

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 APRIL 30, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	2,061,666.47
01-1112	CASH IN CKING - CLASS C - ZION	805,017.23
01-1125	XBP DEPOSIT ACCOUNT	168,308.31
01-1130	CASH IN CHECKING - PTIF ACCT.	17,569,990.08
01-1131	PETTY CASH	750.00
		20,605,732.09
	TOTAL COMBINED CASH	20,605,732.09
01-1185	CASH IN CHECKING - CDRA ACCT	4,525.28
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 20,610,257.37)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,555,590.87
45	ALLOCATION TO SPECIAL REVENUE FUND	5,621,754.40
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,165,863.35
51	ALLOCATION TO WASTE FUND	799,318.88
55	ALLOCATION TO WATER FUND	2,141,678.45
58	ALLOCATION TO STORM WATER UTILITY FUND	2,087,310.37
70	ALLOCATION TO DEBT SERVICE	10,836.81
85	ALLOCATION TO CDRA FUND	227,904.24
		20,610,257.37
	TOTAL ALLOCATIONS TO OTHER FUNDS	20,610,257.37
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 20,610,257.37)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,555,590.87	
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		6,693,632.95
	TOTAL ASSETS		6,693,632.95

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 186,661.15)	
10-2135	CREDIT CARD CLEARING ACCOUNT	( 12,689.64)	
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	501.61	
10-2228	EMPLOYEES DISABILITIES INS.	( 64.34)	
10-2229	HSA PAYABLE	131.82	
10-2232	PEHP - DENTAL & VISION INS.	232.36	
10-2233	ULGT - VISION & LTC INS.	36.25	
10-2234	WELLNESS - HEALTH CLUBS	( 222.58)	
10-2243	WORKMENS COMPENSATION PAYABLE	21,671.38	
10-2245	STATE UNEMPLOYMENT PAYABLE	338.20	
10-2250	WAGES PAYABLE-CLEARING	30,488.45	
10-2255	EXCAVATION BOND PAYABLE	2,485.00	
10-2275	DEFERRED REVENUE	598,455.00	
10-2291	ESCROW ACCOUNTS PAYABLE	2,154,841.98	
10-2410	UNEARNED- CARES ACT	182,029.92	
	TOTAL LIABILITIES		2,810,928.43

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	2,354,661.13	
	BALANCE - CURRENT DATE	3,882,704.52	
	TOTAL FUND EQUITY		3,882,704.52
	TOTAL LIABILITIES AND EQUITY		6,693,632.95

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	3,251.10	620,826.36	598,886.00	( 21,940.36) 103.7
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	4,198.94	33,323.71	35,000.00	1,676.29 95.2
10-31-30	GENERAL SALES AND USE TAXES	166,244.99	1,743,110.90	1,500,000.00	( 243,110.90) 116.2
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	20,108.10	365,933.96	365,000.00	( 933.96) 100.3
10-31-60	TELECOMMUNICATIONS	2,212.21	77,660.21	30,000.00	( 47,660.21) 258.9
	TOTAL TAXES	196,015.34	2,840,855.14	2,578,886.00	( 261,969.14) 110.2
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	100.00	6,038.95	10,000.00	3,961.05 60.4
10-32-21	BUILDING PERMITS	88,163.79	578,389.13	400,000.00	( 178,389.13) 144.6
	TOTAL LICENSES AND PERMITS	88,263.79	584,428.08	410,000.00	( 174,428.08) 142.5
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	.00	400,935.25	400,000.00	( 935.25) 100.2
10-33-71	ARPA- REVENUE	.00	648,384.00	.00	( 648,384.00) .0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	1,049,319.25	400,000.00	( 649,319.25) 262.3
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	15,996.25	110,008.12	20,000.00	( 90,008.12) 550.0
10-34-60	RECREATION FEES	12,465.00	94,485.54	90,000.00	( 4,485.54) 105.0
10-34-78	PARK & CITY HALL RESERVATIONS	795.00	4,380.00	3,500.00	( 880.00) 125.1
10-34-79	CITY CELEB. & SPONSORSHIPS	420.00	3,709.00	9,000.00	5,291.00 41.2
10-34-82	CEMETERY INTERMENT	500.00	12,450.00	15,000.00	2,550.00 83.0
10-34-90	MISC. INCOME & CONCESSIONS	15.15	6,032.68	2,000.00	( 4,032.68) 301.6
	TOTAL CHARGES FOR SERVICES	30,191.40	231,065.34	139,500.00	( 91,565.34) 165.6
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	8,983.03	55,937.09	20,000.00	( 35,937.09) 279.7
10-36-20	DONATIONS	.00	3,615.00	2,000.00	( 1,615.00) 180.8
10-36-90	MISCELLANEOUS	.00	1,689.56	1,000.00	( 689.56) 169.0
	TOTAL MISCELLANEOUS REVENUE	8,983.03	61,241.65	23,000.00	( 38,241.65) 266.3

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 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	 323,453.56	 4,766,909.46	 4,351,386.00	 ( 415,523.46)	 109.6

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	4,128.34	44,807.64	47,413.00	2,605.36	94.5
10-41-13	600.26	6,079.82	7,375.00	1,295.18	82.4
10-41-33	4,176.76	4,426.76	9,000.00	4,573.24	49.2
10-41-35	.00	1,000.00	3,000.00	2,000.00	33.3
TOTAL GENERAL GOVERNMENT	8,905.36	56,314.22	66,788.00	10,473.78	84.3
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	8,443.60	90,908.12	117,579.00	26,670.88	77.3
10-44-13	4,562.22	39,986.47	51,196.00	11,209.53	78.1
10-44-20	.00	374.08	800.00	425.92	46.8
10-44-21	.00	955.50	1,000.00	44.50	95.6
10-44-24	520.99	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	693.84	7,436.89	16,500.00	9,063.11	45.1
10-44-33	597.28	1,480.16	4,000.00	2,519.84	37.0
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	211.31	1,811.44	4,000.00	2,188.56	45.3
10-44-75	639.02	40,482.70	40,000.00	( 482.70)	101.2
10-44-95	169.62	1,463.91	1,000.00	( 463.91)	146.4
10-44-98	75.00	835.00	1,000.00	165.00	83.5
TOTAL ADMINISTRATIVE SERVICES	15,912.88	199,313.23	268,675.00	69,361.77	74.2
<u>PUBLIC WORKS</u>					
10-48-11	9,305.98	100,983.81	169,235.00	68,251.19	59.7
10-48-13	7,908.08	59,039.13	111,517.00	52,477.87	52.9
10-48-15	406.00	1,917.00	5,950.00	4,033.00	32.2
10-48-20	1,702.49	20,690.61	14,000.00	( 6,690.61)	147.8
10-48-23	.00	181.06	360.00	178.94	50.3
10-48-25	225.65	5,372.70	9,000.00	3,627.30	59.7
10-48-26	2,264.36	17,169.77	24,260.00	7,090.23	70.8
10-48-54	50.00	4,799.78	3,000.00	( 1,799.78)	160.0
10-48-65	1,142.14	6,774.62	4,250.00	( 2,524.62)	159.4
10-48-67	1,258.54	9,419.74	12,865.00	3,445.26	73.2
10-48-69	174.99	1,383.12	1,300.00	( 83.12)	106.4
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	55.60	495.35	900.00	404.65	55.0
10-48-77	662.70	5,819.49	5,000.00	( 819.49)	116.4
10-48-82	970.19	11,108.21	14,000.00	2,891.79	79.3
10-48-84	3,896.30	40,850.86	52,000.00	11,149.14	78.6
TOTAL PUBLIC WORKS	30,023.02	286,005.25	437,637.00	151,631.75	65.4

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	14,091.89	146,898.85	194,727.00	47,828.15	75.4
10-49-13 EMPLOYEE BENEFITS	8,829.70	71,325.08	115,627.00	44,301.92	61.7
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	651.16	2,036.80	3,000.00	963.20	67.9
10-49-23 TRAVEL AND EDUCATION	2,603.23	5,427.92	6,000.00	572.08	90.5
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	407.16	4,824.60	17,000.00	12,175.40	28.4
10-49-37 ATTORNEY	9,296.50	32,553.50	33,000.00	446.50	98.7
10-49-62 MISCELLANEOUS	49.00	188.61	12,000.00	11,811.39	1.6
10-49-63 IT SUPPORT & CONTRACTS	1,925.93	22,602.12	36,000.00	13,397.88	62.8
10-49-65 EMP. AWARDS, REC. & EVENTS	3,225.67	6,000.91	13,000.00	6,999.09	46.2
10-49-66 EDUCATION REIMB. PROGRAM	375.00	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	521.45	3,802.23	5,000.00	1,197.77	76.0
10-49-70 CELLULAR & RADIO SERV. & EQUIP	913.37	10,197.13	12,000.00	1,802.87	85.0
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	375.00	4,001.16	4,500.00	498.84	88.9
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	686.59	1,876.23	8,000.00	6,123.77	23.5
10-49-89 ELECTIONS	.00	19,583.09	20,000.00	416.91	97.9
10-49-90 CITY CELEBRATIONS & EVENTS	3,258.58	55,613.71	78,500.00	22,886.29	70.9
10-49-91 YOUTH COUNCIL	296.92	2,364.81	8,000.00	5,635.19	29.6
10-49-92 MISS WEST POINT PAGEANT	1,519.71	1,535.05	19,600.00	18,064.95	7.8
10-49-93 SENIOR PROGRAM	957.86	3,781.80	2,500.00	( 1,281.80)	151.3
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	49,984.72	601,102.25	842,324.00	241,221.75	71.4

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	13,667.37	151,090.63	291,781.00	140,690.37	51.8
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	8,279.77	69,663.73	144,256.00	74,592.27	48.3
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	64.00	924.00	1,000.00	76.00	92.4
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	.00	1,328.59	4,000.00	2,671.41	33.2
10-52-25 EQUIPMENT & SUPPLIES	264.50	2,190.96	2,000.00	( 190.96)	109.6
10-52-51 GIS	.00	722.00	1,750.00	1,028.00	41.3
10-52-62 CONTRACT PLANNING & INSP SERV	.00	1,024.50	5,000.00	3,975.50	20.5
10-52-63 IT SUPPORT & CONTRACTS	.00	862.43	5,000.00	4,137.57	17.3
10-52-65 STATE BUILDING SURCHARGE	1,385.82	4,528.93	1,000.00	( 3,528.93)	452.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	116.32	3,054.37	3,000.00	( 54.37)	101.8
10-52-69 OFFICE SUPPLIES & EXPENSE	14.99	665.10	500.00	( 165.10)	133.0
10-52-85 CODE ENFORCEMENT	.00	773.08	4,000.00	3,226.92	19.3
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>23,792.77</b>	<b>236,828.32</b>	<b>463,287.00</b>	<b>226,458.68</b>	<b>51.1</b>
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,398.66	37,885.24	43,960.00	6,074.76	86.2
10-53-13 EMP. BENEFITS & RETIREMENT	1,848.11	16,160.77	22,051.00	5,890.23	73.3
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	32.16	232.16	1,000.00	767.84	23.2
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	368.88	2,283.66	4,000.00	1,716.34	57.1
10-53-25 EQUIPMENT & SUPPLIES	422.11	2,242.55	5,500.00	3,257.45	40.8
10-53-51 GIS	.00	3,727.91	3,000.00	( 727.91)	124.3
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>6,069.92</b>	<b>63,394.79</b>	<b>107,411.00</b>	<b>44,016.21</b>	<b>59.0</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	3,772.50	37,705.45	60,011.00	22,305.55	62.8
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	377.74	3,747.01	5,949.00	2,201.99	63.0
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	36,304.38	55,000.00	18,695.62	66.0
10-54-62 POLICE SERVICES	22,557.00	225,570.00	283,250.00	57,680.00	79.6
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>31,106.30</b>	<b>312,258.52</b>	<b>418,010.00</b>	<b>105,751.48</b>	<b>74.7</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	3,373.75	47,041.88	106,021.00	58,979.12	44.4
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	1,798.40	15,581.03	10,505.00	( 5,076.03)	148.3
10-70-20 UNIFORMS	.00	600.00	600.00	.00	100.0
10-70-25 EQUIPMENT & SUPPLIES	5,754.81	15,585.61	14,000.00	( 1,585.61)	111.3
10-70-26 BUILDING AND GROUNDS	3,865.27	57,161.33	68,600.00	11,438.67	83.3
10-70-29 PARK & CEMETERY LIGHTS	294.26	2,780.58	3,400.00	619.42	81.8
10-70-61 MISC. SERVICES AND SUPPLIES	142.94	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	77.34	3,420.18	4,000.00	579.82	85.5
<b>TOTAL PARKS AND CEMETERY</b>	<b>15,306.77</b>	<b>142,313.55</b>	<b>208,826.00</b>	<b>66,512.45</b>	<b>68.2</b>
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	11,722.27	129,371.64	172,596.00	43,224.36	75.0
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	6,814.69	56,630.05	80,870.00	24,239.95	70.0
10-71-20 RECREATION PROGRAM MARKETING	136.00	2,239.57	1,000.00	( 1,239.57)	224.0
10-71-23 TRAVEL & EDUCATION	( 189.53)	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	.00	512.95	2,000.00	1,487.05	25.7
10-71-60 SOCCER	10,610.48	24,723.02	12,000.00	( 12,723.02)	206.0
10-71-67 JUNIOR JAZZ	502.64	7,349.72	23,000.00	15,650.28	32.0
10-71-68 FOOTBALL	195.00	29,858.93	34,500.00	4,641.07	86.6
10-71-69 OFFICE SUPPLIES & EXPENSE	.00	173.70	250.00	76.30	69.5
10-71-71 BASEBALL/SOFTBALL	.00	16,997.42	20,500.00	3,502.58	82.9
10-71-73 VOLLEYBALL	679.05	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>30,470.60</b>	<b>271,164.71</b>	<b>359,416.00</b>	<b>88,251.29</b>	<b>75.5</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>211,572.34</b>	<b>2,412,248.33</b>	<b>4,351,386.00</b>	<b>1,939,137.67</b>	<b>55.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>111,881.22</b>	<b>2,354,661.13</b>	<b>.00</b>	<b>( 2,354,661.13)</b>	<b>.0</b>



WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 APRIL 30, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	5,621,754.40	
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70	
	TOTAL CURRENT ASSETS		5,652,816.10
	TOTAL ASSETS		5,652,816.10

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	800,604.75	
	BALANCE - CURRENT DATE	5,426,165.14	
	TOTAL FUND EQUITY		5,426,165.14
	TOTAL LIABILITIES AND EQUITY		5,652,816.10

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	38,225.00	262,215.00	152,900.00	( 109,315.00)	171.5
45-30-70 PARK AND TRAILS IMPACT FEES	59,521.50	416,289.22	238,086.00	( 178,203.22)	174.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	81,400.00	629,096.00	352,600.00	( 276,496.00)	178.4
45-30-80 N.D. FIRE IMPACT FEES	4,528.25	37,301.23	13,868.00	( 23,433.23)	269.0
45-30-99 BEGINNING BALANCE	.00	.00	190,281.00	190,281.00	.0
<b>TOTAL DEVELOPMENT FEES</b>	<b>183,674.75</b>	<b>1,344,901.45</b>	<b>947,735.00</b>	<b>( 397,166.45)</b>	<b>141.9</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	14,037.52	146,513.98	125,000.00	( 21,513.98)	117.2
45-33-96 ARPA WEST POINT CITY DIRECT	.00	.00	1,296,768.00	1,296,768.00	.0
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>14,037.52</b>	<b>390,067.47</b>	<b>26,821,768.00</b>	<b>26,431,700.53</b>	<b>1.5</b>
<b>TOTAL FUND REVENUE</b>	<b>197,712.27</b>	<b>1,734,968.92</b>	<b>27,769,503.00</b>	<b>26,034,534.08</b>	<b>6.3</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 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	.00	17,436.03	57,798.00	40,361.97	30.2
45-51-80 N.D. SEWER IMPACT FEES	99,820.00	618,548.00	352,600.00	( 265,948.00)	175.4
45-51-85 N.D. FIRE IMPACT FEES	5,857.03	34,499.63	13,868.00	( 20,631.63)	248.8
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	4,996.99	263,880.51	558,049.00	294,168.49	47.3
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	110,674.02	934,364.17	27,769,503.00	26,835,138.83	3.4
TOTAL FUND EXPENDITURES	110,674.02	934,364.17	27,769,503.00	26,835,138.83	3.4
NET REVENUE OVER EXPENDITURES	87,038.25	800,604.75	.00	( 800,604.75)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	4,165,863.35	
	TOTAL CURRENT ASSETS		4,165,863.35
	TOTAL ASSETS		4,165,863.35

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	( 439,577.06)	
	BALANCE - CURRENT DATE	4,146,454.94	
	TOTAL FUND EQUITY		4,146,454.94
	TOTAL LIABILITIES AND EQUITY		4,165,863.35

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 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	2,025.00	39,615.00	147,057.00	107,442.00	26.9
48-30-90 BEGINNING BALANCE	.00	.00	1,424,826.00	1,424,826.00	.0
<b>TOTAL REVENUE</b>	<b>2,025.00</b>	<b>163,624.00</b>	<b>1,571,883.00</b>	<b>1,408,259.00</b>	<b>10.4</b>
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	691,183.00	691,183.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>.00</b>	<b>691,183.00</b>	<b>691,183.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>2,025.00</b>	<b>163,624.00</b>	<b>2,263,066.00</b>	<b>2,099,442.00</b>	<b>7.2</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	5,349.60	7,465.60	60,980.00	53,514.40	12.2
48-51-20 ROAD PROJECTS	.00	2,321.00	437,720.00	435,399.00	.5
48-51-25 PARK IMPROVEMENT PROJECTS	438.00	576,170.56	1,030,109.00	453,938.44	55.9
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	.00	1,750.00	510,000.00	508,250.00	.3
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	147,057.00	147,057.00	.0
	<u>5,787.60</u>	<u>603,201.06</u>	<u>2,263,066.00</u>	<u>1,659,864.94</u>	<u>26.7</u>
TOTAL CAP. PROJ. FUND FINANCING USES					
	<u>5,787.60</u>	<u>603,201.06</u>	<u>2,263,066.00</u>	<u>1,659,864.94</u>	<u>26.7</u>
TOTAL FUND EXPENDITURES					
	<u>( 3,762.60)</u>	<u>( 439,577.06)</u>	<u>.00</u>	<u>439,577.06</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES					

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	2,575.35	
51-1190	CASH-ALLOCATION FROM GEN.FUND	799,318.88	
51-1311	WASTE ACCOUNTS RECEIVABLE	187,374.49	
51-1312	ALLOWANCE FOR BAD DEBTS	( 14,778.70)	
51-1411	DUE FROM OTHER GOVERNMENT	13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION	25,715.00	

TOTAL CURRENT ASSETS 1,014,045.26

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

TOTAL ASSETS 4,973,297.42

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

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	43,105.64	

BALANCE - CURRENT DATE 4,587,938.14

TOTAL FUND EQUITY 4,587,938.14

TOTAL LIABILITIES AND EQUITY 4,973,297.42

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	45.00	1,795.00	10,000.00	8,205.00	18.0
51-37-26 SEWER FEES	118,610.42	1,137,027.39	1,100,000.00	( 37,027.39)	103.4
51-37-50 GARBAGE COLLECTION FEES	48,244.39	470,958.00	500,000.00	29,042.00	94.2
51-37-60 GREENWASTE COLLECTION FEES	10,215.01	101,594.71	110,000.00	8,405.29	92.4
51-37-70 RECYCLE COLLECTION FEES	12,281.01	118,432.50	130,000.00	11,567.50	91.1
<b>TOTAL OPERATING REVENUE</b>	<b>189,395.83</b>	<b>1,829,807.60</b>	<b>1,850,000.00</b>	<b>20,192.40</b>	<b>98.9</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	4,250.00	32,555.00	17,000.00	( 15,555.00)	191.5
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>4,250.00</b>	<b>90,445.00</b>	<b>115,638.00</b>	<b>25,193.00</b>	<b>78.2</b>
<b>TOTAL FUND REVENUE</b>	<b>193,645.83</b>	<b>1,920,252.60</b>	<b>1,965,638.00</b>	<b>45,385.40</b>	<b>97.7</b>



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	15,111.68	163,054.92	214,431.00	51,376.08	76.0
51-81-13 BENEFITS AND BONUS	9,654.16	76,355.40	126,800.00	50,444.60	60.2
51-81-15 ON CALL PAY	58.00	274.00	850.00	576.00	32.2
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	113.49	1,091.35	10,900.00	9,808.65	10.0
51-81-42 GARBAGE	53,056.85	434,548.18	363,000.00	( 71,548.18)	119.7
51-81-43 GREENWASTE	12,318.79	93,593.62	98,000.00	4,406.38	95.5
51-81-44 RECYCLING	2,352.76	75,816.80	88,000.00	12,183.20	86.2
51-81-49 SEWER COLLECTION AND DISPOSAL	74,339.48	731,086.02	668,000.00	( 63,086.02)	109.4
51-81-55 SEWER MAINTENANCE AND REPAIR	910.00	28,141.69	30,000.00	1,858.31	93.8
51-81-63 IT SUPPORT & CONTRACTS	686.08	16,152.56	23,825.00	7,672.44	67.8
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>168,601.29</b>	<b>1,620,114.54</b>	<b>1,627,306.00</b>	<b>7,191.46</b>	<b>99.6</b>
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	784.77	7,705.54	11,000.00	3,294.46	70.1
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>784.77</b>	<b>54,044.76</b>	<b>40,500.00</b>	<b>( 13,544.76)</b>	<b>133.4</b>
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	144,924.02	100,000.00	( 44,924.02)	144.9
51-84-20 RISK MANAGEMENT	145.23	9,198.39	10,000.00	801.61	92.0
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,458.68	11,564.18	8,100.00	( 3,464.18)	142.8
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	8,837.50	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	629.26	4,709.86	8,000.00	3,290.14	58.9
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WASTE - OTHER EXPENSES</b>	<b>11,070.67</b>	<b>202,987.66</b>	<b>277,832.00</b>	<b>74,844.34</b>	<b>73.1</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 10 MONTHS ENDING APRIL 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	180,456.73	1,877,146.96	1,965,638.00	88,491.04	95.5
NET REVENUE OVER EXPENDITURES	13,189.10	43,105.64	.00	( 43,105.64)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,141,678.45	
55-1311	WATER ACCOUNTS RECEIVABLE	143,311.86	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	

TOTAL CURRENT ASSETS		2,309,317.31
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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		6,366,910.67
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LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	144,263.78	
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		341,657.42
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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	71,753.94	

BALANCE - CURRENT DATE		6,025,253.25
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TOTAL FUND EQUITY		6,025,253.25
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TOTAL LIABILITIES AND EQUITY		6,366,910.67
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	( 1,582,793.31)	681,341.57	800,000.00	118,658.43	85.2
55-37-13 SECONDARY WATER SALES	73,968.64	724,111.78	820,000.00	95,888.22	88.3
55-37-14 CONNECTION FEES - WATER	.00	25,940.00	11,500.00	( 14,440.00)	225.6
55-37-17 PENALTIES	.00	481.50	10,000.00	9,518.50	4.8
TOTAL OPERATING REVENUE	( 1,508,824.67)	1,431,874.85	1,641,500.00	209,625.15	87.2
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	.00	80,064.00	36,696.00	( 43,368.00)	218.2
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	.00	165,064.00	655,683.00	490,619.00	25.2
TOTAL FUND REVENUE	( 1,508,824.67)	1,596,938.85	2,297,183.00	700,244.15	69.5

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	17,238.74	186,136.72	254,617.00	68,480.28	73.1
55-81-13 BENEFITS AND BONUS	11,293.49	88,050.92	152,290.00	64,239.08	57.8
55-81-15 ON CALL PAY	116.00	548.00	1,700.00	1,152.00	32.2
55-81-20 OVERTIME	.00	.00	4,000.00	4,000.00	.0
55-81-28 WELLS & WATER TANK POWER	561.89	6,416.48	11,500.00	5,083.52	55.8
55-81-35 HOOPER WATER DISTRICT	.00	105.00	1,500.00	1,395.00	7.0
55-81-41 WATER MAINTENANCE	1,488.65	16,154.91	18,000.00	1,845.09	89.8
55-81-42 WATER SAMPLE TESTING	.00	1,709.00	5,000.00	3,291.00	34.2
55-81-43 SECONDARY WATER	70,540.67	693,339.24	770,000.00	76,660.76	90.0
55-81-45 REGISTRATION & OTHER EXPENSES	.00	75.00	1,000.00	925.00	7.5
55-81-60 TRAVEL AND EDUCATION	572.82	1,835.82	4,140.00	2,304.18	44.3
55-81-63 IT SUPPORT & CONTRACTS	437.10	98,761.84	24,000.00	( 74,761.84)	411.5
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>102,249.36</b>	<b>1,093,132.93</b>	<b>1,247,747.00</b>	<b>154,614.07</b>	<b>87.6</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	784.77	8,225.55	8,250.00	24.45	99.7
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>784.77</b>	<b>119,480.65</b>	<b>124,000.00</b>	<b>4,519.35</b>	<b>96.4</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	135.55	8,583.54	10,000.00	1,416.46	85.8
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	8,837.50	16,303.83	119,087.00	102,783.17	13.7
55-84-35 CREDIT CARD PROCESSING FEES	1,560.46	12,371.02	8,800.00	( 3,571.02)	140.6
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	348.33	1,290.67	1,500.00	209.33	86.0
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	1,101.21	8,242.27	15,000.00	6,757.73	55.0
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>11,983.05</b>	<b>312,571.33</b>	<b>905,436.00</b>	<b>592,864.67</b>	<b>34.5</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 10 MONTHS ENDING APRIL 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	115,017.18	1,525,184.91	2,297,183.00	771,998.09	66.4
NET REVENUE OVER EXPENDITURES	( 1,623,841.85)	71,753.94	.00	( 71,753.94)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,087,310.37	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,402.69	
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		2,128,371.82

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		7,212,999.09

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	42,005.72	
	BALANCE - CURRENT DATE	7,170,610.14	
	TOTAL FUND EQUITY		7,170,610.14
	TOTAL LIABILITIES AND EQUITY		7,212,999.09

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	16,763.72	165,017.15	185,000.00	19,982.85	89.2
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	16,763.72	165,070.65	372,276.00	207,205.35	44.3
<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	16,763.72	191,639.93	517,376.00	325,736.07	37.0



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	6,704.87	73,012.93	79,257.00	6,244.07	92.1
58-81-13 BENEFITS	4,200.78	34,200.12	45,360.00	11,159.88	75.4
58-81-27 STORM SYS. MAINT. & REPAIR	.00	5,746.24	11,000.00	5,253.76	52.2
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	203.53	1,613.58	1,100.00	( 513.58)	146.7
58-81-40 SWEEPING & PREVENTATIVE CARE	3,805.00	8,714.96	12,000.00	3,285.04	72.6
58-81-42 STRM SYS MAINT & PHS II COMP.	1,771.00	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
TOTAL PRIMARY OPERATING EXPENSES	16,685.18	124,721.83	166,217.00	41,495.17	75.0
 <u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	2,000.00	16,659.25	121,000.00	104,340.75	13.8
58-84-20 RISK MANAGEMENT	48.41	3,065.67	3,500.00	434.33	87.6
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	157.32	1,474.96	2,500.00	1,025.04	59.0
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	2,205.73	24,912.38	331,159.00	306,246.62	7.5
 <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	18,890.91	149,634.21	517,376.00	367,741.79	28.9
NET REVENUE OVER EXPENDITURES	( 2,127.19)	42,005.72	.00	( 42,005.72)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 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 10 MONTHS ENDING APRIL 30, 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 10 MONTHS ENDING APRIL 30, 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  
 APRIL 30, 2022

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	227,904.24	
85-1361	PROPERTY TAXES DEFERRED	13,701.00	
	TOTAL CURRENT ASSETS		241,605.24
	TOTAL ASSETS		241,605.24

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	182,175.85	
	BALANCE - CURRENT DATE	227,904.24	
	TOTAL FUND EQUITY		227,904.24
	TOTAL LIABILITIES AND EQUITY		241,605.24

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<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 10 MONTHS ENDING APRIL 30, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	115,000.00	115,000.00	.0
TOTAL EXPENDITURES	.00	.00	115,000.00	115,000.00	.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	11,075.15	25,000.00	13,924.85	44.3
TOTAL DEPARTMENT 84	.00	11,075.15	25,000.00	13,924.85	44.3
TOTAL FUND EXPENDITURES	.00	11,075.15	140,000.00	128,924.85	7.9
NET REVENUE OVER EXPENDITURES	.00	182,175.85	.00	( 182,175.85)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 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  
 APRIL 30, 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