



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

The accompanying Statement of Net Position, as of May 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

June 21, 2023

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 5/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	11,155.85	(14,669.11)	1,165,417.41	(846,780.86)	315,123.29
Plumas-Money/Market #00	0.00	0.00	0.00	0.00	0.00
Cash Drawer Fund	0.00	100.00	0.00	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	1,385,150.45	0.00	1,385,150.45
Temporary Cash Invest.LAIF	0.00	978.55	329.67	0.00	1,308.22
Total Cash	11,155.85	(13,540.56)	2,551,047.53	(846,680.86)	1,701,981.96
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invo...	0.00	76,672.26	57,693.23	1,529,640.23	1,664,005.72
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	79,085.26	62,932.23	424,705.23	566,722.72
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	11,155.85	131,545.02	2,679,980.08	(107,975.63)	2,714,705.32
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	11,155.85	1,880,483.21	6,442,152.79	383,742.79	8,717,534.64
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 5/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	1,410.28	1,410.28
Accounts Payable Other	0.00	57.59	65.66	5,499.78	5,623.03
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	4,121.30	4,121.30	14,549.69	22,792.29
Total Payables	0.00	4,178.89	4,186.96	21,459.75	29,825.60
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	8,827.54	8,362.46	0.00	17,190.00
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	764,827.42	764,362.37	2,196,999.94	3,726,189.73
Total Current Liabilities	0.00	769,006.31	768,549.33	2,218,459.69	3,756,015.33
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Long-term Liabilities	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Long-term Liabilities	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Liabilities	0.00	802,846.01	802,389.03	2,218,459.69	3,823,694.73
Net Position					
Net Position					
Unrestricted Fund Equity	0.28	1,103,532.88	5,546,189.08	(1,086,756.82)	5,562,965.42
Current YTD Net Income					
	11,155.57	(25,895.68)	93,574.68	(747,960.08)	(669,125.51)
Total Current YTD Net Income	11,155.57	(25,895.68)	93,574.68	(747,960.08)	(669,125.51)
Total Net Position	11,155.85	1,077,637.20	5,639,763.76	(1,834,716.90)	4,893,839.91

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 5/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>11,155.85</u>	<u>1,880,483.21</u>	<u>6,442,152.79</u>	<u>383,742.79</u>	<u>8,717,534.64</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 5/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. from Taxes	35,000.00	0.00	0.00	(35,000.00)
Street Light Rev. Other	0.00	0.00	32,000.00	32,000.00
Total Service Charges	<u>35,000.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>(3,000.00)</u>
Total Revenue	<u>35,000.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>(3,000.00)</u>
Expenditures				
Expenditures				
Utilities All	23,361.93	24,048.06	26,070.00	2,708.07
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	1,114.16	1,000.00	807.50
Total Expenditures	<u>23,844.43</u>	<u>25,162.22</u>	<u>27,070.00</u>	<u>3,225.57</u>
Total Expenditures	<u>23,844.43</u>	<u>25,162.22</u>	<u>27,070.00</u>	<u>3,225.57</u>
Ending Net Position	<u>11,155.57</u>	<u>(25,162.22)</u>	<u>4,930.00</u>	<u>(6,225.57)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 5/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	531,405.64	528,298.16	577,727.00	46,321.36
Other Income				
Property Taxes	3,864.61	36,304.18	66,000.00	62,135.39
Other Income, Strike Teams	27,970.19	603.80	0.00	(27,970.19)
Total Other Income	31,834.80	36,907.98	66,000.00	34,165.20
Total Revenue	563,240.44	565,206.14	643,727.00	80,486.56
Expenditures				
Wages, Taxes, and Benefits	248,354.70	190,712.32	220,796.00	(27,558.70)
Expenditures				
Supplies	27,096.54	19,866.00	25,000.00	(2,096.54)
Repairs	36,800.55	27,713.97	40,000.00	3,199.45
Maintenance	8,952.23	6,306.47	5,000.00	(3,952.23)
Annexation Expenses	494.50	0.00	0.00	(494.50)
Engineering	0.00	5,840.00	2,500.00	2,500.00
Utilities All	104,776.66	101,875.64	98,280.00	(6,496.66)
Insurance	17,298.00	13,323.25	12,000.00	(5,298.00)
Office Expense	2,799.88	3,815.23	0.00	(2,799.88)
Grant Expenses	32,911.89	0.00	0.00	(32,911.89)
Postage	3,665.93	3,541.70	3,260.00	(405.93)
Auto Expense	14,020.63	8,834.71	7,125.00	(6,895.63)
Equipment	8,966.47	5,055.33	22,550.00	13,583.53
Legal Expense	3,381.59	3,920.26	5,000.00	1,618.41
Professional Services	67,455.44	28,721.91	83,095.00	15,639.56
Dues & Fees	7,195.77	9,393.47	16,175.00	8,979.23
Training & Travel	6,969.68	2,203.01	1,740.00	(5,229.68)
Other Expenses	(520.59)	24.52	0.00	520.59
Interest Expense	1,668.39	636.71	0.00	(1,668.39)
Authorized Capital Expenditure	(3,147.00)	43,790.35	100,000.00	103,147.00
Gain/Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	340,786.56	283,926.03	421,725.00	80,938.44
Total Expenditures	589,141.26	474,638.35	642,521.00	53,379.74
Interest Income				
	5.14	1.38	0.00	(5.14)
Total Interest Income	5.14	1.38	0.00	(5.14)
Ending Net Position	(25,895.68)	90,569.17	1,206.00	27,101.68

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 5/31/2023

	<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	516,990.15	514,393.07	550,000.00	33,009.85
Total Service Charges	556,310.15	514,393.07	550,000.00	(6,310.15)
Other Income				
Property Taxes	66,193.37	53,638.41	105,000.00	38,806.63
Other Income, Strike Teams	30,487.14	130.66	0.00	(30,487.14)
Total Other Income	96,680.51	53,769.07	105,000.00	8,319.49
Total Revenue	652,990.66	568,162.14	655,000.00	2,009.34
Expenditures				
Wages, Taxes, and Benefits	244,185.01	189,985.27	220,850.00	(23,335.01)
Expenditures				
Supplies	37,171.67	33,182.04	30,000.00	(7,171.67)
Repairs	19,427.94	10,767.73	20,000.00	572.06
Maintenance	9,351.36	10,444.50	12,450.00	3,098.64
Annexation Expenses	1,004.50	0.00	0.00	(1,004.50)
Engineering	0.00	815.00	5,000.00	5,000.00
Utilities All	51,155.73	21,022.79	33,505.00	(17,650.73)
Insurance	17,298.00	13,323.25	12,000.00	(5,298.00)
Office Expense	2,799.85	4,015.03	0.00	(2,799.85)
Grant Expenses	48,372.25	0.00	0.00	(48,372.25)
Postage	3,341.71	2,316.19	3,200.00	(141.71)
Auto Expense	13,948.48	8,868.20	7,125.00	(6,823.48)
Equipment	36,818.79	5,227.45	22,550.00	(14,268.79)
Legal Expense	4,056.72	3,821.30	5,000.00	943.28
Professional Services	88,991.59	45,068.38	95,710.00	6,718.41
Dues & Fees	14,537.47	15,166.77	9,000.00	(5,537.47)
Training & Travel	2,161.10	1,858.28	1,740.00	(421.10)
Other Expenses	(520.57)	24.53	0.00	520.57
Interest Expense	1,668.39	636.71	0.00	(1,668.39)
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	351,584.98	219,412.00	357,280.00	5,695.02
Total Expenditures	595,769.99	409,397.27	578,130.00	(17,639.99)
Interest Income				
Total Interest Income	36,354.01	1,817.19	1,525.00	(34,829.01)
Ending Net Position	93,574.68	160,582.06	78,395.00	(15,179.68)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 5/31/2023

	<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	386,428.67	286,280.98	300,000.00	(86,428.67)
Contract Revenue: Lassen, Strke	786,318.67	305,446.47	1,300,000.00	513,681.33
Other	<u>92,987.24</u>	<u>80,587.82</u>	<u>131,245.00</u>	<u>38,257.76</u>
Total Service Charges	1,265,734.58	688,701.56	1,844,245.00	578,510.42
Other Income				
Property Taxes	127,548.56	98,476.16	133,000.00	5,451.44
Other Income, Strike Teams	<u>249,909.09</u>	<u>1,550,385.74</u>	<u>69,000.00</u>	<u>(180,909.09)</u>
Total Other Income	<u>377,457.65</u>	<u>1,648,861.90</u>	<u>202,000.00</u>	<u>(175,457.65)</u>
Total Revenue	<u>1,643,192.23</u>	<u>2,337,563.46</u>	<u>2,046,245.00</u>	<u>403,052.77</u>
Expenditures				
Lassen Contract Expenditures	341,609.33	263,388.65	245,250.00	(96,359.33)
Wages, Taxes, and Benefits	1,447,991.69	1,767,666.72	1,755,537.00	307,545.31
Expenditures				
Supplies	15,892.37	17,372.57	21,900.00	6,007.63
Repairs	4,327.76	1,076.44	4,100.00	(227.76)
Maintenance	7,245.27	1,191.12	8,340.00	1,094.73
Utilities All	26,872.98	12,732.63	23,435.00	(3,437.98)
Ambulance Expense	12,483.55	14,237.79	13,000.00	516.45
Insurance	98,155.26	100,876.46	120,000.00	21,844.74
Office Expense	(767.52)	290.91	0.00	767.52
Grant Expenses	170,208.09	89,822.58	113,000.00	(57,208.09)
Postage	1,338.78	624.16	1,200.00	(138.78)
Auto Expense	67,500.57	23,443.52	25,000.00	(42,500.57)
Equipment	16,430.87	17,633.32	52,500.00	36,069.13
Legal Expense	32,792.73	17,943.38	7,000.00	(25,792.73)
Professional Services	108,192.79	53,961.74	140,705.00	32,512.21
Dues & Fees	18,473.62	6,913.86	5,300.00	(13,173.62)
Training & Travel	23,414.67	12,601.81	15,920.00	(7,494.67)
Other Expenses	(1,010.50)	11,701.03	0.00	1,010.50
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>601,551.29</u>	<u>378,123.32</u>	<u>551,400.00</u>	<u>(50,151.29)</u>
Total Expenditures	<u>2,391,152.31</u>	<u>2,409,178.69</u>	<u>2,552,187.00</u>	<u>161,034.69</u>
Interest Income				
Total Interest Income	<u>0.00</u>	<u>6,781.30</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>(747,960.08)</u>	<u>(64,833.93)</u>	<u>(505,942.00)</u>	<u>242,018.08</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 5/31/2023

	<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	386,428.67	386,428.67
Lassen Contract Reve...	0.00	0.00	0.00	786,318.67	786,318.67
Service Charges	35,000.00	531,405.64	556,310.15	92,987.24	1,215,703.03
Other Income	0.00	31,834.80	96,680.51	377,457.65	505,972.96
Total Revenue	<u>35,000.00</u>	<u>563,240.44</u>	<u>652,990.66</u>	<u>1,643,192.23</u>	<u>2,894,423.33</u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	341,609.33	341,609.33
Wages, Taxes & Benef...	0.00	248,354.70	244,185.01	1,447,991.69	1,940,531.40
Expenditures					
Supplies	0.00	27,096.54	37,171.67	15,892.37	80,160.58
Repairs	0.00	36,800.55	19,427.94	4,327.76	60,556.25
Maintenance	0.00	8,952.23	9,351.36	7,245.27	25,548.86
Annexation Expenses	0.00	494.50	1,004.50	0.00	1,499.00
Utilities All	23,361.93	104,776.66	51,155.73	26,872.98	206,167.30
Ambulance Expense	0.00	0.00	0.00	12,483.55	12,483.55
Insurance	0.00	17,298.00	17,298.00	98,155.26	132,751.26
Office Expense	0.00	2,799.88	2,799.85	(767.52)	4,832.21
Grant Expenses	0.00	32,911.89	48,372.25	170,208.09	251,492.23
Postage	290.00	3,665.93	3,341.71	1,338.78	8,636.42
Auto Expense	0.00	14,020.63	13,948.48	67,500.57	95,469.68
Equipment	0.00	8,966.47	36,818.79	16,430.87	62,216.13
Legal Expense	192.50	3,381.59	4,056.72	32,792.73	40,423.54
Professional Services	0.00	67,455.44	88,991.59	108,192.79	264,639.82
Dues & Fees	0.00	7,195.77	14,537.47	18,473.62	40,206.86
Training & Travel	0.00	6,969.68	2,161.10	23,414.67	32,545.45
Other Expenses	0.00	(520.59)	(520.57)	(1,010.50)	(2,051.66)
Interest Expense	0.00	1,668.39	1,668.39	0.00	3,336.78
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)
Total Expenditures	<u>23,844.43</u>	<u>340,786.56</u>	<u>351,584.98</u>	<u>601,551.29</u>	<u>1,317,767.26</u>
Total Expenditures	<u>23,844.43</u>	<u>589,141.26</u>	<u>595,769.99</u>	<u>2,391,152.31</u>	<u>3,599,907.99</u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	36,352.28	0.00	36,352.28
Interest L.A.I.F.	0.00	5.14	1.73	0.00	6.87
Total Interest Income	<u>0.00</u>	<u>5.14</u>	<u>36,354.01</u>	<u>0.00</u>	<u>36,359.15</u>
Total Other Sources	<u>0.00</u>	<u>5.14</u>	<u>36,354.01</u>	<u>0.00</u>	<u>36,359.15</u>
Ending Net Position	<u>11,155.57</u>	<u>(25,895.68)</u>	<u>93,574.68</u>	<u>(747,960.08)</u>	<u>(669,125.51)</u>