

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 NOVEMBER 30, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	820,196.82
01-1112	CASH IN CKING - CLASS C - ZION	1,137,369.56
01-1125	XBP DEPOSIT ACCOUNT	128,701.78
01-1130	CASH IN CHECKING - PTIF ACCT.	20,623,387.20
01-1131	PETTY CASH	750.00
		22,710,405.36
	TOTAL COMBINED CASH	22,710,405.36
01-1190	CASH ALLOCATION TO OTHER FUNDS	(22,710,405.36)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,186,146.70
45	ALLOCATION TO SPECIAL REVENUE FUND	7,140,436.95
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,562,775.75
51	ALLOCATION TO WASTE FUND	917,180.55
55	ALLOCATION TO WATER FUND	2,419,319.34
58	ALLOCATION TO STORM WATER UTILITY FUND	2,380,275.76
70	ALLOCATION TO DEBT SERVICE	11,123.53
85	ALLOCATION TO CDRA FUND	93,146.78
		22,710,405.36
	TOTAL ALLOCATIONS TO OTHER FUNDS	22,710,405.36
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(22,710,405.36)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	4,186,146.70	
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		5,411,865.68
	TOTAL ASSETS		5,411,865.68

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(257,394.15)	
10-2135	CREDIT CARD CLEARING ACCOUNT	14,020.54	
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	34,687.40	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	22,385.01	
10-2228	EMPLOYEES DISABILITIES INS.	435.42	
10-2229	HSA PAYABLE	21,725.33	
10-2232	PEHP - DENTAL & VISION INS.	2,940.05	
10-2233	ULGT - VISION & LTC INS.	203.85	
10-2234	WELLNESS - HEALTH CLUBS	(188.28)	
10-2243	WORKMENS COMPENSATION PAYABLE	13,763.63	
10-2245	STATE UNEMPLOYMENT PAYABLE	1,335.89	
10-2250	WAGES PAYABLE-CLEARING	37,256.18	
10-2255	EXCAVATION BOND PAYABLE	20.00	
10-2275	DEFERRED REVENUE	693,155.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,916,330.35	
10-2410	UNEARNED- CARES ACT	640,949.00	
	TOTAL LIABILITIES		3,174,529.09

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	513,738.61	
	BALANCE - CURRENT DATE		2,237,336.59
	TOTAL FUND EQUITY		2,237,336.59
	TOTAL LIABILITIES AND EQUITY		5,411,865.68

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	20,334.01	39,927.68	693,155.00	653,227.32 5.8
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	2,725.86	17,377.05	40,000.00	22,622.95 43.4
10-31-30	GENERAL SALES AND USE TAXES	197,154.97	952,941.44	2,000,000.00	1,047,058.56 47.7
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00 .0
10-31-50	ENERGY SALES AND USE	26,900.05	183,568.11	380,000.00	196,431.89 48.3
10-31-60	TELECOMMUNICATIONS	2,411.41	11,650.77	25,000.00	13,349.23 46.6
	TOTAL TAXES	249,526.30	1,205,465.05	3,188,155.00	1,982,689.95 37.8
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	1,170.00	43,877.79	10,000.00	(33,877.79) 438.8
10-32-21	BUILDING PERMITS	19,492.38	211,996.89	500,000.00	288,003.11 42.4
	TOTAL LICENSES AND PERMITS	20,662.38	255,874.68	510,000.00	254,125.32 50.2
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	90,882.92	261,875.92	450,000.00	188,124.08 58.2
10-33-71	ARPA WEST POINT CITY DIRECT	.00	.00	1,289,333.00	1,289,333.00 .0
	TOTAL INTERGOVERNMENTAL REVENUE	90,882.92	261,875.92	1,739,333.00	1,477,457.08 15.1
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	5,850.00	11,229.98	50,000.00	38,770.02 22.5
10-34-60	RECREATION FEES	5,270.00	48,255.00	90,000.00	41,745.00 53.6
10-34-78	PARK & CITY HALL RESERVATIONS	.00	2,060.00	4,000.00	1,940.00 51.5
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	2,120.00	9,000.00	6,880.00 23.6
10-34-82	CEMETERY INTERMENT	.00	3,525.00	15,000.00	11,475.00 23.5
10-34-90	MISC. INCOME & CONCESSIONS	267.16	2,833.08	4,000.00	1,166.92 70.8
	TOTAL CHARGES FOR SERVICES	11,387.16	70,023.06	172,000.00	101,976.94 40.7
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	56,190.46	205,776.03	5,000.00	(200,776.03) 4115.5
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	56,190.46	205,761.03	8,000.00	(197,761.03) 2572.0

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 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	 428,649.22	 1,998,999.74	 6,417,488.00	 4,418,488.26	 31.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	4,177.78	22,977.79	49,665.00	26,687.21	46.3
10-41-13	614.38	3,379.09	7,655.00	4,275.91	44.1
10-41-33	.00	.00	9,000.00	9,000.00	.0
10-41-35	.00	1,025.00	3,000.00	1,975.00	34.2
	4,792.16	27,381.88	69,320.00	41,938.12	39.5
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	10,172.44	54,441.53	146,706.00	92,264.47	37.1
10-44-13	3,875.33	23,949.05	66,137.00	42,187.95	36.2
10-44-20	.00	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	1,041.98	5,000.00	3,958.02	20.8
10-44-25	264.75	403.67	1,000.00	596.33	40.4
10-44-26	745.95	3,574.70	16,500.00	12,925.30	21.7
10-44-33	990.00	2,389.35	4,000.00	1,610.65	59.7
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	4,089.50	4,089.50	7,100.00	3,010.50	57.6
10-44-65	.00	.00	2,000.00	2,000.00	.0
10-44-69	333.08	1,052.07	4,000.00	2,947.93	26.3
10-44-75	639.02	40,279.74	40,000.00	(279.74)	100.7
10-44-95	242.42	913.46	1,000.00	86.54	91.4
10-44-98	75.00	375.00	1,000.00	625.00	37.5
	21,948.48	132,840.76	318,743.00	185,902.24	41.7
<u>PUBLIC WORKS</u>					
10-48-11	11,385.34	63,851.28	194,565.00	130,713.72	32.8
10-48-13	5,005.37	36,877.35	116,892.00	80,014.65	31.6
10-48-15	392.00	2,156.00	5,950.00	3,794.00	36.2
10-48-20	143.07	15,258.33	14,000.00	(1,258.33)	109.0
10-48-23	.00	.00	360.00	360.00	.0
10-48-25	638.91	3,425.65	9,000.00	5,574.35	38.1
10-48-26	4,201.35	11,171.04	24,260.00	13,088.96	46.1
10-48-54	1,421.92	2,158.88	3,000.00	841.12	72.0
10-48-65	2,682.89	5,185.99	4,250.00	(935.99)	122.0
10-48-67	1,282.42	3,197.54	12,865.00	9,667.46	24.9
10-48-69	20.93	33.19	1,300.00	1,266.81	2.6
10-48-70	.00	.00	10,000.00	10,000.00	.0
10-48-75	56.08	223.67	900.00	676.33	24.9
10-48-77	422.69	596.91	5,000.00	4,403.09	11.9
10-48-82	994.22	6,024.24	14,000.00	7,975.76	43.0
10-48-84	4,020.50	21,883.62	52,000.00	30,116.38	42.1
	32,667.69	172,043.69	468,342.00	296,298.31	36.7

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	19,361.87	100,952.29	270,051.00	169,098.71	37.4
10-49-13 EMPLOYEE BENEFITS	7,192.53	42,071.23	152,571.00	110,499.77	27.6
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	884.20	3,000.00	2,115.80	29.5
10-49-23 TRAVEL AND EDUCATION	25.50	1,293.25	6,000.00	4,706.75	21.6
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	1,740.84	9,749.65	22,500.00	12,750.35	43.3
10-49-37 ATTORNEY	6,829.00	12,489.00	33,000.00	20,511.00	37.9
10-49-62 MISCELLANEOUS	.00	785.50	12,000.00	11,214.50	6.6
10-49-63 IT SUPPORT & CONTRACTS	1,599.76	9,442.22	36,000.00	26,557.78	26.2
10-49-65 EMP. AWARDS, REC. & EVENTS	1,878.83	3,170.60	13,000.00	9,829.40	24.4
10-49-66 EDUCATION REIMB. PROGRAM	.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	54.96	154.96	2,000.00	1,845.04	7.8
10-49-69 OFFICE SUPPLIES & EXPENSE	82.81	1,891.62	5,000.00	3,108.38	37.8
10-49-70 CELLULAR & RADIO SERV. & EQUIP	691.49	3,706.67	12,000.00	8,293.33	30.9
10-49-72 LEGAL ADVERTISING	.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	920.50	4,201.90	4,500.00	298.10	93.4
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	82.25	82.25	500.00	417.75	16.5
10-49-88 RECORDERS OFFICE	.00	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	486.26	115,746.14	78,500.00	(37,246.14)	147.5
10-49-91 YOUTH COUNCIL	.00	2,180.79	8,000.00	5,819.21	27.3
10-49-92 MISS WEST POINT PAGEANT	297.60	2,023.85	19,600.00	17,576.15	10.3
10-49-93 SENIOR PROGRAM	1,102.57	2,192.07	6,000.00	3,807.93	36.5
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
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	42,346.77	324,682.22	764,992.00	440,309.78	42.4

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	11,819.40	98,825.98	278,680.00	179,854.02	35.5
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	4,415.82	41,241.05	152,673.00	111,431.95	27.0
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	813.00	1,500.00	687.00	54.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	606.41	2,664.97	5,000.00	2,335.03	53.3
10-52-25 EQUIPMENT & SUPPLIES	.00	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	8,380.00	16,740.00	4,000.00	(12,740.00)	418.5
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	2,782.93	1,000.00	(1,782.93)	278.3
10-52-68 PLANNING COMM/BOARD OF ADJ.	2,360.00	2,360.00	3,500.00	1,140.00	67.4
10-52-69 OFFICE SUPPLIES & EXPENSE	105.41	159.81	500.00	340.19	32.0
10-52-85 CODE ENFORCEMENT	126.70	956.16	4,000.00	3,043.84	23.9
10-52-90 COUNTY RECORDING FEES	54.00	214.00	4,000.00	3,786.00	5.4
TOTAL COMMUNITY DEVELOPMENT	27,867.74	173,998.84	469,103.00	295,104.16	37.1
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,939.64	21,598.02	50,485.00	28,886.98	42.8
10-53-13 EMP. BENEFITS & RETIREMENT	1,451.78	8,713.98	23,538.00	14,824.02	37.0
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	125.00	4,000.00	3,875.00	3.1
10-53-25 EQUIPMENT & SUPPLIES	.00	414.02	5,500.00	5,085.98	7.5
10-53-51 GIS	600.00	1,948.25	3,000.00	1,051.75	64.9
10-53-63 IT SUPPORT & CONTRACTS	7,803.28	7,803.28	42,150.00	34,346.72	18.5
10-53-69 OFFICE SUPPLIES & EXPENSE	77.59	77.59	500.00	422.41	15.5
10-53-70 ENGINEERING SERVICES	.00	382.50	22,000.00	21,617.50	1.7
TOTAL ENGINEERING	13,872.29	41,062.64	152,173.00	111,110.36	27.0
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	5,945.50	18,728.00	72,008.00	53,280.00	26.0
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	595.13	1,874.54	7,136.00	5,261.46	26.3
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	372.48	1,000.00	627.52	37.3
10-54-60 ANIMAL CONTROL	4,399.06	17,596.24	55,000.00	37,403.76	32.0
10-54-62 POLICE SERVICES	23,234.00	116,170.00	408,250.00	292,080.00	28.5
10-54-65 NARCOTICS STRIKE FORCE	.00	8,743.68	8,800.00	56.32	99.4
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	34,173.69	163,484.94	556,194.00	392,709.06	29.4

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	5,346.52	35,890.23	130,556.00	94,665.77	27.5
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	1,434.64	9,341.78	12,938.00	3,596.22	72.2
10-70-20 UNIFORMS	420.00	420.00	600.00	180.00	70.0
10-70-25 EQUIPMENT & SUPPLIES	2,261.67	5,250.10	14,000.00	8,749.90	37.5
10-70-26 BUILDING AND GROUNDS	2,944.82	15,578.80	68,600.00	53,021.20	22.7
10-70-29 PARK & CEMETERY LIGHTS	447.05	1,396.35	3,400.00	2,003.65	41.1
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	5,437.50	6,979.33	4,000.00	(2,979.33)	174.5
TOTAL PARKS AND CEMETERY	18,292.20	74,856.59	235,794.00	160,937.41	31.8
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	13,696.41	88,218.24	199,528.00	111,309.76	44.2
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	4,966.24	31,493.53	85,831.00	54,337.47	36.7
10-71-20 RECREATION PROGRAM MARKETING	76.56	76.56	1,000.00	923.44	7.7
10-71-23 TRAVEL & EDUCATION	170.00	170.00	3,200.00	3,030.00	5.3
10-71-26 BUILDING AND GROUNDS	209.22	1,383.16	7,800.00	6,416.84	17.7
10-71-30 BACKGROUND CHECKS	16.45	65.80	2,000.00	1,934.20	3.3
10-71-60 SOCCER	682.80	9,995.43	13,000.00	3,004.57	76.9
10-71-67 JUNIOR JAZZ	60.00	5,613.32	23,500.00	17,886.68	23.9
10-71-68 FOOTBALL	14,936.42	46,825.50	35,000.00	(11,825.50)	133.8
10-71-69 OFFICE SUPPLIES & EXPENSE	172.02	717.72	1,050.00	332.28	68.4
10-71-71 BASEBALL/SOFTBALL	.00	16,656.30	21,000.00	4,343.70	79.3
10-71-73 VOLLEYBALL	1,140.44	2,701.01	5,500.00	2,798.99	49.1
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
TOTAL RECREATION	36,126.56	203,916.57	403,409.00	199,492.43	50.6
<u>TRANSFERS, CONT. & 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	1,236,853.00	1,236,853.00	.0
10-90-97 TRANSFER TO WATER FUND	.00	.00	500,000.00	500,000.00	.0
10-90-98 TRANSFER TO WASTE FUND	.00	.00	500,000.00	500,000.00	.0
10-90-99 ARPA TRANSFER TO WASTE FUND	.00	.00	292,565.00	292,565.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	.00	170,993.00	2,979,418.00	2,808,425.00	5.7
TOTAL FUND EXPENDITURES	232,087.58	1,485,261.13	6,417,488.00	4,932,226.87	23.1
NET REVENUE OVER EXPENDITURES	196,561.64	513,738.61	.00	(513,738.61)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	7,140,436.95	
45-1411	DUE FROM OTHER GOVT. UNITS	32,657.50	
	TOTAL CURRENT ASSETS		7,173,094.45
	TOTAL ASSETS		7,173,094.45

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	1,176,476.33	
	BALANCE - CURRENT DATE	7,085,386.03	
	TOTAL FUND EQUITY		7,085,386.03
	TOTAL LIABILITIES AND EQUITY		7,173,094.45

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	10,703.00	126,465.02	152,900.00	26,434.98	82.7
45-30-70 PARK AND TRAILS IMPACT FEES	16,666.02	142,670.96	238,086.00	95,415.04	59.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	22,792.00	274,852.01	352,600.00	77,747.99	78.0
45-30-80 N.D. FIRE IMPACT FEES	1,267.91	13,142.74	13,868.00	725.26	94.8
45-30-99 BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
	<u>51,428.93</u>	<u>557,130.73</u>	<u>969,331.00</u>	<u>412,200.27</u>	<u>57.5</u>
<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	16,803.36	80,606.04	125,000.00	44,393.96	64.5
45-33-96 ARPA WEST POINT CITY DIRECT	.00	641,054.00	.00	(641,054.00)	.0
	<u>16,803.36</u>	<u>892,653.04</u>	<u>575,000.00</u>	<u>(317,653.04)</u>	<u>155.2</u>
	<u>68,232.29</u>	<u>1,449,783.77</u>	<u>1,544,331.00</u>	<u>94,547.23</u>	<u>93.9</u>

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	.00	1,648.00	1,648.00	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	.00	12,455.25	.00	(12,455.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	24,932.00	239,001.35	352,600.00	113,598.65	67.8
45-51-85 N.D. FIRE IMPACT FEES	1,209.04	12,987.66	13,868.00	880.34	93.7
45-51-93 LOCAL OPTION ROADS	.00	.00	546,309.00	546,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	174.69	8,863.18	607,443.00	598,579.82	1.5
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	<u>26,315.73</u>	<u>273,307.44</u>	<u>1,544,331.00</u>	<u>1,271,023.56</u>	<u>17.7</u>
TOTAL FUND EXPENDITURES	<u>26,315.73</u>	<u>273,307.44</u>	<u>1,544,331.00</u>	<u>1,271,023.56</u>	<u>17.7</u>
NET REVENUE OVER EXPENDITURES	<u><u>41,916.56</u></u>	<u><u>1,176,476.33</u></u>	<u><u>.00</u></u>	<u><u>(1,176,476.33)</u></u>	<u><u>.0</u></u>

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,562,775.75	
	TOTAL CURRENT ASSETS		5,562,775.75
	TOTAL ASSETS		5,562,775.75

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	(98,511.13)	
	BALANCE - CURRENT DATE	5,540,766.30	
	TOTAL FUND EQUITY		5,540,766.30
	TOTAL LIABILITIES AND EQUITY		5,562,775.75

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	5,400.00	28,260.00	223,062.00	194,802.00	12.7
48-30-90 BEGINNING BALANCE	.00	.00	979,517.00	979,517.00	.0
TOTAL REVENUE	5,400.00	28,260.00	1,202,579.00	1,174,319.00	2.4
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	1,236,853.00	1,236,853.00	.0
48-33-20 PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	16,236,853.00	16,236,853.00	.0
TOTAL FUND REVENUE	5,400.00	28,260.00	17,439,432.00	17,411,172.00	.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	50,000.00	58,546.77	15,161,185.00	15,102,638.23	.4
48-51-20 ROAD PROJECTS	.00	(39,152.83)	411,218.00	450,370.83	(9.5)
48-51-25 PARK IMPROVEMENT PROJECTS	14,607.19	21,681.19	971,610.00	949,928.81	2.2
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	1,375.00	55,537.00	592,292.00	536,755.00	9.4
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>65,982.19</u>	<u>126,771.13</u>	<u>17,439,432.00</u>	<u>17,312,660.87</u>	<u>.7</u>
TOTAL FUND EXPENDITURES	<u>65,982.19</u>	<u>126,771.13</u>	<u>17,439,432.00</u>	<u>17,312,660.87</u>	<u>.7</u>
NET REVENUE OVER EXPENDITURES	<u>(60,582.19)</u>	<u>(98,511.13)</u>	<u>.00</u>	<u>98,511.13</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(2,996.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	917,180.55	
51-1311	WASTE ACCOUNTS RECEIVABLE	198,168.52	
51-1312	ALLOWANCE FOR BAD DEBTS	(11,437.09)	
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			1,219,180.32

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

6,644,291.89

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	59,120.95	
BALANCE - CURRENT DATE			6,214,471.02
TOTAL FUND EQUITY			6,214,471.02
TOTAL LIABILITIES AND EQUITY			<u><u>6,644,291.89</u></u>

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	60.00	302.50	1,500.00	1,197.50	20.2
51-37-26 SEWER FEES	102,836.49	545,944.64	1,200,000.00	654,055.36	45.5
51-37-50 GARBAGE COLLECTION FEES	59,677.04	276,334.29	690,000.00	413,665.71	40.1
51-37-60 GREENWASTE COLLECTION FEES	10,373.36	51,643.20	125,000.00	73,356.80	41.3
51-37-70 RECYCLE COLLECTION FEES	12,808.60	63,641.15	150,000.00	86,358.85	42.4
TOTAL OPERATING REVENUE	185,755.49	937,865.78	2,166,500.00	1,228,634.22	43.3
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	5,789.00	39,638.11	82,700.00	43,061.89	47.9
51-38-15 CAN PURCHASE	1,190.00	11,560.00	17,000.00	5,440.00	68.0
51-38-49 TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
51-38-50 ARPA TRANSFER FROM GENERAL	.00	.00	292,565.00	292,565.00	.0
51-38-65 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.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	6,979.00	51,198.11	25,922,265.00	25,871,066.89	.2
<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	192,734.49	989,063.89	28,361,057.00	27,371,993.11	3.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	17,505.18	100,794.39	250,495.00	149,700.61	40.2
51-81-13 BENEFITS AND BONUS	7,000.39	45,195.54	140,200.00	95,004.46	32.2
51-81-15 ON CALL PAY	56.00	308.00	850.00	542.00	36.2
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	82.29	6,837.41	10,900.00	4,062.59	62.7
51-81-42 GARBAGE	55,151.46	224,518.01	600,000.00	375,481.99	37.4
51-81-43 GREENWASTE	9,149.13	34,319.11	113,000.00	78,680.89	30.4
51-81-44 RECYCLING	11,351.34	34,242.78	138,000.00	103,757.22	24.8
51-81-49 SEWER COLLECTION AND DISPOSAL	77,426.88	414,691.46	668,000.00	253,308.54	62.1
51-81-55 SEWER MAINTENANCE AND REPAIR	1,923.75	9,219.17	30,000.00	20,780.83	30.7
51-81-63 IT SUPPORT & CONTRACTS	6,831.90	11,134.51	23,825.00	12,690.49	46.7
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	186,478.32	881,260.38	1,978,770.00	1,097,509.62	44.5
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	845.44	4,185.89	11,000.00	6,814.11	38.1
51-82-47 CAN PURCHASE	.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	845.44	27,696.89	40,500.00	12,803.11	68.4
<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	145.23	9,529.69	10,000.00	470.31	95.3
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,414.05	7,185.08	8,100.00	914.92	88.7
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	2,050.00	2,250.00	4,000.00	1,750.00	56.3
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	.00	.00	25,292,565.00	25,292,565.00	.0
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	766,122.00	766,122.00	.0
51-84-84 BLUE STAKES	.00	422.12	1,000.00	577.88	42.2
51-84-90 FLEET	641.22	1,598.78	8,000.00	6,401.22	20.0
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	4,250.50	20,985.67	26,321,787.00	26,300,801.33	.1
<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 5 MONTHS ENDING NOVEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	191,574.26	929,942.94	28,361,057.00	27,431,114.06	3.3
NET REVENUE OVER EXPENDITURES	1,160.23	59,120.95	.00	(59,120.95)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,419,319.34	
55-1311	WATER ACCOUNTS RECEIVABLE	143,256.10	
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		2,686,171.44

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

TOTAL ASSETS

7,043,359.07

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	75,600.55	
55-2140	CUSTOMER DEPOSITS PAYABLE	137,947.37	
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		360,182.08

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	210,212.39	
	BALANCE - CURRENT DATE	6,683,176.99	
	TOTAL FUND EQUITY		6,683,176.99
			<u><u>7,043,359.07</u></u>

TOTAL LIABILITIES AND EQUITY

7,043,359.07

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	67,794.57	346,627.86	800,000.00	453,372.14	43.3
55-37-13 SECONDARY WATER SALES	76,365.22	378,932.58	870,000.00	491,067.42	43.6
55-37-14 CONNECTION FEES - WATER	700.00	14,100.00	11,500.00	(2,600.00)	122.6
55-37-17 PENALTIES	.00	146.25	1,500.00	1,353.75	9.8
TOTAL OPERATING REVENUE	144,859.79	739,806.69	1,683,000.00	943,193.31	44.0
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	2,224.00	67,465.04	36,696.00	(30,769.04)	183.9
55-38-49 TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
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	2,224.00	69,745.04	1,358,110.00	1,288,364.96	5.1
TOTAL FUND REVENUE	147,083.79	809,551.73	3,041,110.00	2,231,558.27	26.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,107.55	115,388.95	299,037.00	183,648.05	38.6
55-81-13 BENEFITS AND BONUS	8,124.19	52,462.54	166,918.00	114,455.46	31.4
55-81-15 ON CALL PAY	112.00	616.00	1,700.00	1,084.00	36.2
55-81-20 OVERTIME	.00	327.87	4,000.00	3,672.13	8.2
55-81-28 WELLS & WATER TANK POWER	313.72	1,382.63	11,500.00	10,117.37	12.0
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	2,928.18	21,054.24	18,000.00	(3,054.24)	117.0
55-81-42 WATER SAMPLE TESTING	.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	72,875.83	365,857.51	770,000.00	404,142.49	47.5
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	6,577.09	13,164.48	24,000.00	10,835.52	54.9
TOTAL PRIMARY OPERATING EXPENSES	111,038.56	572,370.22	1,306,795.00	734,424.78	43.8
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	845.45	4,185.92	8,250.00	4,064.08	50.7
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	845.45	4,185.92	124,000.00	119,814.08	3.4
<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	135.55	8,894.41	10,000.00	1,105.59	88.9
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	.00	729,499.00	729,499.00	.0
55-84-35 CREDIT CARD PROCESSING FEES	1,512.71	7,686.39	8,800.00	1,113.61	87.4
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	260.12	904.56	1,500.00	595.44	60.3
55-84-83 IT	2,100.00	2,500.00	2,000.00	(500.00)	125.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,122.12	2,797.84	15,000.00	12,202.16	18.7
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER - OTHER EXPENSES	5,130.50	22,783.20	1,590,315.00	1,567,531.80	1.4
<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 5 MONTHS ENDING NOVEMBER 30, 2022

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	117,014.51	599,339.34	3,041,110.00	2,441,770.66	19.7
NET REVENUE OVER EXPENDITURES	<u>30,069.28</u>	<u>210,212.39</u>	<u>.00</u>	<u>(210,212.39)</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,380,275.76	
58-1311	STORM WATER ACCTS. RECEIVABLE	20,430.32	
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 2,445,558.08

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

TOTAL ASSETS 9,168,458.23

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

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	42,319.13	

BALANCE - CURRENT DATE 9,117,036.13

TOTAL FUND EQUITY 9,117,036.13

TOTAL LIABILITIES AND EQUITY 9,168,458.23

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	17,205.19	85,545.50	195,000.00	109,454.50	43.9
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	17,205.19	85,561.75	367,107.00	281,545.25	23.3
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	7,386.07	43,538.45	105,100.00	61,561.55	41.4
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	7,386.07	43,538.45	145,100.00	101,561.55	30.0
TOTAL FUND REVENUE	24,591.26	129,100.20	512,207.00	383,106.80	25.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,396.86	45,247.07	92,365.00	47,117.93	49.0
58-81-13 BENEFITS	2,918.01	19,581.47	49,242.00	29,660.53	39.8
58-81-27 STORM SYS. MAINT. & REPAIR	4,150.00	6,266.19	11,000.00	4,733.81	57.0
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	197.30	1,002.56	1,100.00	97.44	91.1
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	1,097.50	12,000.00	10,902.50	9.2
58-81-42 STRM SYS MAINT & PHS II COMP.	44.26	1,699.26	2,500.00	800.74	68.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	14,706.43	74,894.05	183,207.00	108,312.95	40.9
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	3,760.00	8,310.75	115,000.00	106,689.25	7.2
58-84-20 RISK MANAGEMENT	48.41	3,176.57	3,500.00	323.43	90.8
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	160.31	399.70	2,500.00	2,100.30	16.0
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	3,968.72	11,887.02	309,000.00	297,112.98	3.9
<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	18,675.15	86,781.07	512,207.00	425,425.93	16.9
NET REVENUE OVER EXPENDITURES	5,916.11	42,319.13	.00	(42,319.13)	.0

WEST POINT CITY CORPORATION
 BALANCE SHEET
 NOVEMBER 30, 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
NOVEMBER 30, 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 5 MONTHS ENDING NOVEMBER 30, 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 5 MONTHS ENDING NOVEMBER 30, 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	9,010.90	21,000.00	11,989.10	42.9
TOTAL DEPARTMENT 84	.00	9,010.90	21,000.00	11,989.10	42.9
TOTAL FUND EXPENDITURES	.00	9,010.90	140,000.00	130,989.10	6.4
NET REVENUE OVER EXPENDITURES	.00	(9,010.90)	.00	9,010.90	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 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
NOVEMBER 30, 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	(977,870.36)	
	REVENUE OVER EXPENDITURES - YTD	391,458.86	
	BALANCE - CURRENT DATE		(586,411.50)
	TOTAL FUND EQUITY		(586,411.50)
	TOTAL LIABILITIES AND EQUITY		442,674.00