

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 4/30/2022

| | St. Lights | Water | Sanitation | Fire | Total |
|---------------------------------|-------------|--------------|--------------|--------------|---------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Cash | | | | | |
| Checking-Plumas 403 | (22,876.49) | 20,252.28 | 317,689.67 | (11,685.59) | 303,379.87 |
| Plumas-MoneyMarket #00 | 0.00 | 0.00 | 1,502,591.26 | 0.00 | 1,502,591.26 |
| 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 | 600,000.00 | 0.00 | 600,000.00 |
| Temporary Cash Invest. | 0.00 | 972.09 | 327.49 | 0.00 | 1,299.58 |
| Total Cash | (22,876.49) | 21,374.37 | 2,420,758.42 | (11,585.59) | 2,407,670.71 |
| Accounts Receivable | | | | | |
| Accounts Receivable Invoi... | 0.00 | 49,999.69 | 55,354.90 | 1,391,403.56 | 1,496,758.15 |
| Allowance for Doubtful Ac... | 0.00 | 0.00 | 0.00 | (533,000.00) | (533,000.00) |
| Total Accounts Receivable | 0.00 | 49,999.69 | 55,354.90 | 858,403.56 | 963,758.15 |
| Other Current Assets | | | | | |
| 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 | (22,876.49) | 168,068.38 | 2,572,807.64 | 1,214,817.97 | 3,932,817.50 |
| Property & Equipment | | | | | |
| 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 | (22,876.49) | 2,037,700.57 | 6,597,118.35 | 1,628,744.39 | 10,240,686.82 |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Payables | | | | | |
| Lassen Contract Employees | 0.00 | 0.00 | 0.00 | 7,878.52 | 7,878.52 |

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 4/30/2022

| | St. Lights | Water | Sanitation | Fire | Total |
|----------------------------------|-------------|--------------|--------------|----------------|---------------|
| Accounts Payable Other | 0.00 | 207.45 | 254.07 | 0.00 | 461.52 |
| 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 | 3,576.87 | 3,576.87 | 18,118.85 | 25,272.59 |
| Total Payables | 0.00 | 3,784.32 | 3,830.94 | 25,997.37 | 33,612.63 |
| Other | | | | | |
| Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Customer Deposits | 0.00 | 5,311.01 | 8,038.99 | 0.00 | 13,350.00 |
| 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 | 801,310.89 | 804,038.90 | 3,081,001.94 | 4,686,351.73 |
| Total Current Liabilities | 0.00 | 805,095.21 | 807,869.84 | 3,106,999.31 | 4,719,964.36 |
| 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 | 847,071.12 | 849,845.75 | 3,106,999.31 | 4,803,916.18 |
| 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 YTTD Net Income | (22,876.49) | 72,611.28 | 161,162.06 | (14,605.56) | 196,291.29 |
| Total Current YTTD Net Income | (22,876.49) | 72,611.28 | 161,162.06 | (14,605.56) | 196,291.29 |
| Total Equity | (22,876.49) | 1,190,629.45 | 5,747,272.60 | (1,478,254.92) | 5,436,770.64 |
| Total Liabilities and Net Assets | (22,876.49) | 2,037,700.57 | 6,597,118.35 | 1,628,744.39 | 10,240,686.82 |

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See Accountant's Compilation Report

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

| Deposit N... | Document N... | Document... | Customer ID | Document A... | Document Description |
|--------------|----------------|-------------|-------------------|---------------|---------------------------------------|
| 1-7 | 4-1-2022A | 4/1/2022 | Ambulance Medical | 2,149.80 | Ambulance billing |
| 17908 | 4-1-2022C | 4/1/2022 | WS water sewer AR | 475.52 | psn |
| 17909 | 4-4-2022A | 4/4/2022 | WS water sewer AR | 1,499.15 | checks |
| 17910 | 4-4-2022C-e | 4/4/2022 | WS water sewer AR | 1,102.21 | psnx3 |
| 9 | 4-4-2022B | 4/4/2022 | Fire | 1,000.00 | 198 casita rent |
| 10 | 4-5-2022B | 4/5/2022 | Fire | 50.00 | misc scrap parts sold |
| 17912 | 4-5-2022A | 4/5/2022 | WS water sewer AR | 524.00 | cash |
| 17913 | 4-5-2022C | 4/5/2022 | WS water sewer AR | 952.07 | psn |
| 17914 | 4-5-2022D | 4/5/2022 | WS water sewer AR | 1,133.21 | checks |
| 17917 | 4-6-2022A | 4/6/2022 | WS water sewer AR | 2,673.09 | psn |
| 11 | 4-7-2022D | 4/7/2022 | Ambulance Medical | 504.81 | noridian |
| 17918 | 4-7-2022A | 4/7/2022 | WS water sewer AR | 487.08 | psn |
| 17919 | 4-7-2022B | 4/7/2022 | WS water sewer AR | 1,059.26 | cash |
| 17920 | 4-7-2022C | 4/7/2022 | WS water sewer AR | 3,713.59 | checks |
| 17923 | 4-8-2022A | 4/8/2022 | WS water sewer AR | 1,842.68 | checks |
| 17924 | 4-8-2022B | 4/8/2022 | WS water sewer AR | 867.83 | PSN |
| 12 | 4-11-2022B | 4/11/2022 | Fire | 375.00 | Collins reimburse tree work at Well#2 |
| 13 | 4-11-2022F | 4/11/2022 | Ambulance Medical | 325.21 | Noridian |
| 17925 | 4-11-2022A | 4/11/2022 | WS water sewer AR | 3,943.27 | checks |
| 17926 | 4-11-2022C-e | 4/11/2022 | WS water sewer AR | 5,874.48 | psnx3 |
| 17927 | 4-12-2022A | 4/12/2022 | WS water sewer AR | 899.90 | psn |
| 17928 | 4-13-2022A | 4/13/2022 | WS water sewer AR | 4,045.56 | checks |
| 17929 | 4-13-2022B | 4/13/2022 | WS water sewer AR | 608.26 | PSN |
| 14 | 04-14-2022 C | 4/14/2022 | Ambulance Medical | 332.00 | UHC ACH |
| 17930 | 4-14-2022A | 4/14/2022 | WS water sewer AR | 2,292.93 | checks |
| 17931 | 4-14-2022B | 4/14/2022 | WS water sewer AR | 1,294.82 | psn |
| 15-25 | 04-15-2022A | 4/15/2022 | Ambulance Medical | 3,691.42 | Wittman |
| 17932 | 4-15-2022B | 4/15/2022 | WS water sewer AR | 703.38 | psn |
| 17933 | 04-18-2022A... | 4/18/2022 | WS water sewer AR | 4,075.01 | PSN x 3 |
| 17934 | 04-18-2022D | 4/18/2022 | WS water sewer AR | 113.61 | Holiday Mkt ACH |
| 17936 | 04-18-2022F | 4/18/2022 | WS water sewer AR | 559.71 | Cash |
| 17937 | 04-18-2022G | 4/18/2022 | WS water sewer AR | 8,269.62 | Checks |
| 26 | 04-18-2022E | 4/18/2022 | Fire | 7.00 | Fire Patch sale |
| 17940 | 04-19-2022A | 4/19/2022 | WS water sewer AR | 3,755.58 | PSN |
| 17941 | 04-20-2022A | 4/20/2022 | WS water sewer AR | 3,096.36 | Checks |
| 17942 | 04-20-2022B | 4/20/2022 | WS water sewer AR | 27.66 | PSN |
| 17944 | 04-21-2022A | 4/21/2022 | WS water sewer AR | 65.71 | PSN |
| 17945 | 04-22-2022A | 4/22/2022 | WS water sewer AR | 2,719.61 | Checks |
| 17946 | 04-22-2022B | 4/22/2022 | WS water sewer AR | 825.71 | PSN |
| 17947 | 04-25-2022A | 4/25/2022 | WS water sewer AR | 2,956.13 | Checks |
| 17948 | 04-25-2022B... | 4/25/2022 | WS water sewer AR | 6,420.15 | PSN x 3 |
| 17949 | 044-26-2022A | 4/26/2022 | WS water sewer AR | 1,725.98 | PSN |
| 17950 | 04-27-2022A | 4/27/2022 | WS water sewer AR | 1,640.07 | PSN |
| 17951 | 04-28-2022A | 4/28/2022 | WS water sewer AR | 1,092.98 | PSN |
| 17952 | 04-29-2022A | 4/29/2022 | WS water sewer AR | 889.23 | CASH |
| 17953 | 04-29-2022B | 4/29/2022 | WS water sewer AR | 2,233.33 | PSN |
| 17954 | 04-29-2022C | 4/29/2022 | WS water sewer AR | 2,997.98 | Checks |
| 27-30 | 4-29-2022D | 4/29/2022 | Ambulance Medical | 6,141.27 | Amb billing |
| | 001 | 4/30/2022 | | 100.18 | bank balance |
| Report Total | | | | 94,133.41 | |

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 |
|--------------|------------|-----------------------------|--------|-------|--------------|---|
| 006776416 | 4/4/2022 | EDD | Vendor | CL | 2,054.78 | State payroll tax |
| 03-2022 WC | 4/4/2022 | State Compensation In... | Vendor | CL | 3,025.59 | March 2022 Workers Comp |
| 04-01-22 ... | 4/1/2022 | George Petersen Insur... | Vendor | CL | 7,944.47 | IN#101 Employee Practices Liability |
| 04-27 WC | 4/27/2022 | STATE COMPENSATIO... | Vendor | CL | 5,761.79 | Workers Comp April 2022 conf#C00353F1 |
| 10035 | 4/8/2022 | Card Service Center | Vendor | CL | 3,927.12 | statment date 2-5-2022 to 3-8-2022 |
| 10036 | 4/4/2022 | California State Disburs... | Vendor | CL | 230.76 | Case#200000002222584 |
| 10037 | 4/4/2022 | US POSTMASTER | Vendor | CL | 403.60 | March billing postage |
| 10038 | 4/7/2022 | Inland Potable Services... | Vendor | CL | 4,313.00 | in#30122 Tank work |
| 10039 | 4/7/2022 | Daniel O Davis Inc. | Vendor | CL | 1,000.00 | refund hydrant meter deposit |
| 10040 | 4/7/2022 | MINDBANK | Vendor | CL | 40.00 | Chief Computer work in#9041 |
| 10042 | 4/8/2022 | Calif. Rural Water Asso... | Vendor | CL | 990.00 | CRWA Expo Pettit and Homme |
| 10043 | 4/12/2022 | Telstar Instruments | Vendor | CL | 9,601.50 | Annual chemical feed |
| 10044 | 4/12/2022 | PACIFIC GAS AND ELE... | Vendor | CL | 10,008.25 | Statement date 3/29/2022 |
| 10045 | 4/12/2022 | SECTARIS PARTNERS ... | Vendor | CL | 8,500.00 | March - Invoice #22-010 |
| 10046 | 4/12/2022 | Hunt Propane | Vendor | CL | 422.79 | Propane - Inv#874465 &875716 |
| 10047 | 4/12/2022 | BUILDERS SUPPLY | Vendor | CL | 17.45 | Inv#145994 well 2 |
| 10048 | 4/12/2022 | WITTMAN ENTERPRIS... | Vendor | CL | 352.00 | March billing in#220307 |
| 10049 | 4/12/2022 | 3T EQUIPMENT CO. INC. | Vendor | CL | 76.45 | in#70093 ignition switch for jetter |
| 10050 | 4/12/2022 | Voyager Fleet Systems,... | Vendor | CL | 72.43 | in#512213 |
| 10051 | 4/12/2022 | Sabre Backflow, Inc. | Vendor | CL | 244.45 | in#2757 calibration and manifold |
| 10052 | 4/12/2022 | WESTERN NEVADA SU... | Vendor | CL | 616.09 | in#19199915 and 19199864 |
| 10053 | 4/12/2022 | ED STAUB & SON | Vendor | CL | 760.64 | cl#6993890 |
| 10054 | 4/12/2022 | AIC Electric | Vendor | CL | 1,953.76 | in#211213 Well 2 pump repair |
| 10055 | 4/12/2022 | PLUMAS TIRE | Vendor | CL | 184.00 | in#85740 studded tire swapout cpud-2017 |
| 10056 | 4/12/2022 | PACIFIC GAS AND ELE... | Vendor | CL | 1,075.53 | statement date 3-24-2022 |
| 10057 | 4/12/2022 | USABLUEBOOK | Vendor | CL | 1,030.19 | in#906731 and 922112 |
| 10058 | 4/12/2022 | Streamline | Vendor | CL | 200.00 | April website in#0017 |
| 10059 | 4/18/2022 | FGL | Vendor | OS | 3,433.00 | Statement date 3/31/2022 |
| 10060 | 4/18/2022 | AFLAC | Vendor | CL | 662.32 | April dues |
| 10061 | 4/18/2022 | WASTE MANAGEMENT | Vendor | CL | 58.55 | Dump Runs Inv#0009511-0539-4 |
| 10062 | 4/18/2022 | WASTE MANAGEMENT | Vendor | CL | 213.69 | Inv #0019345-05395, 0019916-0539-3 & 0019486-0539-7 |
| 10063 | 4/18/2022 | Ray Morgan | Vendor | CL | 122.41 | May maintenance Inv #3675286 |
| 10064 | 4/18/2022 | AIRGAS | Vendor | CL | 529.98 | Oxygen Inv#9987660106 |
| 10065 | 4/18/2022 | ED STAUB & SON | Vendor | CL | 1,003.82 | Cl 7106739 - gas & diesel |
| 10066 | 4/18/2022 | FRONTIER | Vendor | CL | 573.00 | billing date -4/5/2022 |
| 10067 | 4/18/2022 | MARY CHEEK | Vendor | OS | 1,400.00 | March bookkeeping - Inv#6723 |
| 10068 | 4/18/2022 | AMERITAS | Vendor | OS | 5,952.00 | 5/1/22-7/31/2022 premium |
| 10069 | 4/18/2022 | Pace Engineering, Inc. | Vendor | OS | 5,525.00 | Inv 42480 & 43205 SWRCB app & grant work |
| 10070 | 4/18/2022 | STAPLES CREDIT PLAN | Vendor | CL | 113.59 | Inv#3002199611, 726921 & 2772911 |
| 10071 | 4/18/2022 | WESTERN NEVADA SU... | Vendor | CL | 90.57 | Inv#19189559 |

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 |
|--------------|------------|--------------------------------------|---------|-------|--------------|--|
| 10072 | 4/19/2022 | Joe Waterman | Vendor | CL | 34.47 | business cards purchase reimbursemnt |
| 10073 | 4/19/2022 | FLANIGAN-LEAVITT IN... | Vendor | CL | 21,484.00 | Annual CPUD insurance in#338193 and 194 |
| 10074 | 4/19/2022 | MASA MTS | Vendor | CL | 210.00 | May 2022 |
| 10075 | 4/19/2022 | MARY CHEEK | Vendor | OS | 1,450.00 | in#6705,03,04 |
| 10076 | 4/19/2022 | Prentice Long, PC | Vendor | CL | 5,232.50 | in#4933 |
| 10077 | 4/19/2022 | Prof. Fire Fighters of C... | Vendor | CL | 1,400.00 | 4-1 and 4-15 pay day dues |
| 10078 | 4/19/2022 | George Petersen Insur... | Vendor | CL | 32,443.84 | in#101 General liability |
| 10079 | 4/19/2022 | MCP-Tech Enterprises | Vendor | CL | 380.00 | system support in#2282002 and 331022 |
| 10080 | 4/20/2022 | California State Disburs... | Vendor | CL | 230.76 | Case#200000002222584 |
| 10081 | 4/25/2022 | MATHEW G. TURNER- | Empl... | CL | 510.68 | reimbursables for travel |
| 10082 | 4/25/2022 | Card Service Center | Vendor | OS | 3,499.18 | statement date 3-9 to 4-7-2022 |
| 13442400 | 4/29/2022 | EDD | Vendor | CL | 1,932.81 | state payroll taxes |
| 21288765 | 4/4/2022 | United States Treasury | Vendor | CL | 9,342.15 | Fed payroll tax |
| 235 | 4/1/2022 | Bi-Weekly Pay,end Sat,... | Payr... | CL | 26,255.80 | Group: BiWeekly; Pay Date: 4/1/2022 |
| 236 | 4/15/2022 | Bi-Weekly Pay,end Sat,... | Payr... | CL | 24,251.89 | Group: BiWeekly; Pay Date: 4/15/2022 |
| 237 | 4/29/2022 | Bi-Weekly Pay,end Sat,... | Payr... | CL | 24,909.98 | Group: BiWeekly; Pay Date: 4/29/2022 |
| 238 | 4/29/2022 | Bi-Weekly Pay,end Sat,... | Payr... | CL | 841.14 | Group: BiWeekly; Pay Date: 4/29/2022 |
| 4-20 457 | 4/20/2022 | CalPERS Supplemental ... | Vendor | CL | 3,785.92 | 457 contributions |
| 4-20 Medical | 4/20/2022 | PUBLIC EMPLOYEES' R... | Vendor | CL | 23,996.78 | PERS Medical |
| 4-20 PERS | 4/20/2022 | PUBLIC EMPLOYEES' R... | Vendor | CL | 6,851.02 | PERS retirement contributions |
| 4-6 457 | 4/6/2022 | CalPERS Supplemental ... | Vendor | CL | 1,609.58 | 457 contributions |
| 4-6 PERS | 4/6/2022 | PUBLIC EMPLOYEES' R... | Vendor | CL | 6,505.30 | Retirement contributions |
| 4-6 UAL | 4/6/2022 | PUBLIC EMPLOYEES' R... | Vendor | CL | 11,916.26 | UAL April 2022 |
| 59897440 | 4/15/2022 | EDD | Vendor | CL | 2,559.76 | Edd state payroll tax |
| 70074136 | 4/20/2022 | United States Treasury | Vendor | CL | 10,937.18 | Fed payroll taxes |
| 80970946 | 4/15/2022 | United States Treasury | Vendor | CL | 1,000.00 | Payroll tax Fed |
| 84585907 | 4/29/2022 | United States Treasury | Vendor | CL | 9,054.42 | Federal payroll taxes |
| 9763 | 4/15/2022 | Brian Layne | Empl... | CL | 1,624.24 | Employee: Layne; Pay Date: 4/15/2022 |
| dd-22-125 | 4/1/2022 | KAREN J. LICHTI | Empl... | CL | 27.75 | Employee: LICHTI; Pay Date: 4/1/2022 |
| dd-22-140 | 4/15/2022 | Jeb Pronto | Empl... | CL | 8,002.62 | Employee: Pronto; Pay Date: 4/15/2022 |
| | | Total 11010 - Checking-Plumas 403 | | | 326,764.60 | |
| Report Total | | | | | 326,764.60 | |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 4/30/2022

| | St. Lights | Water | Sanitation | Fire | Total |
|---|--------------------|---------------------|---------------------|---------------------|----------------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Cash | | | | | |
| Checking-Plumas 403 | (22,876.49) | 20,252.28 | 317,689.67 | (11,685.59) | 303,379.87 |
| Plumas-MoneyMarket #00 | 0.00 | 0.00 | 1,502,591.26 | 0.00 | 1,502,591.26 |
| 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 | 600,000.00 | 0.00 | 600,000.00 |
| Temporary Cash Invest. | 0.00 | 972.09 | 327.49 | 0.00 | 1,299.58 |
| Total Cash | (22,876.49) | 21,374.37 | 2,420,758.42 | (11,585.59) | 2,407,670.71 |
| Accounts Receivable | | | | | |
| Accounts Receivable Invoi... | 0.00 | 49,999.69 | 55,354.90 | 1,391,403.56 | 1,496,758.15 |
| Allowance for Doubtful Ac... | 0.00 | 0.00 | 0.00 | (533,000.00) | (533,000.00) |
| Total Accounts Receivable | 0.00 | 49,999.69 | 55,354.90 | 858,403.56 | 963,758.15 |
| Other Current Assets | | | | | |
| 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 | (22,876.49) | 168,068.38 | 2,572,807.64 | 1,214,817.97 | 3,932,817.50 |
| Property & Equipment | | | | | |
| 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 | (22,876.49) | 2,037,700.57 | 6,597,118.35 | 1,628,744.39 | 10,240,686.82 |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Payables | | | | | |
| Lassen Contract Employees | 0.00 | 0.00 | 0.00 | 7,878.52 | 7,878.52 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 4/30/2022

| | St. Lights | Water | Sanitation | Fire | Total |
|----------------------------------|-------------|--------------|--------------|----------------|---------------|
| Accounts Payable Other | 0.00 | 207.45 | 254.07 | 0.00 | 461.52 |
| 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 | 3,576.87 | 3,576.87 | 18,118.85 | 25,272.59 |
| Total Payables | 0.00 | 3,784.32 | 3,830.94 | 25,997.37 | 33,612.63 |
| Other | | | | | |
| Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Customer Deposits | 0.00 | 5,311.01 | 8,038.99 | 0.00 | 13,350.00 |
| 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 | 801,310.89 | 804,038.90 | 3,081,001.94 | 4,686,351.73 |
| Total Current Liabilities | 0.00 | 805,095.21 | 807,869.84 | 3,106,999.31 | 4,719,964.36 |
| 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 | 847,071.12 | 849,845.75 | 3,106,999.31 | 4,803,916.18 |
| 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 | (22,876.49) | 72,611.28 | 161,162.06 | (14,605.56) | 196,291.29 |
| Total Current YTD Net Income | (22,876.49) | 72,611.28 | 161,162.06 | (14,605.56) | 196,291.29 |
| Total Equity | (22,876.49) | 1,190,629.45 | 5,747,272.60 | (1,478,254.92) | 5,436,770.64 |
| Total Liabilities and Net Assets | (22,876.49) | 2,037,700.57 | 6,597,118.35 | 1,628,744.39 | 10,240,686.82 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 4/1/2022 Through 4/30/2022

| Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|---------------------------------|--------------|-------------|--------------------------|-----------------|
| 2,285.71 | 21,762.33 | 21,000.00 | (3.63)% | (762.33) |
| Utilities All | | | | |
| Operating Expenses | | | | |
| Expenses | | | | |
| Fulfills All | | | | |
| Total Operating Expenses | 2,285.71 | 21,000.00 | (3.63)% | (762.33) |
| General & Admin. Expenses | | | | |
| Legal Expense | 1,114.16 | 0.00 | 0.00% | (1,114.16) |
| Total General & Admin. Expenses | 1,114.16 | 0.00 | 0.00% | (1,114.16) |
| Total Expenses | 3,399.87 | 21,000.00 | (8.94)% | (1,876.49) |
| Ending Fund Equity | (3,399.87) | (21,000.00) | (8.93)% | 1,876.49 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 4/30/2022

| | Street Lights | Water | Sewer | Fire | Ambulance | Total |
|-----------------------------------|------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| Revenue | | | | | | |
| Service Charges | | | | | | |
| Service Charges | 0.00 | 473,229.92 | 462,302.93 | 0.00 | 0.00 | 935,532.85 |
| Grants | 0.00 | 0.00 | 0.00 | 16,386.29 | 0.00 | 16,386.29 |
| Annexation Fees | 0.00 | 0.00 | (200.25) | 0.00 | 0.00 | (200.25) |
| Call Out/Closing Fees | 0.00 | 111.54 | 32.87 | 0.00 | 0.00 | 144.41 |
| Special Assessments | 0.00 | 0.00 | 0.00 | 92,735.82 | 0.00 | 92,735.82 |
| Solid Waste Franchi... | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| Ambulance Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 240,711.12 | 240,711.12 |
| Contract Revenue: ... | 0.00 | 0.00 | 0.00 | 362,709.02 | (57,262.55) | 305,446.47 |
| Total Service Charges | 0.00 | 473,341.46 | 467,135.55 | 471,831.13 | 183,448.57 | 1,595,756.71 |
| Other Income | | | | | | |
| Property Taxes | 0.00 | 41,663.18 | 61,545.41 | 113,071.16 | 0.00 | 216,279.75 |
| Other Income, Strik... | 0.00 | 603.80 | 130.66 | 1,325,003.99 | 209,301.75 | 1,535,040.20 |
| Total Other Income | 0.00 | 42,266.98 | 61,676.07 | 1,438,075.15 | 209,301.75 | 1,751,319.95 |
| Total Revenue | 0.00 | 515,608.44 | 528,811.62 | 1,909,906.28 | 392,750.32 | 3,347,076.66 |
| Expenses | | | | | | |
| Operating Expenses | | | | | | |
| Wages-Overtime Pay | 0.00 | 3,575.65 | 3,941.78 | 27,984.61 | 64,942.80 | 100,444.84 |
| Wages OOC OT | 0.00 | 0.00 | 0.00 | 88,038.78 | 0.00 | 88,038.78 |
| Wages OOC Diff | 0.00 | 0.00 | 0.00 | 162,336.81 | 0.00 | 162,336.81 |
| Supplies | 0.00 | 21,627.17 | 26,059.75 | 4,201.26 | 14,418.58 | 66,306.76 |
| Repairs | 0.00 | 26,358.26 | 10,504.23 | 273.43 | 13.01 | 37,148.93 |
| Maintenance | 0.00 | 6,306.47 | 10,444.50 | 472.06 | 719.06 | 17,942.09 |
| Engineering | 0.00 | 5,840.00 | 815.00 | 0.00 | 0.00 | 6,655.00 |
| Utilities All | 21,762.33 | 101,665.66 | 22,819.63 | 11,116.93 | 9,028.54 | 166,393.09 |
| Ambulance Expense | 0.00 | 0.00 | 0.00 | 0.00 | 14,237.79 | 14,237.79 |
| Non Perm OT | 0.00 | 0.00 | 0.00 | 18,807.39 | 720.00 | 19,527.39 |
| Non Perm OOC | 0.00 | 0.00 | 0.00 | 223,347.88 | 0.00 | 223,347.88 |
| Wages-Lassen Contr... | 0.00 | 0.00 | 0.00 | 271,267.17 | 0.00 | 271,267.17 |
| Total Operating Expen... | 21,762.33 | 165,373.21 | 74,584.89 | 807,846.32 | 104,079.78 | 1,173,646.53 |
| Wages All | | | | | | |
| Wages-Manager | 0.00 | 15,537.60 | 15,537.60 | 3,884.40 | 3,884.40 | 38,844.00 |
| Wages - WSF | 0.00 | 50,639.76 | 50,063.47 | 274,809.66 | 210,943.52 | 586,456.41 |
| Non-Perm Staff-Per... | 0.00 | 4,036.53 | 3,946.64 | 21,241.32 | 4,863.14 | 34,087.63 |
| Wages-Office | 0.00 | 26,018.45 | 25,982.75 | 19,893.79 | 15,205.81 | 87,100.80 |
| Total Wages All | 0.00 | 96,232.34 | 95,530.46 | 319,829.17 | 234,896.87 | 746,488.84 |
| General & Admin. Ex... | | | | | | |
| Payroll Taxes | 0.00 | 7,775.51 | 7,751.37 | 84,292.71 | 21,998.38 | 121,817.97 |
| PERS Expense | 0.00 | 34,915.59 | 34,901.17 | 87,382.28 | 89,883.25 | 247,082.29 |
| PERS Retiree Healt... | 0.00 | 10,481.80 | 10,481.77 | 26,030.48 | 17,289.49 | 64,283.54 |
| Employee Benefits | 0.00 | 21,669.41 | 21,619.75 | 84,434.10 | 78,129.87 | 205,853.13 |
| Unemployment Taxes | 0.00 | 1,043.58 | 1,014.76 | 8,970.27 | 2,234.51 | 13,263.12 |
| Compensation Insur... | 0.00 | 1,299.89 | 1,191.92 | 35,808.55 | 13,511.42 | 51,811.78 |
| Insurance | 0.00 | 10,742.00 | 10,742.00 | 58,625.41 | 42,251.05 | 122,360.46 |
| Office Expense | 0.00 | 3,502.32 | 3,702.12 | 184.44 | 106.47 | 7,495.35 |
| Grant Expenses | 0.00 | 0.00 | 0.00 | 89,822.58 | 0.00 | 89,822.58 |
| Postage | 0.00 | 2,426.64 | 1,897.13 | 417.49 | 142.76 | 4,884.02 |
| Auto Expense | 0.00 | 8,129.50 | 8,162.99 | 10,774.53 | 6,011.07 | 33,078.09 |
| Equipment | 0.00 | 4,943.68 | 4,856.61 | 9,550.81 | 8,082.51 | 27,433.61 |
| Legal Expense | 1,114.16 | 1,099.26 | 1,000.30 | 8,337.34 | 5,200.54 | 16,751.60 |
| Professional Services | 0.00 | 15,542.56 | 31,208.98 | 21,614.09 | 19,693.05 | 88,058.68 |
| Dues & Fees | 0.00 | 12,733.39 | 15,177.70 | 1,927.86 | 4,086.10 | 33,927.05 |
| Training & Travel | 0.00 | 1,570.78 | 1,391.58 | 11,006.44 | 1,521.21 | 15,490.01 |
| Fire Prevention Exp... | 0.00 | 0.00 | 0.00 | 669.23 | 0.00 | 669.23 |
| Other Expenses | 0.00 | 24.52 | 24.53 | 9,501.25 | 2,199.78 | 11,750.08 |
| Interest Expense | 0.00 | 636.71 | 636.71 | 0.00 | 0.00 | 1,273.42 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 4/30/2022

| | Street Lights | Water | Sewer | Fire | Ambulance | Total |
|------------------------------------|--------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Authorized Capital ... | 0.00 | 43,790.35 | 43,790.35 | 0.00 | 0.00 | 87,580.70 |
| Gain/Loss Assets | 0.00 | (936.50) | (936.50) | (300.00) | (4,000.00) | (6,173.00) |
| Total General & Admi... | 1,114.16 | 181,392.99 | 198,615.24 | 549,049.86 | 308,341.46 | 1,238,513.71 |
| Total Expenses | 22,876.49 | 442,998.54 | 368,730.59 | 1,676,725.35 | 647,318.11 | 3,158,649.08 |
| Other Sources | | | | | | |
| Non Operating Revenue | | | | | | |
| Interest Income | 0.00 | 0.00 | 1,080.56 | 6,781.30 | 0.00 | 7,861.86 |
| Interest L.A.I.F. | 0.00 | 1.38 | 0.47 | 0.00 | 0.00 | 1.85 |
| Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Non Operating ... | 0.00 | 1.38 | 1,081.03 | 6,781.30 | 0.00 | 7,863.71 |
| Total Other Sources | 0.00 | 1.38 | 1,081.03 | 6,781.30 | 0.00 | 7,863.71 |
| Ending Fund Equity | (22,876.49) | 72,611.28 | 161,162.06 | 239,962.23 | (254,567.79) | 196,291.29 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 4/30/2022

| | Street Lights | Water | Sewer | Fire | Ambulance | Total |
|------------------------------|--------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Revenue | | | | | | |
| Service Charges | | | | | | |
| Grants | 0.00 | 0.00 | 0.00 | 16,386.29 | 0.00 | 16,386.29 |
| Ambulance Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 240,711.12 | 240,711.12 |
| Contract Revenue: ... | 0.00 | 0.00 | 0.00 | 362,709.02 | (57,262.55) | 305,446.47 |
| Other | 0.00 | 473,341.46 | 467,135.55 | 92,735.82 | 0.00 | 1,033,212.83 |
| Total Service Charges | 0.00 | 473,341.46 | 467,135.55 | 471,831.13 | 183,448.57 | 1,595,756.71 |
| Other Income | | | | | | |
| Property Taxes | 0.00 | 41,663.18 | 61,545.41 | 113,071.16 | 0.00 | 216,279.75 |
| Other Income, Strik... | 0.00 | 603.80 | 130.66 | 1,325,003.99 | 209,301.75 | 1,535,040.20 |
| Total Other Income | 0.00 | 42,266.98 | 61,676.07 | 1,438,075.15 | 209,301.75 | 1,751,319.95 |
| Total Revenue | 0.00 | 515,608.44 | 528,811.62 | 1,909,906.28 | 392,750.32 | 3,347,076.66 |
| Expenses | | | | | | |
| Lassen Contract Expe... | 0.00 | 0.00 | 0.00 | 271,267.17 | 0.00 | 271,267.17 |
| Wages, Taxes, and Be... | 0.00 | 176,993.77 | 176,432.98 | 1,167,932.26 | 523,606.59 | 2,044,965.60 |
| Expenses | | | | | | |
| Supplies | 0.00 | 21,627.17 | 26,059.75 | 4,201.26 | 14,418.58 | 66,306.76 |
| Repairs | 0.00 | 26,358.26 | 10,504.23 | 273.43 | 13.01 | 37,148.93 |
| Maintenance | 0.00 | 6,306.47 | 10,444.50 | 472.06 | 719.06 | 17,942.09 |
| Engineering | 0.00 | 5,840.00 | 815.00 | 0.00 | 0.00 | 6,655.00 |
| Utilities All | 21,762.33 | 101,665.66 | 22,819.63 | 11,116.93 | 9,028.54 | 166,393.09 |
| Ambulance Expense | 0.00 | 0.00 | 0.00 | 0.00 | 14,237.79 | 14,237.79 |
| Insurance | 0.00 | 10,742.00 | 10,742.00 | 58,625.41 | 42,251.05 | 122,360.46 |
| Office Expense | 0.00 | 3,502.32 | 3,702.12 | 184.44 | 106.47 | 7,495.35 |
| Grant Expenses | 0.00 | 0.00 | 0.00 | 89,822.58 | 0.00 | 89,822.58 |
| Postage | 0.00 | 2,426.64 | 1,897.13 | 417.49 | 142.76 | 4,884.02 |
| Auto Expense | 0.00 | 8,129.50 | 8,162.99 | 10,774.53 | 6,011.07 | 33,078.09 |
| Equipment | 0.00 | 4,943.68 | 4,856.61 | 9,550.81 | 8,082.51 | 27,433.61 |
| Legal Expense | 1,114.16 | 1,099.26 | 1,000.30 | 8,337.34 | 5,200.54 | 16,751.60 |
| Professional Services | 0.00 | 15,542.56 | 31,208.98 | 21,614.09 | 19,693.05 | 88,058.68 |
| Dues & Fees | 0.00 | 12,735.39 | 15,177.70 | 1,927.86 | 4,086.10 | 33,927.05 |
| Training & Travel | 0.00 | 1,570.78 | 1,391.58 | 11,006.44 | 1,521.21 | 15,490.01 |
| Other Expenses | 0.00 | 24.52 | 24.53 | 9,501.25 | 2,199.78 | 11,750.08 |
| Interest Expense | 0.00 | 636.71 | 636.71 | 0.00 | 0.00 | 1,273.42 |
| Authorized Capital ... | 0.00 | 43,790.35 | 43,790.35 | 0.00 | 0.00 | 87,580.70 |
| Gain/Loss Assets | 0.00 | (936.50) | (936.50) | (300.00) | (4,000.00) | (6,173.00) |
| Total Expenses | 22,876.49 | 266,004.77 | 192,297.61 | 237,525.92 | 123,711.52 | 842,416.31 |
| Total Expenses | 22,876.49 | 442,998.54 | 368,730.59 | 1,676,725.35 | 647,318.11 | 3,158,649.08 |
| Interest Income | | | | | | |
| | 0.00 | 1.38 | 1,081.03 | 6,781.30 | 0.00 | 7,863.71 |
| Total Interest Income | 0.00 | 1.38 | 1,081.03 | 6,781.30 | 0.00 | 7,863.71 |
| Ending Fund Equity | (22,876.49) | 72,611.28 | 161,162.06 | 239,962.23 | (254,567.79) | 196,291.29 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|--------------------------------------|------------------|-------------------|-------------------|--------------------------|-------------------|
| Revenue | | | | | |
| Service Charges | | | | | |
| Service Charges | 44,063.36 | 473,229.92 | 560,592.00 | 15.58% | 87,362.08 |
| Call Out/Closing Fees | (397.83) | 111.54 | 0.00 | 0.00% | (111.54) |
| Total Service Charges | 43,665.53 | 473,341.46 | 560,592.00 | 15.56% | 87,250.54 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 41,663.18 | 66,700.00 | 37.53% | 25,036.82 |
| Other Income, Strike Teams | 400.00 | 603.80 | 4,675.00 | 87.08% | 4,071.20 |
| Total Other Income | 400.00 | 42,266.98 | 71,375.00 | 40.78% | 29,108.02 |
| Total Revenue | 44,065.53 | 515,608.44 | 631,967.00 | 18.41% | 116,358.56 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Wages-Overtime Pay | 298.08 | 3,575.65 | 5,000.00 | 28.48% | 1,424.35 |
| Supplies | 464.92 | 21,627.17 | 25,000.00 | 13.49% | 3,372.83 |
| Repairs | 2,560.96 | 26,358.26 | 25,000.00 | (5.43)% | (1,358.26) |
| Maintenance | 4,413.09 | 6,306.47 | 3,000.00 | (110.21)% | (3,306.47) |
| Engineering | 5,525.00 | 5,840.00 | 22,660.00 | 74.22% | 16,820.00 |
| Utilities All | 6,013.86 | 101,665.66 | 151,542.00 | 32.91% | 49,876.34 |
| Total Operating Expenses | 19,275.91 | 165,373.21 | 232,202.00 | 28.78% | 66,828.79 |
| Wages All | | | | | |
| Wages-Manager | 0.00 | 15,537.60 | 15,538.00 | 0.00% | 0.40 |
| Wages - WSF | 9,298.46 | 50,639.76 | 70,000.00 | 27.65% | 19,360.24 |
| Non-Perm Staff-Per Diem Wages | 0.00 | 4,036.53 | 4,037.00 | 0.01% | 0.47 |
| Wages-Office | 3,688.09 | 26,018.45 | 30,000.00 | 13.27% | 3,981.55 |
| Total Wages All | 12,986.55 | 96,232.34 | 119,575.00 | 19.52% | 23,342.66 |
| General & Admin. Expenses | | | | | |
| Payroll Taxes | 1,038.51 | 7,775.51 | 7,962.39 | 2.34% | 186.88 |
| PERS Expense | 5,226.54 | 34,915.59 | 34,520.04 | (1.14)% | (395.55) |
| PERS Retiree Health Benefits | 1,057.34 | 10,481.80 | 12,989.82 | 19.30% | 2,508.02 |
| Employee Benefits | 2,697.23 | 21,669.41 | 26,400.00 | 17.91% | 4,730.59 |
| Unemployment Taxes | 0.00 | 1,043.58 | 1,302.00 | 19.84% | 258.42 |
| Compensation Insurance | 577.01 | 1,299.89 | 9,239.55 | 85.93% | 7,939.66 |
| Insurance | 10,742.00 | 10,742.00 | 10,660.50 | (0.76)% | (81.50) |
| Office Expense | 280.73 | 3,502.32 | 4,571.44 | 23.38% | 1,069.12 |
| Postage | 271.11 | 2,426.64 | 2,985.77 | 18.72% | 559.13 |
| Auto Expense | 853.65 | 8,129.50 | 8,500.00 | 4.35% | 370.50 |
| Equipment | 1,381.79 | 4,943.68 | 4,000.00 | (23.59)% | (943.68) |
| Legal Expense | 465.20 | 1,099.26 | 2,667.49 | 58.79% | 1,568.23 |
| Professional Services | 4,438.10 | 15,542.56 | 24,192.03 | 35.75% | 8,649.47 |
| Dues & Fees | (92.36) | 12,735.39 | 5,366.46 | (137.31)% | (7,368.93) |
| Training & Travel | 520.00 | 1,570.78 | 3,302.00 | 52.42% | 1,731.22 |
| Other Expenses | 24.52 | 24.52 | 0.00 | 0.00% | (24.52) |
| Interest Expense | 0.00 | 636.71 | 637.00 | 0.04% | 0.29 |
| Authorized Capital Expenditure | 0.00 | 43,790.35 | 65,000.00 | 32.63% | 21,209.65 |
| Gain/Loss Assets | 0.00 | (936.50) | 0.00 | 0.00% | 936.50 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|------------------------------------|----------------|--------------|------------|--------------------------------|-----------------|
| Total General & Admin. Expenses | 29,481.37 | 181,392.99 | 224,296.49 | 19.13% | 42,903.50 |
| Total Expenses | 61,743.83 | 442,998.54 | 576,073.49 | 23.10% | 133,074.95 |
| Other Sources | | | | | |
| Non Operating Revenue | | | | | |
| Interest L.A.I.F. | 0.00 | 1.38 | 0.00 | 0.00% | (1.38) |
| Total Non Operating Revenue | 0.00 | 1.38 | 0.00 | 0.00% | (1.38) |
| Total Other Sources | 0.00 | 1.38 | 0.00 | 0.00% | (1.38) |
| Ending Fund Equity | (17,678.30) | 72,611.28 | 55,893.51 | (29.91)% | (16,717.77) |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|----------------------------|----------------|--------------|------------|--------------------------------|-----------------|
| Revenue | | | | | |
| Service Charges | | | | | |
| Service Charges | 46,356.40 | 462,302.93 | 585,821.50 | 21.08% | 123,518.57 |
| Annexation Fees | 0.00 | (200.25) | 0.00 | 0.00% | 200.25 |
| Call Out/Closing Fees | (602.17) | 32.87 | 0.00 | 0.00% | (32.87) |
| Solid Waste Franchise Fee | 0.00 | 5,000.00 | 5,000.00 | 0.00% | 0.00 |
| Total Service Charges | 45,754.23 | 467,135.55 | 590,821.50 | 20.93% | 123,685.95 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 61,545.41 | 58,948.07 | (4.40)% | (2,597.34) |
| Other Income, Strike Teams | 25.00 | 130.66 | 0.00 | 0.00% | (130.66) |
| Total Other Income | 25.00 | 61,676.07 | 58,948.07 | (4.63)% | (2,728.00) |
| Total Revenue | 45,779.23 | 528,811.62 | 649,769.57 | 18.62% | 120,957.95 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Wages-Overtime Pay | 397.08 | 3,941.78 | 4,000.00 | 1.45% | 58.22 |
| Supplies | 396.54 | 26,059.75 | 30,000.00 | 13.13% | 3,940.25 |
| Repairs | 357.12 | 10,504.23 | 12,000.00 | 12.46% | 1,495.77 |
| Maintenance | 9,606.60 | 10,444.50 | 12,000.00 | 12.96% | 1,555.50 |
| Engineering | 660.00 | 815.00 | 10,300.00 | 92.08% | 9,485.00 |
| Utilities All | 2,164.46 | 22,819.63 | 26,000.00 | 12.23% | 3,180.37 |
| Total Operating Expenses | 13,581.80 | 74,584.89 | 94,300.00 | 20.91% | 19,715.11 |
| Wages All | | | | | |
| Wages-Manager | 0.00 | 15,537.60 | 15,538.00 | 0.00% | 0.40 |
| Wages - WSF | 9,306.69 | 50,063.47 | 78,000.00 | 35.81% | 27,936.53 |
| Non-Perm Staff-Per Diem | 0.00 | 3,946.64 | 3,947.00 | 0.00% | 0.36 |
| Wages-Office | 3,688.09 | 25,982.75 | 30,000.00 | 13.39% | 4,017.25 |
| Total Wages All | 12,994.78 | 95,530.46 | 127,485.00 | 25.07% | 31,954.54 |
| General & Admin. Expenses | | | | | |
| Payroll Taxes | 1,046.70 | 7,751.37 | 7,962.39 | 2.65% | 211.02 |
| PERS Expense | 5,218.58 | 34,901.17 | 33,738.70 | (3.44)% | (1,162.47) |
| PERS Retiree Health | 1,057.34 | 10,481.77 | 12,989.82 | 19.30% | 2,508.05 |
| Benefits | | | | | |
| Employee Benefits | 2,697.29 | 21,619.75 | 27,000.00 | 19.92% | 5,380.25 |
| Unemployment Taxes | 0.00 | 1,014.76 | 1,302.00 | 22.06% | 287.24 |
| Compensation Insurance | 535.36 | 1,191.92 | 9,294.33 | 87.17% | 8,102.41 |
| Insurance | 10,742.00 | 10,742.00 | 10,660.50 | (0.76)% | (81.50) |
| Office Expense | 282.10 | 3,702.12 | 4,671.73 | 20.75% | 969.61 |
| Grant Expenses | (660.00) | 0.00 | 0.00 | 0.00% | 0.00 |
| Postage | 232.36 | 1,897.13 | 3,072.38 | 38.25% | 1,175.25 |
| Auto Expense | 853.71 | 8,162.99 | 8,507.56 | 4.05% | 344.57 |
| Equipment | 1,677.49 | 4,856.61 | 5,000.00 | 2.86% | 143.39 |
| Legal Expense | 465.22 | 1,000.30 | 2,654.52 | 62.31% | 1,654.22 |
| Professional Services | 7,571.11 | 31,208.98 | 57,795.40 | 46.00% | 26,586.42 |
| Dues & Fees | (93.27) | 15,177.70 | 17,500.00 | 13.27% | 2,322.30 |
| Training & Travel | 520.00 | 1,391.58 | 1,454.00 | 4.29% | 62.42 |
| Other Expenses | 24.53 | 24.53 | 0.00 | 0.00% | (24.53) |
| Interest Expense | 0.00 | 636.71 | 637.00 | 0.04% | 0.29 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|---------------------------------|--------------------|-------------------|-------------------|--------------------------------|--------------------|
| Authorized Capital Expenditure | 0.00 | 43,790.35 | 107,000.00 | 59.07% | 63,209.65 |
| Gain/Loss Assets | <u>0.00</u> | <u>(936.50)</u> | <u>0.00</u> | <u>0.00%</u> | <u>936.50</u> |
| Total General & Admin. Expenses | <u>32,170.52</u> | <u>198,615.24</u> | <u>311,240.33</u> | <u>36.19%</u> | <u>112,625.09</u> |
| Total Expenses | <u>58,747.10</u> | <u>368,730.59</u> | <u>533,025.33</u> | <u>30.82%</u> | <u>164,294.74</u> |
| Other Sources | | | | | |
| Non Operating Revenue | | | | | |
| Interest Income | 599.42 | 1,080.56 | 0.00 | 0.00% | (1,080.56) |
| Interest L.A.I.F. | <u>0.00</u> | <u>0.47</u> | <u>0.00</u> | <u>0.00%</u> | <u>(0.47)</u> |
| Total Non Operating Revenue | <u>599.42</u> | <u>1,081.03</u> | <u>0.00</u> | <u>0.00%</u> | <u>(1,081.03)</u> |
| Total Other Sources | <u>599.42</u> | <u>1,081.03</u> | <u>0.00</u> | <u>0.00%</u> | <u>(1,081.03)</u> |
| Ending Fund Equity | <u>(12,368.45)</u> | <u>161,162.06</u> | <u>116,744.24</u> | <u>(38.04)%</u> | <u>(44,417.82)</u> |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|--------------------------------------|------------------|---------------------|---------------------|--------------------------|-------------------|
| Revenue | | | | | |
| Service Charges | | | | | |
| Grants | 0.00 | 16,386.29 | 145,000.00 | 88.69% | 128,613.71 |
| Special Assessments | 0.00 | 92,735.82 | 129,000.00 | 28.11% | 36,264.18 |
| Ambulance Revenue | 27,075.40 | 240,711.12 | 248,000.00 | 2.93% | 7,288.88 |
| Contract Revenue: Lassen, Strke | 0.00 | 305,446.47 | 380,794.00 | 19.78% | 75,347.53 |
| Total Service Charges | 27,075.40 | 655,279.70 | 902,794.00 | 27.42% | 247,514.30 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 113,071.16 | 168,000.00 | 32.69% | 54,928.84 |
| Other Income, Strike Teams | 1,007.00 | 1,534,305.74 | 1,519,327.00 | (0.98)% | (14,978.74) |
| Total Other Income | 1,007.00 | 1,647,376.90 | 1,687,327.00 | 2.37% | 39,950.10 |
| Total Revenue | 28,082.40 | 2,302,656.60 | 2,590,121.00 | 11.10% | 287,464.40 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Wages-Overtime Pay | 18,758.13 | 92,927.41 | 99,000.00 | 6.13% | 6,072.59 |
| Wages OOC OT | 0.00 | 88,038.78 | 88,050.00 | 0.01% | 11.22 |
| Wages OOC Diff | 0.00 | 162,336.81 | 175,766.00 | 7.64% | 13,429.19 |
| Supplies | 1,360.34 | 18,619.84 | 24,998.00 | 25.51% | 6,378.16 |
| Repairs | 26.02 | 286.44 | 1,274.61 | 77.52% | 988.17 |
| Maintenance | 10.18 | 1,191.12 | 7,800.00 | 84.72% | 6,608.88 |
| Utilities All | 2,149.98 | 20,145.47 | 30,047.00 | 32.95% | 9,901.53 |
| Ambulance Expense | 0.00 | 14,237.79 | 15,000.00 | 5.08% | 762.21 |
| Non Perm OT | 720.00 | 19,527.39 | 18,808.00 | (3.82)% | (719.39) |
| Non Perm OOC | 0.00 | 223,347.88 | 223,350.00 | 0.00% | 2.12 |
| Wages-Lassen Contract | 18,374.20 | 271,267.17 | 263,388.65 | (2.99)% | (7,878.52) |
| Total Operating Expenses | 41,398.85 | 911,926.10 | 947,482.26 | 3.75% | 35,556.16 |
| Wages All | | | | | |
| Wages-Manager | 0.00 | 7,768.80 | 7,780.00 | 0.14% | 11.20 |
| Wages - WSF | 68,543.63 | 485,753.18 | 593,817.17 | 18.19% | 108,063.99 |
| Non-Perm Staff-Per Diem Wages | 2,087.58 | 26,104.46 | 30,000.00 | 12.98% | 3,895.54 |
| Wages-Office | 5,003.38 | 35,099.60 | 40,388.94 | 13.09% | 5,289.34 |
| Total Wages All | 75,634.59 | 554,726.04 | 671,986.11 | 17.45% | 117,260.07 |
| General & Admin. Expenses | | | | | |
| Payroll Taxes | 8,099.93 | 106,291.09 | 129,680.08 | 18.03% | 23,388.99 |
| PERS Expense | 16,468.34 | 177,265.53 | 199,705.57 | 11.23% | 22,440.04 |
| PERS Retiree Health Benefits | 4,092.74 | 43,319.97 | 56,092.00 | 22.76% | 12,772.03 |
| Employee Benefits | 18,325.07 | 162,563.97 | 188,742.20 | 13.86% | 26,178.23 |
| Unemployment Taxes | 793.14 | 11,204.78 | 13,859.00 | 19.15% | 2,654.22 |
| Compensation Insurance | 7,675.01 | 49,319.97 | 72,475.27 | 31.94% | 23,155.30 |
| Insurance | 40,388.31 | 100,876.46 | 107,850.00 | 6.46% | 6,973.54 |
| Office Expense | 0.00 | 290.91 | 778.00 | 62.60% | 487.09 |
| Grant Expenses | 0.00 | 89,822.58 | 144,167.00 | 37.69% | 54,344.42 |
| Postage | 87.35 | 560.25 | 1,154.80 | 51.48% | 594.55 |
| Auto Expense | 1,259.76 | 16,785.60 | 30,203.65 | 44.42% | 13,418.05 |
| Equipment | 127.63 | 17,633.32 | 28,289.34 | 37.66% | 10,656.02 |
| Legal Expense | 3,187.92 | 13,537.88 | 20,460.11 | 33.83% | 6,922.23 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|------------------------------------|----------------|--------------|--------------|--------------------------------|-----------------|
| Professional Services | 3,868.20 | 41,307.14 | 49,394.37 | 16.37% | 8,087.23 |
| Dues & Fees | (684.14) | 6,013.96 | 13,108.62 | 54.12% | 7,094.66 |
| Training & Travel | 1,320.18 | 12,527.65 | 18,748.91 | 33.18% | 6,221.26 |
| Fire Prevention Expenses | 0.00 | 669.23 | 1,500.00 | 55.38% | 830.77 |
| Other Expenses | 1,270.06 | 11,701.03 | 12,001.03 | 2.49% | 300.00 |
| Authorized Capital Expenditure | 0.00 | 0.00 | 23,300.00 | 100.00% | 23,300.00 |
| Gain/Loss Assets | 0.00 | (4,300.00) | 0.00 | 0.00% | 4,300.00 |
| Total General & Admin. Expenses | 106,279.50 | 857,391.32 | 1,111,509.95 | 22.86% | 254,118.63 |
| Total Expenses | 223,312.94 | 2,324,043.46 | 2,730,978.32 | 14.90% | 406,934.86 |
| Other Sources | | | | | |
| Non Operating Revenue | | | | | |
| Interest Income | 0.00 | 6,781.30 | 11,159.91 | 39.23% | 4,378.61 |
| Total Non Operating Revenue | 0.00 | 6,781.30 | 11,159.91 | 39.24% | 4,378.61 |
| Total Other Sources | 0.00 | 6,781.30 | 11,159.91 | 39.24% | 4,378.61 |
| Ending Fund Equity | (195,230.54) | (14,605.56) | (129,697.41) | 88.73% | (115,091.85) |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|--------------------|----------------|--------------|-------------|--------------------------------|-----------------|
| Expenses | | | | | |
| Expenses | | | | | |
| Utilities All | 2,285.71 | 21,762.33 | 21,000.00 | (3.63)% | (762.33) |
| Legal Expense | 1,114.16 | 1,114.16 | 0.00 | 0.00% | (1,114.16) |
| Total Expenses | 3,399.87 | 22,876.49 | 21,000.00 | (8.94)% | (1,876.49) |
| Total Expenses | 3,399.87 | 22,876.49 | 21,000.00 | (8.94)% | (1,876.49) |
| Ending Fund Equity | (3,399.87) | (22,876.49) | (21,000.00) | (8.93)% | 1,876.49 |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|-----------------------------------|--------------------|-------------------|-------------------|--------------------------------|--------------------|
| Revenue | | | | | |
| Service Charges | 43,665.53 | 473,341.46 | 560,592.00 | 15.56% | 87,250.54 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 41,663.18 | 66,700.00 | 37.53% | 25,036.82 |
| Other Income, Strike Teams | 400.00 | 603.80 | 4,675.00 | 87.08% | 4,071.20 |
| Total Other Income | <u>400.00</u> | <u>42,266.98</u> | <u>71,375.00</u> | <u>40.78%</u> | <u>29,108.02</u> |
| Total Revenue | <u>44,065.53</u> | <u>515,608.44</u> | <u>631,967.00</u> | <u>18.41%</u> | <u>116,358.56</u> |
| Expenses | | | | | |
| Wages, Taxes, and Benefits | 23,881.26 | 176,993.77 | 216,988.80 | 18.43% | 39,995.03 |
| Expenses | | | | | |
| Supplies | 464.92 | 21,627.17 | 25,000.00 | 13.49% | 3,372.83 |
| Repairs | 2,560.96 | 26,358.26 | 25,000.00 | (5.43)% | (1,358.26) |
| Maintenance | 4,413.09 | 6,306.47 | 3,000.00 | (110.21)% | (3,306.47) |
| Engineering | 5,525.00 | 5,840.00 | 22,660.00 | 74.22% | 16,820.00 |
| Utilities All | 6,013.86 | 101,665.66 | 151,542.00 | 32.91% | 49,876.34 |
| Insurance | 10,742.00 | 10,742.00 | 10,660.50 | (0.76)% | (81.50) |
| Office Expense | 280.73 | 3,502.32 | 4,571.44 | 23.38% | 1,069.12 |
| Postage | 271.11 | 2,426.64 | 2,985.77 | 18.72% | 559.13 |
| Auto Expense | 853.65 | 8,129.50 | 8,500.00 | 4.35% | 370.50 |
| Equipment | 1,381.79 | 4,943.68 | 4,000.00 | (23.59)% | (943.68) |
| Legal Expense | 465.20 | 1,099.26 | 2,667.49 | 58.79% | 1,568.23 |
| Professional Services | 4,438.10 | 15,542.56 | 24,192.03 | 35.75% | 8,649.47 |
| Dues & Fees | (92.36) | 12,735.39 | 5,366.46 | (137.31)% | (7,368.93) |
| Training & Travel | 520.00 | 1,570.78 | 3,302.00 | 52.42% | 1,731.22 |
| Other Expenses | 24.52 | 24.52 | 0.00 | 0.00% | (24.52) |
| Interest Expense | 0.00 | 636.71 | 637.00 | 0.04% | 0.29 |
| Authorized Capital Expenditure | 0.00 | 43,790.35 | 65,000.00 | 32.63% | 21,209.65 |
| Gain/Loss Assets | 0.00 | (936.50) | 0.00 | 0.00% | 936.50 |
| Total Expenses | <u>37,862.57</u> | <u>266,004.77</u> | <u>359,084.69</u> | <u>25.92%</u> | <u>93,079.92</u> |
| Total Expenses | <u>61,743.83</u> | <u>442,998.54</u> | <u>576,073.49</u> | <u>23.10%</u> | <u>133,074.95</u> |
| Interest Income | | | | | |
| | 0.00 | 1.38 | 0.00 | 0.00% | (1.38) |
| Total Interest Income | <u>0.00</u> | <u>1.38</u> | <u>0.00</u> | <u>0.00%</u> | <u>(1.38)</u> |
| Ending Fund Equity | <u>(17,678.30)</u> | <u>72,611.28</u> | <u>55,893.51</u> | <u>(29.91)%</u> | <u>(16,717.77)</u> |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|-----------------------------------|----------------|--------------|------------|--------------------------------|-----------------|
| Revenue | | | | | |
| Service Charges | 45,754.23 | 467,135.55 | 590,821.50 | 20.93% | 123,685.95 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 61,545.41 | 58,948.07 | (4.40)% | (2,597.34) |
| Other Income, Strike Teams | 25.00 | 130.66 | 0.00 | 0.00% | (130.66) |
| Total Other Income | 25.00 | 61,676.07 | 58,948.07 | (4.63)% | (2,728.00) |
| Total Revenue | 45,779.23 | 528,811.62 | 649,769.57 | 18.62% | 120,957.95 |
| Expenses | | | | | |
| Wages, Taxes, and Benefits | 23,947.13 | 176,432.98 | 223,772.24 | 21.15% | 47,339.26 |
| Expenses | | | | | |
| Supplies | 396.54 | 26,059.75 | 30,000.00 | 13.13% | 3,940.25 |
| Repairs | 357.12 | 10,504.23 | 12,000.00 | 12.46% | 1,495.77 |
| Maintenance | 9,606.60 | 10,444.50 | 12,000.00 | 12.96% | 1,555.50 |
| Engineering | 660.00 | 815.00 | 10,300.00 | 92.08% | 9,485.00 |
| Utilities All | 2,164.46 | 22,819.63 | 26,000.00 | 12.23% | 3,180.37 |
| Insurance | 10,742.00 | 10,742.00 | 10,660.50 | (0.76)% | (81.50) |
| Office Expense | 282.10 | 3,702.12 | 4,671.73 | 20.75% | 969.61 |
| Grant Expenses | (660.00) | 0.00 | 0.00 | 0.00% | 0.00 |
| Postage | 232.36 | 1,897.13 | 3,072.38 | 38.25% | 1,175.25 |
| Auto Expense | 853.71 | 8,162.99 | 8,507.56 | 4.05% | 344.57 |
| Equipment | 1,677.49 | 4,856.61 | 5,000.00 | 2.86% | 143.39 |
| Legal Expense | 465.22 | 1,000.30 | 2,654.52 | 62.31% | 1,654.22 |
| Professional Services | 7,571.11 | 31,208.98 | 57,795.40 | 46.00% | 26,586.42 |
| Dues & Fees | (93.27) | 15,177.70 | 17,500.00 | 13.27% | 2,322.30 |
| Training & Travel | 520.00 | 1,391.58 | 1,454.00 | 4.29% | 62.42 |
| Other Expenses | 24.53 | 24.53 | 0.00 | 0.00% | (24.53) |
| Interest Expense | 0.00 | 636.71 | 637.00 | 0.04% | 0.29 |
| Authorized Capital Expenditure | 0.00 | 43,790.35 | 107,000.00 | 59.07% | 63,209.65 |
| Gain/Loss Assets | 0.00 | (936.50) | 0.00 | 0.00% | 936.50 |
| Total Expenses | 34,799.97 | 192,297.61 | 309,253.09 | 37.82% | 116,955.48 |
| Total Expenses | 58,747.10 | 368,730.59 | 533,025.33 | 30.82% | 164,294.74 |
| Interest Income | | | | | |
| | 599.42 | 1,081.03 | 0.00 | 0.00% | (1,081.03) |
| Total Interest Income | 599.42 | 1,081.03 | 0.00 | 0.00% | (1,081.03) |
| Ending Fund Equity | (12,368.45) | 161,162.06 | 116,744.24 | (38.04)% | (44,417.82) |

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 4/1/2022 Through 4/30/2022

| | Current Period | Year to Date | Budget | Percent Budget Remaining | Budget Variance |
|------------------------------------|----------------|--------------|--------------|--------------------------------|-----------------|
| Revenue | | | | | |
| Service Charges | | | | | |
| Grants | 0.00 | 16,386.29 | 145,000.00 | 88.69% | 128,613.71 |
| Ambulance Revenue | 27,075.40 | 240,711.12 | 248,000.00 | 2.93% | 7,288.88 |
| Contract Revenue: Lassen, Strke | 0.00 | 305,446.47 | 380,794.00 | 19.78% | 75,347.53 |
| Other | 0.00 | 92,735.82 | 129,000.00 | 28.11% | 36,264.18 |
| Total Service Charges | 27,075.40 | 655,279.70 | 902,794.00 | 27.42% | 247,514.30 |
| Other Income | | | | | |
| Property Taxes | 0.00 | 113,071.16 | 168,000.00 | 32.69% | 54,928.84 |
| Other Income, Strike Teams | 1,007.00 | 1,534,305.74 | 1,519,327.00 | (0.98)% | (14,978.74) |
| Total Other Income | 1,007.00 | 1,647,376.90 | 1,687,327.00 | 2.37% | 39,950.10 |
| Total Revenue | 28,082.40 | 2,302,656.60 | 2,590,121.00 | 11.10% | 287,464.40 |
| Expenses | | | | | |
| Lassen Contract Expenses | 18,374.20 | 271,267.17 | 263,388.65 | (2.99)% | (7,878.52) |
| Wages, Taxes, and Benefits | 150,566.95 | 1,691,538.85 | 1,939,014.23 | 12.76% | 247,475.38 |
| Expenses | | | | | |
| Supplies | 1,360.34 | 18,619.84 | 24,998.00 | 25.51% | 6,378.16 |
| Repairs | 26.02 | 286.44 | 1,274.61 | 77.52% | 988.17 |
| Maintenance | 10.18 | 1,191.12 | 7,800.00 | 84.72% | 6,608.88 |
| Utilities All | 2,149.98 | 20,145.47 | 30,047.00 | 32.95% | 9,901.53 |
| Ambulance Expense | 0.00 | 14,237.79 | 15,000.00 | 5.08% | 762.21 |
| Insurance | 40,388.31 | 100,876.46 | 107,850.00 | 6.46% | 6,973.54 |
| Office Expense | 0.00 | 290.91 | 778.00 | 62.60% | 487.09 |
| Grant Expenses | 0.00 | 89,822.58 | 144,167.00 | 37.69% | 54,344.42 |
| Postage | 87.35 | 560.25 | 1,154.80 | 51.48% | 594.55 |
| Auto Expense | 1,259.76 | 16,785.60 | 30,203.65 | 44.42% | 13,418.05 |
| Equipement | 127.63 | 17,633.32 | 28,289.34 | 37.66% | 10,656.02 |
| Legal Expense | 3,187.92 | 13,537.88 | 20,460.11 | 33.83% | 6,922.23 |
| Professional Services | 3,868.20 | 41,307.14 | 49,394.37 | 16.37% | 8,087.23 |
| Dues & Fees | (684.14) | 6,013.96 | 13,108.62 | 54.12% | 7,094.66 |
| Training & Travel | 1,320.18 | 12,527.65 | 18,748.91 | 33.18% | 6,221.26 |
| Other Expenses | 1,270.06 | 11,701.03 | 12,001.03 | 2.49% | 300.00 |
| Authorized Capital Expenditure | 0.00 | 0.00 | 23,300.00 | 100.00% | 23,300.00 |
| Gain/Loss Assets | 0.00 | (4,300.00) | 0.00 | 0.00% | 4,300.00 |
| Total Expenses | 54,371.79 | 361,237.44 | 528,575.44 | 31.66% | 167,338.00 |
| Total Expenses | 223,312.94 | 2,324,043.46 | 2,730,978.32 | 14.90% | 406,934.86 |
| Interest Income | | | | | |
| | 0.00 | 6,781.30 | 11,159.91 | 39.23% | 4,378.61 |
| Total Interest Income | 0.00 | 6,781.30 | 11,159.91 | 39.24% | 4,378.61 |
| Ending Fund Equity | (195,230.54) | (14,605.56) | (129,697.41) | 88.73% | (115,091.85) |