

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 MARCH 31, 2023

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	472,875.38
01-1112	CASH IN CKING - CLASS C - ZION	24.75
01-1125	XBP DEPOSIT ACCOUNT	70,204.55
01-1130	CASH IN CHECKING - PTIF ACCT.	21,322,583.66
01-1131	PETTY CASH	750.00
		21,866,438.34
	TOTAL COMBINED CASH	21,866,438.34
01-1190	CASH ALLOCATION TO OTHER FUNDS	(21,866,438.34)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,220,818.18
45	ALLOCATION TO SPECIAL REVENUE FUND	7,273,260.16
48	ALLOCATION TO CAPITAL PROJECTS FUND	3,614,515.11
51	ALLOCATION TO WASTE FUND	855,736.93
55	ALLOCATION TO WATER FUND	2,224,006.78
58	ALLOCATION TO STORM WATER UTILITY FUND	2,379,861.01
70	ALLOCATION TO DEBT SERVICE	11,123.53
85	ALLOCATION TO CDRA FUND	287,116.64
		21,866,438.34
	TOTAL ALLOCATIONS TO OTHER FUNDS	21,866,438.34
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(21,866,438.34)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION

BALANCE SHEET

MARCH 31, 2023

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,220,818.18	
10-1361	PROPERTY TAXES DEFERRED	693,155.00	
10-1411	DUE FROM OTHER GOVT. UNITS	560,707.22	
	TOTAL CURRENT ASSETS		6,474,680.40
	TOTAL ASSETS		6,474,680.40

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(256,038.66)	
10-2135	CREDIT CARD CLEARING ACCOUNT	2,553.79	
10-2220	PAYROLL TAXES & WITHHOLDINGS	7,316.37	
10-2222	FEDERAL WITHHOLDING PAYABLE	16,182.87	
10-2223	STATE WITHHOLDING PAYABLE	9,404.61	
10-2225	STATE RET & 401(K) PAYABLE	34,390.55	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	17,218.88	
10-2228	EMPLOYEES DISABILITIES INS.	462.28	
10-2229	HSA PAYABLE	21,547.58	
10-2232	PEHP - DENTAL & VISION INS.	2,180.41	
10-2233	ULGT - VISION & LTC INS.	210.69	
10-2234	WELLNESS - HEALTH CLUBS	(378.30)	
10-2243	WORKMENS COMPENSATION PAYABLE	24,761.59	
10-2245	STATE UNEMPLOYMENT PAYABLE	1,105.94	
10-2250	WAGES PAYABLE-CLEARING	37,256.18	
10-2255	EXCAVATION BOND PAYABLE	1,057.48	
10-2275	DEFERRED REVENUE	693,155.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,673,520.20	
10-2410	UNEARNED- CARES ACT	640,949.00	
	TOTAL LIABILITIES		2,926,856.46

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-2975	NON-SPENDABLE FUNDS	28,143.24	
10-2980	UNASSIGNED FUNDS	1,695,454.74	
	REVENUE OVER EXPENDITURES - YTD	1,824,225.96	
	BALANCE - CURRENT DATE		3,547,823.94
	TOTAL FUND EQUITY		3,547,823.94
	TOTAL LIABILITIES AND EQUITY		6,474,680.40

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	136,327.07	718,715.76	693,155.00	(25,560.76) 103.7
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,333.41	29,446.61	40,000.00	10,553.39 73.6
10-31-30	GENERAL SALES AND USE TAXES	170,249.78	1,731,642.54	2,000,000.00	268,357.46 86.6
10-31-40	CABLE TV	.00	50,565.57	50,000.00	(565.57) 101.1
10-31-50	ENERGY SALES AND USE	70,989.04	378,414.35	380,000.00	1,585.65 99.6
10-31-60	TELECOMMUNICATIONS	2,364.94	21,374.63	25,000.00	3,625.37 85.5
	TOTAL TAXES	383,264.24	2,930,159.46	3,188,155.00	257,995.54 91.9
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	735.00	49,327.04	10,000.00	(39,327.04) 493.3
10-32-21	BUILDING PERMITS	18,348.93	268,046.36	500,000.00	231,953.64 53.6
	TOTAL LICENSES AND PERMITS	19,083.93	317,373.40	510,000.00	192,626.60 62.2
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	71,933.64	416,017.73	450,000.00	33,982.27 92.5
10-33-71	ARPA WEST POINT CITY DIRECT	.00	.00	1,289,333.00	1,289,333.00 .0
	TOTAL INTERGOVERNMENTAL REVENUE	71,933.64	416,017.73	1,739,333.00	1,323,315.27 23.9
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	500.00	17,305.98	50,000.00	32,694.02 34.6
10-34-60	RECREATION FEES	27,090.00	91,615.00	90,000.00	(1,615.00) 101.8
10-34-78	PARK & CITY HALL RESERVATIONS	290.00	2,840.00	4,000.00	1,160.00 71.0
10-34-79	CITY CELEB. & SPONSORSHIPS	1,770.00	4,190.00	9,000.00	4,810.00 46.6
10-34-82	CEMETERY INTERMENT	1,600.00	6,525.00	15,000.00	8,475.00 43.5
10-34-90	MISC. INCOME & CONCESSIONS	262.08	10,586.92	4,000.00	(6,586.92) 264.7
	TOTAL CHARGES FOR SERVICES	31,512.08	133,062.90	172,000.00	38,937.10 77.4
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	84,009.20	503,666.59	5,000.00	(498,666.59) 10073.
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00 .0
10-36-90	MISCELLANEOUS	.00	(15.00)	1,000.00	1,015.00 (1.5)
	TOTAL MISCELLANEOUS REVENUE	84,009.20	503,651.59	8,000.00	(495,651.59) 6295.6

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-39-10 BEGINNING BALANCE	.00	.00	800,000.00	800,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	800,000.00	800,000.00	.0
 TOTAL FUND REVENUE	 589,803.09	 4,300,265.08	 6,417,488.00	 2,117,222.92	 67.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	1,234.52	37,362.91	49,665.00	12,302.09	75.2
10-41-11	2,943.26	4,414.89	.00	(4,414.89)	.0
10-41-13	614.38	6,143.80	7,655.00	1,511.20	80.3
10-41-33	.00	995.00	9,000.00	8,005.00	11.1
10-41-35	.00	1,025.00	3,000.00	1,975.00	34.2
	<u>4,792.16</u>	<u>49,941.60</u>	<u>69,320.00</u>	<u>19,378.40</u>	<u>72.1</u>
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	10,235.92	99,145.10	146,706.00	47,560.90	67.6
10-44-13	2,196.18	43,107.11	66,137.00	23,029.89	65.2
10-44-20	.00	161.26	800.00	638.74	20.2
10-44-21	.00	169.45	1,000.00	830.55	17.0
10-44-24	.00	1,562.97	5,000.00	3,437.03	31.3
10-44-25	.00	431.43	1,000.00	568.57	43.1
10-44-26	1,069.77	6,867.81	16,500.00	9,632.19	41.6
10-44-33	644.04	3,054.38	4,000.00	945.62	76.4
10-44-38	.00	13,736.25	16,500.00	2,763.75	83.3
10-44-40	.00	.00	6,000.00	6,000.00	.0
10-44-63	964.00	5,303.50	7,100.00	1,796.50	74.7
10-44-65	.00	.00	2,000.00	2,000.00	.0
10-44-69	118.98	1,953.71	4,000.00	2,046.29	48.8
10-44-75	684.08	42,819.04	40,000.00	(2,819.04)	107.1
10-44-95	159.73	1,505.49	1,000.00	(505.49)	150.6
10-44-98	.00	405.62	1,000.00	594.38	40.6
	<u>16,072.70</u>	<u>220,223.12</u>	<u>318,743.00</u>	<u>98,519.88</u>	<u>69.1</u>

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	10,335.37	111,052.85	194,565.00	83,512.15	57.1
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	2,638.30	63,217.24	116,892.00	53,674.76	54.1
10-48-15 ON CALL PAY	392.00	3,864.00	5,950.00	2,086.00	64.9
10-48-20 OVERTIME	1,525.56	28,391.77	14,000.00	(14,391.77)	202.8
10-48-23 TRAVEL AND EDUCATION	.00	.00	360.00	360.00	.0
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	76.51	4,678.26	9,000.00	4,321.74	52.0
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	2,443.70	20,883.54	24,260.00	3,376.46	86.1
10-48-54 PROT. CLOTHING & EQUIPMENT	225.00	3,075.82	3,000.00	(75.82)	102.5
10-48-65 FLEET OPERATIONS & MAINTENANCE	471.12	10,170.35	4,250.00	(5,920.35)	239.3
10-48-67 FLEET FUEL	1,409.38	9,520.20	12,865.00	3,344.80	74.0
10-48-69 OFFICE SUPPLIES & EXPENSE	.00	476.69	1,300.00	823.31	36.7
10-48-70 FLEET LEASES	6,480.00	6,480.00	10,000.00	3,520.00	64.8
10-48-75 CROSSWALK POWER	55.49	446.31	900.00	453.69	49.6
10-48-77 PUBLIC FACILITIES HEATING	1,676.32	7,240.49	5,000.00	(2,240.49)	144.8
10-48-82 PUBLIC FACILITIES POWER	1,059.91	10,458.87	14,000.00	3,541.13	74.7
10-48-84 STREET LIGHTING PWR & MNT.	4,966.22	45,734.57	52,000.00	6,265.43	88.0
TOTAL PUBLIC WORKS	33,754.88	325,690.96	468,342.00	142,651.04	69.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	16,217.94	191,019.44	270,051.00	79,031.56	70.7
10-49-13 EMPLOYEE BENEFITS	4,127.70	82,476.26	152,571.00	70,094.74	54.1
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	201.42	2,639.67	3,000.00	360.33	88.0
10-49-23 TRAVEL AND EDUCATION	11.93	4,970.40	6,000.00	1,029.60	82.8
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	550.50	11,164.51	22,500.00	11,335.49	49.6
10-49-37 ATTORNEY	5,316.00	24,887.00	33,000.00	8,113.00	75.4
10-49-62 MISCELLANEOUS	.00	820.49	12,000.00	11,179.51	6.8
10-49-63 IT SUPPORT & CONTRACTS	1,573.50	19,849.09	36,000.00	16,150.91	55.1
10-49-65 EMP. AWARDS, REC. & EVENTS	1,461.10	12,351.69	13,000.00	648.31	95.0
10-49-66 EDUCATION REIMB. PROGRAM	.00	705.00	6,000.00	5,295.00	11.8
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	14,233.73	13,000.00	(1,233.73)	109.5
10-49-68 WELLNESS PROGRAM	.00	154.96	2,000.00	1,845.04	7.8
10-49-69 OFFICE SUPPLIES & EXPENSE	160.03	3,670.03	5,000.00	1,329.97	73.4
10-49-70 CELLULAR & RADIO SERV. & EQUIP	691.68	8,794.47	12,000.00	3,205.53	73.3
10-49-72 LEGAL ADVERTISING	.00	1,880.22	9,000.00	7,119.78	20.9
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	918.75	7,866.75	4,500.00	(3,366.75)	174.8
10-49-83 ECONOMIC DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
10-49-85 VOLUNTEERISM PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-86 HR BACKGROUND CHECKS	.00	82.25	500.00	417.75	16.5
10-49-88 RECORDERS OFFICE	.00	3,844.16	8,000.00	4,155.84	48.1
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	4,768.84	96,839.52	78,500.00	(18,339.52)	123.4
10-49-91 YOUTH COUNCIL	77.30	2,802.66	8,000.00	5,197.34	35.0
10-49-92 MISS WEST POINT PAGEANT	3,010.11	5,872.20	19,600.00	13,727.80	30.0
10-49-93 SENIOR PROGRAM	123.92	3,850.05	6,000.00	2,149.95	64.2
10-49-94 COMMUNITY GARDEN	.00	.00	300.00	300.00	.0
10-49-96 YOUTH COURT	.00	.00	5,000.00	5,000.00	.0
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	39,210.72	507,144.50	764,992.00	257,847.50	66.3

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	12,273.22	152,208.64	278,680.00	126,471.36	54.6
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	2,654.65	62,114.32	152,673.00	90,558.68	40.7
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	903.00	1,500.00	597.00	60.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	585.82	3,540.79	5,000.00	1,459.21	70.8
10-52-25 EQUIPMENT & SUPPLIES	.00	32.94	2,000.00	1,967.06	1.7
10-52-51 GIS	.00	.00	1,750.00	1,750.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	6,335.00	46,817.50	4,000.00	(42,817.50)	1170.4
10-52-63 IT SUPPORT & CONTRACTS	.00	7,307.49	10,500.00	3,192.51	69.6
10-52-65 STATE BUILDING SURCHARGE	.00	3,329.35	1,000.00	(2,329.35)	332.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	2,360.00	3,500.00	1,140.00	67.4
10-52-69 OFFICE SUPPLIES & EXPENSE	198.78	455.41	500.00	44.59	91.1
10-52-85 CODE ENFORCEMENT	.00	1,171.52	4,000.00	2,828.48	29.3
10-52-90 COUNTY RECORDING FEES	40.00	308.00	4,000.00	3,692.00	7.7
TOTAL COMMUNITY DEVELOPMENT	22,087.47	280,548.96	469,103.00	188,554.04	59.8
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,869.64	39,256.40	50,485.00	11,228.60	77.8
10-53-13 EMP. BENEFITS & RETIREMENT	922.36	15,532.31	23,538.00	8,005.69	66.0
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	1,180.30	4,000.00	2,819.70	29.5
10-53-25 EQUIPMENT & SUPPLIES	106.50	530.81	5,500.00	4,969.19	9.7
10-53-51 GIS	.00	4,659.50	3,000.00	(1,659.50)	155.3
10-53-63 IT SUPPORT & CONTRACTS	.00	18,809.38	42,150.00	23,340.62	44.6
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	77.59	500.00	422.41	15.5
10-53-70 ENGINEERING SERVICES	.00	4,432.50	22,000.00	17,567.50	20.2
TOTAL ENGINEERING	4,898.50	84,478.79	152,173.00	67,694.21	55.5
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	5,509.00	41,418.50	72,008.00	30,589.50	57.5
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	551.43	4,102.50	7,136.00	3,033.50	57.5
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	40.22	614.00	1,000.00	386.00	61.4
10-54-60 ANIMAL CONTROL	.00	26,394.36	55,000.00	28,605.64	48.0
10-54-62 POLICE SERVICES	23,234.00	209,106.00	408,250.00	199,144.00	51.2
10-54-65 NARCOTICS STRIKE FORCE	.00	8,743.68	8,800.00	56.32	99.4
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	29,334.65	290,379.04	556,194.00	265,814.96	52.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	3,198.40	54,586.83	130,556.00	75,969.17	41.8
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	719.78	15,283.36	12,938.00	(2,345.36)	118.1
10-70-20 UNIFORMS	.00	420.00	600.00	180.00	70.0
10-70-25 EQUIPMENT & SUPPLIES	413.00	6,542.14	14,000.00	7,457.86	46.7
10-70-26 BUILDING AND GROUNDS	566.22	18,331.91	68,600.00	50,268.09	26.7
10-70-29 PARK & CEMETERY LIGHTS	227.54	2,500.42	3,400.00	899.58	73.5
10-70-61 MISC. SERVICES AND SUPPLIES	.00	(160.04)	1,200.00	1,360.04	(13.3)
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	.00	7,979.33	4,000.00	(3,979.33)	199.5
TOTAL PARKS AND CEMETERY	5,124.94	105,483.95	235,794.00	130,310.05	44.7
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	49,735.57	195,240.33	199,528.00	4,287.67	97.9
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	12,167.46	65,749.49	85,831.00	20,081.51	76.6
10-71-20 RECREATION PROGRAM MARKETING	.00	136.56	1,000.00	863.44	13.7
10-71-23 TRAVEL & EDUCATION	.00	242.81	3,200.00	2,957.19	7.6
10-71-26 BUILDING AND GROUNDS	.00	3,110.95	7,800.00	4,689.05	39.9
10-71-30 BACKGROUND CHECKS	.00	264.80	2,000.00	1,735.20	13.2
10-71-60 SOCCER	301.00	10,296.43	13,000.00	2,703.57	79.2
10-71-67 JUNIOR JAZZ	.00	6,796.42	23,500.00	16,703.58	28.9
10-71-68 FOOTBALL	.00	47,352.05	35,000.00	(12,352.05)	135.3
10-71-69 OFFICE SUPPLIES & EXPENSE	48.00	833.41	1,050.00	216.59	79.4
10-71-71 BASEBALL/SOFTBALL	.00	17,153.28	21,000.00	3,846.72	81.7
10-71-73 VOLLEYBALL	.00	3,095.75	5,500.00	2,404.25	56.3
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION	62,252.03	350,272.28	403,409.00	53,136.72	86.8
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	261,875.92	450,000.00	188,124.08	58.2
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	1,236,853.00	1,236,853.00	.0
10-90-97 TRANSFER TO WATER FUND	.00	.00	500,000.00	500,000.00	.0
10-90-98 TRANSFER TO WASTE FUND	.00	.00	500,000.00	500,000.00	.0
10-90-99 ARPA TRANSFER TO WASTE FUND	.00	.00	292,565.00	292,565.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	.00	261,875.92	2,979,418.00	2,717,542.08	8.8
TOTAL FUND EXPENDITURES	217,528.05	2,476,039.12	6,417,488.00	3,941,448.88	38.6
NET REVENUE OVER EXPENDITURES	372,275.04	1,824,225.96	.00	(1,824,225.96)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	7,273,260.16	
45-1411	DUE FROM OTHER GOVT. UNITS	32,657.50	
	TOTAL CURRENT ASSETS		7,305,917.66
	TOTAL ASSETS		7,305,917.66

LIABILITIES AND EQUITY

LIABILITIES

45-2131	ACCOUNTS PAYABLE	87,708.42	
	TOTAL LIABILITIES		87,708.42

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	469,689.14	
45-2985	RESTRICTED FOR LOCAL OPTION RD	457,336.40	
45-2990	RESTRICTED FOR CLASS C ROADS	1,351,429.46	
45-2995	RESTRICTED FOR IMPACT FEES	3,630,454.70	
	REVENUE OVER EXPENDITURES - YTD	1,309,299.54	
	BALANCE - CURRENT DATE		7,218,209.24
	TOTAL FUND EQUITY		7,218,209.24
	TOTAL LIABILITIES AND EQUITY		7,305,917.66

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	11,568.00	157,080.02	152,900.00	(4,180.02)	102.7
45-30-70 PARK AND TRAILS IMPACT FEES	9,523.44	171,241.28	238,086.00	66,844.72	71.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	13,024.00	314,824.01	352,600.00	37,775.99	89.3
45-30-80 N.D. FIRE IMPACT FEES	724.52	15,316.30	13,868.00	(1,448.30)	110.4
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
TOTAL DEVELOPMENT FEES	34,839.96	658,461.61	969,331.00	310,869.39	67.9
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	261,875.92	450,000.00	188,124.08	58.2
45-33-93 LOCAL OPTION ROADS	14,539.17	145,786.08	125,000.00	(20,786.08)	116.6
45-33-96 ARPA WEST POINT CITY DIRECT	.00	635,405.25	.00	(635,405.25)	.0
TOTAL OTHER FINANCING SOURCES	14,539.17	1,043,067.25	575,000.00	(468,067.25)	181.4
TOTAL FUND REVENUE	49,379.13	1,701,528.86	1,544,331.00	(157,197.86)	110.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	.00	1,648.00	1,648.00	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	.00	12,455.25	.00	(12,455.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	9,660.00	292,701.35	352,600.00	59,898.65	83.0
45-51-85 N.D. FIRE IMPACT FEES	453.39	15,254.61	13,868.00	(1,386.61)	110.0
45-51-93 LOCAL OPTION ROADS	.00	.00	546,309.00	546,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	27,505.18	71,818.11	607,443.00	535,624.89	11.8
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	<u>37,618.57</u>	<u>392,229.32</u>	<u>1,544,331.00</u>	<u>1,152,101.68</u>	<u>25.4</u>
TOTAL FUND EXPENDITURES	<u>37,618.57</u>	<u>392,229.32</u>	<u>1,544,331.00</u>	<u>1,152,101.68</u>	<u>25.4</u>
NET REVENUE OVER EXPENDITURES	<u><u>11,760.56</u></u>	<u><u>1,309,299.54</u></u>	<u><u>.00</u></u>	<u><u>(1,309,299.54)</u></u>	<u><u>.0</u></u>

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
48-1190	CASH ALLOCATION TO OTHER FUNDS	3,614,515.11	
	TOTAL CURRENT ASSETS		3,614,515.11
	TOTAL ASSETS		3,614,515.11
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
48-2131	ACCOUNTS PAYABLE	22,009.45	
	TOTAL LIABILITIES		22,009.45
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
48-2980	UNASSIGNED FUNDS	1,053,245.43	
48-2985	COMMITTED TO CAPITAL PROJECTS	4,586,032.00	
	REVENUE OVER EXPENDITURES - YTD	(2,046,771.77)	
	BALANCE - CURRENT DATE	3,592,505.66	
	TOTAL FUND EQUITY		3,592,505.66
	TOTAL LIABILITIES AND EQUITY		3,614,515.11

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	900.00	32,835.00	223,062.00	190,227.00	14.7
48-30-90 BEGINNING BALANCE	.00	.00	979,517.00	979,517.00	.0
TOTAL REVENUE	900.00	32,835.00	1,202,579.00	1,169,744.00	2.7
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	1,236,853.00	1,236,853.00	.0
48-33-20 PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	16,236,853.00	16,236,853.00	.0
TOTAL FUND REVENUE	900.00	32,835.00	17,439,432.00	17,406,597.00	.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	1,950.00	1,971,361.91	15,161,185.00	13,189,823.09	13.0
48-51-20 ROAD PROJECTS	.00	(34,292.83)	411,218.00	445,510.83	(8.3)
48-51-25 PARK IMPROVEMENT PROJECTS	2,961.50	32,613.69	971,610.00	938,996.31	3.4
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	23,402.01	45,565.00	22,162.99	51.4
48-51-44 VEHICLE REPLACEMENT	.00	.00	34,500.00	34,500.00	.0
48-51-53 5 YEAR CIP	.00	55,537.00	592,292.00	536,755.00	9.4
48-51-70 CEMETERY PERPETUAL CARE	.00	30,984.99	223,062.00	192,077.01	13.9
TOTAL CAP. PROJ. FUND FINANCING USES	4,911.50	2,079,606.77	17,439,432.00	15,359,825.23	11.9
TOTAL FUND EXPENDITURES	4,911.50	2,079,606.77	17,439,432.00	15,359,825.23	11.9
NET REVENUE OVER EXPENDITURES	(4,011.50)	(2,046,771.77)	.00	2,046,771.77	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(3,182.19)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	855,736.93	
51-1311	WASTE ACCOUNTS RECEIVABLE	200,751.41	
51-1312	ALLOWANCE FOR BAD DEBTS	(12,307.54)	
51-1411	DUE FROM OTHER GOVERNMENT	9,567.60	
51-1501	NET PENSION ASSET	68,694.00	
51-1502	DEFERRED OUTFLOWS - PENSION	40,003.00	
TOTAL CURRENT ASSETS			1,159,263.21

PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS	7,435.00	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.	6,950,438.43	
51-1651	MACHINERY AND EQUIPMENT	382,896.71	
51-1690	ACCUMULATED DEPRECIATION	(1,915,658.57)	
TOTAL PROPERTY AND EQUIPMENT			5,425,111.57

TOTAL ASSETS	6,584,374.78
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LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	272,813.13	
51-2140	CUSTOMER DEPOSITS PAYABLE	31,260.00	
51-2141	COMPENSATED ABSENCES PAYABLE	26,218.93	
51-2202	DEFERRED INFLOWS - PENSION	92,830.00	
51-2250	WAGES PAYABLE	6,698.81	
TOTAL LIABILITIES			429,820.87

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	5,721,858.03	
51-2995	RESTRICTED - SEWER IMPACT FEES	433,492.04	
	REVENUE OVER EXPENDITURES - YTD	(796.16)	
BALANCE - CURRENT DATE			6,154,553.91
TOTAL FUND EQUITY			6,154,553.91
TOTAL LIABILITIES AND EQUITY			6,584,374.78

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	100.00	592.50	1,500.00	907.50	39.5
51-37-26 SEWER FEES	104,774.44	960,258.27	1,200,000.00	239,741.73	80.0
51-37-50 GARBAGE COLLECTION FEES	60,279.38	516,200.30	690,000.00	173,799.70	74.8
51-37-60 GREENWASTE COLLECTION FEES	10,392.58	93,214.48	125,000.00	31,785.52	74.6
51-37-70 RECYCLE COLLECTION FEES	13,187.24	115,818.19	150,000.00	34,181.81	77.2
TOTAL OPERATING REVENUE	188,733.64	1,686,083.74	2,166,500.00	480,416.26	77.8
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	3,308.00	48,735.11	82,700.00	33,964.89	58.9
51-38-15 CAN PURCHASE	680.00	13,600.00	17,000.00	3,400.00	80.0
51-38-49 TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
51-38-50 ARPA TRANSFER FROM GENERAL	.00	.00	292,565.00	292,565.00	.0
51-38-65 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
51-38-80 INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
51-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	3,988.00	62,335.11	25,922,265.00	25,859,929.89	.2
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	194,417.00	194,417.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
TOTAL TRANSFERS	.00	.00	272,292.00	272,292.00	.0
TOTAL FUND REVENUE	192,721.64	1,748,418.85	28,361,057.00	26,612,638.15	6.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	16,683.57	176,007.51	250,495.00	74,487.49	70.3
51-81-13 BENEFITS AND BONUS	3,798.62	77,404.26	140,200.00	62,795.74	55.2
51-81-15 ON CALL PAY	56.00	552.00	850.00	298.00	64.9
51-81-20 OVERTIME	73.95	73.95	2,000.00	1,926.05	3.7
51-81-27 LIFT STATION PUMPS	332.37	7,848.48	10,900.00	3,051.52	72.0
51-81-42 GARBAGE	52,985.64	435,609.13	600,000.00	164,390.87	72.6
51-81-43 GREENWASTE	9,170.37	70,984.66	113,000.00	42,015.34	62.8
51-81-44 RECYCLING	11,634.48	80,265.90	138,000.00	57,734.10	58.2
51-81-49 SEWER COLLECTION AND DISPOSAL	77,706.38	723,067.05	668,000.00	(55,067.05)	108.2
51-81-55 SEWER MAINTENANCE AND REPAIR	22,934.97	34,796.57	30,000.00	(4,796.57)	116.0
51-81-63 IT SUPPORT & CONTRACTS	2,145.36	15,751.33	23,825.00	8,073.67	66.1
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	197,521.71	1,622,360.84	1,978,770.00	356,409.16	82.0
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	864.53	7,592.35	11,000.00	3,407.65	69.0
51-82-47 CAN PURCHASE	.00	36,920.10	27,000.00	(9,920.10)	136.7
51-82-60 TRAVEL AND EDUCATION	.00	350.00	1,500.00	1,150.00	23.3
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	864.53	44,862.45	40,500.00	(4,362.45)	110.8
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	.00	100,000.00	100,000.00	.0
51-84-20 RISK MANAGEMENT	155.47	10,106.80	10,000.00	(106.80)	101.1
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,373.73	12,276.53	8,100.00	(4,176.53)	151.6
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	4,995.00	6,000.00	1,005.00	83.3
51-84-44 VEHICLE REPLACEMENT	.00	.00	31,000.00	31,000.00	.0
51-84-81 IT	50.00	2,450.00	4,000.00	1,550.00	61.3
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	.00	39,402.50	25,292,565.00	25,253,162.50	.2
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	766,122.00	766,122.00	.0
51-84-84 BLUE STAKES	.00	422.12	1,000.00	577.88	42.2
51-84-90 FLEET	704.69	4,760.10	8,000.00	3,239.90	59.5
51-84-97 FLEET LEASES	6,480.00	7,578.67	10,000.00	2,421.33	75.8
TOTAL WASTE - OTHER EXPENSES	8,763.89	81,991.72	26,321,787.00	26,239,795.28	.3
<u>TRANSFERS & CONTINGENCIES</u>					
51-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2023

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	207,150.13	1,749,215.01	28,361,057.00	26,611,841.99	6.2
NET REVENUE OVER EXPENDITURES	(14,428.49)	(796.16)	.00	796.16	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,224,006.78	
55-1311	WATER ACCOUNTS RECEIVABLE	159,126.56	
55-1312	ALLOWANCE FOR BAD DEBTS	(3,000.00)	
55-1501	NET PENSION ASSET	81,796.00	
55-1502	DEFERRED OUTFLOWS - PENSION	44,800.00	
	TOTAL CURRENT ASSETS		2,506,729.34

PROPERTY AND EQUIPMENT

55-1601	WATER RIGHTS	138,000.00	
55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST. OTHER THAN BLDGS.	5,375,055.89	
55-1651	MACHINERY & EQUIPMENT	209,281.07	
55-1690	ACCUMULATED DEPRECIATION	(1,480,649.33)	
	TOTAL PROPERTY AND EQUIPMENT		4,357,187.63

TOTAL ASSETS

6,863,916.97

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	75,600.55	
55-2140	CUSTOMER DEPOSITS PAYABLE	142,702.94	
55-2141	COMPENSATED ABSENCES PAYABLE	30,404.71	
55-2202	DEFERRED INFLOWS - PENSION	108,510.00	
55-2250	WAGES PAYABLE	7,719.45	
	TOTAL LIABILITIES		364,937.65

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,979,302.10	
55-2995	RESTRICTED - WATER IMPACT FEES	493,662.50	
	REVENUE OVER EXPENDITURES - YTD	26,014.72	
	BALANCE - CURRENT DATE	6,498,979.32	
	TOTAL FUND EQUITY		6,498,979.32
	TOTAL LIABILITIES AND EQUITY		<u><u>6,863,916.97</u></u>

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	67,890.68	618,173.22	800,000.00	181,826.78	77.3
55-37-13 SECONDARY WATER SALES	93,740.24	702,819.78	870,000.00	167,180.22	80.8
55-37-14 CONNECTION FEES - WATER	350.00	14,800.00	11,500.00	(3,300.00)	128.7
55-37-17 PENALTIES	.00	281.25	1,500.00	1,218.75	18.8
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TOTAL OPERATING REVENUE	161,980.92	1,336,074.25	1,683,000.00	346,925.75	79.4
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	1,112.00	70,656.40	36,696.00	(33,960.40)	192.6
55-38-49 TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
55-38-55 MISCELLANEOUS REVENUE	.00	2,546.00	.00	(2,546.00)	.0
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	489,883.00	489,883.00	.0
55-38-96 WATER IMPACT FEE BALANCE	.00	.00	291,531.00	291,531.00	.0
55-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
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TOTAL OTHER FINANCING SOURCES	1,112.00	73,202.40	1,358,110.00	1,284,907.60	5.4
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TOTAL FUND REVENUE	163,092.92	1,409,276.65	3,041,110.00	1,631,833.35	46.3

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	19,045.94	201,390.93	299,037.00	97,646.07	67.4
55-81-13 BENEFITS AND BONUS	4,308.82	89,562.56	166,918.00	77,355.44	53.7
55-81-15 ON CALL PAY	112.00	1,104.00	1,700.00	596.00	64.9
55-81-20 OVERTIME	.00	416.35	4,000.00	3,583.65	10.4
55-81-28 WELLS & WATER TANK POWER	1,545.19	5,239.56	11,500.00	6,260.44	45.6
55-81-35 HOOPER WATER DISTRICT	.00	25.00	1,500.00	1,475.00	1.7
55-81-41 WATER MAINTENANCE	2,291.97	30,475.71	18,000.00	(12,475.71)	169.3
55-81-42 WATER SAMPLE TESTING	25.00	1,364.00	5,000.00	3,636.00	27.3
55-81-43 SECONDARY WATER	73,595.96	659,210.69	770,000.00	110,789.31	85.6
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	2,538.00	4,140.00	1,602.00	61.3
55-81-63 IT SUPPORT & CONTRACTS	1,889.73	16,759.47	24,000.00	7,240.53	69.8
TOTAL PRIMARY OPERATING EXPENSES	102,814.61	1,008,086.27	1,306,795.00	298,708.73	77.1
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	864.53	7,592.39	8,250.00	657.61	92.0
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	90,038.88	115,000.00	24,961.12	78.3
TOTAL WATER - MATERIALS AND SUPPLIES	864.53	97,631.27	124,000.00	26,368.73	78.7
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	430,114.00	430,114.00	.0
55-84-20 RISK MANAGEMENT	145.11	9,433.05	10,000.00	566.95	94.3
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	11,230.00	729,499.00	718,269.00	1.5
55-84-35 CREDIT CARD PROCESSING FEES	1,469.57	13,133.05	8,800.00	(4,333.05)	149.2
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	4,995.00	6,000.00	1,005.00	83.3
55-84-40 WATER PURCHASE - WEBER BASIN	.00	218,402.00	218,402.00	.00	100.0
55-84-44 VEHICLE REPLACEMENT	.00	.00	59,000.00	59,000.00	.0
55-84-82 BLUE STAKES	196.84	1,542.46	1,500.00	(42.46)	102.8
55-84-83 IT	100.00	2,900.00	2,000.00	(900.00)	145.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,233.21	8,330.16	15,000.00	6,669.84	55.5
55-84-97 FLEET LEASES	6,480.00	7,578.67	10,000.00	2,421.33	75.8
TOTAL WATER - OTHER EXPENSES	9,624.73	277,544.39	1,590,315.00	1,312,770.61	17.5
<u>TRANSFERS & CONTINGENCIES</u>					
55-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2023

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	113,303.87	1,383,261.93	3,041,110.00	1,657,848.07	45.5
NET REVENUE OVER EXPENDITURES	<u>49,789.05</u>	<u>26,014.72</u>	<u>.00</u>	<u>(26,014.72)</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,379,861.01	
58-1311	STORM WATER ACCTS. RECEIVABLE	19,016.42	
58-1312	ALLOWANCE FOR BAD DEBTS	(100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	3,744.00	
58-1501	NET PENSION ASSET	24,372.00	
58-1502	DEFERRED OUTFLOWS - PENSION	16,836.00	

TOTAL CURRENT ASSETS 2,443,729.43

PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	7,669,241.38	
58-1650	CONSTRUCTION IN PROGRESS	13,459.00	
58-1651	MACHINERY AND EQUIPMENT	87,509.84	
58-1690	ACCUMULATED DEPRECIATION	(1,149,850.07)	

TOTAL PROPERTY AND EQUIPMENT 6,722,900.15

TOTAL ASSETS 9,166,629.58

LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	2,721.52	
58-2141	COMPENSATED ABSENCES PAYABLE	12,703.11	
58-2202	DEFERRED INFLOWS - PENSION	33,051.00	
58-2250	WAGES PAYABLE	2,946.47	

TOTAL LIABILITIES 51,422.10

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

58-2980	BEGINNING OF YEAR	7,696,029.42	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,378,687.58	
	REVENUE OVER EXPENDITURES - YTD	40,490.48	

BALANCE - CURRENT DATE 9,115,207.48

TOTAL FUND EQUITY 9,115,207.48

TOTAL LIABILITIES AND EQUITY 9,166,629.58

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	17,400.06	154,824.73	195,000.00	40,175.27	79.4
58-37-17 PENALTIES	.00	31.25	150.00	118.75	20.8
58-37-90 FUND BALANCE	.00	.00	162,057.00	162,057.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	9,900.00	9,900.00	.0
TOTAL OPERATING REVENUE	17,400.06	154,855.98	367,107.00	212,251.02	42.2
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	.00	43,538.45	105,100.00	61,561.55	41.4
58-38-70 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
58-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	43,538.45	145,100.00	101,561.55	30.0
TOTAL FUND REVENUE	17,400.06	198,394.43	512,207.00	313,812.57	38.7

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,133.15	77,541.67	92,365.00	14,823.33	84.0
58-81-13 BENEFITS	1,654.89	33,059.85	49,242.00	16,182.15	67.1
58-81-27 STORM SYS. MAINT. & REPAIR	971.69	9,768.08	11,000.00	1,231.92	88.8
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	191.67	1,712.98	1,100.00	(612.98)	155.7
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	1,097.50	12,000.00	10,902.50	9.2
58-81-42 STRM SYS MAINT & PHS II COMP.	.00	1,699.26	2,500.00	800.74	68.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	9,951.40	124,879.34	183,207.00	58,327.66	68.2
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	3,167.50	13,873.49	115,000.00	101,126.51	12.1
58-84-20 RISK MANAGEMENT	51.82	3,368.93	3,500.00	131.07	96.3
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	1,248.75	1,500.00	251.25	83.3
58-84-44 VEHICLE REPLACEMENT	.00	.00	27,500.00	27,500.00	.0
58-84-83 CAPITAL PROJECTS	.00	5,764.76	85,000.00	79,235.24	6.8
58-84-90 FLEET EXPENSE	176.17	1,190.02	2,500.00	1,309.98	47.6
58-84-97 FLEET LEASES	6,480.00	7,578.66	10,000.00	2,421.34	75.8
TOTAL STORM WTR UTILITY - OTHER EXP.	9,875.49	33,024.61	309,000.00	275,975.39	10.7
<u>DEPARTMENT 90</u>					
58-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 90	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	19,826.89	157,903.95	512,207.00	354,303.05	30.8
NET REVENUE OVER EXPENDITURES	(2,426.83)	40,490.48	.00	(40,490.48)	.0

WEST POINT CITY CORPORATION
 BALANCE SHEET
 MARCH 31, 2023

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	11,123.53	
	TOTAL CURRENT ASSETS		11,123.53
	TOTAL ASSETS		11,123.53

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	(106,797.28)	
70-2990	RESTRICTED FOR DEBT SERVICE	117,920.81	
	BALANCE - CURRENT DATE	11,123.53	
	TOTAL FUND EQUITY		11,123.53
	TOTAL LIABILITIES AND EQUITY		11,123.53

WEST POINT CITY CORPORATION
 BALANCE SHEET
 MARCH 31, 2023

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	287,116.64	
85-1361	PROPERTY TAXES DEFERRED	13,471.00	
	TOTAL CURRENT ASSETS		300,587.64
	TOTAL ASSETS		300,587.64

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	13,471.00	
	TOTAL LIABILITIES		13,471.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	102,157.68	
	REVENUE OVER EXPENDITURES - YTD	184,958.96	
	BALANCE - CURRENT DATE	287,116.64	
	TOTAL FUND EQUITY		287,116.64
	TOTAL LIABILITIES AND EQUITY		300,587.64

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2023

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
85-31-09 PROCEEDS FROM LONG-TERM DEBT	.00	43,270.00	.00	(43,270.00)	.0
85-31-10 PROPERTY TAX INCREMENT	201,272.00	201,272.00	140,000.00	(61,272.00)	143.8
TOTAL REVENUE	201,272.00	244,542.00	140,000.00	(104,542.00)	174.7
TOTAL FUND REVENUE	201,272.00	244,542.00	140,000.00	(104,542.00)	174.7

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2023

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-63 ADMINISTRATION	.00	50,572.14	.00	(50,572.14)	.0
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	119,000.00	119,000.00	.0
TOTAL EXPENDITURES	.00	50,572.14	119,000.00	68,427.86	42.5
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	9,010.90	21,000.00	11,989.10	42.9
TOTAL DEPARTMENT 84	.00	9,010.90	21,000.00	11,989.10	42.9
TOTAL FUND EXPENDITURES	.00	59,583.04	140,000.00	80,416.96	42.6
NET REVENUE OVER EXPENDITURES	201,272.00	184,958.96	.00	(184,958.96)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	4,447,330.82	
91-1612	INFRASTRUTURE	30,751,591.07	
91-1621	BUILDINGS	2,163,653.16	
91-1631	IMPROVMNTS OTHER THAN BLDGS.	2,583,593.67	
91-1641	OFFICE FURNITURE AND EQUIPMENT	72,662.97	
91-1651	MACHINERY AND EQUIPMENT	642,849.75	
91-1661	AUTOMOBILES AND TRUCKS	926,647.50	
91-1711	CONSTRUCTION WORK IN PROGRESS	1,425,791.23	
91-1750	ACCUMULATED DEPRECIATION	(7,732,073.54)	
	TOTAL PROPERTY AND EQUIPMENT		35,282,046.63
	TOTAL ASSETS		35,282,046.63

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	35,282,046.63	
	BALANCE - CURRENT DATE	35,282,046.63	
	TOTAL FUND EQUITY		35,282,046.63
	TOTAL LIABILITIES AND EQUITY		35,282,046.63

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2023

FUND 92

ASSETS

92-1501	NET PENSION ASSET	301,111.00	
92-1502	DEFERRED OUTFLOWS OF RESOURCES	141,563.00	
	TOTAL CURRENT ASSETS		442,674.00
	TOTAL ASSETS		442,674.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	502,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE	96,084.50	
92-2202	DEFERRED INFLOWS OF RESOURCES	429,499.00	
92-2551	ACCRUED INTEREST PAYABLE	1,502.00	
	TOTAL LIABILITIES		1,029,085.50

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	(977,870.36)	
	REVENUE OVER EXPENDITURES - YTD	391,458.86	
	BALANCE - CURRENT DATE		(586,411.50)
	TOTAL FUND EQUITY		(586,411.50)
	TOTAL LIABILITIES AND EQUITY		442,674.00