

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 OCTOBER 31, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	1,785,989.48
01-1112	CASH IN CKING - CLASS C - ZION	1,046,486.64
01-1125	XBP DEPOSIT ACCOUNT	157,818.57
01-1130	CASH IN CHECKING - PTIF ACCT.	19,544,136.87
01-1131	PETTY CASH	750.00
		22,535,181.56
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 22,535,181.56)
		.00
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,071,018.72
45	ALLOCATION TO SPECIAL REVENUE FUND	7,098,520.39
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,623,357.94
51	ALLOCATION TO WASTE FUND	916,505.88
55	ALLOCATION TO WATER FUND	2,385,986.11
58	ALLOCATION TO STORM WATER UTILITY FUND	2,335,522.21
70	ALLOCATION TO DEBT SERVICE	11,123.53
85	ALLOCATION TO CDRA FUND	93,146.78
		22,535,181.56
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 22,535,181.56)
		.00
		.00

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	4,071,018.72	
10-1361	PROPERTY TAXES DEFERRED	693,155.00	
10-1411	DUE FROM OTHER GOVT. UNITS	560,707.22	
10-1561	PREPAID EXPENSE	( 28,143.24)	
	TOTAL CURRENT ASSETS		5,296,737.70
	TOTAL ASSETS		5,296,737.70

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 257,535.85)	
10-2135	CREDIT CARD CLEARING ACCOUNT	4,504.30	
10-2220	PAYROLL TAXES & WITHHOLDINGS	7,316.37	
10-2222	FEDERAL WITHHOLDING PAYABLE	16,182.89	
10-2223	STATE WITHHOLDING PAYABLE	9,404.61	
10-2225	STATE RET & 401(K) PAYABLE	30,038.94	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	22,361.87	
10-2228	EMPLOYEES DISABILITIES INS.	435.42	
10-2229	HSA PAYABLE	21,768.08	
10-2232	PEHP - DENTAL & VISION INS.	2,931.96	
10-2233	ULGT - VISION & LTC INS.	207.55	
10-2234	WELLNESS - HEALTH CLUBS	( 132.28)	
10-2243	WORKMENS COMPENSATION PAYABLE	11,530.30	
10-2245	STATE UNEMPLOYMENT PAYABLE	1,335.89	
10-2250	WAGES PAYABLE-CLEARING	37,256.18	
10-2255	EXCAVATION BOND PAYABLE	( 240.00)	
10-2275	DEFERRED REVENUE	693,155.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,974,275.66	
10-2410	UNEARNED- CARES ACT	640,949.00	
	TOTAL LIABILITIES		3,215,745.89

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	28,143.24	
10-2980	UNASSIGNED FUNDS	1,695,454.74	
	REVENUE OVER EXPENDITURES - YTD	357,393.83	
	BALANCE - CURRENT DATE		2,080,991.81
	TOTAL FUND EQUITY		2,080,991.81
	TOTAL LIABILITIES AND EQUITY		5,296,737.70

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	13,227.90	19,593.67	693,155.00	673,561.33 2.8
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,189.28	14,651.19	40,000.00	25,348.81 36.6
10-31-30	GENERAL SALES AND USE TAXES	198,987.61	755,786.47	2,000,000.00	1,244,213.53 37.8
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	45,293.54	156,668.06	380,000.00	223,331.94 41.2
10-31-60	TELECOMMUNICATIONS	2,415.76	9,239.36	25,000.00	15,760.64 37.0
	TOTAL TAXES	263,114.09	955,938.75	3,188,155.00	2,232,216.25 30.0
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	8,266.75	42,707.79	10,000.00	( 32,707.79) 427.1
10-32-21	BUILDING PERMITS	46,568.51	232,721.37	500,000.00	267,278.63 46.5
	TOTAL LICENSES AND PERMITS	54,835.26	275,429.16	510,000.00	234,570.84 54.0
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	.00	170,993.00	450,000.00	279,007.00 38.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	170,993.00	450,000.00	279,007.00 38.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	5,000.00	5,379.98	50,000.00	44,620.02 10.8
10-34-60	RECREATION FEES	14,600.00	42,985.00	90,000.00	47,015.00 47.8
10-34-78	PARK & CITY HALL RESERVATIONS	80.00	2,060.00	4,000.00	1,940.00 51.5
10-34-79	CITY CELEB. & SPONSORSHIPS	450.00	2,120.00	9,000.00	6,880.00 23.6
10-34-82	CEMETERY INTERMENT	400.00	3,525.00	15,000.00	11,475.00 23.5
10-34-90	MISC. INCOME & CONCESSIONS	690.73	2,565.92	4,000.00	1,434.08 64.2
	TOTAL CHARGES FOR SERVICES	21,220.73	58,635.90	172,000.00	113,364.10 34.1
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	47,370.32	149,585.57	5,000.00	( 144,585.57) 2991.7
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	47,370.32	149,570.57	8,000.00	( 141,570.57) 1869.6

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
10-39-10 BEGINNING BALANCE	.00	.00	800,000.00	800,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	800,000.00	800,000.00	.0
 TOTAL FUND REVENUE	 386,540.40	 1,610,567.38	 5,128,155.00	 3,517,587.62	 31.4

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	4,177.78	18,800.01	49,665.00	30,864.99	37.9
10-41-13	614.38	2,764.71	7,655.00	4,890.29	36.1
10-41-33	.00	.00	9,000.00	9,000.00	.0
10-41-35	25.00	1,025.00	3,000.00	1,975.00	34.2
TOTAL GENERAL GOVERNMENT	4,817.16	22,589.72	69,320.00	46,730.28	32.6
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	9,843.41	44,269.09	146,706.00	102,436.91	30.2
10-44-13	5,750.69	20,073.72	66,137.00	46,063.28	30.4
10-44-20	161.26	161.26	800.00	638.74	20.2
10-44-21	.00	169.45	1,000.00	830.55	17.0
10-44-24	520.99	520.99	5,000.00	4,479.01	10.4
10-44-25	43.92	138.92	1,000.00	861.08	13.9
10-44-26	1,437.74	2,828.75	16,500.00	13,671.25	17.1
10-44-33	20.00	1,399.35	4,000.00	2,600.65	35.0
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	31.64	718.99	4,000.00	3,281.01	18.0
10-44-75	2,986.78	39,640.72	40,000.00	359.28	99.1
10-44-95	161.88	671.04	1,000.00	328.96	67.1
10-44-98	75.00	300.00	1,000.00	700.00	30.0
TOTAL ADMINISTRATIVE SERVICES	21,033.31	110,892.28	318,743.00	207,850.72	34.8
<u>PUBLIC WORKS</u>					
10-48-11	11,881.09	52,465.94	194,565.00	142,099.06	27.0
10-48-13	8,126.21	31,871.98	116,892.00	85,020.02	27.3
10-48-15	392.00	1,764.00	5,950.00	4,186.00	29.7
10-48-20	1,357.43	15,115.26	14,000.00	( 1,115.26)	108.0
10-48-23	.00	.00	360.00	360.00	.0
10-48-25	395.54	2,786.74	9,000.00	6,213.26	31.0
10-48-26	2,449.67	6,969.69	24,260.00	17,290.31	28.7
10-48-54	276.98	736.96	3,000.00	2,263.04	24.6
10-48-65	1,572.16	2,503.10	4,250.00	1,746.90	58.9
10-48-67	294.01	1,915.12	12,865.00	10,949.88	14.9
10-48-69	.00	12.26	1,300.00	1,287.74	.9
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	111.70	167.59	900.00	732.41	18.6
10-48-77	125.85	174.22	5,000.00	4,825.78	3.5
10-48-82	2,960.33	5,030.02	14,000.00	8,969.98	35.9
10-48-84	10,687.94	17,863.12	52,000.00	34,136.88	34.4
TOTAL PUBLIC WORKS	40,630.91	139,376.00	468,342.00	328,966.00	29.8

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	19,324.55	81,590.42	270,051.00	188,460.58	30.2
10-49-13 EMPLOYEE BENEFITS	9,873.10	34,878.70	152,571.00	117,692.30	22.9
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	19.20	884.20	3,000.00	2,115.80	29.5
10-49-23 TRAVEL AND EDUCATION	755.75	1,267.75	6,000.00	4,732.25	21.1
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	.00	8,008.81	22,500.00	14,491.19	35.6
10-49-37 ATTORNEY	476.00	5,660.00	33,000.00	27,340.00	17.2
10-49-62 MISCELLANEOUS	727.60	785.50	12,000.00	11,214.50	6.6
10-49-63 IT SUPPORT & CONTRACTS	1,567.77	7,842.46	36,000.00	28,157.54	21.8
10-49-65 EMP. AWARDS, REC. & EVENTS	1,022.37	1,291.77	13,000.00	11,708.23	9.9
10-49-66 EDUCATION REIMB. PROGRAM	231.00	231.00	6,000.00	5,769.00	3.9
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68 WELLNESS PROGRAM	.00	100.00	2,000.00	1,900.00	5.0
10-49-69 OFFICE SUPPLIES & EXPENSE	78.41	1,808.81	5,000.00	3,191.19	36.2
10-49-70 CELLULAR & RADIO SERV. & EQUIP	691.68	3,015.18	12,000.00	8,984.82	25.1
10-49-72 LEGAL ADVERTISING	780.00	1,529.22	9,000.00	7,470.78	17.0
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	1,824.90	3,281.40	4,500.00	1,218.60	72.9
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
10-49-86 HR BACKGROUND CHECKS	.00	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	830.44	3,533.86	8,000.00	4,466.14	44.2
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	10,311.88	115,259.88	78,500.00	( 36,759.88)	146.8
10-49-91 YOUTH COUNCIL	572.74	2,180.79	8,000.00	5,819.21	27.3
10-49-92 MISS WEST POINT PAGEANT	1,047.82	1,726.25	19,600.00	17,873.75	8.8
10-49-93 SENIOR PROGRAM	38.68	1,089.50	6,000.00	4,910.50	18.2
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 EXPENSES	.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	50,173.89	282,335.45	964,992.00	682,656.55	29.3

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	31,497.94	87,006.58	278,680.00	191,673.42	31.2
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	14,423.41	36,825.23	152,673.00	115,847.77	24.1
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	813.00	1,500.00	687.00	54.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	1,518.56	2,058.56	5,000.00	2,941.44	41.2
10-52-25 EQUIPMENT & SUPPLIES	32.94	32.94	2,000.00	1,967.06	1.7
10-52-51 GIS	.00	.00	1,750.00	1,750.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	6,180.00	8,360.00	4,000.00	( 4,360.00)	209.0
10-52-63 IT SUPPORT & CONTRACTS	.00	7,208.00	10,500.00	3,292.00	68.7
10-52-65 STATE BUILDING SURCHARGE	1,183.74	2,782.93	1,000.00	( 1,782.93)	278.3
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	3,500.00	3,500.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	43.98	54.40	500.00	445.60	10.9
10-52-85 CODE ENFORCEMENT	286.30	829.46	4,000.00	3,170.54	20.7
10-52-90 COUNTY RECORDING FEES	104.00	160.00	4,000.00	3,840.00	4.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>55,270.87</b>	<b>146,131.10</b>	<b>469,103.00</b>	<b>322,971.90</b>	<b>31.2</b>
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,939.64	17,658.38	50,485.00	32,826.62	35.0
10-53-13 EMP. BENEFITS & RETIREMENT	1,951.78	7,262.20	23,538.00	16,275.80	30.9
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	125.00	125.00	4,000.00	3,875.00	3.1
10-53-25 EQUIPMENT & SUPPLIES	44.02	414.02	5,500.00	5,085.98	7.5
10-53-51 GIS	.00	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	382.50	382.50	22,000.00	21,617.50	1.7
<b>TOTAL ENGINEERING</b>	<b>6,442.94</b>	<b>27,190.35</b>	<b>152,173.00</b>	<b>124,982.65</b>	<b>17.9</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	5,632.50	12,782.50	72,008.00	59,225.50	17.8
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	563.76	1,279.41	7,136.00	5,856.59	17.9
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	134.19	372.48	1,000.00	627.52	37.3
10-54-60 ANIMAL CONTROL	4,399.06	13,197.18	55,000.00	41,802.82	24.0
10-54-62 POLICE SERVICES	23,234.00	92,936.00	408,250.00	315,314.00	22.8
10-54-65 NARCOTICS STRIKE FORCE	8,743.68	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>42,707.19</b>	<b>129,311.25</b>	<b>556,194.00</b>	<b>426,882.75</b>	<b>23.3</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	5,401.60	30,543.71	130,556.00	100,012.29	23.4
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	1,995.15	7,907.14	12,938.00	5,030.86	61.1
10-70-20 UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25 EQUIPMENT & SUPPLIES	1,866.75	2,988.43	14,000.00	11,011.57	21.4
10-70-26 BUILDING AND GROUNDS	7,534.89	12,633.98	68,600.00	55,966.02	18.4
10-70-29 PARK & CEMETERY LIGHTS	619.65	949.30	3,400.00	2,450.70	27.9
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	1,191.83	1,541.83	4,000.00	2,458.17	38.6
TOTAL PARKS AND CEMETERY	18,609.87	56,564.39	235,794.00	179,229.61	24.0
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	15,358.79	74,521.83	199,528.00	125,006.17	37.4
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	7,613.33	26,527.29	85,831.00	59,303.71	30.9
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	1,173.94	7,800.00	6,626.06	15.1
10-71-30 BACKGROUND CHECKS	.00	49.35	2,000.00	1,950.65	2.5
10-71-60 SOCCER	1,778.37	9,312.63	13,000.00	3,687.37	71.6
10-71-67 JUNIOR JAZZ	.00	5,553.32	23,500.00	17,946.68	23.6
10-71-68 FOOTBALL	5,495.00	31,889.08	35,000.00	3,110.92	91.1
10-71-69 OFFICE SUPPLIES & EXPENSE	462.69	545.70	1,050.00	504.30	52.0
10-71-71 BASEBALL/SOFTBALL	14,445.50	16,656.30	21,000.00	4,343.70	79.3
10-71-73 VOLLEYBALL	618.51	1,560.57	5,500.00	3,939.43	28.4
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION	45,772.19	167,790.01	403,409.00	235,618.99	41.6
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	170,993.00	450,000.00	279,007.00	38.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	1,040,085.00	1,040,085.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	.00	170,993.00	1,490,085.00	1,319,092.00	11.5
TOTAL FUND EXPENDITURES	285,458.33	1,253,173.55	5,128,155.00	3,874,981.45	24.4
NET REVENUE OVER EXPENDITURES	101,082.07	357,393.83	.00	( 357,393.83)	.0



WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	7,098,520.39	
45-1411	DUE FROM OTHER GOVT. UNITS	32,657.50	
	TOTAL CURRENT ASSETS		7,131,177.89
	TOTAL ASSETS		7,131,177.89

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	469,689.14	
45-2985	RESTRICTED FOR LOCAL OPTION RD	457,336.40	
45-2990	RESTRICTED FOR CLASS C ROADS	1,351,429.46	
45-2995	RESTRICTED FOR IMPACT FEES	3,630,454.70	
	REVENUE OVER EXPENDITURES - YTD	1,134,559.77	
	BALANCE - CURRENT DATE	7,043,469.47	
	TOTAL FUND EQUITY		7,043,469.47
	TOTAL LIABILITIES AND EQUITY		7,131,177.89

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	35,481.31	115,762.02	152,900.00	37,137.98	75.7
45-30-70 PARK AND TRAILS IMPACT FEES	16,643.44	126,004.94	238,086.00	112,081.06	52.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	83,202.00	252,060.01	352,600.00	100,539.99	71.5
45-30-80 N.D. FIRE IMPACT FEES	2,003.54	11,874.83	13,868.00	1,993.17	85.6
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
<b>TOTAL DEVELOPMENT FEES</b>	<b>137,330.29</b>	<b>505,701.80</b>	<b>969,331.00</b>	<b>463,629.20</b>	<b>52.2</b>
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	170,993.00	450,000.00	279,007.00	38.0
45-33-93 LOCAL OPTION ROADS	16,839.80	63,802.68	125,000.00	61,197.32	51.0
45-33-96 ARPA WEST POINT CITY DIRECT	( 1,901.25)	641,054.00	1,296,768.00	655,714.00	49.4
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>14,938.55</b>	<b>875,849.68</b>	<b>26,871,768.00</b>	<b>25,995,918.32</b>	<b>3.3</b>
<b>TOTAL FUND REVENUE</b>	<b>152,268.84</b>	<b>1,381,551.48</b>	<b>27,841,099.00</b>	<b>26,459,547.52</b>	<b>5.0</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 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	.00	12,455.25	.00	( 12,455.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	.00	214,069.35	352,600.00	138,530.65	60.7
45-51-85 N.D. FIRE IMPACT FEES	1,511.30	11,778.62	13,868.00	2,089.38	84.9
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	5,844.30	8,688.49	607,443.00	598,754.51	1.4
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	7,355.60	246,991.71	27,841,099.00	27,594,107.29	.9
TOTAL FUND EXPENDITURES	7,355.60	246,991.71	27,841,099.00	27,594,107.29	.9
NET REVENUE OVER EXPENDITURES	144,913.24	1,134,559.77	.00	( 1,134,559.77)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,623,357.94	
	TOTAL CURRENT ASSETS		5,623,357.94
	TOTAL ASSETS		5,623,357.94

LIABILITIES AND EQUITY

LIABILITIES

48-2131	ACCOUNTS PAYABLE	22,009.45	
	TOTAL LIABILITIES		22,009.45

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	1,053,245.43	
48-2985	COMMITTED TO CAPITAL PROJECTS	4,586,032.00	
	REVENUE OVER EXPENDITURES - YTD	( 37,928.94)	
	BALANCE - CURRENT DATE	5,601,348.49	
	TOTAL FUND EQUITY		5,601,348.49
	TOTAL LIABILITIES AND EQUITY		5,623,357.94

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	1,500.00	22,860.00	223,062.00	200,202.00	10.3
48-30-90 BEGINNING BALANCE	.00	.00	1,176,285.00	1,176,285.00	.0
<b>TOTAL REVENUE</b>	<b>1,500.00</b>	<b>22,860.00</b>	<b>1,399,347.00</b>	<b>1,376,487.00</b>	<b>1.6</b>
<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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>.00</b>	<b>16,040,085.00</b>	<b>16,040,085.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>1,500.00</b>	<b>22,860.00</b>	<b>17,439,432.00</b>	<b>17,416,572.00</b>	<b>.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	8,546.77	15,161,185.00	15,152,638.23	.1
48-51-20 ROAD PROJECTS	.00	( 39,152.83)	411,218.00	450,370.83	( 9.5)
48-51-25 PARK IMPROVEMENT PROJECTS	.00	7,074.00	971,610.00	964,536.00	.7
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	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	27,162.00	54,162.00	592,292.00	538,130.00	9.1
48-51-70 CEMETERY PERPETUAL CARE	.00	21,608.99	223,062.00	201,453.01	9.7
TOTAL CAP. PROJ. FUND FINANCING USES	<u>27,162.00</u>	<u>60,788.94</u>	<u>17,439,432.00</u>	<u>17,378,643.06</u>	<u>.4</u>
TOTAL FUND EXPENDITURES	<u>27,162.00</u>	<u>60,788.94</u>	<u>17,439,432.00</u>	<u>17,378,643.06</u>	<u>.4</u>
NET REVENUE OVER EXPENDITURES	<u>( 25,662.00)</u>	<u>( 37,928.94)</u>	<u>.00</u>	<u>37,928.94</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	( 2,832.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	916,505.88	
51-1311	WASTE ACCOUNTS RECEIVABLE	197,509.19	
51-1312	ALLOWANCE FOR BAD DEBTS	( 11,427.32)	
51-1411	DUE FROM OTHER GOVERNMENT	9,567.60	
51-1501	NET PENSION ASSET	68,694.00	
51-1502	DEFERRED OUTFLOWS - PENSION	40,003.00	
TOTAL CURRENT ASSETS			1,218,020.09

PROPERTY AND EQUIPMENT

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

TOTAL ASSETS

6,643,131.66

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	5,721,858.03	
51-2995	RESTRICTED - SEWER IMPACT FEES	433,492.04	
	REVENUE OVER EXPENDITURES - YTD	57,960.72	
BALANCE - CURRENT DATE			6,213,310.79
TOTAL FUND EQUITY			6,213,310.79
TOTAL LIABILITIES AND EQUITY			<u><u>6,643,131.66</u></u>

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	80.00	242.50	1,500.00	1,257.50	16.2
51-37-26 SEWER FEES	106,168.35	443,108.15	1,200,000.00	756,891.85	36.9
51-37-50 GARBAGE COLLECTION FEES	59,272.88	216,657.25	690,000.00	473,342.75	31.4
51-37-60 GREENWASTE COLLECTION FEES	10,354.84	41,269.84	125,000.00	83,730.16	33.0
51-37-70 RECYCLE COLLECTION FEES	12,819.00	50,832.55	150,000.00	99,167.45	33.9
	<u>188,695.07</u>	<u>752,110.29</u>	<u>2,166,500.00</u>	<u>1,414,389.71</u>	<u>34.7</u>
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	19,434.50	33,849.11	82,700.00	48,850.89	40.9
51-38-15 CAN PURCHASE	1,360.00	10,370.00	17,000.00	6,630.00	61.0
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
	<u>20,794.50</u>	<u>44,219.11</u>	<u>129,700.00</u>	<u>85,480.89</u>	<u>34.1</u>
<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
	<u>.00</u>	<u>.00</u>	<u>272,292.00</u>	<u>272,292.00</u>	<u>.0</u>
	<u>209,489.57</u>	<u>796,329.40</u>	<u>2,568,492.00</u>	<u>1,772,162.60</u>	<u>31.0</u>



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	20,345.72	83,289.21	250,495.00	167,205.79	33.3
51-81-13 BENEFITS AND BONUS	11,178.97	38,195.15	140,200.00	102,004.85	27.2
51-81-15 ON CALL PAY	56.00	252.00	850.00	598.00	29.7
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	491.91	6,755.12	10,900.00	4,144.88	62.0
51-81-42 GARBAGE	52,226.13	169,366.55	600,000.00	430,633.45	28.2
51-81-43 GREENWASTE	9,143.82	25,169.98	113,000.00	87,830.02	22.3
51-81-44 RECYCLING	11,304.15	22,891.44	138,000.00	115,108.56	16.6
51-81-49 SEWER COLLECTION AND DISPOSAL	109,236.65	337,264.58	668,000.00	330,735.42	50.5
51-81-55 SEWER MAINTENANCE AND REPAIR	325.00	7,295.42	30,000.00	22,704.58	24.3
51-81-63 IT SUPPORT & CONTRACTS	777.78	4,302.61	23,825.00	19,522.39	18.1
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	215,086.13	694,782.06	1,978,770.00	1,283,987.94	35.1
 <u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	1,677.53	3,340.45	11,000.00	7,659.55	30.4
51-82-47 CAN PURCHASE	23,411.00	23,411.00	27,000.00	3,589.00	86.7
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	25,088.53	26,851.45	40,500.00	13,648.55	66.3
 <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	678.80	9,384.46	10,000.00	615.54	93.8
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,392.19	5,771.03	8,100.00	2,328.97	71.3
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	200.00	4,000.00	3,800.00	5.0
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	266,122.00	266,122.00	.0
51-84-84 BLUE STAKES	.00	422.12	1,000.00	577.88	42.2
51-84-90 FLEET	147.00	957.56	8,000.00	7,042.44	12.0
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	2,267.99	16,735.17	529,222.00	512,486.83	3.2
 <u>TRANSFERS &amp; 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 4 MONTHS ENDING OCTOBER 31, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	242,442.65	738,368.68	2,568,492.00	1,830,123.32	28.8
NET REVENUE OVER EXPENDITURES	( 32,953.08)	57,960.72	.00	( 57,960.72)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,385,986.11	
55-1311	WATER ACCOUNTS RECEIVABLE	145,687.19	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1501	NET PENSION ASSET	81,796.00	
55-1502	DEFERRED OUTFLOWS - PENSION	44,800.00	
	TOTAL CURRENT ASSETS		2,655,269.30

PROPERTY AND EQUIPMENT

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

	7,012,456.93
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LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	75,600.55	
55-2140	CUSTOMER DEPOSITS PAYABLE	137,114.51	
55-2141	COMPENSATED ABSENCES PAYABLE	30,404.71	
55-2202	DEFERRED INFLOWS - PENSION	108,510.00	
55-2250	WAGES PAYABLE	7,719.45	
	TOTAL LIABILITIES		359,349.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,979,302.10	
55-2995	RESTRICTED - WATER IMPACT FEES	493,662.50	
	REVENUE OVER EXPENDITURES - YTD	180,143.11	
	BALANCE - CURRENT DATE	6,653,107.71	
	TOTAL FUND EQUITY		6,653,107.71
			7,012,456.93

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	70,979.30	278,833.29	800,000.00	521,166.71	34.9
55-37-13 SECONDARY WATER SALES	76,136.83	302,567.36	870,000.00	567,432.64	34.8
55-37-14 CONNECTION FEES - WATER	2,400.00	13,400.00	11,500.00	( 1,900.00)	116.5
55-37-17 PENALTIES	.00	146.25	1,500.00	1,353.75	9.8
TOTAL OPERATING REVENUE	149,516.13	594,946.90	1,683,000.00	1,088,053.10	35.4
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	27,244.00	65,241.04	36,696.00	( 28,545.04)	177.8
55-38-55 MISCELLANEOUS REVENUE	.00	2,280.00	.00	( 2,280.00)	.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	27,244.00	67,521.04	858,110.00	790,588.96	7.9
TOTAL FUND REVENUE	176,760.13	662,467.94	2,541,110.00	1,878,642.06	26.1

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	23,061.39	95,281.40	299,037.00	203,755.60	31.9
55-81-13 BENEFITS AND BONUS	12,964.29	44,338.35	166,918.00	122,579.65	26.6
55-81-15 ON CALL PAY	112.00	504.00	1,700.00	1,196.00	29.7
55-81-20 OVERTIME	62.52	327.87	4,000.00	3,672.13	8.2
55-81-28 WELLS & WATER TANK POWER	569.06	1,068.91	11,500.00	10,431.09	9.3
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	14,688.93	18,126.06	18,000.00	( 126.06)	100.7
55-81-42 WATER SAMPLE TESTING	.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	72,350.82	292,981.68	770,000.00	477,018.32	38.1
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	1,425.00	4,140.00	2,715.00	34.4
55-81-63 IT SUPPORT & CONTRACTS	522.95	6,587.39	24,000.00	17,412.61	27.5
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>124,331.96</b>	<b>461,331.66</b>	<b>1,306,795.00</b>	<b>845,463.34</b>	<b>35.3</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	1,677.53	3,340.47	8,250.00	4,909.53	40.5
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
<b>TOTAL WATER - MATERIALS AND SUPPLIES</b>	<b>1,677.53</b>	<b>3,340.47</b>	<b>124,000.00</b>	<b>120,659.53</b>	<b>2.7</b>
<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	633.57	8,758.86	10,000.00	1,241.14	87.6
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	1,489.32	6,173.68	8,800.00	2,626.32	70.2
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	318.62	644.44	1,500.00	855.56	43.0
55-84-83 IT	100.00	400.00	2,000.00	1,600.00	20.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	257.25	1,675.72	15,000.00	13,324.28	11.2
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>2,798.76</b>	<b>17,652.70</b>	<b>1,090,315.00</b>	<b>1,072,662.30</b>	<b>1.6</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 4 MONTHS ENDING OCTOBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	128,808.25	482,324.83	2,541,110.00	2,058,785.17	19.0
NET REVENUE OVER EXPENDITURES	47,951.88	180,143.11	.00	( 180,143.11)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,335,522.21	
58-1311	STORM WATER ACCTS. RECEIVABLE	19,050.90	
58-1312	ALLOWANCE FOR BAD DEBTS	( 100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	3,744.00	
58-1501	NET PENSION ASSET	24,372.00	
58-1502	DEFERRED OUTFLOWS - PENSION	16,836.00	

TOTAL CURRENT ASSETS		2,399,425.11	
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PROPERTY AND EQUIPMENT

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

TOTAL PROPERTY AND EQUIPMENT		6,722,900.15	
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TOTAL ASSETS		9,122,325.26	
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LIABILITIES AND EQUITY

LIABILITIES

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

TOTAL LIABILITIES		51,422.10	
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

58-2980	BEGINNING OF YEAR	7,696,029.42	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,378,687.58	
	REVENUE OVER EXPENDITURES - YTD	( 3,813.84)	

BALANCE - CURRENT DATE		9,070,903.16	
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TOTAL FUND EQUITY		9,070,903.16	
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TOTAL LIABILITIES AND EQUITY		9,122,325.26	
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 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	17,169.71	68,340.31	195,000.00	126,659.69	35.1
58-37-17 PENALTIES	.00	16.25	150.00	133.75	10.8
58-37-90 FUND BALANCE	.00	.00	162,057.00	162,057.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	9,900.00	9,900.00	.0
TOTAL OPERATING REVENUE	17,169.71	68,356.56	367,107.00	298,750.44	18.6
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	.00	( 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	.00	( 4,064.48)	145,100.00	149,164.48	( 2.8)
TOTAL FUND REVENUE	17,169.71	64,292.08	512,207.00	447,914.92	12.6



WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	10,120.66	37,850.21	92,365.00	54,514.79	41.0
58-81-13 BENEFITS	4,989.32	16,663.46	49,242.00	32,578.54	33.8
58-81-27 STORM SYS. MAINT. & REPAIR	2,039.32	2,116.19	11,000.00	8,883.81	19.2
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	194.26	805.26	1,100.00	294.74	73.2
58-81-40 SWEEPING & PREVENTATIVE CARE	503.75	1,097.50	12,000.00	10,902.50	9.2
58-81-42 STRM SYS MAINT & PHS II COMP.	105.00	1,655.00	2,500.00	845.00	66.2
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	17,952.31	60,187.62	183,207.00	123,019.38	32.9
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	3,190.75	4,550.75	115,000.00	110,449.25	4.0
58-84-20 RISK MANAGEMENT	226.27	3,128.16	3,500.00	371.84	89.4
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	36.75	239.39	2,500.00	2,260.61	9.6
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	3,453.77	7,918.30	309,000.00	301,081.70	2.6
<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	21,406.08	68,105.92	512,207.00	444,101.08	13.3
NET REVENUE OVER EXPENDITURES	( 4,236.37)	( 3,813.84)	.00	3,813.84	.0

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 OCTOBER 31, 2022

DEBT SERVICE

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	93,146.78	
85-1361	PROPERTY TAXES DEFERRED	13,471.00	
	TOTAL CURRENT ASSETS		106,617.78
	TOTAL ASSETS		106,617.78

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	102,157.68	
	REVENUE OVER EXPENDITURES - YTD	( 9,010.90)	
	BALANCE - CURRENT DATE	93,146.78	
	TOTAL FUND EQUITY		93,146.78
	TOTAL LIABILITIES AND EQUITY		106,617.78

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

CDRA FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
85-31-10 PROPERTY TAX INCREMENT	.00	.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 4 MONTHS ENDING OCTOBER 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	9,010.90	9,010.90	21,000.00	11,989.10	42.9
TOTAL DEPARTMENT 84	9,010.90	9,010.90	21,000.00	11,989.10	42.9
TOTAL FUND EXPENDITURES	9,010.90	9,010.90	140,000.00	130,989.10	6.4
NET REVENUE OVER EXPENDITURES	( 9,010.90)	( 9,010.90)	.00	9,010.90	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

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

LIABILITIES AND EQUITY

FUND EQUITY

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

WEST POINT CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2022

FUND 92

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	( 1,399,870.36)	
	REVENUE OVER EXPENDITURES - YTD	813,458.86	
	BALANCE - CURRENT DATE		( 586,411.50)
	TOTAL FUND EQUITY		( 586,411.50)
	TOTAL LIABILITIES AND EQUITY		442,674.00