AGENDA

CABOT WATER AND WASTEWATER COMMISSION MEETING 05/22/2025

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)
 - o Internal Funded Water Projects
 - o Internal Funded Wastewater Projects
- Financial Report Brown (Tab C)

BUSINESS ITEMS:

Draft 2024 Audit Approval

NON-AGENDA ITEMS

PUBLIC INPUT

ADJOURN

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

Attendees: Gary Walker, Nina Butler, Donette Spann, John Woodall, Bruce Brown, Karen Ballard, David Langstaff and Tim Joyner. Bert Mayer attended by phone and Baxter Drennan attended by Zoom.

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

Bert Mayer made a motion to approve the minutes from March 27, 2025, 2nd by John Woodall, Motion Carried unanimously.

GENERAL MANAGER'S REPORT:

Projects:

- Willie Ray Dr. Tank Painting & Rehab All painting complete, mixer valves are to be replaced.
- Crews continue with leak/damage repairs, meter replacements and utility locate.
- Sewer Extension to Pre-K school on Panther Trail crews have completed installing pipe.
- ARDOT widening Hwy 107 progressing to obtain easements.
- Memory Lane project Replace 2280 ft of 6" PVC. Will use remaining County ARPA funds.

FINANCIAL REPORT:

Bruce Brown presented the March Financial Report. John Woodall made a motion to approve the Financial Report, 2nd by Nina Butler, Motion Carried Unanimously.

Bert Mayer made a motion to transfer funds from restricted accounts on completed projects to Operating account, 2nd Donette Spann, Motion Carried Unanimously.

BUSINESS ITEMS:

Draft 2024 Audit – Auditors from Landmark reviewed the 2024 Audit. Commission to review until May meeting.

Approval to purchase Brush Cutter – A motion made by Donette Spann to purchase a brush cutter from Blue Diamond in the amount of \$15,500, 2nd by John Woodall, Motion Carried Unanimously.

NON-AGENDA ITEMS:

Gary Walker discussed meeting with ANRC and Dept of Health on water supply options.

Gary Walker discussed Legislative Acts 925, 313 and 314.

PUBLIC INPUT: NONE

Gary Walker adjourned the meeting at 7:44pm

Minutes prepared by Karen Ballard.

_Donette Spann, Commission Secretary



Water Capital Fund Balance

Project		Project	Total To	Forecast								
ID	Water Projects	Status	Date:	Totals:	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
25D01	Repl Service Lines	In-Progress	65,859	200,000	15,637	16,666	16,666	16,666	16,666	16,666	16,666	16,666
25D02	Meter Change Outs (Labor)	In-Progress	18,083	28,000	8,359	3,333	3,333	3,333	3,333	3,333	3,333	3,333
25D03	Hard Sets (New Serivce)	In-Progress	18,132	42,000	4,722	3,500	3,500	3,500	3,500	3,500	3,500	3,500
23D10	ARDOT Hwy 5 Widening	In-Planning	21,557	300,000								
24D05	Water Relocate HWY 89 at Rockwood Rd	In-Planning		350,000								
24D06	30 IN Water Relocate Hwy 107 Widening	In-Planning	35,025	3,390,166	35,025							
	30 IN Water Relocate Hwy 107 Widening Reimbursement			(3,390,166)			(35,025)					
24E01	Willie Ray Dr 2MG Tank Paint and Rehab	In-Progress	503,625	518,777								
25101	2025 Rate Study	In-Progress	35,508	38,000	5,160							
23D04	ARPA County Grant Water Extensions	In-Progress	326,570	436,580			110,010					
	ARPA County Grant Water Extensions Reimbursement			(436,580)			(110,010)					
	Water Capital Forecast											
	Administration - Office equipment	2025 Budget		89,500								
	Water, Wells, and Pumps	2025 Budget	5,553	100,000								
	Water - Vehicles and Machinery	2025 Budget	81,729	630,109		3,639						
	Salvage Value of vehicles and machinery	2025 Budget	(29,484)	(50,000)								
	Water - Meters	2025 Budget	178,721	213,100								
	Meter Boxes and Lids	2025 Budget	6,957	17,000	1,830							
				Sub-Total	(70,733)	(27,138)	11,526	(23,499)	(23,499)	(23,499)	(23,499)	(23,499)

Balance in Accounts: 1,656,993

ARPA Grant Funds 436,580
Balance in Capital Improvements: 792,081

Investments 2,198,284

(Accounts Payable): (13,785)

5% Transfer for Capital Improvements: 23,000 23,000 23,000 23,000 23,000 23,000

Other Income:

Forecast increase in Cash: 120,000 120,000 120,000 120,000 120,000 120,000 120,000 120,000 120,000 120,000

Balance: Projected Cash Balance: 5,070,154 5,186,016 5,340,542 5,460,043 5,579,544 5,699,045 5,818,546 5,938,047



Wastewater Capital Fund Balance

Projects	Status	Total To Date	Forecast Total	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
Capital Expenditures						1.4000000000000000000000000000000000000					
I&I (25N01)	In-Progress	29,912	95,000	6,557	7,916	7,916	7,916	7,916	7,916	7,916	7,916
Grinder Pump Rebuild (25N02)	In-Progress	31,227	95,000	4,214	7,916	7,916	7,916	7,916	7,916	7,916	7,916
ARDOT Hwy 5 Widening	In-Planning	2									
Convert 2400' FM to Gravity Douglas Road	In-Planning	=	150,000								
ARDOT Relocation Hwy 5 Interchange (24N06)	In-Planning	13,208	125,000		4,858						
ARDOT Relocation HWY 89 Interchange (24N05)	In-Planning	98	125,000								
ARPA Hwy 321 Sewer Extension (22N03)	Complete	3,455,172	4,000,000			544,828					
ARPA Hwy 321 Sewer Extension Reimbursement		3,455,172	-			(544,828)					
Extend 1180ft 12in Sewer to Cabot Pre K Panther Trail (25N03)	Complete	84,159	90,000	12,943							
Repl 177ft-6in Sewer Womack (25N04)	In-Planning	516	10,000		9,484						
WasteWater Treatment Plant	2025 Budget	34,247	100,000		4,416	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	71,987	145,000		8,083	8,083	8,083	8,083	8,083	8,083	8,083
Waste - Vehicles and Machinery	2025 Budget	22,122	338,850		4,675						
Salvage Vehicles			(40,000)								
			Sub-Total	(23,713)	(54,848)	(39,748)	(39,748)	(39,748)	(39,748)	(39,748)	(39,748)

Capital Expenditures

Balance in Accounts: 161,293

Balance in Capital Improvements: 968,144 Investments: 2,212,970

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: 3,342,407 3,329,859 3,332,411 3,334,963 3,337,515 3,340,067 3,342,619 3,345,171

Cabot WaterWorks Statement of Net Position For the Four Months Ending Wednesday, April 30, 2025

Total

Wastewater

Water

ASSETS			
Current Assets			
Cash Cash in Capital Improvement Accounts Investments Accounts Receivable, net of allowance for bad debts \$ 19,040 ARPA Grant Funds Receivable - Interest Receivable - FSA Unbilled Revenue Inventory Prepaid Expenses	\$1,818,286.14 1,760,224.18 4,411,254.28 666,519.11 436,580.30 169,374.36 25,123.64 368,956.98 453,769.98	\$1,656,993.15 792,080.53 2,198,284.14 588,016.55 436,580.30 84,687.18 20,546.53 295,164.86 314,422.81	\$161,292.99 968,143.65 2,212,970.14 78,502.56 84,687.18 4,577.11 73,791.22 139,347.17
Total Current Assets	536,571.98	462,043.73	74,528.25
Property, Plant and Equipment			
Building Administration Administration - Land Water Wastewater Construction Work in Progress Storage Ponds Developer Contributions Accumulated Depreciation Total Property, Plant and Equipment	75,793.25 248,244.63 39,871.69 59,887,569.92 34,449,421.89 4,985,536.27 115,845.44 22,439,178.25 (44,923,840.01) 77,317,621.33	15,702.25 223,369.33 39,871.69 59,887,569.92 512.68 1,211,594.63 7,009,025.39 (26,208,479.25) 42,179,166.64	60,091.00 24,875.30 34,448,909.21 3,773,941.64 115,845.44 15,430,152.86 (18,715,360.76) 35,138,454.69
Other Assets			
Deferred Outflows of Resources (Pensions) Total Other Assets Interdepartmental Adjustment	567,906.00 567,906.00 (2,769,916.00)	412,459.89 412,459.89 (2,630,373.08)	155,446.11 155,446.11 (139,542.92)
Total Assets	\$85,762,271.38	\$46,810,073.23	\$38,952,198.15

Cabot WaterWorks Statement of Net Position For the Four Months Ending Wednesday, April 30, 2025

1-200		
Total	Water	Wastewater
1 Otal	vvalci	VVasicvator

\$85,762,271.38 \$46,810,073.23 \$38,952,198.15

LIABILITIES AND NET

POSITION

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Current	l la	hili	TIAS

Total Liabilities and Net Position

Accounts Payable \$20,856.15 \$13,784.59 \$7,071.56 Payable - Sanitation Fees 152,549.12 152,549.12 152,549.12 Customer Refunds 50.25 50.25 50.25 Sales Tax Payable 10,925.29 10,925.29 2,759.43 Accrued expense 46,887.06 44,127.63 2,759.43 Payroll Taxes Payable 30,90.93 23,939.25 8,670.28 Garnishments 181.70 181.70 181.70 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281.52 127,154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 2239,154.35 2,239,154.35 Bonds Payable - ANRC #1 773,097.79 773,097.79 273,097.79 Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 Bonds Payable 48,580.68 48,580.68 48,580.68 Accrued sludge removal	Current Liabilities			
Customer Refunds 50.25 50.25 50.25 Sales Tax Payable 10,925.29 10,925.29 10,925.29 Accrued expense 46,887.06 44,127.63 2,759.43 Payroll Taxes Payable 10,930.01 7,542.03 3,387.98 Withholdings Payable 32,609.53 23,939.25 8,670.28 Garnishments 181.70 181.70 181.70 181.70 40.884.28 31,260.81 9,623.47 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued Interest 9,364.18 127,154.24 57,127.28 Accrued Interest 9,364.18 127,154.24 57,127.28 3,261.78 3,361.18 9,364.18 9,364.18 9,364.18 9,360.04.18 4,360.01 3,361.18 3,360.04.18 4,360.01 4,360.01 4,360.01 3,361.26 4,360.02 2,360.04.18 4,580.68 4,580.68 4,580.68 4,580.68 4,580.68 4,2580.68 4,2580.68 2,243,348.02 2,243,348.02 2,243,348.02 2,243,348.02 2,243,348.02 2,243,348.02 2,243,348.	Accounts Payable	\$20,856.15	\$13,784.59	\$7,071.56
Sales Tax Payable 10,925,29 10,925,29 44,127,63 2,759,43 Accrued expense 46,887,06 44,127,63 2,759,43 Payroll Taxes Payable 10,930,01 7,542,03 3,387,98 Withholdings Payable 32,609,53 23,939,25 8,670,28 Garnishments 181,70 181,70 Accrued Payroll 40,884,28 31,260,81 9,623,47 Accrued PTO 184,281,52 127,154,24 57,127,28 Accrued Interest 9,364,18 7,154,24 57,127,28 Accrued Interest 9,364,18 9,304,18 Notal Current Liabilities 509,519,09 411,514,91 98,004,18 Note payable - ANRC #1 773,097,79 77	Payable - Sanitation Fees	152,549.12	152,549.12	
Accrued expense 40,887.06 44,127.63 2,759.43 Payroll Taxes Payable 10,930.01 7,542.03 3,387.98 Withholdings Payable 32,609.53 23,939.25 8,670.28 Garnishments 181.70 181.70 181.70 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281.52 127,154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 773,097.79 Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 Bonds Payable 48,580.68 48,580.68 48,580.68 Accrued sludge removal 244,348.02 244,348.02 244,348.02 Customer Meter Deposits 932,683.78 932,683.78 932,683.78 713,141.41 Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources 92,321.00 88,061.90	Customer Refunds	50.25	50.25	
Payroll Taxes Payable 10,930.01 7,542.03 3,387.98 Withholdings Payable 32,609.53 23,939.25 8,670.28 Garnishments 181.70 181.70 181.70 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281.52 127,154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 773,097.79 773,097.79 Note payable - ANRC #2 2,239,154.35	Sales Tax Payable	10,925.29	10,925.29	
Withholdings Payable 32,609.53 23,939.25 8,670.28 Garnishments 181.70 181.70 181.70 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281,52 127,154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 773,097.79 773,097.79 773,097.79 773,097.79 48,580.68	Accrued expense	46,887.06	44,127.63	2,759.43
Garnishments 181.70 181.70 181.70 Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281.52 12,7154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 773,097.79 Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 Bonds Payable 48,580.68 48,580.68 48,580.68 Accrued sludge removal 244,348.02 244,348.02 244,348.02 Customer Meter Deposits 932,683.78 93,683.78 93,683.78 93,683.78 93,683.78 93,683.78 93,683.78 93,683.78 93,683.78 93,683	Payroll Taxes Payable	10,930.01	7,542.03	3,387.98
Accrued Payroll 40,884.28 31,260.81 9,623.47 Accrued PTO 184,281.62 127,154.24 57,127.28 Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 79,097.79 Note payable - ANRC #1 773,097.79 773,097.79 773,097.79 Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 Bonds Payable - ANRC #2 48,580.68 48,580.68 48,580.68 Accrued sludge removal 244,348.02 244,348.02 244,348.02 Customer Meter Deposits 932,683.78 932,683.78 932,683.78 713,141.41 Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources 92,321.00 88,061.90 4,259.10 Pensions 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 Contributed Capital	Withholdings Payable	32,609.53	23,939.25	8,670.28
Accrued PTO Accrued Interest Accrued Interest Accrued Interest Total Current Liabilities Noncurrent Liabilities Note payable - ANRC #1 Note payable - ANRC #2 Bonds Payable Accrued sludge removal Customer Meter Deposits Net Pension Liabilities Pensions Developer Contributions Pensions Developer Contributions Contributed Capital - Hwy Dept Contributed Capital - Restricted Net Position Restricted Net Position Person Current Unrestricted Net Position Current Unrestricted Net Position 13,614,515,90 14,839,618.08 11,254,621.32 127,154.24 57,127.28 9,364.11 9,364.1	Garnishments	181.70	181.70	
Accrued Interest 9,364.18 9,364.18 Total Current Liabilities 509,519.09 411,514.91 98,004.18 Noncurrent Liabilities 773,097.79 773,097.79 773,097.79 Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 Bonds Payable Accrued sludge removal 244,348.02 244,348.02 244,348.02 Customer Meter Deposits Net Pension Liability 932,683.78 932,683.78 932,683.78 Net Pension Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources Pensions 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept Contributed Capital - Hwy Dept Contributed Capital 3,891,752.39 436,580.30 3,455,172.09 Contributed Capital - Hwy Dept Contributed Capital Septian	Accrued Payroll		31,260.81	
Total Current Liabilities	Accrued PTO	184,281.52	127,154.24	
Note payable - ANRC #1 Note payable - ANRC #2 Bonds Payable Accrued sludge removal Customer Meter Deposits Net Pension Liability Total Noncurrent Liabilities Pensions Pensions Pensions Developer Contributions Contributed Capital Contributed Capital Net investment in capital assets Restricted Net Position Note payable - ANRC #2 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,244,348.02 244,348.02 244,348.02 244,348.02 244,348.02 32,683.78 932,683.78 932,683.78 932,683.78 932,683.78 1,544,906.59 713,141.41 16,495,912.62 7,489,842.51 7,506,770.11 7,525,309.81 7,525,	Accrued Interest	9,364.18	<u> </u>	
Note payable - ANRC #1 Note payable - ANRC #2 Bonds Payable Accrued sludge removal Customer Meter Deposits Net Pension Liability Total Noncurrent Liabilities Deferred Inflow of Resources Pensions Developer Contributions Contributed Capital - Hwy Dept Contributed Capital Net investment in capital assets Restricted Net Position Net Position Note payable - ANRC #1 773,097.79 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,243,348.02 244,348.02 244,348.02 244,348.02 244,348.02 258,048.00 1,544,906.59 713,141.41 6,495,912.62 5,489,842.51 1,006,070.11 7,525,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,04,04,11 7,525,652.00 7,04,788.34 7,04,886.84 7,1256,525.00 7,04,638.16 7,256,525.00 7,04,638.16 7,26,826.30 7,26,622.71 7,209.78.61) 7,26,622.32 7,209.78.61 7,209.78.61 7,209.78.61 7,209.78.61	Total Current Liabilities	509,519.09	411,514.91	98,004.18
Note payable - ANRC #1 Note payable - ANRC #2 Bonds Payable Accrued sludge removal Customer Meter Deposits Net Pension Liability Total Noncurrent Liabilities Deferred Inflow of Resources Pensions Developer Contributions Contributed Capital - Hwy Dept Contributed Capital Net investment in capital assets Restricted Net Position Net Position Note payable - ANRC #1 773,097.79 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,239,154.35 2,243,348.02 244,348.02 244,348.02 244,348.02 244,348.02 258,048.00 1,544,906.59 713,141.41 6,495,912.62 5,489,842.51 1,006,070.11 7,525,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,523,309.81 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,504,788.34 7,04,04,11 7,525,652.00 7,04,788.34 7,04,886.84 7,1256,525.00 7,04,638.16 7,256,525.00 7,04,638.16 7,26,826.30 7,26,622.71 7,209.78.61) 7,26,622.32 7,209.78.61 7,209.78.61 7,209.78.61 7,209.78.61			WA.	
Note payable - ANRC #2 Bonds Payable Accrued sludge removal Customer Meter Deposits Net Pension Liability Total Noncurrent Liabilities Pensions Developer Contributions Contributed Capital Net investment in capital assets Restricted Net Position Note payable - ANRC #2 48,580.68 48,580.68 244,348.02 244,348.02 32,683.78 932,683.78 932,683.78 932,683.78 2,258,048.00 1,544,906.59 713,141.41 1,006,070.11 1,0	Noncurrent Liabilities			
Bonds Payable 48,580.68 48,580.68 Accrued sludge removal 244,348.02 244,348.02 Customer Meter Deposits 932,683.78 932,683.78 Net Pension Liability 2,258,048.00 1,544,906.59 713,141.41 Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	Note payable - ANRC #1		773,097.79	
Accrued sludge removal Customer Meter Deposits Net Pension Liability Total Noncurrent Liabilities Deferred Inflow of Resources Pensions Pensions Developer Contributions Contributed Capital Net investment in capital assets Restricted Net Position Accrued sludge removal 244,348.02 932,683.78 932	Note payable - ANRC #2	2,239,154.35	2,239,154.35	
Customer Meter Deposits 932,683.78 932,683.78 932,683.78 Net Pension Liability 2,258,048.00 1,544,906.59 713,141.41 Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources Pensions 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept Contributed Capital Net investment in capital assets 3,891,752.39 436,580.30 3,455,172.09 Restricted Net Position Restricted Net Position Current Unrestricted Net Position (249,621.32) 14,022,566.30 4,101,882.70 Unrestricted Net Position Unrestricted Net Position Unrestricted Net Position (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position Unrestricted Net Position (249,621.32) 14,839,618.08 (1,225,102.18)	Bonds Payable	ACCOUNT AND ADDRESS OF THE ACCOUNT AND ADDRESS O		
Net Pension Liability 2,258,048,00 1,544,906.59 713,141.41 Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources Pensions 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept Contributed Capital Net investment in capital assets 15,539,482.45 1,504,788.34 14,034,694.11 Net investment in capital assets Restricted Net Position 1,256,525.00 1,091,638.16 164,886.84 Current Unrestricted Net Position (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)				244,348.02
Total Noncurrent Liabilities 6,495,912.62 5,489,842.51 1,006,070.11 Deferred Inflow of Resources Pensions 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept Contributed Capital Net investment in capital assets Restricted Net Position 15,539,482.45 1,504,788.34 14,034,694.11 Net investment in capital assets Restricted Net Position 1,256,525.00 1,091,638.16 164,886.84 Current Unrestricted Net Position (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	·			
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Pensions 92,321.00 88,061.90 4,259.10 Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)		6,495,912.62	5,489,842.51	1,006,070.11
Net Position 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)				
Developer Contributions 26,487,415.25 8,962,105.44 17,525,309.81 Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	Pensions	92,321.00	88,061.90	4,259.10
Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	Net Position			
Contributed Capital - Hwy Dept 3,891,752.39 436,580.30 3,455,172.09 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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	Davidana Castiliutian	00 407 445 05	9.062.105.44	17 525 200 91
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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	·			
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 (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	The state of the s		,	
Restricted Net Position 1,256,525.00 1,091,638.16 164,886.84 Current Unrestricted Net Position (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	Name of the second seco			
Current Unrestricted Net Position (249,621.32) (36,642.71) (212,978.61) Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)	· · · · · · · · · · · · · · · · · · ·			
Unrestricted Net Position 13,614,515.90 14,839,618.08 (1,225,102.18)				
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Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Four Months Ending Wednesday, April 30, 2025
nsolidated Water Wastewater

	Conso		Wa	ater	Wastev	vater	Administ	trative
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Revenue								
Water	\$361,123.61	\$1,484,506.23	\$361,123.61	\$1,484,506.23				
Wastewater	111,223.29	420,431.90	2.150.00	7 725 00	111,223.29	420,431.90		
Fees - service connection Fees - disconnection	3,375.00	12,265.00	2,150.00	7,725.00	1,225.00	4,540.00		
	2,225.00	13,050.00	1,780.00 7,987.10	10,440.00	445.00	2,610.00		
Fees - late charges Return checks & fees	9,983.87	39,121.79	200	31,297.43	1,996.77	7,824.36 424.00		
Miscellaneous	540.00 1,823.50	2,120.00	432.00 1,823.50	1,696.00 4,343.50	108.00	600.00		
EPAC fees billed	4,369.60	4,943.50 17,437.20	4,369.60	17,437.20		000.00		
EPAC fees paid	(4,345.20)	(17,380.80)	(4,345.20)	(17,380.80)				
Sanitation fees billed	162,716.94	646,266.33	162,716.94	646,266.33				
Sanitation fees paid	(160,393.05)	(645,367.48)	(160,393.05)	(645,367.48)				
Total Revenue	492,642.56	1,977,393.67	377,644.50	1,540,963.41	114,998.06	436,430.26		
Total Revenue	472,042.30	1,777,373.07	377,044.50	1,540,705.41	114,770.00	430,430.20		
Operations and Maintenance								
Power	36,958.79	137,429.48	16,540.01	62,577.76	20,418.78	74,851.72		
Labor	116,605.17	514,029.14	87,970.78	349,858.25	28,634.39	164,170.89		
Capitalized Labor Cost	(45,042.39)	(183,105.28)	(24,651.17)	(69,769.07)	(20,391.22)	(113,336.21)		
Payroll taxes	8,023.33	37,992.18	6,289.78	27,528.03	1,733.55	10,464.15		
Retirement	17,654.64	76,059.32	13,266.38	54,696.32	4,388.26	21,363.00		
Insurance - workers comp	2,424.06	9,696.23	1,659.48	6,637.90	764.58	3,058.33		
Insurance - health	14,759.92	65,340.06	12,148.12	51,629.51	2,611.80	13,710.55		
Outside labor	1,073.21	7,588.36	804.75	804.75	268.46	6,783.61		
Lab fees & supplies	1,420.76	8,675.26	1,420.76	3,625.26		5,050.00		
Chemicals	2,276.31	11,235.63	2,276.31	8,720.63	Table N	2,515.00		
Materials & supplies	5,115.77	66,682.62	1,126.32	36,715.90	3,989.45	29,966.72		
Grinder Pump Repairs		4,923.43		American	Admin A	4,923.43		
Street repairs	718.80	16,941.23		7,427.43	718.80	9,513.80		
Small tools	1,653.12	9,450.20	840.51	5,416.77	812.61	4,033.43		
Safety supplies	444.43	2,827.91	315.98	1,651.70	128.45	1,176.21		
Purchased water	29,154.34	119,077.93	29,154.34	119,077.93				
Licenses/permits/fees		60.00	. 6	60.00	a			
R & M - plant		402.64	-	366.36	7	36.28		
R & M - field vehicles	1,765.31	22,030.48	1,231.08	11,794.82	534.23	10,235.66		
R & M - field equipment	718.87	8,005.85	424.08	2,744.94	294.79	5,260.91		
Fuel - field	5,437.03	21,254.05	4,150.52	13,589.38	1,286.51	7,664.67		
Insurance - Veh & Equip	2,079.69	8,528.77	1,191.34	4,975.37	888.35	3,553.40		
Insurance - property	5,514.26	22,057.04	2,822.13	11,288.52	2,692.13	10,768.52		
Public safety	24,666.67	98,666.68	24,666.67	98,666.68				
Total Operations and			100					
Maintenance	233,422.09	1,085,849.21	183,648.17	810,085.14	49,773.92	275,764.07		
			100					
General and Administrative	0.000.00		A	5 070 00	120.00	120.00	2 (24 76	5 962 20
Dues & subscriptions	2,872.02	11,864.26	107.27	5,870.99	129.99	129.99	2,634.76	5,863.28
Education & seminars	73.00	219.26	73.00	219.26			275.10	1.062.00
Fuel - admin	275.10	1,062.08					275.10	1,062.08
Insurance - admin vehicle	40.14	160.56	17 210 20	17 210 20			40.14	160.56
Interest expense	17,318.28	17,318.28	17,318.28	17,318.28		E2 92		
Licenses & permits	720.05	122.83		70.00		52.83	729.85	2,671.45
Locator/One call expenses	729.85	2,711.03		39.58	(95.00)		95.00	95.00
Medical expenses	721 57	95.00	183.99	012 06	(93.00)	65.60	547.58	5,339.12
Office expense	731.57 5,828.08	6,247.58 21,558.26	5,776.33	842.86 21,133.89		05.00	51.75	424.37
Postage & delivery Printing & reproduction	4,604.93	4,819.13	4,604.93	4,819.13			31.73	424.57
Professional fees - audit	10,000.00	10,000.00	4,004.93	4,612.13			10,000.00	10,000.00
Professional fees - acct	10,000.00	276.75					10,000.00	276.75
Professional fees - legal	1,965.50	8,921.00					1,965.50	8,921.00
Public relations	226.74	226.74	226.74	226.74			1,- 00.00	3,0-1111
Public notification	220.77	234.00	220.71	220.71				234.00
Rent - building	3,325.00	13,300.00	1,862.50	7,450.00			1,462.50	5,850.00
R & M - office	233.40	1,070.78	.,002.00	150.78			233.40	920.00
R & M - building	255.10	176.13		21.77				154.36
R & M - admin vehicles		234.62		/				234.62
Salaries - administration	49,015.31	209,265.62					49,015.31	209,265.62
Taxes - payroll	3,216.16	16,418.12					3,216.16	16,418.12
Retirement	6,919.50	30,229.38					6,919.50	30,229.38
Insurance - workers comp	65.43	261.72					65.43	261.72
Insurance - health	4,670.82	20,495.72					4,670.82	20,495.72
Insurance - life	1,287.62	5,129.91					1,287.62	5,129.91

Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Four Months Ending Wednesday, April 30, 2025

	Consol		Wat		Waste	unter	Adminis	tratina
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Travel	85.81	98.23	63.21	75.63	22.60	22.60	Current	110
Uniforms and PPE	565.96	6,074.03	270.31	3,277.89	295.65	2,664.15		131.99
Utilities - electric and gas	225.53	1,052,42	225.53	1,052,42	275.05	2,001.10		101.22
Utilities - other	1,244.56	3,369.58	634.86	1,731.68	609.70	1,637,90		
Utilities - telephone	709.58	3,262.89	489.06	2,195.48	145.00	689.11	75.52	378.30
Utilities - cellular	1,038.37	5,112.35	573.98	2,305.86	229.84	1,868.29	234.55	938.20
Penalties & fines	.,	2,200.00	0.000	_,,,,,,,,,		1,000.2		2,200.00
G & A allocation		2,200.00	66,740.39	262,048.44	16,685.10	65,512.11	(83,425.49)	(327,560.55)
Total General and							(32,122,12)	(52.)
Administrative	117,268.26	403,588.26	99,150.38	330,850.68	18,022.88	72,642.58	95.00	95.00
	117,200,20	100,000,20	22,120,00	220,020,00	10,022100	72,012100	70.00	70.00
Other Income and Expense								
Interest income	32,574.46	119,758.84	21,310.36	73,169.17	11,264.10	46,589.67		
Antenna lease		36,135.98		36,135.98				
Other income	1,778.79	58,402.58	1,658.29	12,724.92	120.50	45,677.66		
Sales tax discounts	1,448.85	10,415.54	1,372.08	9,546.23	76.77	869.31		
Gain (loss) sale/disposition								
of assets	(620.62)	49,676.75	(620.62)	37,013.75		12,663.00		
Total Other Income and								
Expense	35,181.48	274,389.69	23,720.11	168,590.05	11,461.37	105,799.64		
Increase(decrease) in Net					SHIRK			
Assets before Depreciation	177,133.69	762,345.89	118,566.06	568,617.64	58,662.63	193,823.25	(95.00)	(95.00)
Depreciation expense	250,086,14	1,011,967.21	150,345.52	605,184.35	99,740.62	406,782.86		
Depreciation expense	230,080.14	1,011,907.21	130,343.32	003,184.33	33,740.02	400,762.00		
Increase(decrease) in Net				49	The same of the sa			
Assets	(\$72,952.45)	(\$249,621.32)	(\$31,779.46)	(\$36,566.71)	(\$41,077.99)	(S212,959.61)	(\$95.00)	(\$95.00)

Cabot Waterworks

Budget vs Actual - Water

					sday, April 30, 2025	5			
	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
	Actual	Duager				Actual	Dudget		, , , , , ,
Revenue									
Water	\$361,123.61	\$367,998.00	(\$6,874.39)	\$1,507,219.55	(2%)	\$1,484,506.23	\$1,451,314.00	\$33,192.23	2%
Fees - service connection	2,150.00	2,666.17	(516.17)	11,825.00 7,940.00	(35%)	7,725.00	10,664.68 8,566.32	(2,939.68) 1,873.68	(28%) 22%
Fees - disconnection Fees - late charges	1,780.00 7,987.10	2,141.58 8,788.83	(361.58) (801.73)	35,733.90	(12%)	10,440.00 31,297.43	35,155.32	(3,857.89)	(11%)
Return checks & fees	432.00	382.25	49.75	1,792.00	(5%)	1,696.00	1,529.00	167.00	11%
Miscellaneous	1,823.50	1,099.17	724.33	4,550.53	(5%)	4,343.50	4,396.68	(53.18)	(1%)
EPAC fees billed	4,369.60	4,333.33	36.27	17,299.20	1%	17,437.20	17,333.32	103.88	1%
EPAC fees paid	(4,345.20)	(4,333.33)	(11.87)	(17,462.80)	0%	(17,380.80) 646,266.33	(17,333.32)	(47.48) 5,933.01	0% 1%
Sanitation fees billed Sanitation fees paid	162,716.94 (160,393.05)	160,083.33 (160,083.33)	2,633.61 (309.72)	641,026.21 (639,937.93)	1% 1%	(645,367.48)	640,333.32 (640,333.32)	(5,034.16)	1%
Total Revenue	377,644.50	383,076.00	(5,431.50)	1,569,985.66	(2%)	1,540,963.41	1,511,626.00	29,337.41	2%
Operations and Maintenance	16 540 01	17 000 00	(450.00)	50 215 05	50/	(2 577 76	68,000,00	(5.422.24)	(99/)
Power Labor	16,540.01 87,970.78	17,000.00 99,983.00	(459.99) (12,012.22)	59,315.95 347,175.79	5% 1%	62,577.76 349,858.25	68,000.00 424,927.00	(5,422.24) (75,068.75)	(8%) (18%)
Capitalized Labor Cost	(24,651.17)	(25,000.00)	348.83	(85,097.42)	(18%)	(69,769.07)	(100,000.00)	30,230.93	(30%)
Payroll taxes	6,289.78	7,900.00	(1,610.22)	27,123.62	1%	27,528.03	33,576.00	(6,047.97)	(18%)
Retirement	13,266.38	15,148.00	(1,881.62)	52,818.57	4%	54,696.32	64,379.00	(9,682.68)	(15%)
Insurance - workers comp	1,659.48	1,859.17	(199.69)	6,637.89	0%	6,637.90	7,436.68	(798.78)	(11%)
Insurance - health	12,148.12	18,765.17	(6,617.05)	46,318.06	11%	51,629.51	75,060.68	(23,431.17)	(31%) (86%)
Outside labor Lab fees & supplies	804.75 1,420.76	1,433.34 1,416.67	(628.59) 4.09	1,274.16 6,137.12	(37%)	804.75 3,625.26	5,733.36 5,666.68	(4,928.61) (2,041.42)	(36%)
Chemicals	2,276.31	2,583.33	(307.02)	8,989.94	(3%)	8,720.63	10,333.32	(1,612.69)	(16%)
Materials & supplies	1,126.32	11,666.67	(10,540.35)	50,516.61	(27%)	36,715.90	46,666.68	(9,950.78)	(21%)
Street repairs		3,287.91	(3,287.91)	4,135.00	80%	7,427.43	13,151.64	(5,724.21)	(44%)
Small tools	840.51	1,466.67	(626.16)	6,915.82	(22%)	5,416.77	5,866.68	(449.91)	(8%)
Safety supplies	315.98	691.67	(375.69)	1,276.63	29%	1,651.70	2,766.68	(1,114.98)	(40%)
Equipment rental		516.67	(516.67)	107.054.05	0%	110.077.02	2,066.68	(2,066.68)	(100%)
Purchased water	29,154.34	30,468.33	(1,313.99)	107,954.87	10%	119,077.93 60.00	121,873.32 833.32	(2,795.39) (773.32)	(2%) (93%)
Licenses/permits/fees R & M - plant		208.33 358.33	(208.33) (358.33)	Alle	0%	366.36	1,433.32	(1,066.96)	(74%)
R & M - field vehicles	1,231.08	6,499.99	(5,268.91)	14,551.45	(19%)	11,794.82	25,999.96	(14,205.14)	(55%)
R & M - field equipment	424.08	1,416.66	(992.58)	5,537.82	(50%)	2,744.94	5,666.64	(2,921.70)	(52%)
Fuel - field	4,150.52	7,041.67	(2,891.15)	14,244.33	(5%)	13,589.38	28,166.68	(14,577.30)	(52%)
Insurance - vehicles & equipment	1,191.34	1,633.33	(441.99)	6,076.82	(18%)	4,975.37	6,533.32	(1,557.95)	(24%)
Insurance - property	2,822.13	2,822.17	(0.04)	9,273.64	22%	11,288.52	11,288.68	(0.16)	0% 0%
Public safety	24,666.67	24,666.67		96,000.00	3%	98,666.68	98,666.68		076
Total Operations and maintenance	183,648.17	233,833.75	(50,185.58)	787,176.67	3%	810,085.14	966,093.00	(156,007.86)	(16%)
maintenance	105,040.17	203,003.73	(30,103,36)	107,170.07	370	010,000.114		(100,007,1007	
General and Administrative				4					00000000
Bad debt	4	1,916.67	(1,916.67)		0%		7,666.68	(7,666.68)	(100%)
Dues & subscriptions	107.27	2,174.99	(2,067.72)	6,922.99	(15%)	5,870.99	8,699.96	(2,828.97)	(33%) (64%)
Education & seminars Employee recognition	73.00	154.16 120.84	(81.16) (120.84)	78.84	0% (100%)	219.26	616.64 483.36	(397.38) (483.36)	(100%)
Interest expense	17,318.28	8,074.99	9,243.29	(21,959.65)		17,318.28	16,150.00	1,168.28	7%
Licenses and permits	17,510.20	104.17	(104.17)	70.00	0%	70.00	416.68	(346.68)	(83%)
Locator expenses/One call									
expenses		250.00	(250.00)		0%	39.58	1,000.00	(960.42)	(96%)
Office expenses	183.99	675.00	(491.01)	1,496.06	(44%)	842.86	2,700.00	(1,857.14)	(69%)
Postage & delivery	5,776.33	4,999.99	776.34 4,021.60	18,801.44 3,082.00	12% 56%	21,133.89 4,819.13	19,999.96 2,333.32	1,133.93 2,485.81	6% 107%
Printing & reproduction Professional fees - well monitoring	4,604.93	583.33 600.00	(600.00)	3,082.00	0%	4,619.13	2,400.00	(2,400.00)	(100%)
Public relations (Customer		550.00	(000.00)		0,0		-,	\	A CONTRACTOR
Damages)	226.74	291.67	(64.93)	320.92	(29%)	226.74	1,166.68	(939.94)	(81%)
Public Notification		41.67	(41.67)		0%	_1552,4554	166.68	(166.68)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)	7,850.00	(5%)	7,450.00	7,466.68	(16.68)	0%
R & M - office		54.17	(54.17)	162.93	(7%)	150.78 21.77	216.68 433.32	(65.90) (411.55)	(30%) (95%)
R & M - building Travel	63.21	108.33 54.16	(108.33) 9.05	146.22 52.43	(85%) 44%	75.63	216.64	(141.01)	(65%)
Uniforms and PPE	270.31	904.17	(633.86)	2,811.11	17%	3,277.89	3,616.68	(338.79)	(9%)
Utilities - electric and gas	225.53	358.33	(132.80)	1,192.67	(12%)	1,052.42	1,433.32	(380.90)	(27%)
Utilities - other	634.86	333.33	301.53	1,265.96	37%	1,731.68	1,333.32	398.36	30%
Utilities - telephone	489.06	683.33	(194.27)	2,744.50	(20%)	2,195.48	2,733.32	(537.84)	(20%)
Utilities - cellular	573.98	1,050.00	(476.02)	3,424.22	(33%)	2,305.86	4,200.00	(1,894.14)	(45%) (100%)
Penalties and fines	66 916 20	25.00	(25.00)	257,700.02	0% 2%	262,124.44	100.00 306,867.00	(100.00) (44,742.56)	(15%)
G & A allocations Total General and	66,816.39	69,900.20	(3,083.81)	237,700.02	270	202,124.44	200,007.00	(44,742.50)	(1370)
Administrative	99,226.38	95,325.17	3,901.21	286,162.66	16%	330,926.68	392,416.92	(61,490.24)	(16%)
Other Income and Expense			2000				/a	0.005.0	
Interest Income	21,310.36	15,833.34	5,477.02	64,866.73	13%	73,169.17	63,333.36	9,835.81	16%
Antenna lease Sales tax discounts	1,372.08	3,750.00 1,916.66	(3,750.00) (544.58)	37,185.38 16,507.73	(3%) (42%)	36,135.98 9,546.23	48,000.00 7,666.64	(11,864.02) 1,879.59	(25%) 25%
omes tax discounts	1,372.00	1,710.00	(344.36)	10,007.75	(4270)	2,010.00	.,000,01	-1015100	

Cabot Waterworks
Budget vs Actual - Water
For the Four Months Ending Wednesday, April 30, 2025

		r)	or the Four Month:	s Ending Wednesd	1ay, April 30, 2025				
	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
Other income	1,658.29	4,333.34	(2,675.05)	18,985.73	(33%)	12,724.92	17,333.36	(4,608.44)	(27%)
Gain (loss) sale/disposition of assets	(620.62)	,	(620.62)	10,920,20	239%	37.013.75		37.013.75	0%
			,			F101 # 12 - F10 11 11 11 11 11 11 11 11 11 11 11 11 1			
Total Other Income and Expense	23,720.11	25,833.34	(2,113.23)	148,465.77	14%	168,590.05	136,333.36	32,256.69	24%
Increase (decrease) in Net Assets before Depreciation	118,490.06	79,750.42	38,739.64	645,112.10	(12%)	568,541.64	289,449.44	279,092.20	96%
Depreciation expense	150,345.52	150,000.00	345.52	578,807.08	5%	605,184.35	600,000.00	5,184.35	1%
Increase (decrease) in Net Assets	(31.855.46)	(70.249.58)	38 394 12	66.305.02	(155%)	(36.642.71)	(310.550.56)	273.907.85	(88%)



Cabot Waterworks
Budget vs Actual - Wastewater
For the Four Months Ending Wednesday, April 30, 2025

Content			I	For the Four Month		day, April 30, 202:				
Name		Current	Dudoot	Maniana	Prior Year To Date	Prior Year	Year to Date	D. J	Mariana	Marianaa 0/
Manuscane		Actual	Budget	variance		- Andrews	Actual	Budget	variance	Variance %
Manuscane	D.									
Fees - subcrise connection			20					S	1	
Fees - Incisementer										
Fees landgree 1996.77 2197.25 2197.25 2003.18 2893.39 175 175 2890.05 214.05 175 2800.05 235.55 240.05 240.0								\$1.00mm(0.00mm(0.00m)		
Remarksick Fiech 10,00										
Miscellaneous				2 2						
Total Nersene		108.00								
Power			274.75	(274.75)	900.00	(33%)	600.00	1,099.00	(499.00)	(45%)
Power	Total Revenue	114,998.06	102,484.67	12,513.39	439,417.48	(1%)	436,430.26	404,391.68	32,038.58	8%
Power										
Labor	Operations and Maintenance			22						
Capabilacid Labor Cota	Power	20,418.78	19,666.66	752.12	71,495.74	5%	74,851.72	78,666.64	(3,814.92)	(5%)
Capabilar Capa	Labor	28,634.39	44,960.00	(16,325.61)	151,579.27	8%	164,170.89	191,082.00	(26,911.11)	(14%)
Reinement 4,388,26 6,388,06 (2,4974) (9,433,14) (8) (2,160,06) (2,975) (1,160,000) (2,775) (1,160,000) (Capitalized Labor Cost	(20,391.22)	(29,166.67)		(71,311.10)	59%	(113,336.21)	(116,666.68)	3,330.47	(3%)
Retinement 4,388.26 6,888.00 (2,9974) (9,983.54) (8)% (2,936.55) (2,927.66) (2,97.56) (1,91.56	Payroll taxes	1,733.55	3,548.00	(1,814.45)	10,039.57	4%	10,464.15	15,078.00	(4,613.85)	(31%)
Insurance - workers comp	Retirement	4,388.26			19,833.41	8%	21,363.00	29,274.00	(7,911.00)	(27%)
Description Consider labor Conside	Insurance - workers comp	764.58			3,058.32	0%		3,450.00		(11%)
Danish labor 284,6 2,800,00 2,311.54 1,809,19 279% 6,783.61 1,200,00 (4,16.39) (39%) (2,16.66.88) (2,16.66.88) (3,1										
Lab Cess Auguleis	Outside labor									
Chemicals 1,312.90 1,312.90 1,312.90 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,312.50 1,313.30 1,333.30										
Materials & supplies 3,898 45 5,8313 4 1,841 89 22,006 18 34% 29,966.72 23,333.36 6,633.36 28% 6,607 6,076 7					10.000					
Grinder Pump Reguists 718.50 3,333.33 3,398.23 5,594 4,923.41 13,333.23 (8,409.89) (335)		3 989 45			22.308.18					
Street papers 718.00 1.666.67 0.947.87 7.610.00 2.555 9.513.00 6.666.68 2.847.12 4355 3.500.00 1.632.52 (2.955) 3.875 4.117.62 1.666.68 (1.633.25) (2.955) (2.		-,,,,,,,,				200000				
Small tools		718.80	1000							
Safety supplies										
Equipment remail										
Licensespermistrices		120.43			107.57	STREET, STREET	1,170.21			
R. W Fjant 4 16.7 (416.7) (416.7) (416.7) 9.0 (42.15.8) 1.656.6 (8) 1.656.6 (8) (1.630.40) (98%) R. W Field eyinpenet 29.479 2.988.33 (2.65.54) 3.746.13 338.5 5.260.91 11.833.32 (6.572.41) (56%) Fuel - Field eyinpenet 1.286.51 (3.166.67) 3.166.67 (1.880.16) 4.094.74 89% (7.64.67) 2.66.68 (5.00.10) (6.572.41) (56%) Insurance-reporty 2.692.13 3.168.33 (1.98.3) 4.992.40 (1.98.52) 3.553.30 4.333.32 (779.92) (1.88) Insurance-reporty 2.692.13 2.692.00 0.04 3.918.08 2.18 3.533.32 (779.92) (1.88) Insurance-reporty 2.690.00 0.05 0.05 2.00 2.00 0.06 0.00 0.00 0.0										
R. M field eliquipment 294.79 2958.33 (2,663.54) (3,746.13) (3,746.13) (3,746.13) (4,675.14) (5,746.16) (1,686.14) (1,686.1							36.28			
R. & M. Field equipment 1294, 79 29,583.33 (26,653.44) 3,346.13 3486 5,200.91 11,833.32 (5,072.41) (56%) Fuel - Field 1,126.65 3,166.67 (1,880.64) 4,094.74 89°f 7,664.67 12,666.68 (5,002.01) (39%) Insurance - property 2,692.13 2,692.99 0.04 8,918.08 21% 0,768.52 10,768.35 0.16 0% Total Operations and maintenance 49,773.92 90,998.27 275,401.42 0% 275,764.07 374,231.08 084,601.01 0% Coereal and Administrative 8 500.00 709.99 199.98 0%% 2,000.00 (2,000.00) (100%) Education & Seminars 129.99 500.00 709.99 199.98 35%% 129.99 200.00 (2,000.00) (100%) Education & Seminars 129.99 500.00 709.99 199.98 35%% 129.99 200.00 (2,000.00 (100%) Education & Seminars 129.99 500.00 70%		524.22			12 724 07					
Fuel field insurance vehicles & equipment last is 1,686.7 is 1,689.16 4,694.74 8.97% 7,664.67 12,666.68 5,002.01 (379.5) Insurance vehicles & equipment last is 1,083.33 1914.98 4,592.40 (13% 10,768.52 10,768.52 10,768.52 0.16 0% 0% 0% 0% 0% 0% 0% 0										
Insurance - pendipent Sas 1,083.3 2,692.9 0,04 8,918.0 2,904.0 1,076.5 0,165.5 0,168.5 0,168.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16 0,685.5 0,16										
Insurance - property 2,692.13 2,692.09 0.04 \$918.08 21% 10,768.52 10,768.36 0.16 0% 0% 17610 (persions and maintenance 49,773.92 90,095.27 40,321.35 275,401.42 0% 278,764.07 374,231.08 (98,467.01) (26%)						300000000				
Part										
Company		2,692.13	2,692.09	0.04	8,918.08	21%	10,768.52	10,768.36	0.16	0%
Ceneral and Administrative				400	V. A	\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.		251 221 00	(00.467.04)	(2(0()
Bad debt	maintenance	49,773.92	90,095.27	(40,321.35)	275,401.42	0%	275,764.07	374,231.08	(98,467.01)	(26%)
Bad debt				A W	THE REAL PROPERTY.	_AN7				
Dues & subscriptions 129.99 50.00 79.99 199.98 33.50 129.99 200.00 70.01 335% 20deciation & 8.3.33 33.33 33.33 294.82 100% 53.33 33.33 33.33 100%				All the					10.000 (20.000 (20.000 (20.000)	10.000000000000000000000000000000000000
Education & seminars					h					
Employee recognition S3.33		129.99		TOTAL PER	DESCRIPT.		129.99			
Interest expense					STREET, STREET					
					294.82					
Locator expenses/One call expenses 416.67 416.67 37.37 (100%) 1.666.68 (1.666.68) (100%) (1.666.68) (100%) (1.666.68) (100%) (1.666.68) (100%) (1.666.68) (Interest expense	4	101.67	(101.67)	Aller .	0%				
Medical expenses 16,67 416,67 37.37 100% 1,666,68 1,		-	50.00	(50,00)	146.80	(64%)	52.83	200.00	(147.17)	(74%)
Medical expenses (95.00) (95.00) 77.00 (100%) C100% C1010% C1000% <	Locator expenses/One call		Aciel			100000000000000000000000000000000000000				
Office expenses 191.66 (191.66) 242.01 (73%) 65.60 766.64 (701.04) (91%) Postage & delivery 83.33 (83.33) (83.33) (83.33) 0% 333.32 (333.32) (300.00%) Public relations (Customer 250.00 (250.00) 0% 1,000.00 (1,000.00) (100%) Public Notification 41.67 (41.67) 0% 66.68 (166.68) (100%) R & M - office 25.00 (25.00) 0% 100.00 (100.00) (100%) R & M - building 66.67 (66.67) 86.28 (100%) 266.68 (266.68) (100%) Travel 22.60 37.49 (14.89) 185.33 (88%) 2.260 149.96 (127.36) (85%) Uniforms and PPE 295.65 958.34 (66.29) 5,084.23 (48%) 2,664.15 3,833.36 (11,69.21) (31%) Utilities - clelphone 145.00 50.00 355.00 1,309.11 (47%) 689.11	expenses		416.67	(416,67)	37.37	(100%)		1,666.68	(1,666.68)	
Postage & delivery 83.33 (83.33) (85.3	Medical expenses	(95.00)	No. of No.	(95.00)	77.00	(100%)				0%
Public relations (Customer Customer Cu	Office expenses		191.66	(191.66)	242.01	(73%)	65.60	766.64	(701.04)	(91%)
Damages 250.00 (250.00) 0% 1,000.00 (1,000.00) (100%) Public Notification 41.67 (41.67) 0% 166.68 (166.68) (100%) (100%) R & M - Office 25.00 (25.00) 0% 100.00 (100.00) (100.00) (100.0%) R & M - building 66.67 66.67 86.28 (100%) 266.68 (266.68) (100%) (100.0%) (10	Postage & delivery		83.33	(83.33)		0%		333.32	(333.32)	(100%)
Public Notification	Public relations (Customer									
R & M - office 25.00 (25.00) (25.00) 0% 100.00 (100.00) (100%) R & M - building 66.67 (66.67) (66.67) 86.28 (100%) 266.68 (266.68) (100%) Travel 22.60 37.49 (14.89) 185.33 (88%) 22.60 149.96 (127.36) (85%) Uniforms and PPE 295.65 958.34 (662.69) 5,084.23 (48%) 2,664.15 3,833.36 (1,169.21) (31%) Utilities - other 609.70 291.67 318.03 722.22 127% 1,537.90 1,166.68 471.22 40% Utilities - etlephone 145.00 500.00 (355.00) 1,309.11 (47%) 689.11 2,000.00 (1,310.89) 666%) Utilities - etlephone 145.00 500.00 (25.00) 833.61 124% 1,868.29 1,375.04 493.25 36% Utilities - etlular 229.84 343.76 (713.90) 64.425.01 2% 65,531.11 76,716.80 <td>Damages)</td> <td></td> <td>250.00</td> <td>(250.00)</td> <td></td> <td>0%</td> <td></td> <td>1,000.00</td> <td></td> <td>(100%)</td>	Damages)		250.00	(250.00)		0%		1,000.00		(100%)
R M - office 25.00 (25.00) (25.00) 0% 100.00 (100.00) (100%) R & M - building 66.67 (66.67) (66.67) 86.28 (100%) 266.68 (266.68) (100%) Travel 22.60 37.49 (14.89) 185.33 (88%) 22.60 149.96 (127.36) (85%) Uniforms and PPE 295.65 958.34 (662.69) 5,084.23 (48%) 2,664.15 3,833.36 (1,169.21) (31%) Utilities - other 609.70 291.67 318.03 722.22 127% 1,537.00 1,166.68 471.22 40% Utilities - telephone 145.00 500,00 (355.00) 1,309.11 (47%) 689.11 2,000.00 (1,310.89) 66% Utilities - cellular 229.84 343.76 (113.92) 833.61 124% 1,868.29 1,375.04 493.25 36% Penalties and fines 25.00 (25.00) (25.00) 0% 65,531.11 76,716.80 (11,185.69)	Public Notification		41.67	(41.67)		0%		166.68	(166.68)	
R & M - building 66.67 (66.67) 86.28 (100%) 266.68 (266.68) (100%) Travel 22.60 37.49 (14.89) 185.33 (88%) 22.60 149.96 (127.36) (85%) Uniforms and PPE 295.65 598.34 (662.69) 5,084.23 (48%) 2,664.15 3,833.36 (1,169.21) (31%) Utilities - other 609.70 291.67 318.03 722.22 127% 1,637.90 1,166.68 471.22 40% Utilities - cellular 29.84 343.76 (113.92) 833.61 124% 1,868.29 1,375.04 493.25 36% Penalties and fines 25.00 (25.00) (25.00) 0% 100.00 (100.00) (100%) G & A allocations 16,704.10 17,475.05 (770.95) 64,25.01 2% 65,531.11 76,716.80 (11,185.69) (15%) Total General and Administrative 18,041.88 21,624.64 (3,582.76) 73,810.97 (2%) 72,661.58	R & M - office		25.00			0%		100.00	(100.00)	(100%)
Travel 22.60 37.49 (14.89) 185.33 (88%) 22.60 149.96 (127.36) (85%) Uniforms and PPE 295.65 958.34 (662.69) 5,084.23 (48%) 2,664.15 3,833.36 (1,169.21) (31%) (31%) (10%	R & M - building		66.67		86.28	(100%)		266.68	(266.68)	(100%)
Uniforms and PPE 295.65 958.34 (662.69) 5,084.23 (48%) 2,664.15 3,833.36 (1,169.21) (31%) Utilities - other 609.70 291.67 318.03 722.22 127% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 471.22 40% 1,637.90 1,166.68 1,169.11 1,166.66 1,169.11 1,169.11 1,166.66 1,169.11 1,169.11 1,169.11 1,166.66 1,169.11 1,169.11 1,169.11 1,169.11 1,169.11 1,169.11		22.60					22.60			(85%)
Utilities - other 609.70 291.67 318.03 722.22 127% 1,637.90 1,166.68 471.22 40% Utilities - telephone 145.00 500.00 (355.00) 1,309.11 (47%) 689.11 2,000.00 (1,310.89) (66%) Utilities - cellular 229.84 343.76 (113.92) 833.61 124% 1,868.29 1,375.04 493.25 36% Penalties and fines 25.00 (25.00) 0% 100.00 (100.00) (100.00) (100.00) G&A allocations 16,704.10 17,475.05 (770.95) 64,425.01 2% 65,531.11 76,716.80 (11,185.69) (15%) Total General and Administrative 18,041.88 21,624.64 (3,582.76) 73,810.97 (2%) 72,661.58 93,315.16 (20,653.58) (22%) Other Income and Expense Interest Income 11,264.10 10,000.00 1,264.10 47,026.55 (1%) 46,589.67 40,000.00 6,589.67 16% Sales tax discounts 76.77 166.66 (89.89) 564.98 54% 869.31 666.64 202.67 30% Other income 120.50 1,500.00 (1,379.50) 669.32 6,724% 45,677.66 6,000.00 39,677.66 661% Gain (loss) sale/disposition of assets 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.1 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)	Uniforms and PPE				5,084.23		2,664.15	3,833.36	(1,169.21)	(31%)
Utilities - telephone 145.00 500.00 (355.00) 1,309.11 (47%) 689.11 2,000.00 (1,310.89) (66%) Utilities - cellular 229.84 343.76 (113.92) 833.61 124% 1,868.29 1,375.04 493.25 36% G& A allocations 16,704.10 17,475.05 (770.95) 64,425.01 2% 65,531.11 76,716.80 (11,185.69) (15%) Total General and Administrative 18,041.88 21,624.64 (3,582.76) 73,810.97 (2%) 72,661.58 93,315.16 (20,653.58) (22%) Other Income and Expense Interest Income 11,264.10 10,000.00 1,264.10 47,026.55 (1%) 46,589.67 40,000.00 6,589.67 16% Sales tax discounts 76.77 166.66 (89.89) 564.98 54% 869.31 666.64 202.67 30% Other income 120.50 1,500.00 (1,379.50) 669.32 6,724% 45,677.66 6,000.00 39,677.66 661% Gain (10ss) sale/disposition of assets 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,8643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)										
Utilities - cellular 229.84 343.76 (113.92) 833.61 124% 1,868.29 1,375.04 493.25 36% Penalties and fines 25.00 (25.00) 0% 0% 100.00 (100.00) (100%) G& A allocations 16,704.10 17,475.05 (770.95) 64,425.01 2% 65,531.11 76,716.80 (11,185.69) (15%) Total General and Administrative 18,041.88 21,624.64 (3,582.76) 73,810.97 (2%) 72,661.58 93,315.16 (20,653.58) (22%) Other Income and Expense Interest Income 11,264.10 10,000.00 1,264.10 47,026.55 (1%) 46,589.67 40,000.00 6,589.67 16% Sales tax discounts 76.77 166.66 (89.89) 564.98 54% 869.31 666.64 202.67 30% Other income 120.50 1,500.00 (1,379.50) 669.32 6,724% 45,677.66 6,000.00 39,677.66 661% Gain (loss) sale/disposition of assets 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)										(66%)
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Interest Income 11,264.10 10,000.00 1,264.10 47,026.55 (1%) 46,589.67 40,000.00 6,589.67 16% Sales tax discounts 76.77 166.66 (89.89) 564.98 54% 869.31 666.64 202.67 30% Other income 120.50 1,500.00 (1,379.50) 669.32 6,724% 45,677.66 6,000.00 39,677.66 661% Gain (loss) sale/disposition of assets 10.00 126,530% 12,663.00 12,663.00 12,663.00 0% Total Other Income and Expense 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)										
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Other income 120.50 1,500.00 (1,379.50) 669.32 6,724% 45,677.66 6,000.00 39,677.66 661% Gain (loss) sale/disposition of assets 10.00 126,530% 12,663.00 12,663.00 0% Total Other Income and Expense 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)										
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10.00 126,530% 12,663.00 12,663.00 0%		120.50	1,500.00	(1,575.50)	007.52	0,72470	15,017.00	5,500.00	22,017.00	00170
Total Other Income and Expense 11,461.37 11,666.66 (205.29) 48,270.85 119% 105,799.64 46,666.64 59,133.00 127% Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)					10.00	126.530%	12,663.00		12,663.00	0%
Increase (decrease) in Net Assets before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)		11,461.37	11.666.66	(205.29)				46,666,64		
before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)	. o.a. o.a.c. meome and Expense	11,401.57	11,000.00	(203.23)	40,470,03	117/0	100,777.04	40,000,04	57,155.00	12//0
before Depreciation 58,643.63 2,431.42 56,212.21 138,475.94 40% 193,804.25 (16,487.92) 210,292.17 (1,275%)	Increase (decrease) in Net Assets									
		58,643.63	2,431.42	56,212.21	138,475.94	40%	193,804.25	(16,487.92)	210,292.17	(1.275%)
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Cabot Waterworks
Budget vs Actual - Wastewater
For the Four Months Ending Wednesday, April 30, 2025

	Current Actual	Budget	Variance	Prior Year To Date	Prior Year Variance	Year to Date Actual	Budget	Variance	Variance %
	Actual	Budget				Actual			
Increase (decrease) in Net Assets	(41,096.99)	(101,735.25)	60,638.26	(251,966.74)	(15%)	(212,978.61)	(433,154.60)	220,175.99	(51%)



Cabot Waterworks
Budget vs Actual - Admin
For the Four Months Ending Wednesday, April 30, 2025
Prior Year Prior Year Year to Date

	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%		\$333.32	(\$333.32)	(100%)
Dues & subscriptions	2,634.76	2,850.00	(215.24)	8,635.96	(32%)	5,863.28	11,400.00	(5,536.72)	(49%)
Education & seminars		458.33	(458.33)	1,014.61	(100%)		1,833.32	(1,833.32)	(100%)
Employee recognition		100.00	(100.00)	56.84	(100%)		400.00	(400.00)	(100%)
Fuel - admin	275.10	608.33	(333.23)	1,143.96	(7%)	1,062.08	2,433.32	(1,371.24)	(56%)
Insurance - admin vehicles	40.14	91.67	(51.53)	179.36	(10%)	160.56	366.68	(206.12)	(56%)
Licenses and permits		41.67	(41.67)	25.00	(100%)		166.68	(166.68)	(100%)
Locator expenses/One call									
expenses	729.85	1,000.00	(270.15)	5,941.98	(55%)	2,671.45	4,000.00	(1,328.55)	(33%)
Medical expenses	95.00	400.00	(305.00)	874.14	(89%)	95.00	1,600.00	(1,505.00)	(94%)
New Hire Expense		833.33	(833.33)	1,303.63	(100%)		3,333.32	(3,333.32)	(100%)
Office expenses	547.58	1,666.67	(1,119.09)	3,275.64	63%	5,339.12	6,666.68	(1,327.56)	(20%)
Postage & delivery	51.75	183.33	(131.58)	791.80	(46%)	424.37	733.32	(308.95)	(42%)
Printing & reproduction		41.67	(41.67)		0%		166.68	(166.68)	(100%)
Professional fees - audit	10,000.00		10,000.00	8,850.00	13%	10,000.00	18,000.00	(8,000.00)	(44%)
Professional fees - accounting		250.00	(250.00)	280.00	(1%)	276.75	1,000.00	(723.25)	(72%)
Professional fees - legal	1,965.50	3,750.00	(1,784.50)	5,553.50	61%	8,921.00	15,000.00	(6,079.00)	(41%)
Public relations (Customer	1010					,			
Damages)		41.67	(41.67)	1	0%	h.	166.68	(166.68)	(100%)
Public Notification		166.67	(166.67)	155.93	50%	234.00	666.68	(432.68)	(65%)
Rent - building	1,462.50	1,466.67	(4.17)	5,850.00	0%	5,850.00	5,866.68	(16.68)	0%
R & M - office	233.40	291.66	(58.26)	893.20	3%	920.00	1,166.64	(246.64)	(21%)
R & M - building		41.67	(41.67)		0%	154.36	166.68	(12.32)	(7%)
R & M - admin vehicles		350.00	(350.00)	(1,979.34)	(112%)	234.62	1,400.00	(1,165.38)	(83%)
Salaries - administration	49,015.31	52,255.00	(3,239.69)	208,104,12	1%	209,265.62	222,084.00	(12,818.38)	(6%)
Taxes - payroll	3,216.16	4,070.00	(853.84)	15,622.57	5%	16,418.12	17,297.00	(878.88)	(5%)
Retirement	6,919.50	8,005.00	(1,085.50)	29,407,24	3%	30,229.38	34,022.00	(3,792.62)	(11%)
Insurance - workers comp	65.43	83.33	(17.90)	261.72	0%	261.72	333.32	(71.60)	(21%)
Insurance - health	4,670.82	5,854.67	(1,183.85)	19,796.84	4%	20,495.72	23,418.68	(2,922.96)	(12%)
Insurance - life and disability	1,287.62	1,473.92	(186.30)	4,847,36	6%	5,129.91	5,895.68	(765.77)	(13%)
Travel	.,	333.33	(333.33)		0%		1,333.32	(1,333.32)	(100%)
Uniforms and PPE		83.33	(83.33)	(E)	0%	131.99	333.32	(201.33)	(60%)
Utilities - telephone	75.52	83,33	(7.81)	301.31	26%	378.30	333.32	44.98	13%
Utilities - cellular	234.55	375.00	(140.45)	937.66	0%	938.20	1,500.00	(561.80)	(37%)
Penalties and fines	231.33	41.67	(41.67)	100	0%	2,200.00	166.68	2,033.32	1,220%
G & A allocations	(83,520.49)	(87,375.25)	3,854.76	(322,125.03)	2%	(327,655.55)	(383,584.00)	55,928.45	(15%)
o to 11 unovarions	(65,525.17)								
Other Income and Expense									
		- quantum :							