

## **AGENDA**

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

**MEETING 2/25/21– 6:30 PM**

**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:**

- Extend COVID-19 Policy to March 31, 2021
- Extend COVID-19 Employee Leave Policy to March 31, 2021

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

#### **PUBLIC INPUT**

#### **ADJOURN**

Cabot Water & Wastewater Commission Meeting  
January 28, 2021 AT 6:30 P.M.  
Conference via Zoom due to COVID-19

Attendees: Gary Walker, Jim Burk, Richard Gray, Bert Mayer, Baxter Drennon, Karen Ballard, Bruce Brown, and Tim Joyner

Absent – Jon Steelman

Bert Mayer called the meeting to order at 6:30 P.M.

Jim Burk led the opening prayer.

Richard Gray made a motion to approve the minutes from December 17, 2020, 2<sup>nd</sup> by Richard Gray. Motion Carried unanimously.

Jim Burk made a motion to approve the Special meeting minutes from January 11, 2021, 2<sup>nd</sup> by Richard Gray. Motion Carried unanimously.

**GENERAL MANAGER'S REPORT:**

Water Projects:

Crews continue leak repairs, meter installations and meter changeouts.

Hwy 321 Project – crews continue relocating the water main on Hwy321.

Wastewater Projects:

Crews continue identifying I&I problems and correcting as they go.

Wastewater crews assisted with water leaks, mowing easements and maintenance at

Wastewater Treatment plant.

Reviewed the January 2021 Progress Report from McClelland Consulting Engineers on the water supply study.

**FINANCIAL REPORT:**

Gary Walker took over meeting.

Bruce presented the December Financial Report. Bert Mayer made a motion to approve the Financial Report, 2<sup>nd</sup> by Jim Burk, Motion Carried Unanimously.

**BUSINESS ITEMS:**

Bert Mayer made a motion to extend the *Temporary Policy for Billing Office and Bill Due date during COVID-19 Emergency* through February 28, 2021, 2<sup>nd</sup> by Jim Burk. Motion Carried Unanimously.

Bert Mayer made a motion to extend *Cabot Waterworks Policy of COVID-19 Employee Leave* through February 28, 2021, 2<sup>nd</sup> by Richard Gray. Motion Carried unanimously.

Reviewed the Policy for Water and Wastewater Service. A motion made by Bert Mayer to approve the policy as revised, 2<sup>nd</sup> Jim Burk. Motion Carried unanimously.

Bid approval from ARDOT 1 ton service truck was reviewed. A motion was made by Bert Mayer to accept bid at \$59,000, 2<sup>nd</sup> by Jim Burk. Motion amended by Bert Mayer to accept bid for \$149,580 plus additional items at \$9105, 2<sup>nd</sup> by Richard Gray. Motion Carried unanimously.

Bid approval from ADFA for 3 - ½ ton pickup trucks was reviewed. A motion was made by Bert Mayer

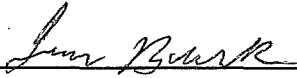
to accept the bid for \$84,558, 2<sup>nd</sup> by Jim Burk. Motion Carried unanimously.

**NON-AGENDA ITEMS:** NONE

**PUBLIC INPUT:** NONE

Gary Walker adjourned the meeting at 7:27pm

Minutes prepared by Karen Ballard

A handwritten signature in cursive script, appearing to read "Jim Burk", is written over a horizontal line.

JIM BURK, COMMISSION SECRETARY



## Water Capital Fund Balance

Project ID	Water Projects	Project Status	Total To Date:	Forecast Totals:	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
21D01	Repl Service Lines for 2019	In-Progress	44,490	500,000	44,490	41,667	41,667	41,667	41,667	41,667	41,667	41,667
21D02	Meter Change Outs (Labor)	In-Progress	1,210	50,000	1,210	4,167	4,167	4,167	4,167	4,167	4,167	4,167
21D03	Hard Sets (New Service)	In-Progress	2,288	42,000	2,288	3,500	3,500	3,500	3,500	3,500	3,500	3,500
19D04	Water Adjustments HWY 321	In-Progress	221,687	260,000	23,408	35,000						
17D02	Repl 1935ft 10in PVC Water Main on Lindulake Rd	2021 Budget		120,000			24,000	24,000	24,000	24,000	24,000	
	<b>Water Capital Forecast</b>											
	Administration - Office equipment	2021 Budget		30,000								
	Water Maintenance Facility	2021 Budget		400,000								
	<b>Water, Wells, and Pumps</b>	2021 Budget		155,000								
	Taylor 2 Well Pump Replacement						22,715					
	<b>Water - Vehicles and Machinery</b>	2021 Budget	7,246	335,000	7,246							
	Salvage Value of vehicles and machinery	2021 Budget										
	<b>Water - Meters</b>	2021 Budget	109,105	135,000		109,105						
	Meter Boxes and Lids	2021 Budget		14,000								
Sub-Total					(78,642)	(193,439)	(96,049)	(73,334)	(73,334)	(73,334)	(73,334)	(49,334)

Balance in Capital Improvements:	1,689,910											
Balance in Cash Accounts and Investments:	2,592,896											
(Accounts Payable):	-92,605											
2% Transfer for Capital Improvements:		6,619	6,703	6,673	6,600	6,886	7,104	8,027				
Other Income:												
Forecast increase in Cash:		50,000	50,000	50,000	50,000	50,000	50,000	50,000				
Balance:	Projected Cash Balance:	4,190,201	4,053,381	4,014,035	3,997,374	3,980,640	3,964,192	3,947,962	3,956,655			



## Wastewater Capital Fund Balance

	Projects	Status	Total To Date	Forecast Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Capital Expenditures												
	I&I (20N01)	In-Progress	4,586	60,000	4,586	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Grinder Pump Rebuild (20N02)	In-Progress	4,033	30,000	4,033	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Wastewater Adjustments HWY 321 (19N04)	In-Progress		45,633								
	WasteWater Treatment Plant	2021 Budget		100,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
	WasteWater Lift Station/Pumps	2021 Budget	5,553	90,000	2,863	2,690	7,500	7,500	7,500	7,500	7,500	7,500
	WasteWater Grinder Pumps	2021 Budget	3,224	30,000	3,224	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	Waste - Vehicles and Machinery	2021 Budget		260,543								
	Salvage Vehicles											
				<b>Sub-Total</b>	<b>(23,039)</b>	<b>(21,523)</b>	<b>(26,333)</b>	<b>(26,333)</b>	<b>(26,333)</b>	<b>(26,333)</b>	<b>(26,333)</b>	<b>(26,333)</b>

### Capital Expenditures

Balance in Capital Improvements:	487,996											
Balance in Cash Accounts and Investments:	3,909,469											
<b>Accounts Payable taken into account in above total:</b>												
2% Transfer for Capital Improvements:		1,896	1,881	1,822	1,931	1,977	2,143	2,318				
Forecast increase in Cash:		50,000	50,000	50,000	50,000	50,000	50,000	50,000				
<b>Projected Cash Balance:</b>	<b>4,397,465</b>	<b>4,427,837</b>	<b>4,453,385</b>	<b>4,478,874</b>	<b>4,504,472</b>	<b>4,530,116</b>	<b>4,555,926</b>	<b>4,581,911</b>				

## **Cabot WaterWorks – Alternative Raw Water Source Study**

### **February 2021 Progress Report**

#### **Summary Completed Tasks:**

- Meeting with the Arkansas Department of Health (ADH) on 02/03/21.
  - Meeting summary (attached) provided to the City of Cabot 02/10/21.
- Meeting with City of Searcy Water Commission on 02/16/21.
  - Discussed the potential for Cabot to partner in some fashion with Searcy and utilize their existing Little Red River intake pool and/or existing buffer areas to withdraw raw water.
  - Information shared by the Commission:
    - Searcy does not have a maximum withdrawal limit from their intake pool.
    - The current intake is designed for 30 MGD, the treatment plant is currently capable of 20 MGD. The size of the sedimentation basin is the current limiting factor for treatment capacity.
    - Searcy's peak usage is approximately 15 MGD and occurs during summer months.
    - A water balance study has been completed in the past and would likely need to be updated prior to allowing allocation to Cabot.
  - The commission noted they would continue to discuss internally and contact Cabot for a follow up meeting.
- Continuing correspondence with ANRC concerning compliance determination with the State Water Plan for a collector type well on the White River.
  - Discussion with Ryan Benefield (ANRC Deputy Director) on 02/17/21.
    - ANRC can not give any means of preliminary compliance determination for a collector well/infiltration gallery on the White River. A compliance determination will be made upon submission of an application and preliminary engineering report fulfilling requirements under Arkansas Title 6 (ANRC Water Plan Compliance Review Procedures) §602.2 and §602.3.

- Ryan noted that an application for a new raw water source would be have to compared against usage of Cabot's source of raw water available through its existing connection to CAW.
  - Ryan noted that low flow conditions would be a potential concern for any new withdraw on the White River and Cabot would likely be required to provide a study looking at the effect to flow resulting from a new intake.
- Feedback from Ken Brazil (ANRC State Water Planning – Surface Water): An infiltration gallery would likely be considered a groundwater withdrawal and thus it would not be subject to non-riparian surface water permitting requirements. However, a project of this kind would require a Determination of Water Plan Compliance with the State Water Plan because it would be a new water supply source.
- Coordination with the Army Corps of Engineers to obtain any information regarding hydraulic/low flow analysis within the White River (on-going).
- Identified areas potentially suitable for an intake on the White River to provide to ADH for desktop review for potential suitability. Landowners will be contacted to obtain access to complete geotechnical boring.



**City of Cabot – Alternative Raw Water Study**  
**Arkansas Department of Health (ADH) Meeting Summary**

**Meeting Date:** 02/03/21

**Attendees:**

Byron Hicks (MCE)  
Garrett McMichael (MCE)  
Lance Jones (ADH)  
Glenn Greenway (ADH)  
Jake Chatman (ADH)

**Meeting Summary:**

- This meeting was held to discuss potential intake of raw water for potable treatment from the White River or Little Red River for the City of Cabot.
- The ADH was given a brief history, project summary, and summary of alternatives under evaluation.
- A site map (attached) highlighting areas of interest for a collector well intake on the White River was reviewed.
- ADH Comments:
  - ADH noted §9(B)(5) of the ADH Rules and Regulations Pertaining to Public Water Systems for a list of watershed pollutants required to be absent from buffer areas for a public water supply intake.
  - Additional land usage concerns discussed included highway/roadway runoff, land application sites, runoff from areas utilized for livestock, etc.
  - ADH noted that the White River is considered to be on the lower end of the water quality spectrum in the region and would come with higher microbial contamination risks than the Little Red River.
  - The advantage of increased proximity of Cabot to the White River versus the Little Red River was noted.
  - ADH noted that the EPA has made known the intent to develop drinking water standards for PFOS and PFAS chemicals, which may have to be considered in the future for potable water treatment depending on the source water.



- ADH has offered to do a preliminary desktop review of two or three prospective sites along the White River for potential acceptability. Upon completion of this review the site with the highest potential suitability for an intake will be selected for a test boring.
  - Under a formal review and approval process ADH noted that an alternative analysis of available source waters would need to be conducted to compare source water quality and treatability, watershed land uses and potential pollutants, and project capital and O&M costs associated with each alternative.
- MCE will provide ADH with a short list of potential intake sites along the White River for their preliminary desktop review.

**Cabot WaterWorks**  
Statement of Net Position  
For the Month Ending January 31, 2021

	<u>Total</u>	<u>Water</u>	<u>Wastewater</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$6,502,365.56	\$2,592,896.29	\$3,909,469.27
Cash in Capital Improvement Accounts	2,177,905.53	1,689,909.99	487,995.54
Accounts Receivable, net of allowance for bad debts \$ 18,629	655,884.31	590,526.55	65,357.76
Receivable - FSA	25,406.80	19,453.76	5,953.04
Unbilled Revenue	384,349.73	307,479.78	76,869.95
Inventory	279,133.38	196,927.30	82,206.08
Prepaid Expenses	446,800.75	414,734.04	32,066.71
<b>Total Current Assets</b>	<b><u>10,471,846.06</u></b>	<b><u>5,811,927.71</u></b>	<b><u>4,659,918.35</u></b>
<b>Property, Plant and Equipment</b>			
Building	75,793.25	15,702.25	60,091.00
Administration	236,724.04	212,672.64	24,051.40
Administration - Land	203,265.00	170,742.60	32,522.40
Water	56,128,972.72	56,127,812.44	1,160.28
Wastewater	31,230,049.03		31,230,049.03
Construction Work in Progress	445,641.87	259,849.05	185,792.82
Storage Ponds	115,845.44		115,845.44
Developer Contributions	18,303,708.33	4,840,786.20	13,462,922.13
Accumulated Depreciation	(33,628,645.41)	(19,529,598.45)	(14,099,046.96)
<b>Total Property, Plant and Equipment</b>	<b><u>73,111,354.27</u></b>	<b><u>42,097,966.73</u></b>	<b><u>31,013,387.54</u></b>
<b>Other Assets</b>			
Deferred Outflows of Resources (Pensions)	282,269.00	125,589.69	156,679.31
<b>Total Other Assets</b>	<b><u>282,269.00</u></b>	<b><u>125,589.69</u></b>	<b><u>156,679.31</u></b>
Interdepartmental Adjustment	(2,769,916.00)	(2,778,405.57)	8,489.57
<b>Total Assets</b>	<b><u>\$81,095,553.33</u></b>	<b><u>\$45,257,078.56</u></b>	<b><u>\$35,838,474.77</u></b>

**Cabot WaterWorks**  
Statement of Net Position  
For the Month Ending January 31, 2021

	<u>Total</u>	<u>Water</u>	<u>Wastewater</u>
<b>LIABILITIES AND NET POSITION</b>			
<b>Current Liabilities</b>			
Accounts Payable	(\$69,946.08)	(\$92,604.62)	\$22,658.54
Payable - Sanitation Fees	303,985.30	303,985.30	
Customer Refunds	(343.05)	(343.05)	
Sales Tax Payable	21,649.94	21,649.94	
Accrued expense	23,918.18	23,752.86	165.32
Payroll Taxes Payable	11,812.01	8,268.41	3,543.60
Withholdings Payable	22,858.07	17,426.48	5,431.59
Garnishments	(85.00)	(85.00)	
Accrued Payroll	35,908.40	25,530.64	10,377.76
Accrued PTO	114,893.28	80,425.30	34,467.98
Accrued Interest	50,112.43		50,112.43
<b>Total Current Liabilities</b>	<b><u>514,763.48</u></b>	<b><u>388,006.26</u></b>	<b><u>126,757.22</u></b>
<b>Noncurrent Liabilities</b>			
Note payable - ANRC #1	2,718,296.40	2,718,296.40	
Note payable - ANRC #2	4,161,096.81	4,161,096.81	
Bonds Payable	109,526.17		109,526.17
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	831,165.67	831,165.67	
Net Pension Liability	1,892,096.00	1,137,663.19	754,432.81
<b>Total Noncurrent Liabilities</b>	<b><u>9,956,529.07</u></b>	<b><u>8,848,222.07</u></b>	<b><u>1,108,307.00</u></b>
<b>Deferred Inflow of Resources</b>			
Pensions	143,560.00	84,508.70	59,051.30
<b>Net Position</b>			
Developer Contributions	21,985,673.33	6,793,866.25	15,191,807.08
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	(22,939.70)	46,480.37	(69,420.07)
Unrestricted Net Position	13,597,510.70	12,477,002.11	1,120,508.59
<b>Total Net Position</b>	<b><u>70,480,700.78</u></b>	<b><u>35,936,341.53</u></b>	<b><u>34,544,359.25</u></b>
<b>Total Liabilities and Net Position</b>	<b><u>\$81,095,553.33</u></b>	<b><u>\$45,257,078.56</u></b>	<b><u>\$35,838,474.77</u></b>

Cabot WaterWorks  
Supplementary Statement of Revenues, Expenses, and Statement of Net Position  
For the Month Ending January 31, 2021

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
<b>Revenue</b>								
Water	\$364,445.20	\$364,445.20	\$364,445.20	\$364,445.20				
Wastewater	101,657.22	101,657.22			101,657.22	101,657.22		
Fees - service connection	6,325.00	6,325.00	5,500.00	5,500.00	825.00	825.00		
Fees - disconnection	2,500.00	2,500.00	2,000.00	2,000.00	500.00	500.00		
Fees - late charges	7,802.58	7,802.58	6,242.06	6,242.06	1,560.52	1,560.52		
Return checks & fees	400.00	400.00	320.00	320.00	80.00	80.00		
Miscellaneous	490.00	490.00	190.00	190.00	300.00	300.00		
EPAC fees billed	4,105.60	4,105.60	4,105.60	4,105.60				
EPAC fees paid	(4,112.00)	(4,112.00)	(4,112.00)	(4,112.00)				
Sanitation fees billed	156,313.51	156,313.51	156,313.51	156,313.51				
Sanitation fees paid	(153,497.27)	(153,497.27)	(153,497.27)	(153,497.27)				
<b>Total Revenue</b>	<b>486,429.84</b>	<b>486,429.84</b>	<b>381,507.10</b>	<b>381,507.10</b>	<b>104,922.74</b>	<b>104,922.74</b>		
<b>Operations and Maintenance</b>								
Power	17,866.28	17,866.28	10,164.74	10,164.74	7,701.54	7,701.54		
Labor	98,976.03	98,976.03	68,710.37	68,710.37	30,265.66	30,265.66		
Capitalized Labor Cost	(38,385.63)	(38,385.63)	(29,909.64)	(29,909.64)	(8,475.99)	(8,475.99)		
Payroll taxes	9,222.24	9,222.24	6,904.67	6,904.67	2,317.57	2,317.57		
Retirement	15,130.89	15,130.89	10,511.47	10,511.47	4,619.42	4,619.42		
Insurance - workers comp	1,974.62	1,974.62	1,434.40	1,434.40	540.22	540.22		
Insurance - health	10,701.60	10,701.60	7,467.20	7,467.20	3,234.40	3,234.40		
Outside labor	1,557.97	1,557.97	259.86	259.86	1,298.11	1,298.11		
Lab fees & supplies	2,040.56	2,040.56	335.56	335.56	1,705.00	1,705.00		
Chemicals	1,144.53	1,144.53	1,144.53	1,144.53				
Materials & supplies	25,327.08	25,327.08	6,510.74	6,510.74	18,816.34	18,816.34		
Grinder Pump Repairs	1,783.99	1,783.99			1,783.99	1,783.99		
Small tools	912.23	912.23	4.37	4.37	907.86	907.86		
Safety supplies	132.62	132.62	84.83	84.83	47.79	47.79		
Purchased water	23,153.68	23,153.68	23,153.68	23,153.68				
R & M - field vehicles	12,055.84	12,055.84	11,599.02	11,599.02	456.82	456.82		
R & M - field equipment	522.20	522.20	76.38	76.38	445.82	445.82		
Fuel - field	4,728.85	4,728.85	3,244.37	3,244.37	1,484.48	1,484.48		
Insurance - vehicles & equ	2,125.26	2,125.26	1,123.95	1,123.95	1,001.31	1,001.31		
Insurance - property	2,946.05	2,946.05	1,504.47	1,504.47	1,441.58	1,441.58		
Public safety	22,000.00	22,000.00	22,000.00	22,000.00				
<b>Total Operations and Maint</b>	<b>215,916.89</b>	<b>215,916.89</b>	<b>146,324.97</b>	<b>146,324.97</b>	<b>69,591.92</b>	<b>69,591.92</b>		
<b>General and Administrative</b>								
Dues & subscriptions	3,849.84	3,849.84	2,732.36	2,732.36			1,117.48	1,117.48
Employee recognition	172.81	172.81			78.20	78.20	94.61	94.61
Fuel - admin	300.33	300.33					300.33	300.33
Insurance - admin vehicle	89.18	89.18					89.18	89.18
Locator/One call expenses	396.45	396.45					396.45	396.45
Office expense	1,816.70	1,816.70	43.06	43.06			1,773.64	1,773.64
Postage & delivery	3,310.27	3,310.27	3,087.93	3,087.93	10.44	10.44	211.90	211.90
Professional fees - audit	925.00	925.00					925.00	925.00
Professional fees - legal	1,902.47	1,902.47					1,902.47	1,902.47
Rent - building	3,325.00	3,325.00	1,862.50	1,862.50			1,462.50	1,462.50
R & M - office	219.00	219.00					219.00	219.00
R & M - admin vehicles	4.00	4.00					4.00	4.00
Salaries - administration	38,143.91	38,143.91					38,143.91	38,143.91
Taxes - payroll	3,490.98	3,490.98					3,490.98	3,490.98
Retirement	5,637.01	5,637.01					5,637.01	5,637.01
Insurance - workers comp	55.82	55.82					55.82	55.82
Insurance - health	3,850.40	3,850.40			7.92	7.92	3,842.48	3,842.48
Insurance - life	1,220.58	1,220.58					1,220.58	1,220.58
Travel	18.00	18.00	18.00	18.00				
Uniforms and PPE	2,015.92	2,015.92	412.50	412.50	1,603.42	1,603.42		
Utilities - electric and gas	207.98	207.98	207.98	207.98				
Utilities - other	195.29	195.29	112.62	112.62	82.67	82.67		
Utilities - telephone	1,060.50	1,060.50	636.17	636.17	344.01	344.01	80.32	80.32
Utilities - cellular	807.87	807.87	490.57	490.57	127.32	127.32	189.98	189.98
G & A allocation			48,926.11	48,926.11	12,231.53	12,231.53	(61,157.64)	(61,157.64)
<b>Total General and Administr</b>	<b>73,015.31</b>	<b>73,015.31</b>	<b>58,529.80</b>	<b>58,529.80</b>	<b>14,485.51</b>	<b>14,485.51</b>		
<b>Other Income and Expense</b>								
Interest income	3,739.82	3,739.82	2,688.29	2,688.29	1,051.53	1,051.53		
Antenna lease	912.53	912.53	912.53	912.53				
Other income	1,538.59	1,538.59	1,457.90	1,457.90	80.69	80.69		
Sales tax discounts	2,551.57	2,551.57	2,233.26	2,233.26	318.31	318.31		
Gain (loss) sale/disposition	15.00	15.00			15.00	15.00		
<b>Total Other Income and Exp</b>	<b>8,757.51</b>	<b>8,757.51</b>	<b>7,291.98</b>	<b>7,291.98</b>	<b>1,465.53</b>	<b>1,465.53</b>		
<b>Increase(decrease) in Net Ass</b>	<b>206,255.15</b>	<b>206,255.15</b>	<b>183,944.31</b>	<b>183,944.31</b>	<b>22,310.84</b>	<b>22,310.84</b>		
Depreciation expense	229,194.85	229,194.85	137,463.94	137,463.94	91,730.91	91,730.91		
<b>Increase(decrease) in Net Ass</b>	<b>(\$22,939.70)</b>	<b>(\$22,939.70)</b>	<b>\$46,480.37</b>	<b>\$46,480.37</b>	<b>(\$69,420.07)</b>	<b>(\$69,420.07)</b>		

**Cabot Waterworks**  
Budget vs Actual - Water  
For the Month Ending January 31, 2021

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
<b>Revenue</b>									
Water	\$364,445.20	\$371,904.00	(\$7,458.80)	\$352,502.74	3%	\$364,445.20	\$371,904.00	(\$7,458.80)	(2%)
Fees - service connection	5,500.00	3,440.00	2,060.00	3,800.00	45%	5,500.00	3,440.00	2,060.00	60%
Fees - disconnection	2,000.00	1,736.00	264.00	1,860.00	8%	2,000.00	1,736.00	264.00	15%
Fees - late charges	6,242.06	8,392.00	(2,149.94)	8,549.96	(27%)	6,242.06	8,392.00	(2,149.94)	(26%)
Return checks & fees	320.00	400.00	(80.00)	416.00	(23%)	320.00	400.00	(80.00)	(20%)
Miscellaneous	190.00	1,448.00	(1,258.00)	236.93	(20%)	190.00	1,448.00	(1,258.00)	(87%)
EPAC fees billed	4,105.60	4,100.00	5.60	4,076.80	1%	4,105.60	4,100.00	5.60	0%
EPAC fees paid	(4,112.00)	(4,100.00)	(12.00)		0%	(4,112.00)	(4,100.00)	(12.00)	0%
Sanitation fees billed	156,313.51	154,050.00	2,263.51	153,850.22	2%	156,313.51	154,050.00	2,263.51	1%
Sanitation fees paid	(153,497.27)	(154,050.00)	552.73	(153,898.74)	0%	(153,497.27)	(154,050.00)	552.73	0%
<b>Total Revenue</b>	<b>381,507.10</b>	<b>387,320.00</b>	<b>(5,812.90)</b>	<b>371,393.91</b>	<b>3%</b>	<b>381,507.10</b>	<b>387,320.00</b>	<b>(5,812.90)</b>	<b>(2%)</b>
<b>Operations and Maintenance</b>									
Power	10,164.74	12,916.67	(2,751.93)	9,240.55	10%	10,164.74	12,916.67	(2,751.93)	(21%)
Labor	68,710.37	78,534.36	(9,823.99)	78,774.47	(13%)	68,710.37	78,534.36	(9,823.99)	(13%)
Capitalized Labor Cost	(29,909.64)		(29,909.64)	(19,395.81)	54%	(29,909.64)		(29,909.64)	0%
Payroll taxes	6,904.67	6,260.85	643.82	7,722.00	(11%)	6,904.67	6,260.85	643.82	10%
Retirement	10,511.47	12,858.74	(2,347.27)	13,690.69	(23%)	10,511.47	12,858.74	(2,347.27)	(18%)
Insurance - workers comp	1,434.40	939.87	494.53	1,533.26	(6%)	1,434.40	939.87	494.53	53%
Insurance - health	7,467.20	12,568.08	(5,100.88)	10,157.45	(26%)	7,467.20	12,568.08	(5,100.88)	(41%)
Outside labor	259.86	1,085.08	(825.22)	426.51	(39%)	259.86	1,085.08	(825.22)	(76%)
Lab fees & supplies	335.56	816.67	(481.11)		0%	335.56	816.67	(481.11)	(59%)
Chemicals	1,144.53	1,666.67	(522.14)	1,263.94	(9%)	1,144.53	1,666.67	(522.14)	(31%)
Materials & supplies	6,510.74	7,866.67	(1,355.93)	1,250.80	421%	6,510.74	7,866.67	(1,355.93)	(17%)
Street repairs		2,916.67	(2,916.67)		0%		2,916.67	(2,916.67)	(100%)
Small tools	4.37	1,466.66	(1,462.29)	485.89	(99%)	4.37	1,466.66	(1,462.29)	(100%)
Safety supplies	84.83	700.00	(615.17)	24.63	244%	84.83	700.00	(615.17)	(88%)
Equipment rental		516.67	(516.67)		0%		516.67	(516.67)	(100%)
Purchased water	23,153.68	24,000.00	(846.32)	22,078.58	5%	23,153.68	24,000.00	(846.32)	(4%)
Licenses/permits/fees		66.67	(66.67)		0%		66.67	(66.67)	(100%)
R & M - plant		166.67	(166.67)		0%		166.67	(166.67)	(100%)
R & M - field vehicles	11,599.02	3,683.34	7,915.68	3,661.77	217%	11,599.02	3,683.34	7,915.68	215%
R & M - field equipment	76.38	866.67	(790.29)	191.63	(60%)	76.38	866.67	(790.29)	(91%)
Fuel - field	3,244.37	4,000.01	(755.64)	3,123.63	4%	3,244.37	4,000.01	(755.64)	(19%)
Insurance - vehicles & equipment	1,123.95	1,350.00	(226.05)	945.71	19%	1,123.95	1,350.00	(226.05)	(17%)
Insurance - property	1,504.47	1,508.24	(3.77)	1,413.02	6%	1,504.47	1,508.24	(3.77)	0%
Public safety	22,000.00	22,276.67	(276.67)	22,000.00	0%	22,000.00	22,276.67	(276.67)	(1%)
<b>Total Operations and maintenance</b>	<b>146,324.97</b>	<b>199,031.93</b>	<b>(52,706.96)</b>	<b>158,588.72</b>	<b>(8%)</b>	<b>146,324.97</b>	<b>199,031.93</b>	<b>(52,706.96)</b>	<b>(26%)</b>
<b>General and Administrative</b>									
Bad debt		1,750.00	(1,750.00)		0%		1,750.00	(1,750.00)	(100%)
Dues & subscriptions	2,732.36	1,638.34	1,094.02	2,403.20	14%	2,732.36	1,638.34	1,094.02	67%
Education & seminars		158.34	(158.34)		0%		158.34	(158.34)	(100%)
Employee recognition		125.00	(125.00)	25.90	(100%)		125.00	(125.00)	(100%)
Interest expense		19,144.17	(19,144.17)		0%		19,144.17	(19,144.17)	(100%)
Licenses and permits		108.34	(108.34)	264.00	(100%)		108.34	(108.34)	(100%)
Office expenses	43.06	675.00	(631.94)	474.05	(91%)	43.06	675.00	(631.94)	(94%)
Postage & delivery	3,087.93	4,325.00	(1,237.07)	4,513.90	(32%)	3,087.93	4,325.00	(1,237.07)	(29%)
Printing & reproduction		500.00	(500.00)	331.33	(100%)		500.00	(500.00)	(100%)
Professional fees - well monitoring		516.67	(516.67)		0%		516.67	(516.67)	(100%)
Public relations (Customer Damages)		291.66	(291.66)	2,359.33	(100%)		291.66	(291.66)	(100%)
Public Notification		41.67	(41.67)		0%		41.67	(41.67)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)		0%	1,862.50	1,866.67	(4.17)	0%
R & M - office		36.67	(36.67)		0%		36.67	(36.67)	(100%)
R & M - building		108.33	(108.33)		0%		108.33	(108.33)	(100%)
Travel	18.00	49.99	(31.99)	169.12	(89%)	18.00	49.99	(31.99)	(64%)
Uniforms and PPE	412.50	791.68	(379.18)	181.51	127%	412.50	791.68	(379.18)	(48%)
Utilities - electric and gas	207.98	200.00	7.98	203.43	2%	207.98	200.00	7.98	4%
Utilities - other	112.62	250.00	(137.38)	259.10	(57%)	112.62	250.00	(137.38)	(55%)
Utilities - telephone	636.17	683.33	(47.16)	733.72	(13%)	636.17	683.33	(47.16)	(7%)
Utilities - cellular	490.57	1,013.33	(522.76)	872.14	(44%)	490.57	1,013.33	(522.76)	(52%)
Penalties and fines		25.00	(25.00)		0%		25.00	(25.00)	(100%)
G & A allocations	48,926.11	61,909.28	(12,983.17)	54,264.44	(10%)	48,926.11	61,909.28	(12,983.17)	(21%)
<b>Total General and Administrative</b>	<b>58,529.80</b>	<b>96,208.47</b>	<b>(37,678.67)</b>	<b>67,055.17</b>	<b>(13%)</b>	<b>58,529.80</b>	<b>96,208.47</b>	<b>(37,678.67)</b>	<b>(39%)</b>
<b>Other Income and Expense</b>									
Interest Income	2,688.29		2,688.29	6,795.97	(60%)	2,688.29		2,688.29	0%
Antenna lease	912.53		912.53	(912.53)	(200%)	912.53		912.53	0%
Sales tax discounts	2,233.26		2,233.26	1,677.35	33%	2,233.26		2,233.26	0%
Other income	1,457.90		1,457.90	2,278.75	(36%)	1,457.90		1,457.90	0%
<b>Total Other Income and Expense</b>	<b>7,291.98</b>		<b>7,291.98</b>	<b>9,839.54</b>	<b>(26%)</b>	<b>7,291.98</b>		<b>7,291.98</b>	<b>0%</b>
<b>Increase (decrease) in Net Assets</b>	<b>183,944.31</b>	<b>92,079.60</b>	<b>91,864.71</b>	<b>155,589.56</b>	<b>18%</b>	<b>183,944.31</b>	<b>92,079.60</b>	<b>91,864.71</b>	<b>100%</b>
Depreciation expense	137,463.94		137,463.94	127,142.00	8%	137,463.94		137,463.94	0%
<b>Increase (decrease) in Net Assets</b>	<b>46,480.37</b>	<b>92,079.60</b>	<b>(45,599.23)</b>	<b>28,447.56</b>	<b>63%</b>	<b>46,480.37</b>	<b>92,079.60</b>	<b>(45,599.23)</b>	<b>(50%)</b>

**Cabot Waterworks**  
**Budget vs Actual - Wastewater**  
For the Month Ending January 31, 2021

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
<b>Revenue</b>									
Wastewater	\$101,657.22	\$100,392.00	\$1,265.22	\$100,186.26	1%	\$101,657.22	\$100,392.00	\$1,265.22	1%
Fees - service connection	825.00	864.00	(39.00)	800.00	3%	825.00	864.00	(39.00)	(5%)
Fees - disconnection	500.00	432.00	68.00	465.00	8%	500.00	432.00	68.00	16%
Fees - late charges	1,560.52	2,096.00	(535.48)	2,137.49	(27%)	1,560.52	2,096.00	(535.48)	(26%)
Return checks & fees	80.00	96.00	(16.00)	104.00	(23%)	80.00	96.00	(16.00)	(17%)
Miscellaneous	300.00	768.00	(468.00)	300.00	0%	300.00	768.00	(468.00)	(61%)
<b>Total Revenue</b>	<b>104,922.74</b>	<b>104,648.00</b>	<b>274.74</b>	<b>103,992.75</b>	<b>1%</b>	<b>104,922.74</b>	<b>104,648.00</b>	<b>274.74</b>	<b>0%</b>
<b>Operations and Maintenance</b>									
Power	7,701.54	16,808.33	(9,106.79)	10,476.94	(26%)	7,701.54	16,808.33	(9,106.79)	(54%)
Labor	30,265.66	35,095.23	(4,829.57)	33,205.46	(9%)	30,265.66	35,095.23	(4,829.57)	(14%)
Capitalized Labor Cost	(8,475.99)		(8,475.99)	(31,283.97)	(73%)	(8,475.99)		(8,475.99)	0%
Payroll taxes	2,317.57	2,407.08	(89.51)	1,724.34	34%	2,317.57	2,407.08	(89.51)	(4%)
Retirement	4,619.42	5,013.92	(394.50)	3,598.13	28%	4,619.42	5,013.92	(394.50)	(8%)
Insurance - workers comp	540.22	1,286.02	(745.80)	550.30	(2%)	540.22	1,286.02	(745.80)	(58%)
Insurance - health	3,234.40	5,238.42	(2,004.02)	3,519.40	(8%)	3,234.40	5,238.42	(2,004.02)	(38%)
Outside labor	1,298.11	2,800.00	(1,501.89)	12.00	10,718%	1,298.11	2,800.00	(1,501.89)	(54%)
Lab fees & supplies	1,705.00	2,583.33	(878.33)	3,020.00	(44%)	1,705.00	2,583.33	(878.33)	(34%)
Chemicals		1,858.33	(1,858.33)		0%		1,858.33	(1,858.33)	(100%)
Materials & supplies	18,816.34	4,750.01	14,066.33	390.90	4,714%	18,816.34	4,750.01	14,066.33	296%
Grinder Pump Repairs	1,783.99	2,750.00	(966.01)	1,461.77	22%	1,783.99	2,750.00	(966.01)	(35%)
Street repairs		850.00	(850.00)		0%		850.00	(850.00)	(100%)
Small tools	907.86	816.67	91.19	357.92	154%	907.86	816.67	91.19	11%
Safety supplies	47.79	375.00	(327.21)	153.30	(69%)	47.79	375.00	(327.21)	(87%)
Equipment rental		83.33	(83.33)		0%		83.33	(83.33)	(100%)
Licenses/permits/fees		850.00	(850.00)		0%		850.00	(850.00)	(100%)
R & M - plant		791.67	(791.67)		0%		791.67	(791.67)	(100%)
R & M - field vehicles	456.82	3,025.00	(2,568.18)	551.59	(17%)	456.82	3,025.00	(2,568.18)	(85%)
R & M - field equipment	445.82	1,591.67	(1,145.85)	2,945.63	(85%)	445.82	1,591.67	(1,145.85)	(72%)
Fuel - field	1,484.48	2,108.34	(623.86)	1,446.20	3%	1,484.48	2,108.34	(623.86)	(30%)
Insurance - vehicles & equipment	1,001.31	1,083.34	(82.03)	842.53	19%	1,001.31	1,083.34	(82.03)	(8%)
Insurance - property	1,441.58	1,441.59	(0.01)	1,372.28	5%	1,441.58	1,441.59	(0.01)	0%
<b>Total Operations and maintenance</b>	<b>69,591.92</b>	<b>93,607.28</b>	<b>(24,015.36)</b>	<b>34,344.72</b>	<b>103%</b>	<b>69,591.92</b>	<b>93,607.28</b>	<b>(24,015.36)</b>	<b>(26%)</b>
<b>General and Administrative</b>									
Bad debt		425.00	(425.00)		0%		425.00	(425.00)	(100%)
Dues & subscriptions		183.34	(183.34)		0%		183.34	(183.34)	(100%)
Education & seminars		133.34	(133.34)		0%		133.34	(133.34)	(100%)
Employee recognition	78.20	50.00	28.20	98.18	(20%)	78.20	50.00	28.20	56%
Interest expense		453.17	(453.17)		0%		453.17	(453.17)	(100%)
Licenses and permits		50.01	(50.01)		0%		50.01	(50.01)	(100%)
Office expenses		191.66	(191.66)		0%		191.66	(191.66)	(100%)
Postage & delivery	10.44	58.34	(47.90)		0%	10.44	58.34	(47.90)	(82%)
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%)
Insurance - health	7.92	7.92			0%	7.92	7.92		0%
Travel		33.33	(33.33)		0%		33.33	(33.33)	(100%)
Uniforms and PPE	1,603.42	533.33	1,070.09		0%	1,603.42	533.33	1,070.09	201%
Utilities - other	82.67	416.67	(334.00)	409.03	(80%)	82.67	416.67	(334.00)	(80%)
Utilities - telephone	344.01	375.00	(30.99)	372.59	(8%)	344.01	375.00	(30.99)	(8%)
Utilities - cellular	127.32	343.75	(216.43)	167.25	(24%)	127.32	343.75	(216.43)	(63%)
Penalties and fines		25.00	(25.00)		0%		25.00	(25.00)	(100%)
G & A allocations	12,231.53	15,477.32	(3,245.79)	13,566.00	(10%)	12,231.53	15,477.32	(3,245.79)	(21%)
<b>Total General and Administrative</b>	<b>14,485.51</b>	<b>19,132.60</b>	<b>(4,647.09)</b>	<b>14,613.05</b>	<b>(1%)</b>	<b>14,485.51</b>	<b>19,132.60</b>	<b>(4,647.09)</b>	<b>(24%)</b>
<b>Other Income and Expense</b>									
Interest Income	1,051.53		1,051.53	4,606.61	(77%)	1,051.53		1,051.53	0%
Antenna lease				1,825.06	(100%)				0%
Sales tax discounts	318.31		318.31	180.34	77%	318.31		318.31	0%
Other income	80.69		80.69	20,756.77	(100%)	80.69		80.69	0%
Gain (loss) sale/disposition of assets	15.00		15.00		0%	15.00		15.00	0%
<b>Total Other Income and Expense</b>	<b>1,465.53</b>		<b>1,465.53</b>	<b>27,368.78</b>	<b>(95%)</b>	<b>1,465.53</b>		<b>1,465.53</b>	<b>0%</b>
<b>Increase (decrease) in Net Assets</b>	<b>22,310.84</b>	<b>(8,091.88)</b>	<b>30,402.72</b>	<b>82,403.76</b>	<b>(73%)</b>	<b>22,310.84</b>	<b>(8,091.88)</b>	<b>30,402.72</b>	<b>(376%)</b>
Depreciation expense	91,730.91		91,730.91	89,286.00	3%	91,730.91		91,730.91	0%
<b>Increase (decrease) in Net Assets</b>	<b>(69,420.07)</b>	<b>(8,091.88)</b>	<b>(61,328.19)</b>	<b>(6,882.24)</b>	<b>909%</b>	<b>(69,420.07)</b>	<b>(8,091.88)</b>	<b>(61,328.19)</b>	<b>758%</b>



[illegible]