

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues	
R01. Service Charges	539,245
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$539,245
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	32,925
R11. Taxes	
R12. Personnel Services	333,455
R13. Contractual Services	
R14. Materials and Supplies	145,090
R15. General and Administrative Expenses	8,586
R16. Depreciation and Amortization Expenses	156,278
R17. Other Operating Expenses	456,889
R18. Total Operating Expenses	\$1,133,223
R19. Operating Income (Loss)	\$-593,978
Nonoperating Revenues	
R20. Investment Earnings	2,078
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	80,664
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R30. Aid for Construction	

R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	5,630
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$88,372
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions and Transfers	-\$505,606
	Capital Contributions (Current Fiscal Year)	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Current Fiscal Year Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
R56.	Change in Net Position	-\$505,606
R57.	Net Position (Deficit), Beginning of Fiscal Year	6,205,374
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$5,699,768
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	4,240,258
R62.	Restricted	
R63.	Unrestricted	1,459,510
R64.	Total Net Position (Deficit)	\$5,699,768