

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Deposits - Deposits this month

Deposit N...	Document N...	Document...	Customer ID	Document A...	Document Description
20346	5-1-2024A	5/1/2024	WS water sewer AR	482.23	psn
1	5-2-2024A	5/2/2024	Fire	138.50	LT badge reimburse
20347	5-2-2024B	5/2/2024	WS water sewer AR	2,044.26	checks
20384	5-2-2024C	5/2/2024	WS water sewer AR	251.44	PSN
20350	5-3-2024A	5/3/2024	WS water sewer AR	2,526.26	checks
20351	5-3-2024B	5/3/2024	WS water sewer AR	363.88	PSN
20352	5-6-2024A	5/6/2024	WS water sewer AR	4,998.39	checks
20353	5-6-2024B-D	5/6/2024	WS water sewer AR	6,428.58	psnx3
2	5-7-2024D	5/7/2024	Ambulance Medical	162.03	BS ACh
20354	5-7-2024A	5/7/2024	WS water sewer AR	1,658.17	PSN
20355	5-7-2024B	5/7/2024	WS water sewer AR	1,204.95	cash
20356	5-7-2024C	5/7/2024	WS water sewer AR	1,285.50	Checks
20358	5-8-2024A	5/8/2024	WS water sewer AR	1,081.13	psn
20359	5-9-2024A	5/9/2024	WS water sewer AR	1,399.15	psn
20360	5-9-2024B	5/9/2024	WS water sewer AR	71.10	Holiday
20361	5-9-2024C	5/9/2024	WS water sewer AR	2,717.18	checks
20362	5-9-2024E	5/9/2024	WS water sewer AR	1,905.91	checks
3	5-9-2024D	5/9/2024	Fire	15.00	Medical request
20365	5-10-2024A	5/10/2024	WS water sewer AR	1,951.02	checks
20366	5-10-2024B	5/10/2024	WS water sewer AR	964.98	PSN
20367	5-13-2024A	5/13/2024	WS water sewer AR	3,411.26	checks
20368	5-13-2024B-D	5/13/2024	WS water sewer AR	4,765.47	PSNX3
20369	5-13-2024F	5/13/2024	WS water sewer AR	176.44	Holiday
4	5-13-2024E	5/13/2024	Ambulance Medical	1,053.30	medi-cal ach
20370	5-14-2024A	5/14/2024	WS water sewer AR	3,817.24	psn
20371	5-15-2024A	5/15/2024	WS water sewer AR	420.19	psn
20372	5-15-2024B	5/15/2024	WS water sewer AR	2,297.15	cash
20373	5-15-2024C	5/15/2024	WS water sewer AR	2,017.21	checks
20378	5-16-2024A	5/16/2024	WS water sewer AR	300.21	psn
20379	5-17-2024A	5/17/2024	WS water sewer AR	4,514.34	Checks
20380	5-17-2024D	5/17/2024	WS water sewer AR	959.16	PSN
5	5-17-2024B	5/17/2024	Fire	120.00	Digital pat - hangar rent
6	5-17-2024C	5/17/2024	Grant Income	44,201.00	SWRCB reimburse
20381	5-20-2024A	5/20/2024	WS water sewer AR	6,568.40	PCCD
20382	5-20-2024B	5/20/2024	WS water sewer AR	2,845.05	checks
20383	5-20-2024C-E	5/20/2024	WS water sewer AR	4,010.86	psnx3
9	5-20-2024F	5/20/2024	Ambulance Medical	6.39	medi-cal
20384	5-21-2024A	5/21/2024	WS water sewer AR	1,302.73	PSN
20385	5-22-2024A	5/22/2024	WS water sewer AR	691.37	PSN
20386	5-22-2024B	5/22/2024	WS water sewer AR	794.22	cash
20387	5-22-2024C	5/22/2024	WS water sewer AR	1,383.75	checks
20390	5-23-2024A	5/23/2024	WS water sewer AR	3,622.89	checks
20391	5-23-2024C	5/23/2024	WS water sewer AR	273.87	PSN
7	5-23-2204B	5/23/2024	Fire	350.00	198 Main bay rent
20392	5-24-2024B	5/24/2024	WS water sewer AR	2,680.62	PSN
8	5-24-2024A	5/24/2024	Ambulance Medical	150.00	Ambulance billing
20393	5-28-2024A-D	5/28/2024	WS water sewer AR	7,335.23	psnx4
12	5-29-2024D	5/29/2024	Ambulance Medical	422.50	BSach
20394	5-29-2024A	5/29/2024	WS water sewer AR	1,445.48	PSN
20395	5-29-2024B	5/29/2024	WS water sewer AR	4,152.11	checks
20397	5-29-2024C	5/29/2024	WS water sewer AR	1,000.00	Hydrant deposit
20398	5-30-2024A	5/30/2024	WS water sewer AR	158.57	psn
10	5-31-2024D	5/31/2024	Lassen	28,049.86	SLIDE 1 F0042
13	5-31-2024E	5/31/2024	Fire	80.00	Conference room rental
14	5-31-2024F	5/31/2024	WS water sewer AR	283.52	water meter
20399	5-31-2024A	5/31/2024	WS water sewer AR	131.08	psn
20400	5-31-2024B	5/31/2024	WS water sewer AR	408.91	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>
20401	5-31-2024C	5/31/2024	WS water sewer AR	635.01	checks
20402	5-31-2024E-G	5/31/2024	WS water sewer AR	<u>2,049.92</u>	psnx3
Report Total				<u>170,534.97</u>	

**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
11185	5/10/2024	David A. Trussell	Empl...	CL	469.17	Employee: trussell; Pay Date: 5/10/2024
11300	5/7/2024	STAPLES	Vendor	CL	195.98	Summary INV#7000463553
11301	5/7/2024	T Mobile	Vendor	CL	164.72	Statement date 4/21/2024
11302	5/7/2024	PACIFIC GAS AND ELE...	Vendor	CL	17,740.84	Statement date 4/29/2024
11303	5/7/2024	COMMERCIAL PUMP A...	Vendor	CL	7,415.00	INV# 24022-1 Well #3
11304	5/7/2024	USABLUEBOOK	Vendor	CL	286.31	INV#00341194
11305	5/7/2024	WESTERN NEVADA SU...	Vendor	CL	160.12	INV# 11216462
11306	5/7/2024	Patrick H Tynan - Mcp-...	Vendor	CL	665.00	INV # MCP4302024
11307	5/7/2024	ED STAUB & SON	Vendor	CL	1,167.07	INV#241724 & 246623
11308	5/7/2024	Thatcher Company, INC.	Vendor	CL	7,100.42	INV #2024250101882 - chlorine
11309	5/7/2024	MARY CHEEK	Vendor	CL	950.00	INV# 8042
11310	5/7/2024	FOREST OFFICE EQUIP...	Vendor	CL	307.13	INV# SV007499
11311	5/7/2024	PLUMAS TIRE	Vendor	CL	5,003.59	INV #88715 & 88813
11312	5/7/2024	EAN Services LLC	Vendor	CL	349.21	Consolidated iINV# 35849564
11313	5/7/2024	Foster & Foster, Inc.	Vendor	CL	2,500.00	INV#28416
11314	5/7/2024	Nicholai Romness	Vendor	OS	200.00	Resv. stipend 4/21/2024-5/5/2024
11315	5/7/2024	Anthony Gracza	Vendor	CL	200.00	Resv stipend 4/21/2024-5/5/2024
11316	5/7/2024	JAMES ROWE	Vendor	CL	100.00	Resv. stipend 4/21/2024-5/5/2024
11317	5/7/2024	HERO INDUSTRIES, INC	Vendor	CL	315.00	inv #18166
11318	5/7/2024	PK SAFETY SUPPLY	Vendor	CL	3,549.72	ORDER # 67177
11319	5/14/2024	Prentice Long, PC	Vendor	CL	3,049.00	Inv# 6614
11320	5/14/2024	Stationary Engineers L...	Vendor	CL	250.31	May dues
11321	5/14/2024	AFLAC	Vendor	CL	342.40	May premium - Inv#979310
11322	5/14/2024	SECTARIS PARTNERS L...	Vendor	CL	8,000.00	INV# 3053
11323	5/14/2024	PLUMAS TIRE	Vendor	CL	31.77	INV# 88818
11324	5/14/2024	AIRGAS	Vendor	CL	606.03	INV# 5507893113 oxygen
11325	5/14/2024	FGL	Vendor	CL	4,137.00	Statement date - 4/30/2024
11326	5/14/2024	WASTE MANAGEMENT	Vendor	CL	213.95	INV# 32307-0539-8, 32386-0539-2 & 0032280-0539-7
11327	5/14/2024	MARY CHEEK	Vendor	CL	1,400.00	INV# 8054 April services
11328	5/14/2024	LEAF	Vendor	CL	33.72	INV#16450952
11329	5/14/2024	SIERRA CASCADE AGG...	Vendor	CL	1,702.94	INV # 10861 & 10857
11330	5/14/2024	Pace Engineering, Inc.	Vendor	CL	263.00	INV# 50008
11331	5/14/2024	Pace Engineering, Inc.	Vendor	CL	18,375.20	Inv# 50009 & 49724
11332	5/22/2024	L.N. CURTIS & SON	Vendor	CL	2,023.57	INV#824856
11333	5/22/2024	Berkshire Hathaway	Vendor	OS	7,172.38	Auto - installment
11334	5/22/2024	Mark Murray Electrical	Vendor	OS	140.00	Work order# 1720
11335	5/22/2024	WESTERN NEVADA SU...	Vendor	CL	6,280.77	INV# 11245845, 11245866 & 11244016
11336	5/22/2024	Nicholai Romness	Vendor	OS	200.00	Resv stipend - 5/5/2024 to 5/19/2024
11337	5/22/2024	Anthony Gracza	Vendor	CL	200.00	Resv stipend 5/5/2024 tro 5/19/2024
11338	5/22/2024	JAMES ROWE	Vendor	OS	200.00	Resv stipend 5/5/2024 to 5/19/2024
11339	5/31/2024	US POSTMASTER	Vendor	OS	567.10	May 2024 postage - water sewer bills
276	5/10/2024	Bi-Weekly Pay,end Sat,...	Payr...	CL	10,918.20	Group: BiWeekly; Pay Date: 5/10/2024

**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>
277	5/24/2024	Bi-Weekly Pay,end Sat,...	Payr...	CL	10,776.56	Group: BiWeekly; Pay Date: 5/24/2024
278	5/24/2024	Bi-Weekly Pay,end Sat,...	Payr...	CL	(2,598.49)	Group: BiWeekly; Pay Date: 5/24/2024
279	5/24/2024	Bi-Weekly Pay,end Sat,...	Payr...	CL	2,664.09	Group: BiWeekly; Pay Date: 5/24/2024
5-10-2024 ...	5/17/2024	CalPERS Supplemental ...	Vendor	CL	757.30	457 contributions
5-10-2024 ...	5/10/2024	EDD	Vendor	CL	698.82	5/10/2024 paydate payroll taxes EDD
5-10-2024 ...	5/17/2024	PUBLIC EMPLOYEES' R...	Vendor	CL	2,710.93	PERS contributions - 5/10/2024 paydate
5-10-24 IRS	5/10/2024	United States Treasury	Vendor	CL	4,849.13	5/10/2024 paydate - IRS payroll taxes
April 24 WC	5/10/2024	State Compensation In...	Vendor	CL	7,516.69	April 2024 WC premium
April medical	5/10/2024	PUBLIC EMPLOYEES' R...	Vendor	CL	11,138.81	April 2024 medical premium
irs 1	5/24/2024			CL	5,471.29	eftps 052424
May 2024 ...	5/31/2024	State Compensation In...	Vendor	OS	<u>1,806.71</u>	MAY 2024 WC
		Total 11010 - Checking-Plumas 403			<u>160,738.46</u>	
Report Total					<u><u>160,738.46</u></u>	



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

The accompanying Statement of Net Position, as of May 31, 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

June 20, 2024

# CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT

## Statement of Net Position

As of 5/31/2024

	St. Lights	Water	Sanitation	Fire	Total
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Checking-Plumas 403	(19,074.59)	154,371.50	1,797,233.22	(1,648,048.52)	284,481.61
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	0.00	784,268.89	0.00	784,268.89
Temporary Cash Invest.LAIF	0.00	1,007.06	339.28	0.00	1,346.34
<b>Total Cash</b>	<b>(19,074.59)</b>	<b>155,528.56</b>	<b>2,581,991.39</b>	<b>(1,647,948.52)</b>	<b>1,070,496.84</b>
<b>Accounts Receivable</b>					
Other Receivable	0.00	36,589.00	59,108.00	231,283.00	326,980.00
Accounts Receivable Invoi...	0.00	67,089.22	53,427.57	668,319.58	788,836.37
Allowance for Doubtful Ac...	0.00	0.00	0.00	(148,225.44)	(148,225.44)
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>103,678.22</b>	<b>112,535.57</b>	<b>751,377.14</b>	<b>967,590.93</b>
<b>Other Current Assets</b>					
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
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>294,088.32</b>	<b>186,000.32</b>	<b>4,434,489.00</b>	<b>4,914,577.64</b>
<b>Total Current Assets</b>	<b>(19,074.59)</b>	<b>553,295.10</b>	<b>2,880,527.28</b>	<b>3,537,917.62</b>	<b>6,952,665.41</b>
<b>Property &amp; Equipment</b>					
Water, Sanitation, and Fire	0.00	1,668,823.19	3,644,411.71	544,274.42	5,857,509.32
<b>Total Water, Sanitation, and F..</b>	<b>0.00</b>	<b>1,668,823.19</b>	<b>3,644,411.71</b>	<b>544,274.42</b>	<b>5,857,509.32</b>
<b>Total Property &amp; Equipment</b>	<b>0.00</b>	<b>1,668,823.19</b>	<b>3,644,411.71</b>	<b>544,274.42</b>	<b>5,857,509.32</b>
<b>Total Assets</b>	<b>(19,074.59)</b>	<b>2,222,118.29</b>	<b>6,524,938.99</b>	<b>4,082,192.04</b>	<b>12,810,174.73</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Payables</b>					
Lassen Contract Employees	0.00	0.00	0.00	137,440.24	137,440.24
Accounts Payable Other	0.00	(127.22)	(95.78)	11,007.51	10,784.51
Payroll Taxes Payable	0.00	0.00	0.00	15,666.65	15,666.65
Payroll Taxes Payable-State	0.00	0.00	0.00	4,554.03	4,554.03
PERS Payable	0.00	2,729.52	2,729.52	2,803.97	8,263.01
<b>Total Payables</b>	<b>0.00</b>	<b>2,602.30</b>	<b>2,633.74</b>	<b>171,472.40</b>	<b>176,708.44</b>
<b>Other</b>					
Due to Other Funds	0.00	0.00	980,268.00	2,796,309.00	3,776,577.00
Customer Deposits	0.00	7,498.32	8,921.68	0.00	16,420.00
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 5/31/2024

	St. Lights	Water	Sanitation	Fire	Total
Total Other	0.00	920,498.20	1,902,189.59	5,483,022.66	8,305,710.45
Total Current Liabilities	0.00	923,100.50	1,904,823.33	5,654,495.06	8,482,418.89
Long-term Liabilities					
Long-term Liabilities					
NCL Govt Capital	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Long-term Liabilities	0.00	25,321.91	25,321.90	0.00	50,643.81
Total Liabilities	0.00	948,422.41	1,930,145.23	5,654,495.06	8,533,062.70
Net Position					
Net Position					
Unrestricted Fund Equity	6,379.62	1,089,990.36	4,481,279.25	(967,011.67)	4,610,637.56
Current YTD Net Income					
	(25,454.21)	183,705.52	113,514.51	(605,291.35)	(333,525.53)
Total Current YTD Net Income	(25,454.21)	183,705.52	113,514.51	(605,291.35)	(333,525.53)
Total Net Position	(19,074.59)	1,273,695.88	4,594,793.76	(1,572,303.02)	4,277,112.03
Total Liabilities & Net Position	(19,074.59)	2,222,118.29	6,524,938.99	4,082,192.04	12,810,174.73

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

100 - St. Lights

From 7/1/2023 Through 5/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
Revenue				
Service Charges				
Street Light Rev. from Taxes	0.00	35,000.00	0.00	0.00
Total Service Charges	<u>0.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>0.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures				
Expenditures				
Utilities All	25,454.21	23,361.93	29,613.00	4,158.79
Postage	0.00	290.00	0.00	0.00
Legal Expense	0.00	192.50	1,000.00	1,000.00
Professional Services	0.00	0.00	5,000.00	5,000.00
Total Expenditures	<u>25,454.21</u>	<u>23,844.43</u>	<u>35,613.00</u>	<u>10,158.79</u>
Total Expenditures	<u>25,454.21</u>	<u>23,844.43</u>	<u>35,613.00</u>	<u>10,158.79</u>
Ending Net Position	<u>(25,454.21)</u>	<u>11,155.57</u>	<u>(35,613.00)</u>	<u>(10,158.79)</u>



**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

200 - Water

From 7/1/2023 Through 5/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	13,850.00	0.00	0.00	(13,850.00)
Other	<u>569,008.65</u>	<u>531,405.64</u>	<u>590,000.00</u>	<u>20,991.35</u>
Total Service Charges	582,858.65	531,405.64	590,000.00	7,141.35
Other Income				
Property Taxes	111,260.41	3,864.61	73,650.00	(37,610.41)
Other Income, Strike Teams	<u>780.86</u>	<u>27,970.19</u>	<u>0.00</u>	<u>(780.86)</u>
Total Other Income	<u>112,041.27</u>	<u>31,834.80</u>	<u>73,650.00</u>	<u>(38,391.27)</u>
Total Revenue	<u>694,899.92</u>	<u>563,240.44</u>	<u>663,650.00</u>	<u>(31,249.92)</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	246,269.78	248,354.70	201,351.00	(44,918.78)
Expenditures				
Supplies	11,565.74	27,096.54	30,000.00	18,434.26
Repairs	16,254.36	36,800.55	35,000.00	18,745.64
Maintenance	3,911.88	8,952.23	7,500.00	3,588.12
Annexation Expenses	0.00	494.50	0.00	0.00
Engineering	131.50	0.00	2,500.00	2,368.50
Utilities All	103,314.19	104,811.77	130,690.00	27,375.81
Insurance	20,720.50	17,298.00	24,500.00	3,779.50
Office Expense	72.13	2,799.88	0.00	(72.13)
Grant Expenses-Collection Syst	0.00	32,911.89	0.00	0.00
Postage	3,659.73	3,665.93	3,260.00	(399.73)
Auto Expense	10,775.67	14,020.63	12,500.00	1,724.33
Equipment	12,990.66	8,966.47	22,550.00	9,559.34
Legal Expense	1,506.67	3,381.59	5,000.00	3,493.33
Professional Services	62,791.37	67,455.44	108,545.00	45,753.63
Dues & Fees	9,776.91	7,195.77	10,000.00	223.09
Training & Travel	6,186.74	6,969.68	3,600.00	(2,586.74)
Other Expenses	0.00	(520.59)	0.00	0.00
Interest Expense	1,286.80	1,668.39	0.00	(1,286.80)
Authorized Capital Expenditure	0.00	(3,147.00)	50,000.00	50,000.00
Total Expenditures	<u>264,944.85</u>	<u>340,821.67</u>	<u>445,645.00</u>	<u>180,700.15</u>
Total Expenditures	<u>511,214.63</u>	<u>589,176.37</u>	<u>646,996.00</u>	<u>135,781.37</u>
Interest Income				
	<u>20.23</u>	<u>5.14</u>	<u>0.00</u>	<u>(20.23)</u>
Total Interest Income	<u>20.23</u>	<u>5.14</u>	<u>0.00</u>	<u>(20.23)</u>
Ending Net Position	<u>183,705.52</u>	<u>(25,930.79)</u>	<u>16,654.00</u>	<u>(167,051.52)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

300 - Sanitation

From 7/1/2023 Through 5/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
Service Charges				
Grants	88,384.00	39,320.00	200,000.00	111,616.00
Other	<u>507,671.06</u>	<u>516,990.15</u>	<u>550,000.00</u>	<u>42,328.94</u>
Total Service Charges	596,055.06	556,310.15	750,000.00	153,944.94
Other Income				
Property Taxes	121,110.92	66,193.37	105,000.00	(16,110.92)
Other Income, Strike Teams	<u>43.11</u>	<u>30,487.14</u>	<u>0.00</u>	<u>(43.11)</u>
Total Other Income	<u>121,154.03</u>	<u>96,680.51</u>	<u>105,000.00</u>	<u>(16,154.03)</u>
Total Revenue	<u>717,209.09</u>	<u>652,990.66</u>	<u>855,000.00</u>	<u>137,790.91</u>
<b>Expenditures</b>				
Wages, Taxes, and Benefits	247,056.22	244,185.01	201,351.00	(45,705.22)
Expenditures				
Supplies	32,844.53	37,171.67	40,000.00	7,155.47
Repairs	29,585.62	19,427.94	30,000.00	414.38
Maintenance	1,368.96	9,351.36	12,450.00	11,081.04
Annexation Expenses	0.00	1,004.50	0.00	0.00
Engineering	1,136.50	0.00	5,000.00	3,863.50
Utilities All	67,390.23	51,263.25	59,860.00	(7,530.23)
Insurance	20,720.51	17,298.00	24,500.00	3,779.49
Office Expense	0.00	2,799.85	0.00	0.00
Grant Expenses-Collection Syst	88,303.20	48,372.25	200,000.00	111,696.80
Postage	3,319.28	3,341.71	3,200.00	(119.28)
Auto Expense	10,607.45	13,948.48	24,000.00	13,392.55
Equipment	22,282.31	36,818.79	30,000.00	7,717.69
Legal Expense	1,522.17	4,056.72	5,000.00	3,477.83
Professional Services	99,799.17	88,991.59	146,755.00	46,955.83
Dues & Fees	16,058.72	14,537.47	14,000.00	(2,058.72)
Training & Travel	3,587.54	2,161.10	3,600.00	12.46
Other Expenses	0.00	(520.57)	0.00	0.00
Interest Expense	1,286.81	1,668.39	0.00	(1,286.81)
Authorized Capital Expenditure	0.00	0.00	100,000.00	100,000.00
Total Expenditures	<u>399,813.00</u>	<u>351,692.50</u>	<u>698,365.00</u>	<u>298,552.00</u>
Total Expenditures	<u>646,869.22</u>	<u>595,877.51</u>	<u>899,716.00</u>	<u>252,846.78</u>
Interest Income	43,174.64	36,354.01	50,000.00	6,825.36
Total Interest Income	<u>43,174.64</u>	<u>36,354.01</u>	<u>50,000.00</u>	<u>6,825.36</u>
Ending Net Position	<u>113,514.51</u>	<u>93,467.16</u>	<u>5,284.00</u>	<u>(108,230.51)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Revenues, Expenditures & Ending Net Position

46 - Fire

From 7/1/2023 Through 5/31/2024

	<u>Year to Date</u>	<u>Prior Year Actual</u>	<u>Budget</u>	<u>Budget Variance</u>
<b>Revenue</b>				
<b>Service Charges</b>				
Ambulance Revenue	162,089.44	386,428.67	300,000.00	137,910.56
Contract Revenue: Lassen,Strike	766,176.22	786,318.67	0.00	(766,176.22)
Other	96,010.80	92,987.24	135,000.00	38,989.20
<b>Total Service Charges</b>	<u>1,024,276.46</u>	<u>1,265,734.58</u>	<u>435,000.00</u>	<u>(589,276.46)</u>
<b>Other Income</b>				
Property Taxes	223,382.80	127,548.56	195,000.00	(28,382.80)
Other Income, Strike Teams	38,928.07	249,909.09	34,000.00	(4,928.07)
Facilities Revenue	0.00	0.00	35,000.00	35,000.00
<b>Total Other Income</b>	<u>262,310.87</u>	<u>377,457.65</u>	<u>264,000.00</u>	<u>1,689.13</u>
<b>Total Revenue</b>	<u>1,286,587.33</u>	<u>1,643,192.23</u>	<u>699,000.00</u>	<u>(587,587.33)</u>
<b>Expenditures</b>				
Lassen Contract Expenditures	436,491.00	341,609.33	15,000.00	(421,491.00)
Wages, Taxes, and Benefits	1,167,176.98	1,447,991.69	1,488,740.00	321,563.02
<b>Expenditures</b>				
Supplies	6,344.47	15,892.37	25,000.00	18,655.53
Repairs	2,542.85	4,327.76	5,000.00	2,457.15
Maintenance	266.67	7,245.27	10,000.00	9,733.33
Services	2,235.15	0.00	0.00	(2,235.15)
Utilities All	18,093.31	26,944.30	31,210.00	13,116.69
Ambulance Expense	26,636.29	12,483.55	15,000.00	(11,636.29)
Insurance	51,603.03	98,155.26	102,000.00	50,396.97
Office Expense	0.00	(767.52)	0.00	0.00
Grant Expenses-Collection Syst	0.00	170,208.09	0.00	0.00
Postage	357.45	1,338.78	1,200.00	842.55
Auto Expense	40,768.98	67,500.57	45,000.00	4,231.02
Equipment	11,206.98	16,430.87	65,000.00	53,793.02
Legal Expense	27,051.22	32,792.73	10,000.00	(17,051.22)
Professional Services	79,805.64	108,192.79	129,160.00	49,354.36
Dues & Fees	4,591.69	18,473.62	4,000.00	(591.69)
Training & Travel	16,706.97	23,414.67	42,900.00	26,193.03
Other Expenses	0.00	(1,010.50)	0.00	0.00
InterFund Transfer Out	0.00	3,760,000.00	0.00	0.00
InterFund Transfer In	0.00	(3,760,000.00)	0.00	0.00
<b>Total Expenditures</b>	<u>288,210.70</u>	<u>601,622.61</u>	<u>485,470.00</u>	<u>197,259.30</u>
<b>Total Expenditures</b>	<u>1,891,878.68</u>	<u>2,391,223.63</u>	<u>1,989,210.00</u>	<u>97,331.32</u>
<b>Ending Net Position</b>	<u>(605,291.35)</u>	<u>(748,031.40)</u>	<u>(1,290,210.00)</u>	<u>(684,918.65)</u>

**CHESTER PUBLIC UTILITY DISTRICT & FIRE DEPARTMENT**

Statement of Revenues, Expenditures & Ending Net Position

From 7/1/2023 Through 5/31/2024

	<u>St. Lights</u>	<u>Water</u>	<u>Sanitation</u>	<u>Fire</u>	<u>Total</u>
<b>Revenue</b>					
Ambulance Revenue	0.00	0.00	0.00	162,089.44	162,089.44
Lassen Contract Reve...	0.00	0.00	0.00	766,176.22	766,176.22
Service Charges	0.00	582,858.65	596,055.06	96,010.80	1,274,924.51
Other Income	0.00	112,041.27	121,154.03	262,310.87	495,506.17
<b>Total Revenue</b>	<u>0.00</u>	<u>694,899.92</u>	<u>717,209.09</u>	<u>1,286,587.33</u>	<u>2,698,696.34</u>
<b>Expenditures</b>					
Lassen Contract Expe...	0.00	0.00	0.00	436,491.00	436,491.00
Wages, Taxes & Benef...	0.00	246,269.78	247,056.22	1,167,176.98	1,660,502.98
<b>Expenditures</b>					
Supplies	0.00	11,565.74	32,844.53	6,344.47	50,754.74
Repairs	0.00	16,254.36	29,585.62	2,542.85	48,382.83
Maintenance	0.00	3,911.88	1,368.96	266.67	5,547.51
Services	0.00	0.00	0.00	2,235.15	2,235.15
Engineering	0.00	131.50	1,136.50	0.00	1,268.00
Utilities All	25,454.21	103,314.19	67,390.23	18,093.31	214,251.94
Ambulance Expense	0.00	0.00	0.00	26,636.29	26,636.29
Insurance	0.00	20,720.50	20,720.51	51,603.03	93,044.04
Office Expense	0.00	72.13	0.00	0.00	72.13
Grant Expenses-Col...	0.00	0.00	88,303.20	0.00	88,303.20
Postage	0.00	3,659.73	3,319.28	357.45	7,336.46
Auto Expense	0.00	10,775.67	10,607.45	40,768.98	62,152.10
Equipment	0.00	12,990.66	22,282.31	11,206.98	46,479.95
Legal Expense	0.00	1,506.67	1,522.17	27,051.22	30,080.06
Professional Services	0.00	62,791.37	99,799.17	79,805.64	242,396.18
Dues & Fees	0.00	9,776.91	16,058.72	4,591.69	30,427.32
Training & Travel	0.00	6,186.74	3,587.54	16,706.97	26,481.25
Interest Expense	0.00	1,286.80	1,286.81	0.00	2,573.61
<b>Total Expenditures</b>	<u>25,454.21</u>	<u>264,944.85</u>	<u>399,813.00</u>	<u>288,210.70</u>	<u>978,422.76</u>
<b>Total Expenditures</b>	<u>25,454.21</u>	<u>511,214.63</u>	<u>646,869.22</u>	<u>1,891,878.68</u>	<u>3,075,416.74</u>
<b>Other Sources</b>					
<b>Interest Income</b>					
Interest Income	0.00	0.00	43,167.82	0.00	43,167.82
Interest L.A.I.F.	0.00	20.23	6.82	0.00	27.05
<b>Total Interest Income</b>	<u>0.00</u>	<u>20.23</u>	<u>43,174.64</u>	<u>0.00</u>	<u>43,194.87</u>
<b>Total Other Sources</b>	<u>0.00</u>	<u>20.23</u>	<u>43,174.64</u>	<u>0.00</u>	<u>43,194.87</u>
<b>Ending Net Position</b>	<u>(25,454.21)</u>	<u>183,705.52</u>	<u>113,514.51</u>	<u>(605,291.35)</u>	<u>(333,525.53)</u>