

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 APRIL 30, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	827,649.92
01-1125	XBP DEPOSIT ACCOUNT	171,645.77
01-1130	CASH IN CHECKING - PTIF ACCT.	22,853,141.09
01-1131	PETTY CASH	750.00
		23,853,186.78
01-1190	CASH ALLOCATION TO OTHER FUNDS	(23,853,186.78)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,406,304.60
45	ALLOCATION TO SPECIAL REVENUE FUND	9,180,924.58
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,569,422.45
51	ALLOCATION TO WASTE FUND	225,308.64
55	ALLOCATION TO WATER FUND	2,505,318.40
58	ALLOCATION TO STORM WATER UTILITY FUND	2,051,659.07
70	ALLOCATION TO DEBT SERVICE	12,185.46
85	ALLOCATION TO CDRA FUND	(97,936.42)
		23,853,186.78
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(23,853,186.78)
		.00

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 2025

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	4,406,304.60	
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		5,863,838.90
	TOTAL ASSETS		5,863,838.90

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(203,892.36)	
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	(2,526.66)	
10-2228	EMPLOYEES DISABILITIES INS.	(639.67)	
10-2229	HSA PAYABLE	20,599.01	
10-2232	PEHP - DENTAL & VISION INS.	(1,990.79)	
10-2233	ULGT - VISION & LTC INS.	(45.58)	
10-2234	WELLNESS - HEALTH CLUBS	(1,705.38)	
10-2243	WORKMENS COMPENSATION PAYABLE	30,285.85	
10-2245	STATE UNEMPLOYMENT PAYABLE	321.04	
10-2250	WAGES PAYABLE-CLEARING	74,342.20	
10-2255	EXCAVATION BOND PAYABLE	5,162.00	
10-2275	DEFERRED REVENUE	824,480.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,131,566.80	
	TOTAL LIABILITIES		1,922,381.57

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	2,256,232.58	
	BALANCE - CURRENT DATE	3,941,457.33	
	TOTAL FUND EQUITY		3,941,457.33
	TOTAL LIABILITIES AND EQUITY		5,863,838.90

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	118,361.05	847,237.05	778,503.00 (68,734.05)	108.8
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	4,441.14	44,707.72	45,000.00	292.28 99.4
10-31-30	GENERAL SALES AND USE TAXES	192,681.01	2,099,211.26	2,500,000.00	400,788.74 84.0
10-31-40	CABLE TV	41,212.68	41,212.68	45,000.00	3,787.32 91.6
10-31-50	ENERGY SALES AND USE	47,625.76	483,457.40	600,000.00	116,542.60 80.6
10-31-60	TELECOMMUNICATIONS	2,212.59	22,551.76	25,000.00	2,448.24 90.2
	TOTAL TAXES	406,534.23	3,538,377.87	3,993,503.00	455,125.13 88.6
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	6,280.00	26,211.50	15,000.00 (11,211.50)	174.7
10-32-21	BUILDING PERMITS	28,326.54	424,293.98	225,000.00 (199,293.98)	188.6
	TOTAL LICENSES AND PERMITS	34,606.54	450,505.48	240,000.00 (210,505.48)	187.7
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	.00	528,192.31	550,000.00	21,807.69 96.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	528,192.31	550,000.00	21,807.69 96.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	300.00	17,350.00	10,000.00 (7,350.00)	173.5
10-34-60	RECREATION FEES	6,098.92	110,588.92	150,000.00	39,411.08 73.7
10-34-78	PARK & CITY HALL RESERVATIONS	1,150.00	4,060.00	5,000.00	940.00 81.2
10-34-79	CITY CELEB. & SPONSORSHIPS	1,840.00	7,695.50	18,000.00	10,304.50 42.8
10-34-82	CEMETERY INTERMENT	1,700.00	14,500.00	15,000.00	500.00 96.7
10-34-90	MISC. INCOME & CONCESSIONS	250,227.66	343,964.70	10,000.00 (333,964.70)	3439.7
	TOTAL CHARGES FOR SERVICES	261,316.58	498,159.12	208,000.00 (290,159.12)	239.5
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	84,472.91	799,144.27	200,000.00 (599,144.27)	399.6
10-36-20	DONATIONS	.00	50.00	.00 (50.00)	.0
10-36-30	ARTS COUNCIL REVENUE	600.00	2,345.00	5,000.00	2,655.00 46.9
10-36-90	MISCELLANEOUS	.00	1,100.00	.00 (1,100.00)	.0
	TOTAL MISCELLANEOUS REVENUE	85,072.91	802,639.27	205,000.00 (597,639.27)	391.5

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2025

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	 787,530.26	 5,817,874.05	 5,996,503.00	 178,628.95	 97.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	4,313.76	45,294.48	55,850.00	10,555.52	81.1
10-41-13 EMPLOYEE BENEFITS	651.88	6,866.30	8,448.00	1,581.70	81.3
10-41-33 TRAINING AND EDUCATION	2,203.40	3,033.40	11,000.00	7,966.60	27.6
10-41-35 COMMUNITY SERVICE CONTRACTS	.00	1,575.00	4,000.00	2,425.00	39.4
TOTAL GENERAL GOVERNMENT	7,169.04	56,769.18	79,298.00	22,528.82	71.6
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	12,034.02	127,300.17	164,945.00	37,644.83	77.2
10-44-13 EMPLOYEE BENEFITS	6,844.18	52,908.11	79,642.00	26,733.89	66.4
10-44-20 MILEAGE REIMBURSEMENT	.00	524.55	800.00	275.45	65.6
10-44-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	75.00	1,000.00	925.00	7.5
10-44-24 POSTAGE	741.99	3,553.46	5,000.00	1,446.54	71.1
10-44-25 EQUIPMENT & SUPPLIES	.00	169.79	1,000.00	830.21	17.0
10-44-26 EQUIPMENT LEASE & MAINTENANCE	555.51	6,276.74	16,500.00	10,223.26	38.0
10-44-33 TRAINING & EDUCATION	666.20	2,362.70	4,000.00	1,637.30	59.1
10-44-38 AUDITOR & ACCOUNTING SUPPORT	.00	15,290.00	16,500.00	1,210.00	92.7
10-44-63 IT SUPPORT & CONTRACTS	500.00	5,162.50	7,100.00	1,937.50	72.7
10-44-65 EMERGENCY MANAGEMENT	.00	1,376.72	2,000.00	623.28	68.8
10-44-69 OFFICE SUPPLIES & EXPENSE	31.89	2,403.51	4,000.00	1,596.49	60.1
10-44-75 RISK MANAGEMENT	654.40	48,985.35	50,000.00	1,014.65	98.0
10-44-95 CREDIT CARD PROCESSING FEES	335.42	2,341.23	2,000.00	(341.23)	117.1
10-44-98 BANK SERVICE CHARGES	.00	35.00	1,000.00	965.00	3.5
TOTAL ADMINISTRATIVE SERVICES	22,363.61	268,764.83	355,487.00	86,722.17	75.6
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	9,755.47	113,579.21	161,144.00	47,564.79	70.5
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	6,222.93	53,668.60	85,440.00	31,771.40	62.8
10-48-15 ON CALL PAY	126.00	854.00	5,950.00	5,096.00	14.4
10-48-20 OVERTIME	1,093.82	20,122.23	25,000.00	4,877.77	80.5
10-48-23 TRAVEL AND EDUCATION	119.90	178.90	360.00	181.10	49.7
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	177.83	8,854.20	9,000.00	145.80	98.4
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	2,495.11	25,685.23	24,260.00	(1,425.23)	105.9
10-48-54 PROT. CLOTHING & EQUIPMENT	1,040.70	5,070.82	3,500.00	(1,570.82)	144.9
10-48-65 FLEET OPERATIONS & MAINTENANCE	1,014.59	13,259.52	20,000.00	6,740.48	66.3
10-48-67 FLEET FUEL	711.93	9,491.61	12,865.00	3,373.39	73.8
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	296.36	700.00	403.64	42.3
10-48-77 PUBLIC FACILITIES HEATING	426.44	4,794.01	6,000.00	1,205.99	79.9
10-48-82 PUBLIC FACILITIES POWER	1,313.43	13,217.80	14,000.00	782.20	94.4
10-48-84 STREET LIGHTING PWR & MNT.	4,534.03	51,134.83	123,000.00	71,865.17	41.6
TOTAL PUBLIC WORKS	29,065.76	329,505.05	502,519.00	173,013.95	65.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	23,007.13	240,512.53	322,375.00	81,862.47	74.6
10-49-13 EMPLOYEE BENEFITS	12,622.10	102,528.56	174,891.00	72,362.44	58.6
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	2,608.31	3,000.00	391.69	86.9
10-49-23 TRAVEL AND EDUCATION	2,861.56	7,483.27	10,000.00	2,516.73	74.8
10-49-25 NEW EQUIPMENT PURCHASE	.00	8,045.35	22,500.00	14,454.65	35.8
10-49-37 ATTORNEY	53.00	16,311.00	35,000.00	18,689.00	46.6
10-49-62 MISCELLANEOUS	.00	.00	12,000.00	12,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	3,821.32	46,805.93	40,000.00	(6,805.93)	117.0
10-49-65 EMP. AWARDS, REC. & EVENTS	.00	15,782.90	16,000.00	217.10	98.6
10-49-66 EDUCATION REIMB. PROGRAM	235.08	1,594.18	6,000.00	4,405.82	26.6
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	15,248.45	15,000.00	(248.45)	101.7
10-49-68 WELLNESS PROGRAM	.00	540.79	2,000.00	1,459.21	27.0
10-49-69 OFFICE SUPPLIES & EXPENSE	119.68	3,458.05	5,000.00	1,541.95	69.2
10-49-70 CELLULAR & RADIO SERV. & EQUIP	699.11	6,318.21	12,000.00	5,681.79	52.7
10-49-72 LEGAL ADVERTISING	830.00	2,860.50	6,000.00	3,139.50	47.7
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	7,274.00	7,500.00	226.00	97.0
10-49-82 CITY NEWSLETTER	543.00	5,499.80	12,000.00	6,500.20	45.8
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	1,366.93	41,076.01	90,000.00	48,923.99	45.6
10-49-91 YOUTH COUNCIL	.00	4,325.59	10,000.00	5,674.41	43.3
10-49-92 MISS WEST POINT PAGEANT	.00	9,195.29	15,000.00	5,804.71	61.3
10-49-93 SENIOR PROGRAM	.00	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	709.57	2,488.19	5,000.00	2,511.81	49.8
10-49-99 ARPA- EXPENDITURES	.00	.00	500.00	500.00	.0
TOTAL EXECUTIVE	46,868.48	550,729.64	1,063,016.00	512,286.36	51.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	19,314.67	198,591.80	302,738.00	104,146.20	65.6
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	9,801.33	77,624.95	145,482.00	67,857.05	53.4
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	738.00	1,500.00	762.00	49.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	867.82	4,806.67	5,000.00	193.33	96.1
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	8,690.00	68,535.00	4,000.00	(64,535.00)	1713.4
10-52-63 IT SUPPORT & CONTRACTS	.00	22,733.00	13,500.00	(9,233.00)	168.4
10-52-65 STATE BUILDING SURCHARGE	1,118.74	3,228.53	3,000.00	(228.53)	107.6
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	.00	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	54.00	562.00	4,000.00	3,438.00	14.1
TOTAL COMMUNITY DEVELOPMENT	39,846.56	380,173.03	489,220.00	109,046.97	77.7
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	9,398.45	83,096.73	99,783.00	16,686.27	83.3
10-53-13 EMP. BENEFITS & RETIREMENT	4,379.69	30,407.07	66,689.00	36,281.93	45.6
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	74.00	1,000.00	926.00	7.4
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.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	.00	600.00	4,000.00	3,400.00	15.0
10-53-63 IT SUPPORT & CONTRACTS	.00	5,031.91	7,000.00	1,968.09	71.9
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	365.66	500.00	134.34	73.1
10-53-70 ENGINEERING SERVICES	.00	5,574.50	22,000.00	16,425.50	25.3
TOTAL ENGINEERING	13,778.14	136,638.05	224,972.00	88,333.95	60.7
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	8,087.00	78,340.50	139,458.00	61,117.50	56.2
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	801.44	7,808.81	13,820.00	6,011.19	56.5
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	2,196.49	2,000.00	(196.49)	109.8
10-54-62 POLICE SERVICES	50,502.53	505,025.30	625,248.00	120,222.70	80.8
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
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	59,390.97	629,184.93	819,226.00	190,041.07	76.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	5,948.03	127,552.81	225,009.00	97,456.19	56.7
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	2,881.68	37,120.96	74,370.00	37,249.04	49.9
10-70-20 UNIFORMS	.00	191.45	600.00	408.55	31.9
10-70-25 EQUIPMENT & SUPPLIES	382.61	14,272.13	20,000.00	5,727.87	71.4
10-70-26 BUILDING AND GROUNDS	6,039.45	58,021.51	85,000.00	26,978.49	68.3
10-70-29 PARK & CEMETERY LIGHTS	455.84	3,367.97	4,500.00	1,132.03	74.8
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	515.34	3,909.08	6,000.00	2,090.92	65.2
TOTAL PARKS AND CEMETERY	16,222.95	244,435.91	417,179.00	172,743.09	58.6
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	25,426.86	247,128.67	347,704.00	100,575.33	71.1
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	12,833.83	90,693.37	142,318.00	51,624.63	63.7
10-71-20 RECREATION PROGRAM MARKETING	.00	120.00	1,000.00	880.00	12.0
10-71-23 TRAVEL & EDUCATION	.00	4,650.54	3,200.00	(1,450.54)	145.3
10-71-25 EQUIPMENT AND SUPPLIES	.00	1,296.71	5,000.00	3,703.29	25.9
10-71-26 BUILDING AND GROUNDS	.00	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	72.00	10,512.79	27,000.00	16,487.21	38.9
10-71-67 JUNIOR JAZZ	.00	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	.00	1,850.11	2,000.00	149.89	92.5
10-71-71 BASEBALL/SOFTBALL	636.62	19,206.95	30,000.00	10,793.05	64.0
10-71-73 VOLLEYBALL	.00	5,040.71	5,500.00	459.29	91.7
10-71-80 SENIOR PROGAMS	.00	5,598.18	11,000.00	5,401.82	50.9
TOTAL RECREATION	38,969.31	437,248.54	643,022.00	205,773.46	68.0
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	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	.00	528,192.31	1,412,564.00	884,371.69	37.4
TOTAL FUND EXPENDITURES	273,674.82	3,561,641.47	6,006,503.00	2,444,861.53	59.3
NET REVENUE OVER EXPENDITURES	513,855.44	2,256,232.58	(10,000.00)	(2,266,232.58)	22562.

WEST POINT CITY CORPORATION
BALANCE SHEET
APRIL 30, 2025

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	9,180,924.58	
45-1411	DUE FROM OTHER GOVT. UNITS	36,229.02	
	TOTAL CURRENT ASSETS		9,217,153.60
	TOTAL ASSETS		9,217,153.60

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	665,938.16	
	BALANCE - CURRENT DATE		9,177,802.59
	TOTAL FUND EQUITY		9,177,802.59
	TOTAL LIABILITIES AND EQUITY		9,217,153.60

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	11,568.00	286,687.15	152,900.00	(133,787.15)	187.5
45-30-70 PARK AND TRAILS IMPACT FEES	24,392.00	980,700.00	238,086.00	(742,614.00)	411.9
45-30-75 NORTH DAVIS SEWER IMPACT FEES	13,816.12	330,568.10	352,600.00	22,031.90	93.8
45-30-80 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-30-99 BEGINNING BALANCE	.00	.00	1,296,366.00	1,296,366.00	.0
TOTAL DEVELOPMENT FEES	49,776.12	1,597,955.25	2,053,820.00	455,864.75	77.8
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	528,192.31	450,000.00	(78,192.31)	117.4
45-33-93 LOCAL OPTION ROADS	16,266.87	178,000.28	1,000,000.00	821,999.72	17.8
TOTAL OTHER FINANCING SOURCES	16,266.87	706,192.59	1,450,000.00	743,807.41	48.7
TOTAL FUND REVENUE	66,042.99	2,304,147.84	3,503,820.00	1,199,672.16	65.8

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 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	.00	(350,000.00)	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	.00	100,415.50	500,000.00	399,584.50	20.1
45-51-80 N.D. SEWER IMPACT FEES	46,578.82	335,359.91	352,600.00	17,240.09	95.1
45-51-85 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-51-93 LOCAL OPTION ROADS	5,617.50	165,372.67	1,088,168.00	922,795.33	15.2
45-51-95 CLASS C ROAD EXPENDITURES	12,562.88	687,061.60	1,526,721.00	839,659.40	45.0
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	64,759.20	1,638,209.68	3,503,820.00	1,865,610.32	46.8
TOTAL FUND EXPENDITURES	64,759.20	1,638,209.68	3,503,820.00	1,865,610.32	46.8
NET REVENUE OVER EXPENDITURES	1,283.79	665,938.16	.00	(665,938.16)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
APRIL 30, 2025

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,569,422.45	
48-1315	INTERGOVERNMENTAL RECEIVABLES	72,337.92	
	TOTAL CURRENT ASSETS		5,641,760.37
	TOTAL ASSETS		5,641,760.37

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	(162,408.96)	
	BALANCE - CURRENT DATE	5,559,438.57	
	TOTAL FUND EQUITY		5,559,438.57
	TOTAL LIABILITIES AND EQUITY		5,641,760.37

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	1,350.00	18,225.00	223,062.00	204,837.00	8.2
48-30-90 BEGINNING BALANCE	.00	.00	2,289,167.00	2,289,167.00	.0
TOTAL REVENUE	1,350.00	18,225.00	2,512,229.00	2,494,004.00	.7
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	286,564.00	286,564.00	.0
48-33-25 GRANTS	.00	.00	9,000,000.00	9,000,000.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	9,286,564.00	9,286,564.00	.0
TOTAL FUND REVENUE	1,350.00	18,225.00	11,798,793.00	11,780,568.00	.2

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	2,380.14	281,368.00	278,987.86	.9
48-51-20 ROAD PROJECTS	.00	58,844.75	9,513,963.00	9,455,118.25	.6
48-51-25 PARK IMPROVEMENT PROJECTS	696.48	32,942.52	988,010.00	955,067.48	3.3
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	935.97	78,731.55	87,644.00	8,912.45	89.8
48-51-44 VEHICLE REPLACEMENT	.00	.00	65,991.00	65,991.00	.0
48-51-53 5 YEAR CIP	.00	7,735.00	638,755.00	631,020.00	1.2
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	223,062.00	223,062.00	.0
TOTAL CAP. PROJ. FUND FINANCING USES	<u>1,632.45</u>	<u>180,633.96</u>	<u>11,798,793.00</u>	<u>11,618,159.04</u>	<u>1.5</u>
TOTAL FUND EXPENDITURES	<u>1,632.45</u>	<u>180,633.96</u>	<u>11,798,793.00</u>	<u>11,618,159.04</u>	<u>1.5</u>
NET REVENUE OVER EXPENDITURES	<u>(282.45)</u>	<u>(162,408.96)</u>	<u>.00</u>	<u>162,408.96</u>	<u>.0</u>

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 2025

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(	1,680.35)	
51-1190	CASH-ALLOCATION FROM GEN.FUND		225,308.64	
51-1311	WASTE ACCOUNTS RECEIVABLE		218,889.87	
51-1312	ALLOWANCE FOR BAD DEBTS	(	12,699.44)	
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		512,038.65
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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		12,193,932.73
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LIABILITIES AND EQUITYLIABILITIES

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		2,654,758.29

BALANCE - CURRENT DATE		11,908,518.32
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TOTAL FUND EQUITY		11,908,518.32
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TOTAL LIABILITIES AND EQUITY		12,193,932.73
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WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	250.00	927.50	500.00	(427.50)	185.5
51-37-26 SEWER FEES	114,045.05	1,143,493.07	1,300,000.00	156,506.93	88.0
51-37-50 GARBAGE COLLECTION FEES	67,251.08	666,186.45	800,000.00	133,813.55	83.3
51-37-60 GREENWASTE COLLECTION FEES	11,076.80	110,603.52	130,000.00	19,396.48	85.1
51-37-70 RECYCLE COLLECTION FEES	14,893.00	146,729.07	170,000.00	23,270.93	86.3
TOTAL OPERATING REVENUE	207,515.93	2,067,939.61	2,400,500.00	332,560.39	86.2
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	3,308.00	83,905.59	82,700.00	(1,205.59)	101.5
51-38-15 CAN PURCHASE	880.00	19,840.00	17,000.00	(2,840.00)	116.7
51-38-65 ARPA NEU DAVIS COUNTY	420,474.27	8,932,867.93	25,000,000.00	16,067,132.07	35.7
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	424,662.27	9,036,613.52	25,129,700.00	16,093,086.48	36.0
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	408,103.00	408,103.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
TOTAL TRANSFERS	.00	.00	485,978.00	485,978.00	.0
TOTAL FUND REVENUE	632,178.20	11,104,553.13	28,016,178.00	16,911,624.87	39.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	16,460.87	183,611.37	297,919.00	114,307.63	61.6
51-81-13 BENEFITS AND BONUS	9,132.79	74,911.17	161,626.00	86,714.83	46.4
51-81-15 ON CALL PAY	18.00	152.00	850.00	698.00	17.9
51-81-20 OVERTIME	.00	261.15	2,000.00	1,738.85	13.1
51-81-27 LIFT STATION PUMPS	244.25	6,926.74	10,900.00	3,973.26	63.6
51-81-42 GARBAGE	101,084.62	524,147.50	600,000.00	75,852.50	87.4
51-81-43 GREENWASTE	23,690.00	96,868.64	113,000.00	16,131.36	85.7
51-81-44 RECYCLING	43,054.11	127,593.90	138,000.00	10,406.10	92.5
51-81-49 SEWER COLLECTION AND DISPOSAL	84,503.60	840,191.01	1,068,000.00	227,808.99	78.7
51-81-55 SEWER MAINTENANCE AND REPAIR	12,212.86	23,974.97	30,000.00	6,025.03	79.9
51-81-63 IT SUPPORT & CONTRACTS	1,223.73	20,779.69	20,000.00	(779.69)	103.9
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	291,624.83	1,899,418.14	2,443,795.00	544,376.86	77.7
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	996.22	10,078.45	11,000.00	921.55	91.6
51-82-47 CAN PURCHASE	.00	43,442.50	45,000.00	1,557.50	96.5
51-82-60 TRAVEL AND EDUCATION	154.00	1,134.00	1,500.00	366.00	75.6
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	1,150.22	54,654.95	58,500.00	3,845.05	93.4
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	1,959.50	3,866.00	33,858.00	29,992.00	11.4
51-84-20 RISK MANAGEMENT	148.73	11,133.01	10,000.00	(1,133.01)	111.3
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	2,884.54	20,134.52	8,100.00	(12,034.52)	248.6
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	550.00	3,000.00	2,450.00	18.3
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	577,027.19	6,366,427.94	25,000,000.00	18,633,572.06	25.5
51-84-83 CAPITAL IMPROVEMENTS	.00	6,500.00	222,738.00	216,238.00	2.9
51-84-84 BLUE STAKES	215.00	626.44	1,000.00	373.56	62.6
51-84-90 FLEET	355.97	4,410.11	8,000.00	3,589.89	55.1
51-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
TOTAL WASTE - OTHER EXPENSES	582,640.93	6,495,721.75	25,493,883.00	18,998,161.25	25.5
<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 10 MONTHS ENDING APRIL 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	875,415.98	8,449,794.84	28,016,178.00	19,566,383.16	30.2
NET REVENUE OVER EXPENDITURES	(243,237.78)	2,654,758.29	.00	(2,654,758.29)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 2025

WATER FUND

ASSETS

55-1075	UTILITY CASH CLEARING	913.66	
55-1190	CASH-ALLOCATION FROM GEN. FUND	2,505,318.40	
55-1311	WATER ACCOUNTS RECEIVABLE	172,092.15	
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 2,759,115.54

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 7,912,747.87

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	154,735.32	
55-2140	CUSTOMER DEPOSITS PAYABLE	152,845.04	
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 390,996.99

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	64,422.08	

BALANCE - CURRENT DATE 7,521,750.88

TOTAL FUND EQUITY 7,521,750.88

TOTAL LIABILITIES AND EQUITY 7,912,747.87

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	72,214.37	722,155.34	850,000.00	127,844.66	85.0
55-37-13 SECONDARY WATER SALES	98,323.90	978,890.23	1,200,000.00	221,109.77	81.6
55-37-14 CONNECTION FEES - WATER	1,400.00	27,400.00	11,500.00	(15,900.00)	238.3
55-37-17 PENALTIES	.00	609.75	500.00	(109.75)	122.0
TOTAL OPERATING REVENUE	171,938.27	1,729,055.32	2,062,000.00	332,944.68	83.9
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	4,448.00	86,458.00	36,696.00	(49,762.00)	235.6
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	750,488.00	750,488.00	.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	4,448.00	86,458.00	1,118,715.00	1,032,257.00	7.7
TOTAL FUND REVENUE	176,386.27	1,815,513.32	3,180,715.00	1,365,201.68	57.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	18,690.68	209,572.30	359,697.00	150,124.70	58.3
55-81-13 BENEFITS AND BONUS	10,463.98	86,170.71	194,870.00	108,699.29	44.2
55-81-15 ON CALL PAY	36.00	304.00	1,700.00	1,396.00	17.9
55-81-20 OVERTIME	.00	783.68	4,000.00	3,216.32	19.6
55-81-28 WELLS & WATER TANK POWER	696.40	6,885.53	9,000.00	2,114.47	76.5
55-81-35 HOOPER WATER DISTRICT	25.00	25.00	500.00	475.00	5.0
55-81-41 WATER MAINTENANCE	339.76	22,472.81	25,000.00	2,527.19	89.9
55-81-42 WATER SAMPLE TESTING	1,040.00	4,607.00	5,000.00	393.00	92.1
55-81-43 SECONDARY WATER	94,879.01	947,028.37	1,200,000.00	252,971.63	78.9
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	500.00	500.00	.0
55-81-60 TRAVEL AND EDUCATION	1,880.92	3,874.92	4,140.00	265.08	93.6
55-81-63 IT SUPPORT & CONTRACTS	786.20	18,212.35	24,000.00	5,787.65	75.9
TOTAL PRIMARY OPERATING EXPENSES	128,837.95	1,299,936.67	1,828,407.00	528,470.33	71.1
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	996.23	10,632.42	8,250.00	(2,382.42)	128.9
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
TOTAL WATER - MATERIALS AND SUPPLIES	996.23	79,059.42	134,000.00	54,940.58	59.0
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	569,374.00	569,374.00	.0
55-84-20 RISK MANAGEMENT	138.81	10,390.82	10,000.00	(390.82)	103.9
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	100.00	25,095.00	155,828.00	130,733.00	16.1
55-84-35 CREDIT CARD PROCESSING FEES	3,085.79	21,539.25	8,800.00	(12,739.25)	244.8
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	252,245.00	(6,573.39)	102.6
55-84-44 VEHICLE REPLACEMENT	.00	31,451.58	66,561.00	35,109.42	47.3
55-84-82 BLUE STAKES	.00	1,481.49	2,500.00	1,018.51	59.3
55-84-83 IT	100.00	1,100.00	2,000.00	900.00	55.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	622.94	7,577.82	15,000.00	7,422.18	50.5
55-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
TOTAL WATER - OTHER EXPENSES	4,047.54	372,095.15	1,198,308.00	826,212.85	31.1
<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 10 MONTHS ENDING APRIL 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	133,881.72	1,751,091.24	3,180,715.00	1,429,623.76	55.1
NET REVENUE OVER EXPENDITURES	42,504.55	64,422.08	.00	(64,422.08)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 2025

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,051,659.07	
58-1311	STORM WATER ACCTS. RECEIVABLE	19,873.48	
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		2,105,083.55

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
	TOTAL ASSETS		9,717,873.90

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

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	114,562.33	
	BALANCE - CURRENT DATE	9,621,017.63	
	TOTAL FUND EQUITY		9,621,017.63
	TOTAL LIABILITIES AND EQUITY		9,717,873.90

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	18,591.86	184,481.80	215,000.00	30,518.20	85.8
58-37-17 PENALTIES	.00	67.75	150.00	82.25	45.2
58-37-90 FUND BALANCE	.00	.00	2,349.00	2,349.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	56,377.00	56,377.00	.0
TOTAL OPERATING REVENUE	18,591.86	184,549.55	273,876.00	89,326.45	67.4
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	8,077.15	142,697.21	105,100.00	(37,597.21)	135.8
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	8,077.15	142,697.21	145,100.00	2,402.79	98.3
TOTAL FUND REVENUE	26,669.01	327,246.76	418,976.00	91,729.24	78.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	6,614.26	77,258.98	102,999.00	25,740.02	75.0
58-81-13 BENEFITS	3,544.68	30,573.68	53,900.00	23,326.32	56.7
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	402.49	2,809.46	1,100.00	(1,709.46)	255.4
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	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
TOTAL PRIMARY OPERATING EXPENSES	10,561.43	133,006.57	207,499.00	74,492.43	64.1
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	17,416.99	17,417.00	.01	100.0
58-84-20 RISK MANAGEMENT	49.58	3,711.02	3,500.00	(211.02)	106.0
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	7,289.00	1.04	100.0
58-84-90 FLEET EXPENSE	88.99	1,130.52	2,500.00	1,369.48	45.2
58-84-97 FLEET LEASES	.00	9,080.80	10,000.00	919.20	90.8
TOTAL STORM WTR UTILITY - OTHER EXP.	138.57	79,677.86	191,477.00	111,799.14	41.6
<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	10,700.00	212,684.43	418,976.00	206,291.57	50.8
NET REVENUE OVER EXPENDITURES	15,969.01	114,562.33	.00	(114,562.33)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 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

APRIL 30, 2025

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	(	97,936.42)	
85-1361	PROPERTY TAXES DEFERRED		15,087.00	
				<u> </u>
	TOTAL CURRENT ASSETS		(	82,849.42)
				<u> </u>
	TOTAL ASSETS		(	82,849.42)
				<u> </u>

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE		15,087.00	
				<u> </u>
	TOTAL LIABILITIES			15,087.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS		122,083.23	
	REVENUE OVER EXPENDITURES - YTD	(	220,019.65)	
				<u> </u>
	BALANCE - CURRENT DATE	(	97,936.42)	
				<u> </u>
	TOTAL FUND EQUITY		(	97,936.42)
				<u> </u>
	TOTAL LIABILITIES AND EQUITY		(	82,849.42)
				<u> </u>

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 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	222,145.00	222,145.00	140,000.00	(82,145.00)	158.7
TOTAL REVENUE	222,145.00	222,145.00	716,000.00	493,855.00	31.0
TOTAL FUND REVENUE	222,145.00	222,145.00	716,000.00	493,855.00	31.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 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	222,145.00	(220,019.65)	.00	220,019.65	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

APRIL 30, 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

APRIL 30, 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