

AGENDA

CABOT WATER AND WASTEWATER COMMISSION

MEETING 4/22/21– 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 Office Policy to May 31, 2021
- Extend COVID-19 Employee Leave Policy to May 31, 2021
- Purchase Approval for Combination Vacuum Excavator / Sewer Jet

NON-AGENDA ITEMS

PUBLIC INPUT

ADJOURN

Cabot Water & Wastewater Commission Meeting
March 25, 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, David Langstaff and Tim Joyner. Absent: Jon Steelman

Gary Walker called the meeting to order at 6:30 P.M.

Jim Burk led the opening prayer.

Bert Mayer made a motion to approve the minutes from February 25, 2021, 2nd 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.

Regions Project - Emergency sewer line replacement due to collapsed line.

Polk/Grant St Project – crews have started replacing 1591 ft of collapsed sewer line.

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

FINANCIAL REPORT:

Bruce presented the February Financial Report. Bert Mayer made a motion to approve the Financial Report, 2nd 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 April 30, 2021, 2nd by Richard Gray. Motion Carried Unanimously.

Jim Burk made a motion to extend *Cabot Waterworks Policy of COVID-19 Employee Leave* through April 30, 2021, 2nd by Richard Gray. Motion Carried unanimously.

A motion made by Bert Mayer to accept the bid for a Brush Chipper from Vermeer MidSouth in the amount of \$38,998, 2nd by Richard Gray. Motion Carried unanimously.

NON-AGENDA ITEMS: NONE

PUBLIC INPUT:

Gary Walker adjourned the meeting at 7:20pm

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:	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	
21D01	Repl Service Lines	In-Progress	83,082	500,000	20,980	41,667	41,667	41,667	41,667	41,667	41,667	41,667	
21D02	Meter Change Outs (Labor)	In-Progress	3,767	50,000	1,743	4,167	4,167	4,167	4,167	4,167	4,167	4,167	
21D03	Hard Sets (New Service)	In-Progress	9,265	42,000	3,351	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
19D04	Water Adjustments HWY 321	In-Progress	237,891	260,000	4,446								
17D02	Repl 1935ft 10in PVC Water Main on Lindulake Rd	2021 Budget		120,000		24,000	24,000	24,000	24,000	24,000			
Water Capital Forecast													
	Administration - Office equipment	2021 Budget		30,000									
	Water Maintenance Facility	2021 Budget		400,000									
	Water, Wells, and Pumps	2021 Budget	19,289	155,000	19,289								
	Taylor 2 Well Pump Replacement					22,715							
	Water - Vehicles and Machinery	2021 Budget	91,054	335,000		41,105							
	Chipper				42,703								
	Salvage Value of vehicles and machinery	2021 Budget											
	Water - Meters	2021 Budget	110,938	135,000	1,438								
	Meter Boxes and Lids	2021 Budget		14,000									
Sub-Total						(93,950)	(137,154)	(73,334)	(73,334)	(73,334)	(73,334)	(49,334)	(49,334)

	Balance in Capital Improvements:	1,700,266										
	Balance in Cash Accounts and Investments:	2,641,763										
	(Accounts Payable):	-112,892										
	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:		<u>4,229,136</u>	<u>4,148,601</u>	<u>4,131,970</u>	<u>4,115,309</u>	<u>4,098,575</u>	<u>4,082,127</u>	<u>4,089,897</u>	<u>4,098,590</u>		



Wastewater Capital Fund Balance

Capital Expenditures	Projects	Status	Total To Date	Forecast Total	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21
	I&I (21N01)	In-Progress	9,644	60,000	2,322	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Grinder Pump Rebuild (21N02)	In-Progress	13,534	30,000	3,783	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Wastewater Adjustments HWY 321 (19N04)	In-Progress		45,633								
	Repl 2700ft of 15in PVC gravity sewer Fortson Trailer Park (21N03)	2021 Budget	2,686	135,000	2,686			45,000	45,000	45,000		
	Repl 308ft of gravity sewer West Main to EOL MH882 (21N04)	In-Progress	5,668	15,400	5,668		9,732					
	Repl 1591 ft S Polk St MH 720 to MH 174 (21N05)	In-Progress	13,182	79,550	13,182	33,184	33,184					
	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	30,561	90,000	25,008	6,600	6,600	6,600	6,600	6,600	6,600	6,600
	WasteWater Grinder Pumps	2021 Budget	15,291	30,000	5,405	1,634	1,634	1,634	1,634	1,634	1,634	1,634
	Waste - Vehicles and Machinery	2021 Budget		260,543								
	Salvage Vehicles											
				Sub-Total		(66,387)	(57,751)	(67,483)	(69,567)	(69,567)	(69,567)	(24,567)
												(24,567)

Capital Expenditures

Balance in Capital Improvements:	491,726											
Balance in Cash Accounts and Investments:	3,897,192											
Accounts Payable taken into account in above total:												
2% Transfer for Capital Improvements:		1,896	1,881	1,822	1,931	1,977	2,143	2,318				
Forecast increase in Cash:		2,200	2,200	2,200	2,200	2,200	2,200	2,200				
Projected Cash Balance:		4,388,919	4,335,264	4,271,862	4,206,317	4,140,881	4,075,491	4,055,267	4,035,218			

Cabot WaterWorks – Alternative Raw Water Source Study

April 2021 Progress Report

Summary of Completed Tasks:

- Obtained permission to conduct soil boring on Parcel No. 001-03943-000 from landowner (Gary Madar, 501-516-5195).
 - Riverbank access for boring is currently unavailable due to flooding.
 - As of Thursday, April 22nd at 09:00 the river water surface elevation is 181.73' MSL. The access road elevation is approximately 180.00' MSL.
 - The river water level is predicted to recede to 179.57' MSL by Monday, April 26th. The river level will continue to be monitored. If predicted levels are achieved a site visit will be scheduled with the owner next week to evaluate access conditions and to stake the boring location. A boring date will be scheduled following the staking.
- Received preliminary site evaluation from the Arkansas Department of Health (ADH) regarding three potential well type intake sites along the White River. A follow up call was conducted 04/19/21 to discuss ADH findings.
 - ADH provided the following:
 - Sites AOI #1 and AOI #2 are downstream of the Diamond Valero Pipeline carrying crude oil. Sites that are downstream or downgradient of this pipeline will require a back-up source contingency in the event of a spill from the pipeline. Site AOI #3 is downstream/downgradient of the city of Des Arc wastewater discharge imparting an increased contamination risk.
 - Utilization of the existing connection with Central Arkansas Water is a preferred option from a public health and sustainability standpoint. The proposed use of any other source will require approval under the State Water Plan administered by the Department of Agriculture, Division of Natural Resources (DNR).
 - The water quality of the White River and other surface water bodies in this the area are not suitable for direct surface use as a drinking water supply due to the amount of waste discharges, agricultural runoff and other sanitary risks leading to degraded water quality. A proposed development of a Collector Well or Infiltration Gallery near Des Arc, AR will require a comprehensive review of the geology and water quality to

determine the extent that it is influenced by the White River and other nearby surface water bodies.

- Under a source review, water quality testing for primary and secondary drinking water contaminants as well as emerging contaminants (perchlorate, cyanotoxins, PFOA, and PFOS) would be required 1-2 times per month over a minimum period of 6-12 months.
- The proposed source review must include evaluation of the potential contamination risks and will be used in the process to determine the required buffer zone and level of treatment if its use is found to be acceptable. Proposed Collector Well or Infiltration Gallery sources that do not provide adequate water quality will not be considered acceptable to use for a drinking water source.
- City of Cabot water treatment plant site visit (04/08/21).
 - Discussed existing treatment systems and infrastructure with operator. Identified treatment process alterations/additions potentially required for capacity expansion and conversion to a surface water treatment plant.
- Report drafting, treatment plant expansion and raw water transmission line cost estimates (on-going).

From: Garrett McMichael <gmcmichael@mce.us.com>
Sent: Thursday, April 22, 2021 10:48 AM
To: tim@cabotwaterworks.com
Subject: FW: City of Cabot Meeting Follow Up

From: Lance Jones <Lance.Jones@arkansas.gov>
Sent: Thursday, April 15, 2021 1:16 PM
To: Garrett McMichael <gmcmichael@mce.us.com>
Cc: Glenn Greenway <Glenn.Greenway@arkansas.gov>; Jake Chatman <Jake.Chatman@arkansas.gov>
Subject: RE: City of Cabot Meeting Follow Up

Garrett,

Here is our preliminary response regarding preliminary proposed drinking source locations near Des Arc, AR for Cabot Waterworks.

Utilization of the existing connection with Central Arkansas Water is a preferred option from a public health and sustainability standpoint. The sources utilized by and the treated water supplied by Central Arkansas Water is of high quality and of ample quantity. It is expected that minimum or no infrastructure improvements are needed by Cabot Waterworks to utilize this supply. The proposed use of any other source will require approval under the State Water Plan administered by the Department of Agriculture, Division of Natural Resources (DNR).

The water quality of the White River and other surface water bodies in this the area is not suitable for direct use as a drinking water supply due to the amount of waste discharges, agricultural runoff and other sanitary risks leading to degraded water quality. A proposed development of a Collector Well or Infiltration Gallery near Des Arc, AR will require a comprehensive review of the geology and water quality to determine the extent that it is influenced by the White River and other nearby surface water bodies. The review must include a report from a Licensed Hydrogeologist registered in Arkansas. The proposed source review must include evaluation of the potential contamination risks and will be used in the process to determine the required bufferzone and level of treatment, if its use is found to be acceptable. Proposed Collector Well or Infiltration Gallery sources that do not provide adequate water quality will not be considered acceptable to use for a drinking water source.

Sites AOI #1 and AOI #3 are downstream of the Diamond Valero Pipeline carrying crude oil. Sites that are downstream or downgradient of this pipeline will require a back-up source contingency in the event of a spill from the pipeline. Site AOI #3 is downstream/downgradient of the city of Des Arc wastewater discharge imparting an increased contamination risk.

If you have questions regarding this matter, please contact our office.

Lance A. Jones, P.E.
Chief Engineer
ADH Engineering Section

Cabot WaterWorks
Statement of Net Position
For the Three Months Ending March 31, 2021

	Total	Water	Wastewater
ASSETS			
Current Assets			
Cash	\$6,538,954.94	\$2,641,762.53	\$3,897,192.41
Cash in Capital Improvement Accounts	2,191,991.94	1,700,265.75	491,726.19
Accounts Receivable, net of allowance for bad debts \$ 17,626	667,700.21	601,153.12	66,547.09
Receivable - FSA	21,172.40	16,193.28	4,979.12
Unbilled Revenue	403,352.66	322,682.13	80,670.53
Inventory	367,979.10	285,773.02	82,206.08
Prepaid Expenses	410,529.23	377,893.81	32,635.42
Total Current Assets	10,601,680.48	5,945,723.64	4,655,956.84
Property, Plant and Equipment			
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	56,226,991.34	56,225,831.06	1,160.28
Wastewater	31,222,405.48		31,222,405.48
Construction Work in Progress	564,467.45	351,703.09	212,764.36
Storage Ponds	115,845.44		115,845.44
Developer Contributions	18,303,708.33	4,840,786.20	13,462,922.13
Accumulated Depreciation	(34,044,000.11)	(19,804,526.33)	(14,239,473.78)
Total Property, Plant and Equipment	72,905,200.22	42,012,911.51	30,892,288.71
Other Assets			
Deferred Outflows of Resources (Pensions)	282,269.00	125,589.69	156,679.31
Total Other Assets	282,269.00	125,589.69	156,679.31
Interdepartmental Adjustment	(2,769,916.00)	(2,791,066.29)	21,150.29
Total Assets	\$81,019,233.70	\$45,293,158.55	\$35,726,075.15

Cabot WaterWorks
Statement of Net Position
For the Three Months Ending March 31, 2021

	Total	Water	Wastewater
LIABILITIES AND NET POSITION			
Current Liabilities			
Accounts Payable	\$154,578.28	\$112,892.47	\$41,685.81
Payable - Sanitation Fees	150,488.03	150,488.03	
Customer Refunds	(334.91)	(334.91)	
Sales Tax Payable	24,135.26	24,135.26	
Accrued expense	22,811.58	22,603.78	207.80
Payroll Taxes Payable	11,033.83	7,726.38	3,307.45
Withholdings Payable	6,348.33	5,448.32	900.01
Garnishments	(85.00)	(85.00)	
Accrued Payroll	35,580.20	25,506.75	10,073.45
Accrued PTO	127,065.17	88,945.60	38,119.57
Accrued Interest	50,112.43		50,112.43
Total Current Liabilities	581,733.20	437,326.68	144,406.52
Noncurrent Liabilities			
Note payable - ANRC #1	2,556,674.00	2,556,674.00	
Note payable - ANRC #2	4,161,096.81	4,161,096.81	
Bonds Payable	106,850.51		106,850.51
Accrued sludge removal	244,348.02		244,348.02
Customer Meter Deposits	837,791.74	837,791.74	
Net Pension Liability	1,892,096.00	1,137,663.19	754,432.81
Total Noncurrent Liabilities	9,798,857.08	8,693,225.74	1,105,631.34
Deferred Inflow of Resources			
Pensions	143,560.00	84,508.70	59,051.30
Net Position			
Developer Contributions	21,993,071.33	6,793,866.25	15,199,205.08
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	(15,955.06)	188,236.27	(204,191.33)
Unrestricted Net Position	13,597,510.70	12,477,002.11	1,120,508.59
Total Net Position	70,495,083.42	36,078,097.43	34,416,985.99
Total Liabilities and Net Position	\$81,019,233.70	\$45,293,158.55	\$35,726,075.15

Cabot WaterWorks
Supplementary Statement of Revenues, Expenses, and Statement of Net Position
For the Three Months Ending March 31, 2021

	Consolidated		Water		Wastewater		Administrative	
	Current	YTD	Current	YTD	Current	YTD	Current	YTD
Revenue								
Water	\$421,911.96	\$1,096,085.01	\$421,911.96	\$1,096,085.01				
Wastewater	115,191.89	304,462.74			115,191.89	304,462.74		
Fees - service connection	2,825.00	11,875.00	2,325.00	10,350.00	500.00	1,525.00		
Fees - disconnection	5,875.00	8,650.00	4,700.00	6,920.00	1,175.00	1,730.00		
Fees - late charges	9,337.91	24,817.48	7,470.33	19,853.98	1,867.58	4,963.50		
Return checks & fees	420.00	1,160.00	336.00	928.00	84.00	232.00		
Miscellaneous	790.00	2,127.00	790.00	927.00		1,200.00		
EPAC fees billed	4,122.80	12,341.60	4,122.80	12,341.60				
EPAC fees paid	(4,112.00)	(12,336.00)	(4,112.00)	(12,336.00)				
Sanitation fees billed	156,295.78	468,801.43	156,295.78	468,801.43				
Sanitation fees paid	(165,993.72)	(457,645.16)	(165,993.72)	(457,645.16)				
Total Revenue	546,664.62	1,460,339.10	427,846.15	1,146,225.86	118,818.47	314,113.24		
Operations and Maintenance								
Power	14,390.17	64,555.19	2,798.89	24,896.22	11,591.28	39,658.97		
Labor	104,717.98	311,362.84	64,161.74	203,164.22	40,556.24	108,198.62		
Capitalized Labor Cost	(34,844.53)	(108,728.62)	(20,327.81)	(75,055.87)	(14,516.72)	(33,672.75)		
Payroll taxes	7,559.78	24,694.72	5,064.15	17,331.45	2,495.63	7,363.27		
Retirement	16,024.17	46,826.96	10,724.78	31,947.63	5,299.39	14,879.33		
Insurance - workers comp	1,974.64	5,923.88	1,434.42	4,303.23	540.22	1,620.65		
Insurance - health	11,539.96	33,787.22	7,743.72	22,960.34	3,796.24	10,826.88		
Outside labor	650.50	2,578.32	636.00	895.86	14.50	1,682.46		
Lab fees & supplies	422.67	4,498.73	422.67	1,278.73		3,220.00		
Chemicals	1,088.70	3,351.23	1,088.70	3,351.23				
Materials & supplies	12,418.21	41,314.12	4,442.00	11,905.37	7,976.21	29,408.75		
Grinder Pump Repairs	2,226.25	6,115.76			2,226.25	6,115.76		
Street repairs	3,030.00	3,030.00	3,030.00	3,030.00				
Small tools	4,992.64	6,859.48	1,038.83	1,343.58	3,953.81	5,515.90		
Safety supplies	254.27	1,605.03	142.14	854.74	112.13	750.29		
Purchased water	22,046.94	66,284.63	22,046.94	66,284.63				
Licenses/permits/fees	100.00	300.00			100.00	200.00		
R & M - field vehicles	4,541.98	22,700.86	1,956.09	17,970.06	2,585.89	4,730.80		
R & M - field equipment	1,270.85	4,436.09	714.54	1,050.09	556.31	3,386.00		
Fuel - field	5,214.77	19,192.57	4,028.80	11,863.57	1,185.97	7,329.00		
Insurance - vehicles & eq	2,125.26	6,375.78	1,123.95	3,371.85	1,001.31	3,003.93		
Insurance - property	2,946.05	8,838.15	1,504.47	4,513.41	1,441.58	4,324.74		
Public safety	22,000.00	66,000.00	22,000.00	66,000.00				
Total Operations and Maint	206,691.26	641,902.94	135,775.02	423,360.34	70,916.24	218,542.60		
General and Administrative								
Dues & subscriptions	820.47	10,977.53	445.00	7,336.36			375.47	3,641.17
Employee recognition	450.00	762.54		92.13	432.25	558.05	17.75	112.36
Fuel - admin	349.56	1,025.55					349.56	1,025.55
Insurance - admin vehicle	89.18	267.54					89.18	267.54
Locator/One call expenses	313.80	1,103.85					313.80	1,103.85
Medical expenses		69.00						69.00
Office expense	1,236.13	4,605.10	147.63	610.79	32.87	32.87	1,055.63	3,961.44
Postage & delivery	6,272.43	13,782.13	6,185.64	13,337.55		10.44	86.79	434.14
Professional fees - audit		4,950.00						4,950.00
Professional fees - legal	1,656.82	5,307.91					1,656.82	5,307.91
Public notification	155.93	155.93					155.93	155.93
Rent - building	3,325.00	9,975.00	1,862.50	5,587.50			1,462.50	4,387.50
R & M - office	219.00	602.25					219.00	602.25
R & M - building	167.34	167.34	65.65	65.65	101.69	101.69		
R & M - admin vehicles	(2,959.89)	(2,858.19)					(2,959.89)	(2,858.19)
Salaries - administration	39,845.67	117,777.87					39,845.67	117,777.87
Taxes - payroll	2,668.05	8,849.29					2,668.05	8,849.29
Retirement	5,619.82	16,851.48					5,619.82	16,851.48
Insurance - workers comp	55.82	167.46					55.82	167.46
Insurance - health	3,850.40	11,551.20			7.92	23.76	3,842.48	11,527.44
Insurance - life	1,255.06	3,645.66					1,255.06	3,645.66
Travel		18.00		18.00				
Uniforms and PPE	1,833.87	4,560.58	524.66	1,647.95	1,309.21	2,912.63		
Utilities - electric and gas	231.53	650.32	231.53	650.32				
Utilities - other	531.96	930.71	276.87	502.11	255.09	428.60		
Utilities - telephone	1,091.37	3,239.94	653.89	1,941.24	355.21	1,054.43	82.27	244.27
Utilities - cellular	1,030.82	3,089.62	607.52	1,904.72	169.80	424.44	253.50	760.46
G & A allocation			45,156.17	146,387.50	11,289.04	36,596.88	(56,445.21)	(182,984.38)
Total General and Administr	70,110.14	222,225.61	56,157.06	180,081.82	13,953.08	42,143.79		
Other Income and Expense								
Interest income	3,434.46	10,449.58	2,467.35	7,506.63	967.11	2,942.95		
Antenna lease	912.53	30,510.09	912.53	30,510.09				
Other income	2,233.67	5,147.89	2,014.40	4,787.54	219.27	360.35		
Sales tax discounts	3,494.18	6,983.75	2,993.74	6,165.00	500.44	818.75		
Gain (loss) sale/disposition	22,307.00	22,327.63	8,869.50	8,875.13	13,437.50	13,452.50		
Total Other Income and Exp	32,381.84	75,418.94	17,257.52	57,844.39	15,124.32	17,574.55		
Increase(decrease) in Net Ass	302,245.06	671,629.49	253,171.59	600,628.09	49,073.47	71,001.40		
Depreciation expense	229,194.85	687,584.55	137,463.94	412,391.82	91,730.91	275,192.73		
Increase(decrease) in Net Ass	\$73,050.21	(\$15,955.06)	\$115,707.65	\$188,236.27	(\$42,657.44)	(\$204,191.33)		

Cabot Waterworks
Budget vs Actual - Water
For the Three Months Ending March 31, 2021

	Current Actual	Budget	Variance	Prior Year		Year to Date Actual	Budget	Variance	Variance %
				To Date	Variance				
Revenue									
Water	\$421,911.96	\$418,392.00	\$3,519.96	\$1,036,201.32	6%	\$1,096,085.01	\$1,069,224.00	\$26,861.01	3%
Fees - service connection	2,325.00	3,870.00	(1,545.00)	7,850.00	32%	10,350.00	9,890.00	460.00	5%
Fees - disconnection	4,700.00	1,953.00	2,747.00	3,720.00	86%	6,920.00	4,991.00	1,929.00	39%
Fees - late charges	7,470.33	9,441.00	(1,970.67)	24,584.35	(19%)	19,853.98	24,127.00	(4,273.02)	(18%)
Return checks & fees	336.00	450.00	(114.00)	1,040.00	(11%)	928.00	1,150.00	(222.00)	(19%)
Miscellaneous	790.00	1,629.00	(839.00)	2,661.93	(65%)	927.00	4,163.00	(3,236.00)	(78%)
EPAC fees billed	4,122.80	4,100.00	22.80	12,228.80	1%	12,341.60	12,300.00	41.60	0%
EPAC fees paid	(4,112.00)	(4,100.00)	(12.00)	(11,611.40)	6%	(12,336.00)	(12,300.00)	(36.00)	0%
Sanitation fees billed	156,295.78	154,050.00	2,245.78	461,401.07	2%	468,801.43	462,150.00	6,651.43	1%
Sanitation fees paid	(165,993.72)	(154,050.00)	(11,943.72)	(458,234.01)	0%	(457,645.16)	(462,150.00)	4,504.84	(1%)
Total Revenue	427,846.15	435,735.00	(7,888.85)	1,079,842.06	6%	1,146,225.86	1,113,545.00	32,680.86	3%
Operations and Maintenance									
Power	2,798.89	12,916.67	(10,117.78)	32,904.51	(24%)	24,896.22	38,750.01	(13,853.79)	(36%)
Labor	64,161.74	78,534.36	(14,372.62)	203,653.94	0%	203,164.22	235,603.08	(32,438.86)	(14%)
Capitalized Labor Cost	(20,327.81)	(25,000.00)	4,672.19	(53,151.57)	41%	(75,055.87)	(75,000.00)	(55.87)	0%
Payroll taxes	5,064.15	6,260.85	(1,196.70)	18,303.62	(5%)	17,331.45	24,782.55	(1,451.10)	(8%)
Retirement	10,724.78	12,858.74	(2,133.96)	35,367.11	(10%)	31,947.63	38,576.22	(6,628.59)	(17%)
Insurance - workers comp	1,434.42	1,479.37	(44.95)	3,438.43	25%	4,303.23	3,898.61	404.62	10%
Insurance - health	7,743.72	12,568.08	(4,824.36)	27,628.01	(17%)	22,960.34	37,704.24	(14,743.90)	(39%)
Outside labor	636.00	1,085.08	(449.08)	3,829.21	(77%)	895.86	3,255.24	(2,359.38)	(72%)
Lab fees & supplies	422.67	816.67	(394.00)	1,082.14	18%	1,278.73	2,450.01	(1,171.28)	(48%)
Chemicals	1,088.70	1,666.67	(577.97)	3,611.11	(7%)	3,351.23	5,000.01	(1,648.78)	(33%)
Materials & supplies	4,442.00	7,866.67	(3,424.67)	16,846.78	(29%)	11,905.37	23,600.01	(11,694.64)	(50%)
Street repairs	3,030.00	2,916.67	113.33	2,920.00	7%	3,030.00	8,750.01	(5,720.01)	(65%)
Small tools	1,038.83	1,466.66	(427.83)	3,065.10	(9%)	1,343.58	4,399.98	(3,056.40)	(69%)
Safety supplies	142.14	700.00	(557.86)	786.61	9%	854.74	2,100.00	(1,245.26)	(59%)
Equipment rental		516.67	(516.67)		0%		1,550.01	(1,550.01)	(100%)
Purchased water	22,046.94	24,000.00	(1,953.06)	64,866.53	2%	66,284.63	72,000.00	(5,715.37)	(8%)
Licenses/permits/fees		66.67	(66.67)		0%	100.00	200.01	(100.01)	(50%)
R & M - plant		166.67	(166.67)		0%		500.01	(500.01)	(100%)
R & M - field vehicles	1,956.09	3,683.34	(1,727.25)	11,992.46	(50%)	17,970.06	11,050.02	6,920.04	63%
R & M - field equipment	714.54	866.67	(152.13)	2,104.24	(50%)	1,050.09	2,600.01	(1,549.92)	(60%)
Fuel - field	4,028.80	4,000.01	28.79	9,512.64	25%	11,863.57	12,000.03	(136.46)	(1%)
Insurance - vehicles & equipment	1,123.95	1,350.00	(226.05)	2,837.13	19%	3,371.85	4,050.00	(678.15)	(17%)
Insurance - property	1,504.47	1,508.24	(3.77)	4,232.06	6%	4,513.41	4,524.72	(11.31)	0%
Public safety	22,000.00	22,276.67	(276.67)	66,000.00	0%	66,000.00	66,830.01	(830.01)	(1%)
Total Operations and maintenance	135,775.02	174,571.43	(38,796.41)	461,837.06	(9%)	423,360.34	523,174.79	(99,814.45)	(19%)
General and Administrative									
Bad debt		1,750.00	(1,750.00)		0%		5,250.00	(5,250.00)	(100%)
Dues & subscriptions	445.00	1,638.34	(1,193.34)	6,876.15	7%	7,336.36	4,915.02	2,421.34	49%
Education & seminars		158.34	(158.34)	30.00	(100%)		475.02	(475.02)	(100%)
Employee recognition		125.00	(125.00)	579.10	148%	92.13	375.00	(282.87)	(75%)
Interest expense		19,144.17	(19,144.17)		0%		57,432.51	(57,432.51)	(100%)
Licenses and permits		108.34	(108.34)	267.00	(100%)		325.02	(325.02)	(100%)
Office expenses	147.63	675.00	(527.37)	1,874.72	(67%)	610.79	2,025.00	(1,414.21)	(70%)
Postage & delivery	6,185.64	4,325.00	1,860.64	10,594.60	26%	13,337.55	12,975.00	362.55	3%
Printing & reproduction		300.00	(300.00)	810.95	(100%)		1,500.00	(1,500.00)	(100%)
Professional fees - well monitoring		516.67	(516.67)		0%		1,550.01	(1,550.01)	(100%)
Public relations (Customer Damages)		291.66	(291.66)	2,359.33	(100%)		874.98	(874.98)	(100%)
Public Notification		41.67	(41.67)		0%		125.01	(125.01)	(100%)
Rent - building	1,862.50	1,866.67	(4.17)	5,587.50	0%	5,587.50	5,600.01	(12.51)	0%
R & M - office		36.67	(36.67)		0%		110.01	(110.01)	(100%)
R & M - building	65.65	108.33	(42.68)	718.02	(91%)	65.65	324.99	(259.34)	(80%)
Travel		49.99	(49.99)	338.50	(95%)	18.00	149.97	(131.97)	(88%)
Uniforms and PPE	524.66	491.68	(26.02)	3,309.41	(50%)	1,647.95	2,375.04	(727.09)	(31%)
Utilities - electric and gas	231.53	204.00	27.53	640.34	2%	650.32	600.00	50.32	8%
Utilities - other	276.87	250.00	26.87	772.83	(35%)	502.11	750.00	(247.89)	(33%)
Utilities - telephone	653.89	683.33	(29.44)	2,098.49	(7%)	1,941.24	2,049.99	(108.75)	(5%)
Utilities - cellular	607.52	1,013.33	(405.81)	2,641.90	(28%)	1,904.72	3,039.99	(1,135.27)	(37%)
Penalties and fines		25.00	(25.00)		0%		75.00	(75.00)	(100%)
G & A allocations	45,156.17	61,909.28	(16,753.11)	156,526.59	(6%)	146,387.50	185,727.84	(39,340.34)	(21%)
Total General and Administrative	56,157.06	96,208.47	(40,051.41)	195,500.43	(8%)	180,081.82	288,625.41	(108,543.59)	(38%)
Other Income and Expense									
Interest Income	2,467.35	2,766.67	(299.32)	19,868.89	(62%)	7,506.63	8,300.01	(793.38)	(10%)
Antenna lease	912.53	28,821.91	(27,909.38)	30,510.09	0%	30,510.09	30,920.73	(410.64)	(1%)
Sales tax discounts	2,993.74	2,000.00	993.74	5,848.74	5%	6,165.00	6,000.00	165.00	3%
Other income	2,014.40	1,666.67	347.73	5,775.72	(17%)	4,787.54	5,000.01	(212.47)	(4%)
Gain (loss) sale/disposition of assets	8,869.50		8,869.50	16,798.04	(47%)	8,875.13		8,875.13	0%
Total Other Income and Expense	17,257.52	35,255.25	(17,997.73)	78,801.48	(27%)	57,844.39	50,220.75	7,623.64	15%
Increase (decrease) in Net Assets	253,171.59	200,210.35	52,961.24	501,306.05	20%	600,628.09	351,965.55	248,662.54	71%
Depreciation expense	137,463.94		137,463.94	381,426.00	8%	412,391.82		412,391.82	0%
Increase (decrease) in Net Assets	115,707.65	200,210.35	(84,502.70)	119,880.05	57%	188,236.27	351,965.55	(163,729.28)	(47%)

Cabot Waterworks
Budget vs Actual - Wastewater
For the Three Months Ending March 31, 2021

	Current Actual	Budget	Variance	Prior Year	Prior Year	Year to Date Actual	Budget	Variance	Variance %
				To Date	Variance				
Revenue									
Wastewater	\$115,191.89	\$112,941.00	\$2,250.89	\$291,745.13	4%	\$304,462.74	\$288,627.00	\$15,835.74	5%
Fees - service connection	500.00	972.00	(472.00)	2,825.00	(46%)	1,525.00	2,484.00	(959.00)	(39%)
Fees - disconnection	1,175.00	486.00	689.00	930.00	86%	1,730.00	1,242.00	488.00	39%
Fees - late charges	1,867.58	2,358.00	(490.42)	6,146.09	(19%)	4,963.50	6,026.00	(1,062.50)	(18%)
Return checks & fees	84.00	108.00	(24.00)	260.00	(11%)	232.00	276.00	(44.00)	(16%)
Miscellaneous		864.00	(864.00)	2,000.00	(40%)	1,200.00	2,208.00	(1,008.00)	(46%)
Total Revenue	118,818.47	117,729.00	1,089.47	303,906.22	3%	314,113.24	300,863.00	13,250.24	4%
Operations and Maintenance									
Power	11,591.28	16,808.33	(5,217.05)	46,514.75	(15%)	39,658.97	50,424.99	(10,766.02)	(21%)
Labor	40,556.24	35,095.23	5,461.01	103,182.37	5%	108,198.62	105,285.69	2,912.93	3%
Capitalized Labor Cost	(14,516.72)	(25,000.00)	10,483.28	(113,112.37)	(70%)	(33,672.75)	(75,000.00)	41,327.25	(55%)
Payroll taxes	2,495.63	2,407.08	88.55	4,824.91	53%	7,363.27	7,221.24	142.03	2%
Retirement	5,299.39	5,013.92	285.47	9,581.69	55%	14,879.33	15,041.76	(162.43)	(1%)
Insurance - workers comp	540.22	472.54	67.68	2,839.13	(43%)	1,620.65	2,231.10	(610.45)	(27%)
Insurance - health	3,796.24	5,238.42	(1,442.18)	8,053.14	34%	10,826.88	15,715.26	(4,888.38)	(31%)
Outside labor	14.50	2,800.00	(2,785.50)	486.35	246%	1,682.46	8,400.00	(6,717.54)	(80%)
Lab fees & supplies		2,583.33	(2,583.33)	7,535.00	(57%)	3,220.00	7,749.99	(4,529.99)	(58%)
Chemicals		1,858.33	(1,858.33)	570.00	(100%)		5,574.99	(5,574.99)	(100%)
Materials & supplies	7,976.21	4,750.01	3,226.20	22,408.21	31%	29,408.75	14,250.03	15,158.72	106%
Grinder Pump Repairs	2,226.25	2,750.00	(523.75)	4,420.56	38%	6,115.76	8,250.00	(2,134.24)	(26%)
Street repairs	850.00	(850.00)	1,440.00	(850.00)	(100%)		2,550.00	(2,550.00)	(100%)
Small tools	3,953.81	816.67	3,137.14	5,775.76	(4%)	5,515.90	2,450.01	3,065.89	125%
Safety supplies	112.13	375.00	(262.87)	238.16	215%	750.29	1,125.00	(374.71)	(33%)
Equipment rental		83.33	(83.33)		0%		249.99	(249.99)	(100%)
Licenses/permits/fees	100.00	850.00	(750.00)		0%	200.00	2,550.00	(2,350.00)	(92%)
R & M - plant		791.67	(791.67)		0%		2,375.01	(2,375.01)	(100%)
R & M - field vehicles	2,585.89	3,025.00	(439.11)	8,510.24	(44%)	4,739.80	9,075.00	(4,344.20)	(48%)
R & M - field equipment	556.31	1,591.67	(1,035.36)	7,542.92	(55%)	3,386.00	4,775.01	(1,389.01)	(29%)
Fuel - field	1,185.97	2,108.34	(922.37)	4,450.61	65%	7,329.00	6,325.02	1,003.98	16%
Insurance - vehicles & equipment	1,001.31	1,083.34	(82.03)	2,527.59	19%	3,003.93	3,250.02	(246.09)	(8%)
Insurance - property	1,441.58	1,441.59	(0.01)	4,116.84	6%	4,324.74	4,324.77	(0.03)	0%
Total Operations and maintenance	70,916.24	67,793.80	3,122.44	131,605.86	66%	218,542.60	204,194.88	14,347.72	7%
General and Administrative									
Bad debt		425.00	(425.00)		0%		1,275.00	(1,275.00)	(100%)
Dues & subscriptions		183.34	(183.34)		0%		550.02	(550.02)	(100%)
Education & seminars		133.34	(133.34)		0%		400.02	(400.02)	(100%)
Employee recognition	432.25	50.00	382.25	469.59	19%	558.05	150.00	408.05	272%
Interest expense		453.17	(453.17)		0%		1,359.51	(1,359.51)	(100%)
Licenses and permits		50.01	(50.01)		0%		150.03	(150.03)	(100%)
Office expenses	32.87	191.66	(158.79)	(23.05)	(231%)	32.87	574.98	(542.11)	(94%)
Postage & delivery		58.34	(58.34)		0%	10.44	175.02	(164.58)	(94%)
Public relations (Customer Damages)		250.00	(250.00)		0%		750.00	(750.00)	(100%)
Public Notification		41.67	(41.67)		0%		125.01	(125.01)	(100%)
R & M - office		25.00	(25.00)		0%		75.00	(75.00)	(100%)
R & M - building	101.69	66.67	35.02	124.50	(18%)	101.69	200.01	(98.32)	(49%)
Insurance - health	7.92		7.92		0%	23.76		23.76	0%
Travel		33.33	(33.33)		0%		99.99	(99.99)	(100%)
Uniforms and PPE	1,309.21	533.33	775.88	2,221.97	31%	2,912.63	1,599.99	1,312.64	82%
Utilities - other	255.09	416.67	(161.58)	1,222.62	(65%)	428.60	1,250.01	(821.41)	(66%)
Utilities - telephone	355.21	375.00	(19.79)	1,016.87	4%	1,054.43	1,125.00	(70.57)	(6%)
Utilities - cellular	169.80	343.75	(173.95)	501.26	(15%)	424.44	1,031.25	(606.81)	(59%)
Penalties and fines		25.00	(25.00)		0%		75.00	(75.00)	(100%)
G & A allocations	11,289.04	15,477.32	(4,188.28)	39,131.54	(6%)	36,596.88	46,431.96	(9,835.08)	(21%)
Total General and Administrative	13,953.08	19,182.60	(5,179.52)	44,663.30	(6%)	42,143.79	57,397.80	(15,254.01)	(27%)
Other Income and Expense									
Interest Income	967.11	1,050.00	(82.89)	13,537.60	(78%)	2,942.95	3,150.00	(207.05)	(7%)
Sales tax discounts	500.44	270.42	230.02	757.94	8%	818.75	811.26	7.49	1%
Other income	219.27	1,000.00	(780.73)	21,194.81	(98%)	360.35	3,000.00	(2,639.65)	(88%)
Gain (loss) sale/disposition of assets	13,437.50		13,437.50		0%	13,452.50		13,452.50	0%
Total Other Income and Expense	15,124.32	2,320.42	12,803.90	35,490.35	(50%)	17,574.55	6,961.26	10,613.29	152%
Increase (decrease) in Net Assets	49,073.47	33,123.02	15,950.45	163,127.41	(56%)	71,001.40	46,231.58	24,769.82	54%
Depreciation expense	91,730.91		91,730.91	267,858.00	3%	275,192.73		275,192.73	0%
Increase (decrease) in Net Assets	(42,657.44)	33,123.02	(75,780.46)	(104,730.59)	95%	(204,191.33)	46,231.58	(250,422.91)	(542%)

Cabot Waterworks
Budget vs Actual - Admin
For the Three Months Ending March 31, 2021

	Current Actual	Budget	Variance	Prior Year	Prior Year	Year to Date Actual	Budget	Variance	Variance %
				To Date	Variance				
Revenue									
Operations and Maintenance									
General and Administrative									
Contracted services		\$83.33	(\$83.33)	\$97.50	(100%)		\$249.99	(\$249.99)	(100%)
Dues & subscriptions	375.47	2,333.33	(1,957.86)	1,666.98	118%	3,641.17	6,999.99	(3,358.82)	(48%)
Education & seminars		458.33	(458.33)	293.55	(100%)		1,374.99	(1,374.99)	(100%)
Employee recognition	17.75	66.67	(48.92)	25.52	340%	112.36	200.01	(87.65)	(44%)
Fuel - admin	349.56	608.33	(258.77)	1,092.04	(6%)	1,025.55	1,824.99	(799.44)	(44%)
Insurance - admin vehicles	89.18	83.33	5.85	213.30	25%	267.54	249.99	17.55	7%
Licenses and permits		41.67	(41.67)	25.00	(100%)		125.01	(125.01)	(100%)
Locator expenses/One call expenses	313.80	616.67	(302.87)	1,059.76	4%	1,103.85	1,850.01	(746.16)	(40%)
Medical expenses		400.00	(400.00)	960.00	(93%)	69.00	1,200.00	(1,131.00)	(94%)
New Hire Expense		833.33	(833.33)	711.15	(100%)		2,499.99	(2,499.99)	(100%)
Office expenses	1,055.63	1,666.67	(611.04)	4,264.15	(7%)	3,961.44	5,000.01	(1,038.57)	(21%)
Postage & delivery	86.79	125.00	(38.21)	458.98	(5%)	434.14	375.00	59.14	16%
Printing & reproduction		75.00	(75.00)		0%		225.00	(225.00)	(100%)
Professional fees - audit		1,250.00	(1,250.00)	9,350.00	(47%)	4,950.00	3,750.00	1,200.00	32%
Professional fees - accounting		250.00	(250.00)		0%		750.00	(750.00)	(100%)
Professional fees - legal	1,656.82	3,750.00	(2,093.18)	6,524.12	(19%)	5,307.91	11,250.00	(5,942.09)	(53%)
Public relations (Customer Damages)		166.67	(166.67)		0%		500.01	(500.01)	(100%)
Public Notification	155.93	166.67	(10.74)	633.74	(75%)	155.93	500.01	(344.08)	(69%)
Rent - building	1,462.50	1,466.67	(4.17)	4,387.50	0%	4,387.50	4,400.01	(12.51)	0%
R & M - office	219.00	291.67	(72.67)	1,095.00	(45%)	602.25	875.01	(272.76)	(31%)
R & M - building		41.67	(41.67)	18.75	(100%)		125.01	(125.01)	(100%)
R & M - admin vehicles	(2,959.89)	350.00	(3,309.89)	119.52	(2,491%)	(2,858.19)	1,050.00	(3,908.19)	(372%)
Salaries - administration	39,845.67	44,715.75	(4,870.08)	119,409.73	(1%)	117,777.87	134,147.25	(16,369.38)	(12%)
Taxes - payroll	2,668.05	3,511.75	(843.70)	9,702.43	(9%)	8,819.29	10,535.25	(1,685.96)	(16%)
Retirement	5,619.82	6,850.42	(1,230.60)	17,218.57	(2%)	16,831.48	20,551.26	(3,699.78)	(18%)
Insurance - workers comp	55.82	49.83	5.99	153.43	9%	167.46	149.49	17.97	12%
Insurance - health	3,842.48	4,481.25	(638.77)	12,488.06	(8%)	11,527.44	13,443.75	(1,916.31)	(14%)
Insurance - life and disability	1,255.06	1,735.92	(480.86)	2,538.95	(44%)	3,645.66	5,207.76	(1,562.10)	(30%)
Travel		333.33	(333.33)	51.37	(100%)		999.99	(999.99)	(100%)
Uniforms and PPE		41.67	(41.67)	36.14	(100%)		125.01	(125.01)	(100%)
Utilities - telephone	82.27	125.00	(42.73)	219.32	11%	244.27	375.00	(130.73)	(35%)
Utilities - cellular	253.50	375.00	(121.50)	832.54	(9%)	760.46	1,125.00	(364.54)	(32%)
Penalties and fines		41.67	(41.67)	11.03	(100%)		125.01	(125.01)	(100%)
G & A allocations	(56,445.21)	(77,386.60)	20,941.39	(195,658.13)	(6%)	(182,984.38)	(232,159.80)	49,175.42	(21%)
Other Income and Expense									

DRAFT

Sales Quote



4715 S. Shackleford Rd., Little Rock, AR, 72204-7137
 Phone: (501) 503-5300 Fax:
 Salesperson: Logan Doolin

Order Date: 04/08/2021
 Order Type: Quote Order
 Status: Quote
 Page No.: Page 1 of 1
 Quote No.: 210408GFYF51A

Bill To: Cabot Water Works
Attn. To:
Address: #1 City Plaza Suite B
 Cabot, AR 72023
Phone: (501) 843-4654
Fax:

Ship To: Cabot Water Works
Attn. To:
Address: #1 City Plaza Suite B
 Cabot, AR 72023
Ship Via: Customer Truck

Quoted Items

Item	Description	Unit	Quantity	
01 8096530	VX75 1200, 1200 GAL. TANK, 2X205 GAL. WATER TANKS - MUST CHOOSE BOOM OR CAP	Each	1.00	
				\$122,461.00
02 8093060	4 IN. Hydraulic Boom, Hydraulic Rotation, wireless remote, two 5 FT. boom extensions	Each	1.00	
				\$14,229.00
03 8096637	12 GPM Jetter Pump Option at 3,000 PSI - MUST CHOOSE ONE JETTER PUMP OPTION	Each	1.00	
				\$13,555.00
Sub-total for Quoted Items:				\$150,245.00

Additional Comments

Thank You For The Opportunity!

Logan

Terms:

Prices are valid for 30 days with signed Quotation.

Subtotal:	\$150,245.00
:	\$0.00
Tax:	\$0.00
Freight and Prep:	\$2,500.00
Grand Total:	\$152,745.00

Customer Signature _____ Date _____

Vermeer Signature _____ Date _____

Southern Well

The new equipment warranty for Vermeer Industrial Products is attached to this Sales Order and is part of this contract. Please read it carefully before signing. No express warranty is made unless identified on this Sales Order. YOUR RIGHTS AND REMEDIES PERTAINING TO THIS PURCHASE ARE LIMITED AS INDICATED ON BOTH SIDES OF THIS PURCHASE ORDER. WHERE PERMITTED BY LAW, NO IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS IS MADE.