

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Deposits - Deposits this month

**DRAFT**

<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
17962	05-02-2022A...	5/2/2022	WS water sewer AR	2,239.72	PSN x 3
17964	05-03-2022C	5/3/2022	WS water sewer AR	863.25	PSN
17965	05-03-2022A	5/3/2022	WS water sewer AR	1,156.67	Checks
17966	05-03-2022B	5/3/2022	WS water sewer AR	315.00	CASH
1-3	05-04-2022A	5/4/2022	Ambulance Medical	1,500.24	Noridian
17968	05-04-2022B	5/4/2022	WS water sewer AR	288.43	PSN
17969	05-05-2022A	5/5/2022	WS water sewer AR	406.00	CASH
17972	05-05-2022B	5/5/2022	WS water sewer AR	5,292.09	Checks
4	05-05-2022C	5/5/2022	Fire	1,000.00	Casita Rent May 2022
17974	05-06-2022AA	5/6/2022	WS water sewer AR	3,318.72	PCCD
17975	05-06-2022A	5/6/2022	WS water sewer AR	2,555.26	Checks
17977	05-06-2022C	5/6/2022	WS water sewer AR	893.28	PSN
17978	05-09-2022B	5/9/2022	WS water sewer AR	2,756.35	Checks
17979	05-09-2022C...	5/9/2022	WS water sewer AR	5,720.38	PSN x 3
5	05-09-2022A	5/9/2022	Refunds From Venders	3,333.02	SWRCB Refund annual fees
17981	05-10-2022A	5/10/2022	WS water sewer AR	2,066.03	PSN
17980	05-11-2022A	5/11/2022	WS water sewer AR	3,873.78	Checks
17982	05-11-2022B	5/11/2022	WS water sewer AR	245.54	PSN
17983	05-12-2022B	5/12/2022	WS water sewer AR	383.46	PSN
6	05-12-2022A	5/12/2022	Fire	15,000.00	PGE settlement 1st install
12	05-13-2022D	5/13/2022	Fire	80.00	Fire TSHirts
17984	05-13-2022B	5/13/2022	WS water sewer AR	996.94	CASH
17985	05-13-2022C	5/13/2022	WS water sewer AR	5,078.55	Checks
17986	05-13-2022E	5/13/2022	WS water sewer AR	636.87	PSN
7-11	05-13-2022A	5/13/2022	Ambulance Medical	941.50	AMB Rev
17987	05-16-2022A...	5/16/2022	WS water sewer AR	5,507.49	PSN x 3
17988	05-16-2022D	5/16/2022	WS water sewer AR	3,202.17	Checks
17993	05-17-2022A	5/17/2022	WS water sewer AR	1,383.46	PSN
17994	05-18-2022A	5/18/2022	WS water sewer AR	265.63	PSN
17995	05-19-2022A	5/19/2022	WS water sewer AR	3,588.05	Checks
17996	05-19-2022B	5/19/2022	WS water sewer AR	1,082.71	PSN
17997	05-20-2022A	5/20/2022	WS water sewer AR	673.58	PSN
17998	05-23-2022A...	5/23/2022	WS water sewer AR	2,897.68	PSN x 3
17999	05-23-2022D	5/23/2022	WS water sewer AR	194.46	Holiday
13	05-24-2022D	5/24/2022	Ambulance Medical	489.18	Noridian
18000	05-24-2022A	5/24/2022	WS water sewer AR	3,318.72	PCCD
18002	05-24-2022B	5/24/2022	WS water sewer AR	10,066.83	Checks
18003	05-24-2022C	5/24/2022	WS water sewer AR	3,413.72	PSN
18004	05-25-2022A	5/25/2022	WS water sewer AR	544.68	PSN
18005	05-25-2022B	5/25/2022	WS water sewer AR	772.42	CASH
18006	05-25-2022C	5/25/2022	WS water sewer AR	6,801.51	Checks
18008	05-26-2022A	5/26/2022	WS water sewer AR	586.51	PSN
18009	05-27-2022A	5/27/2022	WS water sewer AR	2,019.55	Checks
18010	5-27-2022B	5/27/2022	WS water sewer AR	1,868.35	PSN
18011	5-31-2022A-C	5/31/2022	WS water sewer AR	5,404.24	psnx3
18012	5-31-2022D	5/31/2022	WS water sewer AR	380.21	cash
18014	5-31-2022E	5/31/2022	WS water sewer AR	1,393.12	checks
18022	05-31-2022F	5/31/2022	WS water sewer AR	601.02	PSN

Report Total

117,396.37

**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
0088792	5/27/2022	United States Treasury	Vendor	CL	7,768.44	Payroll taxes Fed
05-09 UAL	5/9/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	11,916.26	May UAL
10083	5/3/2022	SECTARIS PARTNERS ...	Vendor	CL	9,000.00	in#22-014
10084	5/3/2022	US POSTMASTER	Vendor	CL	411.58	water billing postage
10085	5/6/2022	California State Disburs...	Vendor	CL	230.76	Case#200000002222584
10086	5/6/2022	Prof. Fire Fighters of C...	Vendor	CL	700.00	pay date 4-29-2022 dues
10087	5/6/2022	WITTMAN ENTERPRIS...	Vendor	CL	512.00	in#220407 April Amb. billing
10088	5/6/2022	Joe Waterman	Vendor	OS	15.00	reimbursement phone charger
10089	5/6/2022	Banner Lassen Medical ...	Vendor	CL	64.00	drug screen in#13069232
10090	5/6/2022	SIERRA CONTROL SYS...	Vendor	CL	527.00	in#123014 Alerts troubleshooting
10091	5/6/2022	George Petersen Insur...	Vendor	CL	0.00	in#65561 General Liab 3-24-22 to 3-24-23
10092	5/6/2022	George Petersen Insur...	Vendor	CL	5,162.50	in#65561 Liab Insurance
10093	5/6/2022	USABLUEBOOK	Vendor	CL	259.19	in#941602 Sewer spoon
10094	5/6/2022	Life Assist	Vendor	CL	230.86	in#1197664 MAD Device
10095	5/6/2022	STAPLES CREDIT PLAN	Vendor	CL	88.20	statment date 4-15-22
10096	5/6/2022	Life Assist	Vendor	CL	535.75	in#1204535 3 Thoracentesis
10097	5/6/2022	HARRIS-InHance	Vendor	CL	3,423.63	InHance annual support & Maint.
10098	5/6/2022	SWRCB - Arrearages Pr...	Vendor	CL	1,785.00	Arrearages refund
10099	5/6/2022	Hunt Propane	Vendor	CL	253.97	198 main propane in#877287
10100	5/6/2022	Redding - Eureka Freig...	Vendor	CL	4,529.21	in#101006282 7222
10101	5/6/2022	RT Dennis Accountancy	Vendor	CL	15,300.00	in#678 Audit Fees
10102	5/6/2022	PACIFIC GAS AND ELE...	Vendor	CL	879.90	lab and 198 main statement date 4-25-2022
10103	5/6/2022	49er Communications	Vendor	CL	790.00	2 king radios repaired in#64143
10104	5/6/2022	Abila	Vendor	CL	1,755.26	Abila annual support in#128094
10105	5/6/2022	ED STAUB & SON	Vendor	CL	1,258.27	cl#7220934 plus finance charges due
10106	5/6/2022	T Mobile	Vendor	CL	275.16	Marhc and Spril statements
10107	5/20/2022	Stationary Engineers L...	Vendor	CL	441.16	April and May Dues
10108	5/20/2022	Society for Human Res...	Vendor	CL	229.00	Membership fee
10109	5/20/2022	Richard and Sandy Miller	Vendor	OS	60.00	May payables
10110	5/20/2022	Terry or Tara Crawford	Vendor	OS	60.00	refund security deposit 477 Cross
10111	5/20/2022	SECTARIS PARTNERS ...	Vendor	CL	9,000.00	May Services in#22-018
10112	5/20/2022	California State Disburs...	Vendor	CL	230.76	case# 200000002222584
10113	5/20/2022	AIRGAS	Vendor	CL	510.24	in#382435 Oxygen Cyl Rent
10114	5/20/2022	ED STAUB & SON	Vendor	CL	598.88	cl#7330103
10117	5/20/2022	Hunt Propane	Vendor	OS	268.56	in#882124 198 main
10118	5/20/2022	WASTE MANAGEMENT	Vendor	CL	213.69	in#539.7, 539.1, 539.4 facility,lab,198 main
10119	5/20/2022	MARY CHEEK	Vendor	OS	2,245.00	6 invoices, bookkeeping, extra payrolls
10120	5/20/2022	Thatcher Company, INC.	Vendor	CL	8,871.10	Chlorine in#50103449
10121	5/20/2022	MCP-Tech Enterprises	Vendor	CL	665.00	in#4302022 Tech services
10122	5/20/2022	FGL	Vendor	OS	1,120.00	statements date 4-30-2022
10123	5/20/2022	FRONTIER	Vendor	CL	576.98	statement date 5-31-2022
10124	5/20/2022	PACIFIC GAS AND ELE...	Vendor	CL	10,706.67	statment date 4-28-2022
10129	5/20/2022	AFLAC	Vendor	OS	993.48	in#343048
10130	5/27/2022	CONTROL FREAK	Vendor	OS	3,430.80	in#1217
10131	5/27/2022	ED STAUB & SON	Vendor	OS	1,645.76	CL#7433649
10132	5/27/2022	AIRGAS	Vendor	OS	985.16	in#9125794344

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

**DRAFT**

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
10133	5/27/2022	Abila	Vendor	CL	0.00	in#124906 and 128056
10136	5/27/2022	Prof. Fire Fighters of C...	Vendor	CL	1,400.00	Dues pay dates 5-13 and 5-27
10137	5/27/2022	Ray Morgan	Vendor	OS	122.41	in#3710770
10138	5/31/2022	Abila	Vendor	OS	390.04	in#124906 and 128056
10139	5/31/2022	California State Disburs...	Vendor	OS	230.76	Case#200000002222584
10140	5/31/2022	Card Service Center	Vendor	OS	3,427.07	Credit Card Payable 4-8 to 5-8
10141	5/31/2022	US POSTMASTER	Vendor	OS	423.60	w ww billing postage
239	5/13/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	22,943.02	Group: BiWeekly; Pay Date: 5/13/2022
27774816	5/27/2022	EDD	Vendor	CL	1,519.61	Payroll tax state
5-20 457	5/20/2022	CalPERS Supplemental ...	Vendor	CL	2,896.01	457 contributions
5-20 PERS	5/20/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	6,860.72	PERS Retirement
5-6 457	5/9/2022	CalPERS Supplemental ...	Vendor	CL	3,442.93	457 Contirbutions
5-6 PERS	5/9/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,528.09	Retirement Contributions
618456928	5/13/2022	EDD	Vendor	CL	1,639.33	Payroll tax State
64488200	5/13/2022	United States Treasury	Vendor	CL	8,006.63	Payroll tax federal
710125	5/20/2022	AFLAC	Vendor	CL	0.00	in#343048
710128	5/20/2022	Prentice Long, PC	Vendor	CL	10,047.50	in#5010 and 5040
dd-22-156	5/27/2022	Kyle Araiza	Empl...	CL	1,829.55	Employee: Araiza, Kyle; Pay Date: 5/27/2022
dd-22-157	5/27/2022	Justin J. Bottini	Empl...	CL	1,421.45	Employee: Bottini; Pay Date: 5/27/2022
dd-22-158	5/27/2022	ANDREW CAPELLA	Empl...	CL	16.40	Employee: CAPELLA; Pay Date: 5/27/2022
dd-22-159	5/27/2022	David V. Carr	Empl...	CL	1,876.93	Employee: Carr; Pay Date: 5/27/2022
dd-22-160	5/27/2022	Margaret -Davis	Empl...	CL	731.45	Employee: Davis; Pay Date: 5/27/2022
dd-22-161	5/27/2022	CHRISTOPHER L. DEAN	Empl...	CL	2,177.50	Employee: DEAN; Pay Date: 5/27/2022
dd-22-162	5/27/2022	Allan Homme	Empl...	CL	1,761.75	Employee: Homme; Pay Date: 5/27/2022
dd-22-163	5/27/2022	Ryan Johnson	Empl...	CL	2,728.96	Employee: Johnson Ryan; Pay Date: 5/27/2022
dd-22-164	5/27/2022	Cheryl E. -Johnson	Empl...	CL	1,609.73	Employee: JohnsonChery; Pay Date: 5/27/2022
dd-22-165	5/27/2022	Matthew I. Maumoynier	Empl...	CL	1,494.14	Employee: Maumoynier; Pay Date: 5/27/2022
dd-22-166	5/27/2022	Coty Pettit	Empl...	CL	1,161.32	Employee: Pettit Coty; Pay Date: 5/27/2022
dd-22-167	5/27/2022	Kelly M. Sanders	Empl...	CL	1,036.12	Employee: Sanders; Pay Date: 5/27/2022
dd-22-168	5/27/2022	MATHEW G. TURNER-	Empl...	CL	2,325.01	Employee: TURNERMATT; Pay Date: 5/27/2022
dd-22-169	5/27/2022	Richard W. Walsh	Empl...	CL	2,396.91	Employee: Walsh; Pay Date: 5/27/2022
dd-22-170	5/27/2022	Joe W. Waterman	Empl...	CL	72.00	Employee: Waterman; Pay Date: 5/27/2022
WC 05-27-...	5/27/2022	State Compensation In...	Vendor	CL	<u>3,179.82</u>	May 2022 workers comp
		Total 11010 - Checking-Plumas 403			207,220.94	
Report Total					<u>207,220.94</u>	



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To Management  
Chester Public Utility District  
Chester, Ca 96020

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Chester Public Utility District, as of May 31, 2022, and for the eleven months then ended, which collectively comprise the District's basic financial statements, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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.

We are not independent with respect to Chester Public Utility District.



Mary Cheek, CPA, A Professional Accountancy Corporation  
Chester, CA  
June 21, 2022

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Assets

As of 5/31/2022

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(25,162.22)	22,575.42	319,316.49	(103,074.43)	213,655.26
Plumas-MoneyMarket #00	0.00	0.00	1,752,701.64	0.00	1,752,701.64
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
Temporary Cash Invest.	0.00	972.09	327.49	0.00	1,299.58
<b>Total Cash</b>	<b>(25,162.22)</b>	<b>23,697.51</b>	<b>2,422,495.62</b>	<b>(102,974.43)</b>	<b>2,318,056.48</b>
<b>Accounts Receivable</b>					
Accounts Receivable Invo...	0.00	62,254.51	52,216.87	1,434,042.50	1,548,513.88
Allowance for Doubtful Ac...	0.00	0.00	0.00	(533,000.00)	(533,000.00)
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>62,254.51</b>	<b>52,216.87</b>	<b>901,042.50</b>	<b>1,015,513.88</b>
<b>Other Current Assets</b>					
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
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>96,694.32</b>	<b>96,694.32</b>	<b>368,000.00</b>	<b>561,388.64</b>
<b>Total Current Assets</b>	<b>(25,162.22)</b>	<b>182,646.34</b>	<b>2,571,406.81</b>	<b>1,166,068.07</b>	<b>3,894,959.00</b>
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
<b>Total Water, Sanitation, and F...</b>	<b>0.00</b>	<b>1,869,632.19</b>	<b>4,024,310.71</b>	<b>413,926.42</b>	<b>6,307,869.32</b>
<b>Total Property &amp; Equipment</b>	<b>0.00</b>	<b>1,869,632.19</b>	<b>4,024,310.71</b>	<b>413,926.42</b>	<b>6,307,869.32</b>
<b>Total Assets</b>	<b>(25,162.22)</b>	<b>2,052,278.53</b>	<b>6,595,717.52</b>	<b>1,579,994.49</b>	<b>10,202,828.32</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	0.00	0.00

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Assets

As of 5/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Accounts Payable Other	0.00	83.62	147.14	0.00	230.76
Payroll Taxes Payable	0.00	0.00	0.00	(0.01)	(0.01)
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	3,576.87	3,576.87	18,118.85	25,272.59
<b>Total Payables</b>	<b>0.00</b>	<b>3,660.49</b>	<b>3,724.01</b>	<b>18,118.84</b>	<b>25,503.34</b>
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,388.91	8,111.09	0.00	13,500.00
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
<b>Total Other</b>	<b>0.00</b>	<b>801,388.79</b>	<b>804,111.00</b>	<b>3,081,001.94</b>	<b>4,686,501.73</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>805,049.28</b>	<b>807,835.01</b>	<b>3,099,120.78</b>	<b>4,712,005.07</b>
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	41,975.91	41,975.91	0.00	83,951.82
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>41,975.91</b>	<b>41,975.91</b>	<b>0.00</b>	<b>83,951.82</b>
<b>Total Long-term Liabilities</b>	<b>0.00</b>	<b>41,975.91</b>	<b>41,975.91</b>	<b>0.00</b>	<b>83,951.82</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>847,025.19</b>	<b>849,810.92</b>	<b>3,099,120.78</b>	<b>4,795,956.89</b>
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					
	(25,162.22)	87,235.17	159,796.06	(55,476.93)	166,392.08
<b>Total Current YTD Net Income</b>	<b>(25,162.22)</b>	<b>87,235.17</b>	<b>159,796.06</b>	<b>(55,476.93)</b>	<b>166,392.08</b>
<b>Total Equity</b>	<b>(25,162.22)</b>	<b>1,205,253.34</b>	<b>5,745,906.60</b>	<b>(1,519,126.29)</b>	<b>5,406,871.43</b>
<b>Total Liabilities and Net Assets</b>	<b>(25,162.22)</b>	<b>2,052,278.53</b>	<b>6,595,717.52</b>	<b>1,579,994.49</b>	<b>10,202,828.32</b>

See Accountant's Compilation Report

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Activities

From 7/1/2021 Through 5/31/2022

	<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	286,280.98	286,280.98
Lassen Contract Reve...	0.00	0.00	0.00	305,446.47	305,446.47
Service Charges	0.00	528,298.16	514,393.07	109,122.11	1,151,813.34
Other Income	0.00	42,266.98	61,676.07	1,663,456.90	1,767,399.95
<b>Total Revenue</b>	<u>0.00</u>	<u>570,565.14</u>	<u>576,069.14</u>	<u>2,364,306.46</u>	<u>3,510,940.74</u>
<b>Expenses</b>					
Lassen Contract Expe...	0.00	0.00	0.00	263,388.65	263,388.65
Wages, Taxes & Benef...	0.00	190,712.32	189,985.27	1,767,666.72	2,148,364.31
<b>Expenses</b>					
Supplies	0.00	21,710.00	35,026.04	21,060.57	77,796.61
Repairs	0.00	27,713.97	10,767.73	1,076.44	39,558.14
Maintenance	0.00	6,306.47	10,444.50	1,191.12	17,942.09
Engineering	0.00	5,840.00	815.00	0.00	6,655.00
Utilities All	24,048.06	106,880.64	26,027.79	22,742.63	179,699.12
Ambulance Expense	0.00	0.00	0.00	14,237.79	14,237.79
Insurance	0.00	13,323.25	13,323.25	100,876.46	127,522.96
Office Expense	0.00	3,815.23	4,015.03	290.91	8,121.17
Grant Expenses	0.00	0.00	0.00	89,822.58	89,822.58
Postage	0.00	3,541.70	2,316.19	624.16	6,482.05
Auto Expense	0.00	8,834.71	8,868.20	23,443.52	41,146.43
Equipment	0.00	5,055.33	5,227.45	17,633.32	27,916.10
Legal Expense	1,114.16	3,920.26	3,821.30	17,943.38	26,799.10
Professional Services	0.00	30,565.91	46,912.38	57,649.74	135,128.03
Dues & Fees	0.00	9,393.47	15,166.77	6,913.86	31,474.10
Training & Travel	0.00	2,203.01	1,858.28	12,601.81	16,663.10
Other Expenses	0.00	24.52	24.53	11,701.03	11,750.08
Interest Expense	0.00	636.71	636.71	0.00	1,273.42
Authorized Capital ...	0.00	43,790.35	43,790.35	0.00	87,580.70
Gain/Loss Assets	0.00	(936.50)	(936.50)	(4,300.00)	(6,173.00)
<b>Total Expenses</b>	<u>25,162.22</u>	<u>292,619.03</u>	<u>228,105.00</u>	<u>395,509.32</u>	<u>941,395.57</u>
<b>Total Expenses</b>	<u>25,162.22</u>	<u>483,331.35</u>	<u>418,090.27</u>	<u>2,426,564.69</u>	<u>3,353,148.53</u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	1,816.72	6,781.30	8,598.02
Interest L.A.I.F.	0.00	1.38	0.47	0.00	1.85
Other Income	0.00	0.00	0.00	0.00	0.00
<b>Total Interest Income</b>	<u>0.00</u>	<u>1.38</u>	<u>1,817.19</u>	<u>6,781.30</u>	<u>8,599.87</u>
<b>Total Other Sources</b>	<u>0.00</u>	<u>1.38</u>	<u>1,817.19</u>	<u>6,781.30</u>	<u>8,599.87</u>
<b>Ending Fund Equity</b>	<u>(25,162.22)</u>	<u>87,235.17</u>	<u>159,796.06</u>	<u>(55,476.93)</u>	<u>166,392.08</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 7/1/2021 Through 5/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenses				
Expenses				
Utilities All	24,048.06	19,648.01	21,000.00	(3,048.06)
Legal Expense	1,114.16	0.00	0.00	(1,114.16)
Total Expenses	<u>25,162.22</u>	<u>19,648.01</u>	<u>21,000.00</u>	<u>(4,162.22)</u>
Total Expenses	<u>25,162.22</u>	<u>19,648.01</u>	<u>21,000.00</u>	<u>(4,162.22)</u>
Ending Fund Equity	<u>(25,162.22)</u>	<u>(19,648.01)</u>	<u>(21,000.00)</u>	<u>4,162.22</u>



CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 7/1/2021 Through 5/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	528,298.16	500,593.32	560,592.00	32,293.84
Other Income				
Property Taxes	41,663.18	66,714.13	66,700.00	25,036.82
Other Income, Strike Teams	603.80	485.88	4,675.00	4,071.20
Total Other Income	<u>42,266.98</u>	<u>67,200.01</u>	<u>71,375.00</u>	<u>29,108.02</u>
Total Revenue	<u>570,565.14</u>	<u>567,793.33</u>	<u>631,967.00</u>	<u>61,401.86</u>
Expenses				
Wages, Taxes, and Benefits	190,712.32	204,970.63	216,988.80	26,276.48
Expenses				
Supplies	21,710.00	14,755.61	25,000.00	3,290.00
Repairs	27,713.97	10,534.24	25,000.00	(2,713.97)
Maintenance	6,306.47	3,374.30	3,000.00	(3,306.47)
Engineering	5,840.00	0.00	22,660.00	16,820.00
Utilities All	106,880.64	84,146.79	151,542.00	44,661.36
Insurance	13,323.25	10,347.00	10,660.50	(2,662.75)
Office Expense	3,815.23	3,122.87	4,571.44	756.21
Postage	3,541.70	3,123.57	2,985.77	(555.93)
Auto Expense	8,834.71	4,819.73	8,500.00	(334.71)
Equipment	5,055.33	1,067.89	4,000.00	(1,055.33)
Legal Expense	3,920.26	789.80	2,667.49	(1,252.77)
Professional Services	30,565.91	15,658.20	24,192.03	(6,373.88)
Dues & Fees	9,393.47	5,251.32	5,366.46	(4,027.01)
Training & Travel	2,203.01	175.16	3,302.00	1,098.99
Other Expenses	24.52	9,996.67	0.00	(24.52)
Interest Expense	636.71	0.00	637.00	0.29
Authorized Capital Expenditure	43,790.35	0.00	65,000.00	21,209.65
Gain/Loss Assets	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>	<u>936.50</u>
Total Expenses	<u>292,619.03</u>	<u>167,163.15</u>	<u>359,084.69</u>	<u>66,465.66</u>
Total Expenses	<u>483,331.35</u>	<u>372,133.78</u>	<u>576,073.49</u>	<u>92,742.14</u>
Interest Income				
	<u>1.38</u>	<u>2.34</u>	<u>0.00</u>	<u>(1.38)</u>
Total Interest Income	<u>1.38</u>	<u>2.34</u>	<u>0.00</u>	<u>(1.38)</u>
Ending Fund Equity	<u>87,235.17</u>	<u>195,661.89</u>	<u>55,893.51</u>	<u>(31,341.66)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Activities

300 - Sanitation

From 7/1/2021 Through 5/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	0.00	25,483.00	0.00	0.00
Other	514,393.07	513,662.83	590,821.50	76,428.43
Total Service Charges	514,393.07	539,145.83	590,821.50	76,428.43
Other Income				
Property Taxes	61,545.41	97,868.20	58,948.07	(2,597.34)
Other Income, Strike Teams	130.66	1,069.72	0.00	(130.66)
Total Other Income	61,676.07	98,937.92	58,948.07	(2,728.00)
<b>Total Revenue</b>	<b>576,069.14</b>	<b>638,083.75</b>	<b>649,769.57</b>	<b>73,700.43</b>
<b>Expenses</b>				
Wages, Taxes, and Benefits	189,985.27	206,833.20	223,772.24	33,786.97
Expenses				
Supplies	35,026.04	16,298.44	30,000.00	(5,026.04)
Repairs	10,767.73	3,740.50	12,000.00	1,232.27
Maintenance	10,444.50	12,537.79	12,000.00	1,555.50
Engineering	815.00	160.00	10,300.00	9,485.00
Utilities All	26,027.79	22,941.97	26,000.00	(27.79)
Insurance	13,323.25	10,347.00	10,660.50	(2,662.75)
Office Expense	4,015.03	2,950.68	4,671.73	656.70
Grant Expenses	0.00	37,963.87	0.00	0.00
Postage	2,316.19	3,095.45	3,072.38	756.19
Auto Expense	8,868.20	5,508.64	8,507.56	(360.64)
Equipment	5,227.45	2,769.65	5,000.00	(227.45)
Legal Expense	3,821.30	277.20	2,654.52	(1,166.78)
Professional Services	46,912.38	39,780.08	57,795.40	10,883.02
Dues & Fees	15,166.77	11,624.69	17,500.00	2,333.23
Training & Travel	1,858.28	864.68	1,454.00	(404.28)
Other Expenses	24.53	0.00	0.00	(24.53)
Interest Expense	636.71	0.00	637.00	0.29
Authorized Capital Expenditure	43,790.35	0.00	107,000.00	63,209.65
Gain/Loss Assets	(936.50)	0.00	0.00	936.50
Total Expenses	228,105.00	170,860.64	309,253.09	81,148.09
<b>Total Expenses</b>	<b>418,090.27</b>	<b>377,693.84</b>	<b>533,025.33</b>	<b>114,935.06</b>
<b>Interest Income</b>				
Total Interest Income	1,817.19	568.78	0.00	(1,817.19)
<b>Ending Fund Equity</b>	<b>159,796.06</b>	<b>260,958.69</b>	<b>116,744.24</b>	<b>(43,051.82)</b>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Activities

46 - Fire

From 7/1/2021 Through 5/31/2022

	<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	16,386.29	15,666.38	145,000.00	128,613.71
Ambulance Revenue	286,280.98	226,130.08	248,000.00	(38,280.98)
Contract Revenue: Lassen,Strike	305,446.47	791,568.65	380,794.00	75,347.53
Other	<u>92,735.82</u>	<u>129,293.66</u>	<u>129,000.00</u>	<u>36,264.18</u>
<b>Total Service Charges</b>	<b>700,849.56</b>	<b>1,162,658.77</b>	<b>902,794.00</b>	<b>201,944.44</b>
<b>Other Income</b>				
Property Taxes	113,071.16	168,459.90	168,000.00	54,928.84
Other Income, Strike Teams	<u>1,550,385.74</u>	<u>1,273,063.24</u>	<u>1,519,327.00</u>	<u>(31,058.74)</u>
<b>Total Other Income</b>	<b>1,663,456.90</b>	<b>1,441,523.14</b>	<b>1,687,327.00</b>	<b>23,870.10</b>
<b>Total Revenue</b>	<b><u>2,364,306.46</u></b>	<b><u>2,604,181.91</u></b>	<b><u>2,590,121.00</u></b>	<b><u>225,814.54</u></b>
<b>Expenses</b>				
Lassen Contract Expenses	263,388.65	667,124.56	263,388.65	0.00
Wages, Taxes, and Benefits	1,767,666.72	1,732,940.88	1,939,014.23	171,347.51
<b>Expenses</b>				
Supplies	21,060.57	11,596.63	24,998.00	3,937.43
Repairs	1,076.44	2,172.58	1,274.61	198.17
Maintenance	1,191.12	1,469.12	7,800.00	6,608.88
Utilities All	22,742.63	15,817.87	30,047.00	7,304.37
Ambulance Expense	14,237.79	23,503.32	15,000.00	762.21
Insurance	100,876.46	15,393.50	107,850.00	6,973.54
Office Expense	290.91	503.42	778.00	487.09
Grant Expenses	89,822.58	39,854.66	144,167.00	54,344.42
Postage	624.16	1,158.80	1,154.80	530.64
Auto Expense	23,443.52	48,749.70	30,203.65	6,760.13
Equipment	17,633.32	52,236.22	28,289.34	10,656.02
Legal Expense	17,943.38	10,318.00	20,460.11	2,516.73
Professional Services	57,649.74	48,148.69	49,394.37	(8,255.37)
Dues & Fees	6,913.86	7,966.92	13,108.62	6,194.76
Training & Travel	12,601.81	8,151.70	18,748.91	6,147.10
Other Expenses	11,701.03	0.00	12,001.03	300.00
Authorized Capital Expenditure	0.00	0.00	23,300.00	23,300.00
Gain/Loss Assets	<u>(4,300.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>4,300.00</u>
<b>Total Expenses</b>	<b><u>395,509.32</u></b>	<b><u>287,041.13</u></b>	<b><u>528,575.44</u></b>	<b><u>133,066.12</u></b>
<b>Total Expenses</b>	<b><u>2,426,564.69</u></b>	<b><u>2,687,106.57</u></b>	<b><u>2,730,978.32</u></b>	<b><u>304,413.63</u></b>
<b>Interest Income</b>				
	<u>6,781.30</u>	<u>2,016.45</u>	<u>11,159.91</u>	<u>4,378.61</u>
<b>Total Interest Income</b>	<b><u>6,781.30</u></b>	<b><u>2,016.45</u></b>	<b><u>11,159.91</u></b>	<b><u>4,378.61</u></b>
<b>Ending Fund Equity</b>	<b><u>(55,476.93)</u></b>	<b><u>(80,908.21)</u></b>	<b><u>(129,697.41)</u></b>	<b><u>(74,220.48)</u></b>