



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

The accompanying Statement of Net Position, as of April 30, 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,

A handwritten signature in cursive script that reads 'Mary Cheek' followed by a horizontal line.

Mary Cheek, CPA

A Professional Accountancy Corporation

May 18, 2023

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**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**  
 Revenues, Expenditures & Ending Net Position  
 100 - St. Lights  
 From 7/1/2022 Through 4/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
<b>Service Charges</b>				
Street Light Rev. from Taxes	35,000.00	0.00	0.00	(35,000.00)
Street Light Rev. Other	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
<b>Total Service Charges</b>	<u>35,000.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>(3,000.00)</u>
<b>Total Revenue</b>	<u>35,000.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>(3,000.00)</u>
<b>Expenditures</b>				
<b>Expenditures</b>				
Utilities All	20,962.92	21,762.33	26,070.00	5,107.08
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	<u>192.50</u>	<u>1,114.16</u>	<u>1,000.00</u>	<u>807.50</u>
<b>Total Expenditures</b>	<u>21,445.42</u>	<u>22,876.49</u>	<u>27,070.00</u>	<u>5,624.58</u>
<b>Total Expenditures</b>	<u>21,445.42</u>	<u>22,876.49</u>	<u>27,070.00</u>	<u>5,624.58</u>
<b>Ending Net Position</b>	<u>13,554.58</u>	<u>(22,876.49)</u>	<u>4,930.00</u>	<u>(8,624.58)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**  
 Revenues, Expenditures & Ending Net Position  
 200 - Water  
 From 7/1/2022 Through 4/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges	463,149.18	473,441.46	577,727.00	114,577.82
Other Income				
Property Taxes	3,864.61	36,304.18	66,000.00	62,135.39
Other Income, Strike Teams	26,781.61	603.80	0.00	(26,781.61)
Total Other Income	<u>30,646.22</u>	<u>36,907.98</u>	<u>66,000.00</u>	<u>35,353.78</u>
<b>Total Revenue</b>	<u>493,795.40</u>	<u>510,349.44</u>	<u>643,727.00</u>	<u>149,931.60</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	225,068.64	176,993.77	220,796.00	(4,272.64)
Expenditures				
Supplies	27,031.09	19,783.17	25,000.00	(2,031.09)
Repairs	35,520.71	26,358.26	40,000.00	4,479.29
Maintenance	8,952.23	6,306.47	5,000.00	(3,952.23)
Engineering	0.00	5,840.00	2,500.00	2,500.00
Utilities All	98,322.62	96,660.66	98,280.00	(42.62)
Insurance	17,298.00	10,742.00	12,000.00	(5,298.00)
Office Expense	3,160.63	3,502.32	0.00	(3,160.63)
Grant Expenses	32,656.89	0.00	0.00	(32,656.89)
Postage	3,091.14	2,426.64	3,260.00	168.86
Auto Expense	13,007.89	8,129.50	7,125.00	(5,882.89)
Equipment	8,852.31	4,943.68	22,550.00	13,697.69
Legal Expense	5,194.59	1,099.26	5,000.00	(194.59)
Professional Services	57,438.74	13,698.56	83,095.00	25,656.26
Dues & Fees	7,043.29	12,735.39	16,175.00	9,131.71
Training & Travel	3,893.86	1,570.78	1,740.00	(2,153.86)
Other Expenses	79.41	24.52	0.00	(79.41)
Interest Expense	1,668.39	636.71	0.00	(1,668.39)
Authorized Capital Expenditure	(3,147.00)	43,790.35	100,000.00	103,147.00
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>320,064.79</u>	<u>257,311.77</u>	<u>421,725.00</u>	<u>101,660.21</u>
<b>Total Expenditures</b>	<u>545,133.43</u>	<u>434,305.54</u>	<u>642,521.00</u>	<u>97,387.57</u>
<b>Interest Income</b>				
	<u>5.14</u>	<u>1.38</u>	<u>0.00</u>	<u>(5.14)</u>
<b>Total Interest Income</b>	<u>5.14</u>	<u>1.38</u>	<u>0.00</u>	<u>(5.14)</u>
<b>Ending Net Position</b>	<u>(51,332.89)</u>	<u>76,045.28</u>	<u>1,206.00</u>	<u>52,538.89</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 4/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
<b>Service Charges</b>				
Grants	39,320.00	0.00	0.00	(39,320.00)
Other	<u>470,718.43</u>	<u>467,135.55</u>	<u>550,000.00</u>	<u>79,281.57</u>
Total Service Charges	510,038.43	467,135.55	550,000.00	39,961.57
<b>Other Income</b>				
Property Taxes	66,193.37	53,638.41	105,000.00	38,806.63
Other Income, Strike Teams	<u>29,298.56</u>	<u>130.66</u>	<u>0.00</u>	<u>(29,298.56)</u>
Total Other Income	<u>95,491.93</u>	<u>53,769.07</u>	<u>105,000.00</u>	<u>9,508.07</u>
Total Revenue	<u>605,530.36</u>	<u>520,904.62</u>	<u>655,000.00</u>	<u>49,469.64</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	221,269.37	176,432.98	220,850.00	(419.37)
<b>Expenditures</b>				
Supplies	41,950.15	24,215.75	30,000.00	(11,950.15)
Repairs	5,295.94	10,504.23	20,000.00	14,704.06
Maintenance	1,881.15	10,444.50	12,450.00	10,568.85
Annexation Expenses	510.00	0.00	0.00	(510.00)
Engineering	0.00	815.00	5,000.00	5,000.00
Utilities All	45,564.40	17,814.63	33,505.00	(12,059.40)
Insurance	17,298.00	10,742.00	12,000.00	(5,298.00)
Office Expense	3,160.60	3,702.12	0.00	(3,160.60)
Grant Expenses	48,372.25	0.00	0.00	(48,372.25)
Postage	3,059.87	1,897.13	3,200.00	140.13
Auto Expense	12,969.67	8,162.99	7,125.00	(5,844.67)
Equipment	36,704.63	4,856.61	22,550.00	(14,154.63)
Legal Expense	5,194.72	1,000.30	5,000.00	(194.72)
Professional Services	74,839.88	29,364.98	95,710.00	20,870.12
Dues & Fees	13,951.30	15,177.70	9,000.00	(4,951.30)
Training & Travel	1,528.80	1,391.58	1,740.00	211.20
Other Expenses	79.43	24.53	0.00	(79.43)
Interest Expense	1,668.39	636.71	0.00	(1,668.39)
Authorized Capital Expenditure	0.00	43,790.35	100,000.00	100,000.00
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>314,029.18</u>	<u>183,604.61</u>	<u>357,280.00</u>	<u>43,250.82</u>
Total Expenditures	<u>535,298.55</u>	<u>360,037.59</u>	<u>578,130.00</u>	<u>42,831.45</u>
<b>Interest Income</b>				
Total Interest Income	<u>30,321.00</u>	<u>1,189.70</u>	<u>1,525.00</u>	<u>(28,796.00)</u>
Total Interest Income	<u>30,321.00</u>	<u>1,189.70</u>	<u>1,525.00</u>	<u>(28,796.00)</u>
Ending Net Position	<u>100,552.81</u>	<u>162,056.73</u>	<u>78,395.00</u>	<u>(22,157.81)</u>

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**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 4/30/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
<b>Service Charges</b>				
Grants	0.00	16,386.29	113,000.00	113,000.00
Ambulance Revenue	362,626.96	240,711.12	300,000.00	(62,626.96)
Contract Revenue: Lassen,Strike	786,318.67	305,446.47	1,300,000.00	513,681.33
Other	92,987.24	80,587.82	131,245.00	38,257.76
<b>Total Service Charges</b>	<u>1,241,932.87</u>	<u>643,131.70</u>	<u>1,844,245.00</u>	<u>602,312.13</u>
<b>Other Income</b>				
Property Taxes	127,548.56	98,476.16	133,000.00	5,451.44
Other Income, Strike Teams	184,791.89	1,534,305.74	69,000.00	(115,791.89)
<b>Total Other Income</b>	<u>312,340.45</u>	<u>1,632,781.90</u>	<u>202,000.00</u>	<u>(110,340.45)</u>
<b>Total Revenue</b>	<u>1,554,273.32</u>	<u>2,275,913.60</u>	<u>2,046,245.00</u>	<u>491,971.68</u>
<b>Expenditures</b>				
Lassen Contract Expenditures	341,609.33	271,267.17	245,250.00	(96,359.33)
Wages, Taxes, and Benefits	1,319,277.53	1,691,538.85	1,755,537.00	436,259.47
<b>Expenditures</b>				
Supplies	15,279.86	14,931.84	21,900.00	6,620.14
Repairs	3,799.86	286.44	4,100.00	300.14
Maintenance	3,755.75	1,191.12	8,340.00	4,584.25
Utilities All	24,662.19	10,135.47	23,435.00	(1,227.19)
Ambulance Expense	12,483.55	14,237.79	13,000.00	516.45
Insurance	89,291.70	100,876.46	120,000.00	30,708.30
Office Expense	566.48	290.91	0.00	(566.48)
Grant Expenses	170,208.09	89,822.58	113,000.00	(57,208.09)
Postage	1,299.48	560.25	1,200.00	(99.48)
Auto Expense	41,098.34	16,785.60	25,000.00	(16,098.34)
Equipment	13,885.02	17,633.32	52,500.00	38,614.98
Legal Expense	34,869.88	13,537.88	7,000.00	(27,869.88)
Professional Services	101,906.05	37,619.14	140,705.00	38,798.95
Dues & Fees	18,074.68	6,013.96	5,300.00	(12,774.68)
Training & Travel	23,269.99	12,527.65	15,920.00	(7,349.99)
Other Expenses	189.50	11,701.03	0.00	(189.50)
Gain/Loss Assets	0.00	(4,300.00)	0.00	0.00
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
<b>Total Expenditures</b>	<u>554,640.42</u>	<u>343,851.44</u>	<u>551,400.00</u>	<u>(3,240.42)</u>
<b>Total Expenditures</b>	<u>2,215,527.28</u>	<u>2,306,657.46</u>	<u>2,552,187.00</u>	<u>336,659.72</u>
<b>Interest Income</b>				
	0.00	6,781.30	0.00	0.00
<b>Total Interest Income</b>	<u>0.00</u>	<u>6,781.30</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>(661,253.96)</u>	<u>(23,962.56)</u>	<u>(505,942.00)</u>	<u>155,311.96</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 4/30/2023

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	<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	362,626.96	362,626.96
Lassen Contract Reve...	0.00	0.00	0.00	786,318.67	786,318.67
Service Charges	35,000.00	463,149.18	510,038.43	92,987.24	1,101,174.85
Other Income	<u>0.00</u>	<u>30,646.22</u>	<u>95,491.93</u>	<u>312,340.45</u>	<u>438,478.60</u>
<b>Total Revenue</b>	<u><u>35,000.00</u></u>	<u><u>493,795.40</u></u>	<u><u>605,530.36</u></u>	<u><u>1,554,273.32</u></u>	<u><u>2,688,599.08</u></u>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	341,609.33	341,609.33
Wages, Taxes & Benef...	0.00	225,068.64	221,269.37	1,319,277.53	1,765,615.54
<b>Expenditures</b>					
Supplies	0.00	27,031.09	41,950.15	15,279.86	84,261.10
Repairs	0.00	35,520.71	5,295.94	3,799.86	44,616.51
Maintenance	0.00	8,952.23	1,881.15	3,755.75	14,589.13
Annexation Expenses	0.00	0.00	510.00	0.00	510.00
Utilities All	20,962.92	98,322.62	45,564.40	24,662.19	189,512.13
Ambulance Expense	0.00	0.00	0.00	12,483.55	12,483.55
Insurance	0.00	17,298.00	17,298.00	89,291.70	123,887.70
Office Expense	0.00	3,160.63	3,160.60	566.48	6,887.71
Grant Expenses	0.00	32,656.89	48,372.25	170,208.09	251,237.23
Postage	290.00	3,091.14	3,059.87	1,299.48	7,740.49
Auto Expense	0.00	13,007.89	12,969.67	41,098.34	67,075.90
Equipment	0.00	8,852.31	36,704.63	13,885.02	59,441.96
Legal Expense	192.50	5,194.59	5,194.72	34,869.88	45,451.69
Professional Services	0.00	57,438.74	74,839.88	101,906.05	234,184.67
Dues & Fees	0.00	7,043.29	13,951.30	18,074.68	39,069.27
Training & Travel	0.00	3,893.86	1,528.80	23,269.99	28,692.65
Other Expenses	0.00	79.41	79.43	189.50	348.34
Interest Expense	0.00	1,668.39	1,668.39	0.00	3,336.78
Authorized Capital ...	0.00	(3,147.00)	0.00	0.00	(3,147.00)
InterFund Transfer ...	0.00	0.00	0.00	3,760,000.00	3,760,000.00
InterFund Transfer In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,760,000.00)</u>	<u>(3,760,000.00)</u>
<b>Total Expenditures</b>	<u>21,445.42</u>	<u>320,064.79</u>	<u>314,029.18</u>	<u>554,640.42</u>	<u>1,210,179.81</u>
<b>Total Expenditures</b>	<u><u>21,445.42</u></u>	<u><u>545,133.43</u></u>	<u><u>535,298.55</u></u>	<u><u>2,215,527.28</u></u>	<u><u>3,317,404.68</u></u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	30,319.27	0.00	30,319.27
Interest L.A.I.F.	<u>0.00</u>	<u>5.14</u>	<u>1.73</u>	<u>0.00</u>	<u>6.87</u>
<b>Total Interest Income</b>	<u>0.00</u>	<u>5.14</u>	<u>30,321.00</u>	<u>0.00</u>	<u>30,326.14</u>
<b>Total Other Sources</b>	<u>0.00</u>	<u>5.14</u>	<u>30,321.00</u>	<u>0.00</u>	<u>30,326.14</u>
<b>Ending Net Position</b>	<u><u>13,554.58</u></u>	<u><u>(51,332.89)</u></u>	<u><u>100,552.81</u></u>	<u><u>(661,253.96)</u></u>	<u><u>(598,479.46)</u></u>

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 4/30/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	11,245.86	(11,216.01)	1,190,587.80	(757,352.19)	433,265.46
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	1,379,117.44	0.00	1,379,117.44
Temporary Cash Invest.LAIF	0.00	978.55	329.67	0.00	1,308.22
<b>Total Cash</b>	<u>11,245.86</u>	<u>(10,087.46)</u>	<u>2,570,184.91</u>	<u>(757,252.19)</u>	<u>1,814,091.12</u>
<b>Accounts Receivable</b>					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	52,156.20	54,510.71	1,540,476.49	1,647,143.40
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
<b>Total Accounts Receivable</b>	<u>0.00</u>	<u>52,156.20</u>	<u>54,510.71</u>	<u>415,476.49</u>	<u>522,143.40</u>
<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 Resou...	0.00	68,000.00	68,000.00	332,000.00	468,000.00
<b>Total Other Current Assets</b>	<u>0.00</u>	<u>68,000.32</u>	<u>68,000.32</u>	<u>332,000.00</u>	<u>468,000.64</u>
<b>Total Current Assets</b>	<u>11,245.86</u>	<u>110,069.06</u>	<u>2,692,695.94</u>	<u>(9,775.70)</u>	<u>2,804,235.16</u>
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
<b>Total Water, Sanitation, and F..</b>	<u>0.00</u>	<u>1,786,420.19</u>	<u>3,871,712.71</u>	<u>442,095.42</u>	<u>6,100,228.32</u>
<b>Total Property &amp; Equipment</b>	<u>0.00</u>	<u>1,786,420.19</u>	<u>3,871,712.71</u>	<u>442,095.42</u>	<u>6,100,228.32</u>
<b>Total Assets</b>	<u>11,245.86</u>	<u>1,896,489.25</u>	<u>6,564,408.65</u>	<u>432,319.72</u>	<u>8,904,463.48</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					

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# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 4/30/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	1,410.28	1,410.28
Accounts Payable Other	0.00	92.02	102.72	5,782.73	5,977.47
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	4,430.12	4,493.97	20,381.55	29,305.64
Total Payables	0.00	4,522.14	4,596.69	27,574.56	36,693.39
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	6,827.54	8,362.46	0.00	15,190.00
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	677,827.42	679,362.37	2,023,999.94	3,381,189.73
Total Current Liabilities	0.00	682,349.56	683,959.06	2,051,574.50	3,417,883.12
<b>Long-term Liabilities</b>					
NCL Govt Capital	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Long-term Liabilities	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Long-term Liabilities	0.00	33,839.70	33,839.70	0.00	67,679.40
Total Liabilities	0.00	716,189.26	717,798.76	2,051,574.50	3,485,562.52
<b>Net Position</b>					
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	13,554.58	(51,332.89)	100,552.81	(661,253.96)	(598,479.46)
Total Current YTD Net Income	13,554.58	(51,332.89)	100,552.81	(661,253.96)	(598,479.46)
Total Net Position	11,245.86	1,180,299.99	5,846,609.89	(1,619,254.78)	5,418,900.96

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See Accountant's Preparation Report

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# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 4/30/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>11,245.86</u>	<u>1,896,489.25</u>	<u>6,564,408.65</u>	<u>432,319.72</u>	<u>8,904,463.48</u>

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