

CPUD Chester Public Utility District

Chester Public Utility District
Minutes
Regular Meeting
September 24, 2024 05:30 PM
251 Chester Airport Rd, Chester, CA 96020
<https://chesterpud.org>

1. Call to Order

The meeting was called to order at 5:30 pm by Kimberly Green.

A. Pledge of Allegiance
Led by Kimberly Green

B. Roll Call

Present: Stephen Graffweg, Kimberly Green, Arthur Tharpe, Stephen Voboril, Royce Raker

Staff Present: Staff: 6 Guests: 15+

2. Agenda Approval

Director Graffweg objected to the meetings not being recorded; he also requested to move agenda item #15 to #11. After a brief discussion, there was a motion to approve the agenda as presented with no changes.

Stephen Voboril motioned to approve. A second was made by Arthur Tharpe.

The motion passed with the following vote:

5 **In Favor** **Opposed**
 Abstained **Absent** **Recused**

3. Public Comments

4. Approval of Meeting Minutes

A. August 27, 2024 Regular Meeting

Stephen Voboril motioned to approve. A second was made by Royce Raker.

The motion passed with the following vote:

4 **In Favor** **Opposed**
1 **Abstained** **Absent** **Recused**

5. Approve Financials

GM Cox explained items within the financials.

The Fire deficit is larger, due to wildland fire pay.

Hopeful that the negative Fire fund balance gets under \$1 million once wildland fire receivables come in.

PERS UAL: paid annual lump sum in July to get the discount. Discount applied back to the liability.

Property Taxes arriving later in the year; Plumas County not apportioning taxes in a timely manner.

IMT Program receivables and payables explained.

Stephen Graffweg motioned to approve. A second was made by Arthur Tharpe.

The motion passed with the following vote:

5 **In Favor** **Opposed**
 Abstained **Absent** **Recused**

6. General Manager Report: Adam Cox

Cell Tower negotiations are underway.

Peninsula Fire weekly meetings are productive. More information to the board by next meeting.

23-24 Audit started.

Website overhaul in progress. Community feedback welcomed.

Requested a special meeting for October 10th for Policy review. Quorum confirmed.

Explained how the audit can't show a negative cash balance.

Will apply for the recycle grants next year. Would like community input for suggestions; recycle center etc.

7. Fire Chief Report: Richard Sonsteng

Chief Sonsteng absent. GM Cox stated that the Chief was working with Peninsula Fire on the KBK grant for a demo model ambulance.

8. Utility Operations Manager: Allan Homme

Well 3 low discharges. CPM working on new pump.

4th Ave lift station: received the parts.

Lead and Copper Survey: vacuumed 300+ water meter boxes, looking for lead pipes. Most homes built before 1986 have the potential to have these types of pipes. 50% completion of this project.

Manhole project is 60% completed. Hoping completed by snow fall.

Water sample issue has slowed those other projects. Flushing didn't fix the issue. Chlorinated the water system per State advisement. Director Green thanked UOM Homme, as she did see him working over the weekend. GM Cox stated it took longer than they thought to get the chlorine residuals where they needed to be all over town.

Director Voboril would like to meet to discuss the guidelines and policies for the cross-connection program. 10-15-2024 at 5pm tentative time.

9. Local Union Representatives

A. Local 5317 / Chester Professional Firefighter's Association (CFD Safety)

no one present

B. Local 39 / Stationary Engineers (CPUD Misc.)

nothing to discuss at this time.

10. Resolution 2024-435: CalRecycle Rural Exemption Waiver

GM Cox explained that the rural waiver will relieve us of significant reporting requirements. He has reached out to Plumas County in taking it over. Contracting with them is a potential.

Stephen Voboril motioned to approve. A second was made by Arthur Tharpe.

The motion passed with the following vote:

 5 **In Favor** **Opposed**
 Abstained **Absent** **Recused**

11. 2024-2025 Final Budget

GM Cox stated that the board approved the preliminary budget in June showing Water - \$1800.00, Sewer +\$20K, and Fire -291K.

Actuals and some projections, with the \$50K to annex with Peninsula included in the new budgeted figures.

To have a streetlight assessment for streetlights this year, 6K was added as well. Prop 218, public notices and actual costs, showed that \$25.00 per parcel would be what we would ask for. GM Cox will ask the consultants if it matters who benefits from the streetlights.

Stephen Voboril motioned to approve. A second was made by Stephen Graffweg.

The motion passed with the following vote:

 5 **In Favor** **Opposed**
 Abstained **Absent** **Recused**

12. Public Comment: Non Agenda Items

Darrah Hopper with Firewise: We met the need and are again, a Firewise Community.

13. Closed Session

A. Conference with Legal Counsel - Anticipated Litigation Pursuant to Gov. Code Section 54956.9 (d)(2) or (3) - 1 potential case

B. Conference with Legal Counsel - Existing Litigation Pursuant to Gov. Code Section 54956.9 (d)(1) 2 cases

Maumoynier v. CPUD

Giampaoli v. CPUD

C. Conference with Legal Counsel - Anticipated Litigation Pursuant to Gov. Code Section 54956.9 (d)(4)

D. Closed Session pursuant to Government Code Section 54957 – Public Employee
Discipline/Dismissal/Release

14. **Reconvene and Report on Closed Session**

Director Green reported; Discussion only and direction given to staff.

15. **Resolution 24-436: Censure of Director Steven Graffweg**

Director Graffweg recused himself on the advice of his attorney and left the room at 7:04pm.

Director Green read verbatim the Censure, Resolution 2024-436.

Director Green stated that this is necessary to help cover the other 4 board members as individuals/personally and financially should any of Director Graffweg's violations cause legal recourse.

Director Green stated that the mandated trainings for each board member are up to date.

Director Voboril made a motion to accept the censure, with Stephen Graffweg's spelling of his name being corrected on the document.

Stephen Voboril motioned to approve. A second was made by Arthur Tharpe.

The motion passed with the following vote:

4 **In Favor** **Opposed**
 Abstained **Absent** 1 **Recused**

16. **Correspondence**

None

17. **Comments**

none

18. **Adjournment**

Director Voboril made a motion to adjourn at 7:34pm. Director Raker seconded the motion. All in favor, meeting adjourned.

CPUD Chester Public Utility District

Chester Public Utility District
Minutes
Special Meeting
October 02, 2024 05:30 PM
251 Chester Airport Rd, Chester, CA 96020
<https://chesterpud.org>

1. Call to Order

The meeting was called to order at 5:32 pm by Stephen Voboril.

Director Green arrives at 5:34pm.

A. Pledge of Allegiance
Led by Stephen Voboril

B. Roll Call

Present: Stephen Graffweg, Kimberly Green, Arthur Tharpe, Stephen Voboril

Absent: Royce Raker

Staff Present: Staff: 4Guests: 2

2. Chester Fire Department Reduction in Force

GM Cox stated that after talking with Peninsula Fire, in preparation for the annexation or merger, it was recommended that, to lower the debt and set Peninsula up for success, that we layoff the Lieutenant and the reserves. This recommendation is in no way a poor reflection on said employees. This is merely a money saving decision. The date recommended is November 1st. The Chief will stay on.

GM Cox will look into amending the lease for 251 Chester Airport Road with Plumas County.

Director Green thanked LT. Coates for going above and beyond for the Chester community.

Peninsula's Chief Gray commended Lieutenant Coates for sticking with Chester Fire when he could have easily gone elsewhere to make more money.

Chief Sonsteng stated Lt. Coates did well and produced at a higher level in operations. He will help him with his next career move.

Arthur Tharpe motioned to approve. A second was made by Stephen Graffweg.

The motion passed with the following vote:

4 In Favor Opposed
 Abstained 1 Absent Recused

3. Reschedule the October 22, 2024 Board Meeting to October 29, 2024

GM Cox stated that both office personnel will be away at a board clerk conference October 24th for the regular board meeting. He recommended that it be moved to the following Tuesday, October 29th. There was a brief discussion.

Stephen Graffweg motioned to approve. A second was made by Arthur Tharpe.

The motion passed with the following vote:

4 **In Favor** **Opposed**

 Abstained 1 **Absent** **Recused**

4. Adjournment

Director Graffweg made a motion to adjourn at 5:46pm. Director Tharpe seconded the motion. All in favor, meeting adjourned.



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

The accompanying Statement of Net Position, as of September 30, 2024, 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,

Mary Cheek, CPA

A Professional Accountancy Corporation

October 23, 2024

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2024

	St. Lights	Water	Sanitation	Fire	Total
Assets					
Current Assets					
Cash					
Checking-Plumas 403	(5,203.64)	16,705.92	1,957,951.45	(1,879,128.73)	90,325.00
Plumas-MoneyMarket #00	0.00	0.00	0.00	0.00	0.00
Cash Drawer Fund	0.00	100.00	100.00	0.00	200.00
Petty Cash	0.00	50.00	50.00	100.00	200.00
CD- Cert. of Dep. @ Plumas	0.00	0.00	0.00	0.00	0.00
CLASS-Investment	0.00	150,923.39	597,918.07	0.00	748,841.46
Temporary Cash Invest.LAIF	0.00	1,051.98	354.41	0.00	1,406.39
Total Cash	(5,203.64)	168,831.29	2,556,373.93	(1,879,028.73)	840,972.85
Accounts Receivable					
Other Receivable	0.00	36,589.00	59,108.00	231,283.00	326,980.00
Accounts Receivable Invoi...	0.00	16,618.99	9,028.36	2,674,936.60	2,700,583.95
Allowance for Doubtful Ac...	0.00	0.00	0.00	(148,225.44)	(148,225.44)
Total Accounts Receivable	0.00	53,207.99	68,136.36	2,757,994.16	2,879,338.51
Other Current Assets					
Due From Other Funds	0.00	108,088.00	0.00	3,668,489.00	3,776,577.00
Prepaid Insurance	0.00	0.32	0.32	0.00	0.64
Deferred Outflow of Resour...	0.00	186,000.00	186,000.00	766,000.00	1,138,000.00
Total Other Current Assets	0.00	294,088.32	186,000.32	4,434,489.00	4,914,577.64
Total Current Assets	(5,203.64)	516,127.60	2,810,510.61	5,313,454.43	8,634,889.00
Property & Equipment					
Water, Sanitation, and Fire	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
Total Water, Sanitation, and F.	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
Total Property & Equipment	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
Total Assets	(5,203.64)	2,184,950.79	6,454,922.32	5,857,728.85	14,492,398.32
Liabilities					
Current Liabilities					
Payables					
Lassen Contract Employees	0.00	0.00	0.00	1,106,328.93	1,106,328.93
Accounts Payable Other	0.00	8,563.99	8,655.17	34,297.01	51,516.17
Payroll Taxes Payable	0.00	0.00	(8,920.28)	24,544.94	15,624.66
Payroll Taxes Payable-State	0.00	0.00	1.00	4,221.07	4,222.07
PERS Payable	0.00	2,087.34	2,087.32	1,838.82	6,013.48
Total Payables	0.00	10,651.33	1,823.21	1,171,230.77	1,183,705.31
Other					
Due to Other Funds	0.00	0.00	980,268.00	2,796,309.00	3,776,577.00
Customer Deposits	0.00	9,192.19	8,617.81	0.00	17,810.00
Accrued Vacation	0.00	10,999.88	10,999.88	20,999.94	42,999.70
Deferred Inflows of Resour...	0.00	10,000.00	10,000.00	44,000.00	64,000.00
Net Pension Liability	0.00	427,000.00	427,000.03	1,275,713.72	2,129,713.75
O.P.E.B	0.00	465,000.00	465,000.00	1,346,000.00	2,276,000.00

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Net Position

As of 9/30/2024

	St. Lights	Water	Sanitation	Fire	Total
Total Other	0.00	922,192.07	1,901,885.72	5,483,022.66	8,307,100.45
Total Current Liabilities	0.00	932,843.40	1,903,708.93	6,654,253.43	9,490,805.76
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	23,139.49	23,139.48	0.00	46,278.97
Total Long-term Liabilities	0.00	23,139.49	23,139.48	0.00	46,278.97
Total Long-term Liabilities	0.00	23,139.49	23,139.48	0.00	46,278.97
Total Liabilities	0.00	955,982.89	1,926,848.41	6,654,253.43	9,537,084.73
Net Position					
Net Position					
Unrestricted Fund Equity	0.00	1,305,770.13	4,631,303.67	(1,574,234.24)	4,362,839.56
Current YTD Net Income					
	(5,203.64)	(76,802.23)	(103,229.76)	777,709.66	592,474.03
Total Current YTD Net Income	(5,203.64)	(76,802.23)	(103,229.76)	777,709.66	592,474.03
Total Net Position	(5,203.64)	1,228,967.90	4,528,073.91	(796,524.58)	4,955,313.59
Total Liabilities & Net Position	(5,203.64)	2,184,950.79	6,454,922.32	5,857,728.85	14,492,398.32

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2024 Through 9/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Expenditures				
Expenditures				
Utilities All	5,203.64	4,880.73	29,613.00	24,409.36
Legal Expense	0.00	0.00	1,000.00	1,000.00
Professional Services	0.00	0.00	5,000.00	5,000.00
Total Expenditures	<u>5,203.64</u>	<u>4,880.73</u>	<u>35,613.00</u>	<u>30,409.36</u>
Total Expenditures	<u>5,203.64</u>	<u>4,880.73</u>	<u>35,613.00</u>	<u>30,409.36</u>
Ending Net Position	<u>(5,203.64)</u>	<u>(4,880.73)</u>	<u>(35,613.00)</u>	<u>(30,409.36)</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2024 Through 9/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges	151,967.34	191,512.84	600,900.00	448,932.66
Other Income				
Property Taxes	7,539.39	45,763.74	74,400.00	66,860.61
Other Income, Strike Teams	185.56	10.00	0.00	(185.56)
Total Other Income	<u>7,724.95</u>	<u>45,773.74</u>	<u>74,400.00</u>	<u>66,675.05</u>
Total Revenue	<u>159,692.29</u>	<u>237,286.58</u>	<u>675,300.00</u>	<u>515,607.71</u>
Expenditures				
Wages, Taxes, and Benefits	109,660.51	93,406.11	260,121.00	150,460.49
Expenditures				
Supplies	2,820.27	1,827.55	30,000.00	27,179.73
Repairs	20,485.89	1,476.91	35,000.00	14,514.11
Maintenance	3,147.37	266.66	7,500.00	4,352.63
Engineering	0.00	0.00	2,500.00	2,500.00
Utilities All	42,959.01	33,182.69	130,690.00	87,730.99
Insurance	6,797.00	0.00	29,000.00	22,203.00
Postage	2,066.89	1,293.62	3,400.00	1,333.11
Auto Expense	1,941.19	1,237.62	12,500.00	10,558.81
Equipment	19,566.65	2,601.61	22,550.00	2,983.35
Legal Expense	1,954.99	35.00	5,000.00	3,045.01
Professional Services	23,156.86	11,048.99	119,239.00	96,082.14
Dues & Fees	1,487.11	1,387.39	10,000.00	8,512.89
Training & Travel	1,117.77	1,654.77	4,600.00	3,482.23
Interest Expense	268.73	344.06	0.00	(268.73)
Total Expenditures	<u>127,769.73</u>	<u>56,356.87</u>	<u>411,979.00</u>	<u>284,209.27</u>
Total Expenditures	<u>237,430.24</u>	<u>149,762.98</u>	<u>672,100.00</u>	<u>434,669.76</u>
Interest Income				
	935.72	11.23	50,000.00	49,064.28
Total Interest Income	<u>935.72</u>	<u>11.23</u>	<u>50,000.00</u>	<u>49,064.28</u>
Ending Net Position	<u>(76,802.23)</u>	<u>87,534.83</u>	<u>53,200.00</u>	<u>130,002.23</u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2024 Through 9/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Grants	0.00	0.00	200,000.00	200,000.00
Other	101,825.39	148,804.60	545,000.00	443,174.61
Total Service Charges	101,825.39	148,804.60	745,000.00	643,174.61
Other Income				
Property Taxes	7,575.48	51,592.00	106,050.00	98,474.52
Total Other Income	7,575.48	51,592.00	106,050.00	98,474.52
Total Revenue	109,400.87	200,396.60	851,050.00	741,649.13
Expenditures				
Wages, Taxes, and Benefits	111,939.28	93,676.03	260,121.00	148,181.72
Expenditures				
Supplies	7,943.84	13,439.12	40,000.00	32,056.16
Repairs	8,078.45	3,930.17	30,000.00	21,921.55
Maintenance	889.05	266.67	12,450.00	11,560.95
Engineering	0.00	0.00	5,000.00	5,000.00
Utilities All	7,491.07	21,205.95	59,860.00	52,368.93
Insurance	6,797.01	0.00	29,000.00	22,202.99
Grant Expenses-Collection Syst	18,984.40	19,602.24	200,000.00	181,015.60
Postage	800.77	974.37	3,400.00	2,599.23
Auto Expense	2,025.90	1,237.69	24,000.00	21,974.10
Equipment	19,559.41	1,503.01	30,000.00	10,440.59
Legal Expense	1,955.00	35.00	5,000.00	3,045.00
Professional Services	33,281.93	16,672.80	168,049.00	134,767.07
Dues & Fees	1,487.15	1,387.39	14,000.00	12,512.85
Training & Travel	1,311.34	0.00	4,600.00	3,288.66
Interest Expense	268.73	344.07	0.00	(268.73)
Total Expenditures	110,874.05	80,598.48	625,359.00	514,484.95
Total Expenditures	222,813.33	174,274.51	885,480.00	662,666.67
Interest Income				
Total Interest Income	10,182.70	12,850.02	0.00	(10,182.70)
Total Interest Income	10,182.70	12,850.02	0.00	(10,182.70)
Ending Net Position	(103,229.76)	38,972.11	(34,430.00)	68,799.76

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2024 Through 9/30/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Ambulance Revenue	(5,328.80)	139,829.38	20,000.00	25,328.80
Contract Revenue: Lassen,Strike	2,171,598.30	603,551.55	0.00	(2,171,598.30)
Other	10,618.85	8,365.00	135,000.00	124,381.15
Total Service Charges	2,176,888.35	751,745.93	155,000.00	(2,021,888.35)
Other Income				
Property Taxes	12,711.46	112,955.03	195,000.00	182,288.54
Other Income, Strike Teams	1,065.12	6,628.22	34,000.00	32,934.88
Facilities Revenue	0.00	0.00	10,000.00	10,000.00
Total Other Income	13,776.58	119,583.25	239,000.00	225,223.42
Total Revenue	2,190,664.93	871,329.18	394,000.00	(1,796,664.93)
Expenditures				
Lassen Contract Expenditures	1,001,619.79	418,817.14	0.00	(1,001,619.79)
Wages, Taxes, and Benefits	331,430.94	449,635.25	419,504.00	88,073.06
Expenditures				
Supplies	2,352.74	1,623.07	10,000.00	7,647.26
Repairs	11.00	0.00	5,000.00	4,989.00
Maintenance	806.55	266.67	5,000.00	4,193.45
Services	0.00	2,235.15	0.00	0.00
Utilities All	3,642.96	3,243.37	24,860.00	21,217.04
Ambulance Expense	471.47	7,790.45	5,000.00	4,528.53
Insurance	7,416.75	7,656.56	19,037.00	11,620.25
Postage	74.25	144.16	500.00	425.75
Auto Expense	20,906.61	10,353.15	21,000.00	93.39
Equipment	1,714.14	3,691.32	20,000.00	18,285.86
Legal Expense	6,889.38	262.50	10,000.00	3,110.62
Professional Services	23,030.44	16,923.00	136,633.00	113,602.56
Dues & Fees	2,573.20	349.00	4,000.00	1,426.80
Training & Travel	10,015.05	0.00	5,150.00	(4,865.05)
Total Expenditures	79,904.54	54,538.40	266,180.00	186,275.46
Total Expenditures	1,412,955.27	922,990.79	685,684.00	(727,271.27)
Ending Net Position	777,709.66	(51,661.61)	(291,684.00)	(1,069,393.66)

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2024 Through 9/30/2024

	<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	(5,328.80)	(5,328.80)
Lassen Contract Reve...	0.00	0.00	0.00	2,171,598.30	2,171,598.30
Service Charges	0.00	151,967.34	101,825.39	10,618.85	264,411.58
Other Income	<u>0.00</u>	<u>7,724.95</u>	<u>7,575.48</u>	<u>13,776.58</u>	<u>29,077.01</u>
Total Revenue	<u><u>0.00</u></u>	<u><u>159,692.29</u></u>	<u><u>109,400.87</u></u>	<u><u>2,190,664.93</u></u>	<u><u>2,459,758.09</u></u>
Expenditures					
Lassen Contract Expe...	0.00	0.00	0.00	1,001,619.79	1,001,619.79
Wages, Taxes & Benef...	0.00	109,660.51	111,939.28	331,430.94	553,030.73
Expenditures					
Supplies	0.00	2,820.27	7,943.84	2,352.74	13,116.85
Repairs	0.00	20,485.89	8,078.45	11.00	28,575.34
Maintenance	0.00	3,147.37	889.05	806.55	4,842.97
Utilities All	5,203.64	42,959.01	7,491.07	3,642.96	59,296.68
Ambulance Expense	0.00	0.00	0.00	471.47	471.47
Insurance	0.00	6,797.00	6,797.01	7,416.75	21,010.76
Grant Expenses-Col...	0.00	0.00	18,984.40	0.00	18,984.40
Postage	0.00	2,066.89	800.77	74.25	2,941.91
Auto Expense	0.00	1,941.19	2,025.90	20,906.61	24,873.70
Equipment	0.00	19,566.65	19,559.41	1,714.14	40,840.20
Legal Expense	0.00	1,954.99	1,955.00	6,889.38	10,799.37
Professional Services	0.00	23,156.86	33,281.93	23,030.44	79,469.23
Dues & Fees	0.00	1,487.11	1,487.15	2,573.20	5,547.46
Training & Travel	0.00	1,117.77	1,311.34	10,015.05	12,444.16
Interest Expense	<u>0.00</u>	<u>268.73</u>	<u>268.73</u>	<u>0.00</u>	<u>537.46</u>
Total Expenditures	<u>5,203.64</u>	<u>127,769.73</u>	<u>110,874.05</u>	<u>79,904.54</u>	<u>323,751.96</u>
Total Expenditures	<u><u>5,203.64</u></u>	<u><u>237,430.24</u></u>	<u><u>222,813.33</u></u>	<u><u>1,412,955.27</u></u>	<u><u>1,878,402.48</u></u>
Other Sources					
Interest Income					
Interest Income	0.00	923.39	10,178.55	0.00	11,101.94
Interest L.A.I.F.	<u>0.00</u>	<u>12.33</u>	<u>4.15</u>	<u>0.00</u>	<u>16.48</u>
Total Interest Income	<u>0.00</u>	<u>935.72</u>	<u>10,182.70</u>	<u>0.00</u>	<u>11,118.42</u>
Total Other Sources	<u><u>0.00</u></u>	<u><u>935.72</u></u>	<u><u>10,182.70</u></u>	<u><u>0.00</u></u>	<u><u>11,118.42</u></u>
Ending Net Position	<u><u>(5,203.64)</u></u>	<u><u>(76,802.23)</u></u>	<u><u>(103,229.76)</u></u>	<u><u>777,709.66</u></u>	<u><u>592,474.03</u></u>

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
20574	9-3-2024A-D	9/3/2024	WS water sewer AR	2,232.81	psnx4
2	9-5-2024C	9/5/2024	Fire	350.00	Seneca 198 bay rent
20576	9-4-2024A	9/5/2024	WS water sewer AR	226.57	psn
20577	9-5-2024A	9/5/2024	WS water sewer AR	100.00	psn
20578	95-2024B	9/5/2024	WS water sewer AR	1,886.85	cash
1	9-6-2024AA	9/6/2024	Fire	185.56	meter cost
20581	9-6-2024A	9/6/2024	WS water sewer AR	8,539.68	checks
20583	9-6-2024B	9/6/2024	WS water sewer AR	169.68	psn
20584	9-9-2024A	9/9/2024	WS water sewer AR	6,054.33	checks
20585	9-9-2024B-D	9/9/2024	WS water sewer AR	9,429.47	PSNx3
20587	9-10-2024A	9/10/2024	WS water sewer AR	1,742.10	psn
20588	9-11-2024A	9/11/2024	WS water sewer AR	4,344.37	checks
20590	9-11-2024B	9/11/2024	WS water sewer AR	1,627.97	psn
20591	9-12-2024A	9/12/2024	WS water sewer AR	368.37	psn
20592	9-13-2024A	9/13/2024	WS water sewer AR	6,160.76	checks
20593	9-13-2024B	9/13/2024	WS water sewer AR	1,084.60	psn
2	9-16-2024H	9/16/2024	Lassen	39,740.04	VISTA F00018
20594	9-16-2024A	9/16/2024	WS water sewer AR	1,158.44	cash
20595	9-16-2024B	9/16/2024	WS water sewer AR	7,083.75	checks
20596	9-16-2024C-E	9/16/2024	WS water sewer AR	8,707.94	psnx3
20597	9-16-2024F	9/16/2024	WS water sewer AR	345.71	holiday
3-5	9-16-2024G	9/16/2024	Lassen	20,143.91	OSC SUpport F0223
20599	09-17-2024A	9/17/2024	WS water sewer AR	1,832.04	PSN
20602	09-18-2024D	9/18/2024	WS water sewer AR	597.93	PSN
6	09-18-2024A	9/18/2024	Lassen	18,030.18	Sites O-254
7	09-18-2024B	9/18/2024	Refunds From Venders	110.12	RL Righetti Parts Refund
20604	09-19-2024A	9/19/2024	WS water sewer AR	2,527.35	PSN
20605	09-20-2024B	9/20/2024	WS water sewer AR	356.37	CASH
20606	09-20-2024C	9/20/2024	WS water sewer AR	6,980.18	Checks
20608	09-20-2024D	9/20/2024	WS water sewer AR	1,467.49	PSN
8-13	09-20-2024A	9/20/2024	Ambulance Medical	4,393.12	Ambulance Rev
20609	09-23-2024A...	9/23/2024	WS water sewer AR	3,149.37	PSN x 3
20610	09-24-2024A	9/24/2024	WS water sewer AR	7,959.26	PCCDC
20611	09-24-2024B	9/24/2024	WS water sewer AR	4,844.80	PSN
20601	09-18-2024C	9/25/2024	WS water sewer AR	3,702.04	Checks
20612	09-25-2024A	9/25/2024	WS water sewer AR	820.84	PSN
20613	9-25-2024B	9/25/2024	WS water sewer AR	4,906.84	checks
20619	09-26-2024A	9/26/2024	WS water sewer AR	305.29	PSN
20620	09-27-2024A	9/27/2024	WS water sewer AR	3,412.09	PSN
20615	09-30-2024A	9/30/2024	WS water sewer AR	10,671.06	CHECKS
20617	09-30-2024B	9/30/2024	WS water sewer AR	552.28	CASH
20617	9/30/2024BB	9/30/2024	WS water sewer AR	30.00	cash
20621	09-30-2024C...	9/30/2024	WS water sewer AR	7,464.59	PSN x 3

Report Total

205,796.15

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
11186	9/27/2024	Gregory J. Jewers	Empl...	OS	4,397.57	Employee: Jewers; Pay Date: 9/27/2024
11469	9/4/2024	Nicholai Romness	Vendor	CL	100.00	Resv stipend - 8/11/2024 - 8/24/2024
11470	9/4/2024	Anthony Gracza	Vendor	CL	100.00	Res stipend 8/11/2024 - 8/24/2024
11471	9/4/2024	JAMES ROWE	Vendor	CL	200.00	Res stipend 8/11/2024 - 8/24/2024
11472	9/9/2024	WESTERN NEVADA SU...	Vendor	CL	2,745.53	Inv# 11386731 &11385088
11473	9/9/2024	Hunt Propane	Vendor	CL	722.53	INV# 9335 Well #1
11474	9/9/2024	WASTE MANAGEMENT	Vendor	CL	221.11	INV# 33519-0539-7, 33552-0539-8 &33641-0539-9
11475	9/9/2024	FRONTIER	Vendor	CL	744.72	statement date 8/5/2024
11476	9/9/2024	ACTIVE 911	Vendor	CL	787.50	INV# 577497
11477	9/9/2024	AIRGAS	Vendor	CL	627.67	INV# 5510018898
11478	9/9/2024	Voyager Fleet Systems,...	Vendor	CL	267.04	INV#8692376512434
11479	9/9/2024	L.N. CURTIS & SON	Vendor	CL	164.46	INV#859411
11480	9/9/2024	SIERRA CONTROL SYS...	Vendor	CL	165.00	INV#125246
11481	9/9/2024	EAN Services LLC	Vendor	CL	9,803.20	Consolidated INV# 36851633
11482	9/9/2024	Thatcher Company, INC.	Vendor	CL	6,366.42	INV# 202450204681
11483	9/9/2024	Stationary Engineers L...	Vendor	CL	291.92	August 2024 dues
11484	9/9/2024	Lake Almanor Chamber...	Vendor	CL	100.00	INV# 0B227822-0002
11485	9/9/2024	L/P Insurance Services,...	Vendor	CL	13,594.01	INV# 939911
11486	9/9/2024	FGL	Vendor	CL	4,166.00	Statement date 7/31/2024
11487	9/9/2024	Department of Justice ...	Vendor	CL	79.00	INV#755408
11488	9/9/2024	ED STAUB & SON	Vendor	CL	2,096.26	INV# 282188 & 277002
11489	9/9/2024	Down Range	Vendor	CL	319.32	INV# 709104
11490	9/10/2024	USABLUBOOK	Vendor	CL	28,439.12	INV#36985,36417,22956,2...
11491	9/10/2024	Prentice Long, PC	Vendor	CL	6,092.50	INV# 6530 & 6784
11492	9/10/2024	MASA MTS	Vendor	CL	98.00	September 2024 INV# 1905437
11493	9/10/2024	STAPLES	Vendor	CL	141.85	INV#6008517893 & 6010512526
11494	9/10/2024	Anthony Gracza	Vendor	OS	200.00	Reserve stipend 8/25/24-9/8/24
11495	9/10/2024	Nicholai Romness	Vendor	CL	200.00	Reserve stipend 8/25/24-9/8/24
11496	9/10/2024	JAMES ROWE	Vendor	CL	200.00	Reserve stipend 8/25/24-9/8/24
11497	9/10/2024	ARIES ADVISORS, LLC	Vendor	OS	4,500.00	Inv# 1055
11498	9/11/2024	Card Service Center	Vendor	CL	5,936.28	Statmetn 7/9/24-8/8/24
11499	9/13/2024	US POSTMASTER	Vendor	CL	320.40	EDDM mailer for Sept 2024 chlorination
11500	9/18/2024	Pace Engineering, Inc.	Vendor	CL	8,647.20	Inv#50788
11501	9/18/2024	Pace Engineering, Inc.	Vendor	CL	4,323.60	INV# 51067
11502	9/18/2024	Peterson Cat	Vendor	CL	4,677.97	INV#22463476 &2246514
11503	9/18/2024	WASTE MANAGEMENT	Vendor	CL	221.11	INV#33847-0539-2, 33770-0539-6 &33744-0539-1
11504	9/18/2024	ED STAUB & SON	Vendor	CL	705.24	INV# 287215
11505	9/18/2024	Sacramento Metropolit...	Vendor	CL	471.47	INV# 2000011039
11506	9/18/2024	MASA MTS	Vendor	CL	98.00	INV# 1928205 October 2024
11507	9/18/2024	Stationary Engineers L...	Vendor	CL	293.63	Sept 2024 dues
11508	9/18/2024	AFLAC	Vendor	CL	513.60	INV# 334872 September 2024
11509	9/18/2024	AIRGAS	Vendor	CL	627.67	INV# 8510725378 Oxygen
11510	9/18/2024	Richard Sonsteng	Empl...	OS	1,695.92	INV#1400434630

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

Check Nu...	Check Date	Payee	Source	Cl...	Check Amount	Document Description
11511	9/18/2024	Plumas County Fire Chi...	Vendor	OS	100.00	2024 & 2025 Annual dues
11512	9/18/2024	Prentice Long, PC	Vendor	CL	87.50	INV# 6917
11513	9/18/2024	SECTARIS PARTNERS L...	Vendor	CL	8,000.00	INV# 3061
11514	9/18/2024	Foothill Fire Protection,...	Vendor	CL	570.00	INV# 12503718 - annual
11515	9/18/2024	Patrick H Tynan - Mcp-...	Vendor	OS	475.00	INC#MCP08312024
11516	9/18/2024	ESO Solutions, Inc.	Vendor	CL	1,420.00	INV# ESO-134738
11517	9/18/2024	ADAM COX	Vendor	CL	75.67	INV#109168668
11518	9/18/2024	T Mobile	Vendor	CL	199.35	Statement date 8/22/2024
11519	9/18/2024	FOREST OFFICE EQUIP...	Vendor	CL	38.49	INV# SV008124
11520	9/18/2024	PACIFIC GAS AND ELE...	Vendor	CL	25,640.49	Statement date 8/27/2024
11521	9/18/2024	MARY CHEEK	Vendor	OS	2,450.00	INV# 8215, 8252, 8253 & 8208
11522	9/18/2024	COMMERCIAL PUMP A...	Vendor	OS	15,360.97	INV# 24022-2
11523	9/18/2024	FRONTIER	Vendor	CL	744.72	Statement date - 9/5/2024
11524	9/18/2024	Hunt Propane	Vendor	CL	1,963.01	INV# 14225,14231, 14237, 14236 & 14238
11525	9/18/2024	USBLUEBOOK	Vendor	CL	53.57	INV#007484044
11526	9/18/2024	WESTERN NEVADA SU...	Vendor	CL	4,164.54	INV#424878, 419545,421067F, 421067, 4207221 &420722F
11527	9/18/2024	Card Service Center	Vendor	OS	7,404.57	Statement date 8/9/2024 - 9/6/2024
11528	9/18/2024	LENA LOZANO	Vendor	CL	112.19	overpayment - 420 Second Ave
11529	9/18/2024	ACTUARIAL RETIREME...	Vendor	CL	2,300.00	INV# 1886
11530	9/18/2024	LEONARD SHARMAN	Vendor	OS	70.95	overpaymetn - 476 Fouth Ave
11531	9/18/2024	Cash	Vendor	CL	174.05	pettey cash replinsh
11532	9/26/2024	John G. Fell	Empl...	CL	32.00	CA-OSCC-000002 - reimbursable
11533	9/26/2024	Anthony Gracza	Vendor	OS	200.00	Reserve stipend - 9/8/2024-9/21/2024
11534	9/26/2024	CASEY KILANO	Vendor	OS	100.00	Reserve stipend 9/8/2024 - 9/21/2024
11535	9/26/2024	Nicholai Romness	Vendor	OS	200.00	Reserve Stipend 9/8/2024-9/21/2024
11536	9/26/2024	JAMES ROWE	Vendor	OS	200.00	Reserve Stipend 9/8/2024-9/21/2024
11537	9/30/2024	US POSTMASTER	Vendor	OS	284.96	balance of postage due for Sept 2024 W/S bills
11538	9/30/2024	US POSTMASTER	Vendor	OS	219.00	partial postge for Cross Connection mailers
11539	9/30/2024	US POSTMASTER	Vendor	OS	219.00	Partial postage from cross connection mailer
11540	9/30/2024	US POSTMASTER	Vendor	OS	219.00	Partial postage for Cross Connection
2024 PERS... 289	9/10/2024 9/13/2024	PUBLIC EMPLOYEES' R... Bi-Weekly Pay,end Sat,...	Vendor Payr...	CL CL	1,400.00 19,265.20	Annual GASB 68 Group: BiWeekly; Pay Date: 9/13/2024
290	9/27/2024	Bi-Weekly Pay,end Sat,...	Payr...	CL	22,198.31	Group: BiWeekly; Pay Date: 9/27/2024
9-13-2024 ...	9/16/2024	CalPERS Supplemental ...	Vendor	CL	2,092.54	PERS payables 9/13/24 paydate
9-6-24 PERS	9/10/2024	PUBLIC EMPLOYEES' R...	Vendor	CL	3,017.67	9/6/2024 paydate -PERS contributions
9/13/24 EDD	9/12/2024	EDD	Vendor	CL	1,411.17	9/13/24 paydate - payroll taxes

CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

Checks/Vouchers - checks this month

11010 - Checking-Plumas 403

<u>Check Nu...</u>	<u>Check Date</u>	<u>Payee</u>	<u>Source</u>	<u>Cl...</u>	<u>Check Amount</u>	<u>Document Description</u>
9/13/24 IRS	9/12/2024	United States Treasury	Vendor	CL	8,263.49	9/13/24 paydate - payroll taxes
9/13/24 PE...	9/16/2024	PUBLIC EMPLOYEES' R...	Vendor	CL	3,167.67	PERS payables - 9/13/2024 paydate
9/13/24 WC	9/16/2024	State Compensation In...	Vendor	CL	19,791.73	August 2024 WC
9/27/24 EDD	9/26/2024	EDD	Vendor	CL	2,763.22	Sept 27 paydate - payroll taxes
9/27/24 IRS	9/26/2024	United States Treasury	Vendor	CL	18,078.85	Sept 27 paydate - payroll taxes
9/6/24 457	9/10/2024	CalPERS Supplemental ...	Vendor	CL	2,092.54	9/6/2024 paydate- 457
DD-24-176	9/27/2024	Merle Drucker	Empl...	CL	966.95	Employee: Drucker, Mer; Pay Date: 9/27/2024
DD-24-177	9/27/2024	Kevin Palm	Empl...	CL	22,665.40	Employee: palm; Pay Date: 9/27/2024
DD-24-178	9/27/2024	Joseph M. Pastore	Empl...	CL	8,144.07	Employee: Pastore, Joe; Pay Date: 9/27/2024
Sept 2024 ...	9/10/2024	PUBLIC EMPLOYEES' R...	Vendor	CL	14,862.83	September 2024 - health premiums
		Total 11010 - Checking-Plumas 403			<u>339,723.49</u>	
Report Total					<u><u>339,723.49</u></u>	