

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(5,103.17)	43,674.19	669,969.23	(220,628.50)	487,911.75
Plumas-MoneyMarket #00	0.00	0.00	1,452,998.54	0.00	1,452,998.54
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
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(5,103.17)	44,797.60	2,473,445.71	(220,528.50)	2,292,611.64
Accounts Receivable	0.00	0.00	0.00	0.00	0.00
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoic...	0.00	100,602.90	52,757.13	1,579,215.61	1,732,575.64
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	100,602.90	52,757.13	454,215.61	607,575.64
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	(5,103.17)	213,400.82	2,594,203.16	565,687.11	3,368,187.92
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	(5,103.17)	1,999,821.01	6,465,915.87	1,007,782.53	9,468,416.24
Liabilities					
Current Liabilities					
Payables					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Lassen Contract Employees	0.00	0.00	0.00	0.00	0.00
Accounts Payable Other	0.00	0.00	0.00	0.00	0.00
Payroll Taxes Payable	0.00	0.00	0.00	3,175.47	3,175.47
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	3,913.16	3,913.18	19,611.66	27,438.00
Total Payables	0.00	3,913.16	3,913.18	22,787.13	30,613.47
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,478.91	8,201.09	0.00	13,680.00
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	676,478.79	679,201.00	2,023,999.94	3,379,679.73
Total Current Liabilities	0.00	680,391.95	683,114.18	2,046,787.07	3,410,293.20
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Liabilities	0.00	720,366.19	723,088.42	2,046,787.07	3,490,241.68
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	(2,794.45)	47,821.94	(3,229.63)	(81,003.72)	(39,205.86)
Total Current YTD Net Income	(2,794.45)	47,821.94	(3,229.63)	(81,003.72)	(39,205.86)
Total Net Position	(5,103.17)	1,279,454.82	5,742,827.45	(1,039,004.54)	5,978,174.56

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 8/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(5,103.17)</u>	<u>1,999,821.01</u>	<u>6,465,915.87</u>	<u>1,007,782.53</u>	<u>9,468,416.24</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 8/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. Other	0.00	0.00	32,000.00	32,000.00
Total Service Charges	0.00	0.00	32,000.00	32,000.00
Total Revenue	0.00	0.00	32,000.00	32,000.00
Expenditures				
Expenditures				
Utilities All	2,311.95	4,560.56	26,070.00	23,758.05
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	2,794.45	4,560.56	27,070.00	24,275.55
Total Expenditures	2,794.45	4,560.56	27,070.00	24,275.55
Ending Net Position	(2,794.45)	(4,560.56)	4,930.00	7,724.45

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 8/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	151,182.33	109,579.28	577,727.00	426,544.67
Other Income				
Property Taxes	0.00	(5,359.00)	66,000.00	66,000.00
Other Income, Strike Teams	9,349.12	0.00	0.00	(9,349.12)
Total Other Income	9,349.12	(5,359.00)	66,000.00	56,650.88
Total Revenue	160,531.45	104,220.28	643,727.00	483,195.55
Expenditures				
Wages, Taxes, and Benefits	51,134.20	33,708.48	220,796.00	169,661.80
Expenditures				
Supplies	1,179.26	(226.20)	25,000.00	23,820.74
Repairs	1,422.92	0.00	40,000.00	38,577.08
Maintenance	30.22	72.90	5,000.00	4,969.78
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	17,872.70	27,149.93	98,280.00	80,407.30
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	636.37	721.88	0.00	(636.37)
Postage	807.94	323.86	3,260.00	2,452.06
Auto Expense	2,516.55	346.82	7,125.00	4,608.45
Equipment	3,986.61	0.00	22,550.00	18,563.39
Legal Expense	1,529.37	0.00	5,000.00	3,470.63
Professional Services	12,802.78	2.07	83,095.00	70,292.22
Dues & Fees	17.50	50.38	16,175.00	16,157.50
Training & Travel	1,458.86	827.50	1,740.00	281.14
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	7,250.25	0.00	100,000.00	92,749.75
Total Expenditures	61,575.31	29,269.14	421,725.00	360,149.69
Total Expenditures	112,709.51	62,977.62	642,521.00	529,811.49
Ending Net Position	47,821.94	41,242.66	1,206.00	(46,615.94)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 8/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	96,667.69	94,293.67	550,000.00	453,332.31
Other Income				
Property Taxes	0.00	(7,907.00)	105,000.00	105,000.00
Other Income, Strike Teams	11,849.13	0.00	0.00	(11,849.13)
Total Other Income	11,849.13	(7,907.00)	105,000.00	93,150.87
Total Revenue	108,516.82	86,386.67	655,000.00	546,483.18
Expenditures				
Wages, Taxes, and Benefits	46,877.74	33,585.43	220,850.00	173,972.26
Expenditures				
Supplies	5,617.70	(1,171.98)	30,000.00	24,382.30
Repairs	300.60	179.98	20,000.00	19,699.40
Maintenance	8.82	72.90	12,450.00	12,441.18
Engineering	0.00	0.00	5,000.00	5,000.00
Utilities All	4,206.66	(1,391.30)	33,505.00	29,298.34
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	636.37	721.88	0.00	(636.37)
Postage	780.80	323.86	3,200.00	2,419.20
Auto Expense	2,463.88	346.84	7,125.00	4,661.12
Equipment	24,816.75	0.00	22,550.00	(2,266.75)
Legal Expense	1,529.39	0.00	5,000.00	3,470.61
Professional Services	14,279.94	2,237.07	95,710.00	81,430.06
Dues & Fees	17.50	160.43	9,000.00	8,982.50
Training & Travel	343.75	584.33	1,740.00	1,396.25
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	65,066.14	2,064.01	357,280.00	292,213.86
Total Expenditures	111,943.88	35,649.44	578,130.00	466,186.12
Interest Income				
	197.43	156.15	1,525.00	1,327.57
Total Interest Income	197.43	156.15	1,525.00	1,327.57
Ending Net Position	(3,229.63)	50,893.38	78,395.00	81,624.63

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 8/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	6,439.29	113,000.00	113,000.00
Ambulance Revenue	36,318.77	60,176.87	300,000.00	263,681.23
Contract Revenue: Lassen, Strke	128,859.82	160,690.59	1,300,000.00	1,171,140.18
Other	0.00	(12,148.00)	131,245.00	131,245.00
Total Service Charges	<u>165,178.59</u>	<u>215,158.75</u>	<u>1,844,245.00</u>	<u>1,679,066.41</u>
Other Income				
Property Taxes	0.00	(14,595.00)	133,000.00	133,000.00
Other Income, Strike Teams	40,008.05	1,271,167.06	69,000.00	28,991.95
Total Other Income	<u>40,008.05</u>	<u>1,256,572.06</u>	<u>202,000.00</u>	<u>161,991.95</u>
Total Revenue	<u>205,186.64</u>	<u>1,471,730.81</u>	<u>2,046,245.00</u>	<u>1,841,058.36</u>
Expenditures				
Lassen Contract Expenditures	0.00	752,151.39	245,250.00	245,250.00
Wages, Taxes, and Benefits	234,883.20	472,908.29	1,755,537.00	1,520,653.80
Expenditures				
Supplies	2,532.23	(631.36)	21,900.00	19,367.77
Repairs	897.33	0.00	4,100.00	3,202.67
Maintenance	0.00	24.34	8,340.00	8,340.00
Utilities All	3,171.65	(7,553.58)	23,435.00	20,263.35
Ambulance Expense	5,081.91	0.00	13,000.00	7,918.09
Insurance	0.00	0.00	120,000.00	120,000.00
Grant Expenses	0.00	34,856.25	113,000.00	113,000.00
Postage	94.57	9.65	1,200.00	1,105.43
Auto Expense	2,655.92	2,242.05	25,000.00	22,344.08
Equipment	770.19	3,387.55	52,500.00	51,729.81
Legal Expense	7,461.25	4,133.10	7,000.00	(461.25)
Professional Services	25,070.63	974.14	140,705.00	115,634.37
Dues & Fees	2,816.98	312.24	5,300.00	2,483.02
Training & Travel	754.50	4,266.35	15,920.00	15,165.50
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	(3,760,000.00)	0.00	0.00	3,760,000.00
Total Expenditures	<u>51,307.16</u>	<u>42,020.73</u>	<u>551,400.00</u>	<u>500,092.84</u>
Total Expenditures	<u>286,190.36</u>	<u>1,267,080.41</u>	<u>2,552,187.00</u>	<u>2,265,996.64</u>
Interest Income				
	0.00	163.15	0.00	0.00
Total Interest Income	<u>0.00</u>	<u>163.15</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>(81,003.72)</u>	<u>204,813.55</u>	<u>(505,942.00)</u>	<u>(424,938.28)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 8/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	36,318.77	36,318.77
Lassen Contract Reve...	0.00	0.00	0.00	128,859.82	128,859.82
Service Charges	0.00	151,182.33	96,667.69	0.00	247,850.02
Other Income	0.00	9,349.12	11,849.13	40,008.05	61,206.30
Total Other Income	0.00	9,349.12	11,849.13	40,008.05	61,206.30
Total Revenue	0.00	160,531.45	108,516.82	205,186.64	474,234.91
Expenditures					
Wages, Taxes & Benef...	0.00	51,134.20	46,877.74	234,883.20	332,895.14
Expenditures					
Supplies	0.00	1,179.26	5,617.70	2,532.23	9,329.19
Repairs	0.00	1,422.92	300.60	897.33	2,620.85
Maintenance	0.00	30.22	8.82	0.00	39.04
Utilities All	2,311.95	17,872.70	4,206.66	3,171.65	27,562.96
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	0.00	19,229.00
Office Expense	0.00	636.37	636.37	0.00	1,272.74
Postage	290.00	807.94	780.80	94.57	1,973.31
Auto Expense	0.00	2,516.55	2,463.88	2,655.92	7,636.35
Equipment	0.00	3,986.61	24,816.75	770.19	29,573.55
Legal Expense	192.50	1,529.37	1,529.39	7,461.25	10,712.51
Professional Services	0.00	12,802.78	14,279.94	25,070.63	52,153.35
Dues & Fees	0.00	17.50	17.50	2,816.98	2,851.98
Training & Travel	0.00	1,458.86	343.75	754.50	2,557.11
Interest Expense	0.00	449.48	449.48	0.00	898.96
Authorized Capital ...	0.00	7,250.25	0.00	0.00	7,250.25
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	2,794.45	61,575.31	65,066.14	51,307.16	180,743.06
Total Expenditures	2,794.45	112,709.51	111,943.88	286,190.36	513,638.20
Other Sources					
Interest Income					
Interest Income	0.00	0.00	197.43	0.00	197.43
Total Interest Income	0.00	0.00	197.43	0.00	197.43
Total Other Sources	0.00	0.00	197.43	0.00	197.43
Ending Net Position	(2,794.45)	47,821.94	(3,229.63)	(81,003.72)	(39,205.86)