

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 JULY 31, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	849,254.33
01-1112	CASH IN CKING - CLASS C - ZION	881,337.94
01-1125	XBP DEPOSIT ACCOUNT	82,904.22
01-1130	CASH IN CHECKING - PTIF ACCT.	19,392,467.92
01-1131	PETTY CASH	750.00
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	TOTAL COMBINED CASH	21,206,714.41
01-1190	CASH ALLOCATION TO OTHER FUNDS	(21,206,714.41)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,392,119.20
45	ALLOCATION TO SPECIAL REVENUE FUND	6,190,917.84
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,100,446.15
51	ALLOCATION TO WASTE FUND	811,907.90
55	ALLOCATION TO WATER FUND	2,272,095.67
58	ALLOCATION TO STORM WATER UTILITY FUND	2,326,561.75
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	21,206,714.41
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(21,206,714.41)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,392,119.20	
10-1361	PROPERTY TAXES DEFERRED	598,455.00	
10-1411	DUE FROM OTHER GOVT. UNITS	537,107.08	
10-1561	PREPAID EXPENSE	(25,663.24)	
	TOTAL CURRENT ASSETS		6,502,018.04
	TOTAL ASSETS		6,502,018.04

LIABILITIES AND EQUITYLIABILITIES

10-2131	ACCOUNTS PAYABLE	(159,157.15)	
10-2135	CREDIT CARD CLEARING ACCOUNT	(6,297.05)	
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	10,565.52	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	3,733.21	
10-2228	EMPLOYEES DISABILITIES INS.	(194.69)	
10-2229	HSA PAYABLE	(3.18)	
10-2232	PEHP - DENTAL & VISION INS.	597.46	
10-2233	ULGT - VISION & LTC INS.	38.85	
10-2234	WELLNESS - HEALTH CLUBS	(225.71)	
10-2243	WORKMENS COMPENSATION PAYABLE	30,421.02	
10-2245	STATE UNEMPLOYMENT PAYABLE	337.88	
10-2250	WAGES PAYABLE-CLEARING	82,027.22	
10-2255	EXCAVATION BOND PAYABLE	3,093.00	
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		2,779,975.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	2,480.00	
10-2980	UNASSIGNED FUNDS	3,771,581.31	
	REVENUE OVER EXPENDITURES - YTD	(52,018.49)	
	BALANCE - CURRENT DATE		3,722,042.82
	TOTAL FUND EQUITY		3,722,042.82
	TOTAL LIABILITIES AND EQUITY		6,502,018.04

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	1,326.96	1,326.96	730,838.00	729,511.04 .2
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	4,686.53	4,686.53	40,000.00	35,313.47 11.7
10-31-30	GENERAL SALES AND USE TAXES	165,298.31	165,298.31	2,000,000.00	1,834,701.69 8.3
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	22,252.49	22,252.49	380,000.00	357,747.51 5.9
10-31-60	TELECOMMUNICATIONS	2,125.04	2,125.04	25,000.00	22,874.96 8.5
	TOTAL TAXES	195,689.33	195,689.33	3,225,838.00	3,030,148.67 6.1
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	3,975.00	3,975.00	10,000.00	6,025.00 39.8
10-32-21	BUILDING PERMITS	87,676.05	87,676.05	500,000.00	412,323.95 17.5
	TOTAL LICENSES AND PERMITS	91,651.05	91,651.05	510,000.00	418,348.95 18.0
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	.00	.00	450,000.00	450,000.00 .0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	450,000.00	450,000.00 .0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	129.98	129.98	50,000.00	49,870.02 .3
10-34-60	RECREATION FEES	11,950.00	11,950.00	90,000.00	78,050.00 13.3
10-34-78	PARK & CITY HALL RESERVATIONS	730.00	730.00	4,000.00	3,270.00 18.3
10-34-79	CITY CELEB. & SPONSORSHIPS	1,670.00	1,670.00	9,000.00	7,330.00 18.6
10-34-82	CEMETERY INTERMENT	1,300.00	1,300.00	15,000.00	13,700.00 8.7
10-34-90	MISC. INCOME & CONCESSIONS	835.26	835.26	4,000.00	3,164.74 20.9
	TOTAL CHARGES FOR SERVICES	16,615.24	16,615.24	172,000.00	155,384.76 9.7
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	26,147.99	26,147.99	5,000.00	(21,147.99) 523.0
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00 .0
10-36-90	MISCELLANEOUS	(15.00)	(15.00)	1,000.00	1,015.00 (1.5)
	TOTAL MISCELLANEOUS REVENUE	26,132.99	26,132.99	8,000.00	(18,132.99) 326.7

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2022

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	 330,088.61	 330,088.61	 5,165,838.00	 4,835,749.39	 6.4

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	6,266.67	6,266.67	49,665.00	43,398.33	12.6
10-41-13	921.57	921.57	7,655.00	6,733.43	12.0
10-41-33	.00	.00	9,000.00	9,000.00	.0
10-41-35	.00	.00	3,000.00	3,000.00	.0
TOTAL GENERAL GOVERNMENT	7,188.24	7,188.24	69,320.00	62,131.76	10.4
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	14,888.22	14,888.22	146,706.00	131,817.78	10.2
10-44-13	8,429.48	8,429.48	66,137.00	57,707.52	12.8
10-44-20	.00	.00	800.00	800.00	.0
10-44-21	.00	.00	1,000.00	1,000.00	.0
10-44-24	.00	.00	5,000.00	5,000.00	.0
10-44-25	.00	.00	1,000.00	1,000.00	.0
10-44-26	208.50	208.50	16,500.00	16,291.50	1.3
10-44-33	1,334.35	1,334.35	4,000.00	2,665.65	33.4
10-44-38	.00	.00	16,500.00	16,500.00	.0
10-44-40	.00	.00	6,000.00	6,000.00	.0
10-44-63	.00	.00	7,100.00	7,100.00	.0
10-44-65	.00	.00	2,000.00	2,000.00	.0
10-44-69	217.06	217.06	4,000.00	3,782.94	5.4
10-44-75	38,304.94	38,304.94	40,000.00	1,695.06	95.8
10-44-95	160.53	160.53	1,000.00	839.47	16.1
10-44-98	75.00	75.00	1,000.00	925.00	7.5
TOTAL ADMINISTRATIVE SERVICES	63,618.08	63,618.08	318,743.00	255,124.92	20.0
<u>PUBLIC WORKS</u>					
10-48-11	17,081.35	17,081.35	194,565.00	177,483.65	8.8
10-48-13	15,489.61	15,489.61	116,892.00	101,402.39	13.3
10-48-15	588.00	588.00	5,950.00	5,362.00	9.9
10-48-20	11,712.80	11,712.80	14,000.00	2,287.20	83.7
10-48-23	.00	.00	360.00	360.00	.0
10-48-25	314.73	314.73	9,000.00	8,685.27	3.5
10-48-26	815.75	815.75	24,260.00	23,444.25	3.4
10-48-54	.00	.00	3,000.00	3,000.00	.0
10-48-65	(263.50)	(263.50)	4,250.00	4,513.50	(6.2)
10-48-67	.00	.00	12,865.00	12,865.00	.0
10-48-69	.00	.00	1,300.00	1,300.00	.0
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	.00	.00	900.00	900.00	.0
10-48-77	.00	.00	5,000.00	5,000.00	.0
10-48-82	439.93	439.93	14,000.00	13,560.07	3.1
10-48-84	1,395.44	1,395.44	52,000.00	50,604.56	2.7
TOTAL PUBLIC WORKS	47,574.11	47,574.11	468,342.00	420,767.89	10.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	25,380.24	25,380.24	270,051.00	244,670.76	9.4
10-49-13 EMPLOYEE BENEFITS	13,768.06	13,768.06	152,571.00	138,802.94	9.0
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	3,000.00	3,000.00	.0
10-49-23 TRAVEL AND EDUCATION	.00	.00	6,000.00	6,000.00	.0
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	144.25	144.25	22,500.00	22,355.75	.6
10-49-37 ATTORNEY	.00	.00	33,000.00	33,000.00	.0
10-49-62 MISCELLANEOUS	.00	.00	12,000.00	12,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	3,132.55	3,132.55	36,000.00	32,867.45	8.7
10-49-65 EMP. AWARDS, REC. & EVENTS	46.62	46.62	13,000.00	12,953.38	.4
10-49-66 EDUCATION REIMB. PROGRAM	.00	.00	6,000.00	6,000.00	.0
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68 WELLNESS PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-69 OFFICE SUPPLIES & EXPENSE	723.27	723.27	5,000.00	4,276.73	14.5
10-49-70 CELLULAR & RADIO SERV. & EQUIP	1,887.46	1,887.46	12,000.00	10,112.54	15.7
10-49-72 LEGAL ADVERTISING	247.00	247.00	9,000.00	8,753.00	2.7
10-49-80 UTAH LEAGUE MEMBERSHIP	6,369.95	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	516.40	516.40	4,500.00	3,983.60	11.5
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	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	2,542.40	2,542.40	8,000.00	5,457.60	31.8
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	64,240.49	64,240.49	78,500.00	14,259.51	81.8
10-49-91 YOUTH COUNCIL	.00	.00	8,000.00	8,000.00	.0
10-49-92 MISS WEST POINT PAGEANT	.00	.00	19,600.00	19,600.00	.0
10-49-93 SENIOR PROGRAM	150.32	150.32	6,000.00	5,849.68	2.5
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	.00	200,000.00	200,000.00	.0
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	119,149.01	119,149.01	964,992.00	845,842.99	12.4

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	24,310.42	24,310.42	278,680.00	254,369.58	8.7
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	13,048.31	13,048.31	152,673.00	139,624.69	8.6
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	145.00	145.00	1,500.00	1,355.00	9.7
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	220.00	220.00	5,000.00	4,780.00	4.4
10-52-25 EQUIPMENT & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-52-51 GIS	.00	.00	1,750.00	1,750.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	.00	.00	4,000.00	4,000.00	.0
10-52-63 IT SUPPORT & CONTRACTS	7,208.00	7,208.00	10,500.00	3,292.00	68.7
10-52-65 STATE BUILDING SURCHARGE	1,599.19	1,599.19	1,000.00	(599.19)	159.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	3,500.00	3,500.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-52-85 CODE ENFORCEMENT	.00	.00	4,000.00	4,000.00	.0
10-52-90 COUNTY RECORDING FEES	.00	.00	4,000.00	4,000.00	.0
TOTAL COMMUNITY DEVELOPMENT	46,530.92	46,530.92	469,103.00	422,572.08	9.9
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	5,909.46	5,909.46	50,485.00	44,575.54	11.7
10-53-13 EMP. BENEFITS & RETIREMENT	2,947.47	2,947.47	23,538.00	20,590.53	12.5
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	.00	4,000.00	4,000.00	.0
10-53-25 EQUIPMENT & SUPPLIES	.00	.00	5,500.00	5,500.00	.0
10-53-51 GIS	.00	.00	3,000.00	3,000.00	.0
10-53-63 IT SUPPORT & CONTRACTS	.00	.00	42,150.00	42,150.00	.0
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-53-70 ENGINEERING SERVICES	.00	.00	22,000.00	22,000.00	.0
TOTAL ENGINEERING	8,856.93	8,856.93	152,173.00	143,316.07	5.8
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	.00	.00	72,008.00	72,008.00	.0
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	.00	.00	7,136.00	7,136.00	.0
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	.00	1,000.00	1,000.00	.0
10-54-60 ANIMAL CONTROL	4,399.06	4,399.06	55,000.00	50,600.94	8.0
10-54-62 POLICE SERVICES	23,234.00	23,234.00	408,250.00	385,016.00	5.7
10-54-65 NARCOTICS STRIKE FORCE	.00	.00	8,800.00	8,800.00	.0
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	27,633.06	27,633.06	556,194.00	528,560.94	5.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	11,926.04	11,926.04	130,556.00	118,629.96	9.1
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	3,332.89	3,332.89	12,938.00	9,605.11	25.8
10-70-20 UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25 EQUIPMENT & SUPPLIES	75.04	75.04	14,000.00	13,924.96	.5
10-70-26 BUILDING AND GROUNDS	2,173.50	2,173.50	68,600.00	66,426.50	3.2
10-70-29 PARK & CEMETERY LIGHTS	21.93	21.93	3,400.00	3,378.07	.7
10-70-61 MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	.00	.00	4,000.00	4,000.00	.0
TOTAL PARKS AND CEMETERY	17,529.40	17,529.40	235,794.00	218,264.60	7.4
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	26,106.49	26,106.49	199,528.00	173,421.51	13.1
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	10,763.20	10,763.20	85,831.00	75,067.80	12.5
10-71-20 RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23 TRAVEL & EDUCATION	.00	.00	3,200.00	3,200.00	.0
10-71-26 BUILDING AND GROUNDS	.00	.00	7,800.00	7,800.00	.0
10-71-30 BACKGROUND CHECKS	.00	.00	2,000.00	2,000.00	.0
10-71-60 SOCCER	392.57	392.57	13,000.00	12,607.43	3.0
10-71-67 JUNIOR JAZZ	4,525.03	4,525.03	23,500.00	18,974.97	19.3
10-71-68 FOOTBALL	.00	.00	35,000.00	35,000.00	.0
10-71-69 OFFICE SUPPLIES & EXPENSE	.00	.00	1,050.00	1,050.00	.0
10-71-71 BASEBALL/SOFTBALL	1,298.00	1,298.00	21,000.00	19,702.00	6.2
10-71-73 VOLLEYBALL	942.06	942.06	5,500.00	4,557.94	17.1
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION	44,027.35	44,027.35	403,409.00	359,381.65	10.9
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	.00	450,000.00	450,000.00	.0
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	970,713.00	970,713.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	.00	.00	1,527,768.00	1,527,768.00	.0
TOTAL FUND EXPENDITURES	382,107.10	382,107.10	5,165,838.00	4,783,730.90	7.4
NET REVENUE OVER EXPENDITURES	(52,018.49)	(52,018.49)	.00	52,018.49	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
JULY 31, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	6,190,917.84	
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70	
	TOTAL CURRENT ASSETS		6,221,979.54
	TOTAL ASSETS		6,221,979.54

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	1,667,154.63	
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	135,146.17	
	BALANCE - CURRENT DATE		5,995,328.58
	TOTAL FUND EQUITY		5,995,328.58
	TOTAL LIABILITIES AND EQUITY		6,221,979.54

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	38,545.00	38,545.00	152,900.00	114,355.00	25.2
45-30-70 PARK AND TRAILS IMPACT FEES	62,390.32	62,390.32	238,086.00	175,695.68	26.2
45-30-75 NORTH DAVIS SEWER IMPACT FEES	99,081.00	99,081.00	352,600.00	253,519.00	28.1
45-30-80 N.D. FIRE IMPACT FEES	5,615.03	5,615.03	13,868.00	8,252.97	40.5
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
TOTAL DEVELOPMENT FEES	205,631.35	205,631.35	969,331.00	763,699.65	21.2
 <u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	.00	450,000.00	450,000.00	.0
45-33-93 LOCAL OPTION ROADS	13,849.55	13,849.55	125,000.00	111,150.45	11.1
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
TOTAL OTHER FINANCING SOURCES	13,849.55	13,849.55	26,871,768.00	26,857,918.45	.1
TOTAL FUND REVENUE	219,480.90	219,480.90	27,841,099.00	27,621,618.10	.8

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 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
45-51-80 N.D. SEWER IMPACT FEES	80,536.00	80,536.00	352,600.00	272,064.00	22.8
45-51-85 N.D. FIRE IMPACT FEES	3,798.73	3,798.73	13,868.00	10,069.27	27.4
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	546,309.00	546,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	.00	.00	607,443.00	607,443.00	.0
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	84,334.73	84,334.73	27,841,099.00	27,756,764.27	.3
TOTAL FUND EXPENDITURES	84,334.73	84,334.73	27,841,099.00	27,756,764.27	.3
NET REVENUE OVER EXPENDITURES	135,146.17	135,146.17	.00	(135,146.17)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
JULY 31, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	4,100,446.15	
	TOTAL CURRENT ASSETS		4,100,446.15
	TOTAL ASSETS		4,100,446.15

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	377,382.93	
48-2985	COMMITTED TO CAPITAL PROJECTS	3,733,604.81	
	REVENUE OVER EXPENDITURES - YTD	(29,950.00)	
	BALANCE - CURRENT DATE	4,081,037.74	
	TOTAL FUND EQUITY		4,081,037.74
	TOTAL LIABILITIES AND EQUITY		4,100,446.15

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	6,450.00	6,450.00	223,062.00	216,612.00	2.9
48-30-90 BEGINNING BALANCE	.00	.00	1,245,657.00	1,245,657.00	.0
TOTAL REVENUE	6,450.00	6,450.00	1,468,719.00	1,462,269.00	.4
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	970,713.00	970,713.00	.0
48-33-20 PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	15,970,713.00	15,970,713.00	.0
TOTAL FUND REVENUE	6,450.00	6,450.00	17,439,432.00	17,432,982.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	1,500.00	1,500.00	15,161,185.00	15,159,685.00	.0
48-51-20 ROAD PROJECTS	9,900.00	9,900.00	411,218.00	401,318.00	2.4
48-51-25 PARK IMPROVEMENT PROJECTS	.00	.00	971,610.00	971,610.00	.0
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	.00	45,565.00	45,565.00	.0
48-51-44 VEHICLE REPLACEMENT	.00	.00	34,500.00	34,500.00	.0
48-51-53 5 YEAR CIP	25,000.00	25,000.00	592,292.00	567,292.00	4.2
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	223,062.00	223,062.00	.0
TOTAL CAP. PROJ. FUND FINANCING USES	36,400.00	36,400.00	17,439,432.00	17,403,032.00	.2
TOTAL FUND EXPENDITURES	36,400.00	36,400.00	17,439,432.00	17,403,032.00	.2
NET REVENUE OVER EXPENDITURES	(29,950.00)	(29,950.00)	.00	29,950.00	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(3,091.64)	
51-1190	CASH-ALLOCATION FROM GEN.FUND		811,907.90	
51-1311	WASTE ACCOUNTS RECEIVABLE		188,912.47	
51-1312	ALLOWANCE FOR BAD DEBTS	(17,219.56)	
51-1411	DUE FROM OTHER GOVERNMENT		13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION		25,715.00	
				<hr/>
	TOTAL CURRENT ASSETS			1,020,064.41

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)	
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	TOTAL PROPERTY AND EQUIPMENT			3,959,252.16
				<hr/> <hr/>
	TOTAL ASSETS			4,979,316.57
				<hr/> <hr/>

LIABILITIES AND EQUITYLIABILITIES

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	
				<hr/>
	TOTAL LIABILITIES			385,359.28

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	4,187,091.23		
51-2995	RESTRICTED - SEWER IMPACT FEES	338,432.42		
	REVENUE OVER EXPENDITURES - YTD	68,433.64		
				<hr/>
	BALANCE - CURRENT DATE		4,593,957.29	
				<hr/>
	TOTAL FUND EQUITY			4,593,957.29
				<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY			4,979,316.57
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WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	20.00	20.00	1,500.00	1,480.00	1.3
51-37-26 SEWER FEES	113,504.64	113,504.64	1,200,000.00	1,086,495.36	9.5
51-37-50 GARBAGE COLLECTION FEES	48,935.04	48,935.04	690,000.00	641,064.96	7.1
51-37-60 GREENWASTE COLLECTION FEES	10,244.91	10,244.91	125,000.00	114,755.09	8.2
51-37-70 RECYCLE COLLECTION FEES	12,602.55	12,602.55	150,000.00	137,397.45	8.4
TOTAL OPERATING REVENUE	185,307.14	185,307.14	2,166,500.00	1,981,192.86	8.6
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	8,584.26	8,584.26	82,700.00	74,115.74	10.4
51-38-15 CAN PURCHASE	5,270.00	5,270.00	17,000.00	11,730.00	31.0
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	13,854.26	13,854.26	129,700.00	115,845.74	10.7
<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	199,161.40	199,161.40	2,568,492.00	2,369,330.60	7.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	26,817.25	26,817.25	250,495.00	223,677.75	10.7
51-81-13 BENEFITS AND BONUS	15,724.81	15,724.81	140,200.00	124,475.19	11.2
51-81-15 ON CALL PAY	84.00	84.00	850.00	766.00	9.9
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	.00	.00	10,900.00	10,900.00	.0
51-81-42 GARBAGE	11,998.80	11,998.80	600,000.00	588,001.20	2.0
51-81-43 GREENWASTE	(2,181.83)	(2,181.83)	113,000.00	115,181.83	(1.9)
51-81-44 RECYCLING	(10,866.57)	(10,866.57)	138,000.00	148,866.57	(7.9)
51-81-49 SEWER COLLECTION AND DISPOSAL	75,791.80	75,791.80	668,000.00	592,208.20	11.4
51-81-55 SEWER MAINTENANCE AND REPAIR	119.73	119.73	30,000.00	29,880.27	.4
51-81-63 IT SUPPORT & CONTRACTS	2,207.58	2,207.58	23,825.00	21,617.42	9.3
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	119,695.57	119,695.57	1,978,770.00	1,859,074.43	6.1
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	796.00	796.00	11,000.00	10,204.00	7.2
51-82-47 CAN PURCHASE	.00	.00	27,000.00	27,000.00	.0
51-82-60 TRAVEL AND EDUCATION	100.00	100.00	1,500.00	1,400.00	6.7
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	896.00	896.00	40,500.00	39,604.00	2.2
<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	8,705.66	8,705.66	10,000.00	1,294.34	87.1
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,380.53	1,380.53	8,100.00	6,719.47	17.0
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
51-84-44 VEHICLE REPLACEMENT	.00	.00	31,000.00	31,000.00	.0
51-84-81 IT	50.00	50.00	4,000.00	3,950.00	1.3
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	266,122.00	266,122.00	.0
51-84-84 BLUE STAKES	.00	.00	1,000.00	1,000.00	.0
51-84-90 FLEET	.00	.00	8,000.00	8,000.00	.0
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	10,136.19	10,136.19	529,222.00	519,085.81	1.9
<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 1 MONTHS ENDING JULY 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	130,727.76	130,727.76	2,568,492.00	2,437,764.24	5.1
NET REVENUE OVER EXPENDITURES	68,433.64	68,433.64	.00	(68,433.64)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,272,095.67	
55-1311	WATER ACCOUNTS RECEIVABLE	142,270.11	
55-1312	ALLOWANCE FOR BAD DEBTS	(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	

TOTAL CURRENT ASSETS		2,438,692.78
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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		6,496,286.14
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LIABILITIES AND EQUITYLIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	149,325.86	
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		346,719.50
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,727,445.87	
55-2995	RESTRICTED - WATER IMPACT FEES	388,134.24	
	REVENUE OVER EXPENDITURES - YTD	33,986.53	

BALANCE - CURRENT DATE		6,149,566.64
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TOTAL FUND EQUITY		6,149,566.64
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TOTAL LIABILITIES AND EQUITY		6,496,286.14
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WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	68,587.99	68,587.99	800,000.00	731,412.01	8.6
55-37-13 SECONDARY WATER SALES	75,377.51	75,377.51	870,000.00	794,622.49	8.7
55-37-14 CONNECTION FEES - WATER	6,650.00	6,650.00	11,500.00	4,850.00	57.8
55-37-17 PENALTIES	.00	.00	1,500.00	1,500.00	.0
TOTAL OPERATING REVENUE	150,615.50	150,615.50	1,683,000.00	1,532,384.50	9.0
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	22,240.00	22,240.00	36,696.00	14,456.00	60.6
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
TOTAL OTHER FINANCING SOURCES	22,240.00	22,240.00	858,110.00	835,870.00	2.6
TOTAL FUND REVENUE	172,855.50	172,855.50	2,541,110.00	2,368,254.50	6.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	30,721.54	30,721.54	299,037.00	268,315.46	10.3
55-81-13 BENEFITS AND BONUS	18,250.33	18,250.33	166,918.00	148,667.67	10.9
55-81-15 ON CALL PAY	168.00	168.00	1,700.00	1,532.00	9.9
55-81-20 OVERTIME	.00	.00	4,000.00	4,000.00	.0
55-81-28 WELLS & WATER TANK POWER	103.69	103.69	11,500.00	11,396.31	.9
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	1,454.31	1,454.31	18,000.00	16,545.69	8.1
55-81-42 WATER SAMPLE TESTING	691.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	71,724.15	71,724.15	770,000.00	698,275.85	9.3
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	.00	4,140.00	4,140.00	.0
55-81-63 IT SUPPORT & CONTRACTS	5,257.80	5,257.80	24,000.00	18,742.20	21.9
TOTAL PRIMARY OPERATING EXPENSES	128,370.82	128,370.82	1,306,795.00	1,178,424.18	9.8
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	796.01	796.01	8,250.00	7,453.99	9.7
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	.00	115,000.00	115,000.00	.0
TOTAL WATER - MATERIALS AND SUPPLIES	796.01	796.01	124,000.00	123,203.99	.6
<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	8,125.29	8,125.29	10,000.00	1,874.71	81.3
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	.00	229,499.00	229,499.00	.0
55-84-35 CREDIT CARD PROCESSING FEES	1,476.85	1,476.85	8,800.00	7,323.15	16.8
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	.00	218,402.00	218,402.00	.0
55-84-44 VEHICLE REPLACEMENT	.00	.00	59,000.00	59,000.00	.0
55-84-82 BLUE STAKES	.00	.00	1,500.00	1,500.00	.0
55-84-83 IT	100.00	100.00	2,000.00	1,900.00	5.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	.00	.00	15,000.00	15,000.00	.0
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER - OTHER EXPENSES	9,702.14	9,702.14	1,090,315.00	1,080,612.86	.9
<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 1 MONTHS ENDING JULY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	138,868.97	138,868.97	2,541,110.00	2,402,241.03	5.5
NET REVENUE OVER EXPENDITURES	33,986.53	33,986.53	.00	(33,986.53)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,326,561.75	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,722.83	
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		2,367,943.34

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		7,452,570.61

LIABILITIES AND EQUITYLIABILITIES

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	6,290,807.40	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,122,438.30	
	REVENUE OVER EXPENDITURES - YTD	(3,064.04)	
	BALANCE - CURRENT DATE	7,410,181.66	
	TOTAL FUND EQUITY		7,410,181.66
	TOTAL LIABILITIES AND EQUITY		7,452,570.61

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 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	17,015.91	17,015.91	195,000.00	177,984.09	8.7
58-37-17 PENALTIES	.00	.00	150.00	150.00	.0
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	17,015.91	17,015.91	367,107.00	350,091.09	4.6
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	1,611.77	1,611.77	105,100.00	103,488.23	1.5
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	1,611.77	1,611.77	145,100.00	143,488.23	1.1
TOTAL FUND REVENUE	18,627.68	18,627.68	512,207.00	493,579.32	3.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	11,848.89	11,848.89	92,365.00	80,516.11	12.8
58-81-13 BENEFITS	6,719.18	6,719.18	49,242.00	42,522.82	13.7
58-81-27 STORM SYS. MAINT. & REPAIR	29.14	29.14	11,000.00	10,970.86	.3
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	192.62	192.62	1,100.00	907.38	17.5
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	.00	12,000.00	12,000.00	.0
58-81-42 STRM SYS MAINT & PHS II COMP.	.00	.00	2,500.00	2,500.00	.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	18,789.83	18,789.83	183,207.00	164,417.17	10.3
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	.00	115,000.00	115,000.00	.0
58-84-20 RISK MANAGEMENT	2,901.89	2,901.89	3,500.00	598.11	82.9
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	1,500.00	1,500.00	.0
58-84-44 VEHICLE REPLACEMENT	.00	.00	27,500.00	27,500.00	.0
58-84-83 CAPITAL PROJECTS	.00	.00	85,000.00	85,000.00	.0
58-84-90 FLEET EXPENSE	.00	.00	2,500.00	2,500.00	.0
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	2,901.89	2,901.89	309,000.00	306,098.11	.9
<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	21,691.72	21,691.72	512,207.00	490,515.28	4.2
NET REVENUE OVER EXPENDITURES	(3,064.04)	(3,064.04)	.00	3,064.04	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 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	(105,816.19)	
70-2990	RESTRICTED FOR DEBT SERVICE		116,653.00	
	BALANCE - CURRENT DATE		10,836.81	
	TOTAL FUND EQUITY			10,836.81
	TOTAL LIABILITIES AND EQUITY			10,836.81

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2022

CDRA FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	13,701.00	
		<u> </u>	
	TOTAL LIABILITIES		13,701.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
85-2980	UNASSIGNED FUNDS	101,829.09	
		<u> </u>	
	BALANCE - CURRENT DATE	101,829.09	
		<u> </u>	
	TOTAL FUND EQUITY		101,829.09
			<u> </u>
	TOTAL LIABILITIES AND EQUITY		115,530.09
			<u> </u>

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2022

CDRA FUND

<u>REVENUE</u>	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
85-31-10 PROPERTY TAX INCREMENT	.00	.00	140,000.00	140,000.00	.0
TOTAL REVENUE	.00	.00	140,000.00	140,000.00	.0
TOTAL FUND REVENUE	.00	.00	140,000.00	140,000.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	119,000.00	119,000.00	.0
TOTAL EXPENDITURES	.00	.00	119,000.00	119,000.00	.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	.00	21,000.00	21,000.00	.0
TOTAL DEPARTMENT 84	.00	.00	21,000.00	21,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
JULY 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

JULY 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