

Special District of Chester Public Utility District  
Special Districts Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Fiscal Year: 2017

Current Year  Prior Year

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
	Cash and Investments		
R01.	Unrestricted	2,247,654	
R02.	Restricted		
R03.	Accounts Receivable (net)	622,012	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	12,881	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,882,547	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	139,295	
R17.	Buildings and Improvements	10,993,779	
R18.	Equipment	1,915,562	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	27,214	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-6,186,314	
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$6,889,536	\$0
R27.	<b>Total Assets</b>	<b>\$9,772,083</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	704,969	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	<b>\$704,969</b>	<b>\$0</b>
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$10,477,052</b>	<b>\$0</b>

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	468,674	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	16,571	
R38.	Accrued Compensated Absences	82,843	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	44,770	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$612,858</b>	<b>\$0</b>

## Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,450,063	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$1,450,063</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$2,062,921</b>	<b>\$0</b>

**Deferred Inflows of Resources**

R62.	Related to Pensions	95,725	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	<b>Total Deferred Inflows of Resources</b>	\$95,725	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$2,158,646	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$8,318,406	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	6,889,536	
R68.	Restricted		
R69.	Unrestricted	1,428,870	
R70.	<b>Total Net Position (Deficit)</b>	\$8,318,406	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$10,477,052	\$0