

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(12,039.06)	62,136.70	979,338.29	(818,272.16)	211,163.71
Plu nas-MoneyMarket #00	0.00	0.00	203,102.48	0.00	203,102.48
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
CLASS-Investment	0.00	0.00	1,002,648.80	0.00	1,002,648.80
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(12,039.06)	63,260.11	2,535,567.51	(818,172.16)	1,768,616.40
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	9,402.89	7,861.65	2,135,437.32	2,152,701.86
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	9,402.89	7,861.65	1,010,437.32	1,027,701.86
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	(12,039.06)	140,663.32	2,611,429.48	524,265.16	3,264,318.90
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	(12,039.06)	1,927,083.51	6,483,142.19	966,360.58	9,364,547.22
Liabilities					
Current Liabilities					

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	318,171.90	318,171.90
Accounts Payable Other	0.00	172.59	159.83	2,864.96	3,197.38
Payroll Taxes Payable	0.00	0.00	0.00	(0.01)	(0.01)
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	4,662.48	4,653.45	51,830.51	61,146.54
Total Payables	0.00	4,835.07	4,813.28	372,867.46	382,515.81
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	8,684.08	8,235.92	0.00	16,920.00
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	679,683.96	679,235.83	2,023,999.94	3,382,919.73
Total Current Liabilities	0.00	684,519.03	684,049.11	2,396,867.40	3,765,435.54
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Long-term Liabilities	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Liabilities	0.00	722,470.17	722,000.25	2,396,867.40	3,841,337.82
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 YTFD Net Income	(9,730.34)	(27,019.54)	15,084.86	(472,506.00)	(494,171.02)
Total Current YTD Net Income	(9,730.34)	(27,019.54)	15,084.86	(472,506.00)	(494,171.02)
Total Net Position	(12,039.06)	1,204,613.34	5,761,141.94	(1,430,506.82)	5,523,209.40

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See Accountants Preparation Report

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(12,039.06)</u>	<u>1,927,083.51</u>	<u>6,483,142.19</u>	<u>966,360.38</u>	<u>9,364,547.22</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

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Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1	10-3-2022A	10/3/2022	Fire	31.09	Almr Basin Chief- reimburse
18251	10-3-2022C-E	10/3/2022	WS water sewer AR	1,255.10	PSNX3
2	10-3-2022B	10/3/2022	Fire	100.00	Read- Room rent
18252	10-4-2022B	10/4/2022	WS water sewer AR	2,758.33	Checks
18253	10-4-2022C	10/4/2022	WS water sewer AR	603.79	psn
3	10-4-2022A	10/4/2022	Fire	1,122.56	Lopez- Casita rent
4-5	10-4-2022D	10/4/2022	Ambulance Medical	1,026.59	noridian
18255	10-5-2022A	10/5/2022	WS water sewer AR	2,307.93	psn
6	10-5-2022C	10/5/2022	Ambulance Medical	81.29	BS Ach
18256	10-6-2022B	10/6/2022	WS water sewer AR	1,054.63	cash
18257	10-6-2022C	10/6/2022	WS water sewer AR	378.21	psn
18258	10-6-2022D	10/6/2022	WS water sewer AR	4,287.72	PCCD
18259	10-6-2022E	10/6/2022	WS water sewer AR	9,545.11	Checks
7	10-6-2022A	10/6/2022	Fire	14.00	hat/patch sold
18261	10-7-2022B	10/7/2022	WS water sewer AR	2,647.19	checks
18262	10-7-2022C	10/7/2022	WS water sewer AR	735.77	PSN
8-16	10-7-2022A	10/7/2022	Ambulance Medical	2,315.28	Ambulance billing
17	10-11-2022F	10/11/2022	Ambulance Medical	486.14	Noridian
18	10-11-2022G	10/11/2022	Ambulance Medical	403.09	BS ACH
18263	10-11-2022A	10/11/2022	WS water sewer AR	6,915.72	checks
18264	10-11-2022C-F	10/11/2022	WS water sewer AR	9,106.96	PSnx4
18265	10-12-2022A	10/12/2022	WS water sewer AR	679.58	psn
18266	10-13-2022a	10/13/2022	WS water sewer AR	4,909.54	CHECKS
18267	10-13-2022B	10/13/2022	WS water sewer AR	835.30	PSN
18268	10-14-2022A	10/14/2022	WS water sewer AR	2,673.47	checks
18269	10-14-2022E	10/14/2022	WS water sewer AR	2,530.89	PSN
18272	10-14-2022D	10/14/2022	WS water sewer AR	360.03	holiday
19-27	10-14-2022B	10/14/2022	Ambulance Medical	7,667.81	Ambulance billing
28	10-14-2022C	10/14/2022	Fire	120.00	HAnger rent - Digital PAtH
29	10-14-2022D	10/14/2022	Refunds From Venders	1,673.37	SCIF renewal refund
18270	10-17-2022A	10/17/2022	WS water sewer AR	987.09	cash
18271	10-17-2022B...	10/17/2022	WS water sewer AR	5,359.66	psnx3
18274	10-17-2022F	10/17/2022	WS water sewer AR	7,574.35	checks
18277	10-18-2022B	10/18/2022	WS water sewer AR	1,726.05	PSN
29	10-18-2022A	10/18/2022	Fire	650.00	Green- Conference reimbur
30	10-18-2022C	10/18/2022	Ambulance Medical	815.73	Noridian
18278	10-19-2022A	10/19/2022	WS water sewer AR	2,008.09	PSN
18279	10-19-2022B	10/19/2022	WS water sewer AR	2,491.76	checks
18281	10-20-2022A	10/20/2022	WS water sewer AR	184.50	psn
18282	10-21-2022A	10/21/2022	WS water sewer AR	2,303.59	PSN
18283	10-21-2022C	10/21/2022	WS water sewer AR	1,005.61	PSN
31-32	10-21-2022B	10/21/2022	Ambulance Medical	1,142.80	Noridian
18285	10-24-2022B	10/24/2022	WS water sewer AR	11,802.19	checks
18286	10-24-2022C-E	10/24/2022	WS water sewer AR	6,983.83	PSnx3
33	10-24-2022A	10/24/2022	Lassen	53,560.24	MINTO LK Trussell
18287	10-25-2022A	10/25/2022	WS water sewer AR	4,135.92	PCCD
18288	10-25-2022B	10/25/2022	WS water sewer AR	2,260.76	psn
18290	10-26-2022A	10/26/2022	WS water sewer AR	6,896.95	checks
18291	10-26-2022B	10/26/2022	WS water sewer AR	802.14	PSN
18292	10-27-2022B	10/27/2022	WS water sewer AR	1,624.36	PSN
35	10-27-2022A	10/27/2022	Fire	5,419.61	Greenville reimburse
38	10-27-2022C	10/27/2022	Ambulance Medical	489.00	Noridian
18294	10-28-2022B	10/28/2022	WS water sewer AR	1,103.00	cash
18296	10-28-2022C	10/28/2022	WS water sewer AR	4,015.28	checks
18298	10-28-2022E	10/28/2022	WS water sewer AR	2,124.84	PSN
36	10-28-2022D	10/28/2022	Fire	465.82	Greenville reimburse
37	10-28-2022A	10/28/2022	Fire	100.00	A Read rent

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
39-41	10-28-2022F	10/28/2022	Ambulance Medical	1,454.63	noridian
18299	10-31-2022A-C	10/31/2022	WS water sewer AR	4,712.31	PSnx3
42	10-31-2022D	10/31/2022	Ambulance Medical	509.97	Nordian
Report Total				203,336.57	

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

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Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
010330	10/28/2022	[REDACTED]	Empl...	OS	140.15	Employee: [REDACTED]; Pay Date: 10/28/2022
010331	10/28/2022	[REDACTED]	Empl...	OS	19,917.88	Employee: [REDACTED]; Pay Date: 10/28/2022
10-24 457	10/24/2022	CalPERS Supplemental ...	Vendor	CL	1,732.67	457 Contributions
10-24 Med	10/24/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	23,597.56	Medical premiums November
10-24 pers	10/24/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,043.33	PFRS Retirement contributions
10-24-22 a...	10/24/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	12,348.32	Arrearages
10-31 457	10/31/2022	CalPERS Supplemental ...	Vendor	OS	1,472.98	PERS 457 10-28
10-31 PERS	10/31/2022	PUBLIC EMPLOYEES' R...	Vendor	OS	6,608.97	PERS 10-28-22
100322	10/3/2022			OS	0.00	100322
103122	10/31/2022			CL	566.48	correction
10327	10/14/2022	[REDACTED]	Empl...	OS	129.89	Employee: [REDACTED]; Pay Date: 10/14/2022
10328	10/14/2022	[REDACTED]	Empl...	CL	17,209.70	Employee: [REDACTED]; Pay Date: 10/14/2022
10329	10/17/2022	[REDACTED]	Empl...	CL	3,604.21	Employee: [REDACTED]; Pay Date: 10/17/2022
10343	10/6/2022	Prof. Fire Fighters of C...	Vendor	OS	1,400.00	Sept 16 and 30 dues
10344	10/6/2022	LEASE SERVICING CEN...	Vendor	CL	4,902.30	in# 59800-10-2022
10345	10/18/2022	Streamline	Vendor	CL	200.00	in#0023 website October
10346	10/18/2022	Prentice Long, PC	Vendor	CL	2,555.00	in#5378
10347	10/18/2022	Sophia R. Meyer Law, ...	Vendor	CL	3,317.50	in#4
10348	10/18/2022	MCP-Tech Enterprises	Vendor	CL	190.00	in#302022 IT Support
10349	10/18/2022	EAN Services LLC	Vendor	CL	6,143.93	Out of County Rentals in#31037552
10350	10/18/2022	WESTERN NEVADA SU...	Vendor	CL	285.82	in#19479780 bits and water test gauges
10351	10/18/2022	WITTMAN ENTERPRIS...	Vendor	CL	1,024.00	Septemeber billing in#220907
10352	10/18/2022	Bob Wess	Vendor	OS	110.51	Rental Fuel Reimbursement
10353	10/18/2022	Rich Walsh	Vendor	CL	280.00	Classes reimbursement Walsh/Carr
10354	10/18/2022	SWRCB FEES	Vendor	CL	205.00	in# 1037191 Enforcement fees
10355	10/18/2022	MARY CHEEK	Vendor	CL	1,400.00	in#6988 Sept services
10356	10/18/2022	WASTE MANAGEMENT	Vendor	CL	163.07	Lab, facility and 198 Main
10357	10/18/2022	49er Communications	Vendor	CL	144.79	in#67182 annual membership
10358	10/18/2022	STRYKER SALES CORP.	Vendor	CL	5,076.00	in# 3895312 2 2-year maintenance programs
10359	10/18/2022	PACIFIC GAS AND ELE...	Vendor	CL	303.64	198 Main and Lab
10360	10/18/2022	PACIFIC GAS AND FI...	Vendor	CL	19,773.76	statement date 9-28-2022
10361	10/18/2022	AMERITAS	Vendor	CL	5,701.80	Premiums 11-1-22 to 1-31-22
10362	10/18/2022	AFLAC	Vendor	CL	680.31	IN# 213154
10363	10/18/2022	WESTERN NEVADA SU...	Vendor	CL	311.97	in#19493226
10364	10/18/2022	L.N. CURTIS & SON	Vendor	CL	127.62	in#636147 adapters
10365	10/18/2022	USABLUEBOOK	Vendor	CL	465.95	in#115369
10366	10/18/2022	SIERRA CONTROL SYS...	Vendor	CL	268.13	in#123364 log me in renewal
10367	10/18/2022	FRONTIER	Vendor	CL	605.69	statment date 10-5-2022
10368	10/18/2022	SECTARIS PARTNERS ...	Vendor	CL	7,500.00	in# 22-036 October Services
10369	10/18/2022	DTA Assessment Engin...	Vendor	OS	1,167.50	in#2209051 Ambo Dist.
10370	10/18/2022	WHITE CAP READY MIX	Vendor	OS	858.00	in#6195 Blocks
10371	10/18/2022	AIRGAS	Vendor	CL	542.50	in# 1975185 Cyl Rent
10372	10/18/2022	T Mobile	Vendor	CL	158.48	statment date 10-13-2022
10373	10/18/2022	ED STAUB & SON	Vendor	CL	1,451.30	cl#45024
10374	10/18/2022	USABLUEBOOK	Vendor	CL	236.12	in#124220 Chlorine tablets
10375	10/18/2022	MASA MTS	Vendor	CL	196.00	in#1366764 November

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
10376	10/18/2022	EJ'S Doors	Vendor	CL	550.00	in# 2408 Garage door remotes 198 Main
10377	10/18/2022	Ray Morgan	Vendor	CL	122.41	crew office in#3876376
10378	10/18/2022	Streamline	Vendor	CL	200.00	in#768E3F5B-0022 Sept.
10379	10/18/2022	USABLUBOOK	Vendor	CL	214.76	in# 127557 sockets
10380	10/18/2022	Calif. Special District As...	Vendor	OS	8,835.00	Membership and law poster in#1198
10381	10/18/2022	FGL	Vendor	CL	2,318.00	statement dates 9-30-2022
10382	10/27/2022	ED STAUB & SON	Vendor	OS	1,558.98	Inv #50172
10383	10/27/2022	Thatcher Company, INC.	Vendor	OS	4,741.47	Chlorine Inv #20250106992
10384	10/27/2022	George Petersen Insur...	Vendor	OS	8,983.00	Auto ins - Down payment
10385	10/27/2022	Ferguson Enterprises Inc	Vendor	CL	441.49	3/4 backflow
10386	10/27/2022	George Petersen Insur...	Vendor	OS	9,586.15	Property/Inland Marine renewal
10387	10/27/2022	USABLUBOOK	Vendor	OS	397.79	Inv #084547 supplies
10388	10/27/2022	STAPLES CREDIT PLAN	Vendor	OS	213.36	Inv#3142940461
10389	10/27/2022	USDA FOREST SERVICE	Vendor	OS	73.72	Annual special use fee
10390	10/27/2022	INFOBOND, INC.	Vendor	OS	342.00	Annual maintenance renewal
10391	10/27/2022	Hunt Propane	Vendor	OS	694.33	Inv#897227 propane
10392	10/27/2022	Zoll Medical Corp	Vendor	OS	560.00	Inv#90068638 Preventative Amintenance
10393	10/27/2022	Life Assist	Vendor	OS	106.07	Inv#1248485 quikclot
10394	10/27/2022	California State Disburs...	Vendor	OS	230.76	Case #200000002222584
10395	10/27/2022	Prof. Fire Fighters of C...	Vendor	OS	700.00	10/25/2022 pay date - Dues
10396	10/27/2022	Stationary Engineers L...	Vendor	OS	235.65	water/sewer/clerical dues
10397	10/27/2022	California State Disburs...	Vendor	OS	230.76	Case # 200000002222584
10398	10/31/2022	US POSTMASTER	Vendor	OS	463.76	October Water billing postage
1056327904	10/28/2022	EDD	Vendor	CL	6,008.77	state payroll tax
10650097	10/28/2022	United States Treasury	Vendor	CL	25,542.42	Federal Payroll tax
1685726	10/18/2022	United States Treasury	Vendor	CL	725.12	Fed Tax
2063662944	10/18/2022	EDD	Vendor	CL	5,459.61	State payroll tax
24446946	10/18/2022	United States Treasury	Vendor	CL	24,129.04	Fed Payroll taxes
6388227	10/18/2022	EDD	Vendor	CL	135.28	State payroll tax
DD-22-308	10/3/2022	[REDACTED]	Empl...	CL	3,703.37	Employee: [REDACTED] Pay Date: 10/3/2022
DD-22-309	10/3/2022	[REDACTED]	Empl...	CL	6,992.06	Employee: [REDACTED] Pay Date: 10/3/2022
dd-22-310	10/14/2022	[REDACTED]	Empl...	CL	1,387.16	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-311	10/14/2022	[REDACTED]	Empl...	CL	237.75	Employee: [REDACTED]; Pay Date: 10/14/2022
dd-22-312	10/14/2022	[REDACTED]	Empl...	CL	1,289.05	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-313	10/14/2022	[REDACTED]	Empl...	CL	1,481.45	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-314	10/14/2022	[REDACTED]	Empl...	CL	2,391.32	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-315	10/14/2022	[REDACTED]	Empl...	CL	5,208.15	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-316	10/14/2022	[REDACTED]	Empl...	CL	3,438.14	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-317	10/14/2022	[REDACTED]	Empl...	CL	2,154.37	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-318	10/14/2022	[REDACTED]	Empl...	CL	1,610.88	Employee: [REDACTED] Pay Date: 10/14/2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
dd-22-319	10/14/2022	[REDACTED]	Empl...	CL	1,452.38	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-320	10/14/2022	[REDACTED]	Empl...	CL	1,229.83	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-321	10/14/2022	Richard W. Walsh	Empl...	CL	2,027.50	Employee: [REDACTED] Pay Date: 10/14/2022
dd-22-322	10/28/2022	[REDACTED]	Empl...	CL	1,865.32	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-323	10/28/2022	[REDACTED]	Empl...	CL	614.78	Employee: [REDACTED] M; Pay Date: 10/28/2022
dd-22-324	10/28/2022	[REDACTED]	Empl...	CL	1,411.83	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-325	10/28/2022	[REDACTED]	Empl...	CL	2,155.83	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-326	10/28/2022	[REDACTED]	Empl...	CL	389.52	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-327	10/28/2022	[REDACTED]	Empl...	CL	2,417.30	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-328	10/28/2022	[REDACTED]	Empl...	CL	4,421.34	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-329	10/28/2022	[REDACTED]	Empl...	CL	3,536.15	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-330	10/28/2022	[REDACTED]	Empl...	CL	2,168.71	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-331	10/28/2022	[REDACTED]	Empl...	CL	1,581.40	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-332	10/28/2022	[REDACTED]	Empl...	CL	1,420.17	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-333	10/28/2022	[REDACTED]	Empl...	CL	1,173.15	Employee: [REDACTED] Pay Date: 10/28/2022
dd-22-334	10/28/2022	[REDACTED]	Empl...	CL	4,188.08	Employee: [REDACTED] Pay Date: 10/28/2022
PERS AH B...	10/5/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	307.04	[REDACTED] Bachelors (back pay)
PERS Cont...	10/5/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,432.83	PERS CONTRIBUTION
PERS OCT ...	10/5/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	4,806.25	pers 457
PERS OCT ...	10/5/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	13,457.66	OCTOBER 2022 UAL
wc100322	10/3/2022	STATE COMPENSATIO...	Vendor	CL	11,856.11	work comp
Total 11010 - Checking-Plumas 403					365,725.41	
Report Total					365,725.41	

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(9,727.13)	65,225.15	923,216.13	(648,370.68)	330,343.47
Plumas-MoneyMarket #00	0.00	0.00	203,102.48	0.00	203,102.48
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
CLASS-Investment	0.00	0.00	1,002,648.80	0.00	1,002,648.80
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(9,727.13)	66,348.56	2,479,445.35	(648,270.68)	1,887,796.10
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoic...	0.00	52,536.68	53,475.15	2,231,624.62	2,337,636.45
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	52,536.68	53,475.15	1,106,624.62	1,212,636.45
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	(9,727.13)	186,885.56	2,600,920.82	790,353.94	3,568,433.19
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	(9,727.13)	1,973,305.75	6,472,633.53	1,232,449.36	9,668,661.51
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	318,171.90	318,171.90
Accounts Payable Other	0.00	121.34	109.67	2,572.16	2,803.17
Payroll Taxes Payable	0.00	0.00	0.00	(0.01)	(0.01)
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	4,237.91	4,237.84	31,289.57	39,765.32
Total Payables	0.00	4,359.25	4,347.51	352,033.62	360,740.38
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	9,714.08	8,265.92	0.00	17,980.00
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	680,713.96	679,265.83	2,023,999.94	3,383,979.73
Total Current Liabilities	0.00	685,073.21	683,613.34	2,376,033.56	3,744,720.11
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Long-term Liabilities	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Long-term Liabilities	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Liabilities	0.00	723,024.35	721,564.48	2,376,033.56	3,820,622.39
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	(7,418.41)	18,648.52	5,011.97	(185,583.38)	(169,341.30)
Total Current YTD Net Income	(7,418.41)	18,648.52	5,011.97	(185,583.38)	(169,341.30)
Total Net Position	(9,727.13)	1,250,281.40	5,751,069.05	(1,143,584.20)	5,848,039.12

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(9,727.13)</u>	<u>1,973,305.75</u>	<u>6,472,633.53</u>	<u>1,232,449.36</u>	<u>9,668,661.51</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 10/31/2022

	<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	6,935.91	8,797.27	26,070.00	19,134.09
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	7,418.41	8,797.27	27,070.00	19,651.59
Total Expenditures	7,418.41	8,797.27	27,070.00	19,651.59
Ending Net Position	(7,418.41)	(8,797.27)	4,930.00	12,348.41

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 10/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	231,255.92	250,618.42	577,727.00	346,471.08
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	<u>17,276.44</u>	<u>11.00</u>	<u>0.00</u>	<u>(17,276.44)</u>
Total Other Income	<u>17,276.44</u>	<u>32.69</u>	<u>66,000.00</u>	<u>48,723.56</u>
Total Revenue	<u>248,532.36</u>	<u>250,651.11</u>	<u>643,727.00</u>	<u>395,194.64</u>
Expenditures				
Wages, Taxes, and Benefits	106,432.64	72,982.37	220,796.00	114,363.36
Expenditures				
Supplies	10,028.20	3,635.59	25,000.00	14,971.80
Repairs	2,179.39	3,261.64	40,000.00	37,820.61
Maintenance	30.22	290.50	5,000.00	4,969.78
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	49,836.90	57,573.54	98,280.00	48,443.10
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,275.80	1,367.33	0.00	(1,275.80)
Postage	1,276.32	1,003.20	3,260.00	1,983.68
Auto Expense	4,534.86	2,573.67	7,125.00	2,590.14
Equipment	5,821.06	476.73	22,550.00	16,728.94
Legal Expense	4,525.87	0.00	5,000.00	474.13
Professional Services	20,021.66	3,155.01	83,095.00	63,073.34
Dues & Fees	680.42	2,185.54	16,175.00	15,494.58
Training & Travel	1,957.83	886.25	1,740.00	(217.83)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	10,790.64	0.00	100,000.00	89,209.36
Total Expenditures	<u>123,451.20</u>	<u>76,724.00</u>	<u>421,725.00</u>	<u>298,273.80</u>
Total Expenditures	<u>229,883.84</u>	<u>149,706.37</u>	<u>642,521.00</u>	<u>412,637.16</u>
Ending Net Position	<u>18,648.52</u>	<u>100,944.74</u>	<u>1,206.00</u>	<u>(17,442.52)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 10/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	192,320.08	194,148.03	550,000.00	357,679.92
Other Income				
Property Taxes	0.00	(0.31)	105,000.00	105,000.00
Other Income, Strike Teams	<u>19,754.73</u>	<u>0.00</u>	<u>0.00</u>	<u>(19,754.73)</u>
Total Other Income	<u>19,754.73</u>	<u>(0.31)</u>	<u>105,000.00</u>	<u>85,245.27</u>
Total Revenue	<u>212,074.81</u>	<u>194,147.72</u>	<u>655,000.00</u>	<u>442,925.19</u>
Expenditures				
Wages, Taxes, and Benefits	101,843.83	73,035.00	220,850.00	119,006.17
Expenditures				
Supplies	18,490.30	1,220.57	30,000.00	11,509.70
Repairs	2,381.93	316.35	20,000.00	17,618.07
Maintenance	8.82	386.20	12,450.00	12,441.18
Engineering	0.00	315.00	5,000.00	5,000.00
Utilities All	11,942.11	2,975.47	33,505.00	21,562.89
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,275.79	1,367.34	0.00	(1,275.79)
Postage	1,249.18	1,003.21	3,200.00	1,950.82
Auto Expense	4,482.26	2,606.95	7,125.00	2,642.74
Equipment	26,592.18	476.75	22,550.00	(4,042.18)
Legal Expense	4,525.89	0.00	5,000.00	474.11
Professional Services	25,165.79	6,242.02	95,710.00	70,544.21
Dues & Fees	423.93	2,297.23	9,000.00	8,576.07
Training & Travel	842.72	780.43	1,740.00	897.28
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	296.25	0.00	100,000.00	99,703.75
Total Expenditures	<u>108,169.18</u>	<u>19,987.52</u>	<u>357,280.00</u>	<u>249,110.82</u>
Total Expenditures	<u>210,013.01</u>	<u>93,022.52</u>	<u>578,130.00</u>	<u>368,116.99</u>
Interest Income				
Total Interest Income	<u>2,950.17</u>	<u>219.67</u>	<u>1,525.00</u>	<u>(1,425.17)</u>
Ending Net Position	<u>5,011.97</u>	<u>101,344.87</u>	<u>78,395.00</u>	<u>73,383.03</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 10/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	16,386.29	113,000.00	113,000.00
Ambulance Revenue	116,353.58	112,978.40	300,000.00	183,646.42
Contract Revenue: Lassen,Strike	790,939.01	354,322.54	1,300,000.00	509,060.99
Other	0.00	0.32	131,245.00	131,245.00
Total Service Charges	907,292.59	483,687.55	1,844,245.00	936,952.41
Other Income				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	45,591.85	1,516,076.62	69,000.00	23,408.15
Total Other Income	45,591.85	1,516,054.69	202,000.00	156,408.15
Total Revenue	952,884.44	1,999,742.24	2,046,245.00	1,093,360.56
Expenditures				
Lassen Contract Expenditures	351,500.73	897,687.75	245,250.00	(106,250.73)
Wages, Taxes, and Benefits	657,057.83	830,796.90	1,755,537.00	1,098,479.17
Expenditures				
Supplies	4,978.24	3,456.99	21,900.00	16,921.76
Repairs	1,447.33	51.41	4,100.00	2,652.67
Maintenance	0.00	958.90	8,340.00	8,340.00
Utilities All	7,003.59	(4,480.84)	23,435.00	16,431.41
Ambulance Expense	5,081.91	3,334.62	13,000.00	7,918.09
Insurance	18,569.15	0.00	120,000.00	101,430.85
Office Expense	566.48	58.99	0.00	(566.48)
Grant Expenses	0.00	56,962.62	113,000.00	113,000.00
Postage	106.62	235.85	1,200.00	1,093.38
Auto Expense	14,965.90	8,868.42	25,000.00	10,034.10
Equipment	4,148.70	8,476.97	52,500.00	48,351.30
Legal Expense	14,389.25	5,260.10	7,000.00	(7,389.25)
Professional Services	44,783.53	11,617.97	140,705.00	95,921.47
Dues & Fees	9,649.16	4,476.42	5,300.00	(4,349.16)
Training & Travel	4,188.73	6,131.45	15,920.00	11,731.27
Other Expenses	30.67	475.00	0.00	(30.67)
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	129,909.26	105,884.87	551,400.00	421,490.74
Total Expenditures	1,138,467.82	1,834,369.52	2,552,187.00	1,413,719.18
Interest Income				
Total Interest Income	0.00	183.68	0.00	0.00
Ending Net Position	(185,583.38)	165,556.40	(505,942.00)	(320,358.62)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 10/31/2022

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
Revenue					
Ambulance Revenue	0.00	0.00	0.00	116,353.58	116,353.58
Lassen Contract Reve...	0.00	0.00	0.00	790,939.01	790,939.01
Service Charges	0.00	231,255.92	192,320.08	0.00	423,576.00
Other Income	0.00	17,276.44	19,754.73	45,591.85	82,623.02
Total Revenue	<u>0.00</u>	<u>248,532.36</u>	<u>212,074.81</u>	<u>952,884.44</u>	<u>1,413,491.61</u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	351,500.73	351,500.73
Wages, Taxes & Benef...	0.00	106,432.64	101,843.83	657,057.83	865,334.30
Expenditures					
Supplies	0.00	10,028.20	18,490.30	4,978.24	33,496.74
Repairs	0.00	2,179.39	2,381.93	1,447.33	6,008.65
Maintenance	0.00	30.22	8.82	0.00	39.04
Utilities All	6,935.91	49,836.90	11,942.11	7,003.59	75,718.51
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	18,569.15	37,798.15
Office Expense	0.00	1,275.80	1,275.79	566.48	3,118.07
Postage	290.00	1,276.32	1,249.18	106.62	2,922.12
Auto Expense	0.00	4,534.86	4,482.26	14,965.90	23,983.02
Equipment	0.00	5,821.06	26,592.18	4,148.70	36,561.94
Legal Expense	192.50	4,525.87	4,525.89	14,389.25	23,633.51
Professional Services	0.00	20,021.66	25,165.79	44,783.53	89,970.98
Dues & Fees	0.00	680.42	423.93	9,649.16	10,753.51
Training & Travel	0.00	1,957.83	842.72	4,188.73	6,989.28
Other Expenses	0.00	0.00	0.00	30.67	30.67
Interest Expense	0.00	877.53	877.53	0.00	1,755.06
Authorized Capital ...	0.00	10,790.64	296.25	0.00	11,086.89
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	<u>(3,760,000.00)</u>	<u>(3,760,000.00)</u>
Total Expenditures	<u>7,418.41</u>	<u>123,451.20</u>	<u>108,169.18</u>	<u>129,909.26</u>	<u>368,948.05</u>
Total Expenditures	<u>7,418.41</u>	<u>229,883.84</u>	<u>210,013.01</u>	<u>1,138,467.82</u>	<u>1,585,783.08</u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	2,950.17	0.00	2,950.17
Total Interest Income	<u>0.00</u>	<u>0.00</u>	<u>2,950.17</u>	<u>0.00</u>	<u>2,950.17</u>
Total Other Sources	<u>0.00</u>	<u>0.00</u>	<u>2,950.17</u>	<u>0.00</u>	<u>2,950.17</u>
Ending Net Position	<u>(7,418.41)</u>	<u>18,648.52</u>	<u>5,011.97</u>	<u>(185,583.38)</u>	<u>(169,341.30)</u>