

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 AUGUST 31, 2025

COMBINED CASH ACCOUNTS

| | | |
|---------|--------------------------------|------------------|
| 01-1111 | CASH IN CHECKING - ZIONS | 323,407.17 |
| 01-1125 | XBP DEPOSIT ACCOUNT | 251,886.65 |
| 01-1130 | CASH IN CHECKING - PTIF ACCT. | 23,254,020.49 |
| 01-1131 | PETTY CASH | 750.00 |
| | | 23,830,064.31 |
| 01-1190 | CASH ALLOCATION TO OTHER FUNDS | (23,830,064.31) |
| | | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|--|------------------|
| 10 | ALLOCATION TO GENERAL FUND | 1,777,655.12 |
| 45 | ALLOCATION TO SPECIAL REVENUE FUND | 9,251,370.92 |
| 48 | ALLOCATION TO CAPITAL PROJECTS FUND | 5,447,936.01 |
| 51 | ALLOCATION TO WASTE FUND | 2,988,198.66 |
| 55 | ALLOCATION TO WATER FUND | 2,650,106.30 |
| 58 | ALLOCATION TO STORM WATER UTILITY FUND | 2,072,336.06 |
| 70 | ALLOCATION TO DEBT SERVICE | 12,185.46 |
| 85 | ALLOCATION TO CDRA FUND | (369,724.22) |
| | | 23,830,064.31 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-1190 | (23,830,064.31) |
| | | .00 |

WEST POINT CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2025

GENERAL FUND

ASSETS

| | | | |
|---------|--------------------------------|--------------|--------------|
| 10-1190 | CASH ALLOCATION TO OTHER FUNDS | 1,777,655.12 | |
| 10-1361 | PROPERTY TAXES DEFERRED | 824,480.00 | |
| 10-1411 | DUE FROM OTHER GOVT. UNITS | 588,909.49 | |
| 10-1421 | DUE FROM OTHER FUNDS | 2,305,000.00 | |
| 10-1561 | PREPAID EXPENSE | 22,692.88 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 5,518,737.49 |
| | | | |
| | TOTAL ASSETS | | 5,518,737.49 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|--------------------------------|---------------|--------------|
| 10-2131 | ACCOUNTS PAYABLE | (606,395.05) | |
| 10-2220 | PAYROLL TAXES & WITHHOLDINGS | 4,715.49 | |
| 10-2222 | FEDERAL WITHHOLDING PAYABLE | 12,809.91 | |
| 10-2223 | STATE WITHHOLDING PAYABLE | 3,286.79 | |
| 10-2225 | STATE RET & 401(K) PAYABLE | 14,520.00 | |
| 10-2226 | PUBLIC EMPLOYEES HEALTH PROGRA | 7,921.67 | |
| 10-2228 | EMPLOYEES DISABILITIES INS. | 124.08 | |
| 10-2229 | HSA PAYABLE | 21,782.84 | |
| 10-2232 | PEHP - DENTAL & VISION INS. | (851.82) | |
| 10-2233 | ULGT - VISION & LTC INS. | 609.61 | |
| 10-2234 | WELLNESS - HEALTH CLUBS | (897.97) | |
| 10-2243 | WORKMENS COMPENSATION PAYABLE | 44,433.09 | |
| 10-2245 | STATE UNEMPLOYMENT PAYABLE | 1,280.44 | |
| 10-2250 | WAGES PAYABLE-CLEARING | (18,782.81) | |
| 10-2255 | EXCAVATION BOND PAYABLE | 6,764.00 | |
| 10-2275 | DEFERRED REVENUE | 824,480.00 | |
| 10-2291 | ESCROW ACCOUNTS PAYABLE | 1,131,566.80 | |
| | | | |
| | TOTAL LIABILITIES | | 1,447,367.07 |

FUND EQUITY

| | | | |
|---------|---------------------------------|--------------|--------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 10-2975 | NON-SPENDABLE FUNDS | 22,692.88 | |
| 10-2980 | UNASSIGNED FUNDS | 3,904,926.88 | |
| | REVENUE OVER EXPENDITURES - YTD | 143,750.66 | |
| | | | |
| | BALANCE - CURRENT DATE | 4,071,370.42 | |
| | | | |
| | TOTAL FUND EQUITY | | 4,071,370.42 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 5,518,737.49 |

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT | |
|--------------------------------------|---------------------------------|------------|------------|--------------|--------------|-------|
| <u>TAXES</u> | | | | | | |
| 10-31-10 | PROPERTY TAXES | 2,645.02 | 4,484.51 | 858,223.00 | 853,738.49 | .5 |
| 10-31-25 | VEHICLE - IN LIEU OF PROP. TAX | 6,316.62 | 11,678.37 | 50,000.00 | 38,321.63 | 23.4 |
| 10-31-30 | GENERAL SALES AND USE TAXES | 257,764.43 | 464,323.38 | 2,500,000.00 | 2,035,676.62 | 18.6 |
| 10-31-40 | CABLE TV | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 10-31-50 | ENERGY SALES AND USE | 53,658.59 | 94,283.98 | 650,000.00 | 555,716.02 | 14.5 |
| 10-31-60 | TELECOMMUNICATIONS | 2,356.13 | 4,683.38 | 25,000.00 | 20,316.62 | 18.7 |
| | TOTAL TAXES | 322,740.79 | 579,453.62 | 4,123,223.00 | 3,543,769.38 | 14.1 |
| <u>LICENSES AND PERMITS</u> | | | | | | |
| 10-32-10 | BUS. LICENSE/COND. USE PERMITS | 5,220.00 | 8,120.00 | 13,000.00 | 4,880.00 | 62.5 |
| 10-32-21 | BUILDING PERMITS | 53,757.92 | 112,796.66 | 400,000.00 | 287,203.34 | 28.2 |
| | TOTAL LICENSES AND PERMITS | 58,977.92 | 120,916.66 | 413,000.00 | 292,083.34 | 29.3 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | |
| 10-33-56 | CLASS C ROADS | .00 | .00 | 600,000.00 | 600,000.00 | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 600,000.00 | 600,000.00 | .0 |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 10-34-10 | ZONING AND SUBDIVISION FEES | 6,175.00 | 6,175.00 | 15,000.00 | 8,825.00 | 41.2 |
| 10-34-60 | RECREATION FEES | 7,124.00 | 20,589.00 | 150,000.00 | 129,411.00 | 13.7 |
| 10-34-78 | PARK & CITY HALL RESERVATIONS | 710.00 | 1,540.00 | 5,000.00 | 3,460.00 | 30.8 |
| 10-34-79 | CITY CELEB. & SPONSORSHIPS | .00 | 1,995.00 | 20,000.00 | 18,005.00 | 10.0 |
| 10-34-82 | CEMETERY INTERMENT | .00 | 2,000.00 | 15,000.00 | 13,000.00 | 13.3 |
| 10-34-90 | MISC. INCOME & CONCESSIONS | 1,965.23 | 2,265.12 | 10,000.00 | 7,734.88 | 22.7 |
| | TOTAL CHARGES FOR SERVICES | 15,974.23 | 34,564.12 | 215,000.00 | 180,435.88 | 16.1 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | |
| 10-36-10 | INTEREST EARNINGS | 88,795.31 | 172,770.85 | 100,000.00 | (72,770.85) | 172.8 |
| 10-36-30 | ARTS COUNCIL REVENUE | 50.00 | 50.00 | 5,000.00 | 4,950.00 | 1.0 |
| | TOTAL MISCELLANEOUS REVENUE | 88,845.31 | 172,820.85 | 105,000.00 | (67,820.85) | 164.6 |
| <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 |

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------|---------------|------------|--------------|--------------|------|
| TOTAL FUND REVENUE | 486,538.25 | 907,755.25 | 6,256,223.00 | 5,348,467.75 | 14.5 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 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 | 8,926.68 | 58,023.00 | 49,096.32 | 15.4 |
| 10-41-13 EMPLOYEE BENEFITS | 675.36 | 1,350.72 | 8,777.00 | 7,426.28 | 15.4 |
| 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 | 10,277.40 | 83,800.00 | 73,522.60 | 12.3 |
| <u>ADMINISTRATIVE SERVICES</u> | | | | | |
| 10-44-11 SALARIES AND WAGES | 12,878.91 | 25,834.72 | 172,202.00 | 146,367.28 | 15.0 |
| 10-44-13 EMPLOYEE BENEFITS | 4,915.61 | 7,347.61 | 83,474.00 | 76,126.39 | 8.8 |
| 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 | 541.99 | 541.99 | 5,000.00 | 4,458.01 | 10.8 |
| 10-44-25 EQUIPMENT & SUPPLIES | .00 | 29.04 | 1,000.00 | 970.96 | 2.9 |
| 10-44-26 EQUIPMENT LEASE & MAINTENANCE | 494.14 | 978.97 | 16,500.00 | 15,521.03 | 5.9 |
| 10-44-33 TRAINING & EDUCATION | 1,732.66 | 1,732.66 | 6,000.00 | 4,267.34 | 28.9 |
| 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 | 420.11 | 661.65 | 4,000.00 | 3,338.35 | 16.5 |
| 10-44-75 RISK MANAGEMENT | 1,394.20 | 44,467.10 | 50,000.00 | 5,532.90 | 88.9 |
| 10-44-95 CREDIT CARD PROCESSING FEES | 430.96 | 729.27 | 3,000.00 | 2,270.73 | 24.3 |
| 10-44-98 BANK SERVICE CHARGES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL ADMINISTRATIVE SERVICES | 22,808.58 | 82,323.01 | 370,576.00 | 288,252.99 | 22.2 |
| <u>PUBLIC WORKS</u> | | | | | |
| 10-48-11 SALARIES AND WAGES | 12,085.08 | 22,693.27 | 180,445.00 | 157,751.73 | 12.6 |
| 10-48-13 EMPLOYEE BENEFITS & RETIREMENT | 5,138.80 | 9,572.87 | 107,345.00 | 97,772.13 | 8.9 |
| 10-48-15 ON CALL PAY | 126.00 | 196.00 | 5,950.00 | 5,754.00 | 3.3 |
| 10-48-20 OVERTIME | 955.33 | 10,616.32 | 25,000.00 | 14,383.68 | 42.5 |
| 10-48-23 TRAVEL AND EDUCATION | .00 | .00 | 1,360.00 | 1,360.00 | .0 |
| 10-48-25 EQUIPMENT, SUPPLIES & MAINT. | 834.77 | 1,421.01 | 9,000.00 | 7,578.99 | 15.8 |
| 10-48-26 MUNICIPAL BLDGS. OPER. & MAINT | 3,814.12 | 4,988.17 | 24,260.00 | 19,271.83 | 20.6 |
| 10-48-54 PROT. CLOTHING & EQUIPMENT | 1,097.72 | 1,362.20 | 4,500.00 | 3,137.80 | 30.3 |
| 10-48-65 FLEET OPERATIONS & MAINTENANCE | 729.68 | 729.68 | 10,000.00 | 9,270.32 | 7.3 |
| 10-48-67 FLEET FUEL | 1,389.35 | 1,389.35 | 12,865.00 | 11,475.65 | 10.8 |
| 10-48-69 OFFICE SUPPLIES & EXPENSE | 51.89 | 129.83 | 1,300.00 | 1,170.17 | 10.0 |
| 10-48-70 FLEET LEASES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-48-75 CROSSWALK POWER | 34.91 | 34.91 | 700.00 | 665.09 | 5.0 |
| 10-48-77 PUBLIC FACILITIES HEATING | 36.86 | 36.86 | 6,000.00 | 5,963.14 | .6 |
| 10-48-82 PUBLIC FACILITIES POWER | 1,831.71 | 2,594.54 | 14,000.00 | 11,405.46 | 18.5 |
| 10-48-84 STREET LIGHTING PWR & MNT. | 4,522.66 | 5,837.18 | 52,000.00 | 46,162.82 | 11.2 |
| TOTAL PUBLIC WORKS | 32,648.88 | 61,602.19 | 464,725.00 | 403,122.81 | 13.3 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>EXECUTIVE</u> | | | | | |
| 10-49-11 SALARIES AND WAGES | 23,635.24 | 47,425.43 | 336,560.00 | 289,134.57 | 14.1 |
| 10-49-13 EMPLOYEE BENEFITS | 9,198.70 | 14,240.77 | 183,206.00 | 168,965.23 | 7.8 |
| 10-49-20 MILEAGE REIMBURSEMENTS | .00 | .00 | 750.00 | 750.00 | .0 |
| 10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS | 107.24 | 107.24 | 3,000.00 | 2,892.76 | 3.6 |
| 10-49-23 TRAVEL AND EDUCATION | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 10-49-25 NEW EQUIPMENT PURCHASE | .00 | 55.62 | 22,500.00 | 22,444.38 | .3 |
| 10-49-37 ATTORNEY | 2,200.00 | 2,200.00 | 35,000.00 | 32,800.00 | 6.3 |
| 10-49-62 MISCELLANEOUS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-49-63 IT SUPPORT & CONTRACTS | 12,451.53 | 15,811.51 | 40,000.00 | 24,188.49 | 39.5 |
| 10-49-65 EMP. AWARDS, REC. & EVENTS | 1,811.47 | 1,811.47 | 16,000.00 | 14,188.53 | 11.3 |
| 10-49-66 EDUCATION REIMB. PROGRAM | 498.00 | 498.00 | 6,000.00 | 5,502.00 | 8.3 |
| 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 | 69.26 | 170.83 | 5,500.00 | 5,329.17 | 3.1 |
| 10-49-70 CELLULAR & RADIO SERV. & EQUIP | 764.23 | 764.23 | 12,000.00 | 11,235.77 | 6.4 |
| 10-49-72 LEGAL ADVERTISING | .00 | 278.25 | 6,000.00 | 5,721.75 | 4.6 |
| 10-49-80 UTAH LEAGUE MEMBERSHIP | .00 | 7,783.30 | 8,000.00 | 216.70 | 97.3 |
| 10-49-82 CITY NEWSLETTER | 952.00 | 1,904.00 | 12,000.00 | 10,096.00 | 15.9 |
| 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 | 10.02 | 10.02 | 9,000.00 | 8,989.98 | .1 |
| 10-49-89 ELECTIONS | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 10-49-90 CITY CELEBRATIONS & EVENTS | 4,664.36 | 61,907.19 | 100,000.00 | 38,092.81 | 61.9 |
| 10-49-91 YOUTH COUNCIL | 51.72 | 51.72 | 10,000.00 | 9,948.28 | .5 |
| 10-49-92 MISS WEST POINT PAGEANT | 3,800.00 | 3,800.00 | 15,000.00 | 11,200.00 | 25.3 |
| 10-49-96 YOUTH COURT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-49-98 ARTS COUNCIL | .00 | 51.54 | 5,000.00 | 4,948.46 | 1.0 |
| TOTAL EXECUTIVE | 60,213.77 | 158,871.12 | 901,516.00 | 742,644.88 | 17.6 |
| <u>COMMUNITY DEVELOPMENT</u> | | | | | |
| 10-52-11 SALARIES AND WAGES | 19,733.66 | 39,386.80 | 357,422.00 | 318,035.20 | 11.0 |
| 10-52-13 EMPLOYEE BENEFITS & RETIREMENT | 7,223.34 | 11,285.03 | 166,378.00 | 155,092.97 | 6.8 |
| 10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-52-23 TRAVEL, EDUCATION & CERTIFICAT | 349.00 | 349.00 | 7,500.00 | 7,151.00 | 4.7 |
| 10-52-25 EQUIPMENT & SUPPLIES | 183.30 | 183.30 | 2,000.00 | 1,816.70 | 9.2 |
| 10-52-51 GIS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-52-62 CONTRACT PLANNING & INSP SERV | 11,805.00 | 11,805.00 | 4,000.00 | (7,805.00) | 295.1 |
| 10-52-63 IT SUPPORT & CONTRACTS | .00 | 5,500.00 | 13,500.00 | 8,000.00 | 40.7 |
| 10-52-65 STATE BUILDING SURCHARGE | .00 | 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 | 35.34 | 35.34 | 500.00 | 464.66 | 7.1 |
| 10-52-85 CODE ENFORCEMENT | 515.29 | 515.29 | 4,000.00 | 3,484.71 | 12.9 |
| 10-52-90 COUNTY RECORDING FEES | 54.00 | 810.00 | 4,000.00 | 3,190.00 | 20.3 |
| TOTAL COMMUNITY DEVELOPMENT | 39,898.93 | 70,957.32 | 568,300.00 | 497,342.68 | 12.5 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>ENGINEERING</u> | | | | | |
| 10-53-11 SALARIES AND WAGES | 9,787.64 | 19,505.28 | 93,431.00 | 73,925.72 | 20.9 |
| 10-53-13 EMP. BENEFITS & RETIREMENT | 3,237.57 | 5,278.36 | 45,983.00 | 40,704.64 | 11.5 |
| 10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-53-23 TRAVEL, EDUCATION & CERTIFICAT | 801.00 | 801.00 | 4,000.00 | 3,199.00 | 20.0 |
| 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 | 862.00 | 2,207.75 | 7,000.00 | 4,792.25 | 31.5 |
| 10-53-69 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-53-70 ENGINEERING SERVICES | 442.50 | 442.50 | 22,000.00 | 21,557.50 | 2.0 |
| TOTAL ENGINEERING | 15,130.71 | 28,234.89 | 197,914.00 | 169,679.11 | 14.3 |
| <u>PUBLIC SAFETY & EMERGENCY PLAN</u> | | | | | |
| 10-54-11 CROSSING GUARDS | 3,528.50 | 3,528.50 | 163,944.00 | 160,415.50 | 2.2 |
| 10-54-13 EMPLOYEE BENEFITS & RETIREMENT | 349.65 | 349.65 | 16,247.00 | 15,897.35 | 2.2 |
| 10-54-15 CROSSING GUARD SUPPLIES/EQUIP. | 364.13 | 364.13 | 2,000.00 | 1,635.87 | 18.2 |
| 10-54-62 POLICE SERVICES | .00 | 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 |
| TOTAL PUBLIC SAFETY & EMERGENCY PLAN | 4,242.28 | 193,041.20 | 976,139.00 | 783,097.80 | 19.8 |
| <u>PARKS AND CEMETERY</u> | | | | | |
| 10-70-11 SALARIES AND WAGES | 20,417.65 | 38,332.22 | 252,346.00 | 214,013.78 | 15.2 |
| 10-70-13 EMPLOYEE BENEFITS & RETIREMENT | 4,810.66 | 7,511.31 | 82,183.00 | 74,671.69 | 9.1 |
| 10-70-20 UNIFORMS | .00 | 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 | 1,172.78 | 1,172.78 | 20,000.00 | 18,827.22 | 5.9 |
| 10-70-26 BUILDING AND GROUNDS | 5,141.99 | 6,688.14 | 90,000.00 | 83,311.86 | 7.4 |
| 10-70-29 PARK & CEMETERY LIGHTS | 379.55 | 391.14 | 4,500.00 | 4,108.86 | 8.7 |
| 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 | 350.00 | 6,000.00 | 5,650.00 | 5.8 |
| TOTAL PARKS AND CEMETERY | 31,922.63 | 54,637.57 | 459,729.00 | 405,091.43 | 11.9 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|---------------------|----------------------|-------------|
| <u>RECREATION</u> | | | | | |
| 10-71-11 SALARIES AND WAGES | 21,940.90 | 49,417.00 | 414,868.00 | 365,451.00 | 11.9 |
| 10-71-13 EMPLOYEE BENEFITS & RETIREMENT | 8,458.70 | 12,950.80 | 188,094.00 | 175,143.20 | 6.9 |
| 10-71-20 RECREATION PROGRAM MARKETING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-71-23 TRAVEL & EDUCATION | 200.00 | 200.00 | 5,000.00 | 4,800.00 | 4.0 |
| 10-71-25 EQUIPMENT AND SUPPLIES | 154.53 | 154.53 | 5,000.00 | 4,845.47 | 3.1 |
| 10-71-26 BUILDING AND GROUNDS | 141.01 | 141.01 | 7,800.00 | 7,658.99 | 1.8 |
| 10-71-30 BACKGROUND CHECKS | 516.80 | 516.80 | 2,000.00 | 1,483.20 | 25.8 |
| 10-71-60 SOCCER | 8,794.00 | 8,847.50 | 27,000.00 | 18,152.50 | 32.8 |
| 10-71-67 JUNIOR JAZZ | 19,080.96 | 19,320.96 | 25,000.00 | 5,679.04 | 77.3 |
| 10-71-68 FOOTBALL | 10,484.86 | 10,484.86 | 35,000.00 | 24,515.14 | 30.0 |
| 10-71-69 OFFICE SUPPLIES & EXPENSE | 17.26 | 17.26 | 5,000.00 | 4,982.74 | .4 |
| 10-71-71 BASEBALL/SOFTBALL | 1,268.83 | 1,268.83 | 31,000.00 | 29,731.17 | 4.1 |
| 10-71-73 VOLLEYBALL | .00 | 35.00 | 5,500.00 | 5,465.00 | .6 |
| 10-71-80 SENIOR PROGAMS | 705.34 | 705.34 | 11,000.00 | 10,294.66 | 6.4 |
| TOTAL RECREATION | 71,763.19 | 104,059.89 | 763,262.00 | 659,202.11 | 13.6 |
| <u>TRANSFERS, CONT. & 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 | 283,767.67 | 764,004.59 | 6,256,223.00 | 5,492,218.41 | 12.2 |
| NET REVENUE OVER EXPENDITURES | 202,770.58 | 143,750.66 | .00 | (143,750.66) | .0 |

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2025

SPECIAL REVENUE FUND

ASSETS

| | | | |
|---------|--------------------------------|--------------|--------------|
| 45-1190 | CASH - ALLOCATION TO OTHER FUN | 9,251,370.92 | |
| 45-1411 | DUE FROM OTHER GOVT. UNITS | 36,229.02 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 9,287,599.94 |
| | | | |
| | TOTAL ASSETS | | 9,287,599.94 |
| | | | |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|-------------------|-----------|-----------|
| 45-2131 | ACCOUNTS PAYABLE | 38,136.92 | |
| | | | |
| | TOTAL LIABILITIES | | 38,136.92 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 45-2980 | UNASSIGNED FUNDS | 2,067,878.62 | |
| 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 | 91,481.07 | |
| | | | |
| | BALANCE - CURRENT DATE | 9,249,463.02 | |
| | | | |
| | TOTAL FUND EQUITY | | 9,249,463.02 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 9,287,599.94 |
| | | | |

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

SPECIAL REVENUE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>DEVELOPMENT FEES</u> | | | | | |
| 45-30-57 ROAD IMPACT FEES | 23,136.00 | 67,404.00 | 152,900.00 | 85,496.00 | 44.1 |
| 45-30-70 PARK AND TRAILS IMPACT FEES | 48,784.00 | 164,248.00 | 623,086.00 | 458,838.00 | 26.4 |
| 45-30-75 NORTH DAVIS SEWER IMPACT FEES | 27,632.24 | 85,659.98 | 352,600.00 | 266,940.02 | 24.3 |
| 45-30-80 N.D. FIRE IMPACT FEES | .00 | .00 | 13,868.00 | 13,868.00 | .0 |
| 45-30-99 BEGINNING BALANCE | .00 | .00 | 732,497.00 | 732,497.00 | .0 |
| TOTAL DEVELOPMENT FEES | 99,552.24 | 317,311.98 | 1,874,951.00 | 1,557,639.02 | 16.9 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 45-33-90 TRANSFER FROM OTHER FUNDS | .00 | .00 | 550,000.00 | 550,000.00 | .0 |
| 45-33-93 LOCAL OPTION ROADS | 22,356.92 | 40,839.25 | 1,000,000.00 | 959,160.75 | 4.1 |
| TOTAL OTHER FINANCING SOURCES | 22,356.92 | 40,839.25 | 1,550,000.00 | 1,509,160.75 | 2.6 |
| TOTAL FUND REVENUE | 121,909.16 | 358,151.23 | 3,424,951.00 | 3,066,799.77 | 10.5 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 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 | 3,512.50 | 3,712.50 | 500,000.00 | 496,287.50 | .7 |
| 45-51-80 N.D. SEWER IMPACT FEES | 57,379.74 | 114,688.92 | 352,600.00 | 237,911.08 | 32.5 |
| 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 | 145,176.51 | 148,268.74 | 1,151,020.00 | 1,002,751.26 | 12.9 |
| 45-51-97 ROAD & SIDEWALK GRANT PROJECTS | .00 | .00 | 22,463.00 | 22,463.00 | .0 |
| | | | | | |
| TOTAL SPECIAL FUND PROJECTS | 206,068.75 | 266,670.16 | 3,424,951.00 | 3,158,280.84 | 7.8 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 206,068.75 | 266,670.16 | 3,424,951.00 | 3,158,280.84 | 7.8 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | (84,159.59) | 91,481.07 | .00 | (91,481.07) | .0 |

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2025

CAPITAL PROJECTS FUND

ASSETS

| | | | |
|---------|--------------------------------|--------------|--------------|
| 48-1190 | CASH ALLOCATION TO OTHER FUNDS | 5,447,936.01 | |
| 48-1315 | INTERGOVERNMENTAL RECEIVABLES | 72,337.92 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 5,520,273.93 |
| | | | |
| | TOTAL ASSETS | | 5,520,273.93 |
| | | | |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|-------------------|-----------|-----------|
| 48-2131 | ACCOUNTS PAYABLE | 9,907.52 | |
| 48-2275 | DEFERRED INFLOWS | 72,337.92 | |
| | | | |
| | TOTAL LIABILITIES | | 82,245.44 |

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 | 10,159.38 | |
| | | | |
| | BALANCE - CURRENT DATE | 5,438,028.49 | |
| | | | |
| | TOTAL FUND EQUITY | | 5,438,028.49 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 5,520,273.93 |
| | | | |

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

CAPITAL PROJECTS FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---|----------------------|-------------------|----------------------|----------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 48-30-45 CEMETERY PERMIT & PERPET. CARE | 450.00 | 750.00 | 223,062.00 | 222,312.00 | .3 |
| 48-30-90 BEGINNING BALANCE | .00 | .00 | 3,456,375.00 | 3,456,375.00 | .0 |
| TOTAL REVENUE | 450.00 | 750.00 | 3,679,437.00 | 3,678,687.00 | .0 |
| <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 |
| TOTAL OTHER FINANCING SOURCES | .00 | .00 | 9,344,262.00 | 9,344,262.00 | .0 |
| TOTAL FUND REVENUE | 450.00 | 750.00 | 13,023,699.00 | 13,022,949.00 | .0 |

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2025

CAPITAL PROJECTS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------|---------------|---------------|--------|
| <u>CAP. PROJ. FUND FINANCING USES</u> | | | | | |
| 48-51-15 BUILDINGS | 100,250.98 | 100,250.98 | 278,581.00 | 178,330.02 | 36.0 |
| 48-51-20 ROAD PROJECTS | (167,808.25) | (167,008.25) | 10,442,585.00 | 10,609,593.25 | (1.6) |
| 48-51-25 PARK IMPROVEMENT PROJECTS | 5,142.40 | 5,142.40 | 1,117,048.00 | 1,111,905.60 | .5 |
| 48-51-43 CAPITAL EQUIPMENT REPLACEMENT | 32,576.98 | 52,205.49 | 93,912.00 | 41,706.51 | 55.6 |
| 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 | (29,837.89) | (9,409.38) | 13,023,699.00 | 13,033,108.38 | (.1) |
| TOTAL FUND EXPENDITURES | (29,837.89) | (9,409.38) | 13,023,699.00 | 13,033,108.38 | (.1) |
| NET REVENUE OVER EXPENDITURES | 30,287.89 | 10,159.38 | .00 | (10,159.38) | .0 |

WEST POINT CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2025

WASTE FUND

ASSETS

| | | | | |
|---------|-------------------------------|---|--------------|--|
| 51-1075 | UTILITY CASH CLEARING | (| 1,679.57) | |
| 51-1190 | CASH-ALLOCATION FROM GEN.FUND | | 2,988,198.66 | |
| 51-1311 | WASTE ACCOUNTS RECEIVABLE | | 239,178.79 | |
| 51-1312 | ALLOWANCE FOR BAD DEBTS | (| 13,974.29) | |
| 51-1411 | DUE FROM OTHER GOVERNMENT | | 3,315,981.10 | |
| 51-1502 | DEFERRED OUTFLOWS - PENSION | | 73,501.00 | |

TOTAL CURRENT ASSETS 6,601,205.69

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

TOTAL ASSETS 18,283,099.77

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|---------|------------------------------|---|--------------|--|
| 51-2131 | ACCOUNTS PAYABLE | | 843,415.28 | |
| 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 | | 7,358.79 | |
| 51-2421 | DUE TO OTHER FUNDS | | 2,305,000.00 | |

TOTAL LIABILITIES 3,266,411.90

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|---------------|--|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 51-2980 | BEGINNING OF YEAR | 12,930,210.36 | |
| 51-2995 | RESTRICTED - SEWER IMPACT FEES | 410,544.60 | |
| | REVENUE OVER EXPENDITURES - YTD | 1,675,932.91 | |

BALANCE - CURRENT DATE 15,016,687.87

TOTAL FUND EQUITY 15,016,687.87

TOTAL LIABILITIES AND EQUITY 18,283,099.77

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WASTE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|-------------------|---------------------|----------------------|----------------------|-------------|
| <u>OPERATING REVENUE</u> | | | | | |
| 51-37-17 PENALTIES | 340.00 | 460.00 | 500.00 | 40.00 | 92.0 |
| 51-37-26 SEWER FEES | 124,988.17 | 248,536.80 | 1,300,000.00 | 1,051,463.20 | 19.1 |
| 51-37-50 GARBAGE COLLECTION FEES | 70,570.31 | 141,074.42 | 1,150,000.00 | 1,008,925.58 | 12.3 |
| 51-37-60 GREENWASTE COLLECTION FEES | 11,324.32 | 22,609.53 | 130,000.00 | 107,390.47 | 17.4 |
| 51-37-70 RECYCLE COLLECTION FEES | 15,199.71 | 30,309.13 | 170,000.00 | 139,690.87 | 17.8 |
| TOTAL OPERATING REVENUE | 222,422.51 | 442,989.88 | 2,750,500.00 | 2,307,510.12 | 16.1 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 51-38-05 SEWER IMPACT FEES | 6,616.00 | 73,978.00 | 82,700.00 | 8,722.00 | 89.5 |
| 51-38-15 CAN PURCHASE | 1,760.00 | 5,720.00 | 17,000.00 | 11,280.00 | 33.7 |
| 51-38-65 ARPA NEU DAVIS COUNTY | .00 | 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 | 8,376.00 | 2,558,630.65 | 25,129,700.00 | 22,571,069.35 | 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 | 230,798.51 | 3,001,620.53 | 28,062,310.00 | 25,060,689.47 | 10.7 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WASTE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|----------------------|----------------------|-------------|
| <u>PRIMARY OPERATING EXPENSES</u> | | | | | |
| 51-81-11 SALARIES AND WAGES | 18,311.67 | 36,011.26 | 285,697.00 | 249,685.74 | 12.6 |
| 51-81-13 BENEFITS AND BONUS | 7,037.70 | 10,937.79 | 152,868.00 | 141,930.21 | 7.2 |
| 51-81-15 ON CALL PAY | 18.00 | 28.00 | 850.00 | 822.00 | 3.3 |
| 51-81-20 OVERTIME | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 51-81-27 LIFT STATION PUMPS | 266.41 | 297.14 | 10,900.00 | 10,602.86 | 2.7 |
| 51-81-42 GARBAGE | 55,091.73 | 83,871.33 | 600,000.00 | 516,128.67 | 14.0 |
| 51-81-43 GREENWASTE | 10,766.67 | 14,486.67 | 113,000.00 | 98,513.33 | 12.8 |
| 51-81-44 RECYCLING | 14,903.44 | 14,903.44 | 138,000.00 | 123,096.56 | 10.8 |
| 51-81-49 SEWER COLLECTION AND DISPOSAL | 85,232.45 | 170,625.08 | 1,068,000.00 | 897,374.92 | 16.0 |
| 51-81-55 SEWER MAINTENANCE AND REPAIR | 86.50 | 86.50 | 33,620.00 | 33,533.50 | .3 |
| 51-81-63 IT SUPPORT & CONTRACTS | 1,233.53 | 2,615.72 | 21,800.00 | 19,184.28 | 12.0 |
| 51-81-65 UTILITY REFUNDS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| TOTAL PRIMARY OPERATING EXPENSES | 192,948.10 | 333,862.93 | 2,428,235.00 | 2,094,372.07 | 13.8 |
| <u>MATERIALS AND SUPPLIES</u> | | | | | |
| 51-82-24 UTILITY BILLS - POSTAGE/EQUIP. | 1,145.50 | 2,150.86 | 11,000.00 | 8,849.14 | 19.6 |
| 51-82-47 CAN PURCHASE | .00 | .00 | 45,000.00 | 45,000.00 | .0 |
| 51-82-60 TRAVEL AND EDUCATION | 2,700.00 | 2,700.00 | 1,500.00 | (1,200.00) | 180.0 |
| 51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL MATERIALS AND SUPPLIES | 3,845.50 | 4,850.86 | 58,500.00 | 53,649.14 | 8.3 |
| <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 | 316.86 | 10,106.16 | 10,000.00 | (106.16) | 101.1 |
| 51-84-30 DEPRECIATION | .00 | .00 | 85,000.00 | 85,000.00 | .0 |
| 51-84-35 CREDIT CARD PROCESSING FEES | 3,706.16 | 6,271.57 | 8,100.00 | 1,828.43 | 77.4 |
| 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 | 100.00 | 3,000.00 | 2,900.00 | 3.3 |
| 51-84-82 ARPA DAVIS COUNTY SEWER PROJ | 770,012.48 | 969,523.88 | 25,000,000.00 | 24,030,476.12 | 3.9 |
| 51-84-83 CAPITAL IMPROVEMENTS | 100.00 | 200.00 | 347,863.00 | 347,663.00 | .1 |
| 51-84-84 BLUE STAKES | 77.55 | 77.55 | 1,000.00 | 922.45 | 7.8 |
| 51-84-90 FLEET | 694.67 | 694.67 | 8,000.00 | 7,305.33 | 8.7 |
| 51-84-97 FLEET LEASES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL WASTE - OTHER EXPENSES | 774,957.72 | 986,973.83 | 25,555,575.00 | 24,568,601.17 | 3.9 |
| <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 2 MONTHS ENDING AUGUST 31, 2025

WASTE FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| TOTAL FUND EXPENDITURES | 971,751.32 | 1,325,687.62 | 28,062,310.00 | 26,736,622.38 | 4.7 |
| NET REVENUE OVER EXPENDITURES | (740,952.81) | 1,675,932.91 | .00 | (1,675,932.91) | .0 |

WEST POINT CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2025

WATER FUND

ASSETS

| | | | |
|---------|--------------------------------|--------------|--------------|
| 55-1075 | UTILITY CASH CLEARING | 913.66 | |
| 55-1190 | CASH-ALLOCATION FROM GEN. FUND | 2,650,106.30 | |
| 55-1311 | WATER ACCOUNTS RECEIVABLE | 177,030.03 | |
| 55-1312 | ALLOWANCE FOR BAD DEBTS | (3,000.00) | |
| 55-1502 | DEFERRED OUTFLOWS - PENSION | 84,384.00 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 2,909,433.99 |

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 | | 8,063,066.32 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|------------------------------|-------------|------------|
| 55-2131 | ACCOUNTS PAYABLE | 139,898.27 | |
| 55-2140 | CUSTOMER DEPOSITS PAYABLE | 158,312.05 | |
| 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 | 8,474.10 | |
| | | | |
| | TOTAL LIABILITIES | | 382,381.60 |

FUND EQUITY

| | | | |
|---------|---------------------------------|--------------|--------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 55-2980 | BEGINNING OF YEAR | 7,386,986.56 | |
| 55-2995 | RESTRICTED - WATER IMPACT FEES | 219,438.31 | |
| | REVENUE OVER EXPENDITURES - YTD | 74,259.85 | |
| | | | |
| | BALANCE - CURRENT DATE | 7,680,684.72 | |
| | | | |
| | TOTAL FUND EQUITY | | 7,680,684.72 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 8,063,066.32 |

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>OPERATING REVENUE</u> | | | | | |
| 55-37-11 METERED WATER SALES | 77,115.00 | 151,942.96 | 850,000.00 | 698,057.04 | 17.9 |
| 55-37-13 SECONDARY WATER SALES | 98,765.21 | 197,329.43 | 1,200,000.00 | 1,002,670.57 | 16.4 |
| 55-37-14 CONNECTION FEES - WATER | 1,750.00 | 2,450.00 | 11,500.00 | 9,050.00 | 21.3 |
| 55-37-17 PENALTIES | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL OPERATING REVENUE | 177,630.21 | 351,722.39 | 2,062,000.00 | 1,710,277.61 | 17.1 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 55-38-05 WATER IMPACT FEES | 5,560.00 | 7,784.00 | 36,696.00 | 28,912.00 | 21.2 |
| 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 |
| TOTAL OTHER FINANCING SOURCES | 5,560.00 | 7,784.00 | 1,113,996.00 | 1,106,212.00 | .7 |
| TOTAL FUND REVENUE | 183,190.21 | 359,506.39 | 3,175,996.00 | 2,816,489.61 | 11.3 |

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>PRIMARY OPERATING EXPENSES</u> | | | | | |
| 55-81-11 SALARIES AND WAGES | 20,823.26 | 40,947.51 | 333,894.00 | 292,946.49 | 12.3 |
| 55-81-13 BENEFITS AND BONUS | 8,071.92 | 12,577.94 | 177,404.00 | 164,826.06 | 7.1 |
| 55-81-15 ON CALL PAY | 36.00 | 56.00 | 1,700.00 | 1,644.00 | 3.3 |
| 55-81-20 OVERTIME | .00 | 71.97 | 4,000.00 | 3,928.03 | 1.8 |
| 55-81-28 WELLS & WATER TANK POWER | 500.31 | 672.21 | 9,000.00 | 8,327.79 | 7.5 |
| 55-81-35 HOOPER WATER DISTRICT | .00 | .00 | 500.00 | 500.00 | .0 |
| 55-81-41 WATER MAINTENANCE | 3,756.07 | 4,947.83 | 28,620.00 | 23,672.17 | 17.3 |
| 55-81-42 WATER SAMPLE TESTING | 1,270.00 | 1,270.00 | 5,000.00 | 3,730.00 | 25.4 |
| 55-81-43 SECONDARY WATER | 95,090.22 | 189,976.45 | 1,200,000.00 | 1,010,023.55 | 15.8 |
| 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 | 791.11 | 1,616.54 | 25,800.00 | 24,183.46 | 6.3 |
| TOTAL PRIMARY OPERATING EXPENSES | 130,338.89 | 252,136.45 | 1,790,558.00 | 1,538,421.55 | 14.1 |
| <u>WATER - MATERIALS AND SUPPLIES</u> | | | | | |
| 55-82-24 UTILITY BILLS - POSTAGE/EQUIP | 1,145.51 | 2,150.87 | 8,250.00 | 6,099.13 | 26.1 |
| 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 |
| TOTAL WATER - MATERIALS AND SUPPLIES | 1,145.51 | 2,150.87 | 134,000.00 | 131,849.13 | 1.6 |
| <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 | 295.74 | 9,432.41 | 10,000.00 | 567.59 | 94.3 |
| 55-84-30 DEPRECIATION | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| 55-84-33 CAPITAL PROJECTS & EXPENDITURE | .00 | 13,222.00 | 166,801.00 | 153,579.00 | 7.9 |
| 55-84-35 CREDIT CARD PROCESSING FEES | 3,964.75 | 6,709.14 | 8,800.00 | 2,090.86 | 76.2 |
| 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 | 180.00 | 180.00 | 2,500.00 | 2,320.00 | 7.2 |
| 55-84-83 IT | 100.00 | 200.00 | 2,000.00 | 1,800.00 | 10.0 |
| 55-84-85 ENGINEERING STUDIES & PLANNING | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 55-84-90 FLEET | 1,215.67 | 1,215.67 | 15,000.00 | 13,784.33 | 8.1 |
| 55-84-97 FLEET LEASES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL WATER - OTHER EXPENSES | 5,756.16 | 30,959.22 | 1,231,438.00 | 1,200,478.78 | 2.5 |
| <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 2 MONTHS ENDING AUGUST 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|--------------|--------------|------|
| TOTAL FUND EXPENDITURES | 137,240.56 | 285,246.54 | 3,175,996.00 | 2,890,749.46 | 9.0 |
| NET REVENUE OVER EXPENDITURES | 45,949.65 | 74,259.85 | .00 | (74,259.85) | .0 |

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2025

STORM WATER UTILITY FUND

ASSETS

| | | | |
|---------|--------------------------------|--------------|--------------|
| 58-1190 | CASH-ALLOCATION FROM GEN. FUND | 2,072,336.06 | |
| 58-1311 | STORM WATER ACCTS. RECEIVABLE | 21,530.04 | |
| 58-1312 | ALLOWANCE FOR BAD DEBTS | (100.00) | |
| 58-1411 | DUE FROM OTHER GOVERNMENT | 3,744.00 | |
| 58-1502 | DEFERRED OUTFLOWS - PENSION | 29,104.00 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 2,126,614.10 |

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 | | 9,739,404.45 |
|--|--------------|--|--------------|

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|------------------------------|-----------|-----------|
| 58-2131 | ACCOUNTS PAYABLE | 25,445.68 | |
| 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 | 2,949.92 | |
| | | | |
| | TOTAL LIABILITIES | | 55,875.50 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 58-2980 | BEGINNING OF YEAR | 8,717,900.86 | |
| 58-2995 | RESTRICTED-STORM WTR IMPT FEES | 927,561.43 | |
| | REVENUE OVER EXPENDITURES - YTD | 38,066.66 | |
| | | | |
| | BALANCE - CURRENT DATE | 9,683,528.95 | |
| | | | |
| | TOTAL FUND EQUITY | | 9,683,528.95 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 9,739,404.45 |

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 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 | 18,776.04 | 37,484.35 | 215,000.00 | 177,515.65 | 17.4 |
| 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 |
| TOTAL OPERATING REVENUE | 18,776.04 | 37,484.35 | 307,753.00 | 270,268.65 | 12.2 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 58-38-05 STORM WATER IMPACT FEES | 15,448.89 | 29,342.79 | 105,100.00 | 75,757.21 | 27.9 |
| 58-38-70 INTEREST EARNINGS | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 58-38-99 PENSION | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| TOTAL OTHER FINANCING SOURCES | 15,448.89 | 29,342.79 | 145,100.00 | 115,757.21 | 20.2 |
| TOTAL FUND REVENUE | 34,224.93 | 66,827.14 | 452,853.00 | 386,025.86 | 14.8 |

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2025

STORM WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|--------------|------|
| <u>PRIMARY OPERATING EXPENSES</u> | | | | | |
| 58-81-11 SALARIES AND WAGES | 7,848.15 | 15,438.30 | 113,826.00 | 98,387.70 | 13.6 |
| 58-81-13 BENEFITS | 2,923.35 | 4,578.19 | 59,822.00 | 55,243.81 | 7.7 |
| 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 | 517.13 | 875.09 | 1,100.00 | 224.91 | 79.6 |
| 58-81-40 SWEEPING & PREVENTATIVE CARE | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 58-81-42 STRM SYS MAINT & PHS II COMP. | .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 |
| TOTAL PRIMARY OPERATING EXPENSES | 11,288.63 | 22,091.58 | 227,868.00 | 205,776.42 | 9.7 |
| <u>STORM WTR UTILITY - OTHER EXP.</u> | | | | | |
| 58-84-05 STORM SYSTEM IMPACT FEE PROJ. | 3,126.50 | 3,126.50 | .00 | (3,126.50) | .0 |
| 58-84-20 RISK MANAGEMENT | 105.63 | 3,368.73 | 3,500.00 | 131.27 | 96.3 |
| 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 | 173.67 | 173.67 | 2,500.00 | 2,326.33 | 7.0 |
| 58-84-97 FLEET LEASES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL STORM WTR UTILITY - OTHER EXP. | 3,405.80 | 6,668.90 | 204,985.00 | 198,316.10 | 3.3 |
| <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 | 14,694.43 | 28,760.48 | 452,853.00 | 424,092.52 | 6.4 |
| NET REVENUE OVER EXPENDITURES | 19,530.50 | 38,066.66 | .00 | (38,066.66) | .0 |

WEST POINT CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2025

DEBT SERVICE

ASSETS

| | | | | |
|---------|--------------------------------|--|------------------|------------------|
| 70-1190 | CASH ALLOCATION TO OTHER FUNDS | | 12,185.46 | |
| | | | <u>12,185.46</u> | |
| | TOTAL CURRENT ASSETS | | | <u>12,185.46</u> |
| | TOTAL ASSETS | | | <u>12,185.46</u> |

LIABILITIES AND EQUITY

FUND EQUITY

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

WEST POINT CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2025

CDRA FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

| | | | | |
|---------|------------------------------|---|-------------------|--|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 85-2980 | UNASSIGNED FUNDS | (| 369,724.22) | |
| | | | <u>369,724.22</u> | |
| | BALANCE - CURRENT DATE | (| 369,724.22) | |
| | | | <u>369,724.22</u> | |
| | TOTAL FUND EQUITY | (| 369,724.22) | |
| | | | <u>369,724.22</u> | |
| | TOTAL LIABILITIES AND EQUITY | (| 354,637.22) | |
| | | | <u>354,637.22</u> | |

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2025

CDRA FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <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 2 MONTHS ENDING AUGUST 31, 2025

CDRA FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <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
AUGUST 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 | | <u>45,080,994.24</u> |
| | TOTAL ASSETS | | <u><u>45,080,994.24</u></u> |

LIABILITIES AND EQUITY

FUND EQUITY

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

WEST POINT CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2025

FUND 92

ASSETS

| | | | |
|---------|--------------------------------|------------|------------|
| 92-1502 | DEFERRED OUTFLOWS OF RESOURCES | 295,347.00 | |
| | | | |
| | TOTAL CURRENT ASSETS | | 295,347.00 |
| | TOTAL ASSETS | | 295,347.00 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|-------------------------------|--------------|--------------|
| 92-2000 | LONG TERM DEBT ACCOUNT GROUP | 5,604,000.00 | |
| 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 | | 5,914,621.51 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|-----------------|-----------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 92-2980 | AMT TO BE PROVIDED FOR LT DEBT | (6,278,775.36) | |
| | REVENUE OVER EXPENDITURES - YTD | 659,500.85 | |
| | | | |
| | BALANCE - CURRENT DATE | (5,619,274.51) | |
| | TOTAL FUND EQUITY | | (5,619,274.51) |
| | TOTAL LIABILITIES AND EQUITY | | 295,347.00 |