



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

The accompanying Statement of Net Position, as of September 30, 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

October 20, 2023

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position As of 9/30/2023

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	1,498.89	49,948.98	1,604,486.67	(1,259,454.94)	396,479.60
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	903,947.30	0.00	903,947.30
Temporary Cash Invest.LAIF	0.00	998.06	336.25	0.00	1,334.31
Total Cash	1,498.89	51,097.04	2,508,920.22	(1,259,354.94)	1,302,161.21
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invo...	0.00	84,075.38	58,659.64	2,164,789.81	2,307,524.83
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	86,488.38	63,898.64	1,059,854.81	1,210,241.83
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	1,498.89	203,585.74	2,638,819.18	114,499.87	2,958,403.68
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	1,498.89	1,952,523.93	6,400,991.89	606,218.29	8,961,233.00
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2023

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	420,227.42	420,227.42
Accounts Payable Other	0.00	100.14	113.15	5,252.66	5,465.95
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	3,146.78	3,143.18	24,533.54	30,823.50
Total Payables	0.00	3,246.92	3,256.33	450,013.62	456,516.87
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	9,168.32	8,591.68	0.00	17,760.00
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	765,168.20	764,591.59	2,196,999.94	3,726,759.73
Total Current Liabilities	0.00	768,415.12	767,847.92	2,647,013.56	4,183,276.60
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	800,147.74	799,580.53	2,647,013.56	4,246,741.83
Net Position					
Net Position					
Unrestricted Fund Equity	6,379.62	1,064,841.36	5,562,439.25	(1,944,587.67)	4,689,072.56
Current YTD Net Income	(4,880.73)	87,534.83	38,972.11	(96,207.60)	25,418.61
Total Current YTD Net Income	(4,880.73)	87,534.83	38,972.11	(96,207.60)	25,418.61
Total Net Position	1,498.89	1,152,376.19	5,601,411.36	(2,040,795.27)	4,714,491.17

See Accountant's Preparation Report

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>1,498.89</u>	<u>1,952,523.93</u>	<u>6,400,991.89</u>	<u>606,218.29</u>	<u>8,961,233.00</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 9/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	4,880.73	4,623.96	29,613.00	24,732.27
Postage	0.00	290.00	0.00	0.00
Legal Expense	0.00	192.50	1,000.00	1,000.00
Professional Services	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Total Expenditures	<u>4,880.73</u>	<u>5,106.46</u>	<u>35,613.00</u>	<u>30,732.27</u>
Total Expenditures	<u>4,880.73</u>	<u>5,106.46</u>	<u>35,613.00</u>	<u>30,732.27</u>
Ending Net Position	<u>(4,880.73)</u>	<u>(5,106.46)</u>	<u>(35,613.00)</u>	<u>(30,732.27)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 9/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	191,512.84	188,678.71	590,000.00	398,487.16
Other Income				
Property Taxes	45,763.74	0.00	73,650.00	27,886.26
Other Income, Strike Teams	10.00	14,022.04	0.00	(10.00)
Total Other Income	<u>45,773.74</u>	<u>14,022.04</u>	<u>73,650.00</u>	<u>27,876.26</u>
Total Revenue	<u>237,286.58</u>	<u>202,700.75</u>	<u>663,650.00</u>	<u>426,363.42</u>
Expenditures				
Wages, Taxes, and Benefits	93,406.11	79,864.68	201,351.00	107,944.89
Expenditures				
Supplies	1,827.55	9,097.29	30,000.00	28,172.45
Repairs	1,476.91	2,179.39	35,000.00	33,523.09
Maintenance	266.66	30.22	7,500.00	7,233.34
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	33,182.69	36,147.21	130,690.00	97,507.31
Insurance	0.00	9,614.50	24,500.00	24,500.00
Office Expense	0.00	293.92	0.00	0.00
Postage	1,293.62	1,044.44	3,260.00	1,966.38
Auto Expense	1,237.62	2,871.37	12,500.00	11,262.38
Equipment	2,601.61	4,958.72	22,550.00	19,948.39
Legal Expense	35.00	659.12	5,000.00	4,965.00
Professional Services	11,048.99	15,496.81	108,545.00	97,496.01
Dues & Fees	1,387.39	219.00	10,000.00	8,612.61
Training & Travel	1,654.77	1,957.83	3,600.00	1,945.23
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	7,553.64	50,000.00	50,000.00
Total Expenditures	<u>56,356.87</u>	<u>91,972.94</u>	<u>445,645.00</u>	<u>389,288.13</u>
Total Expenditures	<u>149,762.98</u>	<u>171,837.62</u>	<u>646,996.00</u>	<u>497,233.02</u>
Interest Income				
	11.23	0.00	0.00	(11.23)
Total Interest Income	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>	<u>(11.23)</u>
Ending Net Position	<u>87,534.83</u>	<u>30,863.13</u>	<u>16,654.00</u>	<u>(70,880.83)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 9/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	0.00	200,000.00	200,000.00
Other	<u>148,804.60</u>	<u>144,839.79</u>	<u>550,000.00</u>	<u>401,195.40</u>
Total Service Charges	148,804.60	144,839.79	750,000.00	601,195.40
Other Income				
Property Taxes	51,592.00	0.00	105,000.00	53,408.00
Other Income, Strike Teams	<u>0.00</u>	<u>16,522.07</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income	<u>51,592.00</u>	<u>16,522.07</u>	<u>105,000.00</u>	<u>53,408.00</u>
Total Revenue	<u>200,396.60</u>	<u>161,361.86</u>	<u>855,000.00</u>	<u>654,603.40</u>
Expenditures				
Wages, Taxes, and Benefits	93,676.03	75,631.00	201,351.00	107,674.97
Expenditures				
Supplies	13,439.12	8,178.27	40,000.00	26,560.88
Repairs	3,930.17	2,069.96	30,000.00	26,069.83
Maintenance	266.67	8.82	12,450.00	12,183.33
Engineering	0.00	0.00	5,000.00	5,000.00
Utilities All	21,205.95	8,212.31	59,860.00	38,654.05
Insurance	0.00	9,614.50	24,500.00	24,500.00
Office Expense	0.00	293.91	0.00	0.00
Grant Expenses-Collection Syst	19,602.24	0.00	200,000.00	180,397.76
Postage	974.37	1,017.30	3,200.00	2,225.63
Auto Expense	1,237.69	2,818.74	24,000.00	22,762.31
Equipment	1,503.01	26,015.65	30,000.00	28,496.99
Legal Expense	35.00	659.14	5,000.00	4,965.00
Professional Services	16,672.80	18,898.93	146,755.00	130,082.20
Dues & Fees	1,387.39	167.50	14,000.00	12,612.61
Training & Travel	0.00	842.72	3,600.00	3,600.00
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	344.07	449.48	0.00	(344.07)
Authorized Capital Expenditure	0.00	296.25	100,000.00	100,000.00
Total Expenditures	<u>80,598.48</u>	<u>78,943.48</u>	<u>698,365.00</u>	<u>617,766.52</u>
Total Expenditures	<u>174,274.51</u>	<u>154,574.48</u>	<u>899,716.00</u>	<u>725,441.49</u>
Interest Income				
	<u>12,850.02</u>	<u>749.42</u>	<u>50,000.00</u>	<u>37,149.98</u>
Total Interest Income	<u>12,850.02</u>	<u>749.42</u>	<u>50,000.00</u>	<u>37,149.98</u>
Ending Net Position	<u>38,972.11</u>	<u>7,536.80</u>	<u>5,284.00</u>	<u>(33,688.11)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 9/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	139,829.38	78,995.27	300,000.00	160,170.62
Contract Revenue: Lassen, Strke	559,005.56	741,598.85	0.00	(559,005.56)
Other	<u>8,365.00</u>	<u>0.00</u>	<u>135,000.00</u>	<u>126,635.00</u>
Total Service Charges	707,199.94	820,594.12	435,000.00	(272,199.94)
Other Income				
Property Taxes	112,955.03	0.00	195,000.00	82,044.97
Other Income, Strike Teams	6,628.22	42,382.46	34,000.00	27,371.78
Facilities Revenue	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
Total Other Income	<u>119,583.25</u>	<u>42,382.46</u>	<u>264,000.00</u>	<u>144,416.75</u>
Total Revenue	<u>826,783.19</u>	<u>862,976.58</u>	<u>699,000.00</u>	<u>(127,783.19)</u>
Expenditures				
Lassen Contract Expenditures	418,817.14	283,767.92	15,000.00	(403,817.14)
Wages, Taxes, and Benefits	449,635.25	462,311.07	1,488,740.00	1,039,104.75
Expenditures				
Supplies	1,623.07	4,184.10	25,000.00	23,376.93
Repairs	0.00	897.33	5,000.00	5,000.00
Maintenance	266.67	0.00	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	3,243.37	5,036.06	31,210.00	27,966.63
Ambulance Expense	7,790.45	5,081.91	15,000.00	7,209.55
Insurance	7,656.56	0.00	102,000.00	94,343.44
Office Expense	0.00	(1,334.00)	0.00	0.00
Postage	144.16	106.62	1,200.00	1,055.84
Auto Expense	10,353.15	6,570.70	45,000.00	34,646.85
Equipment	3,691.32	4,148.70	65,000.00	61,308.68
Legal Expense	262.50	8,998.25	10,000.00	9,737.50
Professional Services	16,923.00	32,058.33	129,160.00	112,237.00
Dues & Fees	349.00	2,857.37	4,000.00	3,651.00
Training & Travel	0.00	1,536.37	42,900.00	42,900.00
Other Expenses	0.00	(1,169.33)	0.00	0.00
InterFund Transfer Out	0.00	3,760,000.00	0.00	0.00
InterFund Transfer In	<u>0.00</u>	<u>(3,760,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>54,538.40</u>	<u>68,972.41</u>	<u>485,470.00</u>	<u>430,931.60</u>
Total Expenditures	<u>922,990.79</u>	<u>815,051.40</u>	<u>1,989,210.00</u>	<u>1,066,219.21</u>
Ending Net Position	<u>(96,207.60)</u>	<u>47,925.18</u>	<u>(1,290,210.00)</u>	<u>(1,194,002.40)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 9/30/2023

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
Revenue					
Ambulance Revenue	0.00	0.00	0.00	139,829.38	139,829.38
Lassen Contract Reve...	0.00	0.00	0.00	559,005.56	559,005.56
Service Charges	0.00	191,512.84	148,804.60	8,365.00	348,682.44
Other Income	<u>0.00</u>	<u>45,773.74</u>	<u>51,592.00</u>	<u>119,583.25</u>	<u>216,948.99</u>
Total Revenue	<u><u>0.00</u></u>	<u><u>237,286.58</u></u>	<u><u>200,396.60</u></u>	<u><u>826,783.19</u></u>	<u><u>1,264,466.37</u></u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	418,817.14	418,817.14
Wages, Taxes & Benef...	0.00	93,406.11	93,676.03	449,635.25	636,717.39
Expenditures					
Supplies	0.00	1,827.55	13,439.12	1,623.07	16,889.74
Repairs	0.00	1,476.91	3,930.17	0.00	5,407.08
Maintenance	0.00	266.66	266.67	266.67	800.00
Services	0.00	0.00	0.00	2,235.15	2,235.15
Utilities All	4,880.73	33,182.69	21,205.95	3,243.37	62,512.74
Ambulance Expense	0.00	0.00	0.00	7,790.45	7,790.45
Insurance	0.00	0.00	0.00	7,656.56	7,656.56
Grant Expenses-Col...	0.00	0.00	19,602.24	0.00	19,602.24
Postage	0.00	1,293.62	974.37	144.16	2,412.15
Auto Expense	0.00	1,237.62	1,237.69	10,353.15	12,828.46
Equipment	0.00	2,601.61	1,503.01	3,691.32	7,795.94
Legal Expense	0.00	35.00	35.00	262.50	332.50
Professional Services	0.00	11,048.99	16,672.80	16,923.00	44,644.79
Dues & Fees	0.00	1,387.39	1,387.39	349.00	3,123.78
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	<u>4,880.73</u>	<u>56,356.87</u>	<u>80,598.48</u>	<u>54,538.40</u>	<u>196,374.48</u>
Total Expenditures	<u><u>4,880.73</u></u>	<u><u>149,762.98</u></u>	<u><u>174,274.51</u></u>	<u><u>922,990.79</u></u>	<u><u>1,251,909.01</u></u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	12,846.23	0.00	12,846.23
Interest L.A.I.F.	0.00	11.23	3.79	0.00	15.02
Total Interest Income	<u>0.00</u>	<u>11.23</u>	<u>12,850.02</u>	<u>0.00</u>	<u>12,861.25</u>
Total Other Sources	<u><u>0.00</u></u>	<u><u>11.23</u></u>	<u><u>12,850.02</u></u>	<u><u>0.00</u></u>	<u><u>12,861.25</u></u>
Ending Net Position	<u><u>(4,880.73)</u></u>	<u><u>87,534.83</u></u>	<u><u>38,972.11</u></u>	<u><u>(96,207.60)</u></u>	<u><u>25,418.61</u></u>