

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1	9-1-2022A	9/1/2022	Ambulance Medical	321.91	Noridian
18193	9-1-2022b	9/1/2022	WS water sewer AR	100.00	PSN
18195	9-2-2022b	9/2/2022	WS water sewer AR	358.51	PSN
2	9-2-2022A	9/2/2022	Fire	17,100.00	VFIS reimburse
18197	9-6-2022c-e	9/6/2022	WS water sewer AR	6,086.88	PSNX3
18199	9-6-2022F	9/6/2022	WS water sewer AR	5,122.39	checks
189196	9-6-2022A	9/6/2022	WS water sewer AR	585.40	cash
3	9-6-2022B	9/6/2022	Fire	20.00	Fire report request
18201	9-72022b	9/7/2022	WS water sewer AR	533.73	PSN
4	9-7-2022A	9/7/2022	Fire	1,138.56	Casita rent
18202	9-8-2022a	9/8/2022	WS water sewer AR	552.86	PSN
18203	9-8-2022b	9/8/2022	WS water sewer AR	1,072.37	CASH
12	9-9-2022D	9/9/2022	Ambulance Medical	484.24	Noridian
18206	9--9-2022B	9/9/2022	WS water sewer AR	9,623.51	checks
18207	9-9-2022C	9/9/2022	WS water sewer AR	2,069.98	PSN
5-11	9--9-2022A	9/9/2022	Ambulance Medical	5,413.81	Ambulance billing
13	9-12-2022F	9/12/2022	Ambulance Medical	2,816.80	BS ach
14	9-12-2022G	9/12/2022	Ambulance Medical	1,881.91	Aetna Ach
18208	9-12-2022A	9/12/2022	WS water sewer AR	5,430.33	checks
18212	9-12-2022B-D	9/12/2022	WS water sewer AR	5,703.00	psnx3
18213	9-12-2022E	9/12/2022	WS water sewer AR	440.78	holiday
18214	9-13-2022A	9/13/2022	WS water sewer AR	3,629.49	psn
18215	9-14-2022A	9/14/2022	WS water sewer AR	1,577.21	psn
15-17	9-15-2022D	9/15/2022	Ambulance Medical	1,607.03	noridian
18216	9-15-2022A	9/15/2022	WS water sewer AR	380.55	psn
18217	9-15-2022B	9/15/2022	WS water sewer AR	628.38	cash
18219	9-15-2022C	9/15/2022	WS water sewer AR	7,708.03	checks
18-24	9-16-2022A	9/16/2022	Ambulance Medical	6,068.76	Ambulance billing
18223	9-16-2022B	9/16/2022	WS water sewer AR	1,262.68	PSN
18224	9-19-2022A	9/19/2022	WS water sewer AR	9,705.46	checks
18225	9-19-2022D-F	9/19/2022	WS water sewer AR	5,618.60	PSnx3
25	9-19-2022B	9/19/2022	Refunds From Venders	1,092.00	Bershire Hathaway - surplus vehicle refund
26	9-19-2022C	9/19/2022	Fire	120.00	Hangar rent - Digital Path
18227	9-20-2022A	9/20/2022	WS water sewer AR	1,084.95	PSN
18228	9-21-2022A	9/21/2022	WS water sewer AR	541.93	PSn
18229	9-21-2022B	9/21/2022	WS water sewer AR	7,421.34	checks
18231	9-21-2022C	9/21/2022	WS water sewer AR	661.33	cash
18234	9-22-2022A	9/22/2022	WS water sewer AR	586.72	PSn
27	9-22-2022B	9/22/2022	Ambulance Medical	485.19	Noridian
18235	9-23-2022A	9/23/2022	WS water sewer AR	615.08	PSN
18236	9-26-2022B	9/26/2022	WS water sewer AR	4,492.45	checks
18237	9-26-2022C-E	9/26/2022	WS water sewer AR	7,202.90	PSnx3
28	9-26-2022A	9/26/2022	Fire	9,342.01	IVCSD reimburse
18238	9-27-2022A	9/27/2022	WS water sewer AR	4,070.11	PSN
18239	9-28-2022A	9/28/2022	WS water sewer AR	1,910.58	PSN
18241	9-29-2022A	9/29/2022	WS water sewer AR	3,358.69	checks
18242	9-29-2022C	9/29/2022	WS water sewer AR	170.86	cash
18243	9-29-2022D	9/29/2022	WS water sewer AR	2,056.05	PSN
29	9-29-2022E	9/29/2022	Ambulance Medical	354.10	UHC Ach
30	9-29-2022F	9/29/2022	Ambulance Medical	318.67	Noridian
50	9-29-2022B	9/29/2022	Fire	7.70	coffee donations
18244	9-30-2022A	9/30/2022	WS water sewer AR	1,323.50	PSN
Report Total				152,259.32	

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
09-07 PERS	9/7/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,175.54	Retirement Contributions
09-21 cont...	9/21/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,877.83	Retirement Contributions
09-21 Med	9/21/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	23,597.56	October Medical Premiums
09-30 Fed	9/30/2022	United States Treasury	Vendor	CL	36,717.32	Payroll tax Federal
10286	9/6/2022	Stationary Engineers L...	Vendor	CL	220.58	CPUD Misc. Sept. Dues
10287	9/6/2022	Prof. Fire Fighters of C...	Vendor	OS	700.00	09-02-2022 pay date dues
10288	9/6/2022	California State Disburs...	Vendor	CL	230.76	Case# 200000002222584
10289	9/6/2022	Plumas County Sheriff ...	Vendor	CL	2,025.00	PORAC 4th Quarter in#22-4
10290	9/6/2022	EAN Services LLC	Vendor	CL	1,426.72	Col. In# 30774813
10291	9/8/2022	MARY CHEEK	Vendor	CL	1,950.00	Aug Inv#6934, 6965 & 6971
10292	9/8/2022	MCP-Tech Enterprises	Vendor	CL	190.00	August maintenance
10293	9/8/2022	WITTMAN ENTERPRIS...	Vendor	CL	384.00	August billing
10294	9/8/2022	UNDERGROUND SERVI...	Vendor	CL	300.00	2022 billable ticket
10295	9/8/2022	T Mobile	Vendor	CL	154.53	Statement date 8/22/2022
10296	9/8/2022	USABUEBOOK	Vendor	CL	1,513.91	Inv#029149
10297	9/8/2022	WESTERN NEVADA SU...	Vendor	CL	7,973.72	#76039,80141-1 & 2,44345;42241,46497,2038... 16438,07651,3589
10298	9/8/2022	Pace Engineering, Inc.	Vendor	CL	3,836.64	INV #43492 & 43493
10300	9/19/2022	Thatcher Company, INC.	Vendor	CL	4,381.85	Chlorine deposit & deposit return
10301	9/19/2022	PACIFIC GAS AND ELE...	Vendor	CL	25,156.68	Statement date 8-29-2022
10302	9/26/2022	ED STAUB & SON	Vendor	OS	319.75	in#34760
10303	9/26/2022	Life Assist	Vendor	OS	121.24	in#1246810 4x4 dressing and gauze
10304	9/26/2022	Zoll Medical Corp	Vendor	OS	59.46	in#3566916 Thermal roll paper
10305	9/26/2022	FGL	Vendor	OS	2,291.00	statement dates 8-31-2022
10306	9/26/2022	AIRGAS	Vendor	OS	559.50	in#9991257180 cylider rent
10307	9/26/2022	WASTE MANAGEMENT	Vendor	OS	163.07	251, 198, lab
10308	9/26/2022	FRONTIER	Vendor	OS	611.87	statement date 9-5-2022
10309	9/26/2022	Hunt Propane	Vendor	OS	228.34	198 propane in#893906
10310	9/26/2022	Prentice Long, PC	Vendor	OS	7,048.50	invoice #5287
10311	9/26/2022	AFLAC	Vendor	OS	662.32	in#843363 Sept premiums
10312	9/26/2022	Kimberly Green	Vendor	CL	1,663.24	CSDA conference reimbursemnts
10313	9/26/2022	California State Disburs...	Vendor	OS	230.76	Case#200000002222584
10314	9/26/2022	MASA MTS	Vendor	OS	210.00	October fees in#1337991
10315	9/26/2022	Tehama Tire Service	Vendor	OS	1,328.17	Tires for 7242 in#20013636
10316	9/26/2022	USABUEBOOK	Vendor	OS	231.46	in#105206
10317	9/26/2022	Almanor Auto and Wel...	Vendor	OS	90.00	in#1078 water key
10318	9/26/2022	Ray Morgan	Vendor	OS	122.41	in#3843047 crew office
10319	9/26/2022	L.N. CURTIS & SON	Vendor	OS	3,346.20	Carr Turnouts in#630801
10320	9/26/2022	WESTERN NEVADA SU...	Vendor	OS	3,156.30	n#19457918,19448276,194... - credit
10326	9/30/2022	Travis A. Layne	Empl...	OS	273.45	Employee: Layne, Travi; Pay Date: 9/30/2022
10332	9/29/2022	STAPLES CREDIT PLAN	Vendor	OS	170.15	statement date 9-15-2022
10333	9/29/2022	AIRGAS	Vendor	OS	558.67	in#9130065946 7 cyl
10334	9/29/2022	Joe Pastore	Vendor	OS	40.39	AOV fire reimbursents
10335	9/29/2022	SECTARIS PARTNERS ...	Vendor	CL	9,000.00	Sept. 2022 in#22-033
10336	9/29/2022	ED STAUB & SON	Vendor	OS	3,206.44	cl#39904
10337	9/29/2022	SIERRA CASCADE AGG...	Vendor	OS	867.86	in#9341 Cold Mix
10338	9/29/2022	WESTERN NEVADA SU...	Vendor	OS	394.68	in#19466383
10339	9/29/2022	Voyager Fleet Systems,...	Vendor	OS	836.22	in#6512239
10340	9/29/2022	Card Service Center	Vendor	OS	2,422.45	statement date 8-9 to 9-7-22

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
10341	9/30/2022	California State Disburs...	Vendor	OS	230.76	Case# 200000002222584
10342	9/30/2022	US POSTMASTER	Vendor	OS	467.72	Postage for September 2022 bills
1446443872	9/2/2022	EDD	Vendor	CL	1,917.75	Payroll tax state
243	9/16/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	50,701.41	Group: BIWeekly; Pay Date: 9/16/2022
244	9/16/2022	Lassen Contract, Pay M...	Payr...	CL	363.84	Group: Lassen; Pay Date: 9/16/2022
32203540	9/6/2022	United States Treasury	Vendor	CL	3,175.48	irs
54403791	9/2/2022	United States Treasury	Vendor	CL	9,306.14	Payroll tax Federal
72401226	9/21/2022	United States Treasury	Vendor	CL	24,388.21	Federal Taxes
823408480	9/21/2022	EDD	Vendor	CL	7,160.47	State Payroll tax
9-21 457	9/21/2022	CalPERS Supplemental ...	Vendor	CL	3,393.41	Sept. Payables
9-30 fed	9/30/2022	United States Treasury	Vendor	CL	5,397.03	Payroll tax fed
9-30 state	9/30/2022	EDD	Vendor	CL	9,861.88	State payroll tax
9-30 state tx	9/30/2022	EDD	Vendor	CL	1,494.56	Payroll tax State
9-7 457	9/7/2022	CalPERS Supplemental ...	Vendor	CL	2,740.07	457 contributions
9-7 UAL	9/7/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	13,457.66	Sept. UAL
9766	9/2/2022	[REDACTED]	Empl...	CL	[REDACTED]	Employee: [REDACTED] Pay Date: 9/2/2022
Aug 2022 ...	9/15/2022	State Compensation In...	Vendor	CL	3,429.62	WC Aug 2022
dd-22-264	9/2/2022	[REDACTED]	Empl...	CL	1,358.80	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-265	9/2/2022	[REDACTED]	Empl...	CL	1,377.53	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-266	9/2/2022	[REDACTED]	Empl...	CL	1,885.80	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-267	9/2/2022	[REDACTED]	Empl...	CL	2,284.21	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-268	9/2/2022	[REDACTED]	Empl...	CL	3,385.49	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-269	9/2/2022	[REDACTED]	Empl...	CL	2,152.00	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-270	9/2/2022	[REDACTED]	Empl...	CL	1,609.74	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-271	9/2/2022	[REDACTED]	Empl...	CL	2,156.63	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-272	9/2/2022	[REDACTED]	Empl...	CL	1,146.32	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-273	9/2/2022	[REDACTED]	Empl...	CL	1,036.12	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-274	9/2/2022	[REDACTED]	Empl...	CL	3,383.11	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-275	9/2/2022	[REDACTED]	Empl...	CL	2,588.27	Employee: [REDACTED] Pay Date: 9/2/2022
dd-22-276	9/2/2022	[REDACTED]	Empl...	CL	68.40	Employee: [REDACTED] Pay Date: 9/2/2022
DD-22-292	9/30/2022	[REDACTED]	Empl...	CL	11,540.00	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-293	9/30/2022	[REDACTED]	Empl...	CL	1,345.70	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-294	9/30/2022	[REDACTED]	Empl...	CL	10,381.78	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-295	9/30/2022	[REDACTED]	Empl...	CL	875.21	Employee: [REDACTED] Pay Date: 9/30/2022

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-22-296	9/30/2022	[REDACTED]	Empl...	CL	3,378.56	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-297	9/30/2022	[REDACTED]	Empl...	CL	1,938.86	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-298	9/30/2022	[REDACTED]	Empl...	CL	5,544.98	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-299	9/30/2022	[REDACTED]	Empl...	CL	5,683.21	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-300	9/30/2022	[REDACTED]	Empl...	CL	1,683.68	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-301	9/30/2022	[REDACTED]	Empl...	CL	4,981.40	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-302	9/30/2022	[REDACTED]	Empl...	CL	1,192.30	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-303	9/30/2022	[REDACTED]	Empl...	CL	1,036.12	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-304	9/30/2022	[REDACTED]	Empl...	CL	8,815.88	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-305	9/30/2022	[REDACTED]	Empl...	CL	4,959.10	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-306	9/30/2022	[REDACTED]	Empl...	CL	69.59	Employee: [REDACTED] Pay Date: 9/30/2022
DD-22-307	9/30/2022	[REDACTED]	Empl...	CL	4,129.76	Employee: [REDACTED] Pay Date: 9/30/2022
Total 11010 - Checking-Plumas 403					396,159.91	
Report Total					396,159.91	



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

The accompanying Statement of Net Position, as of September 30, 2022, 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

October 19, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(7,415.18)	44,361.54	615,320.21	(452,012.90)	200,253.67
Plumas-MoneyMarket #00	0.00	0.00	1,003,071.40	0.00	1,003,071.40
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Perry 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	500,479.13	0.00	500,479.13
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(7,415.18)	45,484.95	2,469,348.68	(451,912.90)	2,055,505.55
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	76,292.28	59,289.60	2,214,878.72	2,350,460.60
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	76,292.28	59,289.60	1,089,878.72	1,225,460.60
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	(7,415.18)	189,777.55	2,596,638.60	969,965.82	3,748,966.79
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	(7,415.18)	1,976,197.74	6,468,351.31	1,412,061.24	9,849,195.11
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	283,212.86	283,212.86
Accounts Payable Other	0.00	64.01	65.53	1,587.11	1,716.65
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	3,993.69	3,993.66	20,780.97	28,768.32
Total Payables	0.00	4,057.70	4,059.19	305,580.94	313,697.83
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,628.91	8,291.09	0.00	13,920.00
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	676,628.79	679,291.00	2,023,999.94	3,379,919.73
Total Current Liabilities	0.00	680,686.49	683,350.19	2,329,580.88	3,693,617.56
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital					
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Liabilities	0.00	720,660.73	723,324.43	2,329,580.88	3,773,566.04
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	(5,106.46)	23,904.13	(1,030.20)	40,481.18	58,248.65
Total Current YTD Net Income	(5,106.46)	23,904.13	(1,030.20)	40,481.18	58,248.65
Total Net Position	(7,415.18)	1,255,537.01	5,745,026.88	(917,519.64)	6,075,629.07

Date: 10/19/22 08:35:50 PM

See Accountant's Preparation Report

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(7,415,189)</u>	<u>1,976,197.74</u>	<u>6,468,351.31</u>	<u>1,412,061.24</u>	<u>9,849,195.11</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 9/30/2022

	<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	4,623.96	6,678.85	26,070.00	21,446.04
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	5,106.46	6,678.85	27,070.00	21,963.54
Total Expenditures	5,106.46	6,678.85	27,070.00	21,963.54
Ending Net Position	(5,106.46)	(6,678.85)	4,930.00	10,036.46

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	188,678.71	195,907.61	577,727.00	389,048.29
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	14,022.04	11.00	0.00	(14,022.04)
Total Other Income	14,022.04	32.69	66,000.00	51,977.96
Total Revenue	202,700.75	195,940.30	643,727.00	441,026.25
Expenditures				
Wages, Taxes, and Benefits	79,864.68	50,401.85	220,796.00	140,931.32
Expenditures				
Supplies	9,097.29	487.40	25,000.00	15,902.71
Repairs	2,179.39	154.08	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	36,147.21	44,672.50	98,280.00	62,132.79
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	960.92	1,068.39	0.00	(960.92)
Postage	1,044.44	776.67	3,260.00	2,215.56
Auto Expense	3,513.37	1,866.28	7,125.00	3,611.63
Equipment	4,958.72	476.73	22,550.00	17,591.28
Legal Expense	2,472.12	0.00	5,000.00	2,527.88
Professional Services	15,496.81	2,044.13	83,095.00	67,598.19
Dues & Fees	219.00	127.66	16,175.00	15,956.00
Training & Travel	1,957.83	871.25	1,740.00	(217.83)
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	10,790.64	0.00	100,000.00	89,209.36
Total Expenditures	98,931.94	53,150.59	421,725.00	322,793.06
Total Expenditures	178,796.62	103,552.44	642,521.00	463,724.38
Ending Net Position	23,904.13	92,387.86	1,206.00	(22,698.13)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	144,839.79	148,995.79	550,000.00	405,160.21
Other Income				
Property Taxes	0.00	(0.31)	105,000.00	105,000.00
Other Income, Strike Teams	16,522.07	0.00	0.00	(16,522.07)
Total Other Income	16,522.07	(0.31)	105,000.00	88,477.93
Total Revenue	161,361.86	148,995.48	655,000.00	493,638.14
Expenditures				
Wages, Taxes, and Benefits	75,631.00	50,397.60	220,850.00	145,219.00
Expenditures				
Supplies	13,023.27	(715.82)	30,000.00	16,976.73
Repairs	2,069.96	308.88	20,000.00	17,930.04
Maintenance	8.82	342.35	12,450.00	12,441.18
Engineering	0.00	315.00	5,000.00	5,000.00
Utilities All	8,212.31	384.12	33,505.00	25,292.69
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	960.91	1,068.40	0.00	(960.91)
Postage	1,017.30	776.67	3,200.00	2,182.70
Auto Expense	3,460.74	1,899.56	7,125.00	3,664.26
Equipment	26,015.65	476.75	22,550.00	(3,465.65)
Legal Expense	2,472.14	0.00	5,000.00	2,527.86
Professional Services	18,898.93	4,975.14	95,710.00	76,811.07
Dues & Fees	167.50	237.72	9,000.00	8,832.50
Training & Travel	842.72	765.43	1,740.00	897.28
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	296.25	0.00	100,000.00	99,703.75
Total Expenditures	87,510.48	10,834.20	357,280.00	269,769.52
Total Expenditures	163,141.48	61,231.80	578,130.00	414,988.52
Interest Income				
	749.42	185.55	1,525.00	775.58
Total Interest Income	749.42	185.55	1,525.00	775.58
Ending Net Position	(1,030.20)	87,949.23	78,395.00	79,425.20

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 9/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	6,439.29	113,000.00	113,000.00
Ambulance Revenue	78,995.27	98,209.61	300,000.00	221,004.73
Contract Revenue: Lassen,Strike	741,598.85	332,714.21	1,300,000.00	558,401.15
Other	0.00	0.32	131,245.00	131,245.00
Total Service Charges	<u>820,594.12</u>	<u>437,363.43</u>	<u>1,844,245.00</u>	<u>1,023,650.88</u>
Other Income				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	42,382.46	1,515,038.72	69,000.00	26,617.54
Total Other Income	<u>42,382.46</u>	<u>1,515,016.79</u>	<u>202,000.00</u>	<u>159,617.54</u>
Total Revenue	<u>862,976.58</u>	<u>1,952,380.22</u>	<u>2,046,245.00</u>	<u>1,183,268.42</u>
Expenditures				
Lassen Contract Expenditures	283,767.92	853,516.60	245,250.00	(38,517.92)
Wages, Taxes, and Benefits	462,311.07	656,815.30	1,755,537.00	1,293,225.93
Expenditures				
Supplies	4,184.10	2,360.76	21,900.00	17,715.90
Repairs	897.33	0.00	4,100.00	3,202.67
Maintenance	0.00	822.77	8,340.00	8,340.00
Utilities All	5,036.06	(5,855.89)	23,435.00	18,398.94
Ambulance Expense	5,081.91	126.30	13,000.00	7,918.09
Insurance	0.00	0.00	120,000.00	120,000.00
Office Expense	0.00	58.99	0.00	0.00
Grant Expenses	0.00	48,262.50	113,000.00	113,000.00
Postage	106.62	145.09	1,200.00	1,093.38
Auto Expense	7,854.70	6,870.40	25,000.00	17,145.30
Equipment	4,148.70	8,476.97	52,500.00	48,351.30
Legal Expense	12,624.25	5,260.10	7,000.00	(5,624.25)
Professional Services	32,058.33	4,013.27	140,705.00	108,646.67
Dues & Fees	2,857.37	(167.03)	5,300.00	2,442.63
Training & Travel	1,536.37	5,801.38	15,920.00	14,383.63
Other Expenses	30.67	0.00	0.00	(30.67)
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	<u>(3,760,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>3,760,000.00</u>
Total Expenditures	<u>76,416.41</u>	<u>76,175.61</u>	<u>551,400.00</u>	<u>474,983.59</u>
Total Expenditures	<u>822,495.40</u>	<u>1,586,507.51</u>	<u>2,552,187.00</u>	<u>1,729,691.60</u>
Interest Income				
Interest Income	0.00	183.66	0.00	0.00
Total Interest Income	<u>0.00</u>	<u>183.66</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>40,481.18</u>	<u>366,056.37</u>	<u>(505,942.00)</u>	<u>(546,423.18)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 9/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	78,995.27	78,995.27
Lassen Contract Reve...	0.00	0.00	0.00	741,598.85	741,598.85
Service Charges	0.00	188,678.71	144,839.79	0.00	333,518.50
Other Income	0.00	14,022.04	16,522.07	42,382.46	72,926.57
Total Revenue	0.00	202,700.75	161,361.86	862,976.58	1,227,039.19
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	283,767.92	283,767.92
Wages, Taxes & Benef...	0.00	79,864.68	75,631.00	462,311.07	617,806.75
Expenditures					
Supplies	0.00	9,097.29	13,023.27	4,184.10	26,304.66
Repairs	0.00	2,179.39	2,069.96	897.33	5,146.68
Maintenance	0.00	30.22	8.82	0.00	39.04
Utilities All	4,623.96	36,147.21	8,212.31	5,036.06	54,019.54
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	0.00	19,229.00
Office Expense	0.00	960.92	960.91	0.00	1,921.83
Postage	290.00	1,044.44	1,017.30	106.62	2,458.36
Auto Expense	0.00	3,513.37	3,460.74	7,854.70	14,828.81
Equipment	0.00	4,958.72	26,015.65	4,148.70	35,123.07
Legal Expense	192.50	2,472.12	2,472.14	12,624.25	17,761.01
Professional Services	0.00	15,496.81	18,898.93	32,058.33	66,454.07
Dues & Fees	0.00	219.00	167.50	2,857.37	3,243.87
Training & Travel	0.00	1,957.83	842.72	1,536.37	4,336.92
Other Expenses	0.00	0.00	0.00	30.67	30.67
Interest Expense	0.00	449.48	449.48	0.00	898.96
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	(3,760,000.00)	(3,760,000.00)
Total Expenditures	5,106.46	98,931.94	87,510.48	76,416.41	267,965.29
Total Expenditures	5,106.46	178,796.62	163,141.48	822,495.40	1,169,539.96
Other Sources					
Interest Income					
Interest Income	0.00	0.00	749.42	0.00	749.42
Total Interest Income	0.00	0.00	749.42	0.00	749.42
Total Other Sources	0.00	0.00	749.42	0.00	749.42
Ending Net Position	(5,106.46)	23,904.13	(1,030.20)	40,481.18	58,248.65