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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
1	7-1-2022A	7/1/2022	Fire	1,000.00	Casita rent - Lopez
18082	7-1-2022B	7/1/2022	WS water sewer AR	463.20	PSn
18083	7-5-2022A	7/5/2022	WS water sewer AR	5,062.00	checks
18084	7-5-2022B-E	7/5/2022	WS water sewer AR	4,968.35	PSnx4
2-3	7-5-2022F	7/5/2022	Ambulance Medical	978.36	Noridian
18085	7-6-2022A	7/6/2022	WS water sewer AR	800.11	PSn
4	7-6-2022B	7/6/2022	Ambulance Medical	270.83	Noridian
18086	7-7-2022A	7/7/2022	WS water sewer AR	347.06	psn
18087	7-7-2022B	7/7/2022	WS water sewer AR	1,189.08	cash
18088	7-7-2022C	7/7/2022	WS water sewer AR	4,183.20	checks
5-6	7-7-2022D	7/7/2022	Ambulance Medical	638.06	Noridian
18090	7-8-2022A	7/8/2022	WS water sewer AR	3,924.12	checks
18091	7-8-2022C	7/8/2022	WS water sewer AR	349.64	PSn
7	7-8-2022B	7/8/2022	Ambulance Medical	491.10	Noridian
18092	7-11-2022B-D	7/11/2022	WS water sewer AR	8,007.50	PSnx3
18094	7-11-2022E	7/11/2022	WS water sewer AR	7,052.64	checks
18098	7-12-2022A	7/12/2022	WS water sewer AR	2,960.78	PSN
18099	07-13-2022A	7/13/2022	WS water sewer AR	3,561.18	Checks
18101	07-13-2022C	7/13/2022	WS water sewer AR	631.44	PSN
8	07-13-2022B	7/13/2022	Fire	35,000.00	PGE 2nd half Settlement
9	07-13-2022D	7/13/2022	Ambulance Medical	492.07	Noridian
10	07-14-2022B	7/14/2022	Ambulance Medical	499.95	Noridian
18102	07-14-2022A	7/14/2022	WS water sewer AR	1,233.25	PSN
11	07-15-2022C	7/15/2022	Fire	100.00	Red Expo Sold
12-18	07-15-2022E	7/15/2022	Ambulance Medical	4,673.36	Amb Rev
18103	07-15-2022A	7/15/2022	WS water sewer AR	2,155.62	PSN
18104	07-15-2022B	7/15/2022	WS water sewer AR	480.00	CASH
18105	07-15-2022G	7/15/2022	WS water sewer AR	3,065.96	Checks
19	07-15-2022F	7/15/2022	Fire	2,000.00	Van Pelt Sold to Collins Pine CO
20-21	7-15-2022H	7/15/2022	Ambulance Medical	817.00	noridain
41	7-15-2022I	7/15/2022	Fire	120.00	Digital Path - hanger rent
18109	7-18-2022A	7/18/2022	WS water sewer AR	3,931.41	checks
18110	7-18-2022B-D	7/18/2022	WS water sewer AR	3,562.54	PSNX3
18111	7-18-2022F	7/18/2022	WS water sewer AR	196.43	Holiday
22-23	7-18-2022E	7/18/2022	Ambulance Medical	333.87	medi-cal ACH
18112	7-19-2022A	7/19/2022	WS water sewer AR	2,691.36	psn
24-25	7-19-2022b	7/19/2022	Ambulance Medical	934.45	NORIDIAN
18113	7-20-2022A	7/20/2022	WS water sewer AR	538.60	psn
18114	7-21-2022A	7/21/2022	WS water sewer AR	5,247.41	checks
18116	7-21-2022C	7/21/2022	WS water sewer AR	124.72	PSN
26-27	7-21-2022B	7/21/2022	Ambulance Medical	977.40	noridian
18117	7-22-2022A	7/22/2022	WS water sewer AR	2,003.19	checks
18118	7-22-2022B	7/22/2022	WS water sewer AR	658.08	PSN
28	7-22-2022C	7/22/2022	Ambulance Medical	321.91	noridian
18119	7-25-2022A	7/25/2022	WS water sewer AR	3,217.28	checks
18120	7-25-2022D-F	7/25/2022	WS water sewer AR	6,763.15	PSNx3
29-30	7-25-2022B	7/25/2022	Ambulance Medical	333.87	Medi-cal ACH
31	7-25-2022C	7/25/2022	Ambulance Medical	321.91	Noridian
18121	7-26-2022C	7/26/2022	WS water sewer AR	2,290.59	psn
32	7-26-2022A	7/26/2022	Ambulance Medical	498.80	Noridian
33	7-26-2022B	7/26/2022	Fire	2,500.00	WM Solid Waste Franch Fee
18122	7-27-2022B	7/27/2022	WS water sewer AR	1,708.66	PSN
34	7-27-2022A	7/27/2022	Fire	10,892.48	IVCSD reimburse
18123	7-28-2022A	7/28/2022	WS water sewer AR	1,450.69	psn
18124	7-28-2022B	7/28/2022	WS water sewer AR	2,723.03	checks
18126	7-28-2022C	7/28/2022	WS water sewer AR	1,157.96	cash

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>
18127	7-29-2022B	7/29/2022	WS water sewer AR	2,457.99	PSN
35-40	7-29-2022A	7/29/2022	Ambulance Medical	<u>3,395.18</u>	Ambulance billing
Report Total				<u>158,748.82</u>	



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

DRAFT

The accompanying Statement of Net Position, as of July 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 black ink that reads 'Mary Cheek'.

Mary Cheek, CPA
A Professional Accountancy Corporation
August 12, 2022

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 7/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(2,598.72)	49,245.69	691,407.63	(74,040.27)	664,014.33
Plumas-MoneyMarket #00	0.00	0.00	1,452,899.82	0.00	1,452,899.82
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
Temporary Cash Invest.	0.00	973.41	327.94	0.00	1,301.35
Total Cash	<u>(2,598.72)</u>	<u>50,369.10</u>	<u>2,494,185.39</u>	<u>(73,940.27)</u>	<u>2,468,615.50</u>
Accounts Receivable					
Other Receivable	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Invoi...	0.00	73,862.82	60,402.11	1,465,204.79	1,599,469.72
Allowance for Doubtful Ac...	0.00	0.00	0.00	(1,125,000.00)	(1,125,000.00)
Total Accounts Receivable	<u>0.00</u>	<u>73,862.82</u>	<u>60,402.11</u>	<u>340,204.79</u>	<u>474,469.72</u>
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	<u>0.00</u>	<u>68,000.32</u>	<u>68,000.32</u>	<u>332,000.00</u>	<u>468,000.64</u>
Total Current Assets	<u>(2,598.72)</u>	<u>192,232.24</u>	<u>2,623,187.82</u>	<u>598,264.52</u>	<u>3,411,085.86</u>
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...	<u>0.00</u>	<u>1,786,420.19</u>	<u>3,871,712.71</u>	<u>442,095.42</u>	<u>6,100,228.32</u>
Total Property & Equipment	<u>0.00</u>	<u>1,786,420.19</u>	<u>3,871,712.71</u>	<u>442,095.42</u>	<u>6,100,228.32</u>
Total Assets	<u>(2,598.72)</u>	<u>1,978,652.43</u>	<u>6,494,900.53</u>	<u>1,040,359.54</u>	<u>9,511,314.18</u>
Liabilities					
Current Liabilities					
Payables					

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 7/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Lassen Contract Employees	0.00	0.00	0.00	0.00	0.00
Accounts Payable Other	0.00	104.93	65.61	666.84	837.38
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	3,913.16	3,915.15	22,033.57	29,861.88
Total Payables	0.00	4,018.09	3,980.76	22,700.40	30,699.25
Other					
Due to Other Funds	0.00	0.00	0.00	0.00	0.00
Customer Deposits	0.00	5,448.91	8,171.09	0.00	13,620.00
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	676,448.79	679,171.00	2,023,999.94	3,379,619.73
Total Current Liabilities	0.00	680,466.88	683,151.76	2,046,700.34	3,410,318.98
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Long-term Liabilities	0.00	39,974.24	39,974.24	0.00	79,948.48
Total Liabilities	0.00	720,441.12	723,125.00	2,046,700.34	3,490,267.46
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	(290.00)	26,578.43	25,717.45	(48,339.58)	3,666.30
Total Current YTD Net Income	(290.00)	26,578.43	25,717.45	(48,339.58)	3,666.30
Total Net Position	(2,598.72)	1,258,211.31	5,771,774.53	(1,006,340.40)	6,021,046.72

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 7/31/2022

	St. Lights	Water	Sanitation	Fire	Total
Total Liabilities & Net Position	<u>(2,593,722)</u>	<u>1,978,652.43</u>	<u>6,494,900.53</u>	<u>1,040,359.94</u>	<u>9,511,314.18</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. Other	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Service Charges	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>32,000.00</u>
Expenditures				
Expenditures				
Utilities All	0.00	2,116.05	26,070.00	26,070.00
Postage	290.00	0.00	0.00	(290.00)
Legal Expense	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
Total Expenditures	<u>290.00</u>	<u>2,116.05</u>	<u>27,070.00</u>	<u>26,780.00</u>
Total Expenditures	<u>290.00</u>	<u>2,116.05</u>	<u>27,070.00</u>	<u>26,780.00</u>
Ending Net Position	<u>(290.00)</u>	<u>(2,116.05)</u>	<u>4,930.00</u>	<u>5,220.00</u>

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CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	58,133.36	74,349.49	577,727.00	519,593.64
Other Income				
Property Taxes	0.00	(5,359.00)	66,000.00	66,000.00
Other Income, Strike Teams	<u>5,446.24</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,446.24)</u>
Total Other Income	<u>5,446.24</u>	<u>(5,359.00)</u>	<u>66,000.00</u>	<u>60,553.76</u>
Total Revenue	<u>63,579.60</u>	<u>68,990.49</u>	<u>643,727.00</u>	<u>580,147.40</u>
Expenditures				
Wages, Taxes, and Benefits	25,782.81	16,617.11	220,796.00	195,013.19
Expenditures				
Supplies	804.48	(1,401.67)	25,000.00	24,195.52
Repairs	0.00	0.00	40,000.00	40,000.00
Maintenance	8.82	72.90	5,000.00	4,991.18
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	171.35	10,594.59	98,280.00	98,108.65
Insurance	0.00	0.00	12,000.00	12,000.00
Office Expense	298.76	385.13	0.00	(298.76)
Postage	452.13	323.86	3,260.00	2,807.87
Auto Expense	876.62	346.82	7,125.00	6,248.38
Equipment	588.87	0.00	22,550.00	21,961.13
Legal Expense	0.00	0.00	5,000.00	5,000.00
Professional Services	2,838.35	(1,734.43)	83,095.00	80,256.65
Dues & Fees	8.75	48.28	16,175.00	16,166.25
Training & Travel	707.50	243.16	1,740.00	1,032.50
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	4,013.25	0.00	100,000.00	95,986.75
Total Expenditures	<u>11,218.36</u>	<u>8,878.64</u>	<u>421,725.00</u>	<u>410,506.64</u>
Total Expenditures	<u>37,001.17</u>	<u>25,495.75</u>	<u>642,521.00</u>	<u>605,519.83</u>
Ending Net Position	<u>26,578.43</u>	<u>43,494.74</u>	<u>1,206.00</u>	<u>(25,372.43)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	47,810.39	48,392.69	550,000.00	502,189.61
Other Income				
Property Taxes	0.00	(7,907.00)	105,000.00	105,000.00
Other Income, Strike Teams	<u>7,946.24</u>	<u>0.00</u>	<u>0.00</u>	<u>(7,946.24)</u>
Total Other Income	<u>7,946.24</u>	<u>(7,907.00)</u>	<u>105,000.00</u>	<u>97,053.76</u>
Total Revenue	<u>55,756.63</u>	<u>40,485.69</u>	<u>655,000.00</u>	<u>599,243.37</u>
Expenditures				
Wages, Taxes, and Benefits	23,623.59	16,597.64	220,850.00	197,226.41
Expenditures				
Supplies	647.89	(1,414.71)	30,000.00	29,352.11
Repairs	0.00	179.98	20,000.00	20,000.00
Maintenance	8.82	72.90	12,450.00	12,441.18
Engineering	0.00	0.00	5,000.00	5,000.00
Utilities All	204.58	(3,061.63)	33,505.00	33,300.42
Insurance	0.00	0.00	12,000.00	12,000.00
Office Expense	298.76	385.13	0.00	(298.76)
Postage	424.98	323.86	3,200.00	2,775.02
Auto Expense	881.30	346.84	7,125.00	6,243.70
Equipment	588.87	0.00	22,550.00	21,961.13
Legal Expense	0.00	0.00	5,000.00	5,000.00
Professional Services	<u>2,838.37</u>	<u>308.57</u>	<u>95,710.00</u>	<u>92,871.63</u>
Dues & Fees	8.75	48.30	9,000.00	8,991.25
Training & Travel	162.50	0.00	1,740.00	1,577.50
Interest Expense	449.48	0.00	0.00	(449.48)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	<u>6,514.30</u>	<u>(2,810.76)</u>	<u>357,280.00</u>	<u>350,765.70</u>
Total Expenditures	<u>30,137.89</u>	<u>13,786.88</u>	<u>578,130.00</u>	<u>547,992.11</u>
Interest Income				
Total Interest Income	<u>98.71</u>	<u>27.31</u>	<u>1,525.00</u>	<u>1,426.29</u>
Ending Net Position	<u>25,717.45</u>	<u>26,726.12</u>	<u>78,395.00</u>	<u>52,677.55</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

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

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	6,439.29	113,000.00	113,000.00
Ambulance Revenue	35,308.14	39,861.03	300,000.00	264,691.86
Contract Revenue: Lassen, Strike	0.00	73,944.18	1,300,000.00	1,300,000.00
Other	0.00	(12,148.00)	131,245.00	131,245.00
Total Service Charges	35,308.14	108,096.50	1,844,245.00	1,808,936.86
Other Income				
Property Taxes	0.00	(14,595.00)	133,000.00	133,000.00
Other Income, Strike Teams	38,220.00	178,656.13	69,000.00	30,780.00
Total Other Income	38,220.00	164,061.13	202,000.00	163,780.00
Total Revenue	73,528.14	272,157.63	2,046,245.00	1,972,716.86
Expenditures				
Lassen Contract Expenditures	0.00	20,895.00	245,250.00	245,250.00
Wages, Taxes, and Benefits	113,341.60	174,852.46	1,755,537.00	1,642,195.40
Expenditures				
Supplies	643.68	(2,639.55)	21,900.00	21,256.32
Repairs	280.00	0.00	4,100.00	3,820.00
Maintenance	0.00	24.34	8,340.00	8,340.00
Utilities All	589.49	(8,858.61)	23,435.00	22,845.51
Ambulance Expense	0.00	0.00	13,000.00	13,000.00
Insurance	0.00	0.00	120,000.00	120,000.00
Grant Expenses	0.00	0.00	113,000.00	113,000.00
Postage	42.20	9.65	1,200.00	1,157.80
Auto Expense	808.91	903.67	25,000.00	24,191.09
Equipment	227.91	315.93	52,500.00	52,272.09
Legal Expense	0.00	0.00	7,000.00	7,000.00
Professional Services	4,984.45	(3,636.86)	140,705.00	135,720.55
Dues & Fees	624.48	(523.86)	5,300.00	4,675.52
Training & Travel	325.00	2,332.12	15,920.00	15,595.00
InterFund Transfer Out	3,760,000.00	0.00	0.00	(3,760,000.00)
InterFund Transfer In	(3,760,000.00)	0.00	0.00	3,760,000.00
Total Expenditures	8,526.12	(12,073.17)	551,400.00	542,873.88
Total Expenditures	121,867.72	183,674.29	2,552,187.00	2,430,319.28
Interest Income				
	0.00	37.38	0.00	0.00
Total Interest Income	0.00	37.38	0.00	0.00
Ending Net Position	(48,339.58)	88,520.72	(505,942.00)	(457,602.42)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

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

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	<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	35,308.14	35,308.14
Service Charges	0.00	58,133.36	47,810.39	0.00	105,943.75
Other Income	<u>0.00</u>	<u>5,446.24</u>	<u>7,946.24</u>	<u>38,220.00</u>	<u>51,612.48</u>
Total Other Income	<u>0.00</u>	<u>5,446.24</u>	<u>7,946.24</u>	<u>38,220.00</u>	<u>51,612.48</u>
Total Revenue	<u><u>0.00</u></u>	<u><u>63,579.60</u></u>	<u><u>55,756.63</u></u>	<u><u>73,528.14</u></u>	<u><u>192,864.37</u></u>
Expenditures					
Wages, Taxes & Benef...	0.00	25,782.81	23,623.59	113,341.60	162,748.00
Expenditures					
Supplies	0.00	804.48	647.89	643.68	2,096.05
Repairs	0.00	0.00	0.00	280.00	280.00
Maintenance	0.00	8.82	8.82	0.00	17.64
Utilities All	0.00	171.35	204.58	589.49	965.42
Office Expense	0.00	298.76	298.76	0.00	597.52
Postage	290.00	452.13	424.98	42.20	1,209.31
Auto Expense	0.00	876.62	881.30	808.91	2,566.83
Equipment	0.00	588.87	588.87	227.91	1,405.65
Professional Services	0.00	2,838.35	2,838.37	4,984.45	10,661.17
Dues & Fees	0.00	8.75	8.75	624.48	641.98
Training & Travel	0.00	707.50	162.50	325.00	1,195.00
Interest Expense	0.00	449.48	449.48	0.00	898.96
Authorized Capital ...	0.00	4,013.25	0.00	0.00	4,013.25
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	<u>(3,760,000.00)</u>	<u>(3,760,000.00)</u>
Total Expenditures	<u>290.00</u>	<u>11,218.36</u>	<u>6,514.30</u>	<u>8,526.12</u>	<u>26,548.78</u>
Total Expenditures	<u><u>290.00</u></u>	<u><u>37,001.17</u></u>	<u><u>30,137.89</u></u>	<u><u>121,867.72</u></u>	<u><u>189,296.78</u></u>
Other Sources					
Interest Income					
Interest Income	0.00	0.00	98.71	0.00	98.71
Total Interest Income	<u>0.00</u>	<u>0.00</u>	<u>98.71</u>	<u>0.00</u>	<u>98.71</u>
Total Other Sources	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>98.71</u></u>	<u><u>0.00</u></u>	<u><u>98.71</u></u>
Ending Net Position	<u><u>(290.00)</u></u>	<u><u>26,578.43</u></u>	<u><u>25,717.45</u></u>	<u><u>(48,339.58)</u></u>	<u><u>3,666.30</u></u>