

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 2/29/2024

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(11,010.54)	93,784.28	1,778,812.98	(1,685,969.35)	175,617.37
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	773,707.15	0.00	773,707.15
Temporary Cash Invest.LAIF	0.00	1,007.06	339.28	0.00	1,346.34
<b>Total Cash</b>	(11,010.54)	94,941.34	2,553,009.41	(1,685,869.35)	951,070.86
<b>Accounts Receivable</b>					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invoi...	0.00	63,523.02	57,264.03	1,910,041.20	2,030,828.25
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
<b>Total Accounts Receivable</b>	0.00	65,936.02	62,503.03	805,106.20	933,545.25
<b>Other Current Assets</b>					
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
<b>Total Other Current Assets</b>	0.00	66,000.32	66,000.32	314,000.00	446,000.64
<b>Total Current Assets</b>	(11,010.54)	226,877.68	2,681,512.76	(566,763.15)	2,330,616.75
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
<b>Total Water, Sanitation, and F..</b>	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
<b>Total Property &amp; Equipment</b>	0.00	1,748,938.19	3,762,172.71	491,718.42	6,002,829.32
<b>Total Assets</b>	(11,010.54)	1,975,815.87	6,443,685.47	(75,044.73)	8,333,446.07
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	251,083.50	251,083.50
Accounts Payable Other	0.00	(48.36)	(25.52)	2,942.30	2,868.42
Payroll Taxes Payable	0.00	0.00	0.00	4,665.68	4,665.68
Payroll Taxes Payable-State	0.00	0.00	0.00	(4,577.64)	(4,577.64)
PERS Payable	0.00	2,729.50	2,729.51	10,868.30	16,327.31
<b>Total Payables</b>	0.00	2,681.14	2,703.99	264,982.14	270,367.27
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	6,378.32	8,801.68	0.00	15,180.00
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 2/29/2024

	St. Lights	Water	Sanitation	Fire	Total
Total Other	0.00	762,378.20	764,801.59	2,176,713.66	3,703,893.45
Total Current Liabilities	0.00	765,059.34	767,505.58	2,441,695.80	3,974,260.72
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	27,481.41	27,481.40	0.00	54,962.81
Total Long-term Liabilities	0.00	27,481.41	27,481.40	0.00	54,962.81
Total Long-term Liabilities	0.00	27,481.41	27,481.40	0.00	54,962.81
Total Liabilities	0.00	792,540.75	794,986.98	2,441,695.80	4,029,223.53
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					
	(17,390.16)	118,433.76	86,259.24	(572,152.86)	(384,850.02)
Total Current YTD Net Income	(17,390.16)	118,433.76	86,259.24	(572,152.86)	(384,850.02)
Total Net Position	(11,010.54)	1,183,275.12	5,648,698.49	(2,516,740.53)	4,304,222.54
Total Liabilities & Net Position	(11,010.54)	1,975,815.87	6,443,685.47	(75,044.73)	8,333,446.07

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 2/29/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	17,390.16	13,871.83	29,613.00	12,222.84
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>17,390.16</u>	<u>14,354.33</u>	<u>35,613.00</u>	<u>18,222.84</u>
Total Expenditures	<u>17,390.16</u>	<u>14,354.33</u>	<u>35,613.00</u>	<u>18,222.84</u>
Ending Net Position	<u>(17,390.16)</u>	<u>(14,354.33)</u>	<u>(35,613.00)</u>	<u>(18,222.84)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 2/29/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	13,850.00	0.00	0.00	(13,850.00)
Other	<u>422,748.70</u>	<u>382,657.67</u>	<u>590,000.00</u>	<u>167,251.30</u>
Total Service Charges	436,598.70	382,657.67	590,000.00	153,401.30
Other Income				
Property Taxes	52,949.29	3,864.61	73,650.00	20,700.71
Other Income, Strike Teams	<u>455.68</u>	<u>26,237.83</u>	<u>0.00</u>	<u>(455.68)</u>
Total Other Income	<u>53,404.97</u>	<u>30,102.44</u>	<u>73,650.00</u>	<u>20,245.03</u>
Total Revenue	<u>490,003.67</u>	<u>412,760.11</u>	<u>663,650.00</u>	<u>173,646.33</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	185,767.52	180,338.42	201,351.00	15,583.48
Expenditures				
Supplies	7,260.70	18,836.26	30,000.00	22,739.30
Repairs	7,725.19	5,242.43	35,000.00	27,274.81
Maintenance	3,733.91	4,903.83	7,500.00	3,766.09
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	76,637.44	77,277.48	130,690.00	54,052.56
Insurance	11,155.00	9,614.50	24,500.00	13,345.00
Office Expense	72.13	1,917.97	0.00	(72.13)
Grant Expenses-Collection Syst	0.00	31,207.64	0.00	0.00
Postage	2,479.26	2,256.44	3,260.00	780.74
Auto Expense	7,526.54	9,337.48	12,500.00	4,973.46
Equipment	10,295.19	7,182.73	22,550.00	12,254.81
Legal Expense	35.00	3,381.59	5,000.00	4,965.00
Professional Services	44,657.82	44,029.38	108,545.00	63,887.18
Dues & Fees	8,348.02	5,706.40	10,000.00	1,651.98
Training & Travel	4,901.27	2,921.92	3,600.00	(1,301.27)
Other Expenses	0.00	(556.34)	0.00	0.00
Interest Expense	995.15	1,283.91	0.00	(995.15)
Authorized Capital Expenditure	0.00	(3,147.00)	50,000.00	50,000.00
Total Expenditures	<u>185,822.62</u>	<u>221,396.62</u>	<u>445,645.00</u>	<u>259,822.38</u>
Total Expenditures	<u>371,590.14</u>	<u>401,735.04</u>	<u>646,996.00</u>	<u>275,405.86</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>118,433.76</u>	<u>11,030.21</u>	<u>16,654.00</u>	<u>(101,779.76)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 2/29/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	44,183.00	39,320.00	200,000.00	155,817.00
Other	<u>370,772.50</u>	<u>380,608.04</u>	<u>550,000.00</u>	<u>179,227.50</u>
Total Service Charges	414,955.50	419,928.04	750,000.00	335,044.50
Other Income				
Property Taxes	59,107.58	5,238.83	105,000.00	45,892.42
Other Income, Strike Teams	<u>16.43</u>	<u>28,754.78</u>	<u>0.00</u>	<u>(16.43)</u>
Total Other Income	<u>59,124.01</u>	<u>33,993.61</u>	<u>105,000.00</u>	<u>45,875.99</u>
Total Revenue	<u>474,079.51</u>	<u>453,921.65</u>	<u>855,000.00</u>	<u>380,920.49</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	186,567.35	175,645.82	201,351.00	14,783.65
Expenditures				
Supplies	24,355.81	24,330.28	40,000.00	15,644.19
Repairs	21,020.94	3,260.61	30,000.00	8,979.06
Maintenance	295.82	1,554.13	12,450.00	12,154.18
Engineering	382.50	0.00	5,000.00	4,617.50
Utilities All	48,620.59	23,520.66	59,860.00	11,239.41
Insurance	11,155.00	9,614.50	24,500.00	13,345.00
Office Expense	0.00	1,917.95	0.00	0.00
Grant Expenses-Collection Syst	25,727.24	48,372.25	200,000.00	174,272.76
Postage	2,161.87	2,229.30	3,200.00	1,038.13
Auto Expense	7,446.88	9,298.19	24,000.00	16,553.12
Equipment	6,029.55	35,326.53	30,000.00	23,970.45
Legal Expense	35.00	3,381.72	5,000.00	4,965.00
Professional Services	70,340.85	53,938.57	146,755.00	76,414.15
Dues & Fees	13,580.84	13,646.34	14,000.00	419.16
Training & Travel	1,717.77	1,515.34	3,600.00	1,882.23
Other Expenses	0.00	(556.33)	0.00	0.00
Interest Expense	995.16	1,283.91	0.00	(995.16)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	<u>233,865.82</u>	<u>232,633.95</u>	<u>698,365.00</u>	<u>464,499.18</u>
Total Expenditures	<u>420,433.17</u>	<u>408,279.77</u>	<u>899,716.00</u>	<u>479,282.83</u>
Interest Income	<u>32,612.90</u>	<u>19,137.45</u>	<u>50,000.00</u>	<u>17,387.10</u>
Total Interest Income	<u>32,612.90</u>	<u>19,137.45</u>	<u>50,000.00</u>	<u>17,387.10</u>
Ending Net Position	<u>86,259.24</u>	<u>64,779.33</u>	<u>5,284.00</u>	<u>(80,975.24)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 2/29/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	170,575.77	214,658.91	300,000.00	129,424.23
Contract Revenue: Lassen,Strike	766,975.48	786,877.54	0.00	(766,975.48)
Other	<u>14,458.30</u>	<u>9,322.24</u>	<u>135,000.00</u>	<u>120,541.70</u>
Total Service Charges	952,009.55	1,010,858.69	435,000.00	(517,009.55)
Other Income				
Property Taxes	125,069.90	9,290.72	195,000.00	69,930.10
Other Income, Strike Teams	35,752.87	179,772.56	34,000.00	(1,752.87)
Facilities Revenue	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
Total Other Income	<u>160,822.77</u>	<u>189,063.28</u>	<u>264,000.00</u>	<u>103,177.23</u>
Total Revenue	<u>1,112,832.32</u>	<u>1,199,921.97</u>	<u>699,000.00</u>	<u>(413,832.32)</u>
Expenditures				
Lassen Contract Expenditures	426,382.33	329,387.65	15,000.00	(411,382.33)
Wages, Taxes, and Benefits	1,052,121.44	1,095,546.03	1,488,740.00	436,618.56
Expenditures				
Supplies	4,847.52	10,693.07	25,000.00	20,152.48
Repairs	2,388.88	2,644.22	5,000.00	2,611.12
Maintenance	266.67	3,650.05	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	13,157.10	16,655.71	31,210.00	18,052.90
Ambulance Expense	23,904.77	7,142.41	15,000.00	(8,904.77)
Insurance	32,042.17	40,176.35	102,000.00	69,957.83
Office Expense	0.00	(767.52)	0.00	0.00
Grant Expenses-Collection Syst	0.00	119,641.21	0.00	0.00
Postage	326.64	374.41	1,200.00	873.36
Auto Expense	23,857.28	33,560.92	45,000.00	21,142.72
Equipment	8,567.47	11,502.40	65,000.00	56,432.53
Legal Expense	11,946.06	27,731.38	10,000.00	(1,946.06)
Professional Services	69,759.40	82,768.50	129,160.00	59,400.60
Dues & Fees	3,449.72	10,049.16	4,000.00	550.28
Training & Travel	9,732.58	11,336.44	42,900.00	33,167.42
Other Expenses	0.00	(1,082.00)	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>206,481.41</u>	<u>376,076.71</u>	<u>485,470.00</u>	<u>278,988.59</u>
Total Expenditures	<u>1,684,985.18</u>	<u>1,801,010.39</u>	<u>1,989,210.00</u>	<u>304,224.82</u>
Ending Net Position	<u>(572,152.86)</u>	<u>(601,088.42)</u>	<u>(1,290,210.00)</u>	<u>(718,057.14)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 2/29/2024

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
<b>Revenue</b>					
Ambulance Revenue	0.00	0.00	0.00	170,575.77	170,575.77
Lassen Contract Reve...	0.00	0.00	0.00	766,975.48	766,975.48
Service Charges	0.00	436,598.70	414,955.50	14,458.30	866,012.50
Other Income	<u>0.00</u>	<u>53,404.97</u>	<u>59,124.01</u>	<u>160,822.77</u>	<u>273,351.75</u>
Total Revenue	<u><u>0.00</u></u>	<u><u>490,003.67</u></u>	<u><u>474,079.51</u></u>	<u><u>1,112,832.32</u></u>	<u><u>2,076,915.50</u></u>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	426,382.33	426,382.33
Wages, Taxes & Benef...	0.00	185,767.52	186,567.35	1,052,121.44	1,424,456.31
<b>Expenditures</b>					
Supplies	0.00	7,260.70	24,355.81	4,847.52	36,464.03
Repairs	0.00	7,725.19	21,020.94	2,388.88	31,135.01
Maintenance	0.00	3,733.91	295.82	266.67	4,296.40
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	17,390.16	76,637.44	48,620.59	13,157.10	155,805.29
Ambulance Expense	0.00	0.00	0.00	23,904.77	23,904.77
Insurance	0.00	11,155.00	11,155.00	32,042.17	54,352.17
Office Expense	0.00	72.13	0.00	0.00	72.13
Grant Expenses-Col...	0.00	0.00	25,727.24	0.00	25,727.24
Postage	0.00	2,479.26	2,161.87	326.64	4,967.77
Auto Expense	0.00	7,526.54	7,446.88	23,857.28	38,830.70
Equipment	0.00	10,295.19	6,029.55	8,567.47	24,892.21
Legal Expense	0.00	35.00	35.00	11,946.06	12,016.06
Professional Services	0.00	44,657.82	70,340.85	69,759.40	184,758.07
Dues & Fees	0.00	8,348.02	13,580.84	3,449.72	25,378.58
Training & Travel	0.00	4,901.27	1,717.77	9,732.58	16,351.62
Interest Expense	<u>0.00</u>	<u>995.15</u>	<u>995.16</u>	<u>0.00</u>	<u>1,990.31</u>
Total Expenditures	<u><u>17,390.16</u></u>	<u><u>185,822.62</u></u>	<u><u>233,865.82</u></u>	<u><u>206,481.41</u></u>	<u><u>643,560.01</u></u>
Total Expenditures	<u><u>17,390.16</u></u>	<u><u>371,590.14</u></u>	<u><u>420,433.17</u></u>	<u><u>1,684,985.18</u></u>	<u><u>2,494,398.65</u></u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	32,606.08	0.00	32,606.08
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><u>0.00</u></u>	<u><u>20.23</u></u>	<u><u>32,612.90</u></u>	<u><u>0.00</u></u>	<u><u>32,633.13</u></u>
Total Other Sources	<u><u>0.00</u></u>	<u><u>20.23</u></u>	<u><u>32,612.90</u></u>	<u><u>0.00</u></u>	<u><u>32,633.13</u></u>
Ending Net Position	<u><u>(17,390.16)</u></u>	<u><u>118,433.76</u></u>	<u><u>86,259.24</u></u>	<u><u>(572,152.86)</u></u>	<u><u>(384,850.02)</u></u>