

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

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Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1-2	06-01-2022A	6/1/2022	Ambulance Medical	988.19	Noridian
18023	06-01-2022B	6/1/2022	WS water sewer AR	280.85	PSN
18025	06-02-2022B	6/2/2022	WS water sewer AR	64.43	PSN
18026	06-03-2022A	6/3/2022	WS water sewer AR	200.71	PSN
18027	06-03-2022B	6/3/2022	WS water sewer AR	1,631.62	SWRCB Arrearages Program
18028	06-03-2022D	6/3/2022	WS water sewer AR	840.08	CASH
18028	6-3-2022DD	6/3/2022	WS water sewer AR	60.00	cash/ sec deposit add
3	06-03-2022C	6/3/2022	Ambulance Medical	489.18	Noridian
4	06-3-2022E	6/3/2022	Refunds From Venders	2,691.79	Water Permit over charge - Refund
5	06-03-2022F	6/3/2022	Fire	1,000.00	Casita Rent June 2022
18031	06-06-2022A	6/6/2022	WS water sewer AR	8,793.35	CHECKS
18032	06-06-2022B...	6/6/2022	WS water sewer AR	3,709.64	PSN x 3
18033	06-07-2022A	6/7/2022	WS water sewer AR	1,601.03	PSN
18034	06-07-2022B	6/7/2022	WS water sewer AR	495.37	CASH
18035	06-07-2022C	6/7/2022	WS water sewer AR	1,535.68	CHECKS
18037	06-08-2022A	6/8/2022	WS water sewer AR	833.60	PSN
18038	06-09-2022A	6/9/2022	WS water sewer AR	1,565.61	PSN
18039	06-09-2022B	6/9/2022	WS water sewer AR	961.00	CASH
6	06-09-2022C	6/9/2022	Ambulance Medical	489.18	Noridian
18040	06-10-2022A	6/10/2022	WS water sewer AR	8,082.19	Checks
18041	06-10-2022B	6/10/2022	WS water sewer AR	2,978.94	Checks
18042	06-10-2022C	6/10/2022	WS water sewer AR	1,801.17	PSN
7	6-10-2022D	6/10/2022	Ambulance Medical	687.76	Nordian
18043	6-13-2022A-C	6/13/2022	WS water sewer AR	5,082.37	PSNx3
18044	6-14-2022A	6/14/2022	WS water sewer AR	4,824.45	checks
18045	6-14-2022B	6/14/2022	WS water sewer AR	3,266.97	PSN
10	6-15-2022F	6/15/2022	Ambulance Medical	123.53	BS ACH
18046	6-15-2022A	6/15/2022	WS water sewer AR	492.41	PSN
18048	6-15-2022B	6/15/2022	WS water sewer AR	825.00	cash
18049	6-15-2022C	6/15/2022	WS water sewer AR	4,157.58	checks
8	6-15-2022D	6/15/2022	Plumas County	45,690.11	PC April Prop Tax
9	6-15-2022E	6/15/2022	Plumas County	156,800.44	PC April Prop Tax
18052	6-16-2022A	6/16/2022	WS water sewer AR	404.95	PSN
11-24	6-17-2022B	6/17/2022	Ambulance Medical	11,358.89	Amb billing
18053	6-17-2022A	6/17/2022	WS water sewer AR	1,686.17	chesck
18054	6-17-2022C	6/17/2022	WS water sewer AR	658.27	PSN
18055	6-21-2022B	6/21/2022	WS water sewer AR	6,691.84	checks
18056	6-21-2022C-E	6/21/2022	WS water sewer AR	4,371.36	PSNx3
18057	6-21-2022F	6/21/2022	WS water sewer AR	15.00	Holiday
18058	6-21-2022G	6/21/2022	WS water sewer AR	1,782.43	PSN
25	6-21-2022A	6/21/2022	Ambulance Medical	418.66	Noridian
18059	6-22-2022A	6/22/2022	WS water sewer AR	537.45	PSN
18060	6-23-2022A	6/23/2022	WS water sewer AR	640.00	cash
18064	6-23-2022E	6/23/2022	WS water sewer AR	298.05	PSN
26	6-23-2022B	6/23/2022	Fire	45.00	Thsirt/patches purchase
27	6-23-2022C	6/23/2022	Fire	110.77	ChesterStrongTshirt donation
28	6-23-2022D	6/23/2022	Fire	113,000.00	KBK Grant 2022
	6-24-2022D	6/24/2022	Ambulance Medical	495.92	Noridian
18062	6-24-2022A	6/24/2022	WS water sewer AR	6,108.85	checks
18063	6-24-2022B	6/24/2022	WS water sewer AR	3,514.72	PCCD
18065	6-24-2022C	6/24/2022	WS water sewer AR	1,303.47	PSN
18067	6-27-2022B	6/27/2022	WS water sewer AR	4,146.98	Checks
18068	6-27-2022C-E	6/27/2022	WS water sewer AR	6,248.64	PSNx3
18069	6-27-2022F	6/27/2022	WS water sewer AR	142.08	Holiday
30	6-27-2022A	6/27/2022	Fire	480.00	Digital Path hanger rent
18070	6-28-2022A	6/28/2022	WS water sewer AR	2,945.68	psn

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT
 Deposits - Deposits this month

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<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
18071	6-29-2022B	6/29/2022	WS water sewer AR	1,670.81	PSN
18072	6-29-2022C	6/29/2022	WS water sewer AR	3,215.13	checks
18073	6-29-2022D	6/29/2022	WS water sewer AR	263.71	cash
31	6-29-2022A	6/29/2022	Ambulance Medical	637.09	Aetna ACh
18074	6-30-2022A	6/30/2022	WS water sewer AR	278.29	PSN
Report Total				436,514.44	

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

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Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
06-17 457	6/17/2022	CalPERS Supplemental ...	Vendor	CL	1,509.58	457 Contributions
06-17 PERS	6/17/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	7,860.62	Retirement contributions
06-24 457	6/30/2022	CalPERS Supplemental ...	Vendor	OS	2,140.44	6-24-2022 457 Contributions
06-24 PERS	6/30/2022	PUBLIC EMPLOYEES' R...	Vendor	OS	6,538.42	06-24-2022 Pers Retirement contributions
1	6/30/2022			CL	42.60	june bank charge
10142	6/9/2022	Allan Homme	Empl...	OS	38.51	per diem reimbursement CSDA EXPO
10143	6/9/2022	STAPLES CREDIT PLAN	Vendor	CL	141.94	statment date 5-15-2022
10144	6/9/2022	MASA MTS	Vendor	CL	210.00	June premiums in#1256827
10145	6/9/2022	Ray Morgan	Vendor	CL	200.72	in#3725518 front office
10146	6/9/2022	Hunt Propane	Vendor	CL	565.48	in#882480 Facility
10147	6/9/2022	L.N. CURTIS & SON	Vendor	CL	226.18	pant replacement Carr in#596533
10148	6/9/2022	WITTMAN ENTERPRIS...	Vendor	CL	544.00	May 2022 billing services in#220507
10149	6/9/2022	Plumas County Sheriff ...	Vendor	OS	2,160.00	in#22-2 2nd QTR
10150	6/9/2022	USABLUBOOK	Vendor	CL	95.33	in#952203 rope guide
10151	6/9/2022	WESTERN NEVADA SU...	Vendor	CL	1,438.12	in#269-4,562,018
10152	6/9/2022	L.N. CURTIS & SON	Vendor	CL	73.95	in#574323 Adapter
10153	6/9/2022	PACIFIC GAS AND ELE...	Vendor	CL	752.97	198 and lab statement date 5-24-2022
10154	6/9/2022	Kim and Robbie Pheil	Vendor	CL	60.00	Security Deposit Refund 421 Third St
10155	6/13/2022	California State Disburs...	Vendor	CL	230.76	CASE# 20000002222584
10156	6/14/2022	Prof. Fire Fighters of C...	Vendor	OS	700.00	06-10-2022 pay date dues
10157	6/14/2022	Stationary Engineers L...	Vendor	CL	220.58	June Dues
10158	6/17/2022	FGL	Vendor	CL	2,357.00	statement dates 5-31-2022
10159	6/17/2022	Prentice Long, PC	Vendor	CL	3,727.50	Matter number 512.342 serviced rendered through 5-26-2022
10160	6/17/2022	PACIFIC GAS AND ELE...	Vendor	CL	13,892.28	statement date 5-29-2022
10161	6/17/2022	ED STAUB & SON	Vendor	CL	949.55	CL#7529770
10162	6/17/2022	T Mobile	Vendor	CL	137.58	statement date 05-22-2022
10163	6/17/2022	Streamline	Vendor	CL	200.00	Website in#0018
10164	6/17/2022	FRONTIER	Vendor	CL	576.98	statement date 06-05-2022
10165	6/17/2022	MARY CHEEK	Vendor	CL	1,400.00	in#6809 bookkeeping
10166	6/17/2022	AIRGAS	Vendor	CL	529.98	cyl rent in#105869
10167	6/17/2022	Ray Morgan	Vendor	CL	122.41	in#3742326
10168	6/17/2022	WASTE MANAGEMENT	Vendor	CL	213.69	198, 251 and 881 trash
10169	6/17/2022	SECTARIS PARTNERS ...	Vendor	CL	9,000.00	June in#22-022
10170	6/24/2022	[REDACTED]	Empl...	CL	328.14	Employee [REDACTED] Pay Date: 6/24/2022
10175	6/21/2022	Card Service Center	Vendor	CL	4,461.93	5-9 to 6-7 charges
10176	6/30/2022	US POSTMASTER	Vendor	OS	422.80	June water billing psotage
10177	6/30/2022	Life Assist	Vendor	OS	1,581.52	Invoice: 1219418, 1220125, 1191345, 1197664, 1214381, 1213046
10178	6/30/2022	SIERRA CONTROL SYS...	Vendor	OS	1,536.68	in#123129 Well 5 pressure and WWTP flow alarm
10179	6/30/2022	AFLAC	Vendor	OS	662.32	Invoice #714929
10180	6/30/2022	WESTERN NEVADA SU...	Vendor	OS	798.32	in#19329207 and 19321870
10181	6/30/2022	49er Communications	Vendor	OS	54.25	radio repair in#65027
10182	6/30/2022	Teleflex	Vendor	OS	594.43	in#78064 needles
10183	6/30/2022	L.N. CURTIS & SON	Vendor	OS	234.88	June Payables
10184	6/30/2022	Almanor Auto and Wel...	Vendor	OS	180.00	in#1026 2 water keys

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

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Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
10185	6/30/2022	SIERRA ELECTRONICS	Vendor	OS	30,922.87	in#35028, 35031 7204 Tahoe outfitting KBK
10186	6/30/2022	Ray Morgan	Vendor	OS	88.40	in#3760026 Front office
10187	6/30/2022	PACIFIC GAS AND ELE...	Vendor	OS	790.52	198 and lab statement date 6-23-22
10188	6/30/2022	STAPLES CREDIT PLAN	Vendor	OS	141.94	in#3064078641 and 3073658271
10189	6/30/2022	ED STAUB & SON	Vendor	OS	1,549.60	CL#7642396
10190	6/30/2022	T Mobile	Vendor	OS	137.58	Statement date 6-25-22
10191	6/30/2022	Golden State Emergen...	Vendor	OS	320.69	in#32935 and 33770
10192	6/30/2022	BUILDERS SUPPLY	Vendor	OS	118.24	in#152315 and 152364
10193	6/30/2022	MARY CHEEK	Vendor	OS	1,505.00	IN#6840 and 6872
10194	6/30/2022	WITTMAN ENTERPRIS...	Vendor	OS	1,056.00	in#220607 June
10195	6/30/2022	Prof. Fire Fighters of C...	Vendor	OS	700.00	06-24-22 Dues
10196	6/30/2022	California State Disburs...	Vendor	OS	230.76	Case#200000002222584
10204	6/30/2022	USABLUBOOK	Vendor	OS	260.46	supplies- headlamps
10205	6/30/2022	PACIFIC GAS AND ELE...	Vendor	OS	20,360.79	Statement date 6/28/2022
10206	6/30/2022	MCP-Tech Enterprises	Vendor	OS	760.00	MAY & June IT support
10207	6/30/2022	FGL	Vendor	OS	4,205.00	Samples - Statement date 6/30/2022
10208	6/30/2022	AIRGAS	Vendor	OS	525.50	Oxygen
240	6/10/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	20,415.57	Group: BiWeekly; Pay Date: 6/10/2022
241	6/24/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	1,176.10	Group: BiWeekly; Pay Date: 6/24/2022
32408149	6/30/2022	United States Treasury	Vendor	CL	7,897.89	Fed Payroll taxes
493229408	6/30/2022	EDD	Vendor	CL	1,488.35	State payroll tax
52549536	6/13/2022	United States Treasury	Vendor	CL	6,393.14	Federal Payroll taxes
52646464	6/13/2022	United States Treasury	Vendor	CL	600.00	Federal payroll taxes
6-2 PERs ret	6/2/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	6,538.42	Pers Retirement Contributions
62 457	6/2/2022	CalPERS Supplemental ...	Vendor	CL	2,900.83	457 Contributions
681652064	6/13/2022	EDD	Vendor	CL	1,230.09	state payroll taxes
Arrears SPM	6/2/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	26,193.92	Per Diem Arrearages SPM
dd-22-183	6/24/2022	[REDACTED]	Empl...	CL	1,387.17	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-184	6/24/2022	[REDACTED]	Empl...	CL	1,271.58	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-185	6/24/2022	[REDACTED]	Empl...	CL	1,455.76	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-186	6/24/2022	[REDACTED]	Empl...	CL	389.52	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-187	6/24/2022	[REDACTED]	Empl...	CL	2,177.52	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-188	6/24/2022	[REDACTED]	Empl...	CL	2,678.81	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-189	6/24/2022	[REDACTED]	Empl...	CL	2,114.10	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-190	6/24/2022	[REDACTED]	Empl...	CL	1,609.75	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-191	6/24/2022	[REDACTED]	Empl...	CL	1,494.14	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-192	6/24/2022	[REDACTED]	Empl...	CL	1,148.81	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-193	6/24/2022	[REDACTED]	Empl...	CL	1,036.12	Employee: [REDACTED] ay Date: 6/24/2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

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Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
dd-22-194	6/24/2022	[REDACTED]	Empl...	CL	2,325.01	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-195	6/24/2022	[REDACTED]	Empl...	CL	2,396.91	Employee: [REDACTED] Pay Date: 6/24/2022
dd-22-196	6/24/2022	[REDACTED]	Empl...	CL	32.40	Employee: [REDACTED] Pay Date: 6/24/2022
June 22 WC	6/30/2022	STATE COMPENSATIO...	Vendor	OS	2,961.76	in#358AB June Workers Comp
June Med	6/2/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	23,160.69	June Medical Premiums
UAL 6-22	6/2/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	<u>11,916.26</u>	UAL June 2022
		Total 11010 - Checking-Plumas 403			267,776.41	
Report Total					<u>267,776.41</u>	

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 June 30, 2022, and for the twelve 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
July 18, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 6/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(2,308.72)	30,366.14	672,358.07	(17,317.50)	683,097.99
Plumas-MoneyMarket #00	0.00	0.00	1,452,801.11	0.00	1,452,801.11
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	973.41	327.94	0.00	1,301.35
Total Cash	(2,308.72)	31,489.55	2,475,637.12	(17,217.50)	2,487,600.45
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	66,326.54	53,032.86	1,445,874.77	1,565,234.17
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	66,326.54	53,032.86	320,874.77	440,234.17
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	(2,308.72)	165,816.41	2,596,670.30	635,657.27	3,395,835.26
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	(2,308.72)	1,952,236.60	6,468,383.01	1,077,752.69	9,496,063.58
Liabilities					
Current Liabilities					
Payables					

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 6/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Lassen Contract Employees	0.00	0.00	0.00	0.00	0.00
Accounts Payable Other	0.00	0.00	0.00	0.00	0.00
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	1,209.02	1,209.02	11,753.58	14,171.62
Total Payables	0.00	1,209.02	1,209.02	11,753.57	14,171.61
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	6,418.91	8,141.09	0.00	14,560.00
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	677,418.79	679,141.00	2,023,999.94	3,380,559.73
Total Current Liabilities	0.00	678,627.81	680,350.02	2,035,753.51	3,394,731.34
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	720,603.72	722,325.93	2,035,753.51	3,478,683.16
Equity					
Fund Equity					
Unrestricted Fund Equity	0.00	1,127,778.17	5,529,032.54	(997,121.36)	5,659,689.35
Current YTD Net Income					
	(2,308.72)	103,854.71	217,024.54	39,120.54	357,691.07
Total Current YTD Net Income	(2,308.72)	103,854.71	217,024.54	39,120.54	357,691.07
Total Equity	(2,308.72)	1,231,632.88	5,746,057.08	(958,000.82)	6,017,380.42



CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 6/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities and Net Assets	<u>(2,308.72)</u>	<u>1,952,236.60</u>	<u>6,468,383.01</u>	<u>1,077,752.69</u>	<u>9,496,063.58</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 7/1/2021 Through 6/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenses				
Expenses				
Utilities All	28,642.43	21,763.98	21,000.00	(7,642.43)
Postage	603.20	0.00	0.00	(603.20)
Legal Expense	1,114.16	0.00	0.00	(1,114.16)
InterFund Transfer Out	0.00	0.02	0.00	0.00
InterFund Transfer In	<u>(28,051.07)</u>	<u>(25,363.00)</u>	<u>0.00</u>	<u>28,051.07</u>
Total Expenses	<u>2,308.72</u>	<u>(3,599.00)</u>	<u>21,000.00</u>	<u>18,691.28</u>
Total Expenses	<u>2,308.72</u>	<u>(3,599.00)</u>	<u>21,000.00</u>	<u>18,691.28</u>
Ending Fund Equity	<u>(2,308.72)</u>	<u>3,599.00</u>	<u>(21,000.00)</u>	<u>(18,691.28)</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT
 Statement of Activities
 200 - Water
 From 7/1/2021 Through 6/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	585,655.30	554,070.47	560,592.00	(25,063.30)
Other Income				
Property Taxes	68,283.06	71,614.13	66,700.00	(1,583.06)
Other Income, Strike Teams	603.80	491.40	4,675.00	4,071.20
Total Other Income	<u>68,886.86</u>	<u>72,105.53</u>	<u>71,375.00</u>	<u>2,488.14</u>
Total Revenue	<u>654,542.16</u>	<u>626,176.00</u>	<u>631,967.00</u>	<u>(22,575.16)</u>
Expenses				
Wages, Taxes, and Benefits	207,435.84	133,020.30	216,988.80	9,552.96
Expenses				
Supplies	21,674.24	18,801.83	25,000.00	3,325.76
Repairs	29,035.21	12,632.64	25,000.00	(4,035.21)
Maintenance	6,321.47	3,416.24	3,000.00	(3,321.47)
Engineering	5,840.00	0.00	22,660.00	16,820.00
Utilities All	124,181.19	98,631.90	151,542.00	27,360.81
Insurance	13,323.25	10,347.00	10,660.50	(2,662.75)
Office Expense	4,137.52	3,389.80	4,571.44	433.92
Postage	4,137.56	3,445.38	2,985.77	(1,151.79)
Auto Expense	9,707.29	5,656.50	8,500.00	(1,207.29)
Equipment	5,975.87	1,067.89	4,000.00	(1,975.87)
Legal Expense	5,263.38	811.80	2,667.49	(2,595.89)
Professional Services	32,839.79	18,752.62	24,192.03	(8,647.76)
Dues & Fees	6,724.12	5,332.04	5,366.46	(1,357.66)
Training & Travel	2,527.27	175.16	3,302.00	774.73
Other Expenses	24.52	9,996.67	0.00	(24.52)
Interest Expense	636.71	0.00	637.00	0.29
Depreciation Expense	0.00	83,212.00	0.00	0.00
Authorized Capital Expenditure	43,790.35	0.00	65,000.00	21,209.65
Gain/Loss Assets	(936.50)	0.00	0.00	936.50
InterFund Transfer Out	28,051.07	25,362.98	0.00	(28,051.07)
Total Expenses	<u>343,254.31</u>	<u>301,032.45</u>	<u>359,084.69</u>	<u>15,830.38</u>
Total Expenses	<u>550,690.15</u>	<u>434,052.75</u>	<u>576,073.49</u>	<u>25,383.34</u>
Interest Income				
	2.70	4.94	0.00	(2.70)
Total Interest Income	<u>2.70</u>	<u>4.94</u>	<u>0.00</u>	<u>(2.70)</u>
Ending Fund Equity	<u>103,854.71</u>	<u>192,128.19</u>	<u>55,893.51</u>	<u>(47,961.20)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 7/1/2021 Through 6/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	25,483.00	0.00	0.00
Other	<u>561,764.36</u>	<u>562,455.67</u>	<u>590,821.50</u>	<u>29,057.14</u>
Total Service Charges	561,764.36	587,938.67	590,821.50	29,057.14
Other Income				
Property Taxes	99,328.52	105,104.20	58,948.07	(40,380.45)
Other Income, Strike Teams	<u>178.18</u>	<u>1,075.25</u>	<u>0.00</u>	<u>(178.18)</u>
Total Other Income	99,506.70	106,179.45	58,948.07	(40,558.63)
Total Revenue	<u>661,271.06</u>	<u>694,118.12</u>	<u>649,769.57</u>	<u>(11,501.49)</u>
Expenses				
Lassen Contract Expenses	0.00	(30.00)	0.00	0.00
Wages, Taxes, and Benefits	205,029.00	127,322.17	223,772.24	18,743.24
Expenses				
Supplies	33,502.12	22,816.23	30,000.00	(3,502.12)
Repairs	11,552.59	5,838.92	12,000.00	447.41
Maintenance	10,459.50	18,395.94	12,000.00	1,540.50
Engineering	815.00	160.00	10,300.00	9,485.00
Utilities All	28,143.92	30,086.36	26,000.00	(2,143.92)
Insurance	13,323.25	10,347.00	10,660.50	(2,662.75)
Office Expense	4,294.72	3,217.60	4,671.73	377.01
Grant Expenses	0.00	37,963.87	0.00	0.00
Postage	2,912.05	3,417.27	3,072.38	160.33
Auto Expense	9,740.81	6,345.44	8,507.56	(1,233.25)
Equipment	5,602.72	2,769.65	5,000.00	(602.72)
Legal Expense	5,164.43	299.20	2,654.52	(2,509.91)
Professional Services	55,041.68	44,053.53	57,795.40	2,753.72
Dues & Fees	15,189.22	11,625.43	17,500.00	2,310.78
Training & Travel	1,877.53	864.68	1,454.00	(423.53)
Other Expenses	24.53	0.00	0.00	(24.53)
Interest Expense	636.71	0.00	637.00	0.29
Depreciation Expense	0.00	152,598.00	0.00	0.00
Authorized Capital Expenditure	43,790.35	0.00	107,000.00	63,209.65
Gain/Loss Assets	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>	<u>936.50</u>
Total Expenses	<u>241,134.63</u>	<u>350,799.12</u>	<u>309,253.09</u>	<u>68,118.46</u>
Total Expenses	<u>446,163.63</u>	<u>478,091.29</u>	<u>533,025.33</u>	<u>86,861.70</u>
Interest Income				
Total Interest Income	<u>1,917.11</u>	<u>594.56</u>	<u>0.00</u>	<u>(1,917.11)</u>
Ending Fund Equity	<u>217,024.54</u>	<u>216,621.39</u>	<u>116,744.24</u>	<u>(100,280.30)</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 7/1/2021 Through 6/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	129,386.29	268,268.67	145,000.00	15,613.71
Ambulance Revenue	313,801.65	261,186.00	248,000.00	(65,801.65)
Contract Revenue: Lassen, Strike	305,446.47	797,485.20	380,794.00	75,347.53
Other	<u>122,682.82</u>	<u>132,361.66</u>	<u>129,000.00</u>	<u>6,317.18</u>
Total Service Charges	871,317.23	1,459,301.53	902,794.00	31,476.77
Other Income				
Property Taxes	181,202.72	192,134.90	168,000.00	(13,202.72)
Other Income, Strike Teams	<u>1,552,021.51</u>	<u>1,274,353.52</u>	<u>1,519,327.00</u>	<u>(32,694.51)</u>
Total Other Income	<u>1,733,224.23</u>	<u>1,466,488.42</u>	<u>1,687,327.00</u>	<u>(45,897.23)</u>
Total Revenue	<u>2,604,541.46</u>	<u>2,925,789.95</u>	<u>2,590,121.00</u>	<u>(14,420.46)</u>
Expenses				
Lassen Contract Expenses	263,388.65	46,710.97	263,388.65	0.00
Wages, Taxes, and Benefits	1,882,449.98	815,516.43	1,939,014.23	56,564.25
Expenses				
Supplies	21,274.78	16,305.07	24,998.00	3,723.22
Repairs	1,163.70	7,696.58	1,274.61	110.91
Maintenance	1,191.12	1,606.56	7,800.00	6,608.88
Utilities All	16,120.83	26,908.82	30,047.00	13,926.17
Ambulance Expense	14,016.99	26,901.57	15,000.00	983.01
Insurance	100,876.46	15,889.50	107,850.00	6,973.54
Office Expense	290.91	503.42	778.00	487.09
Grant Expenses	120,745.45	632,534.76	144,167.00	23,421.55
Postage	1,391.12	1,172.05	1,154.80	(236.32)
Auto Expense	24,125.31	36,467.55	30,203.65	6,078.34
Equipment	17,868.20	52,236.22	28,289.34	10,421.14
Legal Expense	18,984.63	12,276.00	20,460.11	1,475.48
Professional Services	61,352.50	54,617.54	49,394.37	(11,958.13)
Dues & Fees	6,958.75	8,409.58	13,108.62	6,149.87
Training & Travel	12,601.81	11,802.83	18,748.91	6,147.10
Other Expenses	11,701.03	0.00	12,001.03	300.00
Depreciation Expense	0.00	56,104.00	0.00	0.00
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>
Total Expenses	<u>426,363.59</u>	<u>961,432.05</u>	<u>528,575.44</u>	<u>102,211.85</u>
Total Expenses	<u>2,572,202.22</u>	<u>1,823,659.45</u>	<u>2,730,978.32</u>	<u>158,776.10</u>
Interest Income				
Total Interest Income	<u>6,781.30</u>	<u>2,050.53</u>	<u>11,159.91</u>	<u>4,378.61</u>
Ending Fund Equity	<u>39,120.54</u>	<u>1,104,181.03</u>	<u>(129,697.41)</u>	<u>(168,817.95)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities
From 7/1/2021 Through 6/30/2022

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	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	313,801.65	313,801.65
Lassen Contract Reve...	0.00	0.00	0.00	305,446.47	305,446.47
Service Charges	0.00	585,655.30	561,764.36	252,069.11	1,399,488.77
Other Income	0.00	68,886.86	99,506.70	1,733,224.23	1,901,617.79
Total Revenue	0.00	654,542.16	661,271.06	2,604,541.46	3,920,354.68
Expenses					
Lassen Contract Expe...	0.00	0.00	0.00	263,388.65	263,388.65
Wages, Taxes & Benef...	0.00	207,435.84	205,029.00	1,882,449.98	2,294,914.82
Expenses					
Supplies	0.00	21,674.24	33,502.12	21,274.78	76,451.14
Repairs	0.00	29,035.21	11,552.59	1,163.70	41,751.50
Maintenance	0.00	6,321.47	10,459.50	1,191.12	17,972.09
Engineering	0.00	5,840.00	815.00	0.00	6,655.00
Utilities All	28,642.43	124,181.19	28,143.92	16,120.83	197,088.37
Ambulance Expense	0.00	0.00	0.00	14,016.99	14,016.99
Insurance	0.00	13,323.25	13,323.25	100,876.46	127,522.96
Office Expense	0.00	4,137.52	4,294.72	290.91	8,723.15
Grant Expenses	0.00	0.00	0.00	120,745.45	120,745.45
Postage	603.20	4,137.56	2,912.05	1,391.12	9,043.93
Auto Expense	0.00	9,707.29	9,740.81	24,125.31	43,573.41
Equipment	0.00	5,975.87	5,602.72	17,868.20	29,446.79
Legal Expense	1,114.16	5,263.38	5,164.43	18,984.63	30,526.60
Professional Services	0.00	32,839.79	55,041.68	61,352.50	149,233.97
Dues & Fees	0.00	6,724.12	15,189.22	6,958.75	28,872.09
Training & Travel	0.00	2,527.27	1,877.53	12,601.81	17,006.61
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)
InterFund Transfer ...	0.00	28,051.07	0.00	0.00	28,051.07
InterFund Transfer In	(28,051.07)	0.00	0.00	0.00	(28,051.07)
Total Expenses	2,308.72	343,254.31	241,134.63	426,363.59	1,013,061.25
Total Expenses	2,308.72	550,690.15	446,163.63	2,572,202.22	3,571,364.72
Other Sources					
Interest Income					
Interest Income	0.00	0.00	1,916.19	6,781.30	8,697.49
Interest L.A.I.F.	0.00	2.70	0.92	0.00	3.62
Other Income	0.00	0.00	0.00	0.00	0.00
Total Interest Income	0.00	2.70	1,917.11	6,781.30	8,701.11
Total Other Sources	0.00	2.70	1,917.11	6,781.30	8,701.11
Ending Fund Equity	(2,308.72)	103,854.71	217,024.54	39,120.54	357,691.07