

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2019

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(6,625.33)	(319,079.33)	99,935.02	555,179.22	329,409.58
Plumas-Money/Market #00	0.00	0.00	300,768.99	900,984.03	1,201,753.02
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Petty Cash	0.00	47.68	47.68	(21.91)	73.45
Temporary Cash Invest.LAIF	0.00	952.27	320.81	0.00	1,273.08
Total Cash	(6,625.33)	(317,979.38)	401,172.50	1,456,141.34	1,532,709.13
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	0.00	0.00	1,929,143.28	1,929,143.28
Total Accounts Receivable	0.00	0.00	0.00	1,929,143.28	1,929,143.28
Other Current Assets					
Due From Other Funds	0.00	0.00	1,401,195.00	656,457.00	2,057,652.00
Prepaid Insurance	0.00	5,694.32	5,694.32	0.00	11,388.64
Deferred Outflow of Resour...	0.00	114,000.00	114,000.00	370,000.00	598,000.00
Total Other Current Assets	0.00	119,694.32	1,520,889.32	1,026,457.00	2,667,040.64
Total Current Assets	(6,625.33)	(198,285.06)	1,922,061.82	4,411,741.62	6,128,893.05
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,954,342.19	4,175,218.71	432,537.42	6,562,098.32
Total Water, Sanitation, and F.	0.00	1,954,342.19	4,175,218.71	432,537.42	6,562,098.32
Total Property & Equipment	0.00	1,954,342.19	4,175,218.71	432,537.42	6,562,098.32
Total Assets	(6,625.33)	1,756,057.13	6,097,280.53	4,844,279.04	12,690,991.37
Liabilities					
Current Liabilities					
Payables					
Lassen Contract Employees	0.00	0.00	0.00	1,052,571.98	1,052,571.98
Accounts Payable Other	0.00	0.00	0.00	0.00	0.00

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2020

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash				400 - 600	
Checking-Plumas 403	(8,456.66)	(232,999.92)	1,524,907.91	(887,227.92)	396,223.41
Plumas-MoneyMarket #00	0.00	0.00	501,614.95	0.00	501,614.95
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
Temporary Cash Invest.LAIF	0.00	968.11	326.15	0.00	1,294.26
Total Cash	(8,456.66)	(231,881.81)	2,026,999.01	(887,127.92)	899,532.62
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoic...	0.00	60,710.74	53,299.10	3,278,080.99	3,392,090.83
Allowance for Doubtful Ac...	0.00	0.00	0.00	(533,000.00)	(533,000.00)
Total Accounts Receivable	0.00	60,710.74	53,299.10	2,745,080.99	2,859,090.83
Other Current Assets					
Due From Other Funds	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance	0.00	5,694.32	5,694.32	0.00	11,388.64
Deferred Outflow of Resour...	0.00	91,000.00	91,000.00	368,000.00	550,000.00
Total Other Current Assets	0.00	96,694.32	96,694.32	368,000.00	561,388.64
Total Current Assets	(8,456.66)	(74,476.75)	2,176,992.43	2,225,953.07	4,320,012.09
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Water, Sanitation, and F.	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Property & Equipment	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Assets	(8,456.66)	1,795,155.44	6,201,303.14	2,639,879.49	10,627,881.41
Liabilities					
Current Liabilities					
Payables					
Lassen Contract Employees	0.00	0.00	30.00	1,304,635.09	1,304,665.09

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2021

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(8,797.27)	(12,242.18)	1,364,805.58	(981,604.11)	362,162.02
Plumas-Money/Market #00	0.00	0.00	502,230.99	302.28	502,533.27
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	450,000.00	250,000.00	700,000.00
Temporary Cash Invest.LAIF	0.00	970.71	327.02	0.00	1,297.73
Total Cash	(8,797.27)	(11,121.47)	2,317,513.59	(731,201.83)	1,566,393.02
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoic...	0.00	65,730.38	54,630.44	3,151,539.15	3,271,899.97
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	65,730.38	54,630.44	2,026,539.15	2,146,899.97
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	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	(8,797.27)	122,609.23	2,440,144.35	1,627,337.32	4,181,293.63
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	(8,797.27)	1,909,029.42	6,311,857.06	2,069,432.74	10,281,521.95
Liabilities					
Current Liabilities					
Payables					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(7,418.13)	66,153.15	923,216.13	(648,370.68)	333,580.47
Plumas-Money/Market #00	0.00	0.00	203,102.48	0.00	203,102.48
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	350,000.00	0.00	350,000.00
CLASS-Investment	0.00	0.00	1,002,648.80	0.00	1,002,648.80
Temporary Cash Invest.LAIF	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(7,418.13)	67,276.56	2,479,445.35	(648,270.68)	1,891,033.10
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invoic...	0.00	52,536.68	53,475.15	2,231,624.62	2,337,636.45
Allowance for Doubtful Acc...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	54,949.68	58,714.15	1,126,689.62	1,240,353.45
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	(7,418.13)	188,226.56	2,604,159.82	792,418.94	3,577,387.19
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	(7,418.13)	1,937,164.75	6,366,332.53	1,284,137.36	9,580,216.51
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash				400-600	
Checking-Plumas 403	(961.56)	42,476.39	1,579,024.66	(1,286,755.29)	333,784.20
Plumas-Money/Market #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	899,896.60	0.00	899,896.60
Temporary Cash Invest.LAIF	0.00	986.83	332.46	0.00	1,319.29
Total Cash	(961.56)	43,613.22	2,479,403.72	(1,286,655.29)	1,235,400.09
Accounts Receivable					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invo...	0.00	62,324.06	43,821.79	2,152,617.19	2,258,763.04
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	64,737.06	49,060.79	1,047,682.19	1,161,480.04
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	(961.56)	174,350.60	2,594,464.83	75,026.90	2,842,880.77
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	(961.56)	1,923,288.79	6,356,637.54	566,745.32	8,845,710.09
Liabilities					
Current Liabilities					