

AGUA SPECIAL UTILITY DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
MONTH ENDING APRIL 30, 2021
Unaudited

	BUDGET	YTD	%
Operating revenues:			
Metered water sales	\$ 9,295,000	\$ 3,095,475	33%
Non-metered sewer services	623,000	185,608	30%
Meter & related fees earned	214,700	57,653	27%
Miscellaneous fines & fees	705,000	247,523	35%
Other operating income	42,000	19,456	46%
Total operating revenues	<u>10,879,700</u>	<u>3,605,715</u>	<u>33%</u>
Operating expenses:			
Salaries & wages	2,793,066	871,696	31%
Taxes - payroll	192,102	65,204	34%
Personnel benefits	604,580	202,308	33%
Cost of production	1,122,000	366,699	33%
Administrative expenses	363,750	112,568	31%
Professional and other services	400,000	141,492	35%
Insurance	205,300	101,823	50%
Electricity	453,700	151,903	33%
Vehicles expense	119,900	51,433	43%
Repairs and maintenance	457,100	242,553	53%
Other operating expenses	234,950	46,266	20%
TWDB/TCEQ fees	75,000	50	0%
Bank/merchant services	92,500	39,302	42%
Miscellaneous expense	36,000	12,340	34%
Total operating expenses	<u>7,149,948</u>	<u>2,405,637</u>	<u>34%</u>
Revenues over/(under) expenses	<u>3,729,752</u>	<u>1,200,078</u>	<u>32%</u>
Non-operating revenues (expenses):			
Capital outlay - projects	(2,626,817)	(356,919)	14%
Capital outlay - repair and replacement	(30,000)	(70,382)	235%
Rebates and reimbursements	-	28,565	0%
Interest & investment income	24,300	3,008	12%
Interest expense	(1,524,608)	(189,492)	12%
Principal payments	(2,220,409)	(437,095)	20%
Financial service fees	(5,000)	(175)	4%
Sale of assets	10,000	-	0%
Total non-operating revenues (expenses)	<u>(6,372,534)</u>	<u>(1,022,490)</u>	<u>16%</u>
Income before contributions	<u>\$ (2,642,782)</u>	<u>\$ 177,588</u>	<u>-7%</u>
Capital contributions:			
Water rights acquisition fees	\$ 150,000	\$ 48,940	33%
Water & sewer impact fees	13,000	5,861	45%
Capital contributions revenues	-	-	0%
Transfers for reserves	-	-	0%
Loan proceeds	-	-	0%
Grant revenue	509,000	64,500	13%
Bond proceeds	-	-	0%
Total capital contributions	<u>672,000</u>	<u>119,301</u>	<u>18%</u>
Changes in net position	<u>\$ (1,970,782)</u>	<u>296,889</u>	
Total net position - beginning		103,963,743	
Total net position - ending		<u>\$ 104,260,632</u>	