

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 MARCH 31, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	730,241.00
01-1125	XBP DEPOSIT ACCOUNT	167,577.09
01-1130	CASH IN CHECKING - PTIF ACCT.	22,402,990.41
01-1131	PETTY CASH	750.00
		23,301,558.50
	TOTAL COMBINED CASH	23,301,558.50
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 23,301,558.50)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,891,721.40
45	ALLOCATION TO SPECIAL REVENUE FUND	9,179,640.79
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,569,704.90
51	ALLOCATION TO WASTE FUND	469,663.80
55	ALLOCATION TO WATER FUND	2,463,007.45
58	ALLOCATION TO STORM WATER UTILITY FUND	2,035,716.12
70	ALLOCATION TO DEBT SERVICE	12,185.46
85	ALLOCATION TO CDRA FUND	( 320,081.42)
		23,301,558.50
	TOTAL ALLOCATIONS TO OTHER FUNDS	23,301,558.50
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 23,301,558.50)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	3,891,721.40	
10-1361	PROPERTY TAXES DEFERRED	824,480.00	
10-1411	DUE FROM OTHER GOVT. UNITS	588,909.49	
10-1561	PREPAID EXPENSE	44,144.81	
	TOTAL CURRENT ASSETS		5,349,255.70
	TOTAL ASSETS		5,349,255.70

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 202,636.89)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	4,445.14	
10-2222	FEDERAL WITHHOLDING PAYABLE	13,429.15	
10-2223	STATE WITHHOLDING PAYABLE	4,807.69	
10-2225	STATE RET & 401(K) PAYABLE	23,743.13	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	( 920.94)	
10-2228	EMPLOYEES DISABILITIES INS.	( 639.61)	
10-2229	HSA PAYABLE	20,643.11	
10-2232	PEHP - DENTAL & VISION INS.	( 1,622.41)	
10-2233	ULGT - VISION & LTC INS.	( 24.00)	
10-2234	WELLNESS - HEALTH CLUBS	( 1,632.39)	
10-2243	WORKMENS COMPENSATION PAYABLE	27,564.00	
10-2245	STATE UNEMPLOYMENT PAYABLE	328.83	
10-2250	WAGES PAYABLE-CLEARING	74,342.20	
10-2255	EXCAVATION BOND PAYABLE	3,830.00	
10-2275	DEFERRED REVENUE	824,480.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,131,566.80	
	TOTAL LIABILITIES		1,921,703.81

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	22,692.88	
10-2980	UNASSIGNED FUNDS	1,662,531.87	
	REVENUE OVER EXPENDITURES - YTD	1,742,327.14	
	BALANCE - CURRENT DATE	3,427,551.89	
	TOTAL FUND EQUITY		3,427,551.89
	TOTAL LIABILITIES AND EQUITY		5,349,255.70

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	858.99	728,876.00	778,503.00	49,627.00 93.6
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,669.74	40,266.58	45,000.00	4,733.42 89.5
10-31-30	GENERAL SALES AND USE TAXES	194,172.71	1,906,530.25	2,500,000.00	593,469.75 76.3
10-31-40	CABLE TV	.00	.00	45,000.00	45,000.00 .0
10-31-50	ENERGY SALES AND USE	59,060.69	435,831.64	600,000.00	164,168.36 72.6
10-31-60	TELECOMMUNICATIONS	2,473.65	20,339.17	25,000.00	4,660.83 81.4
	TOTAL TAXES	260,235.78	3,131,843.64	3,993,503.00	861,659.36 78.4
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	3,900.00	19,931.50	15,000.00	( 4,931.50) 132.9
10-32-21	BUILDING PERMITS	60,298.92	395,967.44	225,000.00	( 170,967.44) 176.0
	TOTAL LICENSES AND PERMITS	64,198.92	415,898.94	240,000.00	( 175,898.94) 173.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	93,395.67	528,192.31	550,000.00	21,807.69 96.0
	TOTAL INTERGOVERNMENTAL REVENUE	93,395.67	528,192.31	550,000.00	21,807.69 96.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	1,300.00	17,050.00	10,000.00	( 7,050.00) 170.5
10-34-60	RECREATION FEES	27,035.00	104,440.00	150,000.00	45,560.00 69.6
10-34-78	PARK & CITY HALL RESERVATIONS	835.00	2,910.00	5,000.00	2,090.00 58.2
10-34-79	CITY CELEB. & SPONSORSHIPS	2,910.00	5,855.50	18,000.00	12,144.50 32.5
10-34-82	CEMETERY INTERMENT	500.00	12,800.00	15,000.00	2,200.00 85.3
10-34-90	MISC. INCOME & CONCESSIONS	816.34	93,737.04	10,000.00	( 83,737.04) 937.4
	TOTAL CHARGES FOR SERVICES	33,396.34	236,792.54	208,000.00	( 28,792.54) 113.8
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	84,054.75	714,671.36	200,000.00	( 514,671.36) 357.3
10-36-20	DONATIONS	50.00	50.00	.00	( 50.00) .0
10-36-30	ARTS COUNCIL REVENUE	80.00	1,745.00	5,000.00	3,255.00 34.9
10-36-90	MISCELLANEOUS	200.00	1,100.00	.00	( 1,100.00) .0
	TOTAL MISCELLANEOUS REVENUE	84,384.75	717,566.36	205,000.00	( 512,566.36) 350.0

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<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	 535,611.46	 5,030,293.79	 5,996,503.00	 966,209.21	 83.9

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	4,313.76	40,980.72	55,850.00	14,869.28	73.4
10-41-13 EMPLOYEE BENEFITS	651.88	6,214.42	8,448.00	2,233.58	73.6
10-41-33 TRAINING AND EDUCATION	.00	830.00	11,000.00	10,170.00	7.6
10-41-35 COMMUNITY SERVICE CONTRACTS	1,000.00	1,575.00	4,000.00	2,425.00	39.4
TOTAL GENERAL GOVERNMENT	5,965.64	49,600.14	79,298.00	29,697.86	62.6
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	12,054.31	115,266.15	164,945.00	49,678.85	69.9
10-44-13 EMPLOYEE BENEFITS	4,911.35	46,063.93	79,642.00	33,578.07	57.8
10-44-20 MILEAGE REIMBURSEMENT	467.60	524.55	800.00	275.45	65.6
10-44-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	75.00	75.00	1,000.00	925.00	7.5
10-44-24 POSTAGE	.00	2,811.47	5,000.00	2,188.53	56.2
10-44-25 EQUIPMENT & SUPPLIES	37.00	169.79	1,000.00	830.21	17.0
10-44-26 EQUIPMENT LEASE & MAINTENANCE	892.41	5,721.23	16,500.00	10,778.77	34.7
10-44-33 TRAINING & EDUCATION	238.00	1,696.50	4,000.00	2,303.50	42.4
10-44-38 AUDITOR & ACCOUNTING SUPPORT	.00	15,290.00	16,500.00	1,210.00	92.7
10-44-63 IT SUPPORT & CONTRACTS	.00	4,662.50	7,100.00	2,437.50	65.7
10-44-65 EMERGENCY MANAGEMENT	.00	1,376.72	2,000.00	623.28	68.8
10-44-69 OFFICE SUPPLIES & EXPENSE	624.75	2,371.62	4,000.00	1,628.38	59.3
10-44-75 RISK MANAGEMENT	676.22	48,330.95	50,000.00	1,669.05	96.7
10-44-95 CREDIT CARD PROCESSING FEES	291.41	2,005.81	2,000.00	( 5.81)	100.3
10-44-98 BANK SERVICE CHARGES	.00	35.00	1,000.00	965.00	3.5
TOTAL ADMINISTRATIVE SERVICES	20,268.05	246,401.22	355,487.00	109,085.78	69.3
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	11,294.04	103,823.74	161,144.00	57,320.26	64.4
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	4,983.73	47,445.67	85,440.00	37,994.33	55.5
10-48-15 ON CALL PAY	28.00	728.00	5,950.00	5,222.00	12.2
10-48-20 OVERTIME	917.20	19,028.41	25,000.00	5,971.59	76.1
10-48-23 TRAVEL AND EDUCATION	.00	59.00	360.00	301.00	16.4
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	1,190.65	8,676.37	9,000.00	323.63	96.4
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	2,036.85	23,190.12	24,260.00	1,069.88	95.6
10-48-54 PROT. CLOTHING & EQUIPMENT	75.00	4,030.12	3,500.00	( 530.12)	115.2
10-48-65 FLEET OPERATIONS & MAINTENANCE	1,566.65	12,244.93	10,000.00	( 2,244.93)	122.5
10-48-67 FLEET FUEL	1,030.62	8,779.68	12,865.00	4,085.32	68.2
10-48-69 OFFICE SUPPLIES & EXPENSE	.00	216.93	1,300.00	1,083.07	16.7
10-48-70 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
10-48-75 CROSSWALK POWER	33.58	262.78	700.00	437.22	37.5
10-48-77 PUBLIC FACILITIES HEATING	918.94	4,367.57	6,000.00	1,632.43	72.8
10-48-82 PUBLIC FACILITIES POWER	1,227.88	11,904.37	14,000.00	2,095.63	85.0
10-48-84 STREET LIGHTING PWR & MNT.	6,783.97	46,600.80	123,000.00	76,399.20	37.9
TOTAL PUBLIC WORKS	32,087.11	300,439.29	492,519.00	192,079.71	61.0

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	22,666.82	217,505.40	322,375.00	104,869.60	67.5
10-49-13 EMPLOYEE BENEFITS	9,256.23	89,906.46	174,891.00	84,984.54	51.4
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	117.98	2,608.31	3,000.00	391.69	86.9
10-49-23 TRAVEL AND EDUCATION	625.00	4,621.71	10,000.00	5,378.29	46.2
10-49-25 NEW EQUIPMENT PURCHASE	804.66	8,045.35	22,500.00	14,454.65	35.8
10-49-37 ATTORNEY	1,387.00	16,258.00	35,000.00	18,742.00	46.5
10-49-62 MISCELLANEOUS	.00	.00	12,000.00	12,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	2,509.61	42,984.61	40,000.00	( 2,984.61)	107.5
10-49-65 EMP. AWARDS, REC. & EVENTS	1,644.16	15,782.90	16,000.00	217.10	98.6
10-49-66 EDUCATION REIMB. PROGRAM	.00	1,359.10	6,000.00	4,640.90	22.7
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	15,248.45	15,000.00	( 248.45)	101.7
10-49-68 WELLNESS PROGRAM	46.39	540.79	2,000.00	1,459.21	27.0
10-49-69 OFFICE SUPPLIES & EXPENSE	522.56	3,338.37	5,000.00	1,661.63	66.8
10-49-70 CELLULAR & RADIO SERV. & EQUIP	699.11	5,619.10	12,000.00	6,380.90	46.8
10-49-72 LEGAL ADVERTISING	1,100.50	2,030.50	6,000.00	3,969.50	33.8
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	7,274.00	7,500.00	226.00	97.0
10-49-82 CITY NEWSLETTER	546.80	4,956.80	12,000.00	7,043.20	41.3
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	33.30	500.00	466.70	6.7
10-49-87 HR POSITION POSTING	.00	195.00	.00	( 195.00)	.0
10-49-88 RECORDERS OFFICE	.00	7,890.93	8,000.00	109.07	98.6
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	387.84	39,709.08	90,000.00	50,290.92	44.1
10-49-91 YOUTH COUNCIL	438.03	4,325.59	10,000.00	5,674.41	43.3
10-49-92 MISS WEST POINT PAGEANT	148.92	9,195.29	15,000.00	5,804.71	61.3
10-49-93 SENIOR PROGRAM	18.11	269.38	.00	( 269.38)	.0
10-49-96 YOUTH COURT	.00	2,384.12	5,000.00	2,615.88	47.7
10-49-97 COVID-19 EXPENSES	.00	.00	200,000.00	200,000.00	.0
10-49-98 ARTS COUNCIL	.00	1,778.62	5,000.00	3,221.38	35.6
10-49-99 ARPA- EXPENDITURES	.00	.00	500.00	500.00	.0
<b>TOTAL EXECUTIVE</b>	<b>42,919.72</b>	<b>503,861.16</b>	<b>1,063,016.00</b>	<b>559,154.84</b>	<b>47.4</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	18,888.43	179,277.13	302,738.00	123,460.87	59.2
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	7,246.47	67,823.62	145,482.00	77,658.38	46.6
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	688.00	738.00	1,500.00	762.00	49.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	1,215.00	3,938.85	5,000.00	1,061.15	78.8
10-52-25 EQUIPMENT & SUPPLIES	.00	22.11	2,000.00	1,977.89	1.1
10-52-51 GIS	.00	552.00	.00	( 552.00)	.0
10-52-62 CONTRACT PLANNING & INSP SERV	9,750.00	59,845.00	4,000.00	( 55,845.00)	1496.1
10-52-63 IT SUPPORT & CONTRACTS	.00	22,733.00	13,500.00	( 9,233.00)	168.4
10-52-65 STATE BUILDING SURCHARGE	.00	2,109.79	3,000.00	890.21	70.3
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	550.00	3,500.00	2,950.00	15.7
10-52-69 OFFICE SUPPLIES & EXPENSE	239.12	359.98	500.00	140.02	72.0
10-52-85 CODE ENFORCEMENT	.00	1,868.99	4,000.00	2,131.01	46.7
10-52-90 COUNTY RECORDING FEES	.00	508.00	4,000.00	3,492.00	12.7
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>38,027.02</b>	<b>340,326.47</b>	<b>489,220.00</b>	<b>148,893.53</b>	<b>69.6</b>
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	9,398.44	73,698.28	99,783.00	26,084.72	73.9
10-53-13 EMP. BENEFITS & RETIREMENT	3,256.83	26,027.38	66,689.00	40,661.62	39.0
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	74.00	74.00	1,000.00	926.00	7.4
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	1,225.00	1,669.32	4,000.00	2,330.68	41.7
10-53-25 EQUIPMENT & SUPPLIES	.00	9,818.86	20,000.00	10,181.14	49.1
10-53-51 GIS	600.00	600.00	4,000.00	3,400.00	15.0
10-53-63 IT SUPPORT & CONTRACTS	282.66	5,031.91	7,000.00	1,968.09	71.9
10-53-69 OFFICE SUPPLIES & EXPENSE	103.19	365.66	500.00	134.34	73.1
10-53-70 ENGINEERING SERVICES	1,387.75	5,574.50	22,000.00	16,425.50	25.3
<b>TOTAL ENGINEERING</b>	<b>16,327.87</b>	<b>122,859.91</b>	<b>224,972.00</b>	<b>102,112.09</b>	<b>54.6</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	9,901.00	70,253.50	139,458.00	69,204.50	50.4
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	981.13	7,007.37	13,820.00	6,812.63	50.7
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	55.62	2,196.49	2,000.00	( 196.49)	109.8
10-54-62 POLICE SERVICES	50,502.53	454,522.77	625,248.00	170,725.23	72.7
10-54-65 NARCOTICS STRIKE FORCE	.00	9,647.44	9,700.00	52.56	99.5
10-54-71 EMERGENCY MANAGER	.00	26,166.39	25,000.00	( 1,166.39)	104.7
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL PUBLIC SAFETY &amp; EMERGENCY PLAN</b>	<b>61,440.28</b>	<b>569,793.96</b>	<b>819,226.00</b>	<b>249,432.04</b>	<b>69.6</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	9,027.10	121,604.78	225,009.00	103,404.22	54.0
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	3,313.95	34,239.28	74,370.00	40,130.72	46.0
10-70-20 UNIFORMS	.00	191.45	600.00	408.55	31.9
10-70-25 EQUIPMENT & SUPPLIES	1,178.65	13,889.52	20,000.00	6,110.48	69.5
10-70-26 BUILDING AND GROUNDS	32,579.74	51,982.06	85,000.00	33,017.94	61.2
10-70-29 PARK & CEMETERY LIGHTS	364.83	2,912.13	4,500.00	1,587.87	64.7
10-70-61 MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	.00	3,393.74	6,000.00	2,606.26	56.6
TOTAL PARKS AND CEMETERY	46,464.27	228,212.96	417,179.00	188,966.04	54.7
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	26,362.14	221,701.81	347,704.00	126,002.19	63.8
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	9,318.74	77,859.54	142,318.00	64,458.46	54.7
10-71-20 RECREATION PROGRAM MARKETING	.00	120.00	1,000.00	880.00	12.0
10-71-23 TRAVEL & EDUCATION	2,825.54	4,650.54	3,200.00	( 1,450.54)	145.3
10-71-25 EQUIPMENT AND SUPPLIES	206.69	1,296.71	5,000.00	3,703.29	25.9
10-71-26 BUILDING AND GROUNDS	84.76	787.75	7,800.00	7,012.25	10.1
10-71-30 BACKGROUND CHECKS	.00	770.30	2,000.00	1,229.70	38.5
10-71-60 SOCCER	485.00	10,440.79	27,000.00	16,559.21	38.7
10-71-67 JUNIOR JAZZ	115.56	24,742.00	23,500.00	( 1,242.00)	105.3
10-71-68 FOOTBALL	.00	24,850.46	35,000.00	10,149.54	71.0
10-71-69 OFFICE SUPPLIES & EXPENSE	398.94	1,850.11	2,000.00	149.89	92.5
10-71-71 BASEBALL/SOFTBALL	.00	18,570.33	30,000.00	11,429.67	61.9
10-71-73 VOLLEYBALL	.00	5,040.71	5,500.00	459.29	91.7
10-71-80 SENIOR PROGAMS	670.14	5,598.18	11,000.00	5,401.82	50.9
TOTAL RECREATION	40,467.51	398,279.23	643,022.00	244,742.77	61.9
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	215,023.91	528,192.31	550,000.00	21,807.69	96.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	286,564.00	286,564.00	.0
10-90-95 TRANSFER OUT TO CDRA	.00	.00	576,000.00	576,000.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	215,023.91	528,192.31	1,412,564.00	884,371.69	37.4
TOTAL FUND EXPENDITURES	518,991.38	3,287,966.65	5,996,503.00	2,708,536.35	54.8
NET REVENUE OVER EXPENDITURES	16,620.08	1,742,327.14	.00	( 1,742,327.14)	.0

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2025

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	9,179,640.79	
45-1411	DUE FROM OTHER GOVT. UNITS	36,229.02	
	TOTAL CURRENT ASSETS		9,215,869.81
	TOTAL ASSETS		9,215,869.81

LIABILITIES AND EQUITY

LIABILITIES

45-2131	ACCOUNTS PAYABLE	39,351.01	
	TOTAL LIABILITIES		39,351.01

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	1,421,761.10	
45-2985	RESTRICTED FOR LOCAL OPTION RD	160,699.67	
45-2990	RESTRICTED FOR CLASS C ROADS	1,803,332.11	
45-2995	RESTRICTED FOR IMPACT FEES	5,126,071.55	
	REVENUE OVER EXPENDITURES - YTD	664,654.37	
	BALANCE - CURRENT DATE		9,176,518.80
	TOTAL FUND EQUITY		9,176,518.80
	TOTAL LIABILITIES AND EQUITY		9,215,869.81

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	37,892.00	275,119.15	1,652,900.00	1,377,780.85	16.6
45-30-70 PARK AND TRAILS IMPACT FEES	437,272.00	956,308.00	238,086.00	( 718,222.00)	401.7
45-30-75 NORTH DAVIS SEWER IMPACT FEES	46,974.82	316,751.98	352,600.00	35,848.02	89.8
45-30-80 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-30-99 BEGINNING BALANCE	.00	.00	1,023,014.00	1,023,014.00	.0
TOTAL DEVELOPMENT FEES	522,138.82	1,548,179.13	3,280,468.00	1,732,288.87	47.2
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	215,023.91	528,192.31	450,000.00	( 78,192.31)	117.4
45-33-93 LOCAL OPTION ROADS	16,424.24	161,733.41	125,000.00	( 36,733.41)	129.4
TOTAL OTHER FINANCING SOURCES	231,448.15	689,925.72	575,000.00	( 114,925.72)	120.0
TOTAL FUND REVENUE	753,586.97	2,238,104.85	3,855,468.00	1,617,363.15	58.1

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	350,000.00	1,648.00	( 348,352.00)	21237.
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	16,799.50	100,415.50	1,500,000.00	1,399,584.50	6.7
45-51-80 N.D. SEWER IMPACT FEES	34,180.30	288,781.09	352,600.00	63,818.91	81.9
45-51-85 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-51-93 LOCAL OPTION ROADS	( 221,469.00)	159,755.17	1,088,168.00	928,412.83	14.7
45-51-95 CLASS C ROAD EXPENDITURES	16,339.70	674,498.72	876,721.00	202,222.28	76.9
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	( 154,149.50)	1,573,450.48	3,855,468.00	2,282,017.52	40.8
TOTAL FUND EXPENDITURES	( 154,149.50)	1,573,450.48	3,855,468.00	2,282,017.52	40.8
NET REVENUE OVER EXPENDITURES	907,736.47	664,654.37	.00	( 664,654.37)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,569,704.90	
48-1315	INTERGOVERNMENTAL RECEIVABLES	72,337.92	
	TOTAL CURRENT ASSETS		5,642,042.82
	TOTAL ASSETS		5,642,042.82

LIABILITIES AND EQUITY

LIABILITIES

48-2131	ACCOUNTS PAYABLE	9,983.88	
48-2275	DEFERRED INFLOWS	72,337.92	
	TOTAL LIABILITIES		82,321.80

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	1,135,815.53	
48-2985	COMMITTED TO CAPITAL PROJECTS	4,586,032.00	
	REVENUE OVER EXPENDITURES - YTD	( 162,126.51)	
	BALANCE - CURRENT DATE	5,559,721.02	
	TOTAL FUND EQUITY		5,559,721.02
	TOTAL LIABILITIES AND EQUITY		5,642,042.82

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	225.00	16,875.00	223,062.00	206,187.00	7.6
48-30-90 BEGINNING BALANCE	.00	.00	1,681,583.00	1,681,583.00	.0
<b>TOTAL REVENUE</b>	<b>225.00</b>	<b>16,875.00</b>	<b>1,904,645.00</b>	<b>1,887,770.00</b>	<b>.9</b>
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	368,541.00	368,541.00	.0
48-33-25 GRANTS	.00	.00	9,000,000.00	9,000,000.00	.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>.00</b>	<b>9,368,541.00</b>	<b>9,368,541.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>225.00</b>	<b>16,875.00</b>	<b>11,273,186.00</b>	<b>11,256,311.00</b>	<b>.2</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	36.36	2,380.14	108,485.00	106,104.86	2.2
48-51-20 ROAD PROJECTS	10,142.50	58,844.75	9,153,963.00	9,095,118.25	.6
48-51-25 PARK IMPROVEMENT PROJECTS	.00	32,246.04	1,049,303.00	1,017,056.96	3.1
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	77,795.58	87,644.00	9,848.42	88.8
48-51-44 VEHICLE REPLACEMENT	.00	.00	65,991.00	65,991.00	.0
48-51-53 5 YEAR CIP	.00	7,735.00	620,225.00	612,490.00	1.3
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	187,575.00	187,575.00	.0
TOTAL CAP. PROJ. FUND FINANCING USES	<u>10,178.86</u>	<u>179,001.51</u>	<u>11,273,186.00</u>	<u>11,094,184.49</u>	<u>1.6</u>
TOTAL FUND EXPENDITURES	<u>10,178.86</u>	<u>179,001.51</u>	<u>11,273,186.00</u>	<u>11,094,184.49</u>	<u>1.6</u>
NET REVENUE OVER EXPENDITURES	<u>( 9,953.86)</u>	<u>( 162,126.51)</u>	<u>.00</u>	<u>162,126.51</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(	1,746.35)	
51-1190	CASH-ALLOCATION FROM GEN.FUND		469,663.80	
51-1311	WASTE ACCOUNTS RECEIVABLE		217,733.88	
51-1312	ALLOWANCE FOR BAD DEBTS	(	12,594.83)	
51-1411	DUE FROM OTHER GOVERNMENT		9,567.60	
51-1501	NET PENSION ASSET	(	982.00)	
51-1502	DEFERRED OUTFLOWS - PENSION		73,501.00	
51-1561	PREPAID EXPENSES		133.33	

TOTAL CURRENT ASSETS	755,276.43
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PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS		6,198,252.40	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.		7,305,049.40	
51-1651	MACHINERY AND EQUIPMENT		392,730.22	
51-1690	ACCUMULATED DEPRECIATION	(	2,214,137.94)	

TOTAL PROPERTY AND EQUIPMENT	11,681,894.08
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TOTAL ASSETS	12,437,170.51
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LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE		168,077.77	
51-2140	CUSTOMER DEPOSITS PAYABLE		45,000.00	
51-2141	COMPENSATED ABSENCES PAYABLE		31,053.83	
51-2201	NET PENSION LIABILITY		38,370.00	
51-2202	DEFERRED INFLOWS - PENSION	(	3,786.00)	
51-2250	WAGES PAYABLE		6,698.81	

TOTAL LIABILITIES	285,414.41
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
51-2980	BEGINNING OF YEAR		8,843,215.43	
51-2995	RESTRICTED - SEWER IMPACT FEES		410,544.60	
	REVENUE OVER EXPENDITURES - YTD		2,897,996.07	

BALANCE - CURRENT DATE	12,151,756.10
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TOTAL FUND EQUITY	12,151,756.10
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TOTAL LIABILITIES AND EQUITY	12,437,170.51
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	( 120.00)	677.50	500.00	( 177.50)	135.5
51-37-26 SEWER FEES	113,514.79	1,029,448.02	1,300,000.00	270,551.98	79.2
51-37-50 GARBAGE COLLECTION FEES	67,131.39	598,935.37	1,150,000.00	551,064.63	52.1
51-37-60 GREENWASTE COLLECTION FEES	11,017.15	99,526.72	130,000.00	30,473.28	76.6
51-37-70 RECYCLE COLLECTION FEES	14,861.37	131,836.07	170,000.00	38,163.93	77.6
<b>TOTAL OPERATING REVENUE</b>	<b>206,404.70</b>	<b>1,860,423.68</b>	<b>2,750,500.00</b>	<b>890,076.32</b>	<b>67.6</b>
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	11,578.00	80,597.59	82,700.00	2,102.41	97.5
51-38-15 CAN PURCHASE	3,080.00	18,960.00	17,000.00	( 1,960.00)	111.5
51-38-65 ARPA NEU DAVIS COUNTY	655,669.10	8,512,393.66	25,000,000.00	16,487,606.34	34.1
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>670,327.10</b>	<b>8,611,951.25</b>	<b>25,129,700.00</b>	<b>16,517,748.75</b>	<b>34.3</b>
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	292,792.00	292,792.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
<b>TOTAL TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>370,667.00</b>	<b>370,667.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>876,731.80</b>	<b>10,472,374.93</b>	<b>28,250,867.00</b>	<b>17,778,492.07</b>	<b>37.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	17,889.55	167,150.50	297,919.00	130,768.50	56.1
51-81-13 BENEFITS AND BONUS	6,988.72	65,778.38	161,626.00	95,847.62	40.7
51-81-15 ON CALL PAY	4.00	134.00	850.00	716.00	15.8
51-81-20 OVERTIME	.00	261.15	2,000.00	1,738.85	13.1
51-81-27 LIFT STATION PUMPS	254.65	6,682.49	10,900.00	4,217.51	61.3
51-81-42 GARBAGE	29,730.08	423,062.88	600,000.00	176,937.12	70.5
51-81-43 GREENWASTE	3,664.00	73,178.64	113,000.00	39,821.36	64.8
51-81-44 RECYCLING	.00	84,539.79	138,000.00	53,460.21	61.3
51-81-49 SEWER COLLECTION AND DISPOSAL	84,900.28	755,687.41	1,068,000.00	312,312.59	70.8
51-81-55 SEWER MAINTENANCE AND REPAIR	621.17	11,762.11	30,000.00	18,237.89	39.2
51-81-63 IT SUPPORT & CONTRACTS	1,219.24	19,555.96	20,000.00	444.04	97.8
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	145,271.69	1,607,793.31	2,443,795.00	836,001.69	65.8
 <u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	1,001.89	9,082.23	11,000.00	1,917.77	82.6
51-82-47 CAN PURCHASE	.00	43,442.50	45,000.00	1,557.50	96.5
51-82-60 TRAVEL AND EDUCATION	.00	980.00	1,500.00	520.00	65.3
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	1,001.89	53,504.73	58,500.00	4,995.27	91.5
 <u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	1,906.50	1,906.50	156,000.00	154,093.50	1.2
51-84-20 RISK MANAGEMENT	153.68	10,984.28	10,000.00	( 984.28)	109.8
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	2,506.08	17,249.98	8,100.00	( 9,149.98)	213.0
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	5,560.00	6,000.00	440.00	92.7
51-84-44 VEHICLE REPLACEMENT	.00	67,432.93	106,187.00	38,754.07	63.5
51-84-81 IT	50.00	500.00	3,000.00	2,500.00	16.7
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	420,474.27	5,789,400.75	25,000,000.00	19,210,599.25	23.2
51-84-83 CAPITAL IMPROVEMENTS	.00	6,500.00	335,285.00	328,785.00	1.9
51-84-84 BLUE STAKES	.00	411.44	1,000.00	588.56	41.1
51-84-90 FLEET	515.31	4,054.14	8,000.00	3,945.86	50.7
51-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
TOTAL WASTE - OTHER EXPENSES	425,605.84	5,913,080.82	25,728,572.00	19,815,491.18	23.0
 <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 9 MONTHS ENDING MARCH 31, 2025

WASTE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	571,879.42	7,574,378.86	28,250,867.00	20,676,488.14	26.8
NET REVENUE OVER EXPENDITURES	<u>304,852.38</u>	<u>2,897,996.07</u>	<u>.00</u>	<u>( 2,897,996.07)</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

WATER FUND

ASSETS

55-1075	UTILITY CASH CLEARING	913.66	
55-1190	CASH-ALLOCATION FROM GEN. FUND	2,463,007.45	
55-1311	WATER ACCOUNTS RECEIVABLE	170,383.16	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1501	NET PENSION ASSET	( 726.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	84,384.00	
55-1561	PREPAID EXPENSES	133.33	
TOTAL CURRENT ASSETS			2,715,095.60

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.	5,736,433.96	
55-1650	CONSTRUCTION IN PROGRESS	715,766.99	
55-1651	MACHINERY & EQUIPMENT	230,527.39	
55-1690	ACCUMULATED DEPRECIATION	( 1,782,596.01)	
TOTAL PROPERTY AND EQUIPMENT			5,153,632.33

TOTAL ASSETS

7,868,727.93

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	154,735.32	
55-2140	CUSTOMER DEPOSITS PAYABLE	151,329.65	
55-2141	COMPENSATED ABSENCES PAYABLE	36,171.18	
55-2201	NET PENSION LIABILITY	45,444.00	
55-2202	DEFERRED INFLOWS - PENSION	( 5,918.00)	
55-2250	WAGES PAYABLE	7,719.45	
TOTAL LIABILITIES			389,481.60

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

55-2980	BEGINNING OF YEAR	7,237,890.49	
55-2995	RESTRICTED - WATER IMPACT FEES	219,438.31	
	REVENUE OVER EXPENDITURES - YTD	21,917.53	
BALANCE - CURRENT DATE			7,479,246.33
TOTAL FUND EQUITY			7,479,246.33
TOTAL LIABILITIES AND EQUITY			<u><u>7,868,727.93</u></u>

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	69,874.47	649,940.97	850,000.00	200,059.03	76.5
55-37-13 SECONDARY WATER SALES	98,349.01	880,566.33	1,200,000.00	319,433.67	73.4
55-37-14 CONNECTION FEES - WATER	4,550.00	26,000.00	11,500.00	( 14,500.00)	226.1
55-37-17 PENALTIES	274.50	609.75	500.00	( 109.75)	122.0
TOTAL OPERATING REVENUE	173,047.98	1,557,117.05	2,062,000.00	504,882.95	75.5
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	14,456.00	82,010.00	36,696.00	( 45,314.00)	223.5
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	741,370.00	741,370.00	.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	14,456.00	82,010.00	1,109,597.00	1,027,587.00	7.4
TOTAL FUND REVENUE	187,503.98	1,639,127.05	3,171,597.00	1,532,469.95	51.7

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,471.04	190,881.62	359,697.00	168,815.38	53.1
55-81-13 BENEFITS AND BONUS	8,010.48	75,706.73	194,870.00	119,163.27	38.9
55-81-15 ON CALL PAY	8.00	268.00	1,700.00	1,432.00	15.8
55-81-20 OVERTIME	.00	783.68	4,000.00	3,216.32	19.6
55-81-28 WELLS & WATER TANK POWER	779.81	6,189.13	9,000.00	2,810.87	68.8
55-81-35 HOOPER WATER DISTRICT	.00	.00	500.00	500.00	.0
55-81-41 WATER MAINTENANCE	1,010.28	22,133.05	25,000.00	2,866.95	88.5
55-81-42 WATER SAMPLE TESTING	147.00	3,567.00	5,000.00	1,433.00	71.3
55-81-43 SECONDARY WATER	94,761.56	852,149.36	1,200,000.00	347,850.64	71.0
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	500.00	500.00	.0
55-81-60 TRAVEL AND EDUCATION	500.00	1,994.00	4,140.00	2,146.00	48.2
55-81-63 IT SUPPORT & CONTRACTS	783.95	17,426.15	24,000.00	6,573.85	72.6
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>126,472.12</b>	<b>1,171,098.72</b>	<b>1,828,407.00</b>	<b>657,308.28</b>	<b>64.1</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	1,001.88	9,636.19	8,250.00	( 1,386.19)	116.8
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	68,427.00	125,000.00	56,573.00	54.7
<b>TOTAL WATER - MATERIALS AND SUPPLIES</b>	<b>1,001.88</b>	<b>78,063.19</b>	<b>134,000.00</b>	<b>55,936.81</b>	<b>58.3</b>
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	564,374.00	564,374.00	.0
55-84-20 RISK MANAGEMENT	143.44	10,252.01	10,000.00	( 252.01)	102.5
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	100.00	24,995.00	160,226.00	135,231.00	15.6
55-84-35 CREDIT CARD PROCESSING FEES	2,680.93	18,453.46	8,800.00	( 9,653.46)	209.7
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	5,560.00	6,000.00	440.00	92.7
55-84-40 WATER PURCHASE - WEBER BASIN	.00	258,818.39	243,729.00	( 15,089.39)	106.2
55-84-44 VEHICLE REPLACEMENT	.00	31,451.58	66,561.00	35,109.42	47.3
55-84-82 BLUE STAKES	316.27	1,481.49	2,500.00	1,018.51	59.3
55-84-83 IT	100.00	1,000.00	2,000.00	1,000.00	50.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	901.79	6,954.88	15,000.00	8,045.12	46.4
55-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>4,242.43</b>	<b>368,047.61</b>	<b>1,189,190.00</b>	<b>821,142.39</b>	<b>31.0</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 9 MONTHS ENDING MARCH 31, 2025

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	131,716.43	1,617,209.52	3,171,597.00	1,554,387.48	51.0
NET REVENUE OVER EXPENDITURES	<u>55,787.55</u>	<u>21,917.53</u>	<u>.00</u>	<u>( 21,917.53)</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,035,716.12	
58-1311	STORM WATER ACCTS. RECEIVABLE	19,847.42	
58-1312	ALLOWANCE FOR BAD DEBTS	( 100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	3,744.00	
58-1501	NET PENSION ASSET	803.00	
58-1502	DEFERRED OUTFLOWS - PENSION	29,104.00	

TOTAL CURRENT ASSETS		2,089,114.54	
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PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	8,906,781.84	
58-1651	MACHINERY AND EQUIPMENT	104,849.41	
58-1690	ACCUMULATED DEPRECIATION	( 1,501,380.90)	

TOTAL PROPERTY AND EQUIPMENT		7,612,790.35	
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TOTAL ASSETS		9,701,904.89	
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LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	66,429.90	
58-2141	COMPENSATED ABSENCES PAYABLE	13,727.90	
58-2201	NET PENSION LIABILITY	13,384.00	
58-2202	DEFERRED INFLOWS - PENSION	368.00	
58-2250	WAGES PAYABLE	2,946.47	

TOTAL LIABILITIES		96,856.27	
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

58-2980	BEGINNING OF YEAR	8,578,893.87	
58-2995	RESTRICTED-STORM WTR IMPT FEES	927,561.43	
	REVENUE OVER EXPENDITURES - YTD	98,593.32	

BALANCE - CURRENT DATE		9,605,048.62	
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TOTAL FUND EQUITY		9,605,048.62	
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TOTAL LIABILITIES AND EQUITY		9,701,904.89	
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	18,564.47	165,889.94	215,000.00	49,110.06	77.2
58-37-17 PENALTIES	30.50	67.75	150.00	82.25	45.2
58-37-90 FUND BALANCE	.00	.00	177,349.00	177,349.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	156,973.00	156,973.00	.0
TOTAL OPERATING REVENUE	18,594.97	165,957.69	549,472.00	383,514.31	30.2
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	19,821.17	134,620.06	105,100.00	( 29,520.06)	128.1
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	19,821.17	134,620.06	145,100.00	10,479.94	92.8
TOTAL FUND REVENUE	38,416.14	300,577.75	694,572.00	393,994.25	43.3

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,571.67	70,644.72	102,999.00	32,354.28	68.6
58-81-13 BENEFITS	2,867.89	27,029.00	53,900.00	26,871.00	50.2
58-81-27 STORM SYS. MAINT. & REPAIR	.00	5,591.43	20,000.00	14,408.57	28.0
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	349.69	2,406.97	1,100.00	( 1,306.97)	218.8
58-81-40 SWEEPING & PREVENTATIVE CARE	5,525.20	14,834.05	12,000.00	( 2,834.05)	123.6
58-81-42 STRM SYS MAINT & PHS II COMP.	.00	1,938.97	2,500.00	561.03	77.6
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>16,314.45</b>	<b>122,445.14</b>	<b>207,499.00</b>	<b>85,053.86</b>	<b>59.0</b>
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	17,416.99	224,766.00	207,349.01	7.8
58-84-20 RISK MANAGEMENT	51.23	3,661.44	3,500.00	( 161.44)	104.6
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	1,390.00	1,500.00	110.00	92.7
58-84-44 VEHICLE REPLACEMENT	.00	39,660.57	85,271.00	45,610.43	46.5
58-84-83 CAPITAL PROJECTS	.00	7,287.96	75,536.00	68,248.04	9.7
58-84-90 FLEET EXPENSE	128.83	1,041.53	2,500.00	1,458.47	41.7
58-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
<b>TOTAL STORM WTR UTILITY - OTHER EXP.</b>	<b>180.06</b>	<b>79,539.29</b>	<b>467,073.00</b>	<b>387,533.71</b>	<b>17.0</b>
<u>DEPARTMENT 90</u>					
58-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL DEPARTMENT 90</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>16,494.51</b>	<b>201,984.43</b>	<b>694,572.00</b>	<b>492,587.57</b>	<b>29.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>21,921.63</b>	<b>98,593.32</b>	<b>.00</b>	<b>( 98,593.32)</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2025

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	12,185.46	
	TOTAL CURRENT ASSETS		12,185.46
	TOTAL ASSETS		12,185.46

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	( 105,735.35)	
70-2990	RESTRICTED FOR DEBT SERVICE	117,920.81	
	BALANCE - CURRENT DATE	12,185.46	
	TOTAL FUND EQUITY		12,185.46
	TOTAL LIABILITIES AND EQUITY		12,185.46

WEST POINT CITY CORPORATION  
 BALANCE SHEET  
 MARCH 31, 2025

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	( 320,081.42)	
85-1361	PROPERTY TAXES DEFERRED	15,087.00	
	TOTAL CURRENT ASSETS		( 304,994.42)
	TOTAL ASSETS		( 304,994.42)

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	15,087.00	
	TOTAL LIABILITIES		15,087.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	122,083.23	
	REVENUE OVER EXPENDITURES - YTD	( 442,164.65)	
	BALANCE - CURRENT DATE		( 320,081.42)
	TOTAL FUND EQUITY		( 320,081.42)
	TOTAL LIABILITIES AND EQUITY		( 304,994.42)

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2025

CDRA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
85-31-08	INTERFUND LOAN	.00	.00	576,000.00	576,000.00	.0
85-31-10	PROPERTY TAX INCREMENT	.00	.00	140,000.00	140,000.00	.0
	TOTAL REVENUE	.00	.00	716,000.00	716,000.00	.0
	TOTAL FUND REVENUE	.00	.00	716,000.00	716,000.00	.0

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2025

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	291,000.00	419,000.00	128,000.00	69.5
TOTAL EXPENDITURES	.00	291,000.00	419,000.00	128,000.00	69.5
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	151,164.65	297,000.00	145,835.35	50.9
TOTAL DEPARTMENT 84	.00	151,164.65	297,000.00	145,835.35	50.9
TOTAL FUND EXPENDITURES	.00	442,164.65	716,000.00	273,835.35	61.8
NET REVENUE OVER EXPENDITURES	.00	( 442,164.65)	.00	442,164.65	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	12,414,742.82	
91-1612	INFRASTRUTURE	35,348,916.90	
91-1621	BUILDINGS	2,163,653.16	
91-1631	IMPROVMNTS OTHER THAN BLDGS.	2,703,562.03	
91-1641	OFFICE FURNITURE AND EQUIPMENT	72,662.97	
91-1651	MACHINERY AND EQUIPMENT	717,365.26	
91-1661	AUTOMOBILES AND TRUCKS	1,005,206.08	
91-1711	CONSTRUCTION WORK IN PROGRESS	119,667.68	
91-1750	ACCUMULATED DEPRECIATION	( 9,464,782.66)	
	TOTAL PROPERTY AND EQUIPMENT		45,080,994.24
	TOTAL ASSETS		45,080,994.24

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	45,080,994.24	
	BALANCE - CURRENT DATE	45,080,994.24	
	TOTAL FUND EQUITY		45,080,994.24
	TOTAL LIABILITIES AND EQUITY		45,080,994.24

WEST POINT CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2025

FUND 92

ASSETS

92-1501	NET PENSION ASSET	905.00	
92-1502	DEFERRED OUTFLOWS OF RESOURCES	295,347.00	
	TOTAL CURRENT ASSETS		296,252.00
	TOTAL ASSETS		296,252.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	6,039,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE	103,259.51	
92-2201	NET PENSION LIABILITY	168,969.00	
92-2202	DEFERRED INFLOWS OF RESOURCES	13,199.00	
92-2551	ACCRUED INTEREST PAYABLE	25,194.00	
	TOTAL LIABILITIES		6,349,621.51

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	( 7,032,870.36)	
	REVENUE OVER EXPENDITURES - YTD	979,500.85	
	BALANCE - CURRENT DATE	( 6,053,369.51)	
	TOTAL FUND EQUITY		( 6,053,369.51)
	TOTAL LIABILITIES AND EQUITY		296,252.00