

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	11-1-2022C	11/1/2022	Ambulance Medical	501.38	Noridian
18307	11-1-2022A	11/1/2022	WS water sewer AR	277.92	PSn
18310	11-1-2022B	11/1/2022	WS water sewer AR	1,530.31	checks
18312	11-2-2022A	11/2/2022	WS water sewer AR	504.15	psn
2	11-2-2022B	11/2/2022	Ambulance Medical	488.05	Noridian
18314	11-3-2022A	11/3/2022	WS water sewer AR	836.26	CASH
18315	11-3-2022B	11/3/2022	WS water sewer AR	2,328.76	Checks
3	11-3-2022D	11/3/2022	Ambulance Medical	484.24	Noridian
4	11-3-2022C	11/3/2022	Fire	1,138.56	Nov. Casita Rent
15	11-4-2022B	11/4/2022	Fire	78.71	Chlorine tabs reimbursement IV
16	11-4-2022D	11/4/2022	Ambulance Medical	318.67	Noridian
18317	11-4-2022C	11/4/2022	WS water sewer AR	2,567.90	Checks
18319	11-4-2022E	11/4/2022	WS water sewer AR	264.03	PSN
5-14	11-4-2022A	11/4/2022	Ambulance Medical	8,180.89	Amb billing
18321	11-7-2022E	11/7/2022	WS water sewer AR	3,926.67	PSN
18	11-8-2022B	11/8/2022	Ambulance Medical	489.18	Noridian
18320	11-8-2022A-C	11/8/2022	WS water sewer AR	0.00	PSNX3
18320	11-8-2022AA...	11/8/2022	WS water sewer AR	6,657.00	psn
18322	11-8-2022A	11/8/2022	WS water sewer AR	1,703.52	PSN
18323	11-9-2022B	11/9/2022	WS water sewer AR	1,395.91	PSN
17	11-10-2022A	11/10/2022	Lassen	56,106.62	[REDACTED] O-101 YETI
18325	11-10-2022D	11/10/2022	WS water sewer AR	4,723.23	Checks
18326	11-10-2022E	11/10/2022	WS water sewer AR	450.71	psn
19	11-10-2022B	11/10/2022	Fire	12,349.09	SCIF 21-22 Audit refund
20	11-10-2022C	11/10/2022	Fire	12,163.49	IVCSD reimburse
18327	11-14-2022D	11/14/2022	WS water sewer AR	6,702.46	checks
18329	11-14-2022E...	11/14/2022	WS water sewer AR	6,707.73	psnx4
18330	11-14-2022I	11/14/2022	WS water sewer AR	352.41	holiday
22	11-14-2022B	11/14/2022	Fire	5,238.83	Plumas Co Prop Tax - June apport
23	11-14-2022C	11/14/2022	Lassen	19,133.60	OAK [REDACTED] O-106
24	11-14-2022J	11/14/2022	Ambulance Medical	123.53	BSACH
18331	11-15-2022A	11/15/2022	WS water sewer AR	919.08	PSN
18332	11-15-2022B	11/15/2022	WS water sewer AR	1,599.55	cash
18333	11-15-2022C	11/15/2022	WS water sewer AR	667.72	checks
18337	11-16-2022B	11/16/2022	WS water sewer AR	658.24	psn
25-26	11-16-2022A	11/16/2022	Ambulance Medical	971.34	Noridian
18338	11-17-2022A	11/17/2022	WS water sewer AR	2,098.34	checks
18339	11-17-2022B	11/17/2022	WS water sewer AR	229.57	PSN
18340	11-18-2022A	11/18/2022	WS water sewer AR	800.54	psn
18341	11-21-2022B	11/18/2022	WS water sewer AR	6,534.02	PCCD
27	11-18-2022B	11/18/2022	Ambulance Medical	489.00	Noridian
28-38	11-18-2022C	11/18/2022	Ambulance Medical	8,405.23	Anbulance billing
18342	11-21-2022C	11/21/2022	WS water sewer AR	4,247.24	checks
18343	11-21-2022D-F	11/21/2022	WS water sewer AR	5,217.30	psnx3
39	11-21-2022A	11/21/2022	Fire	120.00	Digital Path rent
40	11-21-2022C	11/21/2022	Fire	263.30	EDD refund
18344	11-22-2022A	11/22/2022	WS water sewer AR	1,957.27	psn
18345	11-23-2022A	11/23/2022	WS water sewer AR	686.44	psn
18346	11-23-2022B	11/23/2022	WS water sewer AR	326.72	cash
18347	11-23-2022C	11/23/2022	WS water sewer AR	4,843.78	checks
40	11-23-2022D	11/23/2022	Fire	39,320.00	SWRCB Collect Grant
18349	11-25-2022A-B	11/25/2022	WS water sewer AR	2,278.67	psnx2
18350	11-28-2022A	11/28/2022	WS water sewer AR	5,091.31	Checks
18351	11-28-2022B...	11/28/2022	WS water sewer AR	5,774.47	PSNx3
18352	11-29-2022A	11/29/2022	WS water sewer AR	257.00	cash

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

<u>Deposit N...</u>	<u>Document N...</u>	<u>Document...</u>	<u>Customer ID</u>	<u>Document A...</u>	<u>Document Description</u>
18353	11-29-2022B	11/29/2022	WS water sewer AR	1,495.09	checks
18354	11-29-2022C	11/29/2022	WS water sewer AR	1,745.04	PSN
41	11-29-2022D	11/29/2022	Ambulance Medical	493.77	Noridian
	1	11/30/2022		161.57	nov 22
18355	11-0-2022A	11/30/2022	WS water sewer AR	450.93	PSN
Report Total				255,826.34	

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
010326	11/25/2022	[REDACTED]	Empl...	CL	232.43	Employee [REDACTED] Pay Date: 11/25/2022
10325	11/11/2022	[REDACTED]	Empl...	CL	143.56	Employee: [REDACTED] Pay Date: 11/11/2022
10399	11/3/2022	Card Service Center	Vendor	CL	7,008.35	statment date 9-8 to 10-7
10400	11/4/2022	MCP-Tech Enterprises	Vendor	CL	475.00	in#10312022 system support
10401	11/4/2022	49er Communications	Vendor	CL	0.00	in#66070 radio repair
10402	11/4/2022	Summit Fire and Security	Vendor	CL	715.00	in#571052765 hydro test
10403	11/4/2022	SIERRA CASCADE AGG...	Vendor	CL	999.15	in#31657 NarcBox upgrade
10404	11/4/2022	Sophia R. Meyer Law, ...	Vendor	CL	740.00	in#13
10405	11/4/2022	WESTERN NEVADA SU...	Vendor	CL	3,230.84	in#19525392,410,435
10406	11/4/2022	EJ'S Doors	Vendor	CL	348.00	in#2494 screens 198 main apt.
10407	11/4/2022	USABLUEBOOK	Vendor	CL	270.39	in#138072 socket and water probe connector
10408	11/4/2022	PACIFIC GAS AND ELE...	Vendor	CL	108.89	lab and 198 main
10409	11/4/2022	ED STAUB & SON	Vendor	CL	224.41	kerosene for shop at lab in#8157144
10410	11/4/2022	T Mobile	Vendor	CL	160.92	statement date 10-24-22
10411	11/4/2022	Target Solutions Learni...	Vendor	CL	2,832.60	in#55230 30 scheduling
10412	11/4/2022	SWRCB-DWOC	Vendor	CL	80.00	D2 Cert. Pettit
10413	11/4/2022	Matt of Susan Egloft	Vendor	CL	60.00	deposit refund 610 Melissa
10414	11/4/2022	WITTMAN ENTERPRIS...	Vendor	CL	1,088.00	in#221007 October billing
10415	11/4/2022	EAN Services LLC	Vendor	CL	887.16	rentals in#31301292
10416	11/4/2022	Jaynie Klecka	Vendor	CL	60.00	sec deposit refund 655 Purdy
10417	11/4/2022	Streamline	Vendor	CL	200.00	in#0024 website November
10418	11/4/2022	WESTERN NEVADA SU...	Vendor	CL	286.87	in#19528527 rect. box x 2
10419	11/4/2022	BURTON'S FIRE	Vendor	CL	800.00	pump testing in#80790
10420	11/4/2022	Allan Homme	Empl...	CL	131.89	Well 2 repairs. DC Converter Amazon purchase reimbursement
10421	11/4/2022	Telstar Instruments	Vendor	CL	83.93	lead gaskets in#114173
10422	11/4/2022	L.N. CURTIS & SON	Vendor	CL	112,999.24	in#640391 KBK Grant
10423	11/21/2022	Kelly M. Sanders	Empl...	CL	43.04	CSDSA Conference reimburse for Kelly
10424	11/21/2022	MARY CHEEK	Vendor	CL	1,400.00	October payroll
10425	11/21/2022	ED STAUB & SON	Vendor	CL	1,497.86	Inv # CL55286
10426	11/21/2022	PACIFIC GAS AND ELE...	Vendor	CL	15,036.06	Statement date 10/27/2022
10427	11/21/2022	Cheryl E. -Johnson	Empl...	CL	122.70	Board workshop - reimburse Cheryl
10428	11/21/2022	Card Service Center	Vendor	CL	5,363.42	Statement 101/8-11/7/2022
10429	11/21/2022	Stationary Engineers L...	Vendor	CL	237.43	Union dues
10430	11/21/2022	SWRCB-DWOC	Vendor	CL	45.00	D2 re-exan fee - Bottini, Justin
10431	11/21/2022	Roger Cherry	Vendor	CL	1,000.00	HYDRANT METER SECURITY DEPOSIT REFUND
10432	11/21/2022	Prof. Fire Fighters of C...	Vendor	CL	1,200.00	Union dues
10433	11/21/2022	PLUMAS TIRE	Vendor	CL	195.00	2009 & 2017 Ford tire change out
10434	11/28/2022	Prof. Fire Fighters of C...	Vendor	CL	600.00	11-25-2022 pay date dues
10435	11/28/2022	MASA MTS	Vendor	CL	182.00	December 2022 in#1393995
10436	11/28/2022	Prentice Long, PC	Vendor	CL	4,869.22	in#5421 and 5470 investigation
10437	11/28/2022	WESTERN NEVADA SU...	Vendor	CL	630.95	in#19276039-1 & 19525392-1
10438	11/28/2022	AFLAC	Vendor	CL	453.54	in#577067 November
10439	11/28/2022	EMS Logik	Vendor	CL	600.00	in#31657 Narc Box upgrade

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
10440	11/28/2022	Hunt Propane	Vendor	CL	109.18	shop heater propane in#902051
10441	11/28/2022	USABLUBOOK	Vendor	CL	3,738.00	in#159251 and 157381
10442	11/28/2022	Streamline	Vendor	CL	200.00	in#0024 website
10443	11/28/2022	Ray Morgan	Vendor	CL	122.41	in#3909994 crew office
10444	11/28/2022	WASTE MANAGEMENT	Vendor	CL	163.07	in#539.2, 539.7, 539.4. facility, lab and 198 Main
10445	11/28/2022	FRONTIER	Vendor	CL	612.13	statement date 11-5-2022
10446	11/28/2022	AIRGAS	Vendor	CL	559.50	in#9992683874
10447	11/28/2022	FGL	Vendor	CL	3,334.00	statment date 10-31-2022
10448	11/28/2022	SECTARIS PARTNERS ...	Vendor	CL	7,500.00	November in#22-040
10449	11/30/2022	Berkshire Hathaway	Vendor	CL	10,803.60	3 months billing statement 11-14-2022
10450	11/30/2022	SECTARIS PARTNERS ...	Vendor	CL	3,000.00	Board workshop in#22-042
10451	11/30/2022	ED STAUB & SON	Vendor	CL	1,849.39	in#60417
10452	11/30/2022	Jones Auto and Truck ...	Vendor	CL	165.00	in#1002831 Justins Truck fluid leaks
10453	11/30/2022	Ray Morgan	Vendor	CL	230.82	in#3926559 3 months front office
10454	11/30/2022	SIERRA CASCADE AGG...	Vendor	CL	74.81	Base rock in#9490
10455	11/30/2022	Bartel Associates, LLC	Vendor	CL	16,988.50	OPEB PERS Analysis in#22-719
10456	11/30/2022	US POSTMASTER	Vendor	CL	455.84	November water sewer billing
11-25 Fed	11/28/2022	United States Treasury	Vendor	CL	0.00	Federal Payroll Tax
11-25 State	11/28/2022	EDD	Vendor	CL	5,704.89	11-25-2022 pay date state payroll tax
245	11/14/2022	Bi-Weekly Pay,end Sat,...	Payr...	CL	614.78	Group: BiWeekly; Pay Date: 11/14/2022
457 nOV	11/23/2022	CalPERS Supplemental ...	Vendor	CL	1,568.98	457 10-23-11-5-2022
80801970	11/25/2022	United States Treasury	Vendor	CL	24,768.73	eftps
dd-22-335	11/11/2022	[REDACTED]	Empl...	CL	1,387.16	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-336	11/11/2022	[REDACTED]	Empl...	CL	1,790.77	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-337	11/11/2022	[REDACTED]	Empl...	CL	1,481.46	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-338	11/11/2022	[REDACTED]	Empl...	CL	1,054.47	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-339	11/11/2022	[REDACTED]	Empl...	CL	2,258.24	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-340	11/11/2022	[REDACTED]	Empl...	CL	2,971.17	Employee: [REDACTED], Pay Date: 11/11/2022
dd-22-341	11/11/2022	[REDACTED]	Empl...	CL	3,491.89	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-342	11/11/2022	[REDACTED]	Empl...	CL	2,012.55	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-343	11/11/2022	[REDACTED]	Empl...	CL	1,610.90	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-344	11/11/2022	[REDACTED]	Empl...	CL	1,490.54	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-345	11/11/2022	[REDACTED]	Empl...	CL	1,138.64	Employee: [REDACTED] Date: 11/11/2022
dd-22-346	11/11/2022	[REDACTED]	Empl...	CL	2,622.22	Employee: [REDACTED] Pay Date: 11/11/2022
dd-22-348	11/25/2022	[REDACTED]	Empl...	CL	3,629.41	Employee: [REDACTED] Pay Date: 11/25/2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

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Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
dd-22-349	11/25/2022	[REDACTED]	Empl...	CL	614.79	Employee: [REDACTED]; Pay Date: 11/25/2022
dd-22-350	11/25/2022	[REDACTED]	Empl...	CL	1,736.77	Employee: [REDACTED] y Date: 11/25/2022
dd-22-351	11/25/2022	[REDACTED]	Empl...	CL	2,262.29	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-352	11/25/2022	[REDACTED]	Empl...	CL	2,249.74	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-353	11/25/2022	[REDACTED]	Empl...	CL	2,246.39	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-354	11/25/2022	[REDACTED]	Empl...	CL	3,409.24	Employee: [REDACTED] Pay Date: 11/25/2022
dd-22-355	11/25/2022	[REDACTED]	Empl...	CL	2,018.75	Employee: [REDACTED] Pay Date: 11/25/2022
dd-22-356	11/25/2022	[REDACTED]	Empl...	CL	101.27	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-357	11/25/2022	[REDACTED]	Empl...	CL	1,559.41	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-358	11/25/2022	[REDACTED]	Empl...	CL	1,359.54	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-359	11/25/2022	[REDACTED]	Empl...	CL	1,240.13	Employee: [REDACTED] Pay Date: 11/25/2022
dd-22-360	11/25/2022	[REDACTED]	Empl...	CL	4,147.18	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-361	11/25/2022	[REDACTED]	Empl...	CL	14,887.36	Employee: [REDACTED] ay Date: 11/25/2022
dd-22-362	11/25/2022	[REDACTED]	Empl...	CL	542.54	Employee: [REDACTED] ay Date: 11/25/2022
FTB - Nov	11/23/2022	EDD	Vendor	CL	1,881.60	State payroll taxes
NOv 22 UAL	11/23/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	13,457.66	Nov 22 UAL
Oct WC 2022	11/28/2022	State Compensation In...	Vendor	CL	7,570.18	October 2022 Workers Comp payroll - IRS
Payroll Tax...	11/23/2022	United States Treasury	Vendor	CL	9,103.17	payroll - IRS
pERS COnt...	11/23/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	5,922.32	payroll contributions
PERS Dec ...	11/23/2022	PUBLIC EMPLOYEES' R...	Vendor	CL	21,371.24	December medical
		Total 11010 - Checking-Plumas 403			374,827.47	
Report Total					374,827.47	



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

The accompanying Statement of Net Position, as of November 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,

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

Mary Cheek, CPA
A Professional Accountancy Corporation
December 22, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(12,039.06)	65,062.99	979,189.16	(818,255.16)	213,957.93
Plumas-MoneyMarket #00	0.00	0.00	203,126.85	0.00	203,126.85
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	1,005,786.58	0.00	1,005,786.58
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(12,039.06)	66,186.40	2,538,580.53	(818,155.16)	1,774,572.71
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	48,473.33	52,840.49	2,142,368.05	2,243,681.87
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	48,473.33	52,840.49	1,017,368.05	1,118,681.87
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	(12,039.06)	182,660.05	2,659,421.34	531,212.89	3,361,255.22
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	(12,039.06)	1,969,080.24	6,531,134.05	973,308.31	9,461,483.54
Liabilities					
Current Liabilities					

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Payables					
Lassen Contract Employees	0.00	0.00	0.00	318,171.90	318,171.90
Accounts Payable Other	0.00	172.59	159.83	2,864.96	3,197.38
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	4,662.48	4,653.45	51,830.61	61,146.54
Total Payables	0.00	4,835.07	4,813.28	372,884.46	382,532.81
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	8,776.46	8,323.54	0.00	17,100.00
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	679,776.34	679,323.45	2,023,999.94	3,383,099.73
Total Current Liabilities	0.00	684,611.41	684,136.73	2,396,884.40	3,765,632.54
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Long-term Liabilities	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Long-term Liabilities	0.00	37,951.14	37,951.14	0.00	75,902.28
Total Liabilities	0.00	722,562.55	722,087.87	2,396,884.40	3,841,534.82
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	(9,730.34)	14,884.81	62,989.10	(465,575.27)	(397,431.70)
Total Current YTD Net Income	(9,730.34)	14,884.81	62,989.10	(465,575.27)	(397,431.70)
Total Net Position	(12,039.06)	1,246,517.69	5,809,046.18	(1,423,576.09)	5,619,948.72

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 11/30/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(12,039.06)</u>	<u>1,969,080.24</u>	<u>6,531,134.05</u>	<u>973,308.31</u>	<u>9,461,483.54</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 11/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. Other	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Service Charges	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Expenditures				
Expenditures				
Utilities All	<u>9,247.84</u>	<u>10,915.66</u>	<u>26,070.00</u>	<u>16,822.16</u>
Postage	<u>290.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(290.00)</u>
Legal Expense	<u>192.50</u>	<u>0.00</u>	<u>1,000.00</u>	<u>807.50</u>
Total Expenditures	<u>9,730.34</u>	<u>10,915.66</u>	<u>27,070.00</u>	<u>17,339.66</u>
Total Expenditures	<u>9,730.34</u>	<u>10,915.66</u>	<u>27,070.00</u>	<u>17,339.66</u>
Ending Net Position	<u>(9,730.34)</u>	<u>(10,915.66)</u>	<u>4,930.00</u>	<u>14,660.34</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT
 Revenues, Expenditures & Ending Net Position
 200 - Water
 From 7/1/2022 Through 11/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	270,233.98	280,529.39	577,727.00	307,493.02
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	23,885.12	31.00	0.00	(23,885.12)
Total Other Income	<u>23,885.12</u>	<u>52.69</u>	<u>66,000.00</u>	<u>42,114.88</u>
Total Revenue	<u>294,119.10</u>	<u>280,582.08</u>	<u>643,727.00</u>	<u>349,607.90</u>
Expenditures				
Wages, Taxes, and Benefits	126,008.73	88,087.67	220,796.00	94,787.27
Expenditures				
Supplies	14,893.10	3,963.16	25,000.00	10,106.90
Repairs	2,489.73	3,344.01	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	60,198.82	62,968.36	98,280.00	38,081.18
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,586.51	1,690.40	0.00	(1,586.51)
Postage	1,514.83	1,485.70	3,260.00	1,745.17
Auto Expense	6,038.34	2,951.97	7,125.00	1,086.66
Equipment	6,835.54	476.73	22,550.00	15,714.46
Legal Expense	4,743.99	299.20	5,000.00	256.01
Professional Services	33,104.53	3,601.54	83,095.00	49,990.47
Dues & Fees	896.64	2,497.32	16,175.00	15,278.36
Training & Travel	2,545.77	886.25	1,740.00	(805.77)
Other Expenses	43.66	0.00	0.00	(43.66)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	7,553.64	0.00	100,000.00	92,446.36
Gain/Loss Assets	0.00	(936.50)	0.00	0.00
Total Expenditures	<u>153,225.56</u>	<u>85,333.64</u>	<u>421,725.00</u>	<u>268,499.44</u>
Total Expenditures	<u>279,234.29</u>	<u>173,421.31</u>	<u>642,521.00</u>	<u>363,286.71</u>
Ending Net Position	<u>14,884.81</u>	<u>107,160.77</u>	<u>1,206.00</u>	<u>(13,678.81)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 11/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	39,320.00	0.00	0.00	(39,320.00)
Other	<u>237,372.87</u>	<u>239,772.45</u>	<u>550,000.00</u>	<u>312,627.13</u>
Total Service Charges	276,692.87	239,772.45	550,000.00	273,307.13
Other Income				
Property Taxes	5,238.83	(0.31)	105,000.00	99,761.17
Other Income, Strike Teams	<u>26,409.04</u>	<u>0.00</u>	<u>0.00</u>	<u>(26,409.04)</u>
Total Other Income	<u>31,647.87</u>	<u>(0.31)</u>	<u>105,000.00</u>	<u>73,352.13</u>
Total Revenue	<u>308,340.74</u>	<u>239,772.14</u>	<u>655,000.00</u>	<u>346,659.26</u>
Expenditures				
Wages, Taxes, and Benefits	121,289.66	87,435.26	220,850.00	99,560.34
Expenditures				
Supplies	20,336.36	3,101.62	30,000.00	9,663.64
Repairs	3,110.51	398.71	20,000.00	16,889.49
Maintenance	267.03	386.20	12,450.00	12,182.97
Engineering	0.00	315.00	5,000.00	5,000.00
Utilities All	14,480.70	5,032.23	33,505.00	19,024.30
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,586.49	1,690.41	0.00	(1,586.49)
Postage	1,487.69	1,210.21	3,200.00	1,712.31
Auto Expense	5,965.79	2,985.23	7,125.00	1,159.21
Equipment	27,487.70	476.75	22,550.00	(4,937.70)
Legal Expense	4,744.02	299.20	5,000.00	255.98
Professional Services	38,071.09	9,253.05	95,710.00	57,638.91
Dues & Fees	740.81	2,610.71	9,000.00	8,259.19
Training & Travel	1,064.16	780.43	1,740.00	675.84
Other Expenses	43.67	0.00	0.00	(43.67)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	296.25	0.00	100,000.00	99,703.75
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>130,174.30</u>	<u>27,603.25</u>	<u>357,280.00</u>	<u>227,105.70</u>
Total Expenditures	<u>251,463.96</u>	<u>115,038.51</u>	<u>578,130.00</u>	<u>326,666.04</u>
Interest Income				
	<u>6,112.32</u>	<u>252.69</u>	<u>1,525.00</u>	<u>(4,587.32)</u>
Total Interest Income	<u>6,112.32</u>	<u>252.69</u>	<u>1,525.00</u>	<u>(4,587.32)</u>
Ending Net Position	<u>62,989.10</u>	<u>124,986.32</u>	<u>78,395.00</u>	<u>15,405.90</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 11/30/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	16,386.29	113,000.00	113,000.00
Ambulance Revenue	123,284.31	143,869.36	300,000.00	176,715.69
Contract Revenue: Lassen, Strke	790,937.21	354,322.54	1,300,000.00	509,062.79
Other	0.00	0.32	131,245.00	131,245.00
Total Service Charges	914,221.52	514,578.51	1,844,245.00	930,023.48
Other Income				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	58,442.01	1,517,096.62	69,000.00	10,557.99
Total Other Income	58,442.01	1,517,074.69	202,000.00	143,557.99
Total Revenue	972,663.53	2,031,653.20	2,046,245.00	1,073,581.47
Expenditures				
Lassen Contract Expenditures	398,491.61	897,687.75	245,250.00	(153,241.61)
Wages, Taxes, and Benefits	763,507.72	926,505.56	1,755,537.00	992,029.28
Expenditures				
Supplies	7,564.76	6,471.51	21,900.00	14,335.24
Repairs	1,726.84	51.41	4,100.00	2,373.16
Maintenance	1,075.85	958.90	8,340.00	7,264.15
Utilities All	8,489.99	(2,864.88)	23,435.00	14,945.01
Ambulance Expense	5,081.91	4,972.20	13,000.00	7,918.09
Insurance	18,569.15	21,460.15	120,000.00	101,430.85
Office Expense	566.48	58.99	0.00	(566.48)
Grant Expenses	112,999.24	60,544.23	113,000.00	0.76
Postage	291.12	235.85	1,200.00	908.88
Auto Expense	19,163.62	9,999.08	25,000.00	5,836.38
Equipment	5,157.35	8,476.97	52,500.00	47,342.65
Legal Expense	19,562.22	8,701.70	7,000.00	(12,562.22)
Professional Services	60,139.89	13,988.03	140,705.00	80,565.11
Dues & Fees	9,649.16	5,014.10	5,300.00	(4,349.16)
Training & Travel	6,083.89	6,131.45	15,920.00	9,836.11
Other Expenses	118.00	1,259.27	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
Total Expenditures	276,239.47	141,158.96	551,400.00	275,160.53
Total Expenditures	1,438,238.80	1,965,352.27	2,552,187.00	1,113,948.20
Interest Income				
Total Interest Income	0.00	435.88	0.00	0.00
Ending Net Position	(465,575.27)	66,736.81	(505,942.00)	(40,366.73)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 11/30/2022

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	St. Lights	Water	Sanitation	Fire	Total
Revenue					
Ambulance Revenue	0.00	0.00	0.00	123,284.31	123,284.31
Lassen Contract Reve...	0.00	0.00	0.00	790,937.21	790,937.21
Service Charges	0.00	270,233.98	276,692.87	0.00	546,926.85
Other Income	0.00	23,885.12	31,647.87	58,442.01	113,975.00
Total Revenue	0.00	294,119.10	308,340.74	972,663.53	1,575,123.37
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	398,491.61	398,491.61
Wages, Taxes & Benef...	0.00	126,008.73	121,289.66	763,507.72	1,010,806.11
Expenditures					
Supplies	0.00	14,893.10	20,336.36	7,564.76	42,794.22
Repairs	0.00	2,489.73	3,110.51	1,726.84	7,327.08
Maintenance	0.00	288.43	267.03	1,075.85	1,631.31
Utilities All	9,247.84	60,198.82	14,480.70	8,489.99	92,417.35
Ambulance Expense	0.00	0.00	0.00	5,081.91	5,081.91
Insurance	0.00	9,614.50	9,614.50	18,569.15	37,798.15
Office Expense	0.00	1,586.51	1,586.49	566.48	3,739.48
Grant Expenses	0.00	0.00	0.00	112,999.24	112,999.24
Postage	290.00	1,514.83	1,487.69	291.12	3,583.64
Auto Expense	0.00	6,038.34	5,965.79	19,163.62	31,167.75
Equipment	0.00	6,835.54	27,487.70	5,157.35	39,480.59
Legal Expense	192.50	4,743.99	4,744.02	19,562.22	29,242.73
Professional Services	0.00	33,104.53	38,071.09	60,139.89	131,315.51
Dues & Fees	0.00	896.64	740.81	9,649.16	11,286.61
Training & Travel	0.00	2,545.77	1,064.16	6,083.89	9,693.82
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	7,553.64	296.25	0.00	7,849.89
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	9,730.34	153,225.56	130,174.30	276,239.47	569,369.67
Total Expenditures	9,730.34	279,234.29	251,463.96	1,438,238.80	1,978,667.39
Other Sources					
Interest Income					
Interest Income	0.00	0.00	6,112.32	0.00	6,112.32
Total Interest Income	0.00	0.00	6,112.32	0.00	6,112.32
Total Other Sources	0.00	0.00	6,112.32	0.00	6,112.32
Ending Net Position	(9,730.34)	14,884.81	62,989.10	(465,575.27)	(397,431.70)