

**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**

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-22-397	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	



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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>					

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# 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>

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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	(12,042.40)	(13,034.15)	4,930.00	16,972.40



**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

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	<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>