

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	385,112
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$385,112

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	80,041
R25.	Treatment	
R26.	Transmission	
R27.	Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	322,518
R31.	Contractual Services	
R32.	Materials and Supplies	62,130
R33.	General and Administrative Expenses	8,633
R34.	Depreciation and Amortization Expenses	

		98,038
R35.	Other Operating Expenses	5,864
R36.	Total Operating Expenses	\$577,224
R37.	Operating Income (Loss)	\$-192,112
	Nonoperating Revenues	
R38.	Investment Earnings	290
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	23,090
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	3,785
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$27,165
	Nonoperating Expenses	
R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$0
R64.	Income (Loss) Before Capital Contributions and Transfers	\$-164,947
	Capital Contributions (Current Fiscal Year)	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	

R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$-164,947
R75.	Net Position (Deficit), Beginning of Fiscal Year	1,743,220
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$1,578,273
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	2,110,122
R80.	Restricted	
R81.	Unrestricted	-531,849
R82.	Total Net Position (Deficit)	\$1,578,273