



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

The accompanying Statement of Net Position, as of June 30, 2024, 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

July 17, 2024

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 6/30/2024

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	0.00	176,016.69	1,826,145.64	(1,576,455.79)	425,706.54
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	787,739.52	0.00	787,739.52
Temporary Cash Invest.LAIF	0.00	1,039.65	350.26	0.00	1,389.91
<b>Total Cash</b>	0.00	177,206.34	2,614,385.42	(1,576,355.79)	1,215,235.97
<b>Accounts Receivable</b>					
Other Receivable	0.00	36,589.00	59,108.00	231,283.00	326,980.00
Accounts Receivable Invoi...	0.00	76,983.15	58,041.87	692,638.50	827,663.52
Allowance for Doubtful Ac...	0.00	0.00	0.00	(148,225.44)	(148,225.44)
<b>Total Accounts Receivable</b>	0.00	113,572.15	117,149.87	775,696.06	1,006,418.08
<b>Other Current Assets</b>					
Due From Other Funds	0.00	108,088.00	0.00	3,668,489.00	3,776,577.00
Prepaid Insurance	0.00	0.32	0.32	0.00	0.64
Deferred Outflow of Resour...	0.00	186,000.00	186,000.00	766,000.00	1,138,000.00
<b>Total Other Current Assets</b>	0.00	294,088.32	186,000.32	4,434,489.00	4,914,577.64
<b>Total Current Assets</b>	0.00	584,866.81	2,917,535.61	3,633,829.27	7,136,231.69
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
<b>Total Water, Sanitation, and F..</b>	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
<b>Total Property &amp; Equipment</b>	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
<b>Total Assets</b>	0.00	2,253,690.00	6,561,947.32	4,178,103.69	12,993,741.01
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	164,472.75	164,472.75
Accounts Payable Other	0.00	8,583.74	8,615.17	34,294.13	51,493.04
Payroll Taxes Payable	0.00	0.00	0.00	15,624.66	15,624.66
Payroll Taxes Payable-State	0.00	0.00	1.00	4,576.64	4,577.64
PERS Payable	0.00	1,819.68	1,819.68	2,036.72	5,676.08
<b>Total Payables</b>	0.00	10,403.42	10,435.85	221,004.90	241,844.17
<b>Other</b>					
Due to Other Funds	0.00	0.00	980,268.00	2,796,309.00	3,776,577.00
Customer Deposits	0.00	6,558.32	8,981.68	0.00	15,540.00
Accrued Vacation	0.00	10,999.88	10,999.88	20,999.94	42,999.70
Deferred Inflows of Resour...	0.00	10,000.00	10,000.00	44,000.00	64,000.00
Net Pension Liability	0.00	427,000.00	427,000.03	1,275,713.72	2,129,713.75
O.P.E.B	0.00	465,000.00	465,000.00	1,346,000.00	2,276,000.00

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 6/30/2024

	St. Lights	Water	Sanitation	Fire	Total
Total Other	0.00	919,558.20	1,902,249.59	5,483,022.66	8,304,830.45
Total Current Liabilities	0.00	929,961.62	1,912,685.44	5,704,027.56	8,546,674.62
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Liabilities	0.00	955,283.53	1,938,007.34	5,704,027.56	8,597,318.43
Net Position					
Net Position					
Unrestricted Fund Equity	6,379.62	1,081,242.36	4,472,531.25	(990,241.67)	4,569,911.56
Current YTD Net Income	(6,379.62)	217,164.11	151,408.73	(535,682.20)	(173,488.98)
Total Current YTD Net Income	(6,379.62)	217,164.11	151,408.73	(535,682.20)	(173,488.98)
Total Net Position	0.00	1,298,406.47	4,623,939.98	(1,525,923.87)	4,396,422.58
Total Liabilities & Net Position	0.00	2,253,690.00	6,561,947.32	4,178,103.69	12,993,741.01

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 6/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	30,847.02	28,138.16	29,613.00	(1,234.02)
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
InterFund Transfer In	(24,467.40)	(35,000.00)	0.00	24,467.40
Total Expenditures	<u>6,379.62</u>	<u>(6,379.34)</u>	<u>35,613.00</u>	<u>29,233.38</u>
Total Expenditures	<u>6,379.62</u>	<u>(6,379.34)</u>	<u>35,613.00</u>	<u>29,233.38</u>
Ending Net Position	<u>(6,379.62)</u>	<u>6,379.34</u>	<u>(35,613.00)</u>	<u>(29,233.38)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 6/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	13,850.00	0.00	0.00	(13,850.00)
Other	<u>652,183.50</u>	<u>584,593.90</u>	<u>590,000.00</u>	<u>(62,183.50)</u>
Total Service Charges	666,033.50	584,593.90	590,000.00	(76,033.50)
Other Income				
Property Taxes	161,500.33	72,613.61	73,650.00	(87,850.33)
Other Income, Strike Teams	<u>780.86</u>	<u>28,103.27</u>	<u>0.00</u>	<u>(780.86)</u>
Total Other Income	<u>162,281.19</u>	<u>100,716.88</u>	<u>73,650.00</u>	<u>(88,631.19)</u>
Total Revenue	<u>828,314.69</u>	<u>685,310.78</u>	<u>663,650.00</u>	<u>(164,664.69)</u>
Expenditures				
Wages, Taxes, and Benefits	264,031.46	306,887.76	201,351.00	(62,680.46)
Expenditures				
Supplies	12,522.92	25,202.82	30,000.00	17,477.08
Repairs	16,387.98	41,042.94	35,000.00	18,612.02
Maintenance	3,911.88	8,952.23	7,500.00	3,588.12
Annexation Expenses	0.00	1,411.38	0.00	0.00
Engineering	131.50	0.00	2,500.00	2,368.50
Utilities All	131,126.55	125,328.31	130,690.00	(436.55)
Insurance	34,314.50	22,750.50	24,500.00	(9,814.50)
Office Expense	84.13	3,108.55	0.00	(84.13)
Grant Expenses-Collection Syst	0.00	30,903.89	0.00	0.00
Postage	4,282.79	4,096.88	3,260.00	(1,022.79)
Auto Expense	13,987.47	17,061.36	12,500.00	(1,487.47)
Equipment	14,772.69	11,753.18	22,550.00	7,777.31
Legal Expense	1,506.67	3,588.25	5,000.00	3,493.33
Professional Services	70,504.20	78,097.25	108,545.00	38,040.80
Dues & Fees	10,817.07	9,206.77	10,000.00	(817.07)
Training & Travel	7,067.39	7,983.94	3,600.00	(3,467.39)
Other Expenses	0.00	(464.68)	0.00	0.00
Interest Expense	1,286.80	1,668.39	0.00	(1,286.80)
Depreciation Expense	0.00	82,122.00	0.00	0.00
Authorized Capital Expenditure	0.00	0.00	50,000.00	50,000.00
InterFund Transfer Out	<u>24,467.40</u>	<u>35,000.00</u>	<u>0.00</u>	<u>(24,467.40)</u>
Total Expenditures	<u>347,171.94</u>	<u>508,813.96</u>	<u>445,645.00</u>	<u>98,473.06</u>
Total Expenditures	<u>611,203.40</u>	<u>815,701.72</u>	<u>646,996.00</u>	<u>35,792.60</u>
Interest Income				
	<u>52.82</u>	<u>13.42</u>	<u>0.00</u>	<u>(52.82)</u>
Total Interest Income	<u>52.82</u>	<u>13.42</u>	<u>0.00</u>	<u>(52.82)</u>
Ending Net Position	<u>217,164.11</u>	<u>(130,377.52)</u>	<u>16,654.00</u>	<u>(200,510.11)</u>



**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 6/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	88,384.00	39,320.00	200,000.00	111,616.00
Other	<u>580,145.06</u>	<u>566,620.41</u>	<u>550,000.00</u>	<u>(30,145.06)</u>
Total Service Charges	668,529.06	605,940.41	750,000.00	81,470.94
Other Income				
Property Taxes	172,037.27	119,381.37	105,000.00	(67,037.27)
Other Income, Strike Teams	<u>43.11</u>	<u>30,520.22</u>	<u>0.00</u>	<u>(43.11)</u>
Total Other Income	<u>172,080.38</u>	<u>149,901.59</u>	<u>105,000.00</u>	<u>(67,080.38)</u>
Total Revenue	<u>840,609.44</u>	<u>755,842.00</u>	<u>855,000.00</u>	<u>14,390.56</u>
Expenditures				
Wages, Taxes, and Benefits	264,816.22	303,396.08	201,351.00	(63,465.22)
Expenditures				
Supplies	33,438.67	45,077.00	40,000.00	6,561.33
Repairs	44,685.27	20,858.35	30,000.00	(14,685.27)
Maintenance	1,368.96	9,351.36	12,450.00	11,081.04
Annexation Expenses	0.00	1,921.37	0.00	0.00
Engineering	1,136.50	0.00	5,000.00	3,863.50
System Repair	0.00	10,340.68	0.00	0.00
Utilities All	76,390.13	61,413.75	59,860.00	(16,530.13)
Insurance	34,314.53	22,750.50	24,500.00	(9,814.53)
Office Expense	0.00	3,108.30	0.00	0.00
Grant Expenses-Collection Syst	93,236.00	48,372.25	200,000.00	106,764.00
Postage	3,646.84	3,772.68	3,200.00	(446.84)
Auto Expense	13,834.37	16,989.23	24,000.00	10,165.63
Equipment	22,851.26	43,942.51	30,000.00	7,148.74
Legal Expense	1,522.17	4,263.39	5,000.00	3,477.83
Professional Services	108,956.08	119,308.99	146,755.00	37,798.92
Dues & Fees	30,466.22	18,201.47	14,000.00	(16,466.22)
Training & Travel	3,906.93	2,723.60	3,600.00	(306.93)
Other Expenses	0.00	(520.57)	0.00	0.00
Interest Expense	1,286.81	1,668.39	0.00	(1,286.81)
Depreciation Expense	0.00	154,599.92	0.00	0.00
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	<u>471,040.74</u>	<u>588,143.17</u>	<u>698,365.00</u>	<u>227,324.26</u>
Total Expenditures	<u>735,856.96</u>	<u>891,539.25</u>	<u>899,716.00</u>	<u>163,859.04</u>
Interest Income				
Total Interest Income	<u>46,656.25</u>	<u>42,307.42</u>	<u>50,000.00</u>	<u>3,343.75</u>
Ending Net Position	<u>151,408.73</u>	<u>(93,389.83)</u>	<u>5,284.00</u>	<u>(146,124.73)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 6/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Ambulance Revenue	162,089.44	340,138.35	300,000.00	137,910.56
Contract Revenue: Lassen, Strke	797,457.04	786,318.67	0.00	(797,457.04)
Other	<u>133,332.50</u>	<u>128,728.24</u>	<u>135,000.00</u>	<u>1,667.50</u>
Total Service Charges	1,092,878.98	1,255,185.26	435,000.00	(657,878.98)
Other Income				
Property Taxes	308,087.61	303,025.56	195,000.00	(113,087.61)
Other Income, Strike Teams	40,272.83	252,601.56	34,000.00	(6,272.83)
Facilities Revenue	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
Total Other Income	<u>348,360.44</u>	<u>555,627.12</u>	<u>264,000.00</u>	<u>(84,360.44)</u>
Total Revenue	<u>1,441,239.42</u>	<u>1,810,812.38</u>	<u>699,000.00</u>	<u>(742,239.42)</u>
<b>Expenditures</b>				
Lassen Contract Expenditures	480,212.39	341,609.33	15,000.00	(465,212.39)
Wages, Taxes, and Benefits	1,189,037.97	1,612,211.41	1,488,740.00	299,702.03
Expenditures				
Supplies	7,152.19	19,705.66	25,000.00	17,847.81
Repairs	2,600.35	9,697.94	5,000.00	2,399.65
Maintenance	266.67	7,245.27	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	20,584.58	30,749.47	31,210.00	10,625.42
Ambulance Expense	26,636.29	12,483.55	15,000.00	(11,636.29)
Insurance	54,547.63	98,195.26	102,000.00	47,452.37
Office Expense	0.00	(767.52)	0.00	0.00
Grant Expenses-Collection Syst	0.00	59,566.40	0.00	0.00
Postage	825.77	1,768.26	1,200.00	374.23
Auto Expense	41,434.04	88,080.02	45,000.00	3,565.96
Equipment	14,421.43	26,510.78	65,000.00	50,578.57
Legal Expense	27,261.22	34,329.40	10,000.00	(17,261.22)
Professional Services	85,772.90	150,428.79	129,160.00	43,387.10
Dues & Fees	4,684.91	10,914.12	4,000.00	(684.91)
Training & Travel	19,248.13	24,314.67	42,900.00	23,651.87
Other Expenses	0.00	(1,010.50)	0.00	0.00
Depreciation Expense	0.00	60,442.92	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>307,671.26</u>	<u>632,654.49</u>	<u>485,470.00</u>	<u>177,798.74</u>
Total Expenditures	<u>1,976,921.62</u>	<u>2,586,475.23</u>	<u>1,989,210.00</u>	<u>12,288.38</u>
Ending Net Position	<u>(535,682.20)</u>	<u>(775,662.85)</u>	<u>(1,290,210.00)</u>	<u>(754,527.80)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 6/30/2024

	<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	162,089.44	162,089.44
Lassen Contract Reve...	0.00	0.00	0.00	797,457.04	797,457.04
Service Charges	0.00	666,033.50	668,529.06	133,332.50	1,467,895.06
Other Income	0.00	162,281.19	172,080.38	348,360.44	682,722.01
<b>Total Revenue</b>	<u>0.00</u>	<u>828,314.69</u>	<u>840,609.44</u>	<u>1,441,239.42</u>	<u>3,110,163.55</u>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	480,212.39	480,212.39
Wages, Taxes & Benef...	0.00	264,031.46	264,816.22	1,189,037.97	1,717,885.65
<b>Expenditures</b>					
Supplies	0.00	12,522.92	33,438.67	7,152.19	53,113.78
Repairs	0.00	16,387.98	44,685.27	2,600.35	63,673.60
Maintenance	0.00	3,911.88	1,368.96	266.67	5,547.51
Services	0.00	0.00	0.00	2,235.15	2,235.15
Engineering	0.00	131.50	1,136.50	0.00	1,268.00
Utilities All	30,847.02	131,126.55	76,390.13	20,584.58	258,948.28
Ambulance Expense	0.00	0.00	0.00	26,636.29	26,636.29
Insurance	0.00	34,314.50	34,314.53	54,547.63	123,176.66
Office Expense	0.00	84.13	0.00	0.00	84.13
Grant Expenses-Col...	0.00	0.00	93,236.00	0.00	93,236.00
Postage	0.00	4,282.79	3,646.84	825.77	8,755.40
Auto Expense	0.00	13,987.47	13,834.37	41,434.04	69,255.88
Equipment	0.00	14,772.69	22,851.26	14,421.43	52,045.38
Legal Expense	0.00	1,506.67	1,522.17	27,261.22	30,290.06
Professional Services	0.00	70,504.20	108,956.08	85,772.90	265,233.18
Dues & Fees	0.00	10,817.07	30,466.22	4,684.91	45,968.20
Training & Travel	0.00	7,067.39	3,906.93	19,248.13	30,222.45
Interest Expense	0.00	1,286.80	1,286.81	0.00	2,573.61
InterFund Transfer ...	0.00	24,467.40	0.00	0.00	24,467.40
InterFund Transfer In	<u>(24,467.40)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(24,467.40)</u>
<b>Total Expenditures</b>	<u>6,379.62</u>	<u>347,171.94</u>	<u>471,040.74</u>	<u>307,671.26</u>	<u>1,132,263.56</u>
<b>Total Expenditures</b>	<u>6,379.62</u>	<u>611,203.40</u>	<u>735,856.96</u>	<u>1,976,921.62</u>	<u>3,330,361.60</u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	46,638.45	0.00	46,638.45
Interest L.A.I.F.	0.00	52.82	17.80	0.00	70.62
<b>Total Interest Income</b>	<u>0.00</u>	<u>52.82</u>	<u>46,656.25</u>	<u>0.00</u>	<u>46,709.07</u>
<b>Total Other Sources</b>	<u>0.00</u>	<u>52.82</u>	<u>46,656.25</u>	<u>0.00</u>	<u>46,709.07</u>
<b>Ending Net Position</b>	<u>(6,379.62)</u>	<u>217,164.11</u>	<u>151,408.73</u>	<u>(535,682.20)</u>	<u>(173,488.98)</u>