



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

The accompanying Statement of Net Position, as of January 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

February 24, 2023

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 1/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(14,351.12)	58,160.07	1,514,677.05	(697,704.20)	860,781.80
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	1,013,233.90	0.00	1,013,233.90
Temporary Cash Invest.LAIF	0.00	978.55	329.67	0.00	1,308.22
Total Cash	(14,351.12)	59,288.62	2,528,390.62	(697,604.20)	1,875,723.92
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	44,810.00	50,509.16	1,618,856.46	1,714,175.62
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	44,810.00	50,509.16	493,856.46	589,175.62
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
Total Other Current Assets	0.00	68,000.32	68,000.32	332,000.00	468,000.64
Total Current Assets	(14,351.12)	172,098.94	2,646,900.10	128,252.26	2,932,900.18
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
Total Water, Sanitation, and F.	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
Total Property & Equipment	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
Total Assets	(14,351.12)	1,958,519.13	6,518,612.81	570,347.68	9,033,128.50
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 1/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	116,057.46	116,057.46
Accounts Payable Other	0.00	315.34	302.08	4,169.45	4,786.87
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	4,116.11	4,096.17	18,540.77	26,753.05
Total Payables	0.00	4,431.45	4,398.25	138,767.68	147,597.38
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,866.46	8,413.54	0.00	14,280.00
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	676,866.34	679,413.45	2,023,999.94	3,380,279.73
Total Current Liabilities	0.00	681,297.79	683,811.70	2,162,767.62	3,527,877.11
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	35,906.37	35,906.37	0.00	71,812.74
Total Long-term Liabilities	0.00	35,906.37	35,906.37	0.00	71,812.74
Total Long-term Liabilities	0.00	35,906.37	35,906.37	0.00	71,812.74
Total Liabilities	0.00	717,204.16	719,718.07	2,162,767.62	3,599,689.85
Net Position					
Net Position					
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	(12,042.40)	9,682.09	52,837.66	(634,419.12)	(583,941.77)
Total Current YTD Net Income	(12,042.40)	9,682.09	52,837.66	(634,419.12)	(583,941.77)
Total Net Position	(14,351.12)	1,241,314.97	5,798,894.74	(1,592,419.94)	5,433,438.65

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 1/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(14,351.12)</u>	<u>1,958,519.13</u>	<u>6,518,612.81</u>	<u>570,347.68</u>	<u>9,033,128.50</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. Other	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Service Charges	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Expenditures				
Expenditures				
Utilities All	11,559.90	15,156.15	26,070.00	14,510.10
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	<u>192.50</u>	<u>0.00</u>	<u>1,000.00</u>	<u>807.50</u>
Total Expenditures	<u>12,042.40</u>	<u>15,156.15</u>	<u>27,070.00</u>	<u>15,027.60</u>
Total Expenditures	<u>12,042.40</u>	<u>15,156.15</u>	<u>27,070.00</u>	<u>15,027.60</u>
Ending Net Position	<u>(12,042.40)</u>	<u>(15,156.15)</u>	<u>4,930.00</u>	<u>16,972.40</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	344,988.34	353,880.59	577,727.00	232,738.66
Other Income				
Property Taxes	3,864.61	21.69	66,000.00	62,135.39
Other Income, Strike Teams	25,725.23	31.00	0.00	(25,725.23)
Total Other Income	29,589.84	52.69	66,000.00	36,410.16
Total Revenue	374,578.18	353,933.28	643,727.00	269,148.82
Expenditures				
Wages, Taxes, and Benefits	164,209.95	121,701.23	220,796.00	56,586.05
Expenditures				
Supplies	17,268.97	7,152.27	25,000.00	7,731.03
Repairs	2,569.43	8,866.28	40,000.00	37,430.57
Maintenance	288.43	1,790.50	5,000.00	4,711.57
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	68,516.89	77,249.22	98,280.00	29,763.11
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	2,233.51	2,457.99	0.00	(2,233.51)
Grant Expenses	31,207.64	0.00	0.00	(31,207.64)
Postage	1,764.68	1,942.98	3,260.00	1,495.32
Auto Expense	8,688.89	6,314.33	7,125.00	(1,563.89)
Equipment	7,182.73	1,311.16	22,550.00	15,367.27
Legal Expense	4,827.09	508.20	5,000.00	172.91
Professional Services	40,018.51	7,029.20	83,095.00	43,076.49
Dues & Fees	5,456.40	11,956.58	16,175.00	10,718.60
Training & Travel	2,873.04	886.25	1,740.00	(1,133.04)
Other Expenses	43.66	0.00	0.00	(43.66)
Interest Expense	1,283.91	0.00	0.00	(1,283.91)
Authorized Capital Expenditure	(3,147.00)	0.00	100,000.00	103,147.00
Gain/Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	200,691.28	126,843.46	421,725.00	221,033.72
Total Expenditures	364,901.23	248,544.69	642,521.00	277,619.77
Interest Income				
	5.14	1.38	0.00	(5.14)
Total Interest Income	5.14	1.38	0.00	(5.14)
Ending Net Position	9,682.09	105,389.97	1,206.00	(8,476.09)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

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

	<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	<u>335,779.63</u>	<u>330,764.26</u>	<u>550,000.00</u>	<u>214,220.37</u>
Total Service Charges	375,099.63	330,764.26	550,000.00	174,900.37
Other Income				
Property Taxes	5,238.83	(0.31)	105,000.00	99,761.17
Other Income, Strike Teams	<u>28,242.16</u>	<u>0.00</u>	<u>0.00</u>	<u>(28,242.16)</u>
Total Other Income	<u>33,480.99</u>	<u>(0.31)</u>	<u>105,000.00</u>	<u>71,519.01</u>
Total Revenue	<u>408,580.62</u>	<u>330,763.95</u>	<u>655,000.00</u>	<u>246,419.38</u>
Expenditures				
Wages, Taxes, and Benefits	159,358.39	121,268.72	220,850.00	61,491.61
Expenditures				
Supplies	26,965.11	22,377.91	30,000.00	3,034.89
Repairs	3,260.61	8,858.11	20,000.00	16,739.39
Maintenance	267.03	826.10	12,450.00	12,182.97
Engineering	0.00	155.00	5,000.00	5,000.00
Utilities All	18,967.10	9,836.81	33,505.00	14,537.90
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	2,233.48	2,531.43	0.00	(2,233.48)
Grant Expenses	48,372.25	660.00	0.00	(48,372.25)
Postage	1,737.54	1,452.21	3,200.00	1,462.46
Auto Expense	8,649.56	6,347.72	7,125.00	(1,524.56)
Equipment	28,166.28	1,311.19	22,550.00	(5,616.28)
Legal Expense	4,827.22	409.20	5,000.00	172.78
Professional Services	42,964.70	16,946.92	95,710.00	52,745.30
Dues & Fees	12,002.61	14,398.62	9,000.00	(3,002.61)
Training & Travel	1,466.46	871.58	1,740.00	273.54
Other Expenses	43.67	0.00	0.00	(43.67)
Interest Expense	1,283.91	0.00	0.00	(1,283.91)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>210,822.03</u>	<u>86,046.30</u>	<u>357,280.00</u>	<u>146,457.97</u>
Total Expenditures	<u>370,180.42</u>	<u>207,315.02</u>	<u>578,130.00</u>	<u>207,949.58</u>
Interest Income				
Total Interest Income	<u>14,437.46</u>	<u>395.95</u>	<u>1,525.00</u>	<u>(12,912.46)</u>
Total Interest Income	<u>14,437.46</u>	<u>395.95</u>	<u>1,525.00</u>	<u>(12,912.46)</u>
Ending Net Position	<u>52,837.66</u>	<u>123,844.88</u>	<u>78,395.00</u>	<u>25,557.34</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

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

	<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	171,472.88	180,805.35	300,000.00	128,527.12
Contract Revenue: Lassen,Strike	787,853.58	305,446.47	1,300,000.00	512,146.42
Other	<u>9,322.24</u>	<u>0.32</u>	<u>131,245.00</u>	<u>121,922.76</u>
Total Service Charges	968,648.70	502,638.43	1,844,245.00	875,596.30
Other Income				
Property Taxes	9,290.72	(21.93)	133,000.00	123,709.28
Other Income, Strike Teams	<u>95,184.87</u>	<u>1,518,116.62</u>	<u>69,000.00</u>	<u>(26,184.87)</u>
Total Other Income	104,475.59	1,518,094.69	202,000.00	97,524.41
Total Revenue	<u>1,073,124.29</u>	<u>2,020,733.12</u>	<u>2,046,245.00</u>	<u>973,120.71</u>
Expenditures				
Lassen Contract Expenditures	361,330.93	80,403.54	245,250.00	(116,080.93)
Wages, Taxes, and Benefits	1,005,209.19	1,326,404.47	1,755,537.00	750,327.81
Expenditures				
Supplies	9,725.19	10,139.23	21,900.00	12,174.81
Repairs	2,534.22	260.42	4,100.00	1,565.78
Maintenance	1,075.85	1,158.26	8,340.00	7,264.15
Utilities All	12,868.46	2,223.98	23,435.00	10,566.54
Ambulance Expense	5,081.91	9,532.06	13,000.00	7,918.09
Insurance	40,176.35	60,488.15	120,000.00	79,823.65
Office Expense	566.48	78.91	0.00	(566.48)
Grant Expenses	112,999.24	64,456.71	113,000.00	0.76
Postage	374.41	408.85	1,200.00	825.59
Auto Expense	28,704.30	13,192.40	25,000.00	(3,704.30)
Equipement	7,206.88	10,153.20	52,500.00	45,293.12
Legal Expense	26,559.88	9,702.70	7,000.00	(19,559.88)
Professional Services	73,755.27	22,762.10	140,705.00	66,949.73
Dues & Fees	9,649.16	5,656.96	5,300.00	(4,349.16)
Training & Travel	9,607.69	8,189.03	15,920.00	6,312.31
Other Expenses	118.00	9,167.40	0.00	(118.00)
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	341,003.29	223,270.36	551,400.00	210,396.71
Total Expenditures	<u>1,707,543.41</u>	<u>1,630,078.37</u>	<u>2,552,187.00</u>	<u>844,643.59</u>
Interest Income				
	<u>0.00</u>	<u>435.90</u>	<u>0.00</u>	<u>0.00</u>
Total Interest Income	0.00	435.90	0.00	0.00
Ending Net Position	<u>(634,419.12)</u>	<u>391,090.65</u>	<u>(505,942.00)</u>	<u>128,477.12</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT
Statement of Revenues, Expenditures & Ending Net Position
 From 7/1/2022 Through 1/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	171,472.88	171,472.88
Lassen Contract Reve...	0.00	0.00	0.00	787,853.58	787,853.58
Service Charges	0.00	344,988.34	375,099.63	9,322.24	729,410.21
Other Income	0.00	29,589.84	33,480.99	104,475.59	167,546.42
Total Revenue	<u>0.00</u>	<u>374,578.18</u>	<u>408,580.62</u>	<u>1,073,124.29</u>	<u>1,856,283.09</u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	361,330.93	361,330.93
Wages, Taxes & Benef...	0.00	164,209.95	159,358.39	1,005,209.19	1,328,777.53
Expenditures					
Supplies	0.00	17,268.97	26,965.11	9,725.19	53,959.27
Repairs	0.00	2,569.43	3,260.61	2,534.22	8,364.26
Maintenance	0.00	288.43	267.03	1,075.85	1,631.31
Utilities All	11,559.90	68,516.89	18,967.10	12,868.46	111,912.35
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	40,176.35	59,405.35
Office Expense	0.00	2,233.51	2,233.48	566.48	5,033.47
Grant Expenses	0.00	31,207.64	48,372.25	112,999.24	192,579.13
Postage	290.00	1,764.68	1,737.54	374.41	4,166.63
Auto Expense	0.00	8,688.89	8,649.56	28,704.30	46,042.75
Equipment	0.00	7,182.73	28,166.28	7,206.88	42,555.89
Legal Expense	192.50	4,827.09	4,827.22	26,559.88	36,406.69
Professional Services	0.00	40,018.51	42,964.70	73,755.27	156,738.48
Dues & Fees	0.00	5,456.40	12,002.61	9,649.16	27,108.17
Training & Travel	0.00	2,873.04	1,466.46	9,607.69	13,947.19
Other Expenses	0.00	43.66	43.67	118.00	205.33
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)
Total Expenditures	<u>12,042.40</u>	<u>200,691.28</u>	<u>210,822.03</u>	<u>341,003.29</u>	<u>764,559.00</u>
Total Expenditures	<u>12,042.40</u>	<u>364,901.23</u>	<u>370,180.42</u>	<u>1,707,543.41</u>	<u>2,454,667.46</u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	14,435.73	0.00	14,435.73
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>14,437.46</u>	<u>0.00</u>	<u>14,442.60</u>
Total Other Sources	<u>0.00</u>	<u>5.14</u>	<u>14,437.46</u>	<u>0.00</u>	<u>14,442.60</u>
Ending Net Position	<u>(12,042.40)</u>	<u>9,682.09</u>	<u>52,837.66</u>	<u>(634,419.12)</u>	<u>(583,941.77)</u>