



Mary Cheek, CPA
A Professional Accountancy Corporation

DRAFT

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 March 31, 2022, and for the nine 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
April 10, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets As of 3/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(19,476.62)	43,790.47	130,264.77	181,594.83	336,173.45
Plumas-MoneyMarket #00	0.00	0.00	1,502,492.46	0.00	1,502,492.46
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	800,000.00	0.00	800,000.00
Temporary Cash Invest.	0.00	972.09	327.49	0.00	1,299.58
Total Cash	<u>(19,476.62)</u>	<u>44,912.56</u>	<u>2,433,234.72</u>	<u>181,694.83</u>	<u>2,640,365.49</u>
Accounts Receivable					
Accounts Receivable Invoi...	0.00	42,221.48	52,110.07	1,377,472.67	1,471,804.22
Allowance for Doubtful Ac...	0.00	0.00	0.00	(533,000.00)	(533,000.00)
Total Accounts Receivable	<u>0.00</u>	<u>42,221.48</u>	<u>52,110.07</u>	<u>844,472.67</u>	<u>938,804.22</u>
Other Current Assets					
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
Total Other Current Assets	<u>0.00</u>	<u>96,694.32</u>	<u>96,694.32</u>	<u>368,000.00</u>	<u>561,388.64</u>
Total Current Assets	<u>(19,476.62)</u>	<u>183,828.36</u>	<u>2,582,039.11</u>	<u>1,394,167.50</u>	<u>4,140,558.35</u>
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Water, Sanitation, and F..	<u>0.00</u>	<u>1,869,632.19</u>	<u>4,024,310.71</u>	<u>413,926.42</u>	<u>6,307,869.32</u>
Total Property & Equipment	<u>0.00</u>	<u>1,869,632.19</u>	<u>4,024,310.71</u>	<u>413,926.42</u>	<u>6,307,869.32</u>
Total Assets	<u>(19,476.62)</u>	<u>2,053,460.55</u>	<u>6,606,349.82</u>	<u>1,808,093.92</u>	<u>10,448,427.67</u>
Liabilities					
Current Liabilities					
Payables					
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 3/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Accounts Payable Other	0.00	99.23	131.53	0.00	230.76
Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	1,194.60	1,194.60	10,116.36	12,505.56
Total Payables	0.00	1,293.83	1,326.13	10,116.36	12,736.32
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,883.18	7,406.82	0.00	13,290.00
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
Total Other	0.00	801,883.06	803,406.73	3,081,001.94	4,686,291.73
Total Current Liabilities	0.00	803,176.89	804,732.86	3,091,118.30	4,699,028.05
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	845,152.80	846,708.77	3,091,118.30	4,782,979.87
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					
	(19,476.62)	90,289.58	173,530.51	180,624.98	424,968.45
Total Current YTD Net Income	(19,476.62)	90,289.58	173,530.51	180,624.98	424,968.45
Total Equity	(19,476.62)	1,208,307.75	5,759,641.05	(1,283,024.38)	5,665,447.80
Total Liabilities and Net Assets	(19,476.62)	2,053,460.55	6,606,349.82	1,808,093.92	10,448,427.67

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Expenses					
Operating Expenses					
Utilities All	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Total Operating Expenses	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Total Expenses	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Ending Fund Equity	<u>(2,162.38)</u>	<u>(19,476.62)</u>	<u>(21,000.00)</u>	<u>7.25%</u>	<u>(1,523.38)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 3/1/2022 Through 3/31/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
	<u> </u>	<u> </u>	<u> </u>		<u> </u>
Revenue					
Service Charges					
Service Charges	38,594.34	429,166.56	560,592.00	23.44%	131,425.44
Call Out/Closing Fees	<u>442.68</u>	<u>509.37</u>	<u>0.00</u>	<u>0.00%</u>	<u>(509.37)</u>
Total Service Charges	39,037.02	429,675.93	560,592.00	23.35%	130,916.07
Other Income					
Property Taxes	0.00	41,663.18	66,700.00	37.53%	25,036.82
Other Income, Strike Teams	<u>117.14</u>	<u>203.80</u>	<u>4,675.00</u>	<u>95.64%</u>	<u>4,471.20</u>
Total Other Income	117.14	41,866.98	71,375.00	41.34%	29,508.02
Total Revenue	<u>39,154.16</u>	<u>471,542.91</u>	<u>631,967.00</u>	<u>25.38%</u>	<u>160,424.09</u>
Expenses					
Operating Expenses					
Wages-Overtime Pay	255.17	3,277.57	4,827.69	32.10%	1,550.12
Supplies	4,592.36	21,162.25	19,000.00	(11.38)%	(2,162.25)
Repairs	14,795.90	23,797.30	46,350.00	48.65%	22,552.70
Maintenance	0.00	1,893.38	3,234.74	41.46%	1,341.36
Engineering	0.00	315.00	22,660.00	98.60%	22,345.00
Utilities All	<u>6,947.80</u>	<u>95,651.80</u>	<u>110,698.42</u>	<u>13.59%</u>	<u>15,046.62</u>
Total Operating Expenses	26,591.23	146,097.30	206,770.85	29.34%	60,673.55
Wages All	8,648.84	83,245.79	118,108.53	29.51%	34,862.74
General & Admin. Expenses					
Payroll Taxes	696.14	6,737.00	7,962.39	15.38%	1,225.39
PERS Expense	3,850.49	29,689.05	34,520.04	13.99%	4,830.99
PERS Retiree Health Benefits	1,057.34	9,424.46	12,989.82	27.44%	3,565.36
Employee Benefits	1,995.63	18,972.18	26,183.72	27.54%	7,211.54
Unemployment Taxes	28.69	1,043.58	1,302.00	19.84%	258.42
Compensation Insurance	229.82	722.88	9,239.55	92.17%	8,516.67
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	402.72	3,221.59	4,571.44	29.52%	1,349.85
Postage	202.00	2,155.53	2,985.77	27.80%	830.24
Auto Expense	349.48	7,275.85	6,955.53	(4.60)%	(320.32)
Equipment	1,980.73	3,561.89	816.60	(336.18)%	(2,745.29)
Legal Expense	109.36	634.06	2,667.49	76.23%	2,033.43
Professional Services	1,543.38	11,104.46	24,192.03	54.09%	13,087.57
Dues & Fees	614.22	12,827.75	5,366.46	(139.03)%	(7,461.29)
Training & Travel	0.00	1,050.78	3,302.00	68.17%	2,251.22
Other Expenses	0.00	0.00	1.03	100.00%	1.03
Interest Expense	636.71	636.71	0.00	0.00%	(636.71)
Authorized Capital Expenditure	0.00	43,790.35	130,001.00	66.31%	86,210.65
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00%</u>	<u>936.50</u>
Total General & Admin. Expenses	13,696.71	151,911.62	283,717.37	46.46%	131,805.75
Total Expenses	<u>48,936.78</u>	<u>381,254.71</u>	<u>608,596.75</u>	<u>37.36%</u>	<u>227,342.04</u>
Other Sources					
Non Operating Revenue					
Interest L.A.I.F.	0.00	1.38	0.00	0.00%	(1.38)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Total Non Operating Revenue	<u>0.00</u>	<u>1.38</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1.38)</u>
Total Other Sources	<u>0.00</u>	<u>1.38</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1.38)</u>
Ending Fund Equity	<u>(9,782.62)</u>	<u>90,289.58</u>	<u>23,370.25</u>	<u>(286.34)%</u>	<u>(66,919.33)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 3/1/2022 Through 3/31/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges					
Service Charges	45,659.71	415,946.53	585,821.50	28.99%	169,874.97
Annexation Fees	0.00	(200.25)	0.00	0.00%	200.25
Call Out/Closing Fees	557.32	635.04	0.00	0.00%	(635.04)
Solid Waste Franchise Fee	0.00	5,000.00	5,000.00	0.00%	0.00
Total Service Charges	46,217.03	421,381.32	590,821.50	28.68%	169,440.18
Other Income					
Property Taxes	0.00	61,545.41	58,948.07	(4.40)%	(2,597.34)
Other Income, Strike Teams	0.00	105.66	0.00	0.00%	(105.66)
Total Other Income	0.00	61,651.07	58,948.07	(4.59)%	(2,703.00)
Total Revenue	46,217.03	483,032.39	649,769.57	25.66%	166,737.18
Expenses					
Operating Expenses					
Wages-Overtime Pay	123.75	3,544.70	2,709.81	(30.80)%	(834.89)
Supplies	979.74	25,663.21	19,053.39	(34.69)%	(6,609.82)
Repairs	1,289.00	10,147.11	4,160.17	(143.91)%	(5,986.94)
Maintenance	0.00	837.90	14,581.84	94.25%	13,743.94
Engineering	0.00	155.00	10,300.00	98.49%	10,145.00
Utilities All	2,947.21	20,655.17	24,814.34	16.76%	4,159.17
Total Operating Expenses	5,339.70	61,003.09	75,619.55	19.33%	14,616.46
Wages All	8,648.84	82,535.68	118,108.53	30.11%	35,572.85
General & Admin. Expenses					
Payroll Taxes	685.81	6,704.67	7,962.39	15.79%	1,257.72
PERS Expense	3,861.55	29,682.59	33,738.70	12.02%	4,056.11
PERS Retiree Health Benefits	1,057.34	9,424.43	12,989.82	27.44%	3,565.39
Employee Benefits	1,995.65	18,922.46	26,183.72	27.73%	7,261.26
Unemployment Taxes	28.69	1,014.76	1,302.00	22.06%	287.24
Compensation Insurance	213.13	656.56	9,294.33	92.93%	8,637.77
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	527.71	3,420.02	4,671.73	26.79%	1,251.71
Grant Expenses	0.00	660.00	0.00	0.00%	(660.00)
Postage	202.00	1,664.77	3,072.38	45.81%	1,407.61
Auto Expense	349.49	7,309.28	8,507.56	14.08%	1,198.28
Equipment	1,867.93	3,179.12	3,052.49	(4.14)%	(126.63)
Legal Expense	109.38	535.08	2,654.52	79.84%	2,119.44
Professional Services	2,781.04	23,637.87	57,795.40	59.10%	34,157.53
Dues & Fees	615.29	15,270.97	13,476.01	(13.31)%	(1,794.96)
Training & Travel	0.00	871.58	1,454.00	40.05%	582.42
Interest Expense	636.71	636.71	0.00	0.00%	(636.71)
Authorized Capital Expenditure	0.00	43,790.35	107,000.00	59.07%	63,209.65
Gain/Loss Assets	0.00	(936.50)	0.00	0.00%	936.50
Total General & Admin. Expenses	14,931.72	166,444.72	303,815.55	45.22%	137,370.83
Total Expenses	28,920.26	309,983.49	497,543.63	37.70%	187,560.14

Other Sources

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT
Statement of Activities
300 - Sanitation
From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Non Operating Revenue					
Interest Income	102.10	481.14	0.00	0.00%	(481.14)
Interest L.A.I.F.	<u>0.00</u>	<u>0.47</u>	<u>0.00</u>	<u>0.00%</u>	<u>(0.47)</u>
Total Non Operating Revenue	<u>102.10</u>	<u>481.61</u>	<u>0.00</u>	<u>0.00%</u>	<u>(481.61)</u>
Total Other Sources	<u>102.10</u>	<u>481.61</u>	<u>0.00</u>	<u>0.00%</u>	<u>(481.61)</u>
Ending Fund Equity	<u>17,398.87</u>	<u>173,530.51</u>	<u>152,225.94</u>	<u>(13.99)%</u>	<u>(21,304.57)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 3/1/2022 Through 3/31/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges					
Grants	0.00	16,386.29	0.00	0.00%	(16,386.29)
Special Assessments	0.00	92,735.82	129,000.00	28.11%	36,264.18
Ambulance Revenue	1,063.16	213,635.72	248,000.00	13.85%	34,364.28
Contract Revenue: Lassen, Strke	0.00	305,446.47	0.00	0.00%	(305,446.47)
Total Service Charges	<u>1,063.16</u>	<u>628,204.30</u>	<u>377,000.00</u>	<u>(66.63)%</u>	<u>(251,204.30)</u>
Other Income					
Property Taxes	0.00	113,071.16	168,000.00	32.69%	54,928.84
Other Income, Strike Teams	<u>14,070.81</u>	<u>1,533,298.74</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1,533,298.74)</u>
Total Other Income	<u>14,070.81</u>	<u>1,646,369.90</u>	<u>168,000.00</u>	<u>(879.98)%</u>	<u>(1,478,369.90)</u>
Total Revenue	<u>15,133.97</u>	<u>2,274,574.20</u>	<u>545,000.00</u>	<u>(317.35)%</u>	<u>(1,729,574.20)</u>
Expenses					
Operating Expenses					
Wages-Overtime Pay	4,893.54	74,169.28	99,669.10	25.58%	25,499.82
Wages OOC OT	0.00	88,038.78	0.00	0.00%	(88,038.78)
Wages OOC Diff	0.00	162,336.81	0.00	0.00%	(162,336.81)
Supplies	2,922.92	17,259.50	10,912.69	(58.15)%	(6,346.81)
Repairs	0.00	260.42	2,363.99	88.98%	2,103.57
Maintenance	0.00	1,180.94	1,174.65	(0.53)%	(6.29)
Utilities All	3,288.05	17,995.49	15,537.25	(15.82)%	(2,458.24)
Ambulance Expense	2,536.56	14,237.79	0.00	0.00%	(14,237.79)
Non Perm OT	0.00	18,807.39	0.00	0.00%	(18,807.39)
Non Perm OOC	0.00	223,347.88	0.00	0.00%	(223,347.88)
Wages-Lassen Contract	<u>(11,046.21)</u>	<u>252,892.97</u>	<u>0.00</u>	<u>0.00%</u>	<u>(252,892.97)</u>
Total Operating Expenses	<u>2,594.86</u>	<u>870,527.25</u>	<u>129,657.68</u>	<u>(571.40)%</u>	<u>(740,869.57)</u>
Wages All	44,042.75	479,091.45	535,856.11	10.59%	56,764.66
General & Admin. Expenses					
Payroll Taxes	3,046.73	98,191.16	129,944.22	24.43%	31,753.06
PERS Expense	18,736.75	160,797.19	177,822.70	9.57%	17,025.51
PERS Retiree Health Benefits	4,092.74	39,227.23	48,192.00	18.60%	8,964.77
Employee Benefits	15,688.34	144,238.90	164,868.53	12.51%	20,629.63
Unemployment Taxes	227.11	10,411.64	7,378.00	(41.11)%	(3,033.64)
Compensation Insurance	9,900.89	41,644.96	159,260.67	73.85%	117,615.71
Insurance	0.00	60,488.15	15,738.40	(284.33)%	(44,749.75)
Office Expense	117.01	290.91	7,606.81	96.17%	7,315.90
Grant Expenses	0.00	89,822.58	65,000.00	(38.18)%	(24,822.58)
Postage	0.00	472.90	1,024.80	53.85%	551.90
Auto Expense	1,390.02	15,525.84	28,468.65	45.46%	12,942.81
Equipment	4,252.96	17,505.69	9,289.34	(88.44)%	(8,216.35)
Legal Expense	306.26	10,349.96	20,446.11	49.37%	10,096.15
Professional Services	8,801.06	37,438.94	48,563.37	22.90%	11,124.43
Dues & Fees	361.32	6,698.10	4,108.62	(63.02)%	(2,589.48)
Training & Travel	0.00	11,207.47	3,824.91	(193.01)%	(7,382.56)
Fire Prevention Expenses	0.00	669.23	0.00	0.00%	(669.23)
Other Expenses	424.00	10,430.97	1.03	...,615.53)%	(10,429.94)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Authorized Capital Expenditure	0.00	0.00	23,300.00	100.00%	23,300.00
Gain/Loss Assets	<u>0.00</u>	<u>(4,300.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>4,300.00</u>
Total General & Admin. Expenses	<u>67,345.19</u>	<u>751,111.82</u>	<u>914,838.16</u>	<u>17.90%</u>	<u>163,726.34</u>
Total Expenses	<u>113,982.80</u>	<u>2,100,730.52</u>	<u>1,580,351.95</u>	<u>(32.93)%</u>	<u>(520,378.57)</u>
Other Sources					
Non Operating Revenue					
Interest Income	<u>6,345.40</u>	<u>6,781.30</u>	<u>4,377.91</u>	<u>(54.89)%</u>	<u>(2,403.39)</u>
Total Non Operating Revenue	<u>6,345.40</u>	<u>6,781.30</u>	<u>4,377.91</u>	<u>(54.90)%</u>	<u>(2,403.39)</u>
Total Other Sources	<u>6,345.40</u>	<u>6,781.30</u>	<u>4,377.91</u>	<u>(54.90)%</u>	<u>(2,403.39)</u>
Ending Fund Equity	<u>(92,503.43)</u>	<u>180,624.98</u>	<u>(1,030,974.04)</u>	<u>117.51%</u>	<u>(1,211,599.02)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Expenses					
Expenses					
Utilities All	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Total Expenses	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Total Expenses	<u>2,162.38</u>	<u>19,476.62</u>	<u>21,000.00</u>	<u>7.25%</u>	<u>1,523.38</u>
Ending Fund Equity	<u>(2,162.38)</u>	<u>(19,476.62)</u>	<u>(21,000.00)</u>	<u>7.25%</u>	<u>(1,523.38)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 3/1/2022 Through 3/31/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges	39,037.02	429,675.93	560,592.00	23.35%	130,916.07
Other Income					
Property Taxes	0.00	41,663.18	66,700.00	37.53%	25,036.82
Other Income, Strike Teams	117.14	203.80	4,675.00	95.64%	4,471.20
Total Other Income	117.14	41,866.98	71,375.00	41.34%	29,508.02
Total Revenue	39,154.16	471,542.91	631,967.00	25.38%	160,424.09
Expenses					
Wages, Taxes, and Benefits	16,762.12	153,112.51	215,133.74	28.82%	62,021.23
Expenses					
Supplies	4,592.36	21,162.25	19,000.00	(11.38)%	(2,162.25)
Repairs	14,795.90	23,797.30	46,350.00	48.65%	22,552.70
Maintenance	0.00	1,893.38	3,234.74	41.46%	1,341.36
Engineering	0.00	315.00	22,660.00	98.60%	22,345.00
Utilities All	6,947.80	95,651.80	110,698.42	13.59%	15,046.62
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	402.72	3,221.59	4,571.44	29.52%	1,349.85
Postage	202.00	2,155.53	2,985.77	27.80%	830.24
Auto Expense	349.48	7,275.85	6,955.53	(4.60)%	(320.32)
Equipment	1,980.73	3,561.89	816.60	(336.18)%	(2,745.29)
Legal Expense	109.36	634.06	2,667.49	76.23%	2,033.43
Professional Services	1,543.38	11,104.46	24,192.03	54.09%	13,087.57
Dues & Fees	614.22	12,827.75	5,366.46	(139.03)%	(7,461.29)
Training & Travel	0.00	1,050.78	3,302.00	68.17%	2,251.22
Other Expenses	0.00	0.00	1.03	100.00%	1.03
Interest Expense	636.71	636.71	0.00	0.00%	(636.71)
Authorized Capital Expenditure	0.00	43,790.35	130,001.00	66.31%	86,210.65
Gain/Loss Assets	0.00	(936.50)	0.00	0.00%	936.50
Total Expenses	32,174.66	228,142.20	393,463.01	42.02%	165,320.81
Total Expenses	48,936.78	381,254.71	608,596.75	37.36%	227,342.04
Interest Income	0.00	1.38	0.00	0.00%	(1.38)
Total Interest Income	0.00	1.38	0.00	0.00%	(1.38)
Ending Fund Equity	(9,782.62)	90,289.58	23,370.25	(286.34)%	(66,919.33)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Revenue					
Service Charges	46,217.03	421,381.32	590,821.50	28.67%	169,440.18
Other Income					
Property Taxes	0.00	61,545.41	58,948.07	(4.40)%	(2,597.34)
Other Income, Strike Teams	0.00	105.66	0.00	0.00%	(105.66)
Total Other Income	<u>0.00</u>	<u>61,651.07</u>	<u>58,948.07</u>	<u>(4.59)%</u>	<u>(2,703.00)</u>
Total Revenue	<u>46,217.03</u>	<u>483,032.39</u>	<u>649,769.57</u>	<u>25.66%</u>	<u>166,737.18</u>
Expenses					
Wages, Taxes, and Benefits	16,614.76	152,485.85	212,289.30	28.17%	59,803.45
Expenses					
Supplies	979.74	25,663.21	19,053.39	(34.69)%	(6,609.82)
Repairs	1,289.00	10,147.11	4,160.17	(143.91)%	(5,986.94)
Maintenance	0.00	837.90	14,581.84	94.25%	13,743.94
Engineering	0.00	155.00	10,300.00	98.49%	10,145.00
Utilities All	2,947.21	20,655.17	24,814.34	16.76%	4,159.17
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	527.71	3,420.02	4,671.73	26.79%	1,251.71
Grant Expenses	0.00	660.00	0.00	0.00%	(660.00)
Postage	202.00	1,664.77	3,072.38	45.81%	1,407.61
Auto Expense	349.49	7,309.28	8,507.56	14.08%	1,198.28
Equipment	1,867.93	3,179.12	3,052.49	(4.14)%	(126.63)
Legal Expense	109.38	535.08	2,654.52	79.84%	2,119.44
Professional Services	2,781.04	23,637.87	57,795.40	59.10%	34,157.53
Dues & Fees	-615.29	15,270.97	13,476.01	(13.31)%	(1,794.96)
Training & Travel	0.00	871.58	1,454.00	40.05%	582.42
Interest Expense	636.71	636.71	0.00	0.00%	(636.71)
Authorized Capital Expenditure	0.00	43,790.35	107,000.00	59.07%	63,209.65
Gain/Loss Assets	<u>0.00</u>	<u>(936.50)</u>	<u>0.00</u>	<u>0.00%</u>	<u>936.50</u>
Total Expenses	<u>12,305.50</u>	<u>157,497.64</u>	<u>285,254.33</u>	<u>44.79%</u>	<u>127,756.69</u>
Total Expenses	<u>28,920.26</u>	<u>309,983.49</u>	<u>497,543.63</u>	<u>37.70%</u>	<u>187,560.14</u>
Interest Income					
	<u>102.10</u>	<u>481.61</u>	<u>0.00</u>	<u>0.00%</u>	<u>(481.61)</u>
Total Interest Income	<u>102.10</u>	<u>481.61</u>	<u>0.00</u>	<u>0.00%</u>	<u>(481.61)</u>
Ending Fund Equity	<u>17,398.87</u>	<u>173,530.51</u>	<u>152,225.94</u>	<u>(13.99)%</u>	<u>(21,304.57)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 3/1/2022 Through 3/31/2022

	<u>Current Period</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percent Budget Remaining</u>	<u>Budget Variance</u>
Revenue					
Service Charges					
Grants	0.00	16,386.29	0.00	0.00%	(16,386.29)
Ambulance Revenue	1,063.16	213,635.72	248,000.00	13.85%	34,364.28
Contract Revenue: Lassen, Strke	0.00	305,446.47	0.00	0.00%	(305,446.47)
Other	<u>0.00</u>	<u>92,735.82</u>	<u>129,000.00</u>	<u>28.11%</u>	<u>36,264.18</u>
Total Service Charges	1,063.16	628,204.30	377,000.00	(66.63)%	(251,204.30)
Other Income					
Property Taxes	0.00	113,071.16	168,000.00	32.69%	54,928.84
Other Income, Strike Teams	<u>14,070.81</u>	<u>1,533,298.74</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1,533,298.74)</u>
Total Other Income	14,070.81	1,646,369.90	168,000.00	(879.98)%	(1,478,369.90)
Total Revenue	<u>15,133.97</u>	<u>2,274,574.20</u>	<u>545,000.00</u>	<u>(317.35)%</u>	<u>(1,729,574.20)</u>
Expenses					
Lassen Contract Expenses	(11,046.21)	252,892.97	0.00	0.00%	(252,892.97)
Wages, Taxes, and Benefits	100,628.85	1,540,971.90	1,322,991.33	(16.47)%	(217,980.57)
Expenses					
Supplies	2,922.92	17,259.50	10,912.69	(58.15)%	(6,346.81)
Repairs	0.00	260.42	2,363.99	88.98%	2,103.57
Maintenance	0.00	1,180.94	1,174.65	(0.53)%	(6.29)
Utilities All	3,288.05	17,995.49	15,537.25	(15.82)%	(2,458.24)
Ambulance Expense	2,536.56	14,237.79	0.00	0.00%	(14,237.79)
Insurance	0.00	60,488.15	15,738.40	(284.33)%	(44,749.75)
Office Expense	117.01	290.91	7,606.81	96.17%	7,315.90
Grant Expenses	0.00	89,822.58	65,000.00	(38.18)%	(24,822.58)
Postage	0.00	472.90	1,024.80	53.85%	551.90
Auto Expense	1,390.02	15,525.84	28,468.65	45.46%	12,942.81
Equipment	4,252.96	17,505.69	9,289.34	(88.44)%	(8,216.35)
Legal Expense	306.26	10,349.96	20,446.11	49.37%	10,096.15
Professional Services	8,801.06	37,438.94	48,563.37	22.90%	11,124.43
Dues & Fees	361.32	6,698.10	4,108.62	(63.02)%	(2,589.48)
Training & Travel	0.00	11,207.47	3,824.91	(193.01)%	(7,382.56)
Other Expenses	424.00	10,430.97	1.03	...,615.53)%	(10,429.94)
Authorized Capital Expenditure	0.00	0.00	23,300.00	100.00%	23,300.00
Gain/Loss Assets	<u>0.00</u>	<u>(4,300.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>4,300.00</u>
Total Expenses	24,400.16	306,865.65	257,360.62	(19.24)%	(49,505.03)
Total Expenses	<u>113,982.80</u>	<u>2,100,730.52</u>	<u>1,580,351.95</u>	<u>(32.93)%</u>	<u>(520,378.57)</u>
Interest Income					
	<u>6,345.40</u>	<u>6,781.30</u>	<u>4,377.91</u>	<u>(54.89)%</u>	<u>(2,403.39)</u>
Total Interest Income	6,345.40	6,781.30	4,377.91	(54.90)%	(2,403.39)
Ending Fund Equity	<u>(92,503.43)</u>	<u>180,624.98</u>	<u>(1,030,974.04)</u>	<u>117.51%</u>	<u>(1,211,599.02)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities
From 7/1/2021 Through 3/31/2022

	Street Lights	Water	Sewer	Fire	Ambulance	Total
Revenue						
Service Charges						
Service Charges	0.00	429,166.56	415,946.53	0.00	0.00	845,113.09
Grants	0.00	0.00	0.00	16,386.29	0.00	16,386.29
Annexation Fees	0.00	0.00	(200.25)	0.00	0.00	(200.25)
Call Out/Closing Fees	0.00	509.37	635.04	0.00	0.00	1,144.41
Special Assessments	0.00	0.00	0.00	92,735.82	0.00	92,735.82
Solid Waste Franchi...	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Ambulance Revenue	0.00	0.00	0.00	0.00	213,635.72	213,635.72
Contract Revenue: ...	0.00	0.00	0.00	362,709.02	(57,262.55)	305,446.47
Total Service Charges	0.00	429,675.93	421,381.32	471,831.13	156,373.17	1,479,261.55
Other Income						
Property Taxes	0.00	41,663.18	61,545.41	113,071.16	0.00	216,279.75
Other Income, Strik...	0.00	203.80	105.66	1,323,996.99	209,301.75	1,533,608.20
Total Other Income	0.00	41,866.98	61,651.07	1,437,068.15	209,301.75	1,749,887.95
Total Revenue	0.00	471,542.91	483,032.39	1,908,899.28	365,674.92	3,229,149.50
Expenses						
Operating Expenses						
Wages-Overtime Pay	0.00	3,277.57	3,544.70	23,519.47	50,649.81	80,991.55
Wages OOC OT	0.00	0.00	0.00	88,038.78	0.00	88,038.78
Wages OOC Diff	0.00	0.00	0.00	148,909.13	13,427.68	162,336.81
Supplies	0.00	21,162.25	25,663.21	3,768.93	13,490.57	64,084.96
Repairs	0.00	23,797.30	10,147.11	260.42	0.00	34,204.83
Maintenance	0.00	1,893.38	837.90	466.97	713.97	3,912.22
Engineering	0.00	315.00	155.00	0.00	0.00	470.00
Utilities All	19,476.62	95,651.80	20,655.17	10,041.96	7,953.53	153,779.08
Ambulance Expense	0.00	0.00	0.00	0.00	14,237.79	14,237.79
Non Perm OT	0.00	0.00	0.00	18,807.39	0.00	18,807.39
Non Perm OOC	0.00	0.00	0.00	223,347.88	0.00	223,347.88
Wages-Lassen Contr...	0.00	0.00	0.00	252,892.97	0.00	252,892.97
Total Operating Expen...	19,476.62	146,097.30	61,003.09	770,053.90	100,473.35	1,097,104.26
Wages All	0.00	83,245.79	82,535.68	276,814.73	202,276.72	644,872.92
General & Admin. Ex...						
Payroll Taxes	0.00	6,737.00	6,704.67	78,819.01	19,372.15	111,632.83
PERS Expense	0.00	29,689.05	29,682.59	79,358.61	81,438.58	220,168.83
PERS Retiree Healt...	0.00	9,424.46	9,424.43	23,666.61	15,560.62	58,076.12
Employee Benefits	0.00	18,972.18	18,922.46	75,876.70	68,362.20	182,133.54
Unemployment Taxes	0.00	1,043.58	1,014.76	8,340.81	2,070.83	12,469.98
Compensation Insur...	0.00	722.88	656.56	31,551.23	10,093.73	43,024.40
Insurance	0.00	0.00	0.00	38,431.26	22,056.89	60,488.15
Office Expense	0.00	3,221.59	3,420.02	184.44	106.47	6,932.52
Grant Expenses	0.00	0.00	660.00	89,822.58	0.00	90,482.58
Postage	0.00	2,155.53	1,664.77	373.49	99.41	4,293.20
Auto Expense	0.00	7,275.85	7,309.28	9,925.66	5,600.18	30,110.97
Equipment	0.00	3,561.89	3,179.12	9,487.00	8,018.69	24,246.70
Legal Expense	0.00	634.06	535.08	7,137.13	3,212.83	11,519.10
Professional Services	0.00	11,104.46	23,637.87	19,835.99	17,602.95	72,181.27
Dues & Fees	0.00	12,827.75	15,270.97	2,321.84	4,376.26	34,796.82
Training & Travel	0.00	1,050.78	871.58	10,273.76	933.71	13,129.83
Fire Prevention Exp...	0.00	0.00	0.00	669.23	0.00	669.23
Other Expenses	0.00	0.00	0.00	8,255.72	2,175.25	10,430.97
Interest Expense	0.00	636.71	636.71	0.00	0.00	1,273.42
Authorized Capital ...	0.00	43,790.35	43,790.35	0.00	0.00	87,580.70
Gain/Loss Assets	0.00	(936.50)	(936.50)	(300.00)	(4,000.00)	(6,173.00)
Total General & Admi...	0.00	151,911.62	166,444.72	494,031.07	257,080.75	1,069,468.16
Total Expenses	19,476.62	381,254.71	309,983.49	1,540,899.70	559,830.82	2,811,445.34

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities
From 7/1/2021 Through 3/31/2022

	<u>Street Lights</u>	<u>Water</u>	<u>Sewer</u>	<u>Fire</u>	<u>Ambulance</u>	<u>Total</u>
Other Sources						
Non Operating Revenue						
Interest Income	0.00	0.00	481.14	6,781.30	0.00	7,262.44
Interest L.A.I.F.	0.00	1.38	0.47	0.00	0.00	1.85
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Non Operating ...	<u>0.00</u>	<u>1.38</u>	<u>481.61</u>	<u>6,781.30</u>	<u>0.00</u>	<u>7,264.29</u>
Total Other Sources	<u>0.00</u>	<u>1.38</u>	<u>481.61</u>	<u>6,781.30</u>	<u>0.00</u>	<u>7,264.29</u>
Ending Fund Equity	<u>(19,476.62)</u>	<u>90,289.58</u>	<u>173,530.51</u>	<u>374,780.88</u>	<u>(194,155.90)</u>	<u>424,968.45</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities
From 7/1/2021 Through 3/31/2022

	<u>Street Lights</u>	<u>Water</u>	<u>Sewer</u>	<u>Fire</u>	<u>Ambulance</u>	<u>Total</u>
Revenue						
Service Charges						
Grants	0.00	0.00	0.00	16,386.29	0.00	16,386.29
Ambulance Revenue	0.00	0.00	0.00	0.00	213,635.72	213,635.72
Contract Revenue: ...	0.00	0.00	0.00	362,709.02	(57,262.55)	305,446.47
Other	0.00	429,675.93	421,381.32	92,735.82	0.00	943,793.07
Total Service Charges	0.00	429,675.93	421,381.32	471,831.13	156,373.17	1,479,261.55
Other Income						
Property Taxes	0.00	41,663.18	61,545.41	113,071.16	0.00	216,279.75
Other Income, Strik...	0.00	203.80	105.66	1,323,996.99	209,301.75	1,533,608.20
Total Other Income	0.00	41,866.98	61,651.07	1,437,068.15	209,301.75	1,749,887.95
Total Revenue	0.00	471,542.91	483,032.39	1,908,899.28	365,674.92	3,229,149.50
Expenses						
Lassen Contract Expe...	0.00	0.00	0.00	252,892.97	0.00	252,892.97
Wages, Taxes, and Be...	0.00	153,112.51	152,485.85	1,077,719.58	463,252.32	1,846,570.26
Expenses						
Supplies	0.00	21,162.25	25,663.21	3,768.93	13,490.57	64,084.96
Repairs	0.00	23,797.30	10,147.11	260.42	0.00	34,204.83
Maintenance	0.00	1,893.38	837.90	466.97	713.97	3,912.22
Engineering	0.00	315.00	155.00	0.00	0.00	470.00
Utilities All	19,476.62	95,651.80	20,655.17	10,041.96	7,953.53	153,779.08
Ambulance Expense	0.00	0.00	0.00	0.00	14,237.79	14,237.79
Insurance	0.00	0.00	0.00	38,431.26	22,056.89	60,488.15
Office Expense	0.00	3,221.59	3,420.02	184.44	106.47	6,932.52
Grant Expenses	0.00	0.00	660.00	89,822.58	0.00	90,482.58
Postage	0.00	2,155.53	1,664.77	373.49	99.41	4,293.20
Auto Expense	0.00	7,275.85	7,309.28	9,925.66	5,600.18	30,110.97
Equipment	0.00	3,561.89	3,179.12	9,487.00	8,018.69	24,246.70
Legal Expense	0.00	634.06	535.08	7,137.13	3,212.83	11,519.10
Professional Services	0.00	11,104.46	23,637.87	19,835.99	17,602.95	72,181.27
Dues & Fees	0.00	12,827.75	15,270.97	2,321.84	4,376.26	34,796.82
Training & Travel	0.00	1,050.78	871.58	10,273.76	933.71	13,129.83
Other Expenses	0.00	0.00	0.00	8,255.72	2,175.25	10,430.97
Interest Expense	0.00	636.71	636.71	0.00	0.00	1,273.42
Authorized Capital ...	0.00	43,790.35	43,790.35	0.00	0.00	87,580.70
Gain/Loss Assets	0.00	(936.50)	(936.50)	(300.00)	(4,000.00)	(6,173.00)
Total Expenses	19,476.62	228,142.20	157,497.64	210,287.15	96,578.50	711,982.11
Total Expenses	19,476.62	381,254.71	309,983.49	1,540,899.70	559,830.82	2,811,445.34
Interest Income						
	0.00	1.38	481.61	6,781.30	0.00	7,264.29
Total Interest Income	0.00	1.38	481.61	6,781.30	0.00	7,264.29
Ending Fund Equity	(19,476.62)	90,289.58	173,530.51	374,780.88	(194,155.90)	424,968.45