

Special District of Chester Public Utility District  
Special Districts Financial Transactions Report  
Other Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Enterprise Fund Name (Specify) (1 of 2) (Record Completed)	Fire Service
<b>Operating Revenues</b>	
R02. Charges for Services	3,534,163
R03. Other Operating Revenues	137,738
R04. <b>Total Operating Revenues</b>	<b>\$3,671,901</b>
<b>Operating Expenses</b>	
R05. Personnel Services	3,352,439
R06. Contractual Services	
R07. Materials and Supplies	470,902
R08. General and Administrative Expenses	22,118
R09. Depreciation and Amortization Expenses	102,134
R10. Other Operating Expenses	6,365
R11. <b>Total Operating Expenses</b>	<b>\$3,953,958</b>
R12. <b>Operating Income (Loss)</b>	<b>\$-282,057</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Rents, Leases, and Franchises	
Taxes and Assessments	
SD15. Current Secured and Unsecured (1%)	268,958
SD16. Voter-Approved Taxes	
SD17. Pass-through Property Taxes (ABX1 26)	
SD18. Property Assessments	
SD19. Special Assessments	
SD20. Special Taxes	
SD21. Prior-Year Taxes and Assessments	
SD22. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
SD26. Homeowners Property Tax Relief	22,575
SD27. Timber Yield	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	

R31.	Intergovernmental – Other	
R32.	Gain on Disposal of Capital Assets	
R33.	Other Nonoperating Revenues	
R34.	<b>Total Nonoperating Revenues</b>	\$291,533
	<b>Nonoperating Expenses</b>	
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	<b>Total Nonoperating Expenses</b>	\$0
R39.	<b>Income (Loss) Before Capital Contributions and Transfers</b>	\$9,476
	<b>Capital Contributions (Current Fiscal Year)</b>	
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	<b>Total Current Fiscal Year Capital Contributions</b>	\$0
R46.	<b>Transfers In</b>	
R47.	<b>Transfers Out</b>	
R48.	<b>Change in Net Position</b>	\$9,476
R49.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	1,031,274
R50.	<b>Adjustment</b>	
R51.	Reason for Adjustment	
R52.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$1,040,750
	<b>Net Position (Deficit)</b>	
R53.	Net Investment in Capital Assets	539,156
R54.	Restricted	
R55.	Unrestricted	501,594
R56.	<b>Total Net Position (Deficit)</b>	\$1,040,750