

**AGUA SPECIAL UTILITY DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**MONTH ENDING MAY 31, 2021**  
**Unaudited**

	BUDGET	YTD	%
Operating revenues:			
Metered water sales	\$ 9,295,000	\$ 3,852,486	41%
Non-metered sewer services	623,000	240,290	39%
Meter & related fees earned	214,700	84,588	39%
Miscellaneous fines & fees	705,000	308,373	44%
Other operating income	42,000	19,294	46%
Total operating revenues	10,879,700	4,505,031	41%
Operating expenses:			
Salaries & wages	2,793,066	1,083,304	39%
Taxes - payroll	192,102	79,607	41%
Personnel benefits	604,580	209,859	35%
Cost of production	1,122,000	461,211	41%
Administrative expenses	363,750	137,028	38%
Professional and other services	400,000	210,692	53%
Insurance	205,300	114,481	56%
Electricity	453,700	255,756	56%
Vehicles expense	119,900	63,724	53%
Repairs and maintenance	457,100	330,981	72%
Other operating expenses	234,950	56,884	24%
TWDB/TCEQ fees	75,000	50	0%
Bank/merchant services	92,500	50,627	55%
Miscellaneous expense	36,000	14,487	40%
Total operating expenses	7,149,948	3,068,689	43%
Revenues over/(under) expenses	3,729,752	1,436,342	39%
Non-operating revenues (expenses):			
Capital outlay - projects	(2,626,817)	(407,428)	16%
Capital outlay - repair and replacement	(30,000)	(70,382)	235%
Rebates and reimbursements	-	28,565	0%
Interest & investment income	24,300	3,212	13%
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)	(6,372,534)	(1,072,795)	17%
Income before contributions	\$ (2,642,782)	\$ 363,547	-14%
Capital contributions:			
Water rights acquisition fees	\$ 150,000	\$ 72,969	49%
Water & sewer impact fees	13,000	7,601	58%
Capital contributions revenues	-	-	0%
Transfers for reserves	-	-	0%
Loan proceeds	-	-	0%
Grant revenue	509,000	64,500	13%
Bond proceeds	-	-	0%
Total capital contributions	672,000	145,069	22%
Changes in net position	<b>\$ (1,970,782)</b>	<b>508,616</b>	
Total net position - beginning		103,963,743	
Total net position - ending		\$ 104,472,359	