



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, 2024, 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 22, 2024

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 3/31/2024

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(13,692.66)	154,329.63	1,787,913.30	(1,527,316.95)	401,233.32
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	777,259.76	0.00	777,259.76
Temporary Cash Invest.LAIF	0.00	1,007.06	339.28	0.00	1,346.34
Total Cash	(13,692.66)	155,486.69	2,565,662.34	(1,527,216.95)	1,180,239.42
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invoi...	0.00	51,369.27	52,522.08	712,714.51	816,605.86
Allowance for Doubtful Ac...	0.00	0.00	0.00	(56,225.44)	(56,225.44)
Total Accounts Receivable	0.00	53,782.27	57,761.08	676,554.07	788,097.42
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	(13,692.66)	275,269.28	2,689,423.74	(536,662.88)	2,414,337.48
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	(13,692.66)	2,024,207.47	6,451,596.45	(44,944.46)	8,417,166.80
Liabilities					
Current Liabilities					
Payables					
Lassen Contract Employees	0.00	0.00	0.00	158,477.63	158,477.63
Accounts Payable Other	0.00	27.24	54.56	2,530.85	2,612.65
Payroll Taxes Payable	0.00	0.00	0.00	15,708.64	15,708.64
Payroll Taxes Payable-State	0.00	0.00	0.00	4,577.64	4,577.64
PERS Payable	0.00	2,551.04	2,568.49	11,145.97	16,265.50
Total Payables	0.00	2,578.28	2,623.05	192,440.73	197,642.06
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	6,468.32	8,891.68	0.00	15,360.00
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	533,713.72	1,011,713.75
O.P.E.B	0.00	280,000.00	280,000.00	1,254,000.00	1,814,000.00

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 3/31/2024

	St. Lights	Water	Sanitation	Fire	Total
Total Other	0.00	762,468.20	764,891.59	2,176,713.66	3,704,073.45
Total Current Liabilities	0.00	765,046.48	767,514.64	2,369,154.39	3,901,715.51
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Liabilities	0.00	790,368.39	792,836.54	2,369,154.39	3,952,359.32
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					
	(20,072.28)	168,997.72	96,320.66	(469,511.18)	(224,265.08)
Total Current YTD Net Income	(20,072.28)	168,997.72	96,320.66	(469,511.18)	(224,265.08)
Total Net Position	(13,692.66)	1,233,839.08	5,658,759.91	(2,414,098.85)	4,464,807.48
Total Liabilities & Net Position	(13,692.66)	2,024,207.47	6,451,596.45	(44,944.46)	8,417,166.80

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 3/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	20,072.28	18,563.93	29,613.00	9,540.72
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>20,072.28</u>	<u>19,046.43</u>	<u>35,613.00</u>	<u>15,540.72</u>
Total Expenditures	<u>20,072.28</u>	<u>19,046.43</u>	<u>35,613.00</u>	<u>15,540.72</u>
Ending Net Position	<u>(20,072.28)</u>	<u>(19,046.43)</u>	<u>(35,613.00)</u>	<u>(15,540.72)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 3/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	13,850.00	0.00	0.00	(13,850.00)
Other	<u>466,359.86</u>	<u>420,050.04</u>	<u>590,000.00</u>	<u>123,640.14</u>
Total Service Charges	480,209.86	420,050.04	590,000.00	109,790.14
Other Income				
Property Taxes	111,260.41	3,864.61	73,650.00	(37,610.41)
Other Income, Strike Teams	<u>455.68</u>	<u>26,781.61</u>	<u>0.00</u>	<u>(455.68)</u>
Total Other Income	<u>111,716.09</u>	<u>30,646.22</u>	<u>73,650.00</u>	<u>(38,066.09)</u>
Total Revenue	<u>591,925.95</u>	<u>450,696.26</u>	<u>663,650.00</u>	<u>71,724.05</u>
Expenditures				
Wages, Taxes, and Benefits	214,300.21	209,180.93	201,351.00	(12,949.21)
Expenditures				
Supplies	7,383.36	19,224.88	30,000.00	22,616.64
Repairs	7,742.90	27,456.38	35,000.00	27,257.10
Maintenance	3,911.88	8,952.23	7,500.00	3,588.12
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	85,104.64	91,381.68	130,690.00	45,585.36
Insurance	11,155.00	9,614.50	24,500.00	13,345.00
Office Expense	72.13	2,198.59	0.00	(72.13)
Grant Expenses-Collection Syst	0.00	31,398.89	0.00	0.00
Postage	3,048.21	2,840.16	3,260.00	211.79
Auto Expense	8,454.35	11,429.36	12,500.00	4,045.65
Equipment	12,068.19	7,892.25	22,550.00	10,481.81
Legal Expense	1,481.67	3,381.59	5,000.00	3,518.33
Professional Services	51,675.22	51,724.28	108,545.00	56,869.78
Dues & Fees	9,130.17	7,018.29	10,000.00	869.83
Training & Travel	6,133.73	3,250.66	3,600.00	(2,533.73)
Other Expenses	0.00	(520.59)	0.00	0.00
Interest Expense	1,286.80	1,283.91	0.00	(1,286.80)
Authorized Capital Expenditure	0.00	(3,147.00)	50,000.00	50,000.00
Total Expenditures	<u>208,648.25</u>	<u>275,380.06</u>	<u>445,645.00</u>	<u>236,996.75</u>
Total Expenditures	<u>422,948.46</u>	<u>484,560.99</u>	<u>646,996.00</u>	<u>224,047.54</u>
Interest Income				
	<u>20.23</u>	<u>5.14</u>	<u>0.00</u>	<u>(20.23)</u>
Total Interest Income	<u>20.23</u>	<u>5.14</u>	<u>0.00</u>	<u>(20.23)</u>
Ending Net Position	<u>168,997.72</u>	<u>(33,859.59)</u>	<u>16,654.00</u>	<u>(152,343.72)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 3/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	44,183.00	39,320.00	200,000.00	155,817.00
Other	415,328.83	426,054.67	550,000.00	134,671.17
Total Service Charges	459,511.83	465,374.67	750,000.00	290,488.17
Other Income				
Property Taxes	121,110.92	5,238.83	105,000.00	(16,110.92)
Other Income, Strike Teams	16.43	29,298.56	0.00	(16.43)
Total Other Income	121,127.35	34,537.39	105,000.00	(16,127.35)
Total Revenue	580,639.18	499,912.06	855,000.00	274,360.82
Expenditures				
Wages, Taxes, and Benefits	215,328.67	204,479.31	201,351.00	(13,977.67)
Expenditures				
Supplies	24,511.34	29,945.41	40,000.00	15,488.66
Repairs	23,155.82	3,760.73	30,000.00	6,844.18
Maintenance	1,368.96	1,881.15	12,450.00	11,081.04
Engineering	1,005.00	0.00	5,000.00	3,995.00
Utilities All	55,534.55	33,674.06	59,860.00	4,325.45
Insurance	11,155.00	9,614.50	24,500.00	13,345.00
Office Expense	0.00	2,198.57	0.00	0.00
Grant Expenses-Collection Syst	69,928.00	48,372.25	200,000.00	130,072.00
Postage	2,730.83	2,791.18	3,200.00	469.17
Auto Expense	8,286.10	11,390.10	24,000.00	15,713.90
Equipment	6,327.23	35,898.32	30,000.00	23,672.77
Legal Expense	1,481.67	3,381.72	5,000.00	3,518.33
Professional Services	79,654.29	67,458.93	146,755.00	67,100.71
Dues & Fees	15,411.99	13,926.30	14,000.00	(1,411.99)
Training & Travel	3,317.77	1,515.34	3,600.00	282.23
Other Expenses	0.00	(520.57)	0.00	0.00
Interest Expense	1,286.81	1,283.91	0.00	(1,286.81)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	305,155.36	266,571.90	698,365.00	393,209.64
Total Expenditures	520,484.03	471,051.21	899,716.00	379,231.97
Interest Income				
	36,165.51	24,673.39	50,000.00	13,834.49
Total Interest Income	36,165.51	24,673.39	50,000.00	13,834.49
Ending Net Position	96,320.66	53,534.24	5,284.00	(91,036.66)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 3/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	172,439.01	332,997.91	300,000.00	127,560.99
Contract Revenue: Lassen, Strke	766,142.20	786,318.67	0.00	(766,142.20)
Other	<u>96,010.80</u>	<u>9,322.24</u>	<u>135,000.00</u>	<u>38,989.20</u>
Total Service Charges	<u>1,034,592.01</u>	<u>1,128,638.82</u>	<u>435,000.00</u>	<u>(599,592.01)</u>
Other Income				
Property Taxes	223,382.80	9,290.72	195,000.00	(28,382.80)
Other Income, Strike Teams	36,222.87	181,738.12	34,000.00	(2,222.87)
Facilities Revenue	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
Total Other Income	<u>259,605.67</u>	<u>191,028.84</u>	<u>264,000.00</u>	<u>4,394.33</u>
Total Revenue	<u>1,294,197.68</u>	<u>1,319,667.66</u>	<u>699,000.00</u>	<u>(595,197.68)</u>
Expenditures				
Lassen Contract Expenditures	383,286.14	349,950.55	15,000.00	(368,286.14)
Wages, Taxes, and Benefits	1,125,440.29	1,232,528.21	1,488,740.00	363,299.71
Expenditures				
Supplies	4,918.09	13,447.02	25,000.00	20,081.91
Repairs	2,388.88	2,930.30	5,000.00	2,611.12
Maintenance	266.67	3,755.75	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	15,707.68	21,558.20	31,210.00	15,502.32
Ambulance Expense	26,636.29	10,646.47	15,000.00	(11,636.29)
Insurance	44,430.65	87,466.12	102,000.00	57,569.35
Office Expense	0.00	(767.52)	0.00	0.00
Grant Expenses-Collection Syst	0.00	119,641.21	0.00	0.00
Postage	333.16	1,294.74	1,200.00	866.84
Auto Expense	36,510.25	38,345.94	45,000.00	8,489.75
Equipement	8,720.27	13,522.61	65,000.00	56,279.73
Legal Expense	24,067.72	30,776.38	10,000.00	(14,067.72)
Professional Services	73,394.19	95,733.32	129,160.00	55,765.81
Dues & Fees	4,412.69	11,467.68	4,000.00	(412.69)
Training & Travel	10,960.74	15,495.44	42,900.00	31,939.26
Other Expenses	0.00	(1,010.50)	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>254,982.43</u>	<u>464,303.16</u>	<u>485,470.00</u>	<u>230,487.57</u>
Total Expenditures	<u>1,763,708.86</u>	<u>2,046,781.92</u>	<u>1,989,210.00</u>	<u>225,501.14</u>
Ending Net Position	<u>(469,511.18)</u>	<u>(727,114.26)</u>	<u>(1,290,210.00)</u>	<u>(820,698.82)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 3/31/2024

	<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	172,439.01	172,439.01
Lassen Contract Reve...	0.00	0.00	0.00	766,142.20	766,142.20
Service Charges	0.00	480,209.86	459,511.83	96,010.80	1,035,732.49
Other Income	<u>0.00</u>	<u>111,716.09</u>	<u>121,127.35</u>	<u>259,605.67</u>	<u>492,449.11</u>
Total Revenue	<u><u>0.00</u></u>	<u><u>591,925.95</u></u>	<u><u>580,639.18</u></u>	<u><u>1,294,197.68</u></u>	<u><u>2,466,762.81</u></u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	383,286.14	383,286.14
Wages, Taxes & Benef...	0.00	214,300.21	215,328.67	1,125,440.29	1,555,069.17
Expenditures					
Supplies	0.00	7,383.36	24,511.34	4,918.09	36,812.79
Repairs	0.00	7,742.90	23,155.82	2,388.88	33,287.60
Maintenance	0.00	3,911.88	1,368.96	266.67	5,547.51
Services	0.00	0.00	0.00	2,235.15	2,235.15
Engineering	0.00	0.00	1,005.00	0.00	1,005.00
Utilities All	20,072.28	85,104.64	55,534.55	15,707.68	176,419.15
Ambulance Expense	0.00	0.00	0.00	26,636.29	26,636.29
Insurance	0.00	11,155.00	11,155.00	44,430.65	66,740.65
Office Expense	0.00	72.13	0.00	0.00	72.13
Grant Expenses-Col...	0.00	0.00	69,928.00	0.00	69,928.00
Postage	0.00	3,048.21	2,730.83	333.16	6,112.20
Auto Expense	0.00	8,454.35	8,286.10	36,510.25	53,250.70
Equipment	0.00	12,068.19	6,327.23	8,720.27	27,115.69
Legal Expense	0.00	1,481.67	1,481.67	24,067.72	27,031.06
Professional Services	0.00	51,675.22	79,654.29	73,394.19	204,723.70
Dues & Fees	0.00	9,130.17	15,411.99	4,412.69	28,954.85
Training & Travel	0.00	6,133.73	3,317.77	10,960.74	20,412.24
Interest Expense	<u>0.00</u>	<u>1,286.80</u>	<u>1,286.81</u>	<u>0.00</u>	<u>2,573.61</u>
Total Expenditures	<u><u>20,072.28</u></u>	<u><u>208,648.25</u></u>	<u><u>305,155.36</u></u>	<u><u>254,982.43</u></u>	<u><u>788,858.32</u></u>
Total Expenditures	<u><u>20,072.28</u></u>	<u><u>422,948.46</u></u>	<u><u>520,484.03</u></u>	<u><u>1,763,708.86</u></u>	<u><u>2,727,213.63</u></u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	36,158.69	0.00	36,158.69
Interest L.A.I.F.	<u>0.00</u>	<u>20.23</u>	<u>6.82</u>	<u>0.00</u>	<u>27.05</u>
Total Interest Income	<u>0.00</u>	<u>20.23</u>	<u>36,165.51</u>	<u>0.00</u>	<u>36,185.74</u>
Total Other Sources	<u><u>0.00</u></u>	<u><u>20.23</u></u>	<u><u>36,165.51</u></u>	<u><u>0.00</u></u>	<u><u>36,185.74</u></u>
Ending Net Position	<u><u>(20,072.28)</u></u>	<u><u>168,997.72</u></u>	<u><u>96,320.66</u></u>	<u><u>(469,511.18)</u></u>	<u><u>(224,265.08)</u></u>