

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>
1	02-01-2022C	2/1/2022	Fire	1,000.00	Rent - Casita
17792	02-01-2022A	2/1/2022	WS water sewer AR	460.09	PSN
17793	02-01-2022B	2/1/2022	WS water sewer AR	2,773.21	Checks
2	02-01-2022D	2/1/2022	Ambulance Medical	2,329.50	BS ACH
3	02-01-2022E	2/1/2022	Ambulance Medical	471.99	Noridian
17796	02-02-2022D	2/2/2022	WS water sewer AR	455.16	PSN
4	02-02-2022A	2/2/2022	Plumas County	53,638.72	Prop Tax Zone A
5	02-02-2022B	2/2/2022	Plumas County	215,368.08	Prop Taxes and Spec. Assessment
6-7	02-02-2022C	2/2/2022	Ambulance Medical	665.10	Noridian
17797	02-03-2022A	2/3/2022	WS water sewer AR	87.66	PSN
17799	02-03-2022C	2/3/2022	WS water sewer AR	724.47	CASH
17800	02-03-2022D	2/3/2022	WS water sewer AR	1,764.48	Checks
8	02-03-2022B	2/3/2022	Refunds From Venders	222.63	Staples overpayment refund
17802	02-04-2022A	2/4/2022	WS water sewer AR	1,970.34	Checks
17803	02-04-2022C	2/4/2022	WS water sewer AR	93.37	PSN
9-12	02-04-2022B	2/4/2022	Ambulance Medical	1,778.91	Amb Rev
13	02-07-2022B	2/7/2022	Ambulance Medical	2,479.50	BS ACH
17804	02-07-2022A	2/7/2022	WS water sewer AR	3,221.43	Checks
17805	02-07-2022C...	2/7/2022	WS water sewer AR	4,770.78	PSN x 3
17806	02-08-2022A	2/8/2022	WS water sewer AR	2,050.84	Checks
17807	02-08-2022B	2/8/2022	WS water sewer AR	1,194.64	PSN
17808	02-09-2022A	2/9/2022	WS water sewer AR	1,418.52	PSN
17811	02-10-2022A	2/10/2022	WS water sewer AR	3,547.92	Checks
17812	02-10-2022B	2/10/2022	WS water sewer AR	159.08	PSN
14	02-11-2022A	2/11/2022	Fire	175.10	WC 20-21 Audit refund
15	02-11-2022B	2/11/2022	Fire	50.00	SCAAP Pit dumps/Dixie related
16-23	02-11-2022C	2/11/2022	Ambulance Medical	885.47	Amb billing
17813	02-11-2022D	2/11/2022	WS water sewer AR	1,481.21	PSN
	02-14-2022E	2/14/2022	Ambulance Medical	3.19	Medi-Cal ACH
17814	02-14-2022A	2/14/2022	WS water sewer AR	4,592.17	Checks
17817	02-14-2022B...	2/14/2022	WS water sewer AR	4,333.42	PSN x 3
17818	02-15-2022A	2/15/2022	WS water sewer AR	4,161.00	Sec Dep Ref. Applied
17819	02-15-2022B	2/15/2022	WS water sewer AR	1,203.64	Cash
17820	02-15-2022C	2/15/2022	WS water sewer AR	1,098.23	PSN
17821	02-15-2022D	2/15/2022	WS water sewer AR	1,890.63	Checks
17822	02-15-2022E	2/15/2022	WS water sewer AR	449.24	Plumas Crisis Assistance
25	02-15-2022F	2/15/2022	Ambulance Medical	309.38	Noridian
17827	02-16-2022BC	2/16/2022	WS water sewer AR	495.56	PSN x 2
26-27	2-16-2022A	2/16/2022	Ambulance Medical	996.66	noridian
17826	02-17-2022A	2/17/2022	WS water sewer AR	243.14	PSN
17828	02-17-2022B	2/17/2022	WS water sewer AR	2,013.29	Checks
17830	2-18-2022A	2/18/2022	WS water sewer AR	873.55	psn
17832	2-22-2022A	2/22/2022	WS water sewer AR	3,408.64	checks
17833	2-22-2022	2/22/2022	WS water sewer AR	6,516.10	psnx4
28-31	2-22-2022F	2/22/2022	Ambulance Medical	1,888.59	Noridian
17835	02-23-2022C	2/23/2022	WS water sewer AR	587.55	PSN
32-33	2-23-2022B	2/23/2022	Ambulance Medical	650.34	noridian
17836	2-24-2022A	2/24/2022	WS water sewer AR	3,091.24	checks
17837	2-24-2022B	2/24/2022	WS water sewer AR	1,009.58	psn
17838	2-25-2022B	2/25/2022	WS water sewer AR	119.75	psn
34.-43	2-25-2022A	2/25/2022	Ambulance Medical	2,494.99	Ambulance billing
17839	2-28-2022A-c	2/28/2022	WS water sewer AR	5,574.78	psnx3
17840	2-28-2022D	2/28/2022	WS water sewer AR	1,076.72	cash
17841	2-28-22F	2/28/2022	WS water sewer AR	3,228.65	PCCD
17842	2-28-2022G	2/28/2022	WS water sewer AR	6,334.77	checks



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 February 28, 2021, and for the eight 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
March 11, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 2/28/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(17,314.24)	50,717.07	114,563.41	254,222.25	402,188.49
Plumas-MoneyMarket #00	0.00	0.00	1,502,390.36	0.00	1,502,390.36
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Pety 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	(17,314.24)	51,839.16	2,417,431.26	254,322.25	2,706,278.43
Accounts Receivable					
Accounts Receivable Invoi...	0.00	44,673.57	52,222.88	1,410,677.74	1,507,574.19
Allowance for Doubtful Ac...	0.00	0.00	0.00	(533,000.00)	(533,000.00)
Total Accounts Receivable	0.00	44,673.57	52,222.88	877,677.74	974,574.19
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	0.00	96,694.32	96,694.32	368,000.00	561,388.64
Total Current Assets	(17,314.24)	193,207.05	2,566,348.46	1,499,999.99	4,242,241.26
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.	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Property & Equipment	0.00	1,869,632.19	4,024,310.71	413,926.42	6,307,869.32
Total Assets	(17,314.24)	2,062,839.24	6,590,659.17	1,913,926.41	10,550,110.58
Liabilities					
Current Liabilities					
Payables					
Lassen Contract Employees	0.00	0.00	0.00	17,391.61	17,391.61

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Assets

As of 2/28/2022

	St. Lights	Water	Sanitation	Fire	Total
Accounts Payable Other	0.00	100.47	130.29	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	832.00	832.00
PERS Payable	0.00	562.31	562.30	5,221.81	6,346.42
Total Payables	0.00	662.78	692.59	23,445.42	24,800.79
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	4,295.86	7,934.14	0.00	12,230.00
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	800,295.74	803,934.05	3,081,001.94	4,685,231.73
Total Current Liabilities	0.00	800,958.52	804,626.64	3,104,447.36	4,710,032.52
Total Liabilities	0.00	800,958.52	804,626.64	3,104,447.36	4,710,032.52
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	(17,314.24)	100,072.20	156,131.64	273,128.41	512,018.01
Total Current YTD Net Income	(17,314.24)	100,072.20	156,131.64	273,128.41	512,018.01
Total Equity	(17,314.24)	1,218,090.37	5,742,242.18	(1,190,520.95)	5,752,497.36
Total Liabilities and Net Assets	(17,314.24)	2,019,048.89	6,546,868.82	1,913,926.41	10,462,529.88

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Expenses					
Operating Expenses					
Utilities All	2,158.09	17,314.24	21,000.00	17.55%	3,685.76
Total Operating Expenses	2,158.09	17,314.24	21,000.00	17.55%	3,685.76
Total Expenses	2,158.09	17,314.24	21,000.00	17.55%	3,685.76
Ending Fund Equity	(2,158.09)	(17,314.24)	(21,000.00)	17.55%	(3,685.76)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges					
Service Charges	36,870.82	390,572.22	560,592.00	30.32%	170,019.78
Call Out/Closing Fees	(12.50)	66.69	0.00	0.00%	(66.69)
Total Service Charges	36,858.32	390,638.91	560,592.00	30.32%	169,953.09
Other Income					
Property Taxes	36,282.49	41,663.18	66,700.00	37.53%	25,036.82
Other Income, Strike Teams	55.66	86.66	4,675.00	98.14%	4,588.34
Total Other Income	36,338.15	41,749.84	71,375.00	41.51%	29,625.16
Total Revenue	73,196.47	432,388.75	631,967.00	31.58%	199,578.25
Expenses					
Operating Expenses					
Wages-Overtime Pay	149.04	3,022.40	4,827.69	37.39%	1,805.29
Supplies	7,573.62	16,569.89	19,000.00	12.79%	2,430.11
Repairs	135.12	9,001.40	46,350.00	80.57%	37,348.60
Maintenance	102.88	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	6,449.78	88,704.00	110,698.42	19.86%	21,994.42
Total Operating Expenses	14,410.44	119,506.07	206,770.85	42.20%	87,264.78
Wages All	8,647.84	74,596.95	118,108.53	36.84%	43,511.58
General & Admin. Expenses					
Payroll Taxes	687.86	6,040.86	7,962.39	24.13%	1,921.53
PERS Expense	3,223.30	25,838.56	34,520.04	25.14%	8,681.48
PERS Retiree Health Benefits	1,057.34	8,367.12	12,989.82	35.58%	4,622.70
Employee Benefits	1,966.22	16,976.55	26,183.72	35.16%	9,207.17
Unemployment Taxes	285.24	1,014.89	1,302.00	22.05%	287.11
Compensation Insurance	(1,367.68)	493.06	9,239.55	94.66%	8,746.49
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	360.88	2,818.87	4,571.44	38.33%	1,752.57
Postage	10.55	1,953.53	2,985.77	34.57%	1,032.24
Auto Expense	612.04	6,926.37	6,955.53	0.41%	29.16
Equipment	270.00	1,581.16	816.60	(93.62)%	(764.56)
Legal Expense	16.50	524.70	2,667.49	80.32%	2,142.79
Professional Services	687.88	9,561.08	24,192.03	60.47%	14,630.95
Dues & Fees	256.95	12,213.53	5,366.46	(127.59)%	(6,847.07)
Training & Travel	164.53	1,050.78	3,302.00	68.17%	2,251.22
Other Expenses	0.00	0.00	1.03	100.00%	1.03
Authorized Capital Expenditure	43,790.35	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 General & Admin. Expenses	52,021.96	138,214.91	283,717.37	51.28%	145,502.46
Total Expenses	75,080.24	332,317.93	608,596.75	45.40%	276,278.82
Other Sources					
Non Operating Revenue					
Interest L.A.I.F.	0.00	1.38	0.00	0.00%	(1.38)
Total Non Operating Revenue	0.00	1.38	0.00	0.00%	(1.38)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Total Other Sources	0.00	1.38	0.00	0.00%	(1.38)
Ending Fund Equity	(1,883.77)	100,072.20	23,370.25	(328.20)%	(76,701.95)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges					
Service Charges	44,423.12	370,286.82	585,821.50	36.79%	215,534.68
Annexation Fees	0.00	(200.25)	0.00	0.00%	200.25
Call Out/Closing Fees	(23.09)	77.72	0.00	0.00%	(77.72)
Solid Waste Franchise Fee	0.00	5,000.00	5,000.00	0.00%	0.00
Total Service Charges	44,400.03	375,164.29	590,821.50	36.50%	215,657.21
Other Income					
Property Taxes	53,638.72	61,545.41	58,948.07	(4.40)%	(2,597.34)
Other Income, Strike Teams	105.66	105.66	0.00	0.00%	(105.66)
Total Other Income	53,744.38	61,651.07	58,948.07	(4.59)%	(2,703.00)
Total Revenue	98,144.41	436,815.36	649,769.57	32.77%	212,954.21
Expenses					
Operating Expenses					
Wages-Overtime Pay	136.67	3,420.95	2,709.81	(26.24)%	(711.14)
Supplies	461.56	24,683.47	19,053.39	(29.54)%	(5,630.08)
Repairs	0.00	8,858.11	4,160.17	(112.92)%	(4,697.94)
Maintenance	11.80	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	2,866.15	17,707.96	24,814.34	28.63%	7,106.38
Total Operating Expenses	3,476.18	55,663.39	75,619.55	26.39%	19,956.16
Wages All	8,647.84	73,886.84	118,108.53	37.44%	44,221.69
General & Admin. Expenses					
Payroll Taxes	686.79	6,018.86	7,962.39	24.40%	1,943.53
PERS Expense	3,224.12	25,821.04	33,738.70	23.46%	7,917.66
PERS Retiree Health Benefits	1,057.34	8,367.09	12,989.82	35.58%	4,622.73
Employee Benefits	1,966.26	16,926.81	26,183.72	35.35%	9,256.91
Unemployment Taxes	289.05	986.07	1,302.00	24.26%	315.93
Compensation Insurance	(1,405.70)	443.43	9,294.33	95.22%	8,850.90
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	360.88	2,892.31	4,671.73	38.08%	1,779.42
Grant Expenses	0.00	660.00	0.00	0.00%	(660.00)
Postage	10.56	1,462.77	3,072.38	52.38%	1,609.61
Auto Expense	612.07	6,959.79	8,507.56	18.19%	1,547.77
Equipment	0.00	1,311.19	3,052.49	57.04%	1,741.30
Legal Expense	16.50	425.70	2,654.52	83.96%	2,228.82
Professional Services	2,065.91	20,856.83	57,795.40	63.91%	36,938.57
Dues & Fees	257.06	14,655.68	13,476.01	(8.75)%	(1,179.67)
Training & Travel	0.00	871.58	1,454.00	40.05%	582.42
Authorized Capital Expenditure	43,790.35	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	52,931.19	151,513.00	303,815.55	50.13%	152,302.55
Total Expenses	65,055.21	281,063.23	497,543.63	43.51%	216,480.40

Other Sources

 Non Operating Revenue

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Interest Income	92.23	379.04	0.00	0.00%	(379.04)
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>92.23</u>	<u>379.51</u>	<u>0.00</u>	<u>0.00%</u>	<u>(379.51)</u>
Total Other Sources	<u>92.23</u>	<u>379.51</u>	<u>0.00</u>	<u>0.00%</u>	<u>(379.51)</u>
Ending Fund Equity	<u>33,181.43</u>	<u>156,131.64</u>	<u>152,225.94</u>	<u>(2.56)%</u>	<u>(3,905.70)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 2/1/2022 Through 2/28/2022

	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	80,587.50	92,735.82	129,000.00	28.11%	36,264.18
Ambulance Revenue	31,767.21	212,572.56	248,000.00	14.28%	35,427.44
Contract Revenue: Lassen, Strke	0.00	305,446.47	0.00	0.00%	(305,446.47)
Total Service Charges	112,354.71	627,141.14	377,000.00	(66.35)%	(250,141.14)
Other Income					
Property Taxes	98,498.09	113,071.16	168,000.00	32.69%	54,928.84
Other Income, Strike Teams	1,111.31	1,519,227.93	0.00	0.00%	(1,519,227.93)
Total Other Income	99,609.40	1,632,299.09	168,000.00	(871.61)%	(1,464,299.09)
Total Revenue	211,964.11	2,259,440.23	545,000.00	(314.58)%	(1,714,440.23)
Expenses					
Operating Expenses					
Wages-Overtime Pay	8,644.15	69,275.74	99,669.10	30.49%	30,393.36
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	509.35	14,336.58	10,912.69	(31.37)%	(3,423.89)
Repairs	0.00	260.42	2,363.99	88.98%	2,103.57
Maintenance	22.68	1,180.94	1,174.65	(0.53)%	(6.29)
Utilities All	2,473.46	14,707.44	15,537.25	5.34%	829.81
Ambulance Expense	2,169.17	11,701.23	0.00	0.00%	(11,701.23)
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	183,535.64	263,939.18	0.00	0.00%	(263,939.18)
Total Operating Expenses	197,354.45	867,932.39	129,657.68	(569.40)%	(738,274.71)
Wages All	43,506.21	435,048.70	535,856.11	18.81%	100,807.41
General & Admin. Expenses					
Payroll Taxes	18,042.66	95,144.43	129,944.22	26.78%	34,799.79
PERS Expense	34,866.67	142,060.44	177,822.70	20.11%	35,762.26
PERS Retiree Health Benefits	4,092.74	35,134.49	48,192.00	27.09%	13,057.51
Employee Benefits	13,923.14	128,550.56	164,868.53	22.02%	36,317.97
Unemployment Taxes	2,183.51	10,184.53	7,378.00	(38.03)%	(2,806.53)
Compensation Insurance	(11,320.50)	31,744.07	159,260.67	80.06%	127,516.60
Insurance	0.00	60,488.15	15,738.40	(284.33)%	(44,749.75)
Office Expense	94.99	173.90	7,606.81	97.71%	7,432.91
Grant Expenses	25,365.87	89,822.58	65,000.00	(38.18)%	(24,822.58)
Postage	64.05	472.90	1,024.80	53.85%	551.90
Auto Expense	943.42	14,135.82	28,468.65	50.34%	14,332.83
Equipment	3,099.53	13,252.73	9,289.34	(42.66)%	(3,963.39)
Legal Expense	341.00	10,043.70	20,446.11	50.87%	10,402.41
Professional Services	2,187.78	28,637.88	48,563.37	41.02%	19,925.49
Dues & Fees	679.82	6,336.78	4,108.62	(54.23)%	(2,228.16)
Training & Travel	3,018.44	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	839.57	10,006.97	1.03	...,450.49)%	(10,005.94)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Authorized Capital Expenditure	0.00	0.00	23,300.00	100.00%	23,300.00
Gain/Loss Assets	0.00	(4,300.00)	0.00	0.00%	4,300.00
Total General & Admin. Expenses	98,422.69	683,766.63	914,838.16	25.26%	231,071.53
Total Expenses	339,283.35	1,986,747.72	1,580,351.95	(25.72)%	(406,395.77)
Other Sources					
Non Operating Revenue					
Interest Income	0.00	435.90	4,377.91	90.04%	3,942.01
Total Non Operating Revenue	0.00	435.90	4,377.91	90.04%	3,942.01
Total Other Sources	0.00	435.90	4,377.91	90.04%	3,942.01
Ending Fund Equity	(127,319.24)	273,128.41	(1,030,974.04)	126.49%	(1,304,102.45)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

100 - St. Lights

From 2/1/2022 Through 2/28/2022

	<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>2,158.09</u>	<u>17,314.24</u>	<u>21,000.00</u>	<u>17.55%</u>	<u>3,685.76</u>
Total Expenses	<u>2,158.09</u>	<u>17,314.24</u>	<u>21,000.00</u>	<u>17.55%</u>	<u>3,685.76</u>
Total Expenses	<u>2,158.09</u>	<u>17,314.24</u>	<u>21,000.00</u>	<u>17.55%</u>	<u>3,685.76</u>
Ending Fund Equity	<u>(2,158.09)</u>	<u>(17,314.24)</u>	<u>(21,000.00)</u>	<u>17.55%</u>	<u>(3,685.76)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

200 - Water

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges	36,858.32	390,638.91	560,592.00	30.31%	169,953.09
Other Income					
Property Taxes	36,282.49	41,663.18	66,700.00	37.53%	25,036.82
Other Income, Strike Teams	55.66	86.66	4,675.00	98.14%	4,588.34
Total Other Income	36,338.15	41,749.84	71,375.00	41.51%	29,625.16
Total Revenue	73,196.47	432,388.75	631,967.00	31.58%	199,578.25
Expenses					
Wages, Taxes, and Benefits	14,649.16	136,350.39	215,133.74	36.62%	78,783.35
Expenses					
Supplies	7,573.62	16,569.89	19,000.00	12.79%	2,430.11
Repairs	135.12	9,001.40	46,350.00	80.57%	37,348.60
Maintenance	102.88	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	6,449.78	88,704.00	110,698.42	19.86%	21,994.42
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	360.88	2,818.87	4,571.44	38.33%	1,752.57
Postage	10.55	1,953.53	2,985.77	34.57%	1,032.24
Auto Expense	612.04	6,926.37	6,955.53	0.41%	29.16
Equipment	270.00	1,581.16	816.60	(93.62)%	(764.56)
Legal Expense	16.50	524.70	2,667.49	80.32%	2,142.79
Professional Services	687.88	9,561.08	24,192.03	60.47%	14,630.95
Dues & Fees	256.95	12,213.53	5,366.46	(127.59)%	(6,847.07)
Training & Travel	164.53	1,050.78	3,302.00	68.17%	2,251.22
Other Expenses	0.00	0.00	1.03	100.00%	1.03
Authorized Capital Expenditure	43,790.35	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	60,431.08	195,967.54	393,463.01	50.19%	197,495.47
Total Expenses	75,080.24	332,317.93	608,596.75	45.40%	276,278.82
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	(1,883.77)	100,072.20	23,370.25	(328.20)%	(76,701.95)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

300 - Sanitation

From 2/1/2022 Through 2/28/2022

	Current Period	Year to Date	Budget	Percent Budget Remaining	Budget Variance
Revenue					
Service Charges	44,400.03	375,164.29	590,821.50	36.50%	215,657.21
Other Income					
Property Taxes	53,638.72	61,545.41	58,948.07	(4.40)%	(2,597.34)
Other Income, Strike Teams	105.66	105.66	0.00	0.00%	(105.66)
Total Other Income	53,744.38	61,651.07	58,948.07	(4.59)%	(2,703.00)
Total Revenue	98,144.41	436,815.36	649,769.57	32.77%	212,954.21
Expenses					
Wages, Taxes, and Benefits	14,602.37	135,871.09	212,289.30	35.99%	76,418.21
Expenses					
Supplies	461.56	24,683.47	19,053.39	(29.54)%	(5,630.08)
Repairs	0.00	8,858.11	4,160.17	(112.92)%	(4,697.94)
Maintenance	11.80	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	2,866.15	17,707.96	24,814.34	28.63%	7,106.38
Insurance	0.00	0.00	10,660.50	100.00%	10,660.50
Office Expense	360.88	2,892.31	4,671.73	38.08%	1,779.42
Grant Expenses	0.00	660.00	0.00	0.00%	(660.00)
Postage	10.56	1,462.77	3,072.38	52.38%	1,609.61
Auto Expense	612.07	6,959.79	8,507.56	18.19%	1,547.77
Equipment	0.00	1,311.19	3,052.49	57.04%	1,741.30
Legal Expense	16.50	425.70	2,654.52	83.96%	2,228.82
Professional Services	2,065.91	20,856.83	57,795.40	63.91%	36,938.57
Dues & Fees	257.06	14,655.68	13,476.01	(8.75)%	(1,179.67)
Training & Travel	0.00	871.58	1,454.00	40.05%	582.42
Authorized Capital Expenditure	43,790.35	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 Expenses	50,452.84	145,192.14	285,254.33	49.10%	140,062.19
Total Expenses	65,055.21	281,063.23	497,543.63	43.51%	216,480.40
Interest Income					
	92.23	379.51	0.00	0.00%	(379.51)
Total Interest Income	92.23	379.51	0.00	0.00%	(379.51)
Ending Fund Equity	33,181.43	156,131.64	152,225.94	(2.56)%	(3,905.70)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

46 - Fire

From 2/1/2022 Through 2/28/2022

	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)
Ambulance Revenue	31,767.21	212,572.56	248,000.00	14.28%	35,427.44
Contract Revenue: Lassen,Strike	0.00	305,446.47	0.00	0.00%	(305,446.47)
Other	80,587.50	92,735.82	129,000.00	28.11%	36,264.18
Total Service Charges	112,354.71	627,141.14	377,000.00	(66.35)%	(250,141.14)
Other Income					
Property Taxes	98,498.09	113,071.16	168,000.00	32.69%	54,928.84
Other Income, Strike Teams	1,111.31	1,519,227.93	0.00	0.00%	(1,519,227.93)
Total Other Income	99,609.40	1,632,299.09	168,000.00	(871.61)%	(1,464,299.09)
Total Revenue	211,964.11	2,259,440.23	545,000.00	(314.58)%	(1,714,440.23)
Expenses					
Lassen Contract Expenses	183,535.64	263,939.18	0.00	0.00%	(263,939.18)
Wages, Taxes, and Benefits	113,938.58	1,440,343.05	1,322,991.33	(8.87)%	(117,351.72)
Expenses					
Supplies	509.35	14,336.58	10,912.69	(31.37)%	(3,423.89)
Repairs	0.00	260.42	2,363.99	88.98%	2,103.57
Maintenance	22.68	1,180.94	1,174.65	(0.53)%	(6.29)
Utilities All	2,473.46	14,707.44	15,537.25	5.34%	829.81
Ambulance Expense	2,169.17	11,701.23	0.00	0.00%	(11,701.23)
Insurance	0.00	60,488.15	15,738.40	(284.33)%	(44,749.75)
Office Expense	94.99	173.90	7,606.81	97.71%	7,432.91
Grant Expenses	25,365.87	89,822.58	65,000.00	(38.18)%	(24,822.58)
Postage	64.05	472.90	1,024.80	53.85%	551.90
Auto Expense	943.42	14,135.82	28,468.65	50.34%	14,332.83
Equipment	3,099.53	13,252.73	9,289.34	(42.66)%	(3,963.39)
Legal Expense	341.00	10,043.70	20,446.11	50.87%	10,402.41
Professional Services	2,187.78	28,637.88	48,563.37	41.02%	19,925.49
Dues & Fees	679.82	6,336.78	4,108.62	(54.23)%	(2,228.16)
Training & Travel	3,018.44	11,207.47	3,824.91	(193.01)%	(7,382.56)
Other Expenses	839.57	10,006.97	1.03	...,450.49)%	(10,005.94)
Authorized Capital Expenditure	0.00	0.00	23,300.00	100.00%	23,300.00
Gain/Loss Assets	0.00	(4,300.00)	0.00	0.00%	4,300.00
Total Expenses	41,809.13	282,465.49	257,360.62	(9.75)%	(25,104.87)
Total Expenses	339,283.35	1,986,747.72	1,580,351.95	(25.72)%	(406,395.77)
Interest Income					
Total Interest Income	0.00	435.90	4,377.91	90.04%	3,942.01
Ending Fund Equity	(127,319.24)	273,128.41	(1,030,974.04)	126.49%	(1,304,102.45)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 2/28/2022

	<u>Street Lights</u>	<u>Water</u>	<u>Sewer</u>	<u>Fire</u>	<u>Ambulance</u>	<u>Total</u>
Revenue						
Ambulance Revenue	0.00	0.00	0.00	0.00	212,572.56	212,572.56
Lassen Contract Reve...	0.00	0.00	0.00	362,709.02	(57,262.55)	305,446.47
Service Charges	0.00	390,638.91	375,164.29	109,122.11	0.00	874,925.31
Other Income	0.00	41,749.84	61,651.07	1,422,997.34	209,301.75	1,735,700.00
Total Revenue	<u>0.00</u>	<u>432,388.75</u>	<u>436,815.36</u>	<u>1,894,828.47</u>	<u>364,611.76</u>	<u>3,128,644.34</u>
Expenses						
Lassen Contract Expe...	0.00	0.00	0.00	263,939.18	0.00	263,939.18
Wages, Taxes & Benef...	0.00	136,350.39	135,871.09	1,022,301.00	418,042.05	1,712,564.53
Expenses						
Supplies	0.00	16,569.89	24,683.47	3,750.15	10,586.43	55,589.94
Repairs	0.00	9,001.40	8,858.11	260.42	0.00	18,119.93
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	17,314.24	88,704.00	17,707.96	8,394.48	6,312.96	138,433.64
Ambulance Expense	0.00	0.00	0.00	0.00	11,701.23	11,701.23
Insurance	0.00	0.00	0.00	38,431.26	22,056.89	60,488.15
Office Expense	0.00	2,818.87	2,892.31	106.43	67.47	5,885.08
Grant Expenses	0.00	0.00	660.00	89,822.58	0.00	90,482.58
Postage	0.00	1,953.53	1,462.77	373.49	99.41	3,889.20
Auto Expense	0.00	6,926.37	6,959.79	8,959.77	5,176.05	28,021.98
Equipment	0.00	1,581.16	1,311.19	5,234.04	8,018.69	16,145.08
Legal Expense	0.00	524.70	425.70	6,984.00	3,059.70	10,994.10
Professional Services	0.00	9,561.08	20,856.83	15,435.46	13,202.42	59,055.79
Dues & Fees	0.00	12,213.53	14,655.68	2,141.09	4,195.69	33,205.99
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	8,043.72	1,963.25	10,006.97
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	<u>17,314.24</u>	<u>195,967.54</u>	<u>145,192.14</u>	<u>198,377.62</u>	<u>84,087.87</u>	<u>640,939.41</u>
Total Expenses	<u>17,314.24</u>	<u>332,317.93</u>	<u>281,063.23</u>	<u>1,484,617.80</u>	<u>502,129.92</u>	<u>2,617,443.12</u>
Other Sources						
Interest Income						
Interest Income	0.00	0.00	379.04	435.90	0.00	814.94
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 Interest Income	<u>0.00</u>	<u>1.38</u>	<u>379.51</u>	<u>435.90</u>	<u>0.00</u>	<u>816.79</u>
Total Other Sources	<u>0.00</u>	<u>1.38</u>	<u>379.51</u>	<u>435.90</u>	<u>0.00</u>	<u>816.79</u>
Ending Fund Equity	<u>(17,314.24)</u>	<u>100,072.20</u>	<u>156,131.64</u>	<u>410,646.57</u>	<u>(137,518.16)</u>	<u>512,018.01</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 2/28/2022

	Street Lights	Water	Sewer	Fire	Ambulance	Total
Revenue						
Service Charges						
Service Charges	0.00	390,572.22	370,286.82	0.00	0.00	760,859.04
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	66.69	77.72	0.00	0.00	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	212,572.56	212,572.56
Contract Revenue: ...	0.00	0.00	0.00	362,709.02	(57,262.55)	305,446.47
Total Service Charges	0.00	390,638.91	375,164.29	471,831.13	155,310.01	1,392,944.34
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	86.66	105.66	1,309,926.18	209,301.75	1,519,420.25
Total Other Income	0.00	41,749.84	61,651.07	1,422,997.34	209,301.75	1,735,700.00
Total Revenue	0.00	432,388.75	436,815.36	1,894,828.47	364,611.76	3,128,644.34
Expenses						
Operating Expenses						
Wages-Overtime Pay	0.00	3,022.40	3,420.95	21,154.99	48,120.75	75,719.09
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	16,569.89	24,683.47	3,750.15	10,586.43	55,589.94
Repairs	0.00	9,001.40	8,858.11	260.42	0.00	18,119.93
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	17,314.24	88,704.00	17,707.96	8,394.48	6,312.96	138,433.64
Ambulance Expense	0.00	0.00	0.00	0.00	11,701.23	11,701.23
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	263,939.18	0.00	263,939.18
Total Operating Expen...	17,314.24	119,506.07	55,663.39	777,069.37	90,863.02	1,060,416.09
Wages All	0.00	74,596.95	73,886.84	253,395.06	181,653.64	583,532.49
General & Admin. Ex...						
Payroll Taxes	0.00	6,040.86	6,018.86	77,595.67	17,548.76	107,204.15
PERS Expense	0.00	25,838.56	25,821.04	69,900.78	72,159.66	193,720.04
PERS Retiree Healt...	0.00	8,367.12	8,367.09	21,302.74	13,831.75	51,868.70
Employee Benefits	0.00	16,976.55	16,926.81	68,129.59	60,420.97	162,453.92
Unemployment Taxes	0.00	1,014.89	986.07	8,184.18	2,000.35	12,185.49
Compensation Insur...	0.00	493.06	443.43	22,865.58	8,878.49	32,680.56
Insurance	0.00	0.00	0.00	38,431.26	22,056.89	60,488.15
Office Expense	0.00	2,818.87	2,892.31	106.43	67.47	5,885.08
Grant Expenses	0.00	0.00	660.00	89,822.58	0.00	90,482.58
Postage	0.00	1,953.53	1,462.77	373.49	99.41	3,889.20
Auto Expense	0.00	6,926.37	6,959.79	8,959.77	5,176.05	28,021.98
Equipment	0.00	1,581.16	1,311.19	5,234.04	8,018.69	16,145.08
Legal Expense	0.00	524.70	425.70	6,984.00	3,059.70	10,994.10
Professional Services	0.00	9,561.08	20,856.83	15,435.46	13,202.42	59,055.79
Dues & Fees	0.00	12,213.53	14,655.68	2,141.09	4,195.69	33,205.99
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	8,043.72	1,963.25	10,006.97
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	138,214.91	151,513.00	454,153.37	229,613.26	973,494.54
Total Expenses	17,314.24	332,317.93	281,063.23	1,484,617.80	502,129.92	2,617,443.12

Other Sources

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Activities

From 7/1/2021 Through 2/28/2022

	<u>Street Lights</u>	<u>Water</u>	<u>Sewer</u>	<u>Fire</u>	<u>Ambulance</u>	<u>Total</u>
Non Operating Revenue						
Interest Income	0.00	0.00	379.04	435.90	0.00	814.94
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>379.51</u>	<u>435.90</u>	<u>0.00</u>	<u>816.79</u>
Total Other Sources	<u>0.00</u>	<u>1.38</u>	<u>379.51</u>	<u>435.90</u>	<u>0.00</u>	<u>816.79</u>
Ending Fund Equity	<u>(17,314.24)</u>	<u>100,072.20</u>	<u>156,131.64</u>	<u>410,646.57</u>	<u>(137,518.16)</u>	<u>512,018.01</u>