

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Assets

As of 4/14/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(21,762.33)	31,684.21	121,216.51	132,958.82	264,097.21
Plumas-MoneyMarket #00	0.00	0.00	1,502,492.46	0.00	1,502,492.46
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	800,000.00	0.00	800,000.00
Temporary Cash Invest.	0.00	972.09	327.49	0.00	1,299.58
Total Cash	<u>(21,762.33)</u>	<u>32,806.30</u>	<u>2,424,186.46</u>	<u>133,058.82</u>	<u>2,568,289.25</u>
<b>Accounts Receivable</b>					
Accounts Receivable Invo...	0.00	27,537.44	35,092.95	1,374,492.85	1,437,123.24
Allowance for Doubtful Ac...	0.00	0.00	0.00	(533,000.00)	(533,000.00)
Total Accounts Receivable	0.00	27,537.44	35,092.95	841,492.85	904,123.24
<b>Other Current Assets</b>					
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 Resou...	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:	<u>(21,762.33)</u>	<u>157,038.06</u>	<u>2,555,973.73</u>	<u>1,342,551.67</u>	<u>4,033,801.13</u>
<b>Property &amp; Equipment</b>					
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	<u>(21,762.33)</u>	<u>2,026,670.25</u>	<u>6,580,284.44</u>	<u>1,756,478.09</u>	<u>10,341,670.45</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	0.00	0.00

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# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Assets

As of 4/14/2022

	St. Lights	Water	Sanitation	Fire	Total
Accounts Payable Other	0.00	98.22	132.54	0.00	230.76
Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	1,194.60	1,194.60	10,116.36	12,505.56
Total Payables	0.00	1,292.82	1,327.14	10,116.36	12,736.32
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	4,883.18	7,406.82	0.00	12,290.00
Accrued Vacation	0.00	9,999.88	9,999.88	89,001.94	109,001.70
Deferred Inflows of Resour...	0.00	24,000.00	24,000.00	26,000.00	74,000.00
Net Pension Liability	0.00	358,000.00	358,000.03	922,000.00	1,638,000.03
O.P.E.B	0.00	404,000.00	404,000.00	2,044,000.00	2,852,000.00
Total Other	0.00	800,883.06	803,406.73	3,081,001.94	4,685,291.73
Total Current Liabilities	0.00	802,175.88	804,733.87	3,091,118.30	4,698,028.05
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	41,975.91	41,975.91	0.00	83,951.82
Total Long-term Liabilities	0.00	41,975.91	41,975.91	0.00	83,951.82
Total Long-term Liabilities	0.00	41,975.91	41,975.91	0.00	83,951.82
Total Liabilities	0.00	844,151.79	846,709.78	3,091,118.30	4,781,979.87
Equity					
Fund Equity					
Unrestricted Fund Equity	0.00	1,118,018.17	5,586,110.54	(1,463,649.36)	5,240,479.35
Current YTD Net Income	(21,762.33)	64,500.29	147,464.12	129,009.15	319,211.23
Total Current YTD Net Income	(21,762.33)	64,500.29	147,464.12	129,009.15	319,211.23
Total Equity	(21,762.33)	1,182,518.46	5,733,574.66	(1,334,640.21)	5,559,690.58
Total Liabilities and Net Assets	(21,762.33)	2,026,670.25	6,580,284.44	1,756,478.09	10,341,670.45

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