	Total To Date	Forecast									
			Total	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	
Capital Expenditures												
I&I (25N01)	In-Progress	57,849	95,000	5,894	7,916	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Grinder Pump Rebuild (25N02)	In-Progress	52,838	95,000	2,522	7,916	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									
ARDOT Relocation HWY 89 Interchange (24N05)	In-Planning	312	125,000	215								
ARPA Hwy 321 Sewer Extension (22N03)	Complete	3,469,098	4,000,000									
ARPA Hwy 321 Sewer Extension Reimbursement		3,462,090	-			(7,708)	(530,902)					
Extend 1180ft 12in Sewer to Cabot Pre K Panther Trail (25N03)	Complete	84,759	90,000									
Repl 177ft-6in Sewer Womack (25N04)	Complete	6,569	10,000									
Sewer Extension 323ft 8in PVC Honeysuckle LN (25N06)	Complete	30,039	30,000	310	346							
Sewer Extension 323ft 8in PVC Honeysuckle LN (25N06) Reimbursed		31,000										
WasteWater Treatment Plant	2025 Budget	65,197	100,000	4,569	8,333	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	7,500
WasteWater Grinder Pumps	2025 Budget	115,501	145,000	5,285	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083
Waste - Vehicles and Machinery	2025 Budget	45,096	338,850									
Salvage Vehicles			(40,000)									
			Sub-Total	(18,795)	(40,094)	(32,040)	491,154	(39,748)	(39,748)	(39,748)	(39,748)	(39,748)

### Capital Expenditures

Balance in Accounts:	207,403											
Balance in Capital Improvements:	838,658											
Investments:	2,257,274											
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	6,300	6,300
Forecast increase in Cash:				36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Projected Cash Balance:	3,303,335	3,305,541	3,315,801	3,849,255	3,851,807	3,854,359	3,856,911	3,859,463				

Cabot WaterWorks  
Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

	Total	Water	Wastewater
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$1,893,507.03	\$1,686,104.08	\$207,402.95
Cash in Capital Improvement Accounts	1,732,120.13	893,462.01	838,658.12
Investments	4,499,862.38	2,242,588.18	2,257,274.20
Accounts Receivable, net of allowance for bad debts \$ 10,779	834,355.78	738,587.47	95,768.31
ARPA Grant Funds	436,580.30	436,580.30	
Receivable - Interest	148,313.36	74,156.69	74,156.67
Receivable - FSA	14,380.69	12,381.91	1,998.78
Unbilled Revenue	469,244.34	375,395.47	93,848.87
Inventory	404,646.65	265,299.48	139,347.17
Prepaid Expenses	431,276.27	382,258.43	49,017.84
<b>Total Current Assets</b>	<b>10,864,286.93</b>	<b>7,106,814.02</b>	<b>3,757,472.91</b>
<b>Property, Plant and Equipment</b>			
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	59,917,689.61	59,917,689.61	
Wastewater	34,705,144.77	8,262.68	34,696,882.09
Construction Work in Progress	5,087,158.10	1,397,089.18	3,690,068.92
Storage Ponds	115,845.44		115,845.44
Developer Contributions	22,545,482.03	7,079,349.84	15,466,132.19
Accumulated Depreciation	(45,786,182.66)	(26,716,736.51)	(19,069,446.15)
<b>Total Property, Plant and Equipment</b>	<b>76,949,046.86</b>	<b>41,964,598.07</b>	<b>34,984,448.79</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)	(2,657,410.31)	(112,505.69)
<b>Total Assets</b>	<b>\$85,611,323.79</b>	<b>\$46,826,461.67</b>	<b>\$38,784,862.12</b>

Cabot WaterWorks  
Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

	Total	Water	Wastewater
<b>LIABILITIES AND NET POSITION</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$4,869.08	\$3,652.29	\$1,216.79
Payable - Sanitation Fees	152,354.58	152,354.58	
Sales Tax Payable	17,017.54	17,017.54	
Accrued expense	47,912.44	45,947.80	1,964.64
Payroll Taxes Payable	12,118.02	8,361.74	3,756.28
Withholdings Payable	7,264.88	5,540.84	1,724.04
Garnishments	181.70	181.70	
Accrued Payroll	41,645.98	29,960.12	11,685.86
Accrued PTO	166,521.80	114,900.05	51,621.75
Accrued Interest	9,364.18		9,364.18
<b>Total Current Liabilities</b>	<b>459,250.20</b>	<b>377,916.66</b>	<b>81,333.54</b>
<b>Noncurrent Liabilities</b>			
Note payable - ANRC #1	453,027.91	453,027.91	
Note payable - ANRC #2	2,239,154.35	2,239,154.35	
Bonds Payable	44,377.36		44,377.36
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	940,688.78	940,688.78	
Net Pension Liability	2,258,048.00	1,544,906.59	713,141.41
<b>Total Noncurrent Liabilities</b>	<b>6,179,644.42</b>	<b>5,177,777.63</b>	<b>1,001,866.79</b>
Deferred Inflow of Resources			
Pensions	92,321.00	88,061.90	4,259.10
<b>Net Position</b>			
Developer Contributions	26,594,092.03	9,032,429.89	17,561,662.14
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	(285,043.53)	148,667.37	(433,710.90)
Unrestricted Net Position	13,614,515.90	14,839,618.08	(1,225,102.18)
<b>Total Net Position</b>	<b>78,880,108.17</b>	<b>41,182,705.48</b>	<b>37,697,402.69</b>
<b>Total Liabilities and Net Position</b>	<b>\$85,611,323.79</b>	<b>\$46,826,461.67</b>	<b>\$38,784,862.12</b>

Cabot WaterWorks  
Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

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<b>ASSETS</b>			
<b>Current Assets</b>			
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Investments	4,499,862.38	2,242,588.18	2,257,274.20
Accounts Receivable, net of allowance for bad debts \$ 10,779	834,355.78	738,587.47	95,768.31
ARPA Grant Funds	436,580.30	436,580.30	
Receivable - Interest	148,313.36	74,156.69	74,156.67
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Unbilled Revenue	469,244.34	375,395.47	93,848.87
Inventory	404,646.65	265,299.48	139,347.17
Prepaid Expenses	431,276.27	382,258.43	49,017.84
<b>Total Current Assets</b>	<b>10,864,286.93</b>	<b>7,106,814.02</b>	<b>3,757,472.91</b>
<b>Property, Plant and Equipment</b>			
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	59,917,689.61	59,917,689.61	
Wastewater	34,705,144.77	8,262.68	34,696,882.09
Construction Work in Progress	5,087,158.10	1,397,089.18	3,690,068.92
Storage Ponds	115,845.44		115,845.44
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<b>Total Property, Plant and Equipment</b>	<b>76,949,046.86</b>	<b>41,964,598.07</b>	<b>34,984,448.79</b>
<b>Other Assets</b>			
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<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)	(2,657,410.31)	(112,505.69)
<b>Total Assets</b>	<b>\$85,611,323.79</b>	<b>\$46,826,461.67</b>	<b>\$38,784,862.12</b>

Cabot WaterWorks  
Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

	Total	Water	Wastewater
<b>LIABILITIES AND NET POSITION</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$4,869.08	\$3,652.29	\$1,216.79
Payable - Sanitation Fees	152,354.58	152,354.58	
Sales Tax Payable	17,017.54	17,017.54	
Accrued expense	47,912.44	45,947.80	1,964.64
Payroll Taxes Payable	12,118.02	8,361.74	3,756.28
Withholdings Payable	7,264.88	5,540.84	1,724.04
Garnishments	181.70	181.70	
Accrued Payroll	41,645.98	29,960.12	11,685.86
Accrued PTO	166,521.80	114,900.05	51,621.75
Accrued Interest	9,364.18		9,364.18
Total Current Liabilities	459,250.20	377,916.66	81,333.54
<b>Noncurrent Liabilities</b>			
Note payable - ANRC #1	453,027.91	453,027.91	
Note payable - ANRC #2	2,239,154.35	2,239,154.35	
Bonds Payable	44,377.36		44,377.36
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	940,688.78	940,688.78	
Net Pension Liability	2,258,048.00	1,544,906.59	713,141.41
Total Noncurrent Liabilities	6,179,644.42	5,177,777.63	1,001,866.79
Deferred Inflow of Resources			
Pensions	92,321.00	88,061.90	4,259.10
<b>Net Position</b>			
Developer Contributions	26,594,092.03	9,032,429.89	17,561,662.14
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
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Restricted Net Position	1,256,525.00	1,091,638.16	164,886.84
Current Unrestricted Net Position	(285,043.53)	148,667.37	(433,710.90)
Unrestricted Net Position	13,614,515.90	14,839,618.08	(1,225,102.18)
Total Net Position	78,880,108.17	41,182,705.48	37,697,402.69
<b>Total Liabilities and Net Position</b>			
	\$85,611,323.79	\$46,826,461.67	\$38,784,862.12

Cabot WaterWorks  
Supplementary Statement of Revenues, Expenses, and Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
<b>Revenue</b>								
Water	\$550,775.25	\$3,339,925.11	\$550,775.25	\$3,339,925.11				
Wastewater	140,985.43	909,979.80			140,985.43	909,979.80		
Fees - service connection	2,905.00	30,795.00	1,525.00	13,800.00	1,380.00	16,995.00		
Fees - disconnection	2,525.00	22,850.00	2,020.00	18,280.00	505.00	4,570.00		
Fees - late charges	10,232.59	82,234.30	8,186.07	65,787.45	2,046.52	16,446.85		
Return checks & fees	640.00	4,760.00	512.00	3,808.00	128.00	952.00		
Miscellaneous	815.00	9,598.50	815.00	8,498.50		1,100.00		
EPAC fees billed	4,384.40	34,955.60	4,384.40	34,955.60				
EPAC fees paid	(4,378.00)	(34,794.40)	(4,378.00)	(34,794.40)				
Sanitation fees billed	161,752.39	1,291,129.80	161,752.39	1,291,129.80				
Sanitation fees paid	(160,198.51)	(1,287,481.89)	(160,198.51)	(1,287,481.89)				
<b>Total Revenue</b>	<b>710,438.55</b>	<b>4,403,951.82</b>	<b>565,393.60</b>	<b>3,453,908.17</b>	<b>145,044.95</b>	<b>950,043.65</b>		
<b>Operations and Maintenance</b>								
Power	38,342.39	292,842.95	19,136.49	137,531.10	19,205.90	155,311.85		
Labor	122,497.82	1,041,389.55	82,888.36	720,974.84	39,609.46	320,414.71		
Capitalized Labor Cost	(17,666.97)	(338,448.28)	(11,656.34)	(128,716.99)	(6,010.63)	(209,731.29)		
Payroll taxes	8,681.31	76,329.34	6,248.21	56,532.69	2,433.10	19,796.65		
Retirement	17,775.47	156,577.36	13,132.68	116,328.03	4,642.79	40,249.33		
Insurance - workers comp	2,424.06	19,392.48	1,659.48	13,275.83	764.58	6,116.65		
Insurance - health	13,085.93	128,661.07	10,468.21	101,923.26	2,617.72	26,737.81		
Outside labor	228.47	14,464.19		2,492.66	228.47	11,971.53		
Lab fees & supplies	3,400.45	20,097.80	2,175.45	8,395.22	1,225.00	11,702.58		
Chemicals	2,840.83	21,673.34	2,840.83	19,158.34		2,515.00		
Materials & supplies	19,846.82	147,747.38	8,995.40	98,857.62	10,851.42	48,889.76		
Grinder Pump Repairs	2,083.92	19,613.75			2,083.92	19,613.75		
Street repairs	5,470.00	37,070.08	5,470.00	17,732.43		19,337.65		
Small tools	3,263.87	13,995.81	2,364.38	8,323.08	899.49	5,672.73		
Safety supplies	860.95	6,002.85	519.12	3,781.00	341.83	2,221.85		
Equipment rental	139.76	139.76	139.76	139.76				
Purchased water	29,488.22	236,952.13	29,488.22	236,952.13				
Licenses/permits/fees	9,900.00	9,960.00	400.00	460.00	9,500.00	9,500.00		
R & M - plant	18.36	3,321.16	18.36	969.63		2,351.53		
R & M - field vehicles	11,467.23	57,527.37	8,208.52	31,538.93	3,258.71	25,988.44		
R & M - field equipment	1,194.92	10,557.18	1,085.99	4,857.53	108.93	5,699.65		
Fuel - field	6,506.75	43,528.77	4,236.70	28,678.85	2,270.05	14,849.92		
Insurance - Veh & Equip	2,079.69	16,847.53	1,191.34	9,740.73	888.35	7,106.80		
Insurance - property	5,514.26	44,464.08	2,822.13	22,927.04	2,692.13	21,537.04		
Public safety	22,576.49	193,152.98	22,576.49	193,152.98				
<b>Total Operations and Maintenance</b>	<b>312,021.00</b>	<b>2,273,860.63</b>	<b>214,409.78</b>	<b>1,706,006.69</b>	<b>97,611.22</b>	<b>567,853.94</b>		
<b>General and Administrative</b>								
Dues & subscriptions	1,419.46	27,582.42	302.25	14,524.87	259.98	1,117.21	12,797.57	
Education & seminars	100.00	994.26		894.26		100.00	100.00	
Employee recognition		66.00					66.00	
Fuel - admin	657.33	2,975.36				657.33	2,975.36	
Insurance - admin vehicle	40.14	321.12				40.14	321.12	
Interest expense		18,466.28		17,318.28		1,148.00		
Licenses & permits	42.80	501.47		257.44		181.23	42.80	62.80
Locator/One call expenses	941.07	7,052.17	10.97	665.87	296.66	930.10	6,089.64	
Medical expenses	408.00	1,604.00				408.00	1,604.00	
New hire expense	1,388.41	7,649.89				1,388.41	7,649.89	
Office expense	2,518.23	13,453.80	132.80	2,299.77		2,385.43	10,985.33	
Postage & delivery	5,305.03	42,136.33	5,175.53	41,027.23		129.50	1,109.10	
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	2,422.50	17,332.50				2,422.50	17,332.50	
Professional fees - comp		8,200.00		8,200.00				
Public relations		527.87		527.87				
Public notification		234.00					234.00	
Rent - building	3,325.00	26,600.00	1,862.50	14,900.00		1,462.50	11,700.00	
R & M - office	516.95	2,111.24	50.15	227.03		466.80	1,884.21	
R & M - building		557.77		210.91		192.50	154.36	
R & M - admin vehicles		944.25					944.25	
Salaries - administration	42,112.14	414,668.90				42,112.14	414,668.90	
Taxes - payroll	2,947.63	32,501.98				2,947.63	32,501.98	

Cabot WaterWorks  
Supplementary Statement of Revenues, Expenses, and Statement of Net Position  
For the Eight Months Ending Sunday, August 31, 2025

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Retirement	6,213.33	63,850.51					6,213.33	63,850.51
Insurance - workers comp	65.43	523.44					65.43	523.44
Insurance - health	3,988.92	39,269.16					3,988.92	39,269.16
Insurance - life	1,085.62	9,756.80					1,085.62	9,756.80
Travel		243.03		199.37		43.66		
Uniforms and PPE	1,275.90	11,298.13	542.21	5,364.04	733.69	5,692.11		241.98
Utilities - electric and gas	285.05	2,087.76	285.05	2,087.76				
Utilities - other	282.06	5,185.66	153.61	2,690.05	128.45	2,495.61		
Utilities - telephone	709.28	6,100.61	488.81	4,151.22	145.00	1,269.11	75.47	680.28
Utilities - cellular	1,073.64	9,719.69	568.50	4,978.56	307.45	3,025.89	197.69	1,715.24
Penalties & fines		2,200.00						2,200.00
G & A allocation			54,589.56	525,864.13	13,647.39	131,466.04	(68,236.95)	(657,330.17)
<b>Total General and Administrative</b>	<b>79,123.92</b>	<b>797,661.48</b>	<b>64,161.94</b>	<b>651,421.99</b>	<b>14,961.98</b>	<b>146,239.49</b>		
<b>Other Income and Expense</b>								
Interest income	26,687.93	228,251.81	15,672.51	136,827.93	11,015.42	91,423.88		
Antenna lease	2,666.67	47,852.06	2,666.67	47,852.06				
Other income	3,424.45	69,737.92	3,151.56	23,592.89	272.89	46,145.03		
Sales tax discounts	1,732.10	25,443.19	1,643.08	22,514.94	89.02	2,928.25		
Gain (loss) sale/disposition of assets		54,932.39		46,753.53		8,178.86		
<b>Total Other Income and Expense</b>	<b>34,511.15</b>	<b>426,217.37</b>	<b>23,133.82</b>	<b>277,541.35</b>	<b>11,377.33</b>	<b>148,676.02</b>		
<b>Increase(decrease) in Net Assets before Depreciation</b>	<b>353,804.78</b>	<b>1,758,647.08</b>	<b>309,955.70</b>	<b>1,374,020.84</b>	<b>43,849.08</b>	<b>384,626.24</b>		
Depreciation expense	257,887.10	2,043,515.61	154,998.53	1,225,178.47	102,888.57	818,337.14		
<b>Increase(decrease) in Net Assets</b>	<b>\$95,917.68</b>	<b>(\$284,868.53)</b>	<b>\$154,957.17</b>	<b>\$148,842.37</b>	<b>(\$59,039.49)</b>	<b>(\$433,710.90)</b>		

**Cabot Waterworks**  
**Budget vs Actual - Water**  
For the Eight Months Ending Sunday, August 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
<b>Revenue</b>									
Water	\$550,775.25	\$519,667.00	\$31,108.25	\$3,331,400.35	0%	\$3,339,925.11	\$3,334,091.00	\$5,834.11	0%
Fees - service connection	1,525.00	2,666.17	(1,141.17)	25,270.00	(45%)	13,800.00	21,329.36	(7,529.36)	(35%)
Fees - disconnection	2,020.00	2,141.58	(121.58)	15,980.00	14%	18,280.00	17,132.64	1,147.36	7%
Fees - late charges	8,186.07	8,788.83	(602.76)	72,032.00	(9%)	65,787.45	70,310.64	(4,523.19)	(6%)
Return checks & fees	512.00	382.25	129.75	3,488.00	9%	3,808.00	3,058.00	750.00	25%
Miscellaneous	815.00	1,099.17	(284.17)	11,260.53	(25%)	8,498.50	8,793.36	(294.86)	(3%)
EPAC fees billed	4,384.40	4,333.33	51.07	34,650.00	1%	34,955.60	34,666.64	288.96	1%
EPAC fees paid	(4,378.00)	(4,333.33)	(44.67)	(39,109.60)	(11%)	(34,794.40)	(34,666.64)	(127.76)	0%
Sanitation fees billed	161,752.39	160,083.33	1,669.06	1,283,024.22	1%	1,291,129.80	1,280,666.64	10,463.16	1%
Sanitation fees paid	(160,198.51)	(160,083.33)	(115.18)	(1,278,612.28)	1%	(1,287,481.89)	(1,280,666.64)	(6,815.25)	1%
<b>Total Revenue</b>	<b>565,393.60</b>	<b>534,745.00</b>	<b>30,648.60</b>	<b>3,459,383.22</b>	<b>0%</b>	<b>3,453,908.17</b>	<b>3,454,715.00</b>	<b>(806.83)</b>	<b>0%</b>
<b>Operations and Maintenance</b>									
Power	19,136.49	17,000.00	2,136.49	132,394.08	4%	137,531.10	136,000.00	1,531.10	1%
Labor	82,888.36	124,978.00	(42,089.64)	710,687.25	1%	720,974.84	874,849.00	(153,874.16)	(18%)
Capitalized Labor Cost	(11,656.34)	(25,000.00)	13,343.66	(224,398.68)	(43%)	(128,716.99)	(200,000.00)	71,283.01	(36%)
Payroll taxes	6,248.21	9,876.00	(3,627.79)	55,659.90	2%	56,532.69	69,128.00	(12,595.31)	(18%)
Retirement	13,132.68	18,935.00	(5,802.32)	112,135.23	4%	116,328.03	132,545.00	(16,216.97)	(12%)
Insurance - workers comp	1,659.48	1,859.17	(199.69)	13,275.80	0%	13,275.83	14,873.36	(1,597.53)	(11%)
Insurance - health	10,468.21	18,765.17	(8,296.96)	90,226.84	13%	101,923.26	150,121.36	(48,198.10)	(32%)
Outside labor		1,433.34	(1,433.34)	10,409.66	(76%)	2,492.66	11,466.72	(8,974.06)	(78%)
Lab fees & supplies	2,175.45	1,416.67	758.78	10,110.32	(17%)	8,395.22	11,333.36	(2,938.14)	(26%)
Chemicals	2,840.83	2,583.33	257.50	20,500.30	(7%)	19,158.34	20,666.64	(1,508.30)	(7%)
Materials & supplies	8,995.40	11,666.67	(2,671.27)	94,975.72	4%	98,857.62	93,333.36	5,524.26	6%
Street repairs	5,470.00	3,287.91	2,182.09	10,703.57	66%	17,732.43	26,303.28	(8,570.85)	(33%)
Small tools	2,364.38	1,466.67	897.71	9,423.09	(12%)	8,323.08	11,733.36	(3,410.28)	(29%)
Safety supplies	519.12	691.67	(172.55)	4,696.03	(19%)	3,781.00	5,533.36	(1,752.36)	(32%)
Equipment rental	139.76	516.67	(376.91)		0%	139.76	4,133.36	(3,993.60)	(97%)
Purchased water	29,488.22	30,468.33	(980.11)	224,610.55	5%	236,952.13	243,746.64	(6,794.51)	(3%)
Licenses/permits/fees	400.00	208.33	191.67	460.00	0%	460.00	1,666.64	(1,206.64)	(72%)
R & M - plant	18.36	358.33	(339.97)		0%	969.63	2,866.64	(1,897.01)	(66%)
R & M - field vehicles	8,208.52	6,499.99	1,708.53	36,354.06	(13%)	31,538.93	51,999.92	(20,460.99)	(39%)
R & M - field equipment	1,085.99	1,416.66	(330.67)	11,004.16	(56%)	4,857.53	11,333.28	(6,475.75)	(57%)
Fuel - field	4,236.70	7,041.67	(2,804.97)	39,751.91	(28%)	28,678.85	56,333.36	(27,654.51)	(49%)
Insurance - vehicles & equipment	1,191.34	1,633.33	(441.99)	13,163.83	(26%)	9,740.73	13,066.64	(3,325.91)	(25%)
Insurance - property	2,822.13	2,822.17	(0.04)	18,897.28	21%	22,927.04	22,577.36	349.68	2%
Public safety	22,576.49	24,666.67	(2,090.18)	194,237.28	(1%)	193,152.98	197,333.36	(4,180.38)	(2%)
<b>Total Operations and maintenance</b>	<b>214,409.78</b>	<b>264,591.75</b>	<b>(50,181.97)</b>	<b>1,589,278.18</b>	<b>7%</b>	<b>1,706,006.69</b>	<b>1,962,944.00</b>	<b>(256,937.31)</b>	<b>(13%)</b>
<b>General and Administrative</b>									
Bad debt		1,916.67	(1,916.67)		0%		15,333.36	(15,333.36)	(100%)
Dues & subscriptions	302.25	2,174.99	(1,872.74)	13,698.07	6%	14,524.87	17,399.92	(2,875.05)	(17%)
Education & seminars		154.16	(154.16)	200.00	347%	894.26	1,233.28	(339.02)	(27%)
Employee recognition		120.84	(120.84)	248.20	(100%)		966.72	(966.72)	(100%)
Interest expense				21,959.65	(21%)	17,318.28	16,150.00	1,168.28	7%
Licenses and permits		104.17	(104.17)	105.00	145%	257.44	833.36	(575.92)	(69%)
Locator expenses/One call expenses	10.97	250.00	(239.03)	1,764.77	(62%)	665.87	2,000.00	(1,334.13)	(67%)
Office expenses	132.80	675.00	(542.20)	2,681.04	(14%)	2,299.77	5,400.00	(3,100.23)	(57%)
Postage & delivery	5,175.53	4,999.99	175.54	38,007.90	8%	41,027.23	39,999.92	1,027.31	3%
Printing & reproduction		583.33	(583.33)	3,296.20	53%	5,033.33	4,666.64	366.69	8%
Professional fees - well monitoring				7,200.00	14%	8,200.00	7,200.00	1,000.00	14%
Public relations (Customer Damages)		291.67	(291.67)	573.57	(8%)	527.87	2,333.36	(1,805.49)	(77%)
Public Notification		41.67	(41.67)		0%		333.36	(333.36)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)	15,300.00	(3%)	14,900.00	14,933.36	(33.36)	0%
R & M - office	50.15	54.17	(4.02)	162.93	39%	227.03	433.36	(206.33)	(48%)
R & M - building		108.33	(108.33)	212.80	(1%)	210.91	866.64	(655.73)	(76%)
Travel		54.16	(54.16)	52.43	280%	199.37	433.28	(233.91)	(54%)
Uniforms and PPE	542.21	904.17	(361.96)	6,493.35	(17%)	5,364.04	7,233.36	(1,869.32)	(26%)
Utilities - electric and gas	285.05	358.33	(73.28)	1,940.30	8%	2,087.76	2,866.64	(778.88)	(27%)
Utilities - other	153.61	333.33	(179.72)	2,349.54	14%	2,690.05	2,666.64	23.41	1%
Utilities - telephone	488.81	683.33	(194.52)	5,204.42	(20%)	4,151.22	5,466.64	(1,315.42)	(24%)
Utilities - cellular	568.50	1,050.00	(481.50)	6,540.61	(24%)	4,978.56	8,400.00	(3,421.44)	(41%)
Penalties and fines		25.00	(25.00)		0%		200.00	(200.00)	(100%)
G & A allocations	54,589.56	82,766.60	(28,177.04)	524,003.19	0%	525,864.13	612,200.60	(86,336.47)	(14%)
<b>Total General and Administrative</b>	<b>64,161.94</b>	<b>99,516.58</b>	<b>(35,354.64)</b>	<b>651,993.97</b>	<b>0%</b>	<b>651,421.99</b>	<b>769,550.44</b>	<b>(118,128.45)</b>	<b>(15%)</b>
<b>Other Income and Expense</b>									
Interest Income	15,672.51	15,833.34	(160.83)	136,224.93	0%	136,827.93	126,666.72	10,161.21	8%
Antenna lease	2,666.67	3,750.00	(1,083.33)	40,333.58	19%	47,852.06	63,000.00	(15,147.94)	(24%)
Sales tax discounts	1,643.08	1,916.66	(273.58)	31,988.20	(30%)	22,514.94	15,333.28	7,181.66	47%

**Cabot Waterworks**  
**Budget vs Actual - Water**  
For the Eight Months Ending Sunday, August 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Other income	3,151.56	4,333.34	(1,181.78)	27,265.44	(13%)	23,592.89	34,666.72	(11,073.83)	(32%)
Gain (loss) sale/disposition of assets				10,920.20	328%	46,753.53		46,753.53	0%
<b>Total Other Income and Expense</b>	<b>23,133.82</b>	<b>25,833.34</b>	<b>(2,699.52)</b>	<b>246,732.35</b>	<b>12%</b>	<b>277,541.35</b>	<b>239,666.72</b>	<b>37,874.63</b>	<b>16%</b>
<b>Increase (decrease) in Net Assets before Depreciation</b>	<b>309,955.70</b>	<b>196,470.01</b>	<b>113,485.69</b>	<b>1,464,843.42</b>	<b>(6%)</b>	<b>1,374,020.84</b>	<b>961,887.28</b>	<b>412,133.56</b>	<b>43%</b>
Depreciation expense	154,998.53	150,000.00	4,998.53	1,176,506.20	4%	1,225,178.47	1,200,000.00	25,178.47	2%
<b>Increase (decrease) in Net Assets</b>	<b>154,957.17</b>	<b>46,470.01</b>	<b>108,487.16</b>	<b>288,337.22</b>	<b>(48%)</b>	<b>148,842.37</b>	<b>(238,112.72)</b>	<b>386,955.09</b>	<b>(163%)</b>

Draft

**Cabot Waterworks**  
Budget vs Actual - Wastewater  
For the Eight Months Ending Sunday, August 31, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
<b>Revenue</b>									
Wastewater	\$140,985.43	\$139,400.00	\$1,585.43	\$905,542.40	0%	\$909,979.80	\$894,365.00	\$15,614.80	2%
Fees - service connection	1,380.00	666.67	713.33	6,352.64	168%	16,995.00	5,333.36	11,661.64	219%
Fees - disconnection	505.00	535.42	(30.42)	3,995.00	14%	4,570.00	4,283.36	286.64	7%
Fees - late charges	2,046.52	2,197.25	(150.73)	18,008.01	(9%)	16,446.85	17,578.00	(1,131.15)	(6%)
Return checks & fees	128.00	95.58	32.42	872.00	9%	952.00	764.64	187.36	25%
Miscellaneous		274.75	(274.75)	3,000.00	(63%)	1,100.00	2,198.00	(1,098.00)	(50%)
<b>Total Revenue</b>	<b>145,044.95</b>	<b>143,169.67</b>	<b>1,875.28</b>	<b>937,770.05</b>	<b>1%</b>	<b>950,043.65</b>	<b>924,522.36</b>	<b>25,521.29</b>	<b>3%</b>
<b>Operations and Maintenance</b>									
Power	19,205.90	19,666.66	(460.76)	139,451.89	11%	155,311.85	157,333.28	(2,021.43)	(1%)
Labor	39,609.46	56,202.00	(16,592.54)	323,023.78	(1%)	320,414.71	393,406.00	(72,991.29)	(19%)
Capitalized Labor Cost	(6,010.63)	(29,166.67)	23,156.04	(265,175.84)	(21%)	(209,731.29)	(233,333.36)	23,602.07	(10%)
Payroll taxes	2,433.10	4,434.00	(2,000.90)	20,356.20	(3%)	19,796.65	31,042.00	(11,245.35)	(36%)
Retirement	4,642.79	8,610.00	(3,967.21)	41,779.18	(4%)	40,249.33	60,270.00	(20,020.67)	(33%)
Insurance - workers comp	764.58	862.50	(97.92)	6,116.65	0%	6,116.65	6,900.00	(783.35)	(11%)
Insurance - health	2,617.72	7,932.17	(5,314.45)	25,922.30	3%	26,737.81	63,457.36	(36,719.55)	(58%)
Outside labor	228.47	2,800.00	(2,571.53)	8,907.34	34%	11,971.53	22,400.00	(10,428.47)	(47%)
Lab fees & supplies	1,225.00	2,583.33	(1,358.33)	11,758.95	0%	11,702.58	20,666.64	(8,964.06)	(43%)
Chemicals		1,312.50	(1,312.50)	709.95	254%	2,515.00	10,500.00	(7,985.00)	(76%)
Materials & supplies	10,851.42	5,833.34	5,018.08	37,949.28	29%	48,889.76	46,666.72	2,223.04	5%
Grinder Pump Repairs	2,083.92	3,333.33	(1,249.41)	11,454.32	71%	19,613.75	26,666.64	(7,052.89)	(26%)
Street repairs		1,666.67	(1,666.67)	10,340.00	87%	19,337.65	13,333.36	6,004.29	45%
Small tools	899.49	1,416.67	(517.18)	5,876.98	(3%)	5,672.73	11,333.36	(5,660.63)	(50%)
Safety supplies	341.83	416.67	(74.84)	2,577.44	(14%)	2,221.85	3,333.36	(1,111.51)	(33%)
Equipment rental		83.34	(83.34)		0%		666.72	(666.72)	(100%)
Licenses/permits/fees	9,500.00	891.66	8,608.34	9,700.00	(2%)	9,500.00	7,133.28	2,366.72	33%
R & M - plant		416.67	(416.67)		0%	2,351.53	3,333.36	(981.83)	(29%)
R & M - field vehicles	3,258.71	4,750.01	(1,491.30)	26,130.10	(1%)	25,988.44	38,000.08	(12,011.64)	(32%)
R & M - field equipment	108.93	2,958.33	(2,849.40)	8,855.48	(36%)	5,699.65	23,666.64	(17,966.99)	(76%)
Fuel - field	2,270.05	3,166.67	(896.62)	14,324.53	4%	14,849.92	25,333.36	(10,483.44)	(41%)
Insurance - vehicles & equipment	888.35	1,083.33	(194.98)	8,381.70	(15%)	7,106.80	8,666.64	(1,559.84)	(18%)
Insurance - property	2,692.13	2,692.09	0.04	17,836.16	21%	21,537.04	21,536.72	0.32	0%
<b>Total Operations and maintenance</b>	<b>97,611.22</b>	<b>103,945.27</b>	<b>(6,334.05)</b>	<b>466,276.39</b>	<b>22%</b>	<b>567,853.94</b>	<b>762,312.16</b>	<b>(194,458.22)</b>	<b>(26%)</b>
<b>General and Administrative</b>									
Bad debt		500.00	(500.00)		0%		4,000.00	(4,000.00)	(100%)
Dues & subscriptions		50.00	(50.00)	299.97	(13%)	259.98	400.00	(140.02)	(35%)
Education & seminars		133.33	(133.33)	318.00	(100%)		1,066.64	(1,066.64)	(100%)
Employee recognition		83.33	(83.33)	819.03	(100%)		666.64	(666.64)	(100%)
Interest expense				799.00	44%	1,148.00	1,220.00	(72.00)	(6%)
Licenses and permits		50.00	(50.00)	146.80	23%	181.23	400.00	(218.77)	(55%)
Locator expenses/One call expenses		416.67	(416.67)	1,899.36	(84%)	296.66	3,333.36	(3,036.70)	(91%)
Office expenses		191.66	(191.66)	593.00	(72%)	168.70	1,533.28	(1,364.58)	(89%)
Postage & delivery		83.33	(83.33)		0%		666.64	(666.64)	(100%)
Public relations (Customer Damages)		250.00	(250.00)	127.20	(100%)		2,000.00	(2,000.00)	(100%)
Public Notification		41.67	(41.67)		0%		333.36	(333.36)	(100%)
R & M - office		25.00	(25.00)		0%		200.00	(200.00)	(100%)
R & M - building		66.67	(66.67)	457.26	(58%)	192.50	533.36	(340.86)	(64%)
Travel		37.49	(37.49)	441.43	(90%)	43.66	299.92	(256.26)	(85%)
Uniforms and PPE	733.69	958.34	(224.65)	6,992.88	(19%)	5,692.11	7,666.72	(1,974.61)	(26%)
Utilities - other	128.45	291.67	(163.22)	1,714.32	46%	2,495.61	2,333.36	162.25	7%
Utilities - telephone	145.00	500.00	(355.00)	2,685.43	(53%)	1,269.11	4,000.00	(2,730.89)	(68%)
Utilities - cellular	307.45	343.76	(36.31)	1,482.84	104%	3,025.89	2,750.08	275.81	10%
Penalties and fines		25.00	(25.00)		0%		200.00	(200.00)	(100%)
G & A allocations	13,647.39	20,691.65	(7,044.26)	130,907.56	0%	131,466.04	153,050.20	(21,584.16)	(14%)
<b>Total General and Administrative</b>	<b>14,961.98</b>	<b>24,739.57</b>	<b>(9,777.59)</b>	<b>149,684.08</b>	<b>(2%)</b>	<b>146,239.49</b>	<b>186,653.56</b>	<b>(40,414.07)</b>	<b>(22%)</b>
<b>Other Income and Expense</b>									
Interest Income	11,015.42	10,000.00	1,015.42	95,963.00	(5%)	91,423.88	80,000.00	11,423.88	14%
Sales tax discounts	89.02	166.66	(77.64)	564.98	418%	2,928.25	1,333.28	1,594.97	120%
Other income	272.89	1,500.00	(1,227.11)	1,344.10	3,333%	46,145.03	12,000.00	34,145.03	285%
Gain (loss) sale/disposition of assets				(7,406.20)	(210%)	8,178.86		8,178.86	0%
<b>Total Other Income and Expense</b>	<b>11,377.33</b>	<b>11,666.66</b>	<b>(289.33)</b>	<b>90,465.88</b>	<b>64%</b>	<b>148,676.02</b>	<b>93,333.28</b>	<b>55,342.74</b>	<b>59%</b>
<b>Increase (decrease) in Net Assets before Depreciation</b>									
	<b>43,849.08</b>	<b>26,151.49</b>	<b>17,697.59</b>	<b>412,275.46</b>	<b>(7%)</b>	<b>384,626.24</b>	<b>68,889.92</b>	<b>315,736.32</b>	<b>458%</b>
Depreciation expense	102,888.57	104,166.67	(1,278.10)	800,786.02	2%	818,337.14	833,333.36	(14,996.22)	(2%)
<b>Increase (decrease) in Net Assets</b>	<b>(59,039.49)</b>	<b>(78,015.18)</b>	<b>18,975.69</b>	<b>(388,510.56)</b>	<b>12%</b>	<b>(433,710.90)</b>	<b>(764,443.44)</b>	<b>330,732.54</b>	<b>(43%)</b>

For the Eight Months Ending Sunday, August 31, 2025								
Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
	\$83.33	(\$83.33)		0%		\$666.64	(\$666.64)	(100%)
1,117.21	2,850.00	(1,732.79)	10,668.71	20%	12,797.57	22,800.00	(10,002.43)	(44%)
100.00	458.33	(358.33)	1,828.32	(95%)	100.00	3,666.64	(3,566.64)	(97%)
	100.00	(100.00)	349.63	(81%)	66.00	800.00	(734.00)	(92%)
657.33	608.33	49.00	3,258.34	(9%)	2,975.36	4,866.64	(1,891.28)	(39%)
40.14	91.67	(51.53)	358.72	(10%)	321.12	733.36	(412.24)	(56%)
42.80	41.67	1.13	25.00	151%	62.80	333.36	(270.56)	(81%)
930.10	1,000.00	(69.90)	8,060.81	(24%)	6,089.64	8,000.00	(1,910.36)	(24%)
408.00	400.00	8.00	2,258.14	(29%)	1,604.00	3,200.00	(1,596.00)	(50%)
1,388.41	833.33	555.08	2,568.33	198%	7,649.89	6,666.64	983.25	15%
2,385.43	1,666.67	718.76	8,592.69	28%	10,985.33	13,333.36	(2,348.03)	(18%)
129.50	183.33	(53.83)	1,528.47	(27%)	1,109.10	1,466.64	(357.54)	(24%)
	41.67	(41.67)		0%		333.36	(333.36)	(100%)
			14,950.00	0%	15,000.00	18,000.00	(3,000.00)	(17%)
	250.00	(250.00)	280.00	226%	911.75	2,000.00	(1,088.25)	(54%)
2,422.50	3,750.00	(1,327.50)	15,699.50	10%	17,332.50	30,000.00	(12,667.50)	(42%)
	41.67	(41.67)		0%		333.36	(333.36)	(100%)
	166.67	(166.67)	155.93	50%	234.00	1,333.36	(1,099.36)	(82%)
1,462.50	1,466.67	(4.17)	11,700.00	0%	11,700.00	11,733.36	(33.36)	0%
466.80	291.66	175.14	1,799.60	5%	1,884.21	2,333.28	(449.07)	(19%)
	41.67	(41.67)		0%	154.36	333.36	(179.00)	(54%)
	350.00	(350.00)	755.66	25%	944.25	2,800.00	(1,855.75)	(66%)
42,112.14	65,319.00	(23,206.86)	423,830.52	(2%)	414,668.90	457,232.00	(42,563.10)	(9%)
2,947.63	5,087.00	(2,139.37)	30,901.72	5%	32,501.98	35,611.00	(3,109.02)	(9%)
6,213.33	10,007.00	(3,793.67)	61,851.81	3%	63,850.51	70,046.00	(6,195.49)	(9%)
65.43	83.33	(17.90)	523.44	0%	523.44	666.64	(143.20)	(21%)
3,988.92	5,854.67	(1,865.75)	40,704.40	(4%)	39,269.16	46,837.36	(7,568.20)	(16%)
1,085.62	1,473.92	(388.30)	9,702.38	1%	9,756.80	11,791.36	(2,034.56)	(17%)
	333.33	(333.33)		0%		2,666.64	(2,666.64)	(100%)
	83.33	(83.33)	79.20	206%	241.98	666.64	(424.66)	(64%)
75.47	83.33	(7.86)	603.93	13%	680.28	666.64	13.64	2%
197.69	375.00	(177.31)	1,875.50	(9%)	1,715.24	3,000.00	(1,284.76)	(43%)
	41.67	(41.67)		0%	2,200.00	333.36	1,866.64	560%
(68,236.95)	(103,458.25)	35,221.30	(654,910.75)	0%	(657,330.17)	(765,251.00)	107,920.83	(14%)