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 O Prior Year

R01.	Operating Revenues Service Charges	500.045
	·	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	1
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	,
	Prior-Year Taxes and Assessments	
	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
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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 S88,372 Nonoperating Expenses R41. Total Nonoperating Revenues S88,372 Nonoperating Expenses R42. Interest Expense Interest Expense Cother Nonoperating Expenses R44. Other Nonoperating Expenses Cother Nonoperating Expenses R45. Total Nonoperating Expenses R46. Income (Loss) Before Capital Contributions and Transfers S-505,606 Capital Contributions (Current Fiscal Year) Federal State S	R31.	Other Intergovernmental – Federal	
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R47. Federal R48. State R49. Connection Fees (Capital) R50. County R51. Other Government R52. Other Capital Contributions R53. Total Current Fiscal Year Capital Contributions R54. Transfers In R55. Transfers Out R56. Change in Net Position R57. Net Position (Deficit), Beginning of Fiscal Year R58. Adjustment R59. Reason for Adjustment R60. Net Position (Deficit), End of Fiscal Year Net Position (Deficit) R61. Net Investment in Capital Assets R62. Restricted R63. Unrestricted 1,459,510	R46.	Income (Loss) Before Capital Contributions and Transfers	\$-505,606
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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	R54.	Transfers In	
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Net Position (Deficit)R61. Net Investment in Capital Assets4,240,258R62. Restricted1,459,510	R59.	Reason for Adjustment	
R61. Net Investment in Capital Assets 4,240,258 R62. Restricted 1,459,510	R60.	Net Position (Deficit), End of Fiscal Year	\$5,699,768
R62. Restricted R63. Unrestricted 1,459,510		Net Position (Deficit)	
R63. Unrestricted 1,459,510	R61.	Net Investment in Capital Assets	4,240,258
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R64. Total Net Position (Deficit) \$5,699,768	R63.	Unrestricted	1,459,510
	R64.	Total Net Position (Deficit)	\$5,699,768