

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	3,941.47	(14,316.88)	1,622,097.06	(1,281,585.05)	330,136.60
Plumas-Money/Market #00	0.00	0.00	0.00	0.00	0.00
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Petty Cash	0.00	50.00	50.00	100.00	200.00
CD- Cert. of Dep. @ Plumas	0.00	0.00	0.00	0.00	0.00
CLASS-Investment	0.00	0.00	899,896.60	0.00	899,896.60
Temporary Cash Invest.LAIF	0.00	986.83	332.46	0.00	1,319.29
Total Cash	3,941.47	(13,180.05)	2,522,476.12	(1,281,485.05)	1,231,752.49
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invo...	0.00	101,061.31	61,613.63	1,597,269.00	1,759,943.94
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	103,474.31	66,852.63	492,334.00	662,660.94
Other Current Assets					
Due From Other Funds	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance	0.00	0.32	0.32	0.00	0.64
Deferred Outflow of Resour...	0.00	66,000.00	66,000.00	314,000.00	446,000.00
Total Other Current Assets	0.00	66,000.32	66,000.32	314,000.00	446,000.64
Total Current Assets	3,941.47	156,294.58	2,655,329.07	(475,151.05)	2,340,414.07
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
Total Water, Sanitation, and F...	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
Total Property & Equipment	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
Total Assets	3,941.47	1,905,232.77	6,417,501.78	16,567.37	8,343,243.39
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	14,229.05	14,229.05
Accounts Payable Other	0.00	88.14	101.36	4,712.87	4,902.37
Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	2,615.46	2,615.46	20,237.80	25,468.72
Total Payables	0.00	2,703.60	2,716.82	39,179.72	44,600.14
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	9,078.32	8,531.68	0.00	17,610.00
Accrued Vacation	0.00	10,999.88	10,999.88	58,999.94	80,999.70
Deferred Inflows of Resour...	0.00	226,000.00	226,000.00	330,000.00	782,000.00
Net Pension Liability	0.00	239,000.00	239,000.03	554,000.00	1,032,000.03
O.P.E.B	0.00	280,000.00	280,000.00	1,254,000.00	1,814,000.00
Total Other	0.00	765,078.20	764,531.59	2,196,999.94	3,726,609.73
Total Current Liabilities	0.00	767,781.80	767,248.41	2,236,179.66	3,771,209.87
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	31,732.62	31,732.61	0.00	63,465.23
Total Long-term Liabilities	0.00	31,732.62	31,732.61	0.00	63,465.23
Total Long-term Liabilities	0.00	31,732.62	31,732.61	0.00	63,465.23
Total Liabilities	0.00	799,514.42	798,981.02	2,236,179.66	3,834,675.10
Net Position					
Net Position					
Unrestricted Fund Equity	6,379.62	1,064,876.47	5,562,546.77	(1,944,516.35)	4,689,286.51
Current YTD Net Income	(2,438.15)	40,841.88	55,973.99	(275,095.94)	(180,718.22)
Total Current YTD Net Income	(2,438.15)	40,841.88	55,973.99	(275,095.94)	(180,718.22)
Total Net Position	3,941.47	1,105,718.35	5,618,520.76	(2,219,612.29)	4,508,568.29

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>3,941.42</u>	<u>1,905,232.77</u>	<u>6,417,501.78</u>	<u>16,567.37</u>	<u>8,343,243.39</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 8/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	2,438.15	2,311.95	0.00	(2,438.15)
Postage	0.00	290.00	0.00	0.00
Legal Expense	0.00	192.50	0.00	0.00
Total Expenditures	<u>2,438.15</u>	<u>2,794.45</u>	<u>0.00</u>	<u>(2,438.15)</u>
Total Expenditures	<u>2,438.15</u>	<u>2,794.45</u>	<u>0.00</u>	<u>(2,438.15)</u>
Ending Net Position	<u>(2,438.15)</u>	<u>(2,794.45)</u>	<u>0.00</u>	<u>2,438.15</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 8/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	133,853.63	151,182.33	0.00	(133,853.63)
Other Income				
Other Income, Strike Teams	<u>0.00</u>	<u>9,349.12</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income	<u>0.00</u>	<u>9,349.12</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>133,853.63</u>	<u>160,531.45</u>	<u>0.00</u>	<u>(133,853.63)</u>
Expenditures				
Wages, Taxes, and Benefits	69,819.49	51,134.20	0.00	(69,819.49)
Expenditures				
Supplies	1,614.36	1,179.26	0.00	(1,614.36)
Repairs	0.00	1,422.92	0.00	0.00
Maintenance	0.00	30.22	0.00	0.00
Utilities All	9,839.69	17,872.70	0.00	(9,839.69)
Insurance	0.00	9,614.50	0.00	0.00
Office Expense	0.00	(30.63)	0.00	0.00
Postage	1,021.54	807.94	0.00	(1,021.54)
Auto Expense	524.36	1,874.55	0.00	(524.36)
Equipment	808.70	3,986.61	0.00	(808.70)
Legal Expense	0.00	(283.63)	0.00	0.00
Professional Services	6,614.45	12,802.78	0.00	(6,614.45)
Dues & Fees	770.33	17.50	0.00	(770.33)
Training & Travel	1,654.77	1,458.86	0.00	(1,654.77)
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	344.06	449.48	0.00	(344.06)
Authorized Capital Expenditure	0.00	4,013.25	0.00	0.00
Total Expenditures	<u>23,192.26</u>	<u>54,616.31</u>	<u>0.00</u>	<u>(23,192.26)</u>
Total Expenditures	<u>93,011.75</u>	<u>105,750.51</u>	<u>0.00</u>	<u>(93,011.75)</u>
Ending Net Position	<u>40,841.88</u>	<u>54,780.94</u>	<u>0.00</u>	<u>(40,841.88)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 8/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	100,923.51	96,667.69	0.00	(100,923.51)
Other Income				
Property Taxes	51,592.00	0.00	0.00	(51,592.00)
Other Income, Strike Teams	0.00	11,849.13	0.00	0.00
Total Other Income	51,592.00	11,849.13	0.00	(51,592.00)
Total Revenue	<u>152,515.51</u>	<u>108,516.82</u>	<u>0.00</u>	<u>(152,515.51)</u>
Expenditures				
Wages, Taxes, and Benefits	70,120.90	46,877.74	0.00	(70,120.90)
Expenditures				
Supplies	6,443.46	772.70	0.00	(6,443.46)
Repairs	962.95	300.60	0.00	(962.95)
Maintenance	0.00	8.82	0.00	0.00
Utilities All	17,057.21	4,206.66	0.00	(17,057.21)
Insurance	0.00	9,614.50	0.00	0.00
Office Expense	0.00	(30.63)	0.00	0.00
Postage	702.28	780.80	0.00	(702.28)
Auto Expense	524.38	1,821.88	0.00	(524.38)
Equipment	263.24	24,816.75	0.00	(263.24)
Legal Expense	0.00	(283.61)	0.00	0.00
Professional Services	8,148.23	14,279.94	0.00	(8,148.23)
Dues & Fees	770.33	17.50	0.00	(770.33)
Training & Travel	0.00	343.75	0.00	0.00
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	344.07	449.48	0.00	(344.07)
Total Expenditures	<u>35,216.15</u>	<u>56,499.14</u>	<u>0.00</u>	<u>(35,216.15)</u>
Total Expenditures	<u>105,337.05</u>	<u>103,376.88</u>	<u>0.00</u>	<u>(105,337.05)</u>
Interest Income				
	8,795.53	197.43	0.00	(8,795.53)
Total Interest Income	<u>8,795.53</u>	<u>197.43</u>	<u>0.00</u>	<u>(8,795.53)</u>
Ending Net Position	<u>55,973.99</u>	<u>5,337.37</u>	<u>0.00</u>	<u>(55,973.99)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 8/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	93,554.27	36,318.77	0.00	(93,554.27)
Contract Revenue: Lassen, Strke	0.00	128,859.82	0.00	0.00
Total Service Charges	93,554.27	165,178.59	0.00	(93,554.27)
Other Income				
Other Income, Strike Teams	5,277.66	40,008.05	0.00	(5,277.66)
Total Other Income	5,277.66	40,008.05	0.00	(5,277.66)
Total Revenue	98,831.93	205,186.64	0.00	(98,831.93)
Expenditures				
Lassen Contract Expenditures	12,818.77	0.00	0.00	(12,818.77)
Wages, Taxes, and Benefits	326,927.78	234,883.20	0.00	(326,927.78)
Expenditures				
Supplies	218.77	2,532.23	0.00	(218.77)
Repairs	0.00	897.33	0.00	0.00
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	1,697.47	3,171.65	0.00	(1,697.47)
Ambulance Expense	4,562.41	5,081.91	0.00	(4,562.41)
Insurance	7,656.56	0.00	0.00	(7,656.56)
Office Expense	0.00	(1,334.00)	0.00	0.00
Postage	144.16	94.57	0.00	(144.16)
Auto Expense	6,891.27	1,371.92	0.00	(6,891.27)
Equipment	2,459.85	770.19	0.00	(2,459.85)
Legal Expense	210.00	3,835.25	0.00	(210.00)
Professional Services	7,940.01	25,070.63	0.00	(7,940.01)
Dues & Fees	165.67	2,816.98	0.00	(165.67)
Training & Travel	0.00	754.50	0.00	0.00
Other Expenses	0.00	(1,200.00)	0.00	0.00
InterFund Transfer Out	0.00	3,760,000.00	0.00	0.00
InterFund Transfer In	0.00	(3,760,000.00)	0.00	0.00
Total Expenditures	34,181.32	43,863.16	0.00	(34,181.32)
Total Expenditures	373,927.87	278,746.36	0.00	(373,927.87)
Ending Net Position	(275,095.94)	(73,559.72)	0.00	275,095.94

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 8/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	93,554.27	93,554.27
Service Charges	0.00	133,853.63	100,923.51	0.00	234,777.14
Other Income	0.00	0.00	51,592.00	5,277.66	56,869.66
Total Revenue	0.00	133,853.63	152,515.51	98,831.93	385,201.07
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	12,818.77	12,818.77
Wages, Taxes & Benef...	0.00	69,819.49	70,120.90	326,927.78	466,868.17
Expenditures					
Supplies	0.00	1,614.36	6,443.46	218.77	8,276.59
Repairs	0.00	0.00	962.95	0.00	962.95
Services	0.00	0.00	0.00	2,235.15	2,235.15
Utilities All	2,438.15	9,839.69	17,057.21	1,697.47	31,032.52
Ambulance Expense	0.00	0.00	0.00	4,562.41	4,562.41
Insurance	0.00	0.00	0.00	7,656.56	7,656.56
Postage	0.00	1,021.54	702.28	144.16	1,867.98
Auto Expense	0.00	524.36	524.38	6,891.27	7,940.01
Equipement	0.00	808.70	263.24	2,459.85	3,531.79
Legal Expense	0.00	0.00	0.00	210.00	210.00
Professional Services	0.00	6,614.45	8,148.23	7,940.01	22,702.69
Dues & Fees	0.00	770.33	770.33	165.67	1,706.33
Training & Travel	0.00	1,654.77	0.00	0.00	1,654.77
Interest Expense	0.00	344.06	344.07	0.00	688.13
Total Expenditures	2,438.15	23,192.26	35,216.15	34,181.32	95,027.88
Total Expenditures	2,438.15	93,011.75	105,337.05	373,927.87	574,714.82
Other Sources					
Interest Income					
Interest Income	0.00	0.00	8,795.53	0.00	8,795.53
Total Interest Income	0.00	0.00	8,795.53	0.00	8,795.53
Total Other Sources	0.00	0.00	8,795.53	0.00	8,795.53
Ending Net Position	(2,438.15)	40,841.88	55,973.99	(275,095.94)	(180,718.22)