

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)	62,136.70	979,338.29	(818,272.16)	211,163.71
Plu nas-MoneyMarket #00	0.00	0.00	203,102.48	0.00	203,102.48
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	1,002,648.80	0.00	1,002,648.80
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(12,039.06)	63,260.11	2,535,567.51	(818,172.16)	1,768,616.40
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invo...	0.00	9,402.89	7,861.65	2,135,437.32	2,152,701.86
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	9,402.89	7,861.65	1,010,437.32	1,027,701.86
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)	140,663.32	2,611,429.48	524,265.16	3,264,318.90
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)	1,927,083.51	6,483,142.19	966,360.58	9,364,547.22
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	(0.01)	(0.01)
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	4,662.48	4,653.45	51,830.51	61,146.54
Total Payables	0.00	4,835.07	4,813.28	372,867.46	382,515.81
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	8,684.08	8,235.92	0.00	16,920.00
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	679,683.96	679,235.83	2,023,999.94	3,382,919.73
Total Current Liabilities	0.00	684,519.03	684,049.11	2,396,867.40	3,765,435.54
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 Liabilities	0.00	722,470.17	722,000.25	2,396,867.40	3,841,337.82
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 YTFD Net Income	(9,730.34)	(27,019.54)	15,084.86	(472,506.00)	(494,171.02)
Total Current YTD Net Income	(9,730.34)	(27,019.54)	15,084.86	(472,506.00)	(494,171.02)
Total Net Position	(12,039.06)	1,204,613.34	5,761,141.94	(1,430,506.82)	5,523,209.40

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See Accountants Preparation Report

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>1,927,083.51</u>	<u>6,483,142.19</u>	<u>966,360.38</u>	<u>9,364,547.22</u>

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	10-3-2022A	10/3/2022	Fire	31.09	Almr Basin Chief- reimburse
18251	10-3-2022C-E	10/3/2022	WS water sewer AR	1,255.10	PSNX3
2	10-3-2022B	10/3/2022	Fire	100.00	Read- Room rent
18252	10-4-2022B	10/4/2022	WS water sewer AR	2,758.33	Checks
18253	10-4-2022C	10/4/2022	WS water sewer AR	603.79	psn
3	10-4-2022A	10/4/2022	Fire	1,122.56	Lopez- Casita rent
4-5	10-4-2022D	10/4/2022	Ambulance Medical	1,026.59	noridian
18255	10-5-2022A	10/5/2022	WS water sewer AR	2,307.93	psn
6	10-5-2022C	10/5/2022	Ambulance Medical	81.29	BS Ach
18256	10-6-2022B	10/6/2022	WS water sewer AR	1,054.63	cash
18257	10-6-2022C	10/6/2022	WS water sewer AR	378.21	psn
18258	10-6-2022D	10/6/2022	WS water sewer AR	4,287.72	PCCD
18259	10-6-2022E	10/6/2022	WS water sewer AR	9,545.11	Checks
7	10-6-2022A	10/6/2022	Fire	14.00	hat/patch sold
18261	10-7-2022B	10/7/2022	WS water sewer AR	2,647.19	checks
18262	10-7-2022C	10/7/2022	WS water sewer AR	735.77	PSN
8-16	10-7-2022A	10/7/2022	Ambulance Medical	2,315.28	Ambulance billing
17	10-11-2022F	10/11/2022	Ambulance Medical	486.14	Noridian
18	10-11-2022G	10/11/2022	Ambulance Medical	403.09	BS ACH
18263	10-11-2022A	10/11/2022	WS water sewer AR	6,915.72	checks
18264	10-11-2022C-F	10/11/2022	WS water sewer AR	9,106.96	PSnx4
18265	10-12-2022A	10/12/2022	WS water sewer AR	679.58	psn
18266	10-13-2022a	10/13/2022	WS water sewer AR	4,909.54	CHECKS
18267	10-13-2022B	10/13/2022	WS water sewer AR	835.30	PSN
18268	10-14-2022A	10/14/2022	WS water sewer AR	2,673.47	checks
18269	10-14-2022E	10/14/2022	WS water sewer AR	2,530.89	PSN
18272	10-14-2022D	10/14/2022	WS water sewer AR	360.03	holiday
19-27	10-14-2022B	10/14/2022	Ambulance Medical	7,667.81	Ambulance billing
28	10-14-2022C	10/14/2022	Fire	120.00	HAnger rent - Digital PAtH
29	10-14-2022D	10/14/2022	Refunds From Venders	1,673.37	SCIF renewal refund
18270	10-17-2022A	10/17/2022	WS water sewer AR	987.09	cash
18271	10-17-2022B...	10/17/2022	WS water sewer AR	5,359.66	psnx3
18274	10-17-2022F	10/17/2022	WS water sewer AR	7,574.35	checks
18277	10-18-2022B	10/18/2022	WS water sewer AR	1,726.05	PSN
29	10-18-2022A	10/18/2022	Fire	650.00	Green- Conference reimbur
30	10-18-2022C	10/18/2022	Ambulance Medical	815.73	Noridian
18278	10-19-2022A	10/19/2022	WS water sewer AR	2,008.09	PSN
18279	10-19-2022B	10/19/2022	WS water sewer AR	2,491.76	checks
18281	10-20-2022A	10/20/2022	WS water sewer AR	184.50	psn
18282	10-21-2022A	10/21/2022	WS water sewer AR	2,303.59	PSN
18283	10-21-2022C	10/21/2022	WS water sewer AR	1,005.61	PSN
31-32	10-21-2022B	10/21/2022	Ambulance Medical	1,142.80	Noridian
18285	10-24-2022B	10/24/2022	WS water sewer AR	11,802.19	checks
18286	10-24-2022C-E	10/24/2022	WS water sewer AR	6,983.83	PSnx3
33	10-24-2022A	10/24/2022	Lassen	53,560.24	MINTO LK Trussell
18287	10-25-2022A	10/25/2022	WS water sewer AR	4,135.92	PCCD
18288	10-25-2022B	10/25/2022	WS water sewer AR	2,260.76	psn
18290	10-26-2022A	10/26/2022	WS water sewer AR	6,896.95	checks
18291	10-26-2022B	10/26/2022	WS water sewer AR	802.14	PSN
18292	10-27-2022B	10/27/2022	WS water sewer AR	1,624.36	PSN
35	10-27-2022A	10/27/2022	Fire	5,419.61	Greenville reimburse
38	10-27-2022C	10/27/2022	Ambulance Medical	489.00	Noridian
18294	10-28-2022B	10/28/2022	WS water sewer AR	1,103.00	cash
18296	10-28-2022C	10/28/2022	WS water sewer AR	4,015.28	checks
18298	10-28-2022E	10/28/2022	WS water sewer AR	2,124.84	PSN
36	10-28-2022D	10/28/2022	Fire	465.82	Greenville reimburse
37	10-28-2022A	10/28/2022	Fire	100.00	A Read rent

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>
39-41	10-28-2022F	10/28/2022	Ambulance Medical	1,454.63	noridian
18299	10-31-2022A-C	10/31/2022	WS water sewer AR	4,712.31	PSnx3
42	10-31-2022D	10/31/2022	Ambulance Medical	509.97	Nordian
Report Total				203,336.57	

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(9,727.13)	65,225.15	923,216.13	(648,370.68)	330,343.47
Plumas-MoneyMarket #00	0.00	0.00	203,102.48	0.00	203,102.48
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	1,002,648.80	0.00	1,002,648.80
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	(9,727.13)	66,348.56	2,479,445.35	(648,270.68)	1,887,796.10
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	52,536.68	53,475.15	2,231,624.62	2,337,636.45
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	0.00	52,536.68	53,475.15	1,106,624.62	1,212,636.45
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	(9,727.13)	186,885.56	2,600,920.82	790,353.94	3,568,433.19
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	(9,727.13)	1,973,305.75	6,472,633.53	1,232,449.36	9,668,661.51
Liabilities					
Current Liabilities					

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	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	121.34	109.67	2,572.16	2,803.17
Payroll Taxes Payable	0.00	0.00	0.00	(0.01)	(0.01)
Payroll Taxes Payable-State	0.00	0.00	0.00	0.00	0.00
PERS Payable	0.00	4,237.91	4,237.84	31,289.57	39,765.32
Total Payables	0.00	4,359.25	4,347.51	352,033.62	360,740.38
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	9,714.08	8,265.92	0.00	17,980.00
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	680,713.96	679,265.83	2,023,999.94	3,383,979.73
Total Current Liabilities	0.00	685,073.21	683,613.34	2,376,033.56	3,744,720.11
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	723,024.35	721,564.48	2,376,033.56	3,820,622.39
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	(2,308.72)	1,231,632.88	5,746,057.08	(958,000.82)	6,017,380.42
	(7,418.41)	18,648.52	5,011.97	(185,583.38)	(169,341.30)
Total Current YTD Net Income	(7,418.41)	18,648.52	5,011.97	(185,583.38)	(169,341.30)
Total Net Position	(9,727.13)	1,250,281.40	5,751,069.05	(1,143,584.20)	5,848,039.12

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 10/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(9,727.13)</u>	<u>1,973,305.75</u>	<u>6,472,633.53</u>	<u>1,232,449.36</u>	<u>9,668,661.51</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2022 Through 10/31/2022

	<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	6,935.91	8,797.27	26,070.00	19,134.09
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	192.50	0.00	1,000.00	807.50
Total Expenditures	7,418.41	8,797.27	27,070.00	19,651.59
Total Expenditures	7,418.41	8,797.27	27,070.00	19,651.59
Ending Net Position	(7,418.41)	(8,797.27)	4,930.00	12,348.41

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2022 Through 10/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	231,255.92	250,618.42	577,727.00	346,471.08
Other Income				
Property Taxes	0.00	21.69	66,000.00	66,000.00
Other Income, Strike Teams	<u>17,276.44</u>	<u>11.00</u>	<u>0.00</u>	<u>(17,276.44)</u>
Total Other Income	<u>17,276.44</u>	<u>32.69</u>	<u>66,000.00</u>	<u>48,723.56</u>
Total Revenue	<u>248,532.36</u>	<u>250,651.11</u>	<u>643,727.00</u>	<u>395,194.64</u>
Expenditures				
Wages, Taxes, and Benefits	106,432.64	72,982.37	220,796.00	114,363.36
Expenditures				
Supplies	10,028.20	3,635.59	25,000.00	14,971.80
Repairs	2,179.39	3,261.64	40,000.00	37,820.61
Maintenance	30.22	290.50	5,000.00	4,969.78
Engineering	0.00	315.00	2,500.00	2,500.00
Utilities All	49,836.90	57,573.54	98,280.00	48,443.10
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,275.80	1,367.33	0.00	(1,275.80)
Postage	1,276.32	1,003.20	3,260.00	1,983.68
Auto Expense	4,534.86	2,573.67	7,125.00	2,590.14
Equipment	5,821.06	476.73	22,550.00	16,728.94
Legal Expense	4,525.87	0.00	5,000.00	474.13
Professional Services	20,021.66	3,155.01	83,095.00	63,073.34
Dues & Fees	680.42	2,185.54	16,175.00	15,494.58
Training & Travel	1,957.83	886.25	1,740.00	(217.83)
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	10,790.64	0.00	100,000.00	89,209.36
Total Expenditures	<u>123,451.20</u>	<u>76,724.00</u>	<u>421,725.00</u>	<u>298,273.80</u>
Total Expenditures	<u>229,883.84</u>	<u>149,706.37</u>	<u>642,521.00</u>	<u>412,637.16</u>
Ending Net Position	<u>18,648.52</u>	<u>100,944.74</u>	<u>1,206.00</u>	<u>(17,442.52)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2022 Through 10/31/2022

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	192,320.08	194,148.03	550,000.00	357,679.92
Other Income				
Property Taxes	0.00	(0.31)	105,000.00	105,000.00
Other Income, Strike Teams	<u>19,754.73</u>	<u>0.00</u>	<u>0.00</u>	<u>(19,754.73)</u>
Total Other Income	<u>19,754.73</u>	<u>(0.31)</u>	<u>105,000.00</u>	<u>85,245.27</u>
Total Revenue	<u>212,074.81</u>	<u>194,147.72</u>	<u>655,000.00</u>	<u>442,925.19</u>
Expenditures				
Wages, Taxes, and Benefits	101,843.83	73,035.00	220,850.00	119,006.17
Expenditures				
Supplies	18,490.30	1,220.57	30,000.00	11,509.70
Repairs	2,381.93	316.35	20,000.00	17,618.07
Maintenance	8.82	386.20	12,450.00	12,441.18
Engineering	0.00	315.00	5,000.00	5,000.00
Utilities All	11,942.11	2,975.47	33,505.00	21,562.89
Insurance	9,614.50	0.00	12,000.00	2,385.50
Office Expense	1,275.79	1,367.34	0.00	(1,275.79)
Postage	1,249.18	1,003.21	3,200.00	1,950.82
Auto Expense	4,482.26	2,606.95	7,125.00	2,642.74
Equipment	26,592.18	476.75	22,550.00	(4,042.18)
Legal Expense	4,525.89	0.00	5,000.00	474.11
Professional Services	25,165.79	6,242.02	95,710.00	70,544.21
Dues & Fees	423.93	2,297.23	9,000.00	8,576.07
Training & Travel	842.72	780.43	1,740.00	897.28
Interest Expense	877.53	0.00	0.00	(877.53)
Authorized Capital Expenditure	296.25	0.00	100,000.00	99,703.75
Total Expenditures	<u>108,169.18</u>	<u>19,987.52</u>	<u>357,280.00</u>	<u>249,110.82</u>
Total Expenditures	<u>210,013.01</u>	<u>93,022.52</u>	<u>578,130.00</u>	<u>368,116.99</u>
Interest Income				
	<u>2,950.17</u>	<u>219.67</u>	<u>1,525.00</u>	<u>(1,425.17)</u>
Total Interest Income	<u>2,950.17</u>	<u>219.67</u>	<u>1,525.00</u>	<u>(1,425.17)</u>
Ending Net Position	<u>5,011.97</u>	<u>101,344.87</u>	<u>78,395.00</u>	<u>73,383.03</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2022 Through 10/31/2022

	<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	116,353.58	112,978.40	300,000.00	183,646.42
Contract Revenue: Lassen,Strike	790,939.01	354,322.54	1,300,000.00	509,060.99
Other	0.00	0.32	131,245.00	131,245.00
Total Service Charges	<u>907,292.59</u>	<u>483,687.55</u>	<u>1,844,245.00</u>	<u>936,952.41</u>
Other Income				
Property Taxes	0.00	(21.93)	133,000.00	133,000.00
Other Income, Strike Teams	45,591.85	1,516,076.62	69,000.00	23,408.15
Total Other Income	<u>45,591.85</u>	<u>1,516,054.69</u>	<u>202,000.00</u>	<u>156,408.15</u>
Total Revenue	<u>952,884.44</u>	<u>1,999,742.24</u>	<u>2,046,245.00</u>	<u>1,093,360.56</u>
Expenditures				
Lassen Contract Expenditures	351,500.73	897,687.75	245,250.00	(106,250.73)
Wages, Taxes, and Benefits	657,057.83	830,796.90	1,755,537.00	1,098,479.17
Expenditures				
Supplies	4,978.24	3,456.99	21,900.00	16,921.76
Repairs	1,447.33	51.41	4,100.00	2,652.67
Maintenance	0.00	958.90	8,340.00	8,340.00
Utilities All	7,003.59	(4,480.84)	23,435.00	16,431.41
Ambulance Expense	5,081.91	3,334.62	13,000.00	7,918.09
Insurance	18,569.15	0.00	120,000.00	101,430.85
Office Expense	566.48	58.99	0.00	(566.48)
Grant Expenses	0.00	56,962.62	113,000.00	113,000.00
Postage	106.62	235.85	1,200.00	1,093.38
Auto Expense	14,965.90	8,868.42	25,000.00	10,034.10
Equipment	4,148.70	8,476.97	52,500.00	48,351.30
Legal Expense	14,389.25	5,260.10	7,000.00	(7,389.25)
Professional Services	44,783.53	11,617.97	140,705.00	95,921.47
Dues & Fees	9,649.16	4,476.42	5,300.00	(4,349.16)
Training & Travel	4,188.73	6,131.45	15,920.00	11,731.27
Other Expenses	30.67	475.00	0.00	(30.67)
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	<u>(3,760,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>3,760,000.00</u>
Total Expenditures	<u>129,909.26</u>	<u>105,884.87</u>	<u>551,400.00</u>	<u>421,490.74</u>
Total Expenditures	<u>1,138,467.82</u>	<u>1,834,369.52</u>	<u>2,552,187.00</u>	<u>1,413,719.18</u>
Interest Income				
Total Interest Income	<u>0.00</u>	<u>183.68</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Position	<u>(185,583.38)</u>	<u>165,556.40</u>	<u>(505,942.00)</u>	<u>(320,358.62)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2022 Through 10/31/2022

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
Revenue					
Ambulance Revenue	0.00	0.00	0.00	116,353.58	116,353.58
Lassen Contract Reve...	0.00	0.00	0.00	790,939.01	790,939.01
Service Charges	0.00	231,255.92	192,320.08	0.00	423,576.00
Other Income	0.00	17,276.44	19,754.73	45,591.85	82,623.02
Total Revenue	0.00	248,532.36	212,074.81	952,884.44	1,413,491.61
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	351,500.73	351,500.73
Wages, Taxes & Benef...	0.00	106,432.64	101,843.83	657,057.83	865,334.30
Expenditures					
Supplies	0.00	10,028.20	18,490.30	4,978.24	33,496.74
Repairs	0.00	2,179.39	2,381.93	1,447.33	6,008.65
Maintenance	0.00	30.22	8.82	0.00	39.04
Utilities All	6,935.91	49,836.90	11,942.11	7,003.59	75,718.51
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	1,275.80	1,275.79	566.48	3,118.07
Postage	290.00	1,276.32	1,249.18	106.62	2,922.12
Auto Expense	0.00	4,534.86	4,482.26	14,965.90	23,983.02
Equipment	0.00	5,821.06	26,592.18	4,148.70	36,561.94
Legal Expense	192.50	4,525.87	4,525.89	14,389.25	23,633.51
Professional Services	0.00	20,021.66	25,165.79	44,783.53	89,970.98
Dues & Fees	0.00	680.42	423.93	9,649.16	10,753.51
Training & Travel	0.00	1,957.83	842.72	4,188.73	6,989.28
Other Expenses	0.00	0.00	0.00	30.67	30.67
Interest Expense	0.00	877.53	877.53	0.00	1,755.06
Authorized Capital ...	0.00	10,790.64	296.25	0.00	11,086.89
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	7,418.41	123,451.20	108,169.18	129,909.26	368,948.05
Total Expenditures	7,418.41	229,883.84	210,013.01	1,138,467.82	1,585,783.08
Other Sources					
Interest Income					
Interest Income	0.00	0.00	2,950.17	0.00	2,950.17
Total Interest Income	0.00	0.00	2,950.17	0.00	2,950.17
Total Other Sources	0.00	0.00	2,950.17	0.00	2,950.17
Ending Net Position	(7,418.41)	18,648.52	5,011.97	(185,583.38)	(169,341.30)