

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1-4	7-3-2023E	7/3/2023	Ambulance Medical	2,724.47	Amb billing
19764	7-3-2023A-C	7/3/2023	WS water sewer AR	2,714.96	PSNx3
19765	7-3-2023D	7/3/2023	WS water sewer AR	1,727.91	checks
19768	7-5-2023A-B	7/5/2023	WS water sewer AR	3,475.97	PSNx2
19770	7-5-2023C	7/5/2023	WS water sewer AR	610.13	cash
19772	7-6-2023A	7/6/2023	WS water sewer AR	545.65	psn
19774	7-6-2023B	7/6/2023	WS water sewer AR	4,551.86	checks
19777	7-7-2023A	7/7/2023	WS water sewer AR	2,490.60	checks
19778	7-7-2023C	7/7/2023	WS water sewer AR	1,165.35	PSN
5	7-7-2023B	7/7/2023	Fire	1,130.56	casita rent
10	7-10-2023G	7/10/2023	Ambulance Medical	2,579.50	VA Ach
19780	7-10-2023A	7/10/2023	WS water sewer AR	5,318.92	checks
19781	7-10-2023B	7/10/2023	WS water sewer AR	2,928.41	checks
19782	7-10-2023D-F	7/10/2023	WS water sewer AR	5,778.29	PSNx3
6	7-10-2023C	7/10/2023	Fire	29.54	EDD refund 3/31/23
7-9	7-10-2023H	7/10/2023	Ambulance Medical	1,386.87	Medi-cal ACH
19783	7-11-2023B	7/11/2023	WS water sewer AR	1,933.36	psn
34	7-11-22023A	7/11/2023	Ambulance Medical	2,609.00	Va ach
19784	7-12-2023A	7/12/2023	WS water sewer AR	3,963.12	checks
19785	7-12-2023B	7/12/2023	WS water sewer AR	1,015.91	psn
19786	7-13-2023A	7/13/2023	WS water sewer AR	326.98	psn
11-12	7-14-2023C	7/14/2023	Ambulance Medical	1,219.36	noridian
19787	7-14-2023A	7/14/2023	WS water sewer AR	4,255.55	checks
19788	7-14-2023B	7/14/2023	WS water sewer AR	3,680.72	psn
13	7-17-2023F	7/17/2023	Fire	20.00	t-shirt sale
19790	7-17-2023d	7/17/2023	WS water sewer AR	1,577.79	cash
19791	7-17-2023A-C	7/17/2023	WS water sewer AR	4,371.93	PSNx3
19792	7-17-2023E	7/17/2023	WS water sewer AR	329.39	holiday
19793	7-17-2023F	7/17/2023	WS water sewer AR	7,498.57	checks
35	7-17-2023G	7/17/2023	Ambulance Medical	6.69	medi-cal ach
19796	7-18-2023A	7/18/2023	WS water sewer AR	1,815.60	PSn
19797	7-19-2023A	7/19/2023	WS water sewer AR	1,932.40	PSN
19798	7-20-2023A	7/20/2023	WS water sewer AR	2,964.02	checks
19799	7-20-2023B	7/20/2023	WS water sewer AR	439.57	cash
19801	7-20-2023C	7/20/2023	WS water sewer AR	77.32	PSN
14	7-21-2023A	7/21/2023	Fire	120.00	Digital Path- hangar rent
15-25	7-21-2023B	7/21/2023	Ambulance Medical	1,419.65	Ambulance billing
19803	7-21-2023C	7/21/2023	WS water sewer AR	1,609.85	PSN
26	7-21-2023D	7/21/2023	Ambulance Medical	309.40	BS ach
19804	7-24-2023A	7/24/2023	WS water sewer AR	4,573.00	checks
19805	7-24-2023B	7/24/2023	WS water sewer AR	6,739.25	PCCD
19806	7-24-2023C	7/24/2023	WS water sewer AR	696.34	PSN
27	7-24-2023D	7/24/2023	Ambulance Medical	343.27	Noridian
28	7-24-2023E	7/24/2023	Ambulance Medical	6.69	Medi-cal ach
19807	7-25-2023A	7/25/2023	WS water sewer AR	6,587.86	psn
19809	7-26-2023B	7/26/2023	WS water sewer AR	1,143.46	PSn
checks	7-26-2023A	7/26/2023	WS water sewer AR	2,474.74	checks
19810	7-27-2023A	7/27/2023	WS water sewer AR	1,581.36	psn
19811	7-28-2023C	7/28/2023	WS water sewer AR	2,093.72	PSN
29	7-28-2023A	7/28/2023	Ambulance Medical	64.00	Ambulance billing
30	7-28-2023B	7/28/2023	Fire	3,682.75	Seneca - Annex 4- 198
19812	7-31-2023A-C	7/31/2023	WS water sewer AR	5,025.94	PSNx3
19813	7-31-2023D	7/31/2023	WS water sewer AR	921.71	cash
19814	7-31-2023E	7/31/2023	WS water sewer AR	2,029.72	checks
31-33	7-31-2023F	7/31/2023	Ambulance Medical	1,452.67	Medi-cal Ach

Report Total

122,071.65



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

The accompanying Statement of Net Position, as of July 31, 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,

Mary Cheek, CPA

A Professional Accountancy Corporation

August 14, 2023

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 7/31/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	6,379.62	(19,991.32)	1,577,454.83	(1,197,266.04)	366,577.09
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	895,752.60	0.00	895,752.60
Temporary Cash Invest.LAIF	0.00	986.83	332.46	0.00	1,319.29
<b>Total Cash</b>	<b>6,379.62</b>	<b>(18,854.49)</b>	<b>2,473,689.89</b>	<b>(1,197,166.04)</b>	<b>1,264,048.98</b>
<b>Accounts Receivable</b>					
Other Receivable	0.00	2,413.00	5,239.00	20,065.00	27,717.00
Accounts Receivable Invoic...	0.00	55,334.14	55,190.23	1,606,638.14	1,717,162.51
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>57,747.14</b>	<b>60,429.23</b>	<b>501,703.14</b>	<b>619,879.51</b>
<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>	<b>0.00</b>	<b>66,000.32</b>	<b>66,000.32</b>	<b>314,000.00</b>	<b>446,000.64</b>
<b>Total Current Assets</b>	<b>6,379.62</b>	<b>104,892.97</b>	<b>2,600,119.44</b>	<b>(381,462.90)</b>	<b>2,329,929.13</b>
<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>	<b>0.00</b>	<b>1,748,938.19</b>	<b>3,762,172.71</b>	<b>491,718.42</b>	<b>6,002,829.32</b>
<b>Total Property &amp; Equipment</b>	<b>0.00</b>	<b>1,748,938.19</b>	<b>3,762,172.71</b>	<b>491,718.42</b>	<b>6,002,829.32</b>
<b>Total Assets</b>	<b>6,379.62</b>	<b>1,853,831.16</b>	<b>6,362,292.15</b>	<b>110,255.52</b>	<b>8,332,758.45</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 7/31/2023

	St. Lights	Water	Sanitation	Fire	Total
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	15,639.33	15,639.33
Accounts Payable Other	0.00	39.71	51.77	4,807.05	4,898.53
Payroll Taxes Payable	0.00	(932.51)	(932.44)	0.00	(1,864.95)
Payroll Taxes Payable-State	0.00	(262.37)	(262.38)	0.00	(524.75)
PERS Payable	0.00	1,549.24	1,549.20	17,224.62	20,323.06
<b>Total Payables</b>	<b>0.00</b>	<b>394.07</b>	<b>406.15</b>	<b>37,671.00</b>	<b>38,471.22</b>
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	9,019.42	8,472.72	0.00	17,492.14
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	554,000.00	1,032,000.03
O.P.E.B	0.00	280,000.00	280,000.00	1,254,000.00	1,814,000.00
<b>Total Other</b>	<b>0.00</b>	<b>765,019.30</b>	<b>764,472.63</b>	<b>2,196,999.94</b>	<b>3,726,491.87</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>765,413.37</b>	<b>764,878.78</b>	<b>2,234,670.94</b>	<b>3,764,963.09</b>
<b>Long-term Liabilities</b>					
<b>Long-term Liabilities</b>					
NCL Govt Capital	0.00	31,732.62	31,732.61	0.00	63,465.23
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>31,732.62</b>	<b>31,732.61</b>	<b>0.00</b>	<b>63,465.23</b>
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>31,732.62</b>	<b>31,732.61</b>	<b>0.00</b>	<b>63,465.23</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>797,145.99</b>	<b>796,611.39</b>	<b>2,234,670.94</b>	<b>3,828,428.32</b>
<b>Net Position</b>					
<b>Net Position</b>					
Unrestricted Fund Equity	6,379.62	1,064,876.47	5,562,546.77	(1,944,516.35)	4,689,286.51
<b>Current YTD Net Income</b>	<b>0.00</b>	<b>(8,191.30)</b>	<b>3,133.99</b>	<b>(179,899.07)</b>	<b>(184,956.38)</b>
<b>Total Current YTD Net Income</b>	<b>0.00</b>	<b>(8,191.30)</b>	<b>3,133.99</b>	<b>(179,899.07)</b>	<b>(184,956.38)</b>
<b>Total Net Position</b>	<b>6,379.62</b>	<b>1,056,685.17</b>	<b>5,565,680.76</b>	<b>(2,124,415.42)</b>	<b>4,504,330.13</b>

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See Accountant's Preparation Report

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 7/31/2023

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>6,379.62</u>	<u>1,853,831.16</u>	<u>6,362,292.15</u>	<u>110,255.52</u>	<u>8,332,758.45</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 7/31/2023

	Year to Date	Prior Year Actual	Budget	Budget Variance
Expenditures				
Expenditures				
Postage	0.00	290.00	0.00	0.00
Total Expenditures	0.00	290.00	0.00	0.00
Total Expenditures	0.00	290.00	0.00	0.00
Ending Net Position	0.00	(290.00)	0.00	0.00

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 7/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	43,756.87	58,133.36	0.00	(43,756.87)
Other Income				
Other Income, Strike Teams	0.00	5,446.24	0.00	0.00
Total Other Income	0.00	5,446.24	0.00	0.00
Total Revenue	<u>43,756.87</u>	<u>63,579.60</u>	<u>0.00</u>	<u>(43,756.87)</u>
Expenditures				
Wages, Taxes, and Benefits	48,737.61	25,782.81	0.00	(48,737.61)
Expenditures				
Supplies	0.00	804.48	0.00	0.00
Maintenance	0.00	8.82	0.00	0.00
Utilities All	233.45	171.35	0.00	(233.45)
Office Expense	0.00	(368.24)	0.00	0.00
Postage	743.22	452.13	0.00	(743.22)
Auto Expense	144.86	234.62	0.00	(144.86)
Equipment	48.26	588.87	0.00	(48.26)
Legal Expense	0.00	(1,813.00)	0.00	0.00
Professional Services	0.00	2,838.35	0.00	0.00
Dues & Fees	296.71	8.75	0.00	(296.71)
Training & Travel	1,400.00	707.50	0.00	(1,400.00)
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	344.06	449.48	0.00	(344.06)
Authorized Capital Expenditure	0.00	4,013.25	0.00	0.00
Total Expenditures	<u>3,210.56</u>	<u>7,496.36</u>	<u>0.00</u>	<u>(3,210.56)</u>
Total Expenditures	<u>51,948.17</u>	<u>33,279.17</u>	<u>0.00</u>	<u>(51,948.17)</u>
Ending Net Position	<u>(8,191.30)</u>	<u>30,300.43</u>	<u>0.00</u>	<u>8,191.30</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 7/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	49,039.26	47,810.39	0.00	(49,039.26)
Other Income				
Other Income, Strike Teams	0.00	7,946.24	0.00	0.00
Total Other Income	<u>0.00</u>	<u>7,946.24</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>49,039.26</u>	<u>55,756.63</u>	<u>0.00</u>	<u>(49,039.26)</u>
Expenditures				
Wages, Taxes, and Benefits	48,902.22	23,623.59	0.00	(48,902.22)
Expenditures				
Supplies	0.00	(4,197.11)	0.00	0.00
Maintenance	0.00	8.82	0.00	0.00
Utilities All	396.65	204.58	0.00	(396.65)
Office Expense	0.00	(368.24)	0.00	0.00
Postage	424.03	424.98	0.00	(424.03)
Auto Expense	144.88	239.30	0.00	(144.88)
Equipment	48.25	588.87	0.00	(48.25)
Legal Expense	0.00	(1,813.00)	0.00	0.00
Professional Services	0.00	2,838.37	0.00	0.00
Dues & Fees	296.70	8.75	0.00	(296.70)
Training & Travel	0.00	162.50	0.00	0.00
Other Expenses	0.00	(600.00)	0.00	0.00
Interest Expense	344.07	449.48	0.00	(344.07)
Total Expenditures	<u>1,654.58</u>	<u>(2,052.70)</u>	<u>0.00</u>	<u>(1,654.58)</u>
Total Expenditures	<u>50,556.80</u>	<u>21,570.89</u>	<u>0.00</u>	<u>(50,556.80)</u>
Interest Income				
Total Interest Income	<u>4,651.53</u>	<u>98.71</u>	<u>0.00</u>	<u>(4,651.53)</u>
Ending Net Position	<u>3,133.99</u>	<u>34,284.45</u>	<u>0.00</u>	<u>(3,133.99)</u>



**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 7/31/2023

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	72,297.15	35,308.14	0.00	(72,297.15)
Contract Revenue: Lassen,Strike	0.00	53,617.80	0.00	0.00
Total Service Charges	<u>72,297.15</u>	<u>88,925.94</u>	<u>0.00</u>	<u>(72,297.15)</u>
Other Income				
Other Income, Strike Teams	1,650.10	38,220.00	0.00	(1,650.10)
Total Other Income	<u>1,650.10</u>	<u>38,220.00</u>	<u>0.00</u>	<u>(1,650.10)</u>
Total Revenue	<u>73,947.25</u>	<u>127,145.94</u>	<u>0.00</u>	<u>(73,947.25)</u>
Expenditures				
Lassen Contract Expenditures	14,229.05	0.00	0.00	(14,229.05)
Wages, Taxes, and Benefits	225,547.59	113,341.60	0.00	(225,547.59)
Expenditures				
Supplies	0.00	643.68	0.00	0.00
Repairs	0.00	280.00	0.00	0.00
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	269.66	589.49	0.00	(269.66)
Ambulance Expense	2,217.07	0.00	0.00	(2,217.07)
Insurance	7,656.56	0.00	0.00	(7,656.56)
Office Expense	0.00	(1,334.00)	0.00	0.00
Postage	0.00	42.20	0.00	0.00
Auto Expense	883.96	(475.09)	0.00	(883.96)
Equipment	307.28	227.91	0.00	(307.28)
Legal Expense	0.00	(3,626.00)	0.00	0.00
Professional Services	500.00	4,984.45	0.00	(500.00)
Dues & Fees	0.00	624.48	0.00	0.00
Training & Travel	0.00	325.00	0.00	0.00
Other Expenses	0.00	(1,200.00)	0.00	0.00
InterFund Transfer Out	0.00	3,760,000.00	0.00	0.00
InterFund Transfer In	0.00	(3,760,000.00)	0.00	0.00
Total Expenditures	<u>14,069.68</u>	<u>1,082.12</u>	<u>0.00</u>	<u>(14,069.68)</u>
Total Expenditures	<u>253,846.32</u>	<u>114,423.72</u>	<u>0.00</u>	<u>(253,846.32)</u>
Ending Net Position	<u>(179,899.07)</u>	<u>12,722.22</u>	<u>0.00</u>	<u>179,899.07</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 7/31/2023

	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
<b>Revenue</b>				
Ambulance Revenue	0.00	0.00	72,297.15	72,297.15
Service Charges	43,756.87	49,039.26	0.00	92,796.13
Other Income	0.00	0.00	1,650.10	1,650.10
Total Revenue	<u>43,756.87</u>	<u>49,039.26</u>	<u>73,947.25</u>	<u>166,743.38</u>
<b>Expenditures</b>				
Lassen Contract Expe...	0.00	0.00	14,229.05	14,229.05
Wages, Taxes & Benef...	48,737.61	48,902.22	225,547.59	323,187.42
<b>Expenditures</b>				
Services	0.00	0.00	2,235.15	2,235.15
Utilities All	233.45	396.65	269.66	899.76
Ambulance Expense	0.00	0.00	2,217.07	2,217.07
Insurance	0.00	0.00	7,656.56	7,656.56
Postage	743.22	424.03	0.00	1,167.25
Auto Expense	144.86	144.88	883.96	1,173.70
Equipement	48.26	48.25	307.28	403.79
Professional Services	0.00	0.00	500.00	500.00
Dues & Fees	296.71	296.70	0.00	593.41
Training & Travel	1,400.00	0.00	0.00	1,400.00
Interest Expense	344.06	344.07	0.00	688.13
Total Expenditures	<u>3,210.56</u>	<u>1,654.58</u>	<u>14,069.68</u>	<u>18,934.82</u>
Total Expenditures	<u>51,948.17</u>	<u>50,556.80</u>	<u>253,846.32</u>	<u>356,351.29</u>
<b>Other Sources</b>				
<b>Interest Income</b>				
Interest Income	0.00	4,651.53	0.00	4,651.53
Total Interest Income	<u>0.00</u>	<u>4,651.53</u>	<u>0.00</u>	<u>4,651.53</u>
Total Other Sources	<u>0.00</u>	<u>4,651.53</u>	<u>0.00</u>	<u>4,651.53</u>
Ending Net Position	<u>(8,191.30)</u>	<u>3,133.99</u>	<u>(179,899.07)</u>	<u>(184,956.38)</u>