



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

The accompanying Statement of Net Position, as of October 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

November 13, 2023

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position - opa-not combined
As of 10/31/2023

	ST. LIGHT	WATER	SANITATION	FIRE	CONTRACT F...	AMBULANCE	Total
Assets							
Current Assets							
Cash							
Checking-Plum...	(961.56)	76,349.23	1,593,581.00	(1,227,211.61)	129,521.90	(235,086.00)	336,192.96
Plumas-Money...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Drawer F...	0.00	100.00	100.00	0.00	0.00	0.00	200.00
Petty Cash	0.00	50.00	50.00	100.00	0.00	0.00	200.00
CD- Cert. of De...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLASS-Invest...	0.00	0.00	908,180.29	0.00	0.00	0.00	908,180.29
Temporary Cas...	0.00	998.06	336.25	0.00	0.00	0.00	1,334.31
Total Cash	(961.56)	77,497.29	2,502,247.54	(1,227,111.61)	129,521.90	(235,086.00)	1,246,107.56
Accounts Receiva...							
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	0.00	0.00	27,717.00
Accounts Recei...	0.00	66,957.59	56,264.06	1,048,991.26	908,816.36	375,269.81	2,456,299.08
Allowance for ...	0.00	0.00	0.00	(148,000.00)	(903,000.00)	(74,000.00)	(1,125,000.00)
Total Accounts R...	0.00	69,370.59	61,503.06	921,056.26	5,816.36	301,269.81	1,359,016.08
Other Current Ass...							
Due From Othe...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance	0.00	0.32	0.32	0.00	0.00	0.00	0.64
Deferred Outlfo...	0.00	66,000.00	66,000.00	157,000.00	0.00	157,000.00	446,000.00
Total Other Curre...	0.00	66,000.32	66,000.32	157,000.00	0.00	157,000.00	446,000.64
Total Current Assets	(961.56)	212,868.20	2,629,750.92	(149,055.35)	135,338.26	223,183.81	3,051,124.28
Property & Equipm...							
Water, Sanitation...	0.00	1,748,938.19	3,762,172.71	483,007.59	(0.17)	8,711.00	6,002,829.32
Total Water, Sanit...	0.00	1,748,938.19	3,762,172.71	483,007.59	(0.17)	8,711.00	6,002,829.32
Total Property & E...	0.00	1,748,938.19	3,762,172.71	483,007.59	(0.17)	8,711.00	6,002,829.32
Total Assets	(961.56)	1,961,806.39	6,391,923.63	333,952.24	135,338.09	231,894.81	9,053,953.60
Liabilities							
Current Liabilities							
Payables							
Lassen Contract...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payab...	0.00	324.92	346.21	5,656.20	34.56	1,328.94	7,690.83
Payroll Taxes P...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes P...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	3,136.20	3,158.41	24,703.05	0.00	0.00	30,997.66
Total Payables	0.00	3,461.12	3,504.62	30,359.25	34.56	1,328.94	38,688.49

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position - cpa-not combined

As of 10/31/2023

	ST. LIGHT	WATER	SANITATION	FIRE	CONTRACT F...	AMBULANCE	Total
Other							
Due to Other F...	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Depo...	0.00	9,288.32	8,711.68	0.00	0.00	0.00	18,000.00
Accrued Vacation	0.00	10,999.88	10,999.88	34,999.94	0.00	24,000.00	80,999.70
Deferred Inflow...	0.00	226,000.00	226,000.00	165,000.00	0.00	165,000.00	782,000.00
Net Pension Lia...	0.00	239,000.00	239,000.03	277,000.00	0.00	277,000.00	1,032,000.03
O.P.E.B	0.00	280,000.00	280,000.00	627,000.00	0.00	627,000.00	1,814,000.00
Total Other	0.00	765,288.20	764,711.59	1,103,999.94	0.00	1,093,000.00	3,726,999.73
Total Current Liabil...	0.00	768,749.32	768,216.21	1,134,359.19	34.56	1,094,328.94	3,765,688.22
Long-term Liabilities							
Long-term Liabili...							
NCL Govt Capfi...	0.00	29,618.23	29,618.22	0.00	0.00	0.00	59,236.45
Total Long-term ...	0.00	29,618.23	29,618.22	0.00	0.00	0.00	59,236.45
Total Long-term Li..	0.00	29,618.23	29,618.22	0.00	0.00	0.00	59,236.45
Total Liabilities	0.00	798,367.55	797,834.43	1,134,359.19	34.56	1,094,328.94	3,824,924.67
Net Position							
Net Position							
Unrestricted Fund...	6,379.62	1,064,841.36	5,562,439.25	(1,214,368.21)	135,657.89	(865,877.35)	4,689,072.56
Current YTD Net I...	(7,341.18)	98,597.48	31,649.95	413,961.26	(354.36)	3,443.22	539,956.37
Total Current YTD ...	(7,341.18)	98,597.48	31,649.95	413,961.26	(354.36)	3,443.22	539,956.37
Total Net Position	(961.56)	1,163,438.84	5,594,089.20	(800,406.95)	135,303.53	(862,434.13)	5,229,028.93
Total Liabilities & Ne...	(961.56)	1,961,806.39	6,391,923.63	333,952.24	135,338.09	231,894.81	9,053,953.60

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 10/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	7,341.18	6,935.91	29,613.00	22,271.82
Postage	0.00	290.00	0.00	0.00
Legal Expense	0.00	192.50	1,000.00	1,000.00
Professional Services	0.00	0.00	5,000.00	5,000.00
Total Expenditures	<u>7,341.18</u>	<u>7,418.41</u>	<u>35,613.00</u>	<u>28,271.82</u>
Total Expenditures	<u>7,341.18</u>	<u>7,418.41</u>	<u>35,613.00</u>	<u>28,271.82</u>
Ending Net Position	<u>(7,341.18)</u>	<u>(7,418.41)</u>	<u>(35,613.00)</u>	<u>(28,271.82)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 10/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	242,849.32	231,255.92	590,000.00	347,150.68
Other Income				
Property Taxes	45,763.74	0.00	73,650.00	27,886.26
Other Income, Strike Teams	439.25	17,276.44	0.00	(439.25)
Total Other Income	46,202.99	17,276.44	73,650.00	27,447.01
Total Revenue	<u>289,052.31</u>	<u>248,532.36</u>	<u>663,650.00</u>	<u>374,597.69</u>
Expenditures				
Wages, Taxes, and Benefits	110,653.26	106,432.64	201,351.00	90,697.74
Expenditures				
Supplies	3,824.79	10,028.20	30,000.00	26,175.21
Repairs	2,426.04	2,179.39	35,000.00	32,573.96
Maintenance	295.80	30.22	7,500.00	7,204.20
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	38,541.92	49,836.90	130,690.00	92,148.08
Insurance	5,452.50	9,614.50	24,500.00	19,047.50
Office Expense	0.00	608.80	0.00	0.00
Postage	1,579.77	1,276.32	3,260.00	1,680.23
Auto Expense	1,818.53	3,892.86	12,500.00	10,681.47
Equipment	4,692.80	5,821.06	22,550.00	17,857.20
Legal Expense	35.00	2,712.87	5,000.00	4,965.00
Professional Services	16,157.27	20,021.66	108,545.00	92,387.73
Dues & Fees	2,077.47	680.42	10,000.00	7,922.53
Training & Travel	2,230.09	1,957.83	3,600.00	1,369.91
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	680.82	877.53	0.00	(680.82)
Authorized Capital Expenditure	0.00	7,553.64	50,000.00	50,000.00
Total Expenditures	<u>79,812.80</u>	<u>116,492.20</u>	<u>445,645.00</u>	<u>365,832.20</u>
Total Expenditures	<u>190,466.06</u>	<u>222,924.84</u>	<u>646,996.00</u>	<u>456,529.94</u>
Interest Income				
	11.23	0.00	0.00	(11.23)
Total Interest Income	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>	<u>(11.23)</u>
Ending Net Position	<u>98,597.48</u>	<u>25,607.52</u>	<u>16,654.00</u>	<u>(81,943.48)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 10/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	0.00	200,000.00	200,000.00
Other	195,127.03	192,320.08	550,000.00	354,872.97
Total Service Charges	195,127.03	192,320.08	750,000.00	554,872.97
Other Income				
Property Taxes	51,592.00	0.00	105,000.00	53,408.00
Other Income, Strike Teams	0.00	19,754.73	0.00	0.00
Total Other Income	51,592.00	19,754.73	105,000.00	53,408.00
Total Revenue	246,719.03	212,074.81	855,000.00	608,280.97
Expenditures				
Wages, Taxes, and Benefits	111,227.04	101,843.83	201,351.00	90,123.96
Expenditures				
Supplies	13,791.57	13,645.30	40,000.00	26,208.43
Repairs	6,614.48	2,381.93	30,000.00	23,385.52
Maintenance	295.82	8.82	12,450.00	12,154.18
Engineering	382.50	0.00	5,000.00	4,617.50
Utilities All	32,051.25	11,942.11	59,860.00	27,808.75
Insurance	5,452.50	9,614.50	24,500.00	19,047.50
Office Expense	0.00	608.79	0.00	0.00
Grant Expenses-Collection Syst	25,727.24	0.00	200,000.00	174,272.76
Postage	1,260.52	1,249.18	3,200.00	1,939.48
Auto Expense	1,853.97	3,840.26	24,000.00	22,146.03
Equipment	2,512.98	26,592.18	30,000.00	27,487.02
Legal Expense	35.00	2,712.89	5,000.00	4,965.00
Professional Services	27,180.09	25,165.79	146,755.00	119,574.91
Dues & Fees	2,380.71	423.93	14,000.00	11,619.29
Training & Travel	705.59	842.72	3,600.00	2,894.41
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	680.83	877.53	0.00	(680.83)
Authorized Capital Expenditure	0.00	296.25	100,000.00	100,000.00
Total Expenditures	120,925.05	99,602.18	698,365.00	577,439.95
Total Expenditures	232,152.09	201,446.01	899,716.00	667,563.91
Interest Income				
Total Interest Income	17,083.01	2,950.17	50,000.00	32,916.99
Ending Net Position	31,649.95	13,578.97	5,284.00	(26,365.95)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 10/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	152,496.05	116,353.58	300,000.00	147,503.95
Contract Revenue: Lassen, Strike	767,233.36	790,939.01	0.00	(767,233.36)
Other	8,324.63	0.00	135,000.00	126,675.37
Total Service Charges	928,054.04	907,292.59	435,000.00	(493,054.04)
Other Income				
Property Taxes	112,955.03	0.00	195,000.00	82,044.97
Other Income, Strike Teams	24,295.53	45,591.85	34,000.00	9,704.47
Facilities Revenue	0.00	0.00	35,000.00	35,000.00
Total Other Income	137,250.56	45,591.85	264,000.00	126,749.44
Total Revenue	1,065,304.60	952,884.44	699,000.00	(366,304.60)
Expenditures				
Lassen Contract Expenditures	10,245.98	351,500.73	15,000.00	4,754.02
Wages, Taxes, and Benefits	559,601.27	657,057.83	1,488,740.00	929,138.73
Expenditures				
Supplies	2,239.86	4,978.24	25,000.00	22,760.14
Repairs	0.00	1,447.33	5,000.00	5,000.00
Maintenance	266.67	0.00	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	4,625.18	7,003.59	31,210.00	26,584.82
Ambulance Expense	12,197.73	5,081.91	15,000.00	2,802.27
Insurance	7,656.56	18,569.15	102,000.00	94,343.44
Office Expense	0.00	(767.52)	0.00	0.00
Postage	244.98	106.62	1,200.00	955.02
Auto Expense	19,331.80	13,681.90	45,000.00	25,668.20
Equipment	4,278.94	4,148.70	65,000.00	60,721.06
Legal Expense	332.50	10,763.25	10,000.00	9,667.50
Professional Services	22,410.17	44,783.53	129,160.00	106,749.83
Dues & Fees	741.51	9,649.16	4,000.00	3,258.49
Training & Travel	1,846.18	4,188.73	42,900.00	41,053.82
Other Expenses	0.00	(1,169.33)	0.00	0.00
InterFund Transfer Out	0.00	3,760,000.00	0.00	0.00
InterFund Transfer In	0.00	(3,760,000.00)	0.00	0.00
Total Expenditures	78,407.23	122,465.26	485,470.00	407,062.77
Total Expenditures	648,254.48	1,131,023.82	1,989,210.00	1,340,955.52
Ending Net Position	417,050.12	(178,139.38)	(1,290,210.00)	(1,707,260.12)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 10/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	152,496.05	152,496.05
Lassen Contract Reve...	0.00	0.00	0.00	767,233.36	767,233.36
Service Charges	0.00	242,849.32	195,127.03	8,324.63	446,300.98
Other Income	0.00	46,202.99	51,592.00	137,250.56	235,045.55
Total Revenue	0.00	289,052.31	246,719.03	1,065,304.60	1,601,075.94
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	10,245.98	10,245.98
Wages, Taxes & Benef...	0.00	110,653.26	111,227.04	559,601.27	781,481.57
Expenditures					
Supplies	0.00	3,824.79	13,791.57	2,239.86	19,856.22
Repairs	0.00	2,426.04	6,614.48	0.00	9,040.52
Maintenance	0.00	295.80	295.82	266.67	858.29
Services	0.00	0.00	0.00	2,235.15	2,235.15
Engineering	0.00	0.00	382.50	0.00	382.50
Utilities All	7,341.18	38,541.92	32,051.25	4,625.18	82,559.53
Ambulance Expense	0.00	0.00	0.00	12,197.73	12,197.73
Insurance	0.00	5,452.50	5,452.50	7,656.56	18,561.56
Grant Expenses-Col...	0.00	0.00	25,727.24	0.00	25,727.24
Postage	0.00	1,579.77	1,260.52	244.98	3,085.27
Auto Expense	0.00	1,818.53	1,853.97	19,331.80	23,004.30
Equipment	0.00	4,692.80	2,512.98	4,278.94	11,484.72
Legal Expense	0.00	35.00	35.00	332.50	402.50
Professional Services	0.00	16,157.27	27,180.09	22,410.17	65,747.53
Dues & Fees	0.00	2,077.47	2,380.71	741.51	5,199.69
Training & Travel	0.00	2,230.09	705.59	1,846.18	4,781.86
Interest Expense	0.00	680.82	680.83	0.00	1,361.65
Total Expenditures	7,341.18	79,812.80	120,925.05	78,407.23	286,486.26
Total Expenditures	7,341.18	190,466.06	232,152.09	648,254.48	1,078,213.81
Other Sources					
Interest Income					
Interest Income	0.00	0.00	17,079.22	0.00	17,079.22
Interest L.A.I.F.	0.00	11.23	3.79	0.00	15.02
Total Interest Income	0.00	11.23	17,083.01	0.00	17,094.24
Total Other Sources	0.00	11.23	17,083.01	0.00	17,094.24
Ending Net Position	(7,341.18)	98,597.48	31,649.95	417,050.12	539,956.37