

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	441,327.68
01-1125	XBP DEPOSIT ACCOUNT	489,886.54
01-1130	CASH IN CHECKING - PTIF ACCT.	22,531,936.16
01-1131	PETTY CASH	750.00
		23,463,900.38
01-1190	CASH ALLOCATION TO OTHER FUNDS	(23,463,900.38)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,951,311.99
45	ALLOCATION TO SPECIAL REVENUE FUND	9,394,908.46
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,568,988.59
51	ALLOCATION TO WASTE FUND	3,096,952.33
55	ALLOCATION TO WATER FUND	2,691,410.39
58	ALLOCATION TO STORM WATER UTILITY FUND	2,117,867.38
70	ALLOCATION TO DEBT SERVICE	12,185.46
85	ALLOCATION TO CDRA FUND	(369,724.22)
		23,463,900.38
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(23,463,900.38)
		.00

WEST POINT CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	1,951,311.99	
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		5,692,394.36
	TOTAL ASSETS		5,692,394.36

LIABILITIES AND EQUITYLIABILITIES

10-2131	ACCOUNTS PAYABLE	(706,975.68)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	4,715.49	
10-2222	FEDERAL WITHHOLDING PAYABLE	12,328.14	
10-2223	STATE WITHHOLDING PAYABLE	3,286.79	
10-2225	STATE RET & 401(K) PAYABLE	14,527.17	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	6,322.93	
10-2228	EMPLOYEES DISABILITIES INS.	118.83	
10-2229	HSA PAYABLE	21,738.74	
10-2232	PEHP - DENTAL & VISION INS.	(976.74)	
10-2233	ULGT - VISION & LTC INS.	631.41	
10-2234	WELLNESS - HEALTH CLUBS	(936.98)	
10-2243	WORKMENS COMPENSATION PAYABLE	47,611.37	
10-2245	STATE UNEMPLOYMENT PAYABLE	1,443.03	
10-2250	WAGES PAYABLE-CLEARING	(18,782.81)	
10-2255	EXCAVATION BOND PAYABLE	6,264.00	
10-2275	DEFERRED REVENUE	824,480.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,131,566.80	
	TOTAL LIABILITIES		1,347,362.49

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-2975	NON-SPENDABLE FUNDS	22,692.88	
10-2980	UNASSIGNED FUNDS	3,906,705.82	
	REVENUE OVER EXPENDITURES - YTD	415,633.17	
	BALANCE - CURRENT DATE	4,345,031.87	
	TOTAL FUND EQUITY		4,345,031.87
	TOTAL LIABILITIES AND EQUITY		5,692,394.36

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	21.68	4,506.19	858,223.00	853,716.81	.5
10-31-25	4,655.42	16,333.79	50,000.00	33,666.21	32.7
10-31-30	201,850.84	666,174.22	2,500,000.00	1,833,825.78	26.7
10-31-40	.00	.00	40,000.00	40,000.00	.0
10-31-50	58,450.94	152,734.92	650,000.00	497,265.08	23.5
10-31-60	2,270.14	6,953.52	25,000.00	18,046.48	27.8
TOTAL TAXES	267,249.02	846,702.64	4,123,223.00	3,276,520.36	20.5
<u>LICENSES AND PERMITS</u>					
10-32-10	2,280.00	10,400.00	13,000.00	2,600.00	80.0
10-32-21	101,015.48	213,812.14	400,000.00	186,187.86	53.5
TOTAL LICENSES AND PERMITS	103,295.48	224,212.14	413,000.00	188,787.86	54.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	240,005.41	240,005.41	600,000.00	359,994.59	40.0
TOTAL INTERGOVERNMENTAL REVENUE	240,005.41	240,005.41	600,000.00	359,994.59	40.0
<u>CHARGES FOR SERVICES</u>					
10-34-10	3,700.00	9,875.00	15,000.00	5,125.00	65.8
10-34-60	757.00	21,346.00	150,000.00	128,654.00	14.2
10-34-78	550.00	2,090.00	5,000.00	2,910.00	41.8
10-34-79	.00	1,995.00	20,000.00	18,005.00	10.0
10-34-82	4,200.00	6,200.00	15,000.00	8,800.00	41.3
10-34-90	401.54	2,666.66	10,000.00	7,333.34	26.7
TOTAL CHARGES FOR SERVICES	9,608.54	44,172.66	215,000.00	170,827.34	20.6
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	83,233.16	256,004.01	100,000.00	(156,004.01)	256.0
10-36-30	310.00	360.00	5,000.00	4,640.00	7.2
TOTAL MISCELLANEOUS REVENUE	83,543.16	256,364.01	105,000.00	(151,364.01)	244.2
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-39-10	.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 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	703,701.61	1,611,456.86	6,256,223.00	4,644,766.14	25.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	4,463.34	13,390.02	58,023.00	44,632.98	23.1
10-41-13 EMPLOYEE BENEFITS	675.36	2,026.08	8,777.00	6,750.92	23.1
10-41-33 TRAINING AND EDUCATION	.00	(1,420.22)	13,000.00	14,420.22	(10.9)
10-41-35 COMMUNITY SERVICE CONTRACTS	575.00	575.00	4,000.00	3,425.00	14.4
TOTAL GENERAL GOVERNMENT	5,713.70	14,570.88	83,800.00	69,229.12	17.4
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	12,915.76	38,750.48	172,202.00	133,451.52	22.5
10-44-13 EMPLOYEE BENEFITS	4,913.56	12,261.17	83,474.00	71,212.83	14.7
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	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	956.94	1,935.91	16,500.00	14,564.09	11.7
10-44-33 TRAINING & EDUCATION	.00	1,482.66	6,000.00	4,517.34	24.7
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	46.35	708.00	4,000.00	3,292.00	17.7
10-44-75 RISK MANAGEMENT	724.00	45,191.10	50,000.00	4,808.90	90.4
10-44-95 CREDIT CARD PROCESSING FEES	258.06	987.33	3,000.00	2,012.67	32.9
10-44-98 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATIVE SERVICES	19,814.67	101,887.68	370,576.00	268,688.32	27.5
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	11,119.75	33,813.02	180,445.00	146,631.98	18.7
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	5,016.92	14,589.79	107,345.00	92,755.21	13.6
10-48-15 ON CALL PAY	238.00	434.00	5,950.00	5,516.00	7.3
10-48-20 OVERTIME	1,571.79	12,188.11	25,000.00	12,811.89	48.8
10-48-23 TRAVEL AND EDUCATION	.00	.00	1,360.00	1,360.00	.0
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	132.52	1,553.53	9,000.00	7,446.47	17.3
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	1,537.27	6,525.44	24,260.00	17,734.56	26.9
10-48-54 PROT. CLOTHING & EQUIPMENT	.00	1,362.20	4,500.00	3,137.80	30.3
10-48-65 FLEET OPERATIONS & MAINTENANCE	226.17	955.85	10,000.00	9,044.15	9.6
10-48-67 FLEET FUEL	1,317.72	2,707.07	12,865.00	10,157.93	21.0
10-48-69 OFFICE SUPPLIES & EXPENSE	.00	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	34.85	69.76	700.00	630.24	10.0
10-48-77 PUBLIC FACILITIES HEATING	37.47	74.33	6,000.00	5,925.67	1.2
10-48-82 PUBLIC FACILITIES POWER	1,887.26	4,481.80	14,000.00	9,518.20	32.0
10-48-84 STREET LIGHTING PWR & MNT.	3,797.98	(64,381.40)	52,000.00	116,381.40	(123.8)
TOTAL PUBLIC WORKS	26,917.70	14,503.33	464,725.00	450,221.67	3.1

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	23,775.05	71,200.48	336,560.00	265,359.52	21.2
10-49-13 EMPLOYEE BENEFITS	9,223.66	23,464.43	183,206.00	159,741.57	12.8
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	(3.17)	3,000.00	3,003.17	(.1)
10-49-23 TRAVEL AND EDUCATION	.00	(30.90)	13,000.00	13,030.90	(.2)
10-49-25 NEW EQUIPMENT PURCHASE	.00	55.62	22,500.00	22,444.38	.3
10-49-37 ATTORNEY	2,200.00	4,400.00	35,000.00	30,600.00	12.6
10-49-62 MISCELLANEOUS	.00	.00	10,000.00	10,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	2,559.51	18,371.02	40,000.00	21,628.98	45.9
10-49-65 EMP. AWARDS, REC. & EVENTS	174.00	1,818.09	16,000.00	14,181.91	11.4
10-49-66 EDUCATION REIMB. PROGRAM	.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	274.53	445.36	5,500.00	5,054.64	8.1
10-49-70 CELLULAR & RADIO SERV. & EQUIP	633.20	1,397.43	12,000.00	10,602.57	11.7
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	2,856.00	12,000.00	9,144.00	23.8
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	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	.00	(1,419.14)	9,000.00	10,419.14	(15.8)
10-49-89 ELECTIONS	11,910.94	11,910.94	20,000.00	8,089.06	59.6
10-49-90 CITY CELEBRATIONS & EVENTS	1,828.00	63,735.19	100,000.00	36,264.81	63.7
10-49-91 YOUTH COUNCIL	276.04	327.76	10,000.00	9,672.24	3.3
10-49-92 MISS WEST POINT PAGEANT	.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	627.17	678.71	5,000.00	4,321.29	13.6
TOTAL EXECUTIVE	54,434.10	211,567.37	901,516.00	689,948.63	23.5
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	19,783.66	59,170.46	357,422.00	298,251.54	16.6
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	7,222.91	18,507.94	166,378.00	147,870.06	11.1
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	1,025.00	1,374.00	7,500.00	6,126.00	18.3
10-52-25 EQUIPMENT & SUPPLIES	14.99	198.29	2,000.00	1,801.71	9.9
10-52-51 GIS	.00	.00	1,000.00	1,000.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	11,915.00	23,720.00	4,000.00	(19,720.00)	593.0
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.	835.00	835.00	3,500.00	2,665.00	23.9
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	35.34	500.00	464.66	7.1
10-52-85 CODE ENFORCEMENT	203.10	718.39	4,000.00	3,281.61	18.0
10-52-90 COUNTY RECORDING FEES	100.00	910.00	4,000.00	3,090.00	22.8
TOTAL COMMUNITY DEVELOPMENT	41,099.66	112,056.98	568,300.00	456,243.02	19.7

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	9,787.64	29,292.92	93,431.00	64,138.08	31.4
10-53-13 EMP. BENEFITS & RETIREMENT	3,237.57	8,515.93	45,983.00	37,467.07	18.5
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.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	(331.51)	4,000.00	4,331.51	(8.3)
10-53-63 IT SUPPORT & CONTRACTS	.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	.00	442.50	22,000.00	21,557.50	2.0
TOTAL ENGINEERING	13,025.21	40,928.59	197,914.00	156,985.41	20.7
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	12,549.50	16,078.00	163,944.00	147,866.00	9.8
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	1,243.64	1,593.29	16,247.00	14,653.71	9.8
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	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	22,532.65	22,532.65	25,000.00	2,467.35	90.1
10-54-75 HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	36,325.79	229,366.99	976,139.00	746,772.01	23.5
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	13,788.81	52,121.03	252,346.00	200,224.97	20.7
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	4,099.66	11,610.97	82,183.00	70,572.03	14.1
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	3,852.03	5,024.81	20,000.00	14,975.19	25.1
10-70-26 BUILDING AND GROUNDS	2,610.08	9,298.22	90,000.00	80,701.78	10.3
10-70-29 PARK & CEMETERY LIGHTS	412.63	803.77	4,500.00	3,696.23	17.9
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	24,763.21	79,400.78	459,729.00	380,328.22	17.3

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	24,122.16	73,539.16	414,868.00	341,328.84	17.7
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	8,694.85	21,645.65	188,094.00	166,448.35	11.5
10-71-20 RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23 TRAVEL & EDUCATION	.00	200.00	5,000.00	4,800.00	4.0
10-71-25 EQUIPMENT AND SUPPLIES	.00	154.53	5,000.00	4,845.47	3.1
10-71-26 BUILDING AND GROUNDS	360.08	501.09	7,800.00	7,298.91	6.4
10-71-30 BACKGROUND CHECKS	112.80	629.60	2,000.00	1,370.40	31.5
10-71-60 SOCCER	1,915.19	10,762.69	27,000.00	16,237.31	39.9
10-71-67 JUNIOR JAZZ	.00	19,320.96	25,000.00	5,679.04	77.3
10-71-68 FOOTBALL	11,439.65	21,924.51	35,000.00	13,075.49	62.6
10-71-69 OFFICE SUPPLIES & EXPENSE	.00	17.26	5,000.00	4,982.74	.4
10-71-71 BASEBALL/SOFTBALL	.00	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	831.06	1,536.40	11,000.00	9,463.60	14.0
TOTAL RECREATION	47,475.79	151,535.68	763,262.00	611,726.32	19.9
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	240,005.41	240,005.41	550,000.00	309,994.59	43.6
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	240,005.41	240,005.41	1,470,262.00	1,230,256.59	16.3
TOTAL FUND EXPENDITURES	509,575.24	1,195,823.69	6,256,223.00	5,060,399.31	19.1
NET REVENUE OVER EXPENDITURES	194,126.37	415,633.17	.00	(415,633.17)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	9,394,908.46	
45-1411	DUE FROM OTHER GOVT. UNITS	36,229.02	
	TOTAL CURRENT ASSETS		9,431,137.48
	TOTAL ASSETS		9,431,137.48

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	235,018.61	
	BALANCE - CURRENT DATE	9,393,000.56	
	TOTAL FUND EQUITY		9,393,000.56
	TOTAL LIABILITIES AND EQUITY		9,431,137.48

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	77,469.45	144,873.45	152,900.00	8,026.55	94.8
45-30-70 PARK AND TRAILS IMPACT FEES	161,000.00	325,248.00	623,086.00	297,838.00	52.2
45-30-75 NORTH DAVIS SEWER IMPACT FEES	82,539.44	168,199.42	352,600.00	184,400.58	47.7
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	321,008.89	638,320.87	1,874,951.00	1,236,630.13	34.0
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	240,005.41	240,005.41	550,000.00	309,994.59	43.6
45-33-93 LOCAL OPTION ROADS	16,867.16	57,706.41	1,000,000.00	942,293.59	5.8
TOTAL OTHER FINANCING SOURCES	256,872.57	297,711.82	1,550,000.00	1,252,288.18	19.2
TOTAL FUND REVENUE	577,881.46	936,032.69	3,424,951.00	2,488,918.31	27.3

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 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.	50,000.00	50,000.00	385,000.00	335,000.00	13.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	207,746.85	211,459.35	500,000.00	288,540.65	42.3
45-51-80 N.D. SEWER IMPACT FEES	27,344.24	142,033.16	352,600.00	210,566.84	40.3
45-51-85 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-51-93 LOCAL OPTION ROADS	62.50	62.50	1,000,000.00	999,937.50	.0
45-51-95 CLASS C ROAD EXPENDITURES	149,190.33	297,459.07	1,151,020.00	853,560.93	25.8
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	434,343.92	701,014.08	3,424,951.00	2,723,936.92	20.5
TOTAL FUND EXPENDITURES	434,343.92	701,014.08	3,424,951.00	2,723,936.92	20.5
NET REVENUE OVER EXPENDITURES	143,537.54	235,018.61	.00	(235,018.61)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	4,568,988.59	
48-1315	INTERGOVERNMENTAL RECEIVABLES	72,337.92	
	TOTAL CURRENT ASSETS		4,641,326.51
	TOTAL ASSETS		4,641,326.51

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	(868,788.04)	
	BALANCE - CURRENT DATE	4,559,081.07	
	TOTAL FUND EQUITY		4,559,081.07
	TOTAL LIABILITIES AND EQUITY		4,641,326.51

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	2,250.00	3,000.00	223,062.00	220,062.00	1.3
48-30-90 BEGINNING BALANCE	.00	.00	3,456,375.00	3,456,375.00	.0
TOTAL REVENUE	2,250.00	3,000.00	3,679,437.00	3,676,437.00	.1
<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	2,250.00	3,000.00	13,023,699.00	13,020,699.00	.0

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	100,250.98	278,581.00	178,330.02	36.0
48-51-20 ROAD PROJECTS	830,987.42	663,979.17	10,442,585.00	9,778,605.83	6.4
48-51-25 PARK IMPROVEMENT PROJECTS	10,445.00	15,587.40	1,117,048.00	1,101,460.60	1.4
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	39,765.00	91,970.49	93,912.00	1,941.51	97.9
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	<u>881,197.42</u>	<u>871,788.04</u>	<u>13,023,699.00</u>	<u>12,151,910.96</u>	<u>6.7</u>
TOTAL FUND EXPENDITURES	<u>881,197.42</u>	<u>871,788.04</u>	<u>13,023,699.00</u>	<u>12,151,910.96</u>	<u>6.7</u>
NET REVENUE OVER EXPENDITURES	<u>(878,947.42)</u>	<u>(868,788.04)</u>	<u>.00</u>	<u>868,788.04</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	76.05	
51-1190	CASH-ALLOCATION FROM GEN.FUND	3,096,952.33	
51-1311	WASTE ACCOUNTS RECEIVABLE	243,241.30	
51-1312	ALLOWANCE FOR BAD DEBTS	(14,367.78)	
51-1411	DUE FROM OTHER GOVERNMENT	3,315,981.10	
51-1502	DEFERRED OUTFLOWS - PENSION	73,501.00	
	TOTAL CURRENT ASSETS		6,715,384.00

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		18,397,278.08

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	12,934,429.44	
51-2995	RESTRICTED - SEWER IMPACT FEES	410,544.60	
	REVENUE OVER EXPENDITURES - YTD	1,785,892.14	
	BALANCE - CURRENT DATE	15,130,866.18	
	TOTAL FUND EQUITY		15,130,866.18
	TOTAL LIABILITIES AND EQUITY		18,397,278.08

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	440.00	900.00	500.00	(400.00)	180.0
51-37-26 SEWER FEES	125,675.83	374,212.63	1,300,000.00	925,787.37	28.8
51-37-50 GARBAGE COLLECTION FEES	70,961.83	212,036.25	1,150,000.00	937,963.75	18.4
51-37-60 GREENWASTE COLLECTION FEES	11,366.00	33,975.53	130,000.00	96,024.47	26.1
51-37-70 RECYCLE COLLECTION FEES	15,279.04	45,588.17	170,000.00	124,411.83	26.8
TOTAL OPERATING REVENUE	223,722.70	666,712.58	2,750,500.00	2,083,787.42	24.2
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	99,066.47	173,044.47	82,700.00	(90,344.47)	209.2
51-38-15 CAN PURCHASE	5,500.00	11,220.00	17,000.00	5,780.00	66.0
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	104,566.47	2,663,197.12	25,129,700.00	22,466,502.88	10.6
<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	328,289.17	3,329,909.70	28,062,310.00	24,732,400.30	11.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	18,415.45	54,426.71	285,697.00	231,270.29	19.1
51-81-13 BENEFITS AND BONUS	7,091.39	18,029.18	152,868.00	134,838.82	11.8
51-81-15 ON CALL PAY	34.00	62.00	850.00	788.00	7.3
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	251.16	548.30	10,900.00	10,351.70	5.0
51-81-42 GARBAGE	55,314.61	139,185.94	600,000.00	460,814.06	23.2
51-81-43 GREENWASTE	10,806.78	25,293.45	113,000.00	87,706.55	22.4
51-81-44 RECYCLING	15,023.94	29,927.38	138,000.00	108,072.62	21.7
51-81-49 SEWER COLLECTION AND DISPOSAL	105,920.35	276,545.43	1,068,000.00	791,454.57	25.9
51-81-55 SEWER MAINTENANCE AND REPAIR	.00	86.50	33,620.00	33,533.50	.3
51-81-63 IT SUPPORT & CONTRACTS	1,233.49	3,849.21	21,800.00	17,950.79	17.7
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	214,091.17	547,954.10	2,428,235.00	1,880,280.90	22.6
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	1,071.11	3,221.97	11,000.00	7,778.03	29.3
51-82-47 CAN PURCHASE	.00	.00	45,000.00	45,000.00	.0
51-82-60 TRAVEL AND EDUCATION	.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	1,071.11	5,921.97	58,500.00	52,578.03	10.1
<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	164.55	10,270.71	10,000.00	(270.71)	102.7
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	2,219.25	8,490.82	8,100.00	(390.82)	104.8
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	150.00	3,000.00	2,850.00	5.0
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	.00	969,523.88	25,000,000.00	24,030,476.12	3.9
51-84-83 CAPITAL IMPROVEMENTS	.00	200.00	347,863.00	347,663.00	.1
51-84-84 BLUE STAKES	75.00	152.55	1,000.00	847.45	15.3
51-84-90 FLEET	658.86	1,353.53	8,000.00	6,646.47	16.9
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	3,167.66	990,141.49	25,555,575.00	24,565,433.51	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 3 MONTHS ENDING SEPTEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	218,329.94	1,544,017.56	28,062,310.00	26,518,292.44	5.5
NET REVENUE OVER EXPENDITURES	109,959.23	1,785,892.14	.00	(1,785,892.14)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

WATER FUND

ASSETS

55-1075	UTILITY CASH CLEARING	913.66	
55-1190	CASH-ALLOCATION FROM GEN. FUND	2,691,410.39	
55-1311	WATER ACCOUNTS RECEIVABLE	176,521.64	
55-1312	ALLOWANCE FOR BAD DEBTS	(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	84,384.00	
		84,384.00	

TOTAL CURRENT ASSETS 2,950,229.69

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)	
		1,782,596.01	

TOTAL PROPERTY AND EQUIPMENT 5,153,632.33

TOTAL ASSETS 8,103,862.02

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	139,898.27	
55-2140	CUSTOMER DEPOSITS PAYABLE	159,718.56	
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	
		8,474.10	

TOTAL LIABILITIES 383,788.11

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	7,387,165.66	
55-2995	RESTRICTED - WATER IMPACT FEES	219,438.31	
	REVENUE OVER EXPENDITURES - YTD	113,469.94	
		113,469.94	

BALANCE - CURRENT DATE 7,720,073.91

TOTAL FUND EQUITY 7,720,073.91

TOTAL LIABILITIES AND EQUITY 8,103,862.02

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	75,183.98	227,126.94	850,000.00	622,873.06	26.7
55-37-13 SECONDARY WATER SALES	98,873.49	296,202.92	1,200,000.00	903,797.08	24.7
55-37-14 CONNECTION FEES - WATER	350.00	2,800.00	11,500.00	8,700.00	24.4
55-37-17 PENALTIES	(270.00)	(270.00)	500.00	770.00	(54.0)
TOTAL OPERATING REVENUE	174,137.47	525,859.86	2,062,000.00	1,536,140.14	25.5
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	1,112.00	8,896.00	36,696.00	27,800.00	24.2
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	1,112.00	8,896.00	1,113,996.00	1,105,100.00	.8
TOTAL FUND REVENUE	175,249.47	534,755.86	3,175,996.00	2,641,240.14	16.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,957.12	61,904.63	333,894.00	271,989.37	18.5
55-81-13 BENEFITS AND BONUS	8,184.35	20,762.29	177,404.00	156,641.71	11.7
55-81-15 ON CALL PAY	68.00	124.00	1,700.00	1,576.00	7.3
55-81-20 OVERTIME	233.52	305.49	4,000.00	3,694.51	7.6
55-81-28 WELLS & WATER TANK POWER	640.04	1,312.25	9,000.00	7,687.75	14.6
55-81-35 HOOPER WATER DISTRICT	.00	.00	500.00	500.00	.0
55-81-41 WATER MAINTENANCE	1,618.00	6,565.83	28,620.00	22,054.17	22.9
55-81-42 WATER SAMPLE TESTING	.00	1,270.00	5,000.00	3,730.00	25.4
55-81-43 SECONDARY WATER	98,524.21	288,500.66	1,200,000.00	911,499.34	24.0
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	791.09	2,407.63	25,800.00	23,392.37	9.3
TOTAL PRIMARY OPERATING EXPENSES	131,016.33	383,152.78	1,790,558.00	1,407,405.22	21.4
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	1,071.12	3,221.99	8,250.00	5,028.01	39.1
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	1,071.12	3,221.99	134,000.00	130,778.01	2.4
<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	153.58	9,585.99	10,000.00	414.01	95.9
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	2,374.08	9,083.22	8,800.00	(283.22)	103.2
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	171.27	351.27	2,500.00	2,148.73	14.1
55-84-83 IT	100.00	300.00	2,000.00	1,700.00	15.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,153.00	2,368.67	15,000.00	12,631.33	15.8
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER - OTHER EXPENSES	3,951.93	34,911.15	1,231,438.00	1,196,526.85	2.8
<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 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	136,039.38	421,285.92	3,175,996.00	2,754,710.08	13.3
NET REVENUE OVER EXPENDITURES	39,210.09	113,469.94	.00	(113,469.94)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,117,867.38	
58-1311	STORM WATER ACCTS. RECEIVABLE	20,533.07	
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		2,171,148.45	
----------------------	--	--------------	--

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		9,783,938.80	
--------------	--	--------------	--

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	82,601.01	

BALANCE - CURRENT DATE		9,728,063.30	
------------------------	--	--------------	--

TOTAL FUND EQUITY		9,728,063.30	
-------------------	--	--------------	--

TOTAL LIABILITIES AND EQUITY		9,783,938.80	
------------------------------	--	--------------	--

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 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	18,829.08	56,313.43	215,000.00	158,686.57	26.2
58-37-17 PENALTIES	(30.00)	(30.00)	150.00	180.00	(20.0)
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	18,799.08	56,283.43	307,753.00	251,469.57	18.3
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	39,280.65	68,623.44	105,100.00	36,476.56	65.3
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	39,280.65	68,623.44	145,100.00	76,476.56	47.3
TOTAL FUND REVENUE	58,079.73	124,906.87	452,853.00	327,946.13	27.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,857.30	23,295.60	113,826.00	90,530.40	20.5
58-81-13 BENEFITS	2,931.86	7,510.05	59,822.00	52,311.95	12.6
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	309.66	1,184.75	1,100.00	(84.75)	107.7
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	.00	12,000.00	12,000.00	.0
58-81-42 STRM SYS MAINT & PHS II COMP.	2,227.00	3,427.00	2,500.00	(927.00)	137.1
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	13,325.82	35,417.40	227,868.00	192,450.60	15.5
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	3,126.50	.00	(3,126.50)	.0
58-84-20 RISK MANAGEMENT	54.85	3,423.58	3,500.00	76.42	97.8
58-84-30 DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	1,500.00	1,500.00	.0
58-84-44 VEHICLE REPLACEMENT	.00	.00	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	164.71	338.38	2,500.00	2,161.62	13.5
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	219.56	6,888.46	204,985.00	198,096.54	3.4
<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	13,545.38	42,305.86	452,853.00	410,547.14	9.3
NET REVENUE OVER EXPENDITURES	44,534.35	82,601.01	.00	(82,601.01)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 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
SEPTEMBER 30, 2025

CDRA FUND

ASSETS

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

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

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

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 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	<u>.00</u>	<u>.00</u>	<u>716,000.00</u>	<u>716,000.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>.00</u>	<u>.00</u>	<u>716,000.00</u>	<u>716,000.00</u>	<u>.0</u>

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 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
SEPTEMBER 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		<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
SEPTEMBER 30, 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