

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 AUGUST 31, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	1,535,150.96
01-1112	CASH IN CKING - CLASS C - ZION	881,337.94
01-1125	XBP DEPOSIT ACCOUNT	145,078.68
01-1130	CASH IN CHECKING - PTIF ACCT.	19,436,842.19
01-1131	PETTY CASH	750.00
		21,999,159.77
	TOTAL COMBINED CASH	21,999,159.77
01-1190	CASH ALLOCATION TO OTHER FUNDS	(21,999,159.77)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,531,384.43
45	ALLOCATION TO SPECIAL REVENUE FUND	6,846,209.34
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,064,253.94
51	ALLOCATION TO WASTE FUND	803,355.41
55	ALLOCATION TO WATER FUND	2,318,335.43
58	ALLOCATION TO STORM WATER UTILITY FUND	2,322,955.32
70	ALLOCATION TO DEBT SERVICE	10,836.81
85	ALLOCATION TO CDRA FUND	101,829.09
		21,999,159.77
	TOTAL ALLOCATIONS TO OTHER FUNDS	21,999,159.77
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(21,999,159.77)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,531,384.43	
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		6,641,283.27
	TOTAL ASSETS		6,641,283.27

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(173,108.28)	
10-2135	CREDIT CARD CLEARING ACCOUNT	(4,221.02)	
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	10,565.51	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	3,795.48	
10-2228	EMPLOYEES DISABILITIES INS.	(199.23)	
10-2229	HSA PAYABLE	(48.18)	
10-2232	PEHP - DENTAL & VISION INS.	603.51	
10-2233	ULGT - VISION & LTC INS.	41.45	
10-2234	WELLNESS - HEALTH CLUBS	(410.63)	
10-2243	WORKMENS COMPENSATION PAYABLE	32,761.21	
10-2245	STATE UNEMPLOYMENT PAYABLE	337.88	
10-2250	WAGES PAYABLE-CLEARING	84,583.79	
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		2,772,833.33

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	2,480.00	
10-2980	UNASSIGNED FUNDS	3,771,411.31	
	REVENUE OVER EXPENDITURES - YTD	94,558.63	
	BALANCE - CURRENT DATE		3,868,449.94
	TOTAL FUND EQUITY		3,868,449.94
	TOTAL LIABILITIES AND EQUITY		6,641,283.27

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	4,799.09	6,126.05	693,155.00	687,028.95 .9
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,114.73	7,801.26	40,000.00	32,198.74 19.5
10-31-30	GENERAL SALES AND USE TAXES	218,929.87	384,228.18	2,000,000.00	1,615,771.82 19.2
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	41,621.59	63,874.08	380,000.00	316,125.92 16.8
10-31-60	TELECOMMUNICATIONS	2,308.25	4,433.29	25,000.00	20,566.71 17.7
	TOTAL TAXES	270,773.53	466,462.86	3,188,155.00	2,721,692.14 14.6
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	7,095.35	11,070.35	10,000.00	(1,070.35) 110.7
10-32-21	BUILDING PERMITS	60,428.10	148,104.15	500,000.00	351,895.85 29.6
	TOTAL LICENSES AND PERMITS	67,523.45	159,174.50	510,000.00	350,825.50 31.2
<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	.00	129.98	50,000.00	49,870.02 .3
10-34-60	RECREATION FEES	11,360.00	23,310.00	90,000.00	66,690.00 25.9
10-34-78	PARK & CITY HALL RESERVATIONS	780.00	1,510.00	4,000.00	2,490.00 37.8
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	1,670.00	9,000.00	7,330.00 18.6
10-34-82	CEMETERY INTERMENT	.00	1,300.00	15,000.00	13,700.00 8.7
10-34-90	MISC. INCOME & CONCESSIONS	218.22	1,053.48	4,000.00	2,946.52 26.3
	TOTAL CHARGES FOR SERVICES	12,358.22	28,973.46	172,000.00	143,026.54 16.9
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	36,460.45	62,608.44	5,000.00	(57,608.44) 1252.2
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00 .0
10-36-90	MISCELLANEOUS	.00	(15.00)	1,000.00	1,015.00 (1.5)
	TOTAL MISCELLANEOUS REVENUE	36,460.45	62,593.44	8,000.00	(54,593.44) 782.4

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 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	 387,115.65	 717,204.26	 5,128,155.00	 4,410,950.74	 14.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>GENERAL GOVERNMENT</u>						
10-41-10	4,177.78	10,444.45	49,665.00	39,220.55	21.0	
10-41-13	614.38	1,535.95	7,655.00	6,119.05	20.1	
10-41-33	.00	.00	9,000.00	9,000.00	.0	
10-41-35	1,000.00	1,000.00	3,000.00	2,000.00	33.3	
	TOTAL GENERAL GOVERNMENT	5,792.16	12,980.40	69,320.00	56,339.60	18.7
<u>ADMINISTRATIVE SERVICES</u>						
10-44-11	9,974.65	24,862.87	146,706.00	121,843.13	17.0	
10-44-13	3,843.42	12,272.90	66,137.00	53,864.10	18.6	
10-44-20	.00	.00	800.00	800.00	.0	
10-44-21	169.45	169.45	1,000.00	830.55	17.0	
10-44-24	.00	.00	5,000.00	5,000.00	.0	
10-44-25	95.00	95.00	1,000.00	905.00	9.5	
10-44-26	751.32	959.82	16,500.00	15,540.18	5.8	
10-44-33	45.00	1,379.35	4,000.00	2,620.65	34.5	
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	235.45	452.51	4,000.00	3,547.49	11.3	
10-44-75	(1,651.00)	36,653.94	40,000.00	3,346.06	91.6	
10-44-95	174.06	334.59	1,000.00	665.41	33.5	
10-44-98	75.00	150.00	1,000.00	850.00	15.0	
	TOTAL ADMINISTRATIVE SERVICES	13,712.35	77,330.43	318,743.00	241,412.57	24.3
<u>PUBLIC WORKS</u>						
10-48-11	11,740.14	28,821.49	194,565.00	165,743.51	14.8	
10-48-13	5,455.56	20,945.17	116,892.00	95,946.83	17.9	
10-48-15	392.00	980.00	5,950.00	4,970.00	16.5	
10-48-20	1,448.17	13,160.97	14,000.00	839.03	94.0	
10-48-23	.00	.00	360.00	360.00	.0	
10-48-25	961.47	1,276.20	9,000.00	7,723.80	14.2	
10-48-26	2,023.43	2,839.18	24,260.00	21,420.82	11.7	
10-48-54	459.98	459.98	3,000.00	2,540.02	15.3	
10-48-65	305.85	42.35	4,250.00	4,207.65	1.0	
10-48-67	1,204.18	1,204.18	12,865.00	11,660.82	9.4	
10-48-69	12.26	12.26	1,300.00	1,287.74	.9	
10-48-70	.00	.00	10,000.00	10,000.00	.0	
10-48-75	55.89	55.89	900.00	844.11	6.2	
10-48-77	48.37	48.37	5,000.00	4,951.63	1.0	
10-48-82	1,629.76	2,069.69	14,000.00	11,930.31	14.8	
10-48-84	5,712.74	7,108.18	52,000.00	44,891.82	13.7	
	TOTAL PUBLIC WORKS	31,449.80	79,023.91	468,342.00	389,318.09	16.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	17,224.54	42,604.78	270,051.00	227,446.22	15.8
10-49-13 EMPLOYEE BENEFITS	6,723.41	20,491.47	152,571.00	132,079.53	13.4
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	575.00	575.00	3,000.00	2,425.00	19.2
10-49-23 TRAVEL AND EDUCATION	512.00	512.00	6,000.00	5,488.00	8.5
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	7,297.08	7,441.33	22,500.00	15,058.67	33.1
10-49-37 ATTORNEY	140.00	140.00	33,000.00	32,860.00	.4
10-49-62 MISCELLANEOUS	57.90	57.90	12,000.00	11,942.10	.5
10-49-63 IT SUPPORT & CONTRACTS	1,570.83	4,703.38	36,000.00	31,296.62	13.1
10-49-65 EMP. AWARDS, REC. & EVENTS	99.74	146.36	13,000.00	12,853.64	1.1
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	100.00	100.00	2,000.00	1,900.00	5.0
10-49-69 OFFICE SUPPLIES & EXPENSE	673.32	1,396.59	5,000.00	3,603.41	27.9
10-49-70 CELLULAR & RADIO SERV. & EQUIP	436.04	2,323.50	12,000.00	9,676.50	19.4
10-49-72 LEGAL ADVERTISING	502.22	749.22	9,000.00	8,250.78	8.3
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	940.10	1,456.50	4,500.00	3,043.50	32.4
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	136.24	2,678.64	8,000.00	5,321.36	33.5
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	39,392.99	103,633.48	78,500.00	(25,133.48)	132.0
10-49-91 YOUTH COUNCIL	1,403.94	1,403.94	8,000.00	6,596.06	17.6
10-49-92 MISS WEST POINT PAGEANT	647.50	647.50	19,600.00	18,952.50	3.3
10-49-93 SENIOR PROGRAM	700.81	851.13	6,000.00	5,148.87	14.2
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	.00	200,000.00	200,000.00	.0
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	79,133.66	198,282.67	964,992.00	766,709.33	20.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	15,482.43	39,792.85	278,680.00	238,887.15	14.3
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	5,968.55	19,016.86	152,673.00	133,656.14	12.5
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	668.00	813.00	1,500.00	687.00	54.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	320.00	540.00	5,000.00	4,460.00	10.8
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	2,180.00	2,180.00	4,000.00	1,820.00	54.5
10-52-63 IT SUPPORT & CONTRACTS	.00	7,208.00	10,500.00	3,292.00	68.7
10-52-65 STATE BUILDING SURCHARGE	.00	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	10.42	10.42	500.00	489.58	2.1
10-52-85 CODE ENFORCEMENT	271.80	271.80	4,000.00	3,728.20	6.8
10-52-90 COUNTY RECORDING FEES	56.00	56.00	4,000.00	3,944.00	1.4
TOTAL COMMUNITY DEVELOPMENT	24,957.20	71,488.12	469,103.00	397,614.88	15.2
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,939.64	9,849.10	50,485.00	40,635.90	19.5
10-53-13 EMP. BENEFITS & RETIREMENT	1,451.78	4,399.25	23,538.00	19,138.75	18.7
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	370.00	370.00	5,500.00	5,130.00	6.7
10-53-51 GIS	1,348.25	1,348.25	3,000.00	1,651.75	44.9
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	7,109.67	15,966.60	152,173.00	136,206.40	10.5
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	1,502.00	1,502.00	72,008.00	70,506.00	2.1
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	150.31	150.31	7,136.00	6,985.69	2.1
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	238.29	238.29	1,000.00	761.71	23.8
10-54-60 ANIMAL CONTROL	.00	4,399.06	55,000.00	50,600.94	8.0
10-54-62 POLICE SERVICES	23,234.00	46,468.00	408,250.00	361,782.00	11.4
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	25,124.60	52,757.66	556,194.00	503,436.34	9.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	7,745.12	19,671.16	130,556.00	110,884.84	15.1
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	1,631.81	4,964.70	12,938.00	7,973.30	38.4
10-70-20 UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25 EQUIPMENT & SUPPLIES	.00	75.04	14,000.00	13,924.96	.5
10-70-26 BUILDING AND GROUNDS	1,913.99	4,087.49	68,600.00	64,512.51	6.0
10-70-29 PARK & CEMETERY LIGHTS	299.15	321.08	3,400.00	3,078.92	9.4
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	350.00	350.00	4,000.00	3,650.00	8.8
	<u>11,940.07</u>	<u>29,469.47</u>	<u>235,794.00</u>	<u>206,324.53</u>	<u>12.5</u>
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	13,752.17	39,858.66	199,528.00	159,669.34	20.0
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	4,975.22	15,738.42	85,831.00	70,092.58	18.3
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	995.00	995.00	7,800.00	6,805.00	12.8
10-71-30 BACKGROUND CHECKS	.00	.00	2,000.00	2,000.00	.0
10-71-60 SOCCER	376.40	768.97	13,000.00	12,231.03	5.9
10-71-67 JUNIOR JAZZ	628.49	5,153.52	23,500.00	18,346.48	21.9
10-71-68 FOOTBALL	20,564.98	20,564.98	35,000.00	14,435.02	58.8
10-71-69 OFFICE SUPPLIES & EXPENSE	26.76	26.76	1,050.00	1,023.24	2.6
10-71-71 BASEBALL/SOFTBALL	.00	1,298.00	21,000.00	19,702.00	6.2
10-71-73 VOLLEYBALL	.00	942.06	5,500.00	4,557.94	17.1
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
	<u>41,319.02</u>	<u>85,346.37</u>	<u>403,409.00</u>	<u>318,062.63</u>	<u>21.2</u>
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	.00	450,000.00	450,000.00	.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	1,040,085.00	1,040,085.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,490,085.00</u>	<u>1,490,085.00</u>	<u>.0</u>
	<u>240,538.53</u>	<u>622,645.63</u>	<u>5,128,155.00</u>	<u>4,505,509.37</u>	<u>12.1</u>
	<u>146,577.12</u>	<u>94,558.63</u>	<u>.00</u>	<u>(94,558.63)</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	6,846,209.34	
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70	
	TOTAL CURRENT ASSETS		6,877,271.04
	TOTAL ASSETS		6,877,271.04

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	790,437.67	
	BALANCE - CURRENT DATE	6,650,620.08	
	TOTAL FUND EQUITY		6,650,620.08
	TOTAL LIABILITIES AND EQUITY		6,877,271.04

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	28,309.71	66,854.71	152,900.00	86,045.29	43.7
45-30-70 PARK AND TRAILS IMPACT FEES	25,566.02	87,956.34	238,086.00	150,129.66	36.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	37,217.01	136,298.01	352,600.00	216,301.99	38.7
45-30-80 N.D. FIRE IMPACT FEES	2,444.96	8,059.99	13,868.00	5,808.01	58.1
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
TOTAL DEVELOPMENT FEES	93,537.70	299,169.05	969,331.00	670,161.95	30.9
<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	18,807.95	32,657.50	125,000.00	92,342.50	26.1
45-33-96 ARPA WEST POINT CITY DIRECT	648,384.00	648,384.00	1,296,768.00	648,384.00	50.0
45-33-97 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	667,191.95	681,041.50	26,871,768.00	26,190,726.50	2.5
TOTAL FUND REVENUE	760,729.65	980,210.55	27,841,099.00	26,860,888.45	3.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 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	2,530.25	2,530.25	.00	(2,530.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	96,564.00	177,100.00	352,600.00	175,500.00	50.2
45-51-85 N.D. FIRE IMPACT FEES	4,503.90	8,302.63	13,868.00	5,565.37	59.9
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	1,840.00	1,840.00	607,443.00	605,603.00	.3
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	105,438.15	189,772.88	27,841,099.00	27,651,326.12	.7
TOTAL FUND EXPENDITURES	105,438.15	189,772.88	27,841,099.00	27,651,326.12	.7
NET REVENUE OVER EXPENDITURES	655,291.50	790,437.67	.00	(790,437.67)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
48-1190	CASH ALLOCATION TO OTHER FUNDS	4,064,253.94	
	TOTAL CURRENT ASSETS		4,064,253.94
	TOTAL ASSETS		4,064,253.94
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
48-2131	ACCOUNTS PAYABLE	19,408.41	
	TOTAL LIABILITIES		19,408.41
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
48-2980	UNASSIGNED FUNDS	372,880.98	
48-2985	COMMITTED TO CAPITAL PROJECTS	3,733,604.81	
	REVENUE OVER EXPENDITURES - YTD	(61,640.26)	
	BALANCE - CURRENT DATE	4,044,845.53	
	TOTAL FUND EQUITY		4,044,845.53
	TOTAL LIABILITIES AND EQUITY		4,064,253.94

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	8,760.00	15,210.00	223,062.00	207,852.00	6.8
48-30-90 BEGINNING BALANCE	.00	.00	1,176,285.00	1,176,285.00	.0
TOTAL REVENUE	8,760.00	15,210.00	1,399,347.00	1,384,137.00	1.1
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	1,040,085.00	1,040,085.00	.0
48-33-20 PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	16,040,085.00	16,040,085.00	.0
TOTAL FUND REVENUE	8,760.00	15,210.00	17,439,432.00	17,424,222.00	.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	6,417.03	7,917.03	15,161,185.00	15,153,267.97	.1
48-51-20 ROAD PROJECTS	.00	9,900.00	411,218.00	401,318.00	2.4
48-51-25 PARK IMPROVEMENT PROJECTS	5,942.00	5,942.00	971,610.00	965,668.00	.6
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	8,550.01	8,550.01	45,565.00	37,014.99	18.8
48-51-44 VEHICLE REPLACEMENT	.00	.00	34,500.00	34,500.00	.0
48-51-53 5 YEAR CIP	2,000.00	27,000.00	592,292.00	565,292.00	4.6
48-51-70 CEMETERY PERPETUAL CARE	17,541.22	17,541.22	223,062.00	205,520.78	7.9
TOTAL CAP. PROJ. FUND FINANCING USES	40,450.26	76,850.26	17,439,432.00	17,362,581.74	.4
TOTAL FUND EXPENDITURES	40,450.26	76,850.26	17,439,432.00	17,362,581.74	.4
NET REVENUE OVER EXPENDITURES	(31,690.26)	(61,640.26)	.00	61,640.26	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(2,832.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	803,355.41	
51-1311	WASTE ACCOUNTS RECEIVABLE	190,800.31	
51-1312	ALLOWANCE FOR BAD DEBTS	(17,495.40)	
51-1411	DUE FROM OTHER GOVERNMENT	13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION	25,715.00	

TOTAL CURRENT ASSETS 1,013,383.30

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 4,972,635.46

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	4,187,091.23	
51-2995	RESTRICTED - SEWER IMPACT FEES	338,432.42	
	REVENUE OVER EXPENDITURES - YTD	61,752.53	

BALANCE - CURRENT DATE 4,587,276.18

TOTAL FUND EQUITY 4,587,276.18

TOTAL LIABILITIES AND EQUITY 4,972,635.46

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	120.00	140.00	1,500.00	1,360.00	9.3
51-37-26 SEWER FEES	104,903.01	218,407.65	1,200,000.00	981,592.35	18.2
51-37-50 GARBAGE COLLECTION FEES	49,189.52	98,124.56	690,000.00	591,875.44	14.2
51-37-60 GREENWASTE COLLECTION FEES	10,317.29	20,562.20	125,000.00	104,437.80	16.5
51-37-70 RECYCLE COLLECTION FEES	12,672.39	25,274.94	150,000.00	124,725.06	16.9
TOTAL OPERATING REVENUE	177,202.21	362,509.35	2,166,500.00	1,803,990.65	16.7
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	5,003.35	13,587.61	82,700.00	69,112.39	16.4
51-38-15 CAN PURCHASE	2,040.00	7,310.00	17,000.00	9,690.00	43.0
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	7,043.35	20,897.61	129,700.00	108,802.39	16.1
<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	184,245.56	383,406.96	2,568,492.00	2,185,085.04	14.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	18,207.07	45,024.32	250,495.00	205,470.68	18.0
51-81-13 BENEFITS AND BONUS	7,232.84	22,957.65	140,200.00	117,242.35	16.4
51-81-15 ON CALL PAY	56.00	140.00	850.00	710.00	16.5
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	6,263.21	6,263.21	10,900.00	4,636.79	57.5
51-81-42 GARBAGE	52,875.76	64,874.56	600,000.00	535,125.44	10.8
51-81-43 GREENWASTE	9,085.41	6,903.58	113,000.00	106,096.42	6.1
51-81-44 RECYCLING	11,188.32	321.75	138,000.00	137,678.25	.2
51-81-49 SEWER COLLECTION AND DISPOSAL	75,890.70	151,682.50	668,000.00	516,317.50	22.7
51-81-55 SEWER MAINTENANCE AND REPAIR	6,412.80	6,532.53	30,000.00	23,467.47	21.8
51-81-63 IT SUPPORT & CONTRACTS	698.59	2,906.17	23,825.00	20,918.83	12.2
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	187,910.70	307,606.27	1,978,770.00	1,671,163.73	15.6
 <u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	866.92	1,662.92	11,000.00	9,337.08	15.1
51-82-47 CAN PURCHASE	.00	.00	27,000.00	27,000.00	.0
51-82-60 TRAVEL AND EDUCATION	.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	866.92	1,762.92	40,500.00	38,737.08	4.4
 <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	.00	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	1,496.96	2,877.49	8,100.00	5,222.51	35.5
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	100.00	4,000.00	3,900.00	2.5
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	602.09	602.09	8,000.00	7,397.91	7.5
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	2,149.05	12,285.24	529,222.00	516,936.76	2.3
 <u>TRANSFERS & CONTINGENCIES</u>					
51-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	190,926.67	321,654.43	2,568,492.00	2,246,837.57	12.5
NET REVENUE OVER EXPENDITURES	(6,681.11)	61,752.53	.00	(61,752.53)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,318,335.43	
55-1311	WATER ACCOUNTS RECEIVABLE	145,503.06	
55-1312	ALLOWANCE FOR BAD DEBTS	(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	
	TOTAL CURRENT ASSETS		2,488,165.49

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

TOTAL ASSETS

6,545,758.85

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	149,227.01	
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		346,620.65

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	83,558.09	
	BALANCE - CURRENT DATE	6,199,138.20	
	TOTAL FUND EQUITY		6,199,138.20
	TOTAL LIABILITIES AND EQUITY		<u><u>6,545,758.85</u></u>

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	70,635.18	139,223.17	800,000.00	660,776.83	17.4
55-37-13 SECONDARY WATER SALES	75,452.20	150,829.71	870,000.00	719,170.29	17.3
55-37-14 CONNECTION FEES - WATER	2,600.00	9,250.00	11,500.00	2,250.00	80.4
55-37-17 PENALTIES	.00	.00	1,500.00	1,500.00	.0
TOTAL OPERATING REVENUE	148,687.38	299,302.88	1,683,000.00	1,383,697.12	17.8
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	10,197.04	32,437.04	36,696.00	4,258.96	88.4
55-38-55 MISCELLANEOUS REVENUE	570.00	570.00	.00	(570.00)	.0
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	489,883.00	489,883.00	.0
55-38-96 WATER IMPACT FEE BALANCE	.00	.00	291,531.00	291,531.00	.0
55-38-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL OTHER FINANCING SOURCES	10,767.04	33,007.04	858,110.00	825,102.96	3.9
TOTAL FUND REVENUE	159,454.42	332,309.92	2,541,110.00	2,208,800.08	13.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,890.53	51,612.07	299,037.00	247,424.93	17.3
55-81-13 BENEFITS AND BONUS	8,430.72	26,681.05	166,918.00	140,236.95	16.0
55-81-15 ON CALL PAY	112.00	280.00	1,700.00	1,420.00	16.5
55-81-20 OVERTIME	130.95	130.95	4,000.00	3,869.05	3.3
55-81-28 WELLS & WATER TANK POWER	396.16	499.85	11,500.00	11,000.15	4.4
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	1,958.86	3,413.17	18,000.00	14,586.83	19.0
55-81-42 WATER SAMPLE TESTING	.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	72,147.51	143,871.66	770,000.00	626,128.34	18.7
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	1,425.00	1,425.00	4,140.00	2,715.00	34.4
55-81-63 IT SUPPORT & CONTRACTS	443.32	5,701.12	24,000.00	18,298.88	23.8
TOTAL PRIMARY OPERATING EXPENSES	105,935.05	234,305.87	1,306,795.00	1,072,489.13	17.9
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	866.93	1,662.94	8,250.00	6,587.06	20.2
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	866.93	1,662.94	124,000.00	122,337.06	1.3
<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	.00	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	1,601.41	3,078.26	8,800.00	5,721.74	35.0
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	325.82	325.82	1,500.00	1,174.18	21.7
55-84-83 IT	100.00	200.00	2,000.00	1,800.00	10.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,053.65	1,053.65	15,000.00	13,946.35	7.0
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER - OTHER EXPENSES	3,080.88	12,783.02	1,090,315.00	1,077,531.98	1.2
<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 2 MONTHS ENDING AUGUST 31, 2022

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	109,882.86	248,751.83	2,541,110.00	2,292,358.17	9.8
NET REVENUE OVER EXPENDITURES	49,571.56	83,558.09	.00	(83,558.09)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,322,955.32	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,832.06	
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			2,364,446.14

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			7,449,073.41

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	6,290,807.40	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,122,438.30	
	REVENUE OVER EXPENDITURES - YTD	(6,561.24)	
BALANCE - CURRENT DATE			7,406,684.46
TOTAL FUND EQUITY			7,406,684.46
TOTAL LIABILITIES AND EQUITY			7,449,073.41

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 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	17,055.64	34,071.55	195,000.00	160,928.45	17.5
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	17,055.64	34,071.55	367,107.00	333,035.45	9.3
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	(5,676.25)	(4,064.48)	105,100.00	109,164.48	(3.9)
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	(5,676.25)	(4,064.48)	145,100.00	149,164.48	(2.8)
TOTAL FUND REVENUE	11,379.39	30,007.07	512,207.00	482,199.93	5.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,985.24	19,834.13	92,365.00	72,530.87	21.5
58-81-13 BENEFITS	3,140.69	9,859.87	49,242.00	39,382.13	20.0
58-81-27 STORM SYS. MAINT. & REPAIR	.00	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	208.88	401.50	1,100.00	698.50	36.5
58-81-40 SWEEPING & PREVENTATIVE CARE	281.25	281.25	12,000.00	11,718.75	2.3
58-81-42 STRM SYS MAINT & PHS II COMP.	1,750.00	1,750.00	2,500.00	750.00	70.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	13,366.06	32,155.89	183,207.00	151,051.11	17.6
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	1,360.00	1,360.00	115,000.00	113,640.00	1.2
58-84-20 RISK MANAGEMENT	.00	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	150.53	150.53	2,500.00	2,349.47	6.0
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	1,510.53	4,412.42	309,000.00	304,587.58	1.4
<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	14,876.59	36,568.31	512,207.00	475,638.69	7.1
NET REVENUE OVER EXPENDITURES	(3,497.20)	(6,561.24)	.00	6,561.24	.0

WEST POINT CITY CORPORATION
 BALANCE SHEET
 AUGUST 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
 AUGUST 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	101,829.09	
	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 2 MONTHS ENDING AUGUST 31, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</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 2 MONTHS ENDING AUGUST 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
AUGUST 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	29,796,665.42
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TOTAL ASSETS	29,796,665.42
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LIABILITIES AND EQUITY

FUND EQUITY

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

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 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