

WEST POINT CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 NOVEMBER 30, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	554,803.97
01-1125	XBP DEPOSIT ACCOUNT	203,323.56
01-1130	CASH IN CHECKING - PTIF ACCT.	23,132,899.62
01-1131	PETTY CASH	750.00
		23,891,777.15
	TOTAL COMBINED CASH	23,891,777.15
01-1190	CASH ALLOCATION TO OTHER FUNDS	( 23,891,777.15)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	844,842.91
45	ALLOCATION TO SPECIAL REVENUE FUND	10,273,208.92
48	ALLOCATION TO CAPITAL PROJECTS FUND	5,825,752.27
51	ALLOCATION TO WASTE FUND	2,130,194.62
55	ALLOCATION TO WATER FUND	2,814,705.95
58	ALLOCATION TO STORM WATER UTILITY FUND	2,223,882.00
70	ALLOCATION TO DEBT SERVICE	12,753.36
85	ALLOCATION TO CDRA FUND	( 233,562.88)
		23,891,777.15
	TOTAL ALLOCATIONS TO OTHER FUNDS	23,891,777.15
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	( 23,891,777.15)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION

BALANCE SHEET

NOVEMBER 30, 2025

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	844,842.91	
10-1361	PROPERTY TAXES DEFERRED	858,223.00	
10-1411	DUE FROM OTHER GOVT. UNITS	673,013.71	
10-1421	DUE FROM OTHER FUNDS	1,505,000.00	
10-1561	PREPAID EXPENSE	6,826.20	
	TOTAL CURRENT ASSETS		3,887,905.82
	TOTAL ASSETS		3,887,905.82

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	( 808,494.73)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	6,465.68	
10-2222	FEDERAL WITHHOLDING PAYABLE	12,683.51	
10-2223	STATE WITHHOLDING PAYABLE	6,714.92	
10-2225	STATE RET & 401(K) PAYABLE	32,092.62	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	43,260.17	
10-2228	EMPLOYEES DISABILITIES INS.	675.96	
10-2229	HSA PAYABLE	25,591.14	
10-2232	PEHP - DENTAL & VISION INS.	3,587.95	
10-2233	ULGT - VISION & LTC INS.	854.21	
10-2234	WELLNESS - HEALTH CLUBS	( 54.17)	
10-2243	WORKMENS COMPENSATION PAYABLE	18,220.30	
10-2245	STATE UNEMPLOYMENT PAYABLE	1,264.84	
10-2250	WAGES PAYABLE-CLEARING	55,821.15	
10-2255	EXCAVATION BOND PAYABLE	2,799.00	
10-2275	DEFERRED REVENUE	858,223.00	
10-2291	ESCROW ACCOUNTS PAYABLE	968,350.90	
	TOTAL LIABILITIES		1,228,056.45

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-2975	NON-SPENDABLE FUNDS	22,692.88	
10-2980	UNASSIGNED FUNDS	1,889,443.33	
	REVENUE OVER EXPENDITURES - YTD	747,713.16	
	BALANCE - CURRENT DATE	2,659,849.37	
	TOTAL FUND EQUITY		2,659,849.37
	TOTAL LIABILITIES AND EQUITY		3,887,905.82

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	PROPERTY TAXES	18,425.97	39,026.50	937,943.00	898,916.50 4.2
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	4,406.37	25,168.55	50,000.00	24,831.45 50.3
10-31-30	GENERAL SALES AND USE TAXES	203,733.81	1,101,918.93	2,500,000.00	1,398,081.07 44.1
10-31-40	CABLE TV	.00	.00	40,000.00	40,000.00 .0
10-31-50	ENERGY SALES AND USE	31,835.35	240,804.53	650,000.00	409,195.47 37.1
10-31-60	TELECOMMUNICATIONS	2,314.46	11,603.31	25,000.00	13,396.69 46.4
	TOTAL TAXES	260,715.96	1,418,521.82	4,202,943.00	2,784,421.18 33.8
<u>LICENSES AND PERMITS</u>					
10-32-10	BUS. LICENSE/COND. USE PERMITS	( 3,555.00)	12,990.00	13,000.00	10.00 99.9
10-32-21	BUILDING PERMITS	29,062.98	343,778.14	400,000.00	56,221.86 85.9
	TOTAL LICENSES AND PERMITS	25,507.98	356,768.14	413,000.00	56,231.86 86.4
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56	CLASS C ROADS	124,531.32	364,536.73	600,000.00	235,463.27 60.8
	TOTAL INTERGOVERNMENTAL REVENUE	124,531.32	364,536.73	600,000.00	235,463.27 60.8
<u>CHARGES FOR SERVICES</u>					
10-34-10	ZONING AND SUBDIVISION FEES	250.00	11,300.00	15,000.00	3,700.00 75.3
10-34-60	RECREATION FEES	13,840.00	50,255.00	150,000.00	99,745.00 33.5
10-34-78	PARK & CITY HALL RESERVATIONS	.00	2,130.00	5,000.00	2,870.00 42.6
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	1,995.00	20,000.00	18,005.00 10.0
10-34-82	CEMETERY INTERMENT	700.00	6,900.00	15,000.00	8,100.00 46.0
10-34-90	MISC. INCOME & CONCESSIONS	62,702.94	87,640.90	10,000.00	( 77,640.90) 876.4
	TOTAL CHARGES FOR SERVICES	77,492.94	160,220.90	215,000.00	54,779.10 74.5
<u>MISCELLANEOUS REVENUE</u>					
10-36-10	INTEREST EARNINGS	74,063.88	408,904.27	100,000.00	( 308,904.27) 408.9
10-36-30	ARTS COUNCIL REVENUE	760.00	1,120.00	5,000.00	3,880.00 22.4
	TOTAL MISCELLANEOUS REVENUE	74,823.88	410,024.27	105,000.00	( 305,024.27) 390.5
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
10-39-10	BEGINNING BALANCE	.00	.00	800,000.00	800,000.00 .0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	800,000.00	800,000.00 .0

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	563,072.08	2,710,071.86	6,335,943.00	3,625,871.14	42.8

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	6,695.01	24,548.37	58,023.00	33,474.63	42.3
10-41-13 EMPLOYEE BENEFITS	1,013.04	3,714.48	8,777.00	5,062.52	42.3
10-41-33 TRAINING AND EDUCATION	.00	( 1,420.22)	13,000.00	14,420.22	( 10.9)
10-41-35 COMMUNITY SERVICE CONTRACTS	.00	575.00	4,000.00	3,425.00	14.4
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,708.05</b>	<b>27,417.63</b>	<b>83,800.00</b>	<b>56,382.37</b>	<b>32.7</b>
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	18,856.15	70,471.27	172,202.00	101,730.73	40.9
10-44-13 EMPLOYEE BENEFITS	8,541.62	27,656.16	83,474.00	55,817.84	33.1
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	1,041.99	2,125.97	5,000.00	2,874.03	42.5
10-44-25 EQUIPMENT & SUPPLIES	.00	29.04	1,000.00	970.96	2.9
10-44-26 EQUIPMENT LEASE & MAINTENANCE	481.82	3,042.97	16,500.00	13,457.03	18.4
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	5,857.00	8,100.00	2,243.00	72.3
10-44-65 EMERGENCY MANAGEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-69 OFFICE SUPPLIES & EXPENSE	55.59	881.11	4,000.00	3,118.89	22.0
10-44-75 RISK MANAGEMENT	1,592.16	47,531.40	50,000.00	2,468.60	95.1
10-44-95 CREDIT CARD PROCESSING FEES	357.13	1,584.68	3,000.00	1,415.32	52.8
10-44-98 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>30,926.46</b>	<b>160,662.26</b>	<b>370,576.00</b>	<b>209,913.74</b>	<b>43.4</b>
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	16,707.97	61,701.41	153,305.00	91,603.59	40.3
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	8,838.29	30,467.12	91,500.00	61,032.88	33.3
10-48-15 ON CALL PAY	196.00	630.00	5,950.00	5,320.00	10.6
10-48-20 OVERTIME	1,884.65	14,849.03	25,000.00	10,150.97	59.4
10-48-23 TRAVEL AND EDUCATION	.00	.00	1,360.00	1,360.00	.0
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	836.89	2,935.71	9,000.00	6,064.29	32.6
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	1,400.17	10,091.75	24,260.00	14,168.25	41.6
10-48-54 PROT. CLOTHING & EQUIPMENT	455.81	2,784.71	4,500.00	1,715.29	61.9
10-48-65 FLEET OPERATIONS & MAINTENANCE	174.36	4,410.79	10,000.00	5,589.21	44.1
10-48-67 FLEET FUEL	1,222.07	6,158.87	12,865.00	6,706.13	47.9
10-48-69 OFFICE SUPPLIES & EXPENSE	103.60	294.01	1,300.00	1,005.99	22.6
10-48-70 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
10-48-75 CROSSWALK POWER	34.74	139.24	700.00	560.76	19.9
10-48-77 PUBLIC FACILITIES HEATING	292.09	414.55	6,000.00	5,585.45	6.9
10-48-82 PUBLIC FACILITIES POWER	13.39	5,765.59	14,000.00	8,234.41	41.2
10-48-84 STREET LIGHTING PWR & MNT.	626.76	( 59,130.92)	52,000.00	111,130.92	(113.7)
<b>TOTAL PUBLIC WORKS</b>	<b>32,786.79</b>	<b>81,511.86</b>	<b>421,740.00</b>	<b>340,228.14</b>	<b>19.3</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	35,413.59	130,402.69	336,560.00	206,157.31	38.8
10-49-13 EMPLOYEE BENEFITS	15,777.79	51,895.29	183,206.00	131,310.71	28.3
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	668.83	3,000.00	2,331.17	22.3
10-49-23 TRAVEL AND EDUCATION	.00	1,534.12	13,000.00	11,465.88	11.8
10-49-25 NEW EQUIPMENT PURCHASE	.00	319.62	22,500.00	22,180.38	1.4
10-49-37 ATTORNEY	2,200.00	8,800.00	35,000.00	26,200.00	25.1
10-49-62 MISCELLANEOUS	.00	.00	10,000.00	10,000.00	.0
10-49-63 IT SUPPORT & CONTRACTS	2,307.84	23,086.70	40,000.00	16,913.30	57.7
10-49-65 EMP. AWARDS, REC. & EVENTS	784.98	2,646.29	16,000.00	13,353.71	16.5
10-49-66 EDUCATION REIMB. PROGRAM	249.00	747.00	6,000.00	5,253.00	12.5
10-49-67 EMP. BENEFITS & BONUS PROGRAM	202.95	811.81	17,500.00	16,688.19	4.6
10-49-68 WELLNESS PROGRAM	550.03	673.05	3,000.00	2,326.95	22.4
10-49-69 OFFICE SUPPLIES & EXPENSE	27.88	742.77	5,500.00	4,757.23	13.5
10-49-70 CELLULAR & RADIO SERV. & EQUIP	633.36	2,663.99	12,000.00	9,336.01	22.2
10-49-72 LEGAL ADVERTISING	129.00	1,318.75	6,000.00	4,681.25	22.0
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	7,783.30	8,000.00	216.70	97.3
10-49-82 CITY NEWSLETTER	1,088.00	4,896.00	12,000.00	7,104.00	40.8
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	.00	11,910.94	20,000.00	8,089.06	59.6
10-49-90 CITY CELEBRATIONS & EVENTS	2,255.17	66,608.11	110,000.00	43,391.89	60.6
10-49-91 YOUTH COUNCIL	124.51	452.27	10,000.00	9,547.73	4.5
10-49-92 MISS WEST POINT PAGEANT	1,800.00	5,600.00	15,000.00	9,400.00	37.3
10-49-96 YOUTH COURT	.00	.00	5,000.00	5,000.00	.0
10-49-98 ARTS COUNCIL	303.57	982.28	5,000.00	4,017.72	19.7
<b>TOTAL EXECUTIVE</b>	<b>63,847.67</b>	<b>323,124.67</b>	<b>911,516.00</b>	<b>588,391.33</b>	<b>35.5</b>
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	30,745.10	110,058.90	440,247.00	330,188.10	25.0
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	12,604.71	40,868.39	213,437.00	172,568.61	19.2
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	412.00	1,786.00	7,500.00	5,714.00	23.8
10-52-25 EQUIPMENT & SUPPLIES	.00	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	11,250.00	44,035.00	4,000.00	( 40,035.00)	1100.9
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	2,510.73	3,000.00	489.27	83.7
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	835.00	3,500.00	2,665.00	23.9
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	93.76	500.00	406.24	18.8
10-52-85 CODE ENFORCEMENT	187.90	1,352.89	4,000.00	2,647.11	33.8
10-52-90 COUNTY RECORDING FEES	.00	910.00	4,000.00	3,090.00	22.8
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>55,199.71</b>	<b>208,148.96</b>	<b>698,184.00</b>	<b>490,035.04</b>	<b>29.8</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	14,681.47	53,762.86	41,624.00	( 12,138.86)	129.2
10-53-13 EMP. BENEFITS & RETIREMENT	5,439.66	18,309.62	17,033.00	( 1,276.62)	107.5
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	1,314.99	4,000.00	2,685.01	32.9
10-53-25 EQUIPMENT & SUPPLIES	177.57	177.57	20,000.00	19,822.43	.9
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
<b>TOTAL ENGINEERING</b>	<b>20,298.70</b>	<b>75,883.78</b>	<b>117,157.00</b>	<b>41,273.22</b>	<b>64.8</b>
<u>PUBLIC SAFETY &amp; EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	17,697.75	45,541.00	163,944.00	118,403.00	27.8
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	1,753.82	4,513.06	16,247.00	11,733.94	27.8
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	364.13	2,000.00	1,635.87	18.2
10-54-62 POLICE SERVICES	.00	377,597.84	755,248.00	377,650.16	50.0
10-54-65 NARCOTICS STRIKE FORCE	9,647.44	9,647.44	9,700.00	52.56	99.5
10-54-71 EMERGENCY MANAGER	.00	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
<b>TOTAL PUBLIC SAFETY &amp; EMERGENCY PLAN</b>	<b>29,099.01</b>	<b>460,196.12</b>	<b>976,139.00</b>	<b>515,942.88</b>	<b>47.1</b>
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	17,608.29	84,305.09	252,346.00	168,040.91	33.4
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	6,809.40	24,595.95	82,183.00	57,587.05	29.9
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	411.83	8,703.37	20,000.00	11,296.63	43.5
10-70-26 BUILDING AND GROUNDS	4,962.05	17,532.14	90,000.00	72,467.86	19.5
10-70-29 PARK & CEMETERY LIGHTS	554.20	1,741.96	4,500.00	2,758.04	38.7
10-70-61 MISC. SERVICES AND SUPPLIES	288.29	288.29	1,200.00	911.71	24.0
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
<b>TOTAL PARKS AND CEMETERY</b>	<b>30,634.06</b>	<b>137,708.78</b>	<b>459,729.00</b>	<b>322,020.22</b>	<b>30.0</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	34,227.27	131,293.02	466,734.00	335,440.98	28.1
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	15,142.70	49,191.01	227,054.00	177,862.99	21.7
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	29.97	253.49	5,000.00	4,746.51	5.1
10-71-26 BUILDING AND GROUNDS	.00	501.09	7,800.00	7,298.91	6.4
10-71-30 BACKGROUND CHECKS	.00	629.60	2,000.00	1,370.40	31.5
10-71-60 SOCCER	.00	14,732.04	27,000.00	12,267.96	54.6
10-71-67 JUNIOR JAZZ	.00	19,360.85	25,000.00	5,639.15	77.4
10-71-68 FOOTBALL	.00	26,307.61	35,000.00	8,692.39	75.2
10-71-69 OFFICE SUPPLIES & EXPENSE	96.77	425.94	5,000.00	4,574.06	8.5
10-71-71 BASEBALL/SOFTBALL	.00	1,268.83	31,000.00	29,731.17	4.1
10-71-73 VOLLEYBALL	77.45	112.45	5,500.00	5,387.55	2.0
10-71-76 HOCKEY	.00	.00	15,000.00	15,000.00	.0
10-71-77 FLAG FOOTBALL	.00	.00	18,000.00	18,000.00	.0
10-71-79 ARCHERY	.00	.00	4,000.00	4,000.00	.0
10-71-80 SENIOR PROGAMS	1,118.35	3,423.30	11,000.00	7,576.70	31.1
<b>TOTAL RECREATION</b>	<b>50,692.51</b>	<b>247,699.23</b>	<b>891,088.00</b>	<b>643,388.77</b>	<b>27.8</b>
<u>TRANSFERS, CONT. &amp; OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	.00	240,005.41	550,000.00	309,994.59	43.6
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	280,014.00	280,014.00	.0
10-90-95 TRANSFER OUT TO CDRA	.00	.00	576,000.00	576,000.00	.0
<b>TOTAL TRANSFERS, CONT. &amp; OTHER USES</b>	<b>.00</b>	<b>240,005.41</b>	<b>1,406,014.00</b>	<b>1,166,008.59</b>	<b>17.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>321,192.96</b>	<b>1,962,358.70</b>	<b>6,335,943.00</b>	<b>4,373,584.30</b>	<b>31.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>241,879.12</b>	<b>747,713.16</b>	<b>.00</b>	<b>( 747,713.16)</b>	<b>.0</b>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	10,273,208.92	
45-1411	DUE FROM OTHER GOVT. UNITS	40,839.25	
45-1561	PREPAID EXPENSES	3,560.20	
	TOTAL CURRENT ASSETS		10,317,608.37
	TOTAL ASSETS		10,317,608.37

LIABILITIES AND EQUITY

LIABILITIES

45-2131	ACCOUNTS PAYABLE	386,617.19	
	TOTAL LIABILITIES		386,617.19

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

45-2980	UNASSIGNED FUNDS	416,795.12	
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	7,169,195.65	
	REVENUE OVER EXPENDITURES - YTD	380,968.63	
	BALANCE - CURRENT DATE		9,930,991.18
	TOTAL FUND EQUITY		9,930,991.18
	TOTAL LIABILITIES AND EQUITY		10,317,608.37

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-57 ROAD IMPACT FEES	11,568.00	223,886.12	152,900.00	( 70,986.12)	146.4
45-30-70 PARK AND TRAILS IMPACT FEES	24,392.00	435,012.00	1,008,086.00	573,074.00	43.2
45-30-75 NORTH DAVIS SEWER IMPACT FEES	13,816.12	243,739.17	352,600.00	108,860.83	69.1
45-30-80 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-30-99 BEGINNING BALANCE	.00	.00	632,497.00	632,497.00	.0
<b>TOTAL DEVELOPMENT FEES</b>	<b>49,776.12</b>	<b>902,637.29</b>	<b>2,159,951.00</b>	<b>1,257,313.71</b>	<b>41.8</b>
<u>OTHER FINANCING SOURCES</u>					
45-33-90 TRANSFER FROM OTHER FUNDS	.00	240,005.41	650,000.00	409,994.59	36.9
45-33-93 LOCAL OPTION ROADS	18,996.80	96,676.10	1,000,000.00	903,323.90	9.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>18,996.80</b>	<b>336,681.51</b>	<b>1,650,000.00</b>	<b>1,313,318.49</b>	<b>20.4</b>
<b>TOTAL FUND REVENUE</b>	<b>68,772.92</b>	<b>1,239,318.80</b>	<b>3,809,951.00</b>	<b>2,570,632.20</b>	<b>32.5</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	50,000.00	770,000.00	720,000.00	6.5
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	19,590.64	199,521.99	500,000.00	300,478.01	39.9
45-51-80 N.D. SEWER IMPACT FEES	57,765.60	284,820.23	352,600.00	67,779.77	80.8
45-51-85 N.D. FIRE IMPACT FEES	.00	.00	13,868.00	13,868.00	.0
45-51-93 LOCAL OPTION ROADS	10,124.00	10,811.50	1,000,000.00	989,188.50	1.1
45-51-95 CLASS C ROAD EXPENDITURES	.00	313,196.45	1,151,020.00	837,823.55	27.2
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	87,480.24	858,350.17	3,809,951.00	2,951,600.83	22.5
TOTAL FUND EXPENDITURES	87,480.24	858,350.17	3,809,951.00	2,951,600.83	22.5
NET REVENUE OVER EXPENDITURES	( 18,707.32)	380,968.63	.00	( 380,968.63)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	5,825,752.27	
48-1315	INTERGOVERNMENTAL RECEIVABLES	336,982.00	
	TOTAL CURRENT ASSETS		6,162,734.27
	TOTAL ASSETS		6,162,734.27

LIABILITIES AND EQUITY

LIABILITIES

48-2131	ACCOUNTS PAYABLE	333,938.38	
48-2275	DEFERRED INFLOWS	164,000.00	
	TOTAL LIABILITIES		497,938.38

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	1,947,559.95	
48-2985	COMMITTED TO CAPITAL PROJECTS	4,586,032.00	
	REVENUE OVER EXPENDITURES - YTD	( 868,796.06)	
	BALANCE - CURRENT DATE		5,664,795.89
	TOTAL FUND EQUITY		5,664,795.89
	TOTAL LIABILITIES AND EQUITY		6,162,734.27

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	1,800.00	6,150.00	223,062.00	216,912.00	2.8
48-30-90 BEGINNING BALANCE	.00	.00	3,555,623.00	3,555,623.00	.0
<b>TOTAL REVENUE</b>	<b>1,800.00</b>	<b>6,150.00</b>	<b>3,778,685.00</b>	<b>3,772,535.00</b>	<b>.2</b>
<u>OTHER FINANCING SOURCES</u>					
48-33-10 TRANSFER FROM GENERAL FUND	.00	.00	280,014.00	280,014.00	.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>9,280,014.00</b>	<b>9,280,014.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>1,800.00</b>	<b>6,150.00</b>	<b>13,058,699.00</b>	<b>13,052,549.00</b>	<b>.1</b>

WEST POINT CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	100,530.98	278,581.00	178,050.02	36.1
48-51-20 ROAD PROJECTS	61,175.52	666,857.19	10,442,585.00	9,775,727.81	6.4
48-51-25 PARK IMPROVEMENT PROJECTS	.00	15,587.40	1,117,048.00	1,101,460.60	1.4
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	91,970.49	128,912.00	36,941.51	71.3
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>61,175.52</u>	<u>874,946.06</u>	<u>13,058,699.00</u>	<u>12,183,752.94</u>	<u>6.7</u>
TOTAL FUND EXPENDITURES	<u>61,175.52</u>	<u>874,946.06</u>	<u>13,058,699.00</u>	<u>12,183,752.94</u>	<u>6.7</u>
NET REVENUE OVER EXPENDITURES	<u>( 59,375.52)</u>	<u>( 868,796.06)</u>	<u>.00</u>	<u>868,796.06</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	( 1,619.57)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	2,130,194.62	
51-1311	WASTE ACCOUNTS RECEIVABLE	241,969.87	
51-1312	ALLOWANCE FOR BAD DEBTS	( 13,339.78)	
51-1411	DUE FROM OTHER GOVERNMENT	4,072,390.53	
51-1502	DEFERRED OUTFLOWS - PENSION	72,847.00	
51-1561	PREPAID EXPENSES	4,566.29	

TOTAL CURRENT ASSETS 6,507,008.96

PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS	16,859,178.39	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.	7,818,733.40	
51-1651	MACHINERY AND EQUIPMENT	460,163.15	
51-1690	ACCUMULATED DEPRECIATION	( 2,382,375.74)	

TOTAL PROPERTY AND EQUIPMENT 22,755,699.20

TOTAL ASSETS 29,262,708.16

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	1,949,448.69	
51-2140	CUSTOMER DEPOSITS PAYABLE	48,540.00	
51-2141	COMPENSATED ABSENCES PAYABLE	26,694.44	
51-2201	NET PENSION LIABILITY	51,120.00	
51-2202	DEFERRED INFLOWS - PENSION	( 3,595.00)	
51-2250	WAGES PAYABLE	6,887.41	
51-2421	DUE TO OTHER FUNDS	1,505,000.00	

TOTAL LIABILITIES 3,584,095.54

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	22,226,174.90	
51-2995	RESTRICTED - SEWER IMPACT FEES	1,305,342.21	
	REVENUE OVER EXPENDITURES - YTD	2,147,095.51	

BALANCE - CURRENT DATE 25,678,612.62

TOTAL FUND EQUITY 25,678,612.62

TOTAL LIABILITIES AND EQUITY 29,262,708.16

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	120.00	1,080.00	500.00	( 580.00)	216.0
51-37-26 SEWER FEES	125,934.13	625,555.40	1,300,000.00	674,444.60	48.1
51-37-50 GARBAGE COLLECTION FEES	71,585.34	354,840.21	1,150,000.00	795,159.79	30.9
51-37-60 GREENWASTE COLLECTION FEES	11,382.80	56,738.57	130,000.00	73,261.43	43.7
51-37-70 RECYCLE COLLECTION FEES	15,486.73	76,454.30	170,000.00	93,545.70	45.0
<b>TOTAL OPERATING REVENUE</b>	<b>224,509.00</b>	<b>1,114,668.48</b>	<b>2,750,500.00</b>	<b>1,635,831.52</b>	<b>40.5</b>
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	3,308.00	191,379.06	82,700.00	( 108,679.06)	231.4
51-38-15 CAN PURCHASE	880.00	15,180.00	17,000.00	1,820.00	89.3
51-38-65 ARPA NEU DAVIS COUNTY	1,981,731.51	5,483,456.38	25,000,000.00	19,516,543.62	21.9
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,985,919.51</b>	<b>5,690,015.44</b>	<b>25,129,700.00</b>	<b>19,439,684.56</b>	<b>22.6</b>
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	98,095.00	98,095.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
<b>TOTAL TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>175,970.00</b>	<b>175,970.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>2,210,428.51</b>	<b>6,804,683.92</b>	<b>28,056,170.00</b>	<b>21,251,486.08</b>	<b>24.3</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	27,394.11	100,246.84	281,820.00	181,573.16	35.6
51-81-13 BENEFITS AND BONUS	12,184.70	40,245.63	150,605.00	110,359.37	26.7
51-81-15 ON CALL PAY	28.00	90.00	850.00	760.00	10.6
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	381.37	1,160.93	10,900.00	9,739.07	10.7
51-81-42 GARBAGE	60,704.58	255,339.71	600,000.00	344,660.29	42.6
51-81-43 GREENWASTE	10,864.08	46,981.50	113,000.00	66,018.50	41.6
51-81-44 RECYCLING	15,168.54	60,158.42	138,000.00	77,841.58	43.6
51-81-49 SEWER COLLECTION AND DISPOSAL	96,703.20	471,690.63	1,068,000.00	596,309.37	44.2
51-81-55 SEWER MAINTENANCE AND REPAIR	.00	786.77	33,620.00	32,833.23	2.3
51-81-63 IT SUPPORT & CONTRACTS	1,161.60	14,957.91	21,800.00	6,842.09	68.6
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>224,590.18</b>	<b>991,658.34</b>	<b>2,422,095.00</b>	<b>1,430,436.66</b>	<b>40.9</b>
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	1,064.25	5,354.22	11,000.00	5,645.78	48.7
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
<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>1,064.25</b>	<b>8,054.22</b>	<b>58,500.00</b>	<b>50,445.78</b>	<b>13.8</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	361.86	10,802.60	10,000.00	( 802.60)	108.0
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	3,071.34	13,628.01	8,100.00	( 5,528.01)	168.3
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	250.00	3,000.00	2,750.00	8.3
51-84-82 ARPA DAVIS COUNTY SEWER PROJ	.00	3,630,189.68	25,000,000.00	21,369,810.32	14.5
51-84-83 CAPITAL IMPROVEMENTS	.00	200.00	347,863.00	347,663.00	.1
51-84-84 BLUE STAKES	71.00	283.55	1,000.00	716.45	28.4
51-84-90 FLEET	611.04	2,522.01	8,000.00	5,477.99	31.5
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WASTE - OTHER EXPENSES</b>	<b>4,165.24</b>	<b>3,657,875.85</b>	<b>25,555,575.00</b>	<b>21,897,699.15</b>	<b>14.3</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 5 MONTHS ENDING NOVEMBER 30, 2025

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	229,819.67	4,657,588.41	28,056,170.00	23,398,581.59	16.6
NET REVENUE OVER EXPENDITURES	1,980,608.84	2,147,095.51	.00	( 2,147,095.51)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

WATER FUND

ASSETS

55-1075	UTILITY CASH CLEARING	913.66	
55-1190	CASH-ALLOCATION FROM GEN. FUND	2,814,705.95	
55-1311	WATER ACCOUNTS RECEIVABLE	181,762.26	
55-1312	ALLOWANCE FOR BAD DEBTS	( 3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	83,284.00	
55-1561	PREPAID EXPENSES	130,688.78	
		130,688.78	
	TOTAL CURRENT ASSETS		3,208,354.65

PROPERTY AND EQUIPMENT

55-1601	WATER RIGHTS	494,573.39	
55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST. OTHER THAN BLDGS.	6,387,690.96	
55-1650	CONSTRUCTION IN PROGRESS	715,766.99	
55-1651	MACHINERY & EQUIPMENT	261,978.97	
55-1690	ACCUMULATED DEPRECIATION	( 1,962,527.53)	
		( 1,962,527.53)	
	TOTAL PROPERTY AND EQUIPMENT		6,012,982.78
	TOTAL ASSETS		9,221,337.43

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	97,868.92	
55-2140	CUSTOMER DEPOSITS PAYABLE	153,682.33	
55-2141	COMPENSATED ABSENCES PAYABLE	29,378.43	
55-2201	NET PENSION LIABILITY	60,319.00	
55-2202	DEFERRED INFLOWS - PENSION	( 5,695.00)	
55-2250	WAGES PAYABLE	7,757.54	
		7,757.54	
	TOTAL LIABILITIES		343,311.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	8,385,123.61	
55-2995	RESTRICTED - WATER IMPACT FEES	320,411.48	
	REVENUE OVER EXPENDITURES - YTD	172,491.12	
		172,491.12	
	BALANCE - CURRENT DATE		8,878,026.21
	TOTAL FUND EQUITY		8,878,026.21
	TOTAL LIABILITIES AND EQUITY		9,221,337.43

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	75,090.51	374,622.79	850,000.00	475,377.21	44.1
55-37-13 SECONDARY WATER SALES	101,329.13	498,615.14	1,200,000.00	701,384.86	41.6
55-37-14 CONNECTION FEES - WATER	1,400.00	6,450.00	11,500.00	5,050.00	56.1
55-37-17 PENALTIES	.00	( 270.00)	500.00	770.00	( 54.0)
<b>TOTAL OPERATING REVENUE</b>	<b>177,819.64</b>	<b>879,417.93</b>	<b>2,062,000.00</b>	<b>1,182,582.07</b>	<b>42.7</b>
<u>OTHER FINANCING SOURCES</u>					
55-38-05 WATER IMPACT FEES	4,448.00	24,653.04	36,696.00	12,042.96	67.2
55-38-80 INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95 FUND RESERVES	.00	.00	729,803.00	729,803.00	.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>4,448.00</b>	<b>24,653.04</b>	<b>1,098,030.00</b>	<b>1,073,376.96</b>	<b>2.3</b>
<b>TOTAL FUND REVENUE</b>	<b>182,267.64</b>	<b>904,070.97</b>	<b>3,160,030.00</b>	<b>2,255,959.03</b>	<b>28.6</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	31,213.03	114,099.20	323,813.00	209,713.80	35.2
55-81-13 BENEFITS AND BONUS	14,035.74	46,376.42	171,519.00	125,142.58	27.0
55-81-15 ON CALL PAY	56.00	180.00	1,700.00	1,520.00	10.6
55-81-20 OVERTIME	74.70	380.19	4,000.00	3,619.81	9.5
55-81-28 WELLS & WATER TANK POWER	43.87	2,099.32	9,000.00	6,900.68	23.3
55-81-35 HOOPER WATER DISTRICT	.00	.00	500.00	500.00	.0
55-81-41 WATER MAINTENANCE	.00	8,519.16	28,620.00	20,100.84	29.8
55-81-42 WATER SAMPLE TESTING	.00	1,270.00	5,000.00	3,730.00	25.4
55-81-43 SECONDARY WATER	97,579.09	481,465.24	1,200,000.00	718,534.76	40.1
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	755.14	12,266.08	25,800.00	13,533.92	47.5
<b>TOTAL PRIMARY OPERATING EXPENSES</b>	<b>143,757.57</b>	<b>666,655.61</b>	<b>1,774,592.00</b>	<b>1,107,936.39</b>	<b>37.6</b>
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	1,064.24	5,354.23	8,250.00	2,895.77	64.9
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>1,064.24</b>	<b>5,354.23</b>	<b>134,000.00</b>	<b>128,645.77</b>	<b>4.0</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	337.74	10,082.43	10,000.00	( 82.43)	100.8
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	5,233.62	18,555.62	166,801.00	148,245.38	11.1
55-84-35 CREDIT CARD PROCESSING FEES	3,285.63	14,578.83	8,800.00	( 5,778.83)	165.7
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	11,006.60	288,474.00	277,467.40	3.8
55-84-44 VEHICLE REPLACEMENT	.00	.00	47,110.00	47,110.00	.0
55-84-82 BLUE STAKES	145.27	665.31	2,500.00	1,834.69	26.6
55-84-83 IT	100.00	500.00	2,000.00	1,500.00	25.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	1,069.31	4,181.22	15,000.00	10,818.78	27.9
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER - OTHER EXPENSES</b>	<b>10,171.57</b>	<b>59,570.01</b>	<b>1,231,438.00</b>	<b>1,171,867.99</b>	<b>4.8</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 5 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	154,993.38	731,579.85	3,160,030.00	2,428,450.15	23.2
NET REVENUE OVER EXPENDITURES	27,274.26	172,491.12	.00	( 172,491.12)	.0

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,223,882.00	
58-1311	STORM WATER ACCTS. RECEIVABLE	20,750.58	
58-1312	ALLOWANCE FOR BAD DEBTS	( 100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	3,744.00	
58-1502	DEFERRED OUTFLOWS - PENSION	30,082.00	
58-1561	PREPAID EXPENSES	3,560.20	
	TOTAL CURRENT ASSETS		2,281,918.78

PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	9,290,232.84	
58-1651	MACHINERY AND EQUIPMENT	144,509.98	
58-1690	ACCUMULATED DEPRECIATION	( 1,700,529.42)	
	TOTAL PROPERTY AND EQUIPMENT		7,836,753.40

TOTAL ASSETS	10,118,672.18
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LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	8,173.73	
58-2141	COMPENSATED ABSENCES PAYABLE	14,201.34	
58-2201	NET PENSION LIABILITY	18,962.00	
58-2202	DEFERRED INFLOWS - PENSION	452.00	
58-2250	WAGES PAYABLE	3,085.89	
	TOTAL LIABILITIES		44,874.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	8,838,457.03	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,139,491.36	
	REVENUE OVER EXPENDITURES - YTD	95,848.83	
	BALANCE - CURRENT DATE	10,073,797.22	
	TOTAL FUND EQUITY		10,073,797.22
	TOTAL LIABILITIES AND EQUITY		10,118,672.18

WEST POINT CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 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	18,956.39	94,150.75	215,000.00	120,849.25	43.8
58-37-17 PENALTIES	.00 (	30.00)	150.00	180.00	( 20.0)
58-37-90 FUND BALANCE	.00	.00	34,281.00	34,281.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	74,288.00	74,288.00	.0
<b>TOTAL OPERATING REVENUE</b>	<b>18,956.39</b>	<b>94,120.75</b>	<b>323,719.00</b>	<b>229,598.25</b>	<b>29.1</b>
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	5,786.10	103,423.49	105,100.00	1,676.51	98.4
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>5,786.10</b>	<b>103,423.49</b>	<b>145,100.00</b>	<b>41,676.51</b>	<b>71.3</b>
<b>TOTAL FUND REVENUE</b>	<b>24,742.49</b>	<b>197,544.24</b>	<b>468,819.00</b>	<b>271,274.76</b>	<b>42.1</b>

WEST POINT CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	11,786.04	42,956.73	123,907.00	80,950.27	34.7
58-81-13 BENEFITS	5,035.16	16,668.32	65,707.00	49,038.68	25.4
58-81-27 STORM SYS. MAINT. & REPAIR	3,122.37	4,102.37	23,620.00	19,517.63	17.4
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	428.56	1,901.56	1,100.00	( 801.56)	172.9
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	285.60	12,000.00	11,714.40	2.4
58-81-42 STRM SYS MAINT & PHS II COMP.	2,100.00	5,527.00	2,500.00	( 3,027.00)	221.1
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	<u>22,472.13</u>	<u>71,441.58</u>	<u>243,834.00</u>	<u>172,392.42</u>	<u>29.3</u>
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	10,045.50	25,976.00	.00	( 25,976.00)	.0
58-84-20 RISK MANAGEMENT	120.62	3,600.88	3,500.00	( 100.88)	102.9
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	152.76	676.95	2,500.00	1,823.05	27.1
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	<u>10,318.88</u>	<u>30,253.83</u>	<u>204,985.00</u>	<u>174,731.17</u>	<u>14.8</u>
<u>DEPARTMENT 90</u>					
58-90-99 PENSION	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 90	<u>.00</u>	<u>.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>32,791.01</u>	<u>101,695.41</u>	<u>468,819.00</u>	<u>367,123.59</u>	<u>21.7</u>
NET REVENUE OVER EXPENDITURES	<u>( 8,048.52)</u>	<u>95,848.83</u>	<u>.00</u>	<u>( 95,848.83)</u>	<u>.0</u>

WEST POINT CITY CORPORATION

BALANCE SHEET

NOVEMBER 30, 2025

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS		12,753.36	
			<u>12,753.36</u>	
	TOTAL CURRENT ASSETS			<u>12,753.36</u>
	TOTAL ASSETS			<u>12,753.36</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	( 105,167.45)		
70-2990	RESTRICTED FOR DEBT SERVICE	117,920.81		
			<u>12,753.36</u>	
	BALANCE - CURRENT DATE			<u>12,753.36</u>
	TOTAL FUND EQUITY			<u>12,753.36</u>
	TOTAL LIABILITIES AND EQUITY			<u>12,753.36</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	( 233,562.88)	
85-1361	PROPERTY TAXES DEFERRED	15,206.57	
	TOTAL CURRENT ASSETS		( 218,356.31)
	TOTAL ASSETS		( 218,356.31)

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	15,206.57	
	TOTAL LIABILITIES		15,206.57

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	213,927.32	
	REVENUE OVER EXPENDITURES - YTD	( 447,490.20)	
	BALANCE - CURRENT DATE		( 233,562.88)
	TOTAL FUND EQUITY		( 233,562.88)
	TOTAL LIABILITIES AND EQUITY		( 218,356.31)

WEST POINT CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 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	.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 5 MONTHS ENDING NOVEMBER 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	306,000.00	306,000.00	439,000.00	133,000.00	69.7
TOTAL EXPENDITURES	<u>306,000.00</u>	<u>306,000.00</u>	<u>439,000.00</u>	<u>133,000.00</u>	<u>69.7</u>
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	139,120.80	141,490.20	277,000.00	135,509.80	51.1
TOTAL DEPARTMENT 84	<u>139,120.80</u>	<u>141,490.20</u>	<u>277,000.00</u>	<u>135,509.80</u>	<u>51.1</u>
TOTAL FUND EXPENDITURES	<u>445,120.80</u>	<u>447,490.20</u>	<u>716,000.00</u>	<u>268,509.80</u>	<u>62.5</u>
NET REVENUE OVER EXPENDITURES	<u>( 445,120.80)</u>	<u>( 447,490.20)</u>	<u>.00</u>	<u>447,490.20</u>	<u>.0</u>

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	12,414,742.82	
91-1612	INFRASTRUTURE	41,653,559.90	
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	787,303.26	
91-1661	AUTOMOBILES AND TRUCKS	1,111,599.71	
91-1711	CONSTRUCTION WORK IN PROGRESS	843,401.67	
91-1750	ACCUMULATED DEPRECIATION	( 10,544,619.91)	
	TOTAL PROPERTY AND EQUIPMENT		51,205,865.61
	TOTAL ASSETS		51,205,865.61

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	51,205,865.61	
	BALANCE - CURRENT DATE	51,205,865.61	
	TOTAL FUND EQUITY		51,205,865.61
	TOTAL LIABILITIES AND EQUITY		51,205,865.61

WEST POINT CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2025

FUND 92

ASSETS

92-1502	DEFERRED OUTFLOWS OF RESOURCES	328,358.00	
	TOTAL CURRENT ASSETS		328,358.00
	TOTAL ASSETS		328,358.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	5,620,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE	129,323.87	
92-2201	NET PENSION LIABILITY	252,641.00	
92-2202	DEFERRED INFLOWS OF RESOURCES	14,454.00	
92-2551	ACCRUED INTEREST PAYABLE	23,582.00	
	TOTAL LIABILITIES		6,040,000.87

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	( 6,713,775.36)	
	REVENUE OVER EXPENDITURES - YTD	1,002,132.49	
	BALANCE - CURRENT DATE	( 5,711,642.87)	
	TOTAL FUND EQUITY		( 5,711,642.87)
	TOTAL LIABILITIES AND EQUITY		328,358.00