

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 JULY 31, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	78,126.68
01-1125	XBP DEPOSIT ACCOUNT	281,915.18
01-1130	CASH IN CHECKING - PTIF ACCT.	24,106,263.54
01-1131	PETTY CASH	750.00
		24,467,055.40
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 24,467,055.40)
		.00
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,457,070.77
45	ALLOCATION TO SPECIAL REVENUE FUND	9,332,940.56
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,417,724.48
51	ALLOCATION TO WASTE FUND	892,671.68
55	ALLOCATION TO WATER FUND	2,611,819.30
58	ALLOCATION TO STORM WATER UTILITY FUND	2,112,367.37
70	ALLOCATION TO DEBT SERVICE	12,185.46
85	ALLOCATION TO CDRA FUND	( 369,724.22)
		24,467,055.40
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 24,467,055.40)
		.00
		.00

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2025

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	4,457,070.77	
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		5,914,605.07
	TOTAL ASSETS		5,914,605.07

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 181,542.09)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	4,248.40	
10-2222	FEDERAL WITHHOLDING PAYABLE	13,429.15	
10-2223	STATE WITHHOLDING PAYABLE	4,807.69	
10-2225	STATE RET & 401(K) PAYABLE	23,319.90	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	( 9,957.76)	
10-2228	EMPLOYEES DISABILITIES INS.	( 781.32)	
10-2229	HSA PAYABLE	20,468.81	
10-2232	PEHP - DENTAL & VISION INS.	( 2,504.15)	
10-2233	ULGT - VISION & LTC INS.	( 176.10)	
10-2234	WELLNESS - HEALTH CLUBS	( 1,941.34)	
10-2243	WORKMENS COMPENSATION PAYABLE	41,359.17	
10-2245	STATE UNEMPLOYMENT PAYABLE	324.55	
10-2250	WAGES PAYABLE-CLEARING	74,342.20	
10-2255	EXCAVATION BOND PAYABLE	4,521.00	
10-2275	DEFERRED REVENUE	824,480.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,131,566.80	
	TOTAL LIABILITIES		1,945,964.91

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-2975	NON-SPENDABLE FUNDS	22,692.88	
10-2980	UNASSIGNED FUNDS	4,004,967.20	
	REVENUE OVER EXPENDITURES - YTD	( 59,019.92)	
	BALANCE - CURRENT DATE	3,968,640.16	
	TOTAL FUND EQUITY		3,968,640.16
	TOTAL LIABILITIES AND EQUITY		5,914,605.07

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10 PROPERTY TAXES	1,839.49	1,839.49	858,223.00	856,383.51	.2
10-31-25 VEHICLE - IN LIEU OF PROP. TAX	5,361.75	5,361.75	50,000.00	44,638.25	10.7
10-31-30 GENERAL SALES AND USE TAXES	206,558.95	206,558.95	2,500,000.00	2,293,441.05	8.3
10-31-40 CABLE TV	.00	.00	40,000.00	40,000.00	.0
10-31-50 ENERGY SALES AND USE	40,625.39	40,625.39	650,000.00	609,374.61	6.3
10-31-60 TELECOMMUNICATIONS	2,327.25	2,327.25	25,000.00	22,672.75	9.3
<b>TOTAL TAXES</b>	<b>256,712.83</b>	<b>256,712.83</b>	<b>4,123,223.00</b>	<b>3,866,510.17</b>	<b>6.2</b>
<u>LICENSES AND PERMITS</u>					
10-32-10 BUS. LICENSE/COND. USE PERMITS	2,900.00	2,900.00	13,000.00	10,100.00	22.3
10-32-21 BUILDING PERMITS	59,038.74	59,038.74	400,000.00	340,961.26	14.8
<b>TOTAL LICENSES AND PERMITS</b>	<b>61,938.74</b>	<b>61,938.74</b>	<b>413,000.00</b>	<b>351,061.26</b>	<b>15.0</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56 CLASS C ROADS	.00	.00	600,000.00	600,000.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>.00</b>	<b>.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>.0</b>
<u>CHARGES FOR SERVICES</u>					
10-34-10 ZONING AND SUBDIVISION FEES	.00	.00	15,000.00	15,000.00	.0
10-34-60 RECREATION FEES	13,465.00	13,465.00	150,000.00	136,535.00	9.0
10-34-78 PARK & CITY HALL RESERVATIONS	830.00	830.00	5,000.00	4,170.00	16.6
10-34-79 CITY CELEB. & SPONSORSHIPS	1,995.00	1,995.00	20,000.00	18,005.00	10.0
10-34-82 CEMETERY INTERMENT	2,000.00	2,000.00	15,000.00	13,000.00	13.3
10-34-90 MISC. INCOME & CONCESSIONS	299.89	299.89	10,000.00	9,700.11	3.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>18,589.89</b>	<b>18,589.89</b>	<b>215,000.00</b>	<b>196,410.11</b>	<b>8.7</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNINGS	83,975.54	83,975.54	100,000.00	16,024.46	84.0
10-36-30 ARTS COUNCIL REVENUE	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>83,975.54</b>	<b>83,975.54</b>	<b>105,000.00</b>	<b>21,024.46</b>	<b>80.0</b>
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
10-39-10 BEGINNING BALANCE	.00	.00	800,000.00	800,000.00	.0
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	421,217.00	421,217.00	6,256,223.00	5,835,006.00	6.7

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	4,463.34	4,463.34	58,023.00	53,559.66	7.7
10-41-13 EMPLOYEE BENEFITS	675.36	675.36	8,777.00	8,101.64	7.7
10-41-33 TRAINING AND EDUCATION	.00	.00	13,000.00	13,000.00	.0
10-41-35 COMMUNITY SERVICE CONTRACTS	.00	.00	4,000.00	4,000.00	.0
TOTAL GENERAL GOVERNMENT	5,138.70	5,138.70	83,800.00	78,661.30	6.1
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	12,955.81	12,955.81	172,202.00	159,246.19	7.5
10-44-13 EMPLOYEE BENEFITS	2,432.00	2,432.00	83,474.00	81,042.00	2.9
10-44-20 MILEAGE REIMBURSEMENT	.00	.00	800.00	800.00	.0
10-44-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-44-24 POSTAGE	.00	.00	5,000.00	5,000.00	.0
10-44-25 EQUIPMENT & SUPPLIES	29.04	29.04	1,000.00	970.96	2.9
10-44-26 EQUIPMENT LEASE & MAINTENANCE	484.83	484.83	16,500.00	16,015.17	2.9
10-44-33 TRAINING & EDUCATION	.00	.00	6,000.00	6,000.00	.0
10-44-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	16,500.00	16,500.00	.0
10-44-63 IT SUPPORT & CONTRACTS	.00	.00	8,100.00	8,100.00	.0
10-44-65 EMERGENCY MANAGEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-69 OFFICE SUPPLIES & EXPENSE	241.54	241.54	4,000.00	3,758.46	6.0
10-44-75 RISK MANAGEMENT	43,072.90	43,072.90	50,000.00	6,927.10	86.2
10-44-95 CREDIT CARD PROCESSING FEES	298.31	298.31	3,000.00	2,701.69	9.9
10-44-98 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATIVE SERVICES	59,514.43	59,514.43	370,576.00	311,061.57	16.1
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	10,608.19	10,608.19	180,445.00	169,836.81	5.9
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	4,434.07	4,434.07	107,345.00	102,910.93	4.1
10-48-15 ON CALL PAY	70.00	70.00	5,950.00	5,880.00	1.2
10-48-20 OVERTIME	9,660.99	9,660.99	25,000.00	15,339.01	38.6
10-48-23 TRAVEL AND EDUCATION	.00	.00	1,360.00	1,360.00	.0
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	586.24	586.24	9,000.00	8,413.76	6.5
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	1,174.05	1,174.05	24,260.00	23,085.95	4.8
10-48-54 PROT. CLOTHING & EQUIPMENT	264.48	264.48	4,500.00	4,235.52	5.9
10-48-65 FLEET OPERATIONS & MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
10-48-67 FLEET FUEL	.00	.00	12,865.00	12,865.00	.0
10-48-69 OFFICE SUPPLIES & EXPENSE	77.94	77.94	1,300.00	1,222.06	6.0
10-48-70 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
10-48-75 CROSSWALK POWER	.00	.00	700.00	700.00	.0
10-48-77 PUBLIC FACILITIES HEATING	.00	.00	6,000.00	6,000.00	.0
10-48-82 PUBLIC FACILITIES POWER	762.83	762.83	14,000.00	13,237.17	5.5
10-48-84 STREET LIGHTING PWR & MNT.	1,314.52	1,314.52	52,000.00	50,685.48	2.5
TOTAL PUBLIC WORKS	28,953.31	28,953.31	464,725.00	435,771.69	6.2

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	23,790.19	23,790.19	336,560.00	312,769.81	7.1
10-49-13 EMPLOYEE BENEFITS	5,042.07	5,042.07	183,206.00	178,163.93	2.8
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	3,000.00	3,000.00	.0
10-49-23 TRAVEL AND EDUCATION	.00	.00	13,000.00	13,000.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	55.62	55.62	22,500.00	22,444.38	.3
10-49-37 ATTORNEY	.00	.00	35,000.00	35,000.00	.0
10-49-62 MISCELLANEOUS	.00	.00	10,000.00	10,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	3,359.98	3,359.98	40,000.00	36,640.02	8.4
10-49-65 EMP. AWARDS, REC. & EVENTS	.00	.00	16,000.00	16,000.00	.0
10-49-66 EDUCATION REIMB. PROGRAM	.00	.00	6,000.00	6,000.00	.0
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	17,500.00	17,500.00	.0
10-49-68 WELLNESS PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-49-69 OFFICE SUPPLIES & EXPENSE	101.57	101.57	5,500.00	5,398.43	1.9
10-49-70 CELLULAR & RADIO SERV. & EQUIP	.00	.00	12,000.00	12,000.00	.0
10-49-72 LEGAL ADVERTISING	278.25	278.25	6,000.00	5,721.75	4.6
10-49-80 UTAH LEAGUE MEMBERSHIP	7,783.30	7,783.30	8,000.00	216.70	97.3
10-49-82 CITY NEWSLETTER	952.00	952.00	12,000.00	11,048.00	7.9
10-49-83 ECONOMIC DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
10-49-85 VOLUNTEERISM PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-86 HR BACKGROUND CHECKS	.00	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	.00	.00	9,000.00	9,000.00	.0
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	57,242.83	57,242.83	100,000.00	42,757.17	57.2
10-49-91 YOUTH COUNCIL	.00	.00	10,000.00	10,000.00	.0
10-49-92 MISS WEST POINT PAGEANT	.00	.00	15,000.00	15,000.00	.0
10-49-96 YOUTH COURT	.00	.00	5,000.00	5,000.00	.0
10-49-98 ARTS COUNCIL	51.54	51.54	5,000.00	4,948.46	1.0
<b>TOTAL EXECUTIVE</b>	<b>98,657.35</b>	<b>98,657.35</b>	<b>901,516.00</b>	<b>802,858.65</b>	<b>10.9</b>
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	19,653.14	19,653.14	357,422.00	337,768.86	5.5
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	4,061.69	4,061.69	166,378.00	162,316.31	2.4
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	.00	.00	7,500.00	7,500.00	.0
10-52-25 EQUIPMENT & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-52-51 GIS	.00	.00	1,000.00	1,000.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	.00	.00	4,000.00	4,000.00	.0
10-52-63 IT SUPPORT & CONTRACTS	5,500.00	5,500.00	13,500.00	8,000.00	40.7
10-52-65 STATE BUILDING SURCHARGE	1,087.56	1,087.56	3,000.00	1,912.44	36.3
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	3,500.00	3,500.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-52-85 CODE ENFORCEMENT	.00	.00	4,000.00	4,000.00	.0
10-52-90 COUNTY RECORDING FEES	756.00	756.00	4,000.00	3,244.00	18.9
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>31,058.39</b>	<b>31,058.39</b>	<b>568,300.00</b>	<b>537,241.61</b>	<b>5.5</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	9,717.64	9,717.64	93,431.00	83,713.36	10.4
10-53-13 EMP. BENEFITS & RETIREMENT	2,040.79	2,040.79	45,983.00	43,942.21	4.4
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	.00	4,000.00	4,000.00	.0
10-53-25 EQUIPMENT & SUPPLIES	.00	.00	20,000.00	20,000.00	.0
10-53-51 GIS	.00	.00	4,000.00	4,000.00	.0
10-53-63 IT SUPPORT & CONTRACTS	1,345.75	1,345.75	7,000.00	5,654.25	19.2
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-53-70 ENGINEERING SERVICES	.00	.00	22,000.00	22,000.00	.0
<b>TOTAL ENGINEERING</b>	<b>13,104.18</b>	<b>13,104.18</b>	<b>197,914.00</b>	<b>184,809.82</b>	<b>6.6</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	.00	.00	163,944.00	163,944.00	.0
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	.00	.00	16,247.00	16,247.00	.0
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	.00	2,000.00	2,000.00	.0
10-54-62 POLICE SERVICES	188,798.92	188,798.92	755,248.00	566,449.08	25.0
10-54-65 NARCOTICS STRIKE FORCE	.00	.00	9,700.00	9,700.00	.0
10-54-71 EMERGENCY MANAGER	.00	.00	25,000.00	25,000.00	.0
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL PUBLIC SAFETY &amp; EMERGENCY PLAN</b>	<b>188,798.92</b>	<b>188,798.92</b>	<b>976,139.00</b>	<b>787,340.08</b>	<b>19.3</b>
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	17,914.57	17,914.57	252,346.00	234,431.43	7.1
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	2,700.65	2,700.65	82,183.00	79,482.35	3.3
10-70-20 UNIFORMS	191.98	191.98	1,000.00	808.02	19.2
10-70-23 TRAINING & EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-70-25 EQUIPMENT & SUPPLIES	.00	.00	20,000.00	20,000.00	.0
10-70-26 BUILDING AND GROUNDS	1,546.15	1,546.15	90,000.00	88,453.85	1.7
10-70-29 PARK & CEMETERY LIGHTS	11.59	11.59	4,500.00	4,488.41	.3
10-70-61 MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70 GATEWAYS & PUBLIC PROPERTIES	350.00	350.00	6,000.00	5,650.00	5.8
<b>TOTAL PARKS AND CEMETERY</b>	<b>22,714.94</b>	<b>22,714.94</b>	<b>459,729.00</b>	<b>437,014.06</b>	<b>4.9</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	27,476.10	27,476.10	414,868.00	387,391.90	6.6
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	4,492.10	4,492.10	188,094.00	183,601.90	2.4
10-71-20 RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23 TRAVEL & EDUCATION	.00	.00	5,000.00	5,000.00	.0
10-71-25 EQUIPMENT AND SUPPLIES	.00	.00	5,000.00	5,000.00	.0
10-71-26 BUILDING AND GROUNDS	.00	.00	7,800.00	7,800.00	.0
10-71-30 BACKGROUND CHECKS	.00	.00	2,000.00	2,000.00	.0
10-71-60 SOCCER	53.50	53.50	27,000.00	26,946.50	.2
10-71-67 JUNIOR JAZZ	240.00	240.00	25,000.00	24,760.00	1.0
10-71-68 FOOTBALL	.00	.00	35,000.00	35,000.00	.0
10-71-69 OFFICE SUPPLIES & EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-71-71 BASEBALL/SOFTBALL	.00	.00	31,000.00	31,000.00	.0
10-71-73 VOLLEYBALL	35.00	35.00	5,500.00	5,465.00	.6
10-71-80 SENIOR PROGAMS	.00	.00	11,000.00	11,000.00	.0
TOTAL RECREATION	32,296.70	32,296.70	763,262.00	730,965.30	4.2
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	.00	550,000.00	550,000.00	.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	344,262.00	344,262.00	.0
10-90-95 TRANSFER OUT TO CDRA	.00	.00	576,000.00	576,000.00	.0
TOTAL TRANSFERS, CONT. & OTHER USES	.00	.00	1,470,262.00	1,470,262.00	.0
TOTAL FUND EXPENDITURES	480,236.92	480,236.92	6,256,223.00	5,775,986.08	7.7
NET REVENUE OVER EXPENDITURES	( 59,019.92)	( 59,019.92)	.00	59,019.92	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
JULY 31, 2025

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	9,332,940.56	
45-1411	DUE FROM OTHER GOVT. UNITS	36,229.02	
	TOTAL CURRENT ASSETS		9,369,169.58
	TOTAL ASSETS		9,369,169.58

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	2,064,074.58	
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	175,640.66	
	BALANCE - CURRENT DATE		9,329,818.57
	TOTAL FUND EQUITY		9,329,818.57
	TOTAL LIABILITIES AND EQUITY		9,369,169.58

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	44,268.00	44,268.00	152,900.00	108,632.00	29.0
45-30-70 PARK AND TRAILS IMPACT FEES	115,464.00	115,464.00	623,086.00	507,622.00	18.5
45-30-75 NORTH DAVIS SEWER IMPACT FEES	58,027.74	58,027.74	352,600.00	294,572.26	16.5
45-30-80 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-30-99 BEGINNING BALANCE	.00	.00	832,497.00	832,497.00	.0
TOTAL DEVELOPMENT FEES	217,759.74	217,759.74	1,974,951.00	1,757,191.26	11.0
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	.00	450,000.00	450,000.00	.0
45-33-93 LOCAL OPTION ROADS	18,482.33	18,482.33	1,000,000.00	981,517.67	1.9
TOTAL OTHER FINANCING SOURCES	18,482.33	18,482.33	1,450,000.00	1,431,517.67	1.3
TOTAL FUND REVENUE	236,242.07	236,242.07	3,424,951.00	3,188,708.93	6.9

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JULY 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	.00	385,000.00	385,000.00	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	200.00	200.00	500,000.00	499,800.00	.0
45-51-80 N.D. SEWER IMPACT FEES	57,309.18	57,309.18	352,600.00	295,290.82	16.3
45-51-85 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-51-93 LOCAL OPTION ROADS	.00	.00	1,000,000.00	1,000,000.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	3,092.23	3,092.23	1,151,020.00	1,147,927.77	.3
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	60,601.41	60,601.41	3,424,951.00	3,364,349.59	1.8
TOTAL FUND EXPENDITURES	60,601.41	60,601.41	3,424,951.00	3,364,349.59	1.8
NET REVENUE OVER EXPENDITURES	175,640.66	175,640.66	.00	( 175,640.66)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
JULY 31, 2025

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,417,724.48	
48-1315	INTERGOVERNMENTAL RECEIVABLES	72,337.92	
	TOTAL CURRENT ASSETS		5,490,062.40
	TOTAL ASSETS		5,490,062.40

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	841,837.11	
48-2985	COMMITTED TO CAPITAL PROJECTS	4,586,032.00	
	REVENUE OVER EXPENDITURES - YTD	( 20,128.51)	
	BALANCE - CURRENT DATE		5,407,740.60
	TOTAL FUND EQUITY		5,407,740.60
	TOTAL LIABILITIES AND EQUITY		5,490,062.40

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JULY 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	300.00	300.00	223,062.00	222,762.00	.1
48-30-90 BEGINNING BALANCE	.00	.00	3,456,375.00	3,456,375.00	.0
<b>TOTAL REVENUE</b>	<b>300.00</b>	<b>300.00</b>	<b>3,679,437.00</b>	<b>3,679,137.00</b>	<b>.0</b>
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	344,262.00	344,262.00	.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>9,344,262.00</b>	<b>9,344,262.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>300.00</b>	<b>300.00</b>	<b>13,023,699.00</b>	<b>13,023,399.00</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JULY 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	.00	278,581.00	278,581.00	.0
48-51-20 ROAD PROJECTS	800.00	800.00	10,442,585.00	10,441,785.00	.0
48-51-25 PARK IMPROVEMENT PROJECTS	.00	.00	1,117,048.00	1,117,048.00	.0
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	19,628.51	19,628.51	93,912.00	74,283.49	20.9
48-51-44 VEHICLE REPLACEMENT	.00	.00	158,991.00	158,991.00	.0
48-51-53 5 YEAR CIP	.00	.00	709,520.00	709,520.00	.0
48-51-70 CEMETERY PERPETUAL CARE	.00	.00	223,062.00	223,062.00	.0
TOTAL CAP. PROJ. FUND FINANCING USES	20,428.51	20,428.51	13,023,699.00	13,003,270.49	.2
TOTAL FUND EXPENDITURES	20,428.51	20,428.51	13,023,699.00	13,003,270.49	.2
NET REVENUE OVER EXPENDITURES	( 20,128.51)	( 20,128.51)	.00	20,128.51	.0

## WEST POINT CITY CORPORATION

## BALANCE SHEET

JULY 31, 2025

## WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(	1,679.57)	
51-1190	CASH-ALLOCATION FROM GEN.FUND		892,671.68	
51-1311	WASTE ACCOUNTS RECEIVABLE		235,140.50	
51-1312	ALLOWANCE FOR BAD DEBTS	(	13,721.30)	
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				1,194,631.24
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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				12,876,525.32
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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		9,763,680.59	
51-2995	RESTRICTED - SEWER IMPACT FEES		410,544.60	
	REVENUE OVER EXPENDITURES - YTD		2,416,885.72	

BALANCE - CURRENT DATE				12,591,110.91
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TOTAL FUND EQUITY				12,591,110.91
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TOTAL LIABILITIES AND EQUITY				12,876,525.32
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WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	120.00	120.00	500.00	380.00	24.0
51-37-26 SEWER FEES	123,548.63	123,548.63	1,300,000.00	1,176,451.37	9.5
51-37-50 GARBAGE COLLECTION FEES	70,504.11	70,504.11	1,150,000.00	1,079,495.89	6.1
51-37-60 GREENWASTE COLLECTION FEES	11,285.21	11,285.21	130,000.00	118,714.79	8.7
51-37-70 RECYCLE COLLECTION FEES	15,109.42	15,109.42	170,000.00	154,890.58	8.9
TOTAL OPERATING REVENUE	220,567.37	220,567.37	2,750,500.00	2,529,932.63	8.0
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	67,362.00	67,362.00	82,700.00	15,338.00	81.5
51-38-15 CAN PURCHASE	3,960.00	3,960.00	17,000.00	13,040.00	23.3
51-38-65 ARPA NEU DAVIS COUNTY	2,478,932.65	2,478,932.65	25,000,000.00	22,521,067.35	9.9
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	2,550,254.65	2,550,254.65	25,129,700.00	22,579,445.35	10.2
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	104,235.00	104,235.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
TOTAL TRANSFERS	.00	.00	182,110.00	182,110.00	.0
TOTAL FUND REVENUE	2,770,822.02	2,770,822.02	28,062,310.00	25,291,487.98	9.9

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	17,699.59	17,699.59	285,697.00	267,997.41	6.2
51-81-13 BENEFITS AND BONUS	3,900.09	3,900.09	152,868.00	148,967.91	2.6
51-81-15 ON CALL PAY	10.00	10.00	850.00	840.00	1.2
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	30.73	30.73	10,900.00	10,869.27	.3
51-81-42 GARBAGE	28,779.60	28,779.60	600,000.00	571,220.40	4.8
51-81-43 GREENWASTE	3,720.00	3,720.00	113,000.00	109,280.00	3.3
51-81-44 RECYCLING	.00	.00	138,000.00	138,000.00	.0
51-81-49 SEWER COLLECTION AND DISPOSAL	85,392.63	85,392.63	1,068,000.00	982,607.37	8.0
51-81-55 SEWER MAINTENANCE AND REPAIR	.00	.00	33,620.00	33,620.00	.0
51-81-63 IT SUPPORT & CONTRACTS	1,382.19	1,382.19	21,800.00	20,417.81	6.3
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>140,914.83</b>	<b>140,914.83</b>	<b>2,428,235.00</b>	<b>2,287,320.17</b>	<b>5.8</b>
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	1,005.36	1,005.36	11,000.00	9,994.64	9.1
51-82-47 CAN PURCHASE	.00	.00	45,000.00	45,000.00	.0
51-82-60 TRAVEL AND EDUCATION	.00	.00	1,500.00	1,500.00	.0
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>1,005.36</b>	<b>1,005.36</b>	<b>58,500.00</b>	<b>57,494.64</b>	<b>1.7</b>
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	.00	33,858.00	33,858.00	.0
51-84-20 RISK MANAGEMENT	9,789.30	9,789.30	10,000.00	210.70	97.9
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	2,565.41	2,565.41	8,100.00	5,534.59	31.7
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
51-84-44 VEHICLE REPLACEMENT	.00	.00	42,754.00	42,754.00	.0
51-84-81 IT	50.00	50.00	3,000.00	2,950.00	1.7
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	199,511.40	199,511.40	25,000,000.00	24,800,488.60	.8
51-84-83 CAPITAL IMPROVEMENTS	100.00	100.00	347,863.00	347,763.00	.0
51-84-84 BLUE STAKES	.00	.00	1,000.00	1,000.00	.0
51-84-90 FLEET	.00	.00	8,000.00	8,000.00	.0
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WASTE - OTHER EXPENSES</b>	<b>212,016.11</b>	<b>212,016.11</b>	<b>25,555,575.00</b>	<b>25,343,558.89</b>	<b>.8</b>
<u>TRANSFERS &amp; CONTINGENCIES</u>					
51-90-99 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 1 MONTHS ENDING JULY 31, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	353,936.30	353,936.30	28,062,310.00	27,708,373.70	1.3
NET REVENUE OVER EXPENDITURES	2,416,885.72	2,416,885.72	.00	( 2,416,885.72)	.0

## WEST POINT CITY CORPORATION

## BALANCE SHEET

JULY 31, 2025

## WATER FUND

ASSETS

55-1075	UTILITY CASH CLEARING	913.66	
55-1190	CASH-ALLOCATION FROM GEN. FUND	2,611,819.30	
55-1311	WATER ACCOUNTS RECEIVABLE	174,059.30	
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		2,867,583.59
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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
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TOTAL ASSETS		8,021,215.92
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LIABILITIES AND EQUITYLIABILITIES

55-2131	ACCOUNTS PAYABLE	154,735.32	
55-2140	CUSTOMER DEPOSITS PAYABLE	156,825.04	
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		394,976.99
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	7,378,490.42	
55-2995	RESTRICTED - WATER IMPACT FEES	219,438.31	
	REVENUE OVER EXPENDITURES - YTD	28,310.20	
BALANCE - CURRENT DATE		7,626,238.93	
TOTAL FUND EQUITY		7,626,238.93	
TOTAL LIABILITIES AND EQUITY		8,021,215.92	

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	74,827.96	74,827.96	850,000.00	775,172.04	8.8
55-37-13 SECONDARY WATER SALES	98,564.22	98,564.22	1,200,000.00	1,101,435.78	8.2
55-37-14 CONNECTION FEES - WATER	700.00	700.00	11,500.00	10,800.00	6.1
55-37-17 PENALTIES	.00	.00	500.00	500.00	.0
<b>TOTAL OPERATING REVENUE</b>	<b>174,092.18</b>	<b>174,092.18</b>	<b>2,062,000.00</b>	<b>1,887,907.82</b>	<b>8.4</b>
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	2,224.00	2,224.00	36,696.00	34,472.00	6.1
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	745,769.00	745,769.00	.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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,224.00</b>	<b>2,224.00</b>	<b>1,113,996.00</b>	<b>1,111,772.00</b>	<b>.2</b>
<b>TOTAL FUND REVENUE</b>	<b>176,316.18</b>	<b>176,316.18</b>	<b>3,175,996.00</b>	<b>2,999,679.82</b>	<b>5.6</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,124.25	20,124.25	333,894.00	313,769.75	6.0
55-81-13 BENEFITS AND BONUS	4,506.02	4,506.02	177,404.00	172,897.98	2.5
55-81-15 ON CALL PAY	20.00	20.00	1,700.00	1,680.00	1.2
55-81-20 OVERTIME	71.97	71.97	4,000.00	3,928.03	1.8
55-81-28 WELLS & WATER TANK POWER	171.90	171.90	9,000.00	8,828.10	1.9
55-81-35 HOOPER WATER DISTRICT	.00	.00	500.00	500.00	.0
55-81-41 WATER MAINTENANCE	1,191.76	1,191.76	28,620.00	27,428.24	4.2
55-81-42 WATER SAMPLE TESTING	.00	.00	5,000.00	5,000.00	.0
55-81-43 SECONDARY WATER	94,886.23	94,886.23	1,200,000.00	1,105,113.77	7.9
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	500.00	500.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	.00	4,140.00	4,140.00	.0
55-81-63 IT SUPPORT & CONTRACTS	825.43	825.43	25,800.00	24,974.57	3.2
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>121,797.56</b>	<b>121,797.56</b>	<b>1,790,558.00</b>	<b>1,668,760.44</b>	<b>6.8</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	1,005.36	1,005.36	8,250.00	7,244.64	12.2
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	.00	125,000.00	125,000.00	.0
<b>TOTAL WATER - MATERIALS AND SUPPLIES</b>	<b>1,005.36</b>	<b>1,005.36</b>	<b>134,000.00</b>	<b>132,994.64</b>	<b>.8</b>
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	574,753.00	574,753.00	.0
55-84-20 RISK MANAGEMENT	9,136.67	9,136.67	10,000.00	863.33	91.4
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	13,222.00	13,222.00	166,801.00	153,579.00	7.9
55-84-35 CREDIT CARD PROCESSING FEES	2,744.39	2,744.39	8,800.00	6,055.61	31.2
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	.00	288,474.00	288,474.00	.0
55-84-44 VEHICLE REPLACEMENT	.00	.00	47,110.00	47,110.00	.0
55-84-82 BLUE STAKES	.00	.00	2,500.00	2,500.00	.0
55-84-83 IT	100.00	100.00	2,000.00	1,900.00	5.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	.00	.00	15,000.00	15,000.00	.0
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>25,203.06</b>	<b>25,203.06</b>	<b>1,231,438.00</b>	<b>1,206,234.94</b>	<b>2.1</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 1 MONTHS ENDING JULY 31, 2025

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	148,005.98	148,005.98	3,175,996.00	3,027,990.02	4.7
NET REVENUE OVER EXPENDITURES	28,310.20	28,310.20	.00	( 28,310.20)	.0

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 31, 2025

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,112,367.37	
58-1311	STORM WATER ACCTS. RECEIVABLE	20,088.49	
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		2,166,006.86

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		9,778,797.21

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	8,735,843.35	
58-2995	RESTRICTED-STORM WTR IMPT FEES	927,561.43	
	REVENUE OVER EXPENDITURES - YTD	18,536.16	
	BALANCE - CURRENT DATE	9,681,940.94	
	TOTAL FUND EQUITY		9,681,940.94
	TOTAL LIABILITIES AND EQUITY		9,778,797.21

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 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	18,708.31	18,708.31	215,000.00	196,291.69	8.7
58-37-17 PENALTIES	.00	.00	150.00	150.00	.0
58-37-90 FUND BALANCE	.00	.00	18,315.00	18,315.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	74,288.00	74,288.00	.0
<b>TOTAL OPERATING REVENUE</b>	<b>18,708.31</b>	<b>18,708.31</b>	<b>307,753.00</b>	<b>289,044.69</b>	<b>6.1</b>
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	13,893.90	13,893.90	105,100.00	91,206.10	13.2
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>13,893.90</b>	<b>13,893.90</b>	<b>145,100.00</b>	<b>131,206.10</b>	<b>9.6</b>
<b>TOTAL FUND REVENUE</b>	<b>32,602.21</b>	<b>32,602.21</b>	<b>452,853.00</b>	<b>420,250.79</b>	<b>7.2</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JULY 31, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,590.15	7,590.15	113,826.00	106,235.85	6.7
58-81-13 BENEFITS	1,654.84	1,654.84	59,822.00	58,167.16	2.8
58-81-27 STORM SYS. MAINT. & REPAIR	.00	.00	23,620.00	23,620.00	.0
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	357.96	357.96	1,100.00	742.04	32.5
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	.00	12,000.00	12,000.00	.0
58-81-42 STRM SYS MAINT & PHS II COMP.	1,200.00	1,200.00	2,500.00	1,300.00	48.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>10,802.95</b>	<b>10,802.95</b>	<b>227,868.00</b>	<b>217,065.05</b>	<b>4.7</b>
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-20 RISK MANAGEMENT	3,263.10	3,263.10	3,500.00	236.90	93.2
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	83,485.00	83,485.00	.0
58-84-83 CAPITAL PROJECTS	.00	.00	40,000.00	40,000.00	.0
58-84-90 FLEET EXPENSE	.00	.00	2,500.00	2,500.00	.0
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL STORM WTR UTILITY - OTHER EXP.</b>	<b>3,263.10</b>	<b>3,263.10</b>	<b>204,985.00</b>	<b>201,721.90</b>	<b>1.6</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>14,066.05</b>	<b>14,066.05</b>	<b>452,853.00</b>	<b>438,786.95</b>	<b>3.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>18,536.16</b>	<b>18,536.16</b>	<b>.00</b>	<b>( 18,536.16)</b>	<b>.0</b>

WEST POINT CITY CORPORATION

BALANCE SHEET

JULY 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

JULY 31, 2025

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	(	369,724.22)	
85-1361	PROPERTY TAXES DEFERRED		15,087.00	
				<u>                    </u>
	TOTAL CURRENT ASSETS			( 354,637.22)
				<u>                    </u>
	TOTAL ASSETS			( 354,637.22)
				<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	(	369,724.22)	
				<u>                    </u>
	BALANCE - CURRENT DATE	(	369,724.22)	
				<u>                    </u>
	TOTAL FUND EQUITY			( 369,724.22)
				<u>                    </u>
	TOTAL LIABILITIES AND EQUITY			( 354,637.22)
				<u>                    </u>

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JULY 31, 2025

CDRA FUND

<u>REVENUE</u>	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</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 1 MONTHS ENDING JULY 31, 2025

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	439,000.00	439,000.00	.0
TOTAL EXPENDITURES	.00	.00	439,000.00	439,000.00	.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	.00	277,000.00	277,000.00	.0
TOTAL DEPARTMENT 84	.00	.00	277,000.00	277,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	716,000.00	716,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
JULY 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

JULY 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