



To The Board of Directors and Management of  
Chester Public Utility District  
Chester, CA 96020

The accompanying Statement of Net Position, as of March 31, 2023, the related Statement of Revenue, Expenditures and Ending Net Position year-to-date compared to prior year actual and this year budget, and the related Statement of Revenue, Expenditures and Ending Net Position for the year-to-date, were not subjected to an audit, review, or compilation engagement by me and accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

Mary Cheek, CPA

A Professional Accountancy Corporation

April 14, 2023

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 3/31/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
Cash					
Checking-Plumas 403	(21,355.15)	8,522.68	1,140,681.54	(731,271.50)	396,577.57
Plumas-MoneyMarket #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	1,373,469.83	0.00	1,373,469.83
Temporary Cash Invest.LAIF	0.00	978.55	329.67	0.00	1,308.22
<b>Total Cash</b>	<b>(21,355.15)</b>	<b>9,651.23</b>	<b>2,514,631.04</b>	<b>(731,171.50)</b>	<b>1,771,755.62</b>
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	47,644.09	56,942.33	1,523,889.56	1,628,475.98
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>47,644.09</b>	<b>56,942.33</b>	<b>398,889.56</b>	<b>503,475.98</b>
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 Resou...	0.00	68,000.00	68,000.00	332,000.00	468,000.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>68,000.32</b>	<b>68,000.32</b>	<b>332,000.00</b>	<b>468,000.64</b>
<b>Total Current Assets</b>	<b>(21,355.15)</b>	<b>125,295.64</b>	<b>2,639,573.69</b>	<b>(281.94)</b>	<b>2,743,232.24</b>
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
<b>Total Water, Sanitation, and F...</b>	<b>0.00</b>	<b>1,786,420.19</b>	<b>3,871,712.71</b>	<b>442,095.42</b>	<b>6,100,228.32</b>
<b>Total Property &amp; Equipment</b>	<b>0.00</b>	<b>1,786,420.19</b>	<b>3,871,712.71</b>	<b>442,095.42</b>	<b>6,100,228.32</b>
<b>Total Assets</b>	<b>(21,355.15)</b>	<b>1,911,715.83</b>	<b>6,511,286.40</b>	<b>441,813.48</b>	<b>8,843,460.56</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 3/31/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	84,114.18	84,114.18
Accounts Payable Other	0.00	219.64	203.35	5,549.55	5,972.54
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	4,623.53	4,624.94	20,637.57	29,886.04
<b>Total Payables</b>	<b>0.00</b>	<b>4,843.17</b>	<b>4,828.29</b>	<b>110,301.30</b>	<b>119,972.76</b>
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,880.01	8,419.99	0.00	14,300.00
Accrued Vacation	0.00	10,999.88	10,999.88	69,999.94	91,999.70
Deferred Inflows of Resour...	0.00	18,000.00	18,000.00	2,000.00	38,000.00
Net Pension Liability	0.00	368,000.00	368,000.03	1,002,000.00	1,738,000.03
O.P.E.B	0.00	274,000.00	274,000.00	950,000.00	1,498,000.00
<b>Total Other</b>	<b>0.00</b>	<b>676,879.89</b>	<b>679,419.90</b>	<b>2,023,999.94</b>	<b>3,380,299.73</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>681,723.06</b>	<b>684,248.19</b>	<b>2,134,301.24</b>	<b>3,500,272.49</b>
<b>Long-term Liabilities</b>					
Long-term Liabilities					
NCL Govt Capital	0.00	35,906.37	35,906.37	0.00	71,812.74
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>35,906.37</b>	<b>35,906.37</b>	<b>0.00</b>	<b>71,812.74</b>
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>35,906.37</b>	<b>35,906.37</b>	<b>0.00</b>	<b>71,812.74</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>717,629.43</b>	<b>720,154.56</b>	<b>2,134,301.24</b>	<b>3,572,085.23</b>
<b>Net Position</b>					
Net Position					
Unrestricted Fund Equity	(2,308.72)	1,231,632.88	5,746,057.08	(958,000.82)	6,017,380.42
<b>Current YTD Net Income</b>	<b>(19,046.43)</b>	<b>(37,546.48)</b>	<b>45,074.76</b>	<b>(734,486.94)</b>	<b>(746,005.09)</b>
<b>Total Current YTD Net Income</b>	<b>(19,046.43)</b>	<b>(37,546.48)</b>	<b>45,074.76</b>	<b>(734,486.94)</b>	<b>(746,005.09)</b>
<b>Total Net Position</b>	<b>(21,355.15)</b>	<b>1,194,086.40</b>	<b>5,791,131.84</b>	<b>(1,692,487.76)</b>	<b>5,271,375.33</b>

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 3/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(21,355.15)</u>	<u>1,911,715.83</u>	<u>6,511,286.40</u>	<u>441,813.48</u>	<u>8,843,460.56</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 3/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. Other	0.00	0.00	32,000.00	32,000.00
Total Service Charges	0.00	0.00	32,000.00	32,000.00
Total Revenue	0.00	0.00	32,000.00	32,000.00
Expenditures				
Expenditures				
Utilities All	18,563.93	19,476.62	26,070.00	7,506.07
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	19,046.43	19,476.62	27,070.00	8,023.57
Total Expenditures	19,046.43	19,476.62	27,070.00	8,023.57
Ending Net Position	(19,046.43)	(19,476.62)	4,930.00	23,976.43

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 3/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	420,050.04	429,775.93	577,727.00	157,676.96
Other Income				
Property Taxes	3,864.61	36,304.18	66,000.00	62,135.39
Other Income, Strike Teams	26,781.61	203.80	0.00	(26,781.61)
Total Other Income	<u>30,646.22</u>	<u>36,507.98</u>	<u>66,000.00</u>	<u>35,353.78</u>
Total Revenue	<u>450,696.26</u>	<u>466,283.91</u>	<u>643,727.00</u>	<u>193,030.74</u>
Expenditures				
Wages, Taxes, and Benefits	209,180.93	153,112.51	220,796.00	11,615.07
Expenditures				
Supplies	19,224.88	19,318.25	25,000.00	5,775.12
Repairs	27,456.38	23,797.30	40,000.00	12,543.62
Maintenance	8,952.23	1,893.38	5,000.00	(3,952.23)
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	91,346.57	90,646.80	98,280.00	6,933.43
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	2,865.59	3,221.59	0.00	(2,865.59)
Grant Expenses	31,398.89	0.00	0.00	(31,398.89)
Postage	2,840.16	2,155.53	3,260.00	419.84
Auto Expense	12,071.36	7,275.85	7,125.00	(4,946.36)
Equipment	7,892.25	3,561.89	22,550.00	14,657.75
Legal Expense	5,194.59	634.06	5,000.00	(194.59)
Professional Services	51,724.28	9,260.46	83,095.00	31,370.72
Dues & Fees	7,018.29	12,827.75	16,175.00	9,156.71
Training & Travel	3,250.66	1,050.78	1,740.00	(1,510.66)
Other Expenses	79.41	0.00	0.00	(79.41)
Interest Expense	1,283.91	636.71	0.00	(1,283.91)
Authorized Capital Expenditure	(3,147.00)	43,790.35	100,000.00	103,147.00
Gain-Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>279,066.95</u>	<u>219,449.20</u>	<u>421,725.00</u>	<u>142,658.05</u>
Total Expenditures	<u>488,247.88</u>	<u>372,561.71</u>	<u>642,521.00</u>	<u>154,273.12</u>
Interest Income				
	5.14	1.38	0.00	(5.14)
Total Interest Income	<u>5.14</u>	<u>1.38</u>	<u>0.00</u>	<u>(5.14)</u>
Ending Net Position	<u>(37,546.48)</u>	<u>93,723.58</u>	<u>1,206.00</u>	<u>38,752.48</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 3/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	39,320.00	0.00	0.00	(39,320.00)
Other	426,054.67	421,381.32	550,000.00	123,945.33
Total Service Charges	465,374.67	421,381.32	550,000.00	84,625.33
Other Income				
Property Taxes	5,238.83	53,638.41	105,000.00	99,761.17
Other Income, Strike Teams	29,298.56	105.66	0.00	(29,298.56)
Total Other Income	34,537.39	53,744.07	105,000.00	70,462.61
Total Revenue	499,912.06	475,125.39	655,000.00	155,087.94
Expenditures				
Wages, Taxes, and Benefits	204,479.31	152,485.85	220,850.00	16,370.69
Expenditures				
Supplies	34,790.41	23,819.21	30,000.00	(4,790.41)
Repairs	3,760.73	10,147.11	20,000.00	16,239.27
Maintenance	1,881.15	837.90	12,450.00	10,568.85
Engineering	0.00	155.00	5,000.00	5,000.00
Utilities All	33,566.54	15,650.17	33,505.00	(61.54)
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	2,865.57	3,420.02	0.00	(2,865.57)
Grant Expenses	48,372.25	660.00	0.00	(48,372.25)
Postage	2,791.18	1,664.77	3,200.00	408.82
Auto Expense	12,032.10	7,309.28	7,125.00	(4,907.10)
Equipment	35,898.32	3,179.12	22,550.00	(13,348.32)
Legal Expense	5,194.72	535.08	5,000.00	(194.72)
Professional Services	67,458.93	21,793.87	95,710.00	28,251.07
Dues & Fees	13,926.30	15,270.97	9,000.00	(4,926.30)
Training & Travel	1,515.34	871.58	1,740.00	224.66
Other Expenses	79.43	0.00	0.00	(79.43)
Interest Expense	1,283.91	636.71	0.00	(1,283.91)
Authorized Capital Expenditure	0.00	43,790.35	100,000.00	100,000.00
Gain-Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	275,031.38	148,804.64	357,280.00	82,248.62
Total Expenditures	479,510.69	301,290.49	578,130.00	98,619.31
Interest Income				
	24,673.39	590.28	1,525.00	(23,148.39)
Total Interest Income	24,673.39	590.28	1,525.00	(23,148.39)
Ending Net Position	45,074.76	174,425.18	78,395.00	33,320.24

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 3/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	16,386.29	113,000.00	113,000.00
Ambulance Revenue	332,997.91	213,635.72	300,000.00	(32,997.91)
Contract Revenue: Lassen,Strike	786,318.67	305,446.47	1,300,000.00	513,681.33
Other	<u>9,322.24</u>	<u>80,587.82</u>	<u>131,245.00</u>	<u>121,922.76</u>
Total Service Charges	<u>1,128,638.82</u>	<u>616,056.30</u>	<u>1,844,245.00</u>	<u>715,606.18</u>
Other Income				
Property Taxes	9,290.72	98,476.16	133,000.00	123,709.28
Other Income, Strike Teams	<u>181,738.12</u>	<u>1,533,298.74</u>	<u>69,000.00</u>	<u>(112,738.12)</u>
Total Other Income	<u>191,028.84</u>	<u>1,631,774.90</u>	<u>202,000.00</u>	<u>10,971.16</u>
Total Revenue	<u>1,319,667.66</u>	<u>2,247,831.20</u>	<u>2,046,245.00</u>	<u>726,577.34</u>
Expenditures				
Lassen Contract Expenditures	349,950.55	252,892.97	245,250.00	(104,700.55)
Wages, Taxes, and Benefits	1,232,528.21	1,540,971.90	1,755,537.00	523,008.79
Expenditures				
Supplies	13,447.02	13,571.50	21,900.00	8,452.98
Repairs	2,930.30	260.42	4,100.00	1,169.70
Maintenance	3,755.75	1,180.94	8,340.00	4,584.25
Utilities All	21,486.88	7,985.49	23,435.00	1,948.12
Ambulance Expense	10,646.47	14,237.79	13,000.00	2,353.53
Insurance	87,466.12	60,488.15	120,000.00	32,533.88
Office Expense	566.48	290.91	0.00	(566.48)
Grant Expenses	119,641.21	89,822.58	113,000.00	(6,641.21)
Postage	1,294.74	472.90	1,200.00	(94.74)
Auto Expense	39,629.94	15,525.84	25,000.00	(14,629.94)
Equipment	13,522.61	17,505.69	52,500.00	38,977.39
Legal Expense	34,402.38	10,349.96	7,000.00	(27,402.38)
Professional Services	95,733.32	33,750.94	140,705.00	44,971.68
Dues & Fees	11,467.68	6,698.10	5,300.00	(6,167.68)
Training & Travel	15,495.44	11,207.47	15,920.00	424.56
Other Expenses	189.50	10,430.97	0.00	(189.50)
Gain-Loss Assets	0.00	(4,300.00)	0.00	0.00
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	<u>(3,760,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>3,760,000.00</u>
Total Expenditures	<u>471,675.84</u>	<u>289,479.65</u>	<u>551,400.00</u>	<u>79,724.16</u>
Total Expenditures	<u>2,054,154.60</u>	<u>2,083,344.52</u>	<u>2,552,187.00</u>	<u>498,032.40</u>
Interest Income				
	0.00	6,781.30	0.00	0.00
Total Interest Income	<u>0.00</u>	<u>6,781.30</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>(734,486.94)</u>	<u>171,267.98</u>	<u>(505,942.00)</u>	<u>228,544.94</u>



**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 3/31/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Revenue</b>					
Ambulance Revenue	0.00	0.00	0.00	332,997.91	332,997.91
Lasser. Contract Reve...	0.00	0.00	0.00	786,318.67	786,318.67
Service Charges	0.00	420,050.04	465,374.67	9,322.24	894,746.95
Other Income	0.00	30,646.22	34,537.39	191,028.84	256,212.45
<b>Total Revenue</b>	<b>0.00</b>	<b>450,696.26</b>	<b>499,912.06</b>	<b>1,319,667.66</b>	<b>2,270,275.98</b>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	349,950.55	349,950.55
Wages, Taxes & Benef...	0.00	209,180.93	204,479.31	1,232,528.21	1,646,188.45
<b>Expenditures</b>					
Supplies	0.00	19,224.88	34,790.41	13,447.02	67,462.31
Repairs	0.00	27,456.38	3,760.73	2,930.30	34,147.41
Maintenance	0.00	8,952.23	1,881.15	3,755.75	14,589.13
Utilities All	18,563.93	91,346.57	33,566.54	21,486.88	164,963.92
Ambulance Expense	0.00	0.00	0.00	10,646.47	10,646.47
Insurance	0.00	9,614.50	9,614.50	87,466.12	106,695.12
Office Expense	0.00	2,865.59	2,865.57	566.48	6,297.64
Grant Expenses	0.00	31,398.89	48,372.25	119,641.21	199,412.35
Postage	290.00	2,840.16	2,791.18	1,294.74	7,216.08
Auto Expense	0.00	12,071.36	12,032.10	39,629.94	63,733.40
Equipment	0.00	7,892.25	35,898.32	13,522.61	57,313.18
Legal Expense	192.50	5,194.59	5,194.72	34,402.38	44,984.19
Professional Services	0.00	51,724.28	67,458.93	95,733.32	214,916.53
Dues & Fees	0.00	7,018.29	13,926.30	11,467.68	32,412.27
Training & Travel	0.00	3,250.66	1,515.34	15,495.44	20,261.44
Other Expenses	0.00	79.41	79.43	189.50	348.34
Interest Expense	0.00	1,283.91	1,283.91	0.00	2,567.82
Authorized Capital ...	0.00	(3,147.00)	0.00	0.00	(3,147.00)
InterFund Transfer ...	0.00	0.00	0.00	3,760,000.00	3,760,000.00
InterFund Transfer In	0.00	0.00	0.00	(3,760,000.00)	(3,760,000.00)
<b>Total Expenditures</b>	<b>19,046.43</b>	<b>279,066.95</b>	<b>275,031.38</b>	<b>471,675.84</b>	<b>1,044,820.60</b>
<b>Total Expenditures</b>	<b>19,046.43</b>	<b>488,247.88</b>	<b>479,510.69</b>	<b>2,054,154.60</b>	<b>3,040,959.60</b>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	24,671.66	0.00	24,671.66
Interest I..A.I.F.	0.00	5.14	1.73	0.00	6.87
<b>Total Interest Income</b>	<b>0.00</b>	<b>5.14</b>	<b>24,673.39</b>	<b>0.00</b>	<b>24,678.53</b>
<b>Total Other Sources</b>	<b>0.00</b>	<b>5.14</b>	<b>24,673.39</b>	<b>0.00</b>	<b>24,678.53</b>
<b>Ending Net Position</b>	<b>(19,046.43)</b>	<b>(37,546.48)</b>	<b>45,074.76</b>	<b>(734,486.94)</b>	<b>(746,005.09)</b>