

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Deposits - Deposits this month

22

<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
18362	12-1-2022A	12/1/2022	WS water sewer AR	215.54	psn
1-4	12-2-2022D	12/2/2022	Ambulance Medical	1,873.48	Noridian
18363	12-2-2022A	12/2/2022	WS water sewer AR	2,142.57	checks
18364	12-2-2022E	12/2/2022	WS water sewer AR	980.82	psn
5	12-2-2022C	12/2/2022	Fire	100.00	A Read room rent
6-14	12-2-2022B	12/2/2022	Ambulance Medical	6,956.82	Amb billing
18367	12-5-2022A-c	12/5/2022	WS water sewer AR	1,943.23	psnx3
15	12-6-2022 B	12/6/2022	GEMT	29,132.01	GEMT FY 18-19
16	12-6-2022C	12/6/2022	Fire	2,787.63	IVCSD reimburse
17	12-6-2022D	12/6/2022	Ambulance Medical	495.67	Noridian
18368	12-6-2022A	12/6/2022	WS water sewer AR	1,112.16	psn
18369	12-6-2022E	12/6/2022	WS water sewer AR	280.54	cash
18370	12-6-2022F	12/6/2022	WS water sewer AR	4,228.45	checks
18	12-7-2022B	12/7/2022	Fire	1,122.56	casita rent
18374	12-7-2022A	12/7/2022	WS water sewer AR	2,502.21	checks
18376	12-7-2022C	12/7/2022	WS water sewer AR	2,272.74	psn
18377	12-8-2022A	12/8/2022	WS water sewer AR	922.46	psn
18378	12-8-2022B	12/8/2022	WS water sewer AR	1,339.54	cash
18379	12-8-2022C	12/8/2022	WS water sewer AR	2,763.08	checks
19	12-8-2022D	12/8/2022	Ambulance Medical	708.08	UHC ACH
18380	12-9-2022A	12/9/2022	WS water sewer AR	2,622.90	checks
18381	12-9-2022B	12/9/2022	WS water sewer AR	2,086.03	PSN
20-29	12-9-2022C	12/9/2022	Ambulance Medical	10,997.28	Amb billing
30	12-9-2022D	12/9/2022	Ambulance Medical	124.75	BS ACH
18383	12-12-2022A	12/12/2022	WS water sewer AR	4,139.77	checks
18384	12-12-2022B...	12/12/2022	WS water sewer AR	4,634.78	psnx3
31-32	12-12-2022E	12/12/2022	Ambulance Medical	582.97	Noridain
18385	12-13-2022A	12/13/2022	WS water sewer AR	1,182.52	PSN
18386	12-14-2022A	12/14/2022	WS water sewer AR	1,951.81	psn
18387	12-15-2022A	12/15/2022	WS water sewer AR	294.67	PSN
18388	12-15-2022B	12/15/2022	WS water sewer AR	104.95	Holiday
18390	12-15-2022C	12/15/2022	WS water sewer AR	303.53	cash
18391	12-15-2022D	12/15/2022	WS water sewer AR	3,614.33	Checks
18394	12-16-2022C	12/16/2022	WS water sewer AR	1,318.86	PSN
33-39	12-16-2022B	12/16/2022	Ambulance Medical	5,693.90	AMB Rev
55	12-16-2022A	12/16/2022	Fire	120.00	Digital Path Hangar Rent
18395	12-19-2022 ...	12/19/2022	WS water sewer AR	3,427.12	PSN x 3
18396	12-20-2022A	12/20/2022	WS water sewer AR	4,371.08	Checks
18397	12-20-2022B	12/20/2022	WS water sewer AR	1,023.36	PSN
18398	12-21-2022A	12/21/2022	WS water sewer AR	408.03	PSN
40-41	12-21-22 B	12/21/2022	Ambulance Medical	7,174.00	BS ACH
18399	12-22-2022A	12/22/2022	WS water sewer AR	338.45	PSN
18400	12-22-2022B	12/22/2022	WS water sewer AR	4,197.59	Checks
18403	12-22-2022C	12/22/2022	WS water sewer AR	1,875.82	Checks
42-43	12-22-2022D	12/22/2022	Ambulance Medical	980.87	Noridian
18404	12-23-2022A	12/23/2022	WS water sewer AR	585.72	PSN
18405	12-27-22 CDEF	12/27/2022	WS water sewer AR	8,628.75	PSN x 4
44-50	12-27-2022A	12/27/2022	Fire	173,408.20	MOSQUITO F2753
44-50	12-27-2022AA	12/27/2022	Lassen	179,770.27	MOSQUITO F2753
51-54,56	12-27-2022B	12/27/2022	Ambulance Medical	2,432.62	Noridian
18406	12-28-2022A	12/28/2022	WS water sewer AR	1,125.07	psn
18407	12-29-2022A	12/29/2022	WS water sewer AR	6,385.88	18407
18408	12-29-2022B	12/29/2022	WS water sewer AR	5,784.33	checks
18409	12-29-2022C	12/29/2022	WS water sewer AR	2,023.78	checks
18410	12-29-2022D	12/29/2022	WS water sewer AR	1,286.81	psn
18411	12-30-2022A	12/30/2022	WS water sewer AR	681.50	cash
18412	12-30-2022B	12/30/2022	WS water sewer AR	321.82	PSN

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

23

<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
57	12-30-2022C	12/30/2022	Ambulance Medical	124.99	BS ACH
58	12-30-2022E	12/30/2022	Fire	10.00	Fire report
59-61	12-30-2022F	12/30/2022	Ambulance Medical	<u>436.59</u>	Amb billing
Report Total				<u>510,455.29</u>	

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

29

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
10322	12/30/2022	[REDACTED]	Empl...	OS	12,066.41	Employee: [REDACTED] pay Date: 12/30/2022
10323	12/22/2022	[REDACTED]	Empl...	OS	6,516.38	Employee: [REDACTED] pay Date: 12/22/2022
10457	12/13/2022	FailSafe Testing	Vendor	CL	962.32	in#12562 ground ladders tested
10458	12/13/2022	AIRGAS	Vendor	CL	542.50	In#9993404552
10459	12/13/2022	PACIFIC GAS AND ELE...	Vendor	CL	12,388.10	statement date 11-29-2022
10460	12/13/2022	ED STAUB & SON	Vendor	CL	1,099.08	cl#65372
10461	12/13/2022	Coty Pettit	Empl...	CL	115.89	Uniform Allowance reimbursment
10462	12/13/2022	Ray Morgan	Vendor	CL	122.41	crew office in#3940461
10463	12/13/2022	WASTE MANAGEMENT	Vendor	CL	163.07	in#539-5, 539-3 and539-8. lab 198 and 251
10464	12/13/2022	FRONTIER	Vendor	CL	648.25	statement date 12-5-2022
10465	12/13/2022	MCP-Tech Enterprises	Vendor	CL	190.00	network troubleshoot in#302022
10466	12/13/2022	EJ'S Doors	Vendor	CL	185.00	opener bay 1 in#2604
10467	12/13/2022	Sophia R. Meyer Law, ...	Vendor	CL	1,540.00	in#18
10468	12/13/2022	Underground Construct...	Vendor	CL	3,000.00	hydrant meter deposit refund x 3
10469	12/13/2022	Summit Fire and Security	Vendor	CL	1,760.00	in#571052534 hydrotest
10470	12/13/2022	Allan Homme	Empl...	CL	845.50	reimbursments
10471	12/13/2022	MARY CHEEK	Vendor	CL	1,400.00	in#7061
10472	12/13/2022	Hunt Propane	Vendor	CL	1,268.71	198 and 251 in#902972 and 905107
10473	12/13/2022	PACIFIC GAS AND ELE...	Vendor	CL	383.98	198 and lab statement date 11-22-2022
10474	12/13/2022	EMS Logik	Vendor	CL	240.00	in#32827 Narc Trak subscription x 4
10475	12/13/2022	T Mobile	Vendor	CL	156.04	statement date 11-21-2022
10476	12/13/2022	Streamline	Vendor	CL	200.00	Dec. Website in#0025
10477	12/13/2022	JS Heating and Air	Vendor	CL	199.00	198 Heater service and repair
10478	12/13/2022	PLUMAS TIRE	Vendor	CL	574.44	Back hoe tires in#85175
10479	12/13/2022	WESTERN NEVADA SU...	Vendor	CL	193.05	in#19547508 HYDRANT GREASE
10480	12/13/2022	WITTMAN ENTERPRIS...	Vendor	CL	416.00	in#221107 Nov. ambo billing
10481	12/13/2022	SECTARIS PARTNERS ...	Vendor	CL	7,500.00	December in#22-044
10482	12/13/2022	MARY CHEEK	Vendor	CL	200.00	Audit in#7086
10483	12/15/2022	Prentice Long, PC	Vendor	CL	4,973.96	in#5525
10484	12/15/2022	Prentice Long, PC	Vendor	CL	650.00	in#5477
10485	12/15/2022	Spatial Wave, Inc.	Vendor	CL	39,320.00	2019.11 Project#C-06-8400-110
10486	12/15/2022	Trites Backflow Service...	Vendor	OS	3,350.00	Backflow testing
10487	12/15/2022	All Star Chimney Cleani...	Vendor	CL	160.00	in#18964 dry vent maintenance
10488	12/15/2022	L.N. CURTIS & SON	Vendor	CL	3,599.73	in#650343, 645960 and 646088
10489	12/15/2022	Pace Engineering, Inc.	Vendor	OS	14,766.75	in#43726,44251,44537,447...
10499	12/30/2022	Hunt Propane	Vendor	OS	572.58	facility and lab in#906348, 906790
10500	12/30/2022	Prof. Fire Fighters of C...	Vendor	CL	1,000.00	pay date 12-9 and 12-23 Union Dues
10501	12/30/2022	FGL	Vendor	OS	2,042.00	statement date 11-30-2022
10502	12/30/2022	JS Heating and Air	Vendor	OS	349.00	in#172 Crew Quarters Heater

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Checks/Vouchers - checks this month  
11010 - Checking-Plumas 403

25

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
10503	12/30/2022	Complete Services	Vendor	OS	2,860.00	in7650 7221, 7651 7261, 7652 7257, 7649 7222
10504	12/30/2022	MINDBANK	Vendor	OS	40.00	in#9134 Front office Printer issues
10505	12/30/2022	HARRIS-InHance	Vendor	OS	1,243.13	in# 172197 water bill forms
10506	12/30/2022	Susanville Ford	Vendor	OS	3,880.31	in#640222 7252
10507	12/30/2022	Berkshire Hathaway	Vendor	OS	10,803.60	March, April and May payments acct#271941
10508	12/30/2022	T Mobile	Vendor	OS	158.48	statment date 12-22-2022
10509	12/30/2022	ED STAUB & SON	Vendor	OS	1,640.66	in#70259
10510	12/30/2022	PACIFIC GAS AND ELE...	Vendor	OS	434.85	198 and 881
10511	12/30/2022	Kelly M. Sanders	Empl...	OS	131.78	vacuum and TP reimbursement
10512	12/30/2022	PUBLIC EMPLOYEES' R...	Vendor	OS	13,457.66	UAL December 2022
10513	12/30/2022	Pace Engineering, Inc.	Vendor	OS	0.00	in#45342 Water Planning grant
10514	12/30/2022	Hunt Propane	Vendor	OS	1,418.61	in#907944 well 5 and in#907924 251 facility
10515	12/30/2022	AFLAC	Vendor	OS	453.54	in#982445 December Premiums
10516	12/30/2022	MASA MTS	Vendor	OS	168.00	January 2023 in#1414251
10517	12/30/2022	Stationary Engineers L...	Vendor	OS	239.33	December dues
10518	12/30/2022	US POSTMASTER	Vendor	OS	459.80	Dec 2022 w/s bills postage
12-1 pers	12/1/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,126.15	11-25-22 retirement contr.
12-1 457	12/1/2022	CalPERS Supplemental ...	Vendor	CL	19,627.66	11-25-22 457 contributions
12-12 457	12/9/2022	CalPERS Supplemental ...	Vendor	OS	1,425.29	457 contibutions
12-12 PERS	12/9/2022	PUBLIC EMPLOYEES' R...	Vendor	OS	6,994.53	Retirement contibutions
12-22 EDD	12/22/2022	EDD	Vendor	CL	738.29	1 employee final
12-22 IRS	12/22/2022	United States Treasury	Vendor	CL	3,235.35	1 employee final
12-23 Edd	12/23/2022	EDD	Vendor	CL	2,921.45	EDD
12-23 IRS	12/23/2022	United States Treasury	Vendor	CL	11,710.73	Federal payroll tax
12-30 EDD	12/30/2022	EDD	Vendor	CL	7,082.58	Payroll tax state
12-30 FED	12/30/2022	United States Treasury	Vendor	CL	24,388.04	IMT Federal payroll tax
12-9 IRS	12/9/2022	United States Treasury	Vendor	CL	21,320.32	Federal payroll tax
12-9 State	12/9/2022	EDD	Vendor	CL	5,283.11	State payroll tax
12-9 WC	12/9/2022	STATE COMPENSATIO...	Vendor	CL	5,241.10	November Workers Comp
246	12/9/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	43,511.09	Group: BiWeekly; Pay Date: 12/9/2022
9880	12/30/2022	US POSTMASTER	Vendor	CL	420.40	Dec bills
dd-22-389	12/23/2022	[REDACTED]	Empl...	CL	614.79	Employee [REDACTED], Pay Date: 12/23/2022
dd-22-390	12/23/2022	[REDACTED]	Empl...	CL	1,616.29	Employee [REDACTED] Pay Date: 12/23/2022
dd-22-391	12/23/2022	[REDACTED]	Empl...	CL	60.52	Employee [REDACTED] Pay Date: 12/23/2022
dd-22-392	12/23/2022	[REDACTED]	Empl...	CL	1,548.25	Employee [REDACTED] Date: 12/23/2022
dd-22-393	12/23/2022	[REDACTED]	Empl...	CL	2,332.88	Employee [REDACTED] Date: 12/23/2022
dd-22-394	12/23/2022	[REDACTED]	Empl...	CL	2,627.97	Employee [REDACTED], Date: 12/23/2022
dd-22-395	12/23/2022	[REDACTED]	Empl...	CL	1,219.70	Employee [REDACTED] y Date: 12/23/2022
dd-22-396	12/23/2022	[REDACTED]	Empl...	CL	1,975.92	Employee [REDACTED], Date: 12/23/2022

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

*Zle*

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
dd-22-397	12/23/2022	[REDACTED]	Empl...	CL	2,255.85	Employee [REDACTED] Pay Date: 12/23/2022
dd-22-398	12/23/2022	[REDACTED]	Empl...	CL	6,430.91	Employee [REDACTED] Pay Date: 12/23/2022
dd-22-399	12/23/2022	[REDACTED]	Empl...	CL	1,927.71	Employee: [REDACTED] Pay Date: 12/23/2022
dd-22-400	12/23/2022	[REDACTED]	Empl...	CL	1,581.40	Employee [REDACTED] Pay Date: 12/23/2022
dd-22-401	12/23/2022	[REDACTED]	Empl...	CL	1,383.31	Employee [REDACTED] Date: 12/23/2022
dd-22-402	12/23/2022	[REDACTED]	Empl...	CL	2,701.43	Employee [REDACTED] Date: 12/23/2022
dd-22-403	12/23/2022	[REDACTED]	Empl...	CL	3,934.56	Employee [REDACTED] Date: 12/23/2022
dd-22-404	12/30/2022	[REDACTED]	Empl...	CL	14,538.08	Employee [REDACTED] Date: 12/30/2022
dd-22-405	12/30/2022	[REDACTED]	Empl...	CL	17,390.01	Employee [REDACTED] Date: 12/30/2022
Dec 2022 ...	12/30/2022	State Compensation In...	Vendor	OS	7,662.87	WC prem 12/22
		Total 11010 - Checking-Plumas 403			395,878.44	
Report Total					395,878.44	



27

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

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

A handwritten signature in cursive script that reads 'Mary Cheek'.

Mary Cheek, CPA

A Professional Accountancy Corporation

January 13, 2023

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 12/31/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(14,351.12)	42,940.22	1,162,330.38	(665,084.44)	525,835.04
Plumas-MoneyMarket #00	0.00	0.00	0.00	0.00	0.00
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Petty Cash	0.00	50.00	50.00	100.00	200.00
CD- Cert. of Dep. @ Plumas	0.00	0.00	350,000.00	0.00	350,000.00
CLASS-Investment	0.00	0.00	1,009,363.46	0.00	1,009,363.46
Temporary Cash Invest.LAIF	0.00	978.55	329.67	0.00	1,308.22
<b>Total Cash</b>	<b>(14,351.12)</b>	<b>44,068.77</b>	<b>2,522,173.51</b>	<b>(664,984.44)</b>	<b>1,886,906.72</b>
<b>Accounts Receivable</b>					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	45,946.10	52,535.85	1,766,475.44	1,864,957.39
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>45,946.10</b>	<b>52,535.85</b>	<b>641,475.44</b>	<b>739,957.39</b>
<b>Other Current Assets</b>					
Due From Other Funds	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance	0.00	0.32	0.32	0.00	0.64
Deferred Outflow of Resou...	0.00	68,000.00	68,000.00	332,000.00	468,000.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>68,000.32</b>	<b>68,000.32</b>	<b>332,000.00</b>	<b>468,000.64</b>
<b>Total Current Assets</b>	<b>(14,351.12)</b>	<b>158,015.19</b>	<b>2,642,709.68</b>	<b>308,491.00</b>	<b>3,094,864.75</b>
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,786,420.19	3,871,712.71	442,095.42	6,100,228.32
<b>Total Water, Sanitation, and F...</b>	<b>0.00</b>	<b>1,786,420.19</b>	<b>3,871,712.71</b>	<b>442,095.42</b>	<b>6,100,228.32</b>
<b>Total Property &amp; Equipment</b>	<b>0.00</b>	<b>1,786,420.19</b>	<b>3,871,712.71</b>	<b>442,095.42</b>	<b>6,100,228.32</b>
<b>Total Assets</b>	<b>(14,351.12)</b>	<b>1,944,435.38</b>	<b>6,514,422.39</b>	<b>750,586.42</b>	<b>9,195,093.07</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					

28

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 12/31/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	116,057.46	116,057.46
Accounts Payable Other	0.00	164.48	153.79	3,001.44	3,319.71
Payroll Taxes Payable	0.00	0.00	0.00	16.99	16.99
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	4,652.26	4,663.69	23,386.89	32,702.84
<b>Total Payables</b>	<b>0.00</b>	<b>4,816.74</b>	<b>4,817.48</b>	<b>142,462.78</b>	<b>152,097.00</b>
<b>Other</b>					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,836.46	8,383.54	0.00	14,220.00
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
<b>Total Other</b>	<b>0.00</b>	<b>676,836.34</b>	<b>679,383.45</b>	<b>2,023,999.94</b>	<b>3,380,219.73</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>681,653.08</b>	<b>684,200.93</b>	<b>2,166,462.72</b>	<b>3,532,316.73</b>
<b>Long-term Liabilities</b>					
Long-term Liabilities					
NCL Govt Capital	0.00	37,951.14	37,951.14	0.00	75,902.28
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>37,951.14</b>	<b>37,951.14</b>	<b>0.00</b>	<b>75,902.28</b>
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>37,951.14</b>	<b>37,951.14</b>	<b>0.00</b>	<b>75,902.28</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>719,604.22</b>	<b>722,152.07</b>	<b>2,166,462.72</b>	<b>3,608,219.01</b>
<b>Net Position</b>					
Net Position					
Unrestricted Fund Equity	(2,308.72)	1,231,632.88	5,746,057.08	(958,000.82)	6,017,380.42
<b>Current YTD Net Income</b>	<b>(12,042.40)</b>	<b>(6,801.72)</b>	<b>46,213.24</b>	<b>(457,875.48)</b>	<b>(430,506.36)</b>
<b>Total Current YTD Net Income</b>	<b>(12,042.40)</b>	<b>(6,801.72)</b>	<b>46,213.24</b>	<b>(457,875.48)</b>	<b>(430,506.36)</b>
<b>Total Net Position</b>	<b>(14,351.12)</b>	<b>1,224,831.16</b>	<b>5,792,270.32</b>	<b>(1,415,876.30)</b>	<b>5,586,874.06</b>

Date: 1/13/23 01:33:06 PM

See Accountant's Preparation Report



# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 12/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(14,351.12)</u>	<u>1,944,435.38</u>	<u>6,514,422.39</u>	<u>750,586.42</u>	<u>9,195,093.07</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**  
 Revenues, Expenditures & Ending Net Position  
 100 - St. Lights  
 From 7/1/2022 Through 12/31/2022

	<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	11,559.90	13,034.15	26,070.00	14,510.10
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	12,042.40	13,034.15	27,070.00	15,027.60
Total Expenditures	12,042.40	13,034.15	27,070.00	15,027.60
Ending Net Position	<u>(12,042.40)</u>	<u>(13,034.15)</u>	<u>4,930.00</u>	<u>16,972.40</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**  
 Revenues, Expenditures & Ending Net Position  
 200 - Water  
 From 7/1/2022 Through 12/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges	307,704.81	319,463.83	577,727.00	270,022.19
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	25,278.93	31.00	0.00	(25,278.93)
Total Other Income	25,278.93	52.69	66,000.00	40,721.07
<b>Total Revenue</b>	<u>332,983.74</u>	<u>319,516.52</u>	<u>643,727.00</u>	<u>310,743.26</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	141,801.40	102,601.42	220,796.00	78,994.60
Expenditures				
Supplies	15,931.08	5,813.57	25,000.00	9,068.92
Repairs	2,489.73	8,006.96	40,000.00	37,510.27
Maintenance	288.43	1,790.50	5,000.00	4,711.57
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	67,720.08	70,559.86	98,280.00	30,559.92
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,936.93	2,166.08	0.00	(1,936.93)
Grant Expenses	38,575.14	0.00	0.00	(38,575.14)
Postage	1,744.73	1,696.98	3,260.00	1,515.27
Auto Expense	7,067.01	4,045.31	7,125.00	57.99
Equipment	6,923.31	476.73	22,550.00	15,626.69
Legal Expense	4,827.09	398.20	5,000.00	172.91
Professional Services	39,596.63	6,053.77	83,095.00	43,498.37
Dues & Fees	896.64	2,492.75	16,175.00	15,278.36
Training & Travel	2,603.71	886.25	1,740.00	(863.71)
Other Expenses	43.66	0.00	0.00	(43.66)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	(3,147.00)	0.00	100,000.00	103,147.00
Gain/Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	<u>197,989.20</u>	<u>103,765.46</u>	<u>421,725.00</u>	<u>223,735.80</u>
<b>Total Expenditures</b>	<u>339,790.60</u>	<u>206,366.88</u>	<u>642,521.00</u>	<u>302,730.40</u>
<b>Interest Income</b>				
	5.14	1.38	0.00	(5.14)
<b>Total Interest Income</b>	<u>5.14</u>	<u>1.38</u>	<u>0.00</u>	<u>(5.14)</u>
<b>Ending Net Position</b>	<u>(6,801.72)</u>	<u>113,151.02</u>	<u>1,206.00</u>	<u>8,007.72</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**  
 Revenues, Expenditures & Ending Net Position  
 300 - Sanitation  
 From 7/1/2022 Through 12/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	39,320.00	0.00	0.00	(39,320.00)
Other	282,372.77	286,925.49	550,000.00	267,627.23
Total Service Charges	321,692.77	286,925.49	550,000.00	228,307.23
Other Income				
Property Taxes	5,238.83	(0.31)	105,000.00	99,761.17
Other Income, Strike Teams	27,802.86	0.00	0.00	(27,802.86)
Total Other Income	33,041.69	(0.31)	105,000.00	71,958.31
<b>Total Revenue</b>	<u>354,734.46</u>	<u>286,925.18</u>	<u>655,000.00</u>	<u>300,265.54</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	137,267.81	102,097.93	220,850.00	83,582.19
Expenditures				
Supplies	21,180.32	17,245.28	30,000.00	8,819.68
Repairs	3,110.51	503.50	20,000.00	16,889.49
Maintenance	267.03	386.20	12,450.00	12,182.97
Engineering	0.00	155.00	5,000.00	5,000.00
Utilities All	18,736.06	7,361.83	33,505.00	14,768.94
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,936.91	2,038.73	0.00	(1,936.91)
Grant Expenses	39,616.25	0.00	0.00	(39,616.25)
Postage	1,717.59	1,421.49	3,200.00	1,482.41
Auto Expense	7,027.68	4,078.61	7,125.00	97.32
Equipment	27,578.95	476.75	22,550.00	(5,028.95)
Legal Expense	4,827.22	299.20	5,000.00	172.78
Professional Services	42,547.20	15,269.49	95,710.00	53,162.80
Dues & Fees	740.81	5,930.82	9,000.00	8,259.19
Training & Travel	1,122.11	780.43	1,740.00	617.89
Other Expenses	43.67	0.00	0.00	(43.67)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Gain/Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	<u>180,944.34</u>	<u>55,010.83</u>	<u>357,280.00</u>	<u>176,335.66</u>
<b>Total Expenditures</b>	<u>318,212.15</u>	<u>157,108.76</u>	<u>578,130.00</u>	<u>259,917.85</u>
Interest Income				
Total Interest Income	<u>9,690.93</u>	<u>287.28</u>	<u>1,525.00</u>	<u>(8,165.93)</u>
<b>Ending Net Position</b>	<u>46,213.24</u>	<u>130,103.70</u>	<u>78,395.00</u>	<u>32,181.76</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 12/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
<b>Service Charges</b>				
Grants	0.00	16,386.29	113,000.00	113,000.00
Ambulance Revenue	141,370.66	170,195.15	300,000.00	158,629.34
Contract Revenue: Lassen, Strke	788,971.91	354,322.54	1,300,000.00	511,028.09
Other	0.00	0.32	131,245.00	131,245.00
<b>Total Service Charges</b>	<b>930,342.57</b>	<b>540,904.30</b>	<b>1,844,245.00</b>	<b>913,902.43</b>
<b>Other Income</b>				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	88,673.41	1,517,096.62	69,000.00	(19,673.41)
<b>Total Other Income</b>	<b>88,673.41</b>	<b>1,517,074.69</b>	<b>202,000.00</b>	<b>113,326.59</b>
<b>Total Revenue</b>	<b>1,019,015.98</b>	<b>2,057,978.99</b>	<b>2,046,245.00</b>	<b>1,027,229.02</b>
<b>Expenditures</b>				
Lassen Contract Expenditures	268,080.84	897,687.75	245,250.00	(22,830.84)
Wages, Taxes, and Benefits	877,744.45	1,049,564.40	1,755,537.00	877,792.55
<b>Expenditures</b>				
Supplies	8,107.26	7,713.43	21,900.00	13,792.74
Repairs	2,434.84	206.17	4,100.00	1,665.16
Maintenance	1,075.85	1,051.05	8,340.00	7,264.15
Utilities All	11,830.91	(1,290.14)	23,435.00	11,604.09
Ambulance Expense	5,081.91	7,516.79	13,000.00	7,918.09
Insurance	40,176.35	26,215.47	120,000.00	79,823.65
Office Expense	566.48	78.91	0.00	(566.48)
Grant Expenses	112,999.24	63,413.38	113,000.00	0.76
Postage	291.12	255.69	1,200.00	908.88
Auto Expense	27,775.62	11,480.92	25,000.00	(2,775.62)
Equipement	5,531.60	9,834.68	52,500.00	46,968.40
Legal Expense	26,559.88	9,482.70	7,000.00	(19,559.88)
Professional Services	70,872.39	17,713.22	140,705.00	69,832.61
Dues & Fees	9,649.16	5,016.93	5,300.00	(4,349.16)
Training & Travel	7,995.56	6,448.93	15,920.00	7,924.44
Other Expenses	118.00	4,863.40	0.00	(118.00)
Gain/Loss Assets	0.00	(4,300.00)	0.00	0.00
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	(3,760,000.00)	0.00	0.00	3,760,000.00
<b>Total Expenditures</b>	<b>331,066.17</b>	<b>165,701.53</b>	<b>551,400.00</b>	<b>220,333.83</b>
<b>Total Expenditures</b>	<b>1,476,891.46</b>	<b>2,112,953.68</b>	<b>2,552,187.00</b>	<b>1,075,295.54</b>
<b>Interest Income</b>				
	0.00	435.90	0.00	0.00
<b>Total Interest Income</b>	<b>0.00</b>	<b>435.90</b>	<b>0.00</b>	<b>0.00</b>
<b>Ending Net Position</b>	<b>(457,875.48)</b>	<b>(54,538.79)</b>	<b>(505,942.00)</b>	<b>(48,066.52)</b>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 12/31/2022

35

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
<b>Revenue</b>					
Ambulance Revenue	0.00	0.00	0.00	141,370.66	141,370.66
Lassen Contract Reve...	0.00	0.00	0.00	788,971.91	788,971.91
Service Charges	0.00	307,704.81	321,692.77	0.00	629,397.58
Other Income	0.00	25,278.93	33,041.69	88,673.41	146,994.03
<b>Total Revenue</b>	<u>0.00</u>	<u>332,983.74</u>	<u>354,734.46</u>	<u>1,019,015.98</u>	<u>1,706,734.18</u>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	268,080.84	268,080.84
Wages, Taxes & Benef...	0.00	141,801.40	137,267.81	877,744.45	1,156,813.66
<b>Expenditures</b>					
Supplies	0.00	15,931.08	21,180.32	8,107.26	45,218.66
Repairs	0.00	2,489.73	3,110.51	2,434.84	8,035.08
Maintenance	0.00	288.43	267.03	1,075.85	1,631.31
Utilities All	11,559.90	67,720.08	18,736.06	11,830.91	109,846.95
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	40,176.35	59,405.35
Office Expense	0.00	1,936.93	1,936.91	566.48	4,440.32
Grant Expenses	0.00	38,575.14	39,616.25	112,999.24	191,190.63
Postage	290.00	1,744.73	1,717.59	291.12	4,043.44
Auto Expense	0.00	7,067.01	7,027.68	27,775.62	41,870.31
Equipement	0.00	6,923.31	27,578.95	5,531.60	40,033.86
Legal Expense	192.50	4,827.09	4,827.22	26,559.88	36,406.69
Professional Services	0.00	39,596.63	42,547.20	70,872.39	153,016.22
Dues & Fees	0.00	896.64	740.81	9,649.16	11,286.61
Training & Travel	0.00	2,603.71	1,122.11	7,995.56	11,721.38
Other Expenses	0.00	43.66	43.67	118.00	205.33
Interest Expense	0.00	877.53	877.53	0.00	1,755.06
Authorized Capital ...	0.00	(3,147.00)	0.00	0.00	(3,147.00)
InterFund Transfer ...	0.00	0.00	0.00	3,760,000.00	3,760,000.00
InterFund Transfer In	0.00	0.00	0.00	(3,760,000.00)	(3,760,000.00)
<b>Total Expenditures</b>	<u>12,042.40</u>	<u>197,989.20</u>	<u>180,944.34</u>	<u>331,066.17</u>	<u>722,042.11</u>
<b>Total Expenditures</b>	<u>12,042.40</u>	<u>339,790.60</u>	<u>318,212.15</u>	<u>1,476,891.46</u>	<u>2,146,936.61</u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	9,689.20	0.00	9,689.20
Interest L.A.I.F. ↓	0.00	5.14	1.73	0.00	6.87
<b>Total Interest Income</b>	<u>0.00</u>	<u>5.14</u>	<u>9,690.93</u>	<u>0.00</u>	<u>9,696.07</u>
<b>Total Other Sources</b>	<u>0.00</u>	<u>5.14</u>	<u>9,690.93</u>	<u>0.00</u>	<u>9,696.07</u>
<b>Ending Net Position</b>	<u>(12,042.40)</u>	<u>(6,801.72)</u>	<u>46,213.24</u>	<u>(457,875.48)</u>	<u>(430,506.36)</u>