

WEST POINT CITY CORPORATION  
COMBINED CASH INVESTMENT  
MAY 31, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	2,201,186.26
01-1112	CASH IN CKING - CLASS C - ZION	883,338.40
01-1125	XBP DEPOSIT ACCOUNT	134,762.68
01-1130	CASH IN CHECKING - PTIF ACCT.	17,586,987.78
01-1131	PETTY CASH	750.00
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	TOTAL COMBINED CASH	20,807,025.12
01-1185	CASH IN CHECKING - CDRA ACCT	4,525.28
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 20,811,550.40)
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	TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,666,401.21
45	ALLOCATION TO SPECIAL REVENUE FUND	5,743,333.91
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,150,637.15
51	ALLOCATION TO WASTE FUND	860,292.51
55	ALLOCATION TO WATER FUND	2,191,066.56
58	ALLOCATION TO STORM WATER UTILITY FUND	2,087,153.16
70	ALLOCATION TO DEBT SERVICE	10,836.81
85	ALLOCATION TO CDRA FUND	101,829.09
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	TOTAL ALLOCATIONS TO OTHER FUNDS	20,811,550.40
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 20,811,550.40)
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	ZERO PROOF IF ALLOCATIONS BALANCE	.00
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WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,666,401.21	
10-1361	PROPERTY TAXES DEFERRED	598,455.00	
10-1411	DUE FROM OTHER GOVT. UNITS	537,107.08	
10-1561	PREPAID EXPENSE	2,480.00	
	TOTAL CURRENT ASSETS		6,804,443.29
	TOTAL ASSETS		6,804,443.29

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 232,572.67)	
10-2135	CREDIT CARD CLEARING ACCOUNT	( 4,867.90)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	2,726.62	
10-2222	FEDERAL WITHHOLDING PAYABLE	3,786.19	
10-2223	STATE WITHHOLDING PAYABLE	2,307.33	
10-2225	STATE RET & 401(K) PAYABLE	10,534.03	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	3,631.67	
10-2228	EMPLOYEES DISABILITIES INS.	( 77.90)	
10-2229	HSA PAYABLE	89.07	
10-2232	PEHP - DENTAL & VISION INS.	562.36	
10-2233	ULGT - VISION & LTC INS.	37.55	
10-2234	WELLNESS - HEALTH CLUBS	( 350.55)	
10-2243	WORKMENS COMPENSATION PAYABLE	23,955.62	
10-2245	STATE UNEMPLOYMENT PAYABLE	338.20	
10-2250	WAGES PAYABLE-CLEARING	30,488.45	
10-2255	EXCAVATION BOND PAYABLE	2,825.00	
10-2275	DEFERRED REVENUE	598,455.00	
10-2291	ESCROW ACCOUNTS PAYABLE	2,025,733.78	
10-2410	UNEARNED- CARES ACT	182,029.92	
	TOTAL LIABILITIES		2,649,631.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	2,480.00	
10-2980	UNASSIGNED FUNDS	1,525,563.39	
	REVENUE OVER EXPENDITURES - YTD	2,626,768.13	
	BALANCE - CURRENT DATE		4,154,811.52
	TOTAL FUND EQUITY		4,154,811.52
	TOTAL LIABILITIES AND EQUITY		6,804,443.29

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	1,239.33	622,065.69	598,886.00 ( 23,179.69)	103.9
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,770.61	37,094.32	35,000.00 ( 2,094.32)	106.0
10-31-30	GENERAL SALES AND USE TAXES	200,190.35	1,943,301.25	1,500,000.00 ( 443,301.25)	129.6
10-31-40	CABLE TV	.00	.00	50,000.00 50,000.00	.0
10-31-50	ENERGY SALES AND USE	47,944.99	413,878.95	365,000.00 ( 48,878.95)	113.4
10-31-60	TELECOMMUNICATIONS	2,399.70	80,059.91	30,000.00 ( 50,059.91)	266.9
	TOTAL TAXES	255,544.98	3,096,400.12	2,578,886.00 ( 517,514.12)	120.1
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	6,660.00	12,698.95	10,000.00 ( 2,698.95)	127.0
10-32-21	BUILDING PERMITS	93,129.22	671,518.35	400,000.00 ( 271,518.35)	167.9
	TOTAL LICENSES AND PERMITS	99,789.22	684,217.30	410,000.00 ( 274,217.30)	166.9
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	78,806.37	479,741.62	400,000.00 ( 79,741.62)	119.9
10-33-71	ARPA- REVENUE	.00	648,384.00	.00 ( 648,384.00)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	78,806.37	1,128,125.62	400,000.00 ( 728,125.62)	282.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	14,507.99	124,516.11	20,000.00 ( 104,516.11)	622.6
10-34-60	RECREATION FEES	310.00	94,795.54	90,000.00 ( 4,795.54)	105.3
10-34-78	PARK & CITY HALL RESERVATIONS	1,210.00	5,590.00	3,500.00 ( 2,090.00)	159.7
10-34-79	CITY CELEB. & SPONSORSHIPS	5,880.00	9,589.00	9,000.00 ( 589.00)	106.5
10-34-82	CEMETERY INTERMENT	600.00	13,050.00	15,000.00 1,950.00	87.0
10-34-90	MISC. INCOME & CONCESSIONS	528.77	6,561.45	2,000.00 ( 4,561.45)	328.1
	TOTAL CHARGES FOR SERVICES	23,036.76	254,102.10	139,500.00 ( 114,602.10)	182.2
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	11,987.76	67,924.85	20,000.00 ( 47,924.85)	339.6
10-36-20	DONATIONS	( 500.00)	3,115.00	2,000.00 ( 1,115.00)	155.8
10-36-90	MISCELLANEOUS	.00	1,689.56	1,000.00 ( 689.56)	169.0
	TOTAL MISCELLANEOUS REVENUE	11,487.76	72,729.41	23,000.00 ( 49,729.41)	316.2

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS &amp; 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	 468,665.09	 5,235,574.55	 4,351,386.00	 ( 884,188.55)	 120.3

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	4,128.34	48,935.98	47,413.00	( 1,522.98)	103.2
10-41-13	600.26	6,680.08	7,375.00	694.92	90.6
10-41-33	48.00	4,474.76	9,000.00	4,525.24	49.7
10-41-35	1,000.00	2,000.00	3,000.00	1,000.00	66.7
	<u>5,776.60</u>	<u>62,090.82</u>	<u>66,788.00</u>	<u>4,697.18</u>	<u>93.0</u>
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	8,478.50	99,386.62	117,579.00	18,192.38	84.5
10-44-13	3,304.56	43,291.03	51,196.00	7,904.97	84.6
10-44-20	389.61	763.69	800.00	36.31	95.5
10-44-21	.00	955.50	1,000.00	44.50	95.6
10-44-24	.00	2,619.72	5,000.00	2,380.28	52.4
10-44-25	.00	427.98	1,000.00	572.02	42.8
10-44-26	785.66	8,222.55	16,500.00	8,277.45	49.8
10-44-33	529.99	2,010.15	4,000.00	1,989.85	50.3
10-44-38	.00	5,940.00	16,500.00	10,560.00	36.0
10-44-63	.00	4,591.26	7,100.00	2,508.74	64.7
10-44-65	.00	.00	2,000.00	2,000.00	.0
10-44-69	57.90	1,869.34	4,000.00	2,130.66	46.7
10-44-75	618.40	41,101.10	40,000.00	( 1,101.10)	102.8
10-44-95	145.12	1,609.03	1,000.00	( 609.03)	160.9
10-44-98	75.00	910.00	1,000.00	90.00	91.0
	<u>14,384.74</u>	<u>213,697.97</u>	<u>268,675.00</u>	<u>54,977.03</u>	<u>79.5</u>
<u>PUBLIC WORKS</u>					
10-48-11	11,176.32	112,160.13	169,235.00	57,074.87	66.3
10-48-13	5,606.54	64,645.67	111,517.00	46,871.33	58.0
10-48-15	357.00	2,274.00	5,950.00	3,676.00	38.2
10-48-20	1,448.31	22,138.92	14,000.00	( 8,138.92)	158.1
10-48-23	.00	181.06	360.00	178.94	50.3
10-48-25	376.50	5,749.20	9,000.00	3,250.80	63.9
10-48-26	1,052.19	18,221.96	24,260.00	6,038.04	75.1
10-48-54	455.82	5,255.60	3,000.00	( 2,255.60)	175.2
10-48-65	1,504.64	8,279.26	4,250.00	( 4,029.26)	194.8
10-48-67	1,229.69	10,649.43	12,865.00	2,215.57	82.8
10-48-69	16.45	1,399.57	1,300.00	( 99.57)	107.7
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	55.71	551.06	900.00	348.94	61.2
10-48-77	329.77	6,149.26	5,000.00	( 1,149.26)	123.0
10-48-82	992.18	12,100.39	14,000.00	1,899.61	86.4
10-48-84	3,926.93	44,777.79	52,000.00	7,222.21	86.1
	<u>28,528.05</u>	<u>314,533.30</u>	<u>437,637.00</u>	<u>123,103.70</u>	<u>71.9</u>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	15,595.90	162,494.75	194,727.00	32,232.25	83.5
10-49-13 EMPLOYEE BENEFITS	6,473.86	77,798.94	115,627.00	37,828.06	67.3
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	2,036.80	3,000.00	963.20	67.9
10-49-23 TRAVEL AND EDUCATION	288.00	5,715.92	6,000.00	284.08	95.3
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	495.25	5,319.85	17,000.00	11,680.15	31.3
10-49-37 ATTORNEY	.00	32,553.50	33,000.00	446.50	98.7
10-49-62 MISCELLANEOUS	.00	188.61	12,000.00	11,811.39	1.6
10-49-63 IT SUPPORT & CONTRACTS	1,526.92	24,129.04	36,000.00	11,870.96	67.0
10-49-65 EMP. AWARDS, REC. & EVENTS	92.65	6,093.56	13,000.00	6,906.44	46.9
10-49-66 EDUCATION REIMB. PROGRAM	.00	831.00	6,000.00	5,169.00	13.9
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	13,100.00	13,000.00	( 100.00)	100.8
10-49-68 WELLNESS PROGRAM	.00	100.00	2,000.00	1,900.00	5.0
10-49-69 OFFICE SUPPLIES & EXPENSE	243.96	4,046.19	5,000.00	953.81	80.9
10-49-70 CELLULAR & RADIO SERV. & EQUIP	1,118.55	11,315.68	12,000.00	684.32	94.3
10-49-72 LEGAL ADVERTISING	.00	6,313.86	9,000.00	2,686.14	70.2
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	5,711.66	5,500.00	( 211.66)	103.9
10-49-82 CITY NEWSLETTER	377.79	4,378.95	4,500.00	121.05	97.3
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
10-49-88 RECORDERS OFFICE	57.24	1,933.47	8,000.00	6,066.53	24.2
10-49-89 ELECTIONS	.00	19,583.09	20,000.00	416.91	97.9
10-49-90 CITY CELEBRATIONS & EVENTS	112.33	55,726.04	78,500.00	22,773.96	71.0
10-49-91 YOUTH COUNCIL	53.76	2,418.57	8,000.00	5,581.43	30.2
10-49-92 MISS WEST POINT PAGEANT	3,379.27	4,914.32	19,600.00	14,685.68	25.1
10-49-93 SENIOR PROGRAM	249.24	4,031.04	2,500.00	( 1,531.04)	161.2
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
10-49-97 COVID-19	.00	180,432.13	200,000.00	19,567.87	90.2
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	30,064.72	631,166.97	842,324.00	211,157.03	74.9

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	15,918.86	167,009.49	291,781.00	124,771.51	57.2
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	6,125.41	75,789.14	144,256.00	68,466.86	52.5
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	924.00	1,000.00	76.00	92.4
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	467.00	1,795.59	4,000.00	2,204.41	44.9
10-52-25 EQUIPMENT & SUPPLIES	92.25	2,283.21	2,000.00	( 283.21)	114.2
10-52-51 GIS	.00	722.00	1,750.00	1,028.00	41.3
10-52-62 CONTRACT PLANNING & INSP SERV	630.00	1,654.50	5,000.00	3,345.50	33.1
10-52-63 IT SUPPORT & CONTRACTS	.00	862.43	5,000.00	4,137.57	17.3
10-52-65 STATE BUILDING SURCHARGE	.00	4,528.93	1,000.00	( 3,528.93)	452.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	3,054.37	3,000.00	( 54.37)	101.8
10-52-69 OFFICE SUPPLIES & EXPENSE	38.38	703.48	500.00	( 203.48)	140.7
10-52-85 CODE ENFORCEMENT	207.60	980.68	4,000.00	3,019.32	24.5
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>23,479.50</b>	<b>260,307.82</b>	<b>463,287.00</b>	<b>202,979.18</b>	<b>56.2</b>
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,724.55	41,609.79	43,960.00	2,350.21	94.7
10-53-13 EMP. BENEFITS & RETIREMENT	1,424.03	17,584.80	22,051.00	4,466.20	79.8
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	100.00	332.16	1,000.00	667.84	33.2
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	2,283.66	4,000.00	1,716.34	57.1
10-53-25 EQUIPMENT & SUPPLIES	.00	2,242.55	5,500.00	3,257.45	40.8
10-53-51 GIS	45.00	3,772.91	3,000.00	( 772.91)	125.8
10-53-63 IT SUPPORT & CONTRACTS	.00	.00	5,400.00	5,400.00	.0
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-53-70 ENGINEERING SERVICES	.00	862.50	22,000.00	21,137.50	3.9
<b>TOTAL ENGINEERING</b>	<b>5,293.58</b>	<b>68,688.37</b>	<b>107,411.00</b>	<b>38,722.63</b>	<b>64.0</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	4,890.00	42,595.45	60,011.00	17,415.55	71.0
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	489.53	4,236.54	5,949.00	1,712.46	71.2
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	188.00	1,000.00	812.00	18.8
10-54-60 ANIMAL CONTROL	4,399.06	40,703.44	55,000.00	14,296.56	74.0
10-54-62 POLICE SERVICES	22,557.00	248,127.00	283,250.00	35,123.00	87.6
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
<b>TOTAL PUBLIC SAFETY &amp; EMERGENCY PLAN</b>	<b>32,335.59</b>	<b>344,594.11</b>	<b>418,010.00</b>	<b>73,415.89</b>	<b>82.4</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	3,686.04	50,727.92	106,021.00	55,293.08	47.9
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	1,242.15	16,823.18	10,505.00	( 6,318.18)	160.1
10-70-20 UNIFORMS	.00	600.00	600.00	.00	100.0
10-70-25 EQUIPMENT & SUPPLIES	.00	15,585.61	14,000.00	( 1,585.61)	111.3
10-70-26 BUILDING AND GROUNDS	9,558.50	66,719.83	68,600.00	1,880.17	97.3
10-70-29 PARK & CEMETERY LIGHTS	284.17	3,064.75	3,400.00	335.25	90.1
10-70-61 MISC. SERVICES AND SUPPLIES	.00	142.94	1,200.00	1,057.06	11.9
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	4,207.38	7,627.56	4,000.00	( 3,627.56)	190.7
<b>TOTAL PARKS AND CEMETERY</b>	<b>18,978.24</b>	<b>161,291.79</b>	<b>208,826.00</b>	<b>47,534.21</b>	<b>77.2</b>
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	15,465.76	144,837.40	172,596.00	27,758.60	83.9
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	4,941.08	61,571.13	80,870.00	19,298.87	76.1
10-71-20 RECREATION PROGRAM MARKETING	.00	2,239.57	1,000.00	( 1,239.57)	224.0
10-71-23 TRAVEL & EDUCATION	.00	1,403.13	2,400.00	996.87	58.5
10-71-26 BUILDING AND GROUNDS	.00	337.43	2,300.00	1,962.57	14.7
10-71-30 BACKGROUND CHECKS	241.65	754.60	2,000.00	1,245.40	37.7
10-71-60 SOCCER	1,215.66	25,938.68	12,000.00	( 13,938.68)	216.2
10-71-67 JUNIOR JAZZ	11,649.00	18,998.72	23,000.00	4,001.28	82.6
10-71-68 FOOTBALL	935.00	30,793.93	34,500.00	3,706.07	89.3
10-71-69 OFFICE SUPPLIES & EXPENSE	60.92	234.62	250.00	15.38	93.9
10-71-71 BASEBALL/SOFTBALL	3,208.00	20,205.42	20,500.00	294.58	98.6
10-71-73 VOLLEYBALL	.00	1,567.15	3,000.00	1,432.85	52.2
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL RECREATION</b>	<b>37,717.07</b>	<b>308,881.78</b>	<b>359,416.00</b>	<b>50,534.22</b>	<b>85.9</b>
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	243,553.49	400,000.00	156,446.51	60.9
10-90-70 TRANS. DEBT. SERV. CITY HALL	.00	.00	107,055.00	107,055.00	.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	671,957.00	671,957.00	.0
<b>TOTAL TRANSFERS, CONT. &amp; OTHER USES</b>	<b>.00</b>	<b>243,553.49</b>	<b>1,179,012.00</b>	<b>935,458.51</b>	<b>20.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>196,558.09</b>	<b>2,608,806.42</b>	<b>4,351,386.00</b>	<b>1,742,579.58</b>	<b>60.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>272,107.00</b>	<b>2,626,768.13</b>	<b>.00</b>	<b>( 2,626,768.13)</b>	<b>.0</b>



WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	5,743,333.91	
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70	
	TOTAL CURRENT ASSETS		5,774,395.61
	TOTAL ASSETS		5,774,395.61

LIABILITIES AND EQUITY

LIABILITIES

45-2131	ACCOUNTS PAYABLE	226,650.96	
	TOTAL LIABILITIES		226,650.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	432,532.61	
45-2985	RESTRICTED FOR LOCAL OPTION RD	274,836.98	
45-2990	RESTRICTED FOR CLASS C ROADS	1,135,528.24	
45-2995	RESTRICTED FOR IMPACT FEES	2,782,662.56	
	REVENUE OVER EXPENDITURES - YTD	922,184.26	
	BALANCE - CURRENT DATE	5,547,744.65	
	TOTAL FUND EQUITY		5,547,744.65
	TOTAL LIABILITIES AND EQUITY		5,774,395.61

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	43,671.00	305,886.00	152,900.00	( 152,986.00)	200.1
45-30-70 PARK AND TRAILS IMPACT FEES	68,999.78	485,289.00	238,086.00	( 247,203.00)	203.8
45-30-75 NORTH DAVIS SEWER IMPACT FEES	100,936.00	730,032.00	352,600.00	( 377,432.00)	207.0
45-30-80 N.D. FIRE IMPACT FEES	5,615.03	42,916.26	13,868.00	( 29,048.26)	309.5
45-30-99 BEGINNING BALANCE	.00	.00	190,281.00	190,281.00	.0
<b>TOTAL DEVELOPMENT FEES</b>	<b>219,221.81</b>	<b>1,564,123.26</b>	<b>947,735.00</b>	<b>( 616,388.26)</b>	<b>165.0</b>
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	243,553.49	400,000.00	156,446.51	60.9
45-33-93 LOCAL OPTION ROADS	17,155.34	163,669.32	125,000.00	( 38,669.32)	130.9
45-33-96 ARPA WEST POINT CITY DIRECT	( 1,633.75)	( 1,633.75)	1,296,768.00	1,298,401.75	( .1)
45-33-97 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>15,521.59</b>	<b>405,589.06</b>	<b>26,821,768.00</b>	<b>26,416,178.94</b>	<b>1.5</b>
<b>TOTAL FUND REVENUE</b>	<b>234,743.40</b>	<b>1,969,712.32</b>	<b>27,769,503.00</b>	<b>25,799,790.68</b>	<b>7.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

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	12,215.05	29,651.08	57,798.00	28,146.92	51.3
45-51-80 N.D. SEWER IMPACT FEES	94,836.00	713,384.00	352,600.00	( 360,784.00)	202.3
45-51-85 N.D. FIRE IMPACT FEES	4,387.70	38,887.33	13,868.00	( 25,019.33)	280.4
45-51-91 ARPA WEST POINT CITY DIRECT	.00	.00	1,296,768.00	1,296,768.00	.0
45-51-92 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
45-51-93 LOCAL OPTION ROADS	.00	.00	466,309.00	466,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	1,725.14	265,605.65	558,049.00	292,443.35	47.6
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	113,163.89	1,047,528.06	27,769,503.00	26,721,974.94	3.8
TOTAL FUND EXPENDITURES	113,163.89	1,047,528.06	27,769,503.00	26,721,974.94	3.8
NET REVENUE OVER EXPENDITURES	121,579.51	922,184.26	.00	( 922,184.26)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	4,150,637.15	
	TOTAL CURRENT ASSETS		4,150,637.15
	TOTAL ASSETS		4,150,637.15

LIABILITIES AND EQUITY

LIABILITIES

48-2131	ACCOUNTS PAYABLE	19,408.41	
	TOTAL LIABILITIES		19,408.41

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	852,427.19	
48-2985	COMMITTED TO CAPITAL PROJECTS	3,733,604.81	
	REVENUE OVER EXPENDITURES - YTD	( 454,803.26)	
	BALANCE - CURRENT DATE	4,131,228.74	
	TOTAL FUND EQUITY		4,131,228.74
	TOTAL LIABILITIES AND EQUITY		4,150,637.15

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-39 MISC. REVENUE	.00	124,009.00	.00	( 124,009.00)	.0
48-30-45 CEMETERY PERMIT & PERPET. CARE	4,500.00	44,115.00	147,057.00	102,942.00	30.0
48-30-90 BEGINNING BALANCE	.00	.00	1,424,826.00	1,424,826.00	.0
TOTAL REVENUE	4,500.00	168,124.00	1,571,883.00	1,403,759.00	10.7
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	691,183.00	691,183.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	691,183.00	691,183.00	.0
TOTAL FUND REVENUE	4,500.00	168,124.00	2,263,066.00	2,094,942.00	7.4

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	7,465.60	60,980.00	53,514.40	12.2
48-51-20 ROAD PROJECTS	3,360.00	5,681.00	437,720.00	432,039.00	1.3
48-51-25 PARK IMPROVEMENT PROJECTS	10,366.20	586,536.76	1,030,109.00	443,572.24	56.9
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	15,493.90	66,200.00	50,706.10	23.4
48-51-44 VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
48-51-53 5 YEAR CIP	6,000.00	7,750.00	510,000.00	502,250.00	1.5
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	147,057.00	147,057.00	.0
TOTAL CAP. PROJ. FUND FINANCING USES	<u>19,726.20</u>	<u>622,927.26</u>	<u>2,263,066.00</u>	<u>1,640,138.74</u>	<u>27.5</u>
TOTAL FUND EXPENDITURES	<u>19,726.20</u>	<u>622,927.26</u>	<u>2,263,066.00</u>	<u>1,640,138.74</u>	<u>27.5</u>
NET REVENUE OVER EXPENDITURES	<u>( 15,226.20)</u>	<u>( 454,803.26)</u>	<u>.00</u>	<u>454,803.26</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	( 2,832.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	860,292.51	
51-1311	WASTE ACCOUNTS RECEIVABLE	190,066.00	
51-1312	ALLOWANCE FOR BAD DEBTS	( 15,211.84)	
51-1411	DUE FROM OTHER GOVERNMENT	13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION	25,715.00	

TOTAL CURRENT ASSETS		1,071,869.65
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PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS	2,980.00	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.	5,377,858.43	
51-1651	MACHINERY AND EQUIPMENT	373,252.71	
51-1690	ACCUMULATED DEPRECIATION	( 1,794,838.98)	

TOTAL PROPERTY AND EQUIPMENT		3,959,252.16
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TOTAL ASSETS		5,031,121.81
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LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	283,375.77	
51-2140	CUSTOMER DEPOSITS PAYABLE	21,300.00	
51-2141	COMPENSATED ABSENCES PAYABLE	23,091.91	
51-2201	NET PENSION LIABILITY	13,734.00	
51-2202	DEFERRED INFLOWS - PENSION	38,658.00	
51-2250	WAGES PAYABLE	5,199.60	

TOTAL LIABILITIES		385,359.28
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

51-2980	BEGINNING OF YEAR	4,206,400.08	
51-2995	RESTRICTED - SEWER IMPACT FEES	338,432.42	
	REVENUE OVER EXPENDITURES - YTD	100,930.03	

BALANCE - CURRENT DATE		4,645,762.53
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TOTAL FUND EQUITY		4,645,762.53
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TOTAL LIABILITIES AND EQUITY		5,031,121.81
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	530.00	2,325.00	10,000.00	7,675.00	23.3
51-37-26 SEWER FEES	125,121.09	1,262,148.48	1,380,000.00	117,851.52	91.5
51-37-50 GARBAGE COLLECTION FEES	48,391.13	519,349.13	565,000.00	45,650.87	91.9
51-37-60 GREENWASTE COLLECTION FEES	10,257.07	111,851.78	120,000.00	8,148.22	93.2
51-37-70 RECYCLE COLLECTION FEES	12,449.92	130,882.42	142,000.00	11,117.58	92.2
<b>TOTAL OPERATING REVENUE</b>	<b>196,749.21</b>	<b>2,026,556.81</b>	<b>2,217,000.00</b>	<b>190,443.19</b>	<b>91.4</b>
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	.00	57,890.00	82,700.00	24,810.00	70.0
51-38-15 CAN PURCHASE	5,100.00	37,655.00	40,000.00	2,345.00	94.1
51-38-80 INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
51-38-99 PENSION	.00	.00	5,938.00	5,938.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,100.00</b>	<b>95,545.00</b>	<b>138,638.00</b>	<b>43,093.00</b>	<b>68.9</b>
<b>TOTAL FUND REVENUE</b>	<b>201,849.21</b>	<b>2,122,101.81</b>	<b>2,355,638.00</b>	<b>233,536.19</b>	<b>90.1</b>



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	16,855.24	179,910.16	214,431.00	34,520.84	83.9
51-81-13 BENEFITS AND BONUS	6,883.03	83,238.43	126,800.00	43,561.57	65.7
51-81-15 ON CALL PAY	51.00	325.00	850.00	525.00	38.2
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	5,153.43	6,244.78	10,900.00	4,655.22	57.3
51-81-42 GARBAGE	31,437.50	465,985.68	500,000.00	34,014.32	93.2
51-81-43 GREENWASTE	3,386.00	96,979.62	100,000.00	3,020.38	97.0
51-81-44 RECYCLING	.00	75,816.80	88,000.00	12,183.20	86.2
51-81-49 SEWER COLLECTION AND DISPOSAL	74,845.80	805,931.82	868,000.00	62,068.18	92.9
51-81-55 SEWER MAINTENANCE AND REPAIR	1,931.20	30,072.89	30,000.00	( 72.89)	100.2
51-81-63 IT SUPPORT & CONTRACTS	686.06	16,838.62	23,825.00	6,986.38	70.7
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>141,229.26</b>	<b>1,761,343.80</b>	<b>1,966,306.00</b>	<b>204,962.20</b>	<b>89.6</b>
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	792.20	8,497.74	11,000.00	2,502.26	77.3
51-82-47 CAN PURCHASE	.00	44,045.00	27,000.00	( 17,045.00)	163.1
51-82-60 TRAVEL AND EDUCATION	.00	2,294.22	1,500.00	( 794.22)	153.0
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>792.20</b>	<b>54,836.96</b>	<b>40,500.00</b>	<b>( 14,336.96)</b>	<b>135.4</b>
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	144,924.02	151,000.00	6,075.98	96.0
51-84-20 RISK MANAGEMENT	140.55	9,338.94	10,000.00	661.06	93.4
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,247.96	12,812.14	8,100.00	( 4,712.14)	158.2
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	2,160.00	6,000.00	3,840.00	36.0
51-84-44 VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
51-84-81 IT	.00	.00	4,000.00	4,000.00	.0
51-84-83 CAPITAL IMPROVEMENTS	.00	28,759.26	34,732.00	5,972.74	82.8
51-84-84 BLUE STAKES	.00	1,671.95	1,000.00	( 671.95)	167.2
51-84-90 FLEET	614.85	5,324.71	8,000.00	2,675.29	66.6
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WASTE - OTHER EXPENSES</b>	<b>2,003.36</b>	<b>204,991.02</b>	<b>328,832.00</b>	<b>123,840.98</b>	<b>62.3</b>
<u>TRANSFERS &amp; CONTINGENCIES</u>					
51-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2022

WASTE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	144,024.82	2,021,171.78	2,355,638.00	334,466.22	85.8
NET REVENUE OVER EXPENDITURES	57,824.39	100,930.03	.00	( 100,930.03)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,191,066.56	
55-1311	WATER ACCOUNTS RECEIVABLE	142,480.65	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	

TOTAL CURRENT ASSETS		2,357,874.21
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PROPERTY AND EQUIPMENT

55-1601	WATER RIGHTS	88,000.00	
55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST.OTHER THAN BLDGS.	4,980,300.89	
55-1651	MACHINERY & EQUIPMENT	199,637.07	
55-1690	ACCUMULATED DEPRECIATION	( 1,325,844.60)	

TOTAL PROPERTY AND EQUIPMENT		4,057,593.36
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TOTAL ASSETS		6,415,467.57
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LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	145,855.36	
55-2141	COMPENSATED ABSENCES PAYABLE	26,330.90	
55-2201	NET PENSION LIABILITY	9,083.00	
55-2202	DEFERRED INFLOWS - PENSION	44,005.00	
55-2250	WAGES PAYABLE	5,977.87	

TOTAL LIABILITIES		343,249.00
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

55-2980	BEGINNING OF YEAR	5,565,365.07	
55-2995	RESTRICTED - WATER IMPACT FEES	388,134.24	
	REVENUE OVER EXPENDITURES - YTD	118,719.26	

BALANCE - CURRENT DATE		6,072,218.57
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TOTAL FUND EQUITY		6,072,218.57
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TOTAL LIABILITIES AND EQUITY		6,415,467.57
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	67,246.70	748,588.27	800,000.00	51,411.73	93.6
55-37-13 SECONDARY WATER SALES	74,462.67	798,574.45	820,000.00	21,425.55	97.4
55-37-14 CONNECTION FEES - WATER	2,800.00	28,740.00	11,500.00	( 17,240.00)	249.9
55-37-17 PENALTIES	.00	481.50	10,000.00	9,518.50	4.8
TOTAL OPERATING REVENUE	144,509.37	1,576,384.22	1,641,500.00	65,115.78	96.0
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	8,896.00	88,960.00	36,696.00	( 52,264.00)	242.4
55-38-55 MISCELLANEOUS REVENUE	.00	85,000.00	.00	( 85,000.00)	.0
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	402,208.00	402,208.00	.0
55-38-96 WATER IMPACT FEE BALANCE	.00	.00	176,779.00	176,779.00	.0
55-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	8,896.00	173,960.00	655,683.00	481,723.00	26.5
TOTAL FUND REVENUE	153,405.37	1,750,344.22	2,297,183.00	546,838.78	76.2

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	19,409.83	205,546.55	254,617.00	49,070.45	80.7
55-81-13 BENEFITS AND BONUS	8,000.78	96,051.70	152,290.00	56,238.30	63.1
55-81-15 ON CALL PAY	102.00	650.00	1,700.00	1,050.00	38.2
55-81-20 OVERTIME	.00	.00	4,000.00	4,000.00	.0
55-81-28 WELLS & WATER TANK POWER	598.79	7,015.27	11,500.00	4,484.73	61.0
55-81-35 HOOPER WATER DISTRICT	.00	105.00	1,500.00	1,395.00	7.0
55-81-41 WATER MAINTENANCE	2,706.11	18,861.02	18,000.00	( 861.02)	104.8
55-81-42 WATER SAMPLE TESTING	.00	1,709.00	5,000.00	3,291.00	34.2
55-81-43 SECONDARY WATER	70,798.64	764,137.88	770,000.00	5,862.12	99.2
55-81-45 REGISTRATION & OTHER EXPENSES	.00	75.00	1,000.00	925.00	7.5
55-81-60 TRAVEL AND EDUCATION	250.00	2,085.82	4,140.00	2,054.18	50.4
55-81-63 IT SUPPORT & CONTRACTS	437.07	99,198.91	24,000.00	( 75,198.91)	413.3
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>102,303.22</b>	<b>1,195,436.15</b>	<b>1,247,747.00</b>	<b>52,310.85</b>	<b>95.8</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	792.20	9,017.75	8,250.00	( 767.75)	109.3
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	111,255.10	115,000.00	3,744.90	96.7
<b>TOTAL WATER - MATERIALS AND SUPPLIES</b>	<b>792.20</b>	<b>120,272.85</b>	<b>124,000.00</b>	<b>3,727.15</b>	<b>97.0</b>
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	408,429.00	408,429.00	.0
55-84-20 RISK MANAGEMENT	131.17	8,714.71	10,000.00	1,285.29	87.2
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	516.25	16,820.08	119,087.00	102,266.92	14.1
55-84-35 CREDIT CARD PROCESSING FEES	1,335.04	13,706.06	8,800.00	( 4,906.06)	155.8
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	2,160.00	6,000.00	3,840.00	36.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	263,620.00	213,620.00	( 50,000.00)	123.4
55-84-44 VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
55-84-82 BLUE STAKES	286.20	1,576.87	1,500.00	( 76.87)	105.1
55-84-83 IT	.00	.00	2,000.00	2,000.00	.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,075.97	9,318.24	15,000.00	5,681.76	62.1
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>3,344.63</b>	<b>315,915.96</b>	<b>905,436.00</b>	<b>589,520.04</b>	<b>34.9</b>
<u>TRANSFERS &amp; CONTINGENCIES</u>					
55-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	106,440.05	1,631,624.96	2,297,183.00	665,558.04	71.0
NET REVENUE OVER EXPENDITURES	46,965.32	118,719.26	.00	( 118,719.26)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,087,153.16	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,413.34	
58-1312	ALLOWANCE FOR BAD DEBTS	( 100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	11,275.76	
58-1502	DEFERRED OUTFLOWS - PENSION	11,483.00	
	TOTAL CURRENT ASSETS		2,128,225.26

PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	5,908,150.38	
58-1651	MACHINERY AND EQUIPMENT	87,509.84	
58-1690	ACCUMULATED DEPRECIATION	( 1,013,572.95)	
	TOTAL PROPERTY AND EQUIPMENT		5,084,627.27
	TOTAL ASSETS		7,212,852.53

LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	1,954.64	
58-2141	COMPENSATED ABSENCES PAYABLE	11,023.47	
58-2201	NET PENSION LIABILITY	13,273.00	
58-2202	DEFERRED INFLOWS - PENSION	13,831.00	
58-2250	WAGES PAYABLE	2,306.84	
	TOTAL LIABILITIES		42,388.95

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	6,006,166.12	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,122,438.30	
	REVENUE OVER EXPENDITURES - YTD	41,859.16	
	BALANCE - CURRENT DATE	7,170,463.58	
	TOTAL FUND EQUITY		7,170,463.58
	TOTAL LIABILITIES AND EQUITY		7,212,852.53

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	16,851.95	181,869.10	185,000.00	3,130.90	98.3
58-37-17 PENALTIES	.00	53.50	1,000.00	946.50	5.4
58-37-90 FUND BALANCE	.00	.00	172,339.00	172,339.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	13,937.00	13,937.00	.0
TOTAL OPERATING REVENUE	16,851.95	181,922.60	372,276.00	190,353.40	48.9
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	.00	26,569.28	105,100.00	78,530.72	25.3
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	26,569.28	145,100.00	118,530.72	18.3
TOTAL FUND REVENUE	16,851.95	208,491.88	517,376.00	308,884.12	40.3



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,467.56	80,480.49	79,257.00	( 1,223.49)	101.5
58-81-13 BENEFITS	3,042.03	37,242.15	45,360.00	8,117.85	82.1
58-81-27 STORM SYS. MAINT. & REPAIR	667.58	6,413.82	11,000.00	4,586.18	58.3
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	174.12	1,787.70	1,100.00	( 687.70)	162.5
58-81-40 SWEEPING & PREVENTATIVE CARE	4,946.66	13,661.62	12,000.00	( 1,661.62)	113.9
58-81-42 STRM SYS MAINT & PHS II COMP.	.00	1,434.00	2,500.00	1,066.00	57.4
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>16,297.95</b>	<b>141,019.78</b>	<b>166,217.00</b>	<b>25,197.22</b>	<b>84.8</b>
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	500.00	17,159.25	121,000.00	103,840.75	14.2
58-84-20 RISK MANAGEMENT	46.85	3,112.52	3,500.00	387.48	88.9
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	540.00	1,500.00	960.00	36.0
58-84-44 VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
58-84-83 CAPITAL PROJECTS	.00	3,172.50	117,659.00	114,486.50	2.7
58-84-90 FLEET EXPENSE	153.71	1,628.67	2,500.00	871.33	65.2
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL STORM WTR UTILITY - OTHER EXP.</b>	<b>700.56</b>	<b>25,612.94</b>	<b>331,159.00</b>	<b>305,546.06</b>	<b>7.7</b>
<u>DEPARTMENT 90</u>					
58-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL DEPARTMENT 90</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>16,998.51</b>	<b>166,632.72</b>	<b>517,376.00</b>	<b>350,743.28</b>	<b>32.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 146.56)</b>	<b>41,859.16</b>	<b>.00</b>	<b>( 41,859.16)</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	10,836.81	
	TOTAL CURRENT ASSETS		10,836.81
	TOTAL ASSETS		10,836.81

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	1,267.81	
70-2990	RESTRICTED FOR DEBT SERVICE	116,653.00	
	REVENUE OVER EXPENDITURES - YTD	( 107,084.00)	
		10,836.81	
	BALANCE - CURRENT DATE		10,836.81
	TOTAL FUND EQUITY		10,836.81
	TOTAL LIABILITIES AND EQUITY		10,836.81

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2022

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS AND CONTRIBUTIONS</u>					
70-39-20 GENERAL FUND TRANSFER	.00	.00	107,055.00	107,055.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	107,055.00	107,055.00	.0
TOTAL FUND REVENUE	.00	.00	107,055.00	107,055.00	.0

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUNDING USES</u>						
70-84-10	DEBT SERVICE - CITY HALL	.00	106,000.00	106,000.00	.00	100.0
70-84-15	INTEREST ON BONDS	.00	1,084.00	1,055.00	( 29.00)	102.8
TOTAL FUNDING USES		.00	107,084.00	107,055.00	( 29.00)	100.0
TOTAL FUND EXPENDITURES		.00	107,084.00	107,055.00	( 29.00)	100.0
NET REVENUE OVER EXPENDITURES		.00	( 107,084.00)	.00	107,084.00	.0

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 MAY 31, 2022

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	101,829.09	
85-1361	PROPERTY TAXES DEFERRED	13,701.00	
	TOTAL CURRENT ASSETS		115,530.09
	TOTAL ASSETS		115,530.09

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	13,701.00	
	TOTAL LIABILITIES		13,701.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	45,728.39	
	REVENUE OVER EXPENDITURES - YTD	56,100.70	
	BALANCE - CURRENT DATE	101,829.09	
	TOTAL FUND EQUITY		101,829.09
	TOTAL LIABILITIES AND EQUITY		115,530.09

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2022

CDRA FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
85-31-10 PROPERTY TAX INCREMENT	.00	193,251.00	140,000.00	( 53,251.00)	138.0
TOTAL REVENUE	.00	193,251.00	140,000.00	( 53,251.00)	138.0
TOTAL FUND REVENUE	.00	193,251.00	140,000.00	( 53,251.00)	138.0

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	115,000.00	115,000.00	115,000.00	.00	100.0
TOTAL EXPENDITURES	115,000.00	115,000.00	115,000.00	.00	100.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	11,075.15	22,150.30	25,000.00	2,849.70	88.6
TOTAL DEPARTMENT 84	11,075.15	22,150.30	25,000.00	2,849.70	88.6
TOTAL FUND EXPENDITURES	126,075.15	137,150.30	140,000.00	2,849.70	98.0
NET REVENUE OVER EXPENDITURES	( 126,075.15)	56,100.70	.00	( 56,100.70)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2022

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	3,924,789.85	
91-1612	INFRASTRUTURE	26,299,270.32	
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	628,791.75	
91-1661	AUTOMOBILES AND TRUCKS	926,647.50	
91-1711	CONSTRUCTION WORK IN PROGRESS	123,967.73	
91-1750	ACCUMULATED DEPRECIATION	( 6,926,711.53)	
	TOTAL PROPERTY AND EQUIPMENT		<u>29,796,665.42</u>
	TOTAL ASSETS		<u><u>29,796,665.42</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	<u>29,796,665.42</u>	
	BALANCE - CURRENT DATE	<u>29,796,665.42</u>	
	TOTAL FUND EQUITY		<u>29,796,665.42</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>29,796,665.42</u></u>



WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 MAY 31, 2022

FUND 92

ASSETS

92-1502	DEFERRED OUTFLOWS OF RESOURCES	93,311.00	
	TOTAL CURRENT ASSETS		93,311.00
	TOTAL ASSETS		93,311.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	723,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE	84,013.05	
92-2201	NET PENSION LIABILITY	3,104.00	
92-2202	DEFERRED INFLOWS OF RESOURCES	192,040.00	
92-2551	ACCRUED INTEREST PAYABLE	2,901.00	
	TOTAL LIABILITIES		1,005,058.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	( 1,399,870.36)	
	REVENUE OVER EXPENDITURES - YTD	488,123.31	
	BALANCE - CURRENT DATE	( 911,747.05)	
	TOTAL FUND EQUITY		( 911,747.05)
	TOTAL LIABILITIES AND EQUITY		93,311.00