

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1	9-1-2022A	9/1/2022	Ambulance Medical	321.91	Noridian
18193	9-1-2022b	9/1/2022	WS water sewer AR	100.00	PSN
18195	9-2-2022b	9/2/2022	WS water sewer AR	358.51	PSN
2	9-2-2022A	9/2/2022	Fire	17,100.00	VFIS reimburse
18197	9-6-2022c-e	9/6/2022	WS water sewer AR	6,086.88	PSNX3
18199	9-6-2022F	9/6/2022	WS water sewer AR	5,122.39	checks
189196	9-6-2022A	9/6/2022	WS water sewer AR	585.40	cash
3	9-6-2022B	9/6/2022	Fire	20.00	Fire report request
18201	9-72022b	9/7/2022	WS water sewer AR	533.73	PSN
4	9-7-2022A	9/7/2022	Fire	1,138.56	Casita rent
18202	9-8-2022a	9/8/2022	WS water sewer AR	552.86	PSN
18203	9-8-2022b	9/8/2022	WS water sewer AR	1,072.37	CASH
12	9-9-2022D	9/9/2022	Ambulance Medical	484.24	Noridian
18206	9--9-2022B	9/9/2022	WS water sewer AR	9,623.51	checks
18207	9-9-2022C	9/9/2022	WS water sewer AR	2,069.98	PSN
5-11	9--9-2022A	9/9/2022	Ambulance Medical	5,413.81	Ambulance billing
13	9-12-2022F	9/12/2022	Ambulance Medical	2,816.80	BS ach
14	9-12-2022G	9/12/2022	Ambulance Medical	1,881.91	Aetna Ach
18208	9-12-2022A	9/12/2022	WS water sewer AR	5,430.33	checks
18212	9-12-2022B-D	9/12/2022	WS water sewer AR	5,703.00	psnx3
18213	9-12-2022E	9/12/2022	WS water sewer AR	440.78	holiday
18214	9-13-2022A	9/13/2022	WS water sewer AR	3,629.49	psn
18215	9-14-2022A	9/14/2022	WS water sewer AR	1,577.21	psn
15-17	9-15-2022D	9/15/2022	Ambulance Medical	1,607.03	noridian
18216	9-15-2022A	9/15/2022	WS water sewer AR	380.55	psn
18217	9-15-2022B	9/15/2022	WS water sewer AR	628.38	cash
18219	9-15-2022C	9/15/2022	WS water sewer AR	7,708.03	checks
18-24	9-16-2022A	9/16/2022	Ambulance Medical	6,068.76	Ambulance billing
18223	9-16-2022B	9/16/2022	WS water sewer AR	1,262.68	PSN
18224	9-19-2022A	9/19/2022	WS water sewer AR	9,705.46	checks
18225	9-19-2022D-F	9/19/2022	WS water sewer AR	5,618.60	PSnx3
25	9-19-2022B	9/19/2022	Refunds From Venders	1,092.00	Bershire Hathaway - surplus vehicle refund
26	9-19-2022C	9/19/2022	Fire	120.00	Hangar rent - Digital Path
18227	9-20-2022A	9/20/2022	WS water sewer AR	1,084.95	PSN
18228	9-21-2022A	9/21/2022	WS water sewer AR	541.93	PSn
18229	9-21-2022B	9/21/2022	WS water sewer AR	7,421.34	checks
18231	9-21-2022C	9/21/2022	WS water sewer AR	661.33	cash
18234	9-22-2022A	9/22/2022	WS water sewer AR	586.72	PSn
27	9-22-2022B	9/22/2022	Ambulance Medical	485.19	Noridian
18235	9-23-2022A	9/23/2022	WS water sewer AR	615.08	PSN
18236	9-26-2022B	9/26/2022	WS water sewer AR	4,492.45	checks
18237	9-26-2022C-E	9/26/2022	WS water sewer AR	7,202.90	PSnx3
28	9-26-2022A	9/26/2022	Fire	9,342.01	IVCSD reimburse
18238	9-27-2022A	9/27/2022	WS water sewer AR	4,070.11	PSN
18239	9-28-2022A	9/28/2022	WS water sewer AR	1,910.58	PSN
18241	9-29-2022A	9/29/2022	WS water sewer AR	3,358.69	checks
18242	9-29-2022C	9/29/2022	WS water sewer AR	170.86	cash
18243	9-29-2022D	9/29/2022	WS water sewer AR	2,056.05	PSN
29	9-29-2022E	9/29/2022	Ambulance Medical	354.10	UHC Ach
30	9-29-2022F	9/29/2022	Ambulance Medical	318.67	Noridian
50	9-29-2022B	9/29/2022	Fire	7.70	coffee donations
18244	9-30-2022A	9/30/2022	WS water sewer AR	1,323.50	PSN
Report Total				152,259.32	



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, 2022, 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 19, 2022

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(7,415.18)	44,361.54	615,320.21	(452,012.90)	200,253.67
Plumas-MoneyMarket #00	0.00	0.00	1,003,071.40	0.00	1,003,071.40
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Perry Cash	0.00	50.00	50.00	100.00	200.00
CD - Cert. of Dep. @ Plumas	0.00	0.00	350,000.00	0.00	350,000.00
CLASS-Investment	0.00	0.00	500,479.13	0.00	500,479.13
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
<b>Total Cash</b>	<b>(7,415.18)</b>	<b>45,484.95</b>	<b>2,469,348.68</b>	<b>(451,912.90)</b>	<b>2,055,505.55</b>
<b>Accounts Receivable</b>					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	76,292.28	59,289.60	2,214,878.72	2,350,460.60
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>76,292.28</b>	<b>59,289.60</b>	<b>1,089,878.72</b>	<b>1,225,460.60</b>
<b>Other Current Assets</b>					
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>(7,415.18)</b>	<b>189,777.55</b>	<b>2,596,638.60</b>	<b>969,965.82</b>	<b>3,748,966.79</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>(7,415.18)</b>	<b>1,976,197.74</b>	<b>6,468,351.31</b>	<b>1,412,061.24</b>	<b>9,849,195.11</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	283,212.86	283,212.86
Accounts Payable Other	0.00	64.01	65.53	1,587.11	1,716.65
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	3,993.69	3,993.66	20,780.97	28,768.32
Total Payables	0.00	4,057.70	4,059.19	305,580.94	313,697.83
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,628.91	8,291.09	0.00	13,920.00
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
Total Other	0.00	676,628.79	679,291.00	2,023,999.94	3,379,919.73
Total Current Liabilities	0.00	680,686.49	683,350.19	2,329,580.88	3,693,617.56
<b>Long-term Liabilities</b>					
<b>Long-term Liabilities</b>					
<b>Long-term Liabilities</b>					
NCL Govr Capital	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Liabilities	0.00	720,660.73	723,324.43	2,329,580.88	3,773,566.04
<b>Net Position</b>					
<b>Net Position</b>					
Unrestricted Fund Equity	(2,308.72)	1,231,632.88	5,746,057.08	(958,000.82)	6,017,380.42
Current YTD Net Income	(5,106.46)	23,904.13	(1,030.20)	40,481.18	58,248.65
Total Current YTD Net Income	(5,106.46)	23,904.13	(1,030.20)	40,481.18	58,248.65
Total Net Position	(7,415.18)	1,255,537.01	5,745,026.88	(917,519.64)	6,075,629.07

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See Accountant's Preparation Report

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(7,415,189)</u>	<u>1,976,197.74</u>	<u>6,468,351.31</u>	<u>1,412,061.24</u>	<u>9,849,195.11</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 9/30/2022

	<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	4,623.96	6,678.85	26,070.00	21,446.04
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	5,106.46	6,678.85	27,070.00	21,963.54
Total Expenditures	5,106.46	6,678.85	27,070.00	21,963.54
Ending Net Position	(5,106.46)	(6,678.85)	4,930.00	10,036.46

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	188,678.71	195,907.61	577,727.00	389,048.29
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	14,022.04	11.00	0.00	(14,022.04)
Total Other Income	14,022.04	32.69	66,000.00	51,977.96
Total Revenue	202,700.75	195,940.30	643,727.00	441,026.25
Expenditures				
Wages, Taxes, and Benefits	79,864.68	50,401.85	220,796.00	140,931.32
Expenditures				
Supplies	9,097.29	487.40	25,000.00	15,902.71
Repairs	2,179.39	154.08	40,000.00	37,820.61
Maintenance	30.22	290.50	5,000.00	4,969.78
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	36,147.21	44,672.50	98,280.00	62,132.79
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	960.92	1,068.39	0.00	(960.92)
Postage	1,044.44	776.67	3,260.00	2,215.56
Auto Expense	3,513.37	1,866.28	7,125.00	3,611.63
Equipment	4,958.72	476.73	22,550.00	17,591.28
Legal Expense	2,472.12	0.00	5,000.00	2,527.88
Professional Services	15,496.81	2,044.13	83,095.00	67,598.19
Dues & Fees	219.00	127.66	16,175.00	15,956.00
Training & Travel	1,957.83	871.25	1,740.00	(217.83)
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	10,790.64	0.00	100,000.00	89,209.36
Total Expenditures	98,931.94	53,150.59	421,725.00	322,793.06
Total Expenditures	178,796.62	103,552.44	642,521.00	463,724.38
Ending Net Position	23,904.13	92,387.86	1,206.00	(22,698.13)

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	144,839.79	148,995.79	550,000.00	405,160.21
Other Income				
Property Taxes	0.00	(0.31)	105,000.00	105,000.00
Other Income, Strike Teams	16,522.07	0.00	0.00	(16,522.07)
Total Other Income	16,522.07	(0.31)	105,000.00	88,477.93
Total Revenue	161,361.86	148,995.48	655,000.00	493,638.14
Expenditures				
Wages, Taxes, and Benefits	75,631.00	50,397.60	220,850.00	145,219.00
Expenditures				
Supplies	13,023.27	(715.82)	30,000.00	16,976.73
Repairs	2,069.96	308.88	20,000.00	17,930.04
Maintenance	8.82	342.35	12,450.00	12,441.18
Engineering	0.00	315.00	5,000.00	5,000.00
Utilities All	8,212.31	384.12	33,505.00	25,292.69
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	960.91	1,068.40	0.00	(960.91)
Postage	1,017.30	776.67	3,200.00	2,182.70
Auto Expense	3,460.74	1,899.56	7,125.00	3,664.26
Equipment	26,015.65	476.75	22,550.00	(3,465.65)
Legal Expense	2,472.14	0.00	5,000.00	2,527.86
Professional Services	18,898.93	4,975.14	95,710.00	76,811.07
Dues & Fees	167.50	237.72	9,000.00	8,832.50
Training & Travel	842.72	765.43	1,740.00	897.28
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	296.25	0.00	100,000.00	99,703.75
Total Expenditures	87,510.48	10,834.20	357,280.00	269,769.52
Total Expenditures	163,141.48	61,231.80	578,130.00	414,988.52
Interest Income				
	749.42	185.55	1,525.00	775.58
Total Interest Income	749.42	185.55	1,525.00	775.58
Ending Net Position	(1,030.20)	87,949.23	78,395.00	79,425.20



**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	6,439.29	113,000.00	113,000.00
Ambulance Revenue	78,995.27	98,209.61	300,000.00	221,004.73
Contract Revenue: Lassen,Strike	741,598.85	332,714.21	1,300,000.00	558,401.15
Other	0.00	0.32	131,245.00	131,245.00
Total Service Charges	820,594.12	437,363.43	1,844,245.00	1,023,650.88
Other Income				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	42,382.46	1,515,038.72	69,000.00	26,617.54
Total Other Income	42,382.46	1,515,016.79	202,000.00	159,617.54
Total Revenue	862,976.58	1,952,380.22	2,046,245.00	1,183,268.42
Expenditures				
Lassen Contract Expenditures	283,767.92	853,516.60	245,250.00	(38,517.92)
Wages, Taxes, and Benefits	462,311.07	656,815.30	1,755,537.00	1,293,225.93
Expenditures				
Supplies	4,184.10	2,360.76	21,900.00	17,715.90
Repairs	897.33	0.00	4,100.00	3,202.67
Maintenance	0.00	822.77	8,340.00	8,340.00
Utilities All	5,036.06	(5,855.89)	23,435.00	18,398.94
Ambulance Expense	5,081.91	126.30	13,000.00	7,918.09
Insurance	0.00	0.00	120,000.00	120,000.00
Office Expense	0.00	58.99	0.00	0.00
Grant Expenses	0.00	48,262.50	113,000.00	113,000.00
Postage	106.62	145.09	1,200.00	1,093.38
Auto Expense	7,854.70	6,870.40	25,000.00	17,145.30
Equipment	4,148.70	8,476.97	52,500.00	48,351.30
Legal Expense	12,624.25	5,260.10	7,000.00	(5,624.25)
Professional Services	32,058.33	4,013.27	140,705.00	108,646.67
Dues & Fees	2,857.37	(167.03)	5,300.00	2,442.63
Training & Travel	1,536.37	5,801.38	15,920.00	14,383.63
Other Expenses	30.67	0.00	0.00	(30.67)
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	(3,760,000.00)	0.00	0.00	3,760,000.00
Total Expenditures	76,416.41	76,175.61	551,400.00	474,983.59
Total Expenditures	822,495.40	1,586,507.51	2,552,187.00	1,729,691.60
Interest Income				
Total Interest Income	0.00	183.66	0.00	0.00
Ending Net Position	40,481.18	366,056.37	(505,942.00)	(546,423.18)

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Revenue</b>					
Ambulance Revenue	0.00	0.00	0.00	78,995.27	78,995.27
Lassen Contract Reve...	0.00	0.00	0.00	741,598.85	741,598.85
Service Charges	0.00	188,678.71	144,839.79	0.00	333,518.50
Other Income	0.00	14,022.04	16,522.07	42,382.46	72,926.57
<b>Total Revenue</b>	<b>0.00</b>	<b>202,700.75</b>	<b>161,361.86</b>	<b>862,976.58</b>	<b>1,227,039.19</b>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	283,767.92	283,767.92
Wages, Taxes & Benef...	0.00	79,864.68	75,631.00	462,311.07	617,806.75
<b>Expenditures</b>					
Supplies	0.00	9,097.29	13,023.27	4,184.10	26,304.66
Repairs	0.00	2,179.39	2,069.96	897.33	5,146.68
Maintenance	0.00	30.22	8.82	0.00	39.04
Utilities All	4,623.96	36,147.21	8,212.31	5,036.06	54,019.54
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	0.00	19,229.00
Office Expense	0.00	960.92	960.91	0.00	1,921.83
Postage	290.00	1,044.44	1,017.30	106.62	2,458.36
Auto Expense	0.00	3,513.37	3,460.74	7,854.70	14,828.81
Equipment	0.00	4,958.72	26,015.65	4,148.70	35,123.07
Legal Expense	192.50	2,472.12	2,472.14	12,624.25	17,761.01
Professional Services	0.00	15,496.81	18,898.93	32,058.33	66,454.07
Dues & Fees	0.00	219.00	167.50	2,857.37	3,243.87
Training & Travel	0.00	1,957.83	842.72	1,536.37	4,336.92
Other Expenses	0.00	0.00	0.00	30.67	30.67
Interest Expense	0.00	449.48	449.48	0.00	898.96
Authorized Capital ...	0.00	10,790.64	296.25	0.00	11,086.89
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>5,106.46</b>	<b>98,931.94</b>	<b>87,510.48</b>	<b>76,416.41</b>	<b>267,965.29</b>
<b>Total Expenditures</b>	<b>5,106.46</b>	<b>178,796.62</b>	<b>163,141.48</b>	<b>822,495.40</b>	<b>1,169,539.96</b>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	749.42	0.00	749.42
<b>Total Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>749.42</b>	<b>0.00</b>	<b>749.42</b>
<b>Total Other Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>749.42</b>	<b>0.00</b>	<b>749.42</b>
<b>Ending Net Position</b>	<b>(5,106.46)</b>	<b>23,904.13</b>	<b>(1,030.20)</b>	<b>40,481.18</b>	<b>58,248.65</b>