

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Westwood, Kansas
Westwood, Kansas

Management is responsible for the accompanying financial statements of **City of Westwood, Kansas** (a municipal entity), which comprises the statement of assets, liabilities and fund balance by fund – regulatory basis and the statement of cash flow – regulatory basis as of and for the one month ended December 31, 2025, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, fund balance, receipts, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to **City of Westwood, Kansas**.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Overland Park, Kansas

January 7, 2026



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
 As of December 31, 2025

	General Fund 12/31/2025	Capital Improvements Fund 12/31/2025	Equipment Reserve Fund 12/31/2025	Stormwater Fund 12/31/2025	Special Highway Fund 12/31/2025	Woodside TIF/CID Fund 12/31/2025	Debt Service Fund 12/31/2025	All Funds 12/31/2025
Assets								
Current Assets								
Cash In Bank	98,238.05	57,212.95	68,891.04	27,233.89	41,633.98	22,149.13	488,023.75	803,382.79
Cash In Bank - Bond Fund	38,917.17	0.00	0.00	0.00	0.00	0.00	0.00	38,917.17
Cash In Bank - Woodside Village Acct	9.73	0.00	0.00	0.00	0.00	0.00	0.00	9.73
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	3,195.38	0.00	0.00	0.00	0.00	0.00	0.00	3,195.38
Cash Charles Schwab 3099	655.31	2,335.47	671.84	96.59	1,456.73	406.04	0.00	5,621.98
Investment Charles Schwab 2843	1,060,917.15	0.00	0.00	0.00	0.00	0.00	0.00	1,060,917.15
Investment Charles Schwab 3099	312,051.63	1,388,121.74	285,034.21	308,302.59	199,498.41	801,617.50	0.00	3,294,626.08
Total Current Assets	1,514,323.42	1,447,670.16	354,597.09	335,633.07	242,589.12	824,172.67	488,023.75	5,207,009.28
Total Assets	\$ 1,514,323.42	\$ 1,447,670.16	\$ 354,597.09	\$ 335,633.07	\$ 242,589.12	\$ 824,172.67	\$ 488,023.75	\$ 5,207,009.28
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	248,083.50	0.00	0.00	0.00	88,069.00	0.00	336,152.50
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	37,521.99	0.00	0.00	0.00	0.00	0.00	0.00	37,521.99
KPERS/KPF Payable	3,724.69	0.00	0.00	0.00	0.00	0.00	0.00	3,724.69
Great West 457 Payable	2,965.00	0.00	0.00	0.00	0.00	0.00	0.00	2,965.00
Total Current Liabilities	44,220.87	248,083.50	0.00	0.00	0.00	88,069.00	0.00	380,373.37
Total Liabilities	44,220.87	248,083.50	0.00	0.00	0.00	88,069.00	0.00	380,373.37
Fund Balance								
Fund Balance	1,360,098.26	973,938.59	332,209.23	252,304.48	230,636.08	802,800.44	170,739.39	4,122,726.47
Fund Balance - Current Year	110,004.29	225,648.07	22,387.86	83,328.59	11,953.04	(66,696.77)	317,284.36	703,909.44
Total Fund Balance	1,470,102.55	1,199,586.66	354,597.09	335,633.07	242,589.12	736,103.67	488,023.75	4,826,635.91
Total Liabilities and Fund Balance	\$ 1,514,323.42	\$ 1,447,670.16	\$ 354,597.09	\$ 335,633.07	\$ 242,589.12	\$ 824,172.67	\$ 488,023.75	\$ 5,207,009.28

See accountants' compilation report.



City of Westwood, Kansas

Statement of Cash Flow - Regulatory Basis

For the One Month Ended December 31, 2025

	General Fund		Capital Improvements		Equipment Reserve		Stormwater		Special Highway		Woodside TIF/CID		Debt Service		All Funds	
	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025	Month Ending 12/31/2025
Unencumbered Cash, Beginning Period	1,983,519.76	1,173,666.54	278,239.13	439,997.07	291,633.98	832,843.43	488,023.75	5,487,923.66								
Receipts																
Taxes	136,079.67	33,968.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,048.27
Fees and Licenses	39,221.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,221.13
Building Permits	9,596.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,596.00
Intergovernmental	30,664.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,664.72
Restricted Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,199.05	0.00	0.00	0.00	0.00	34,199.05
Fines	10,974.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,974.00
Reimbursements	2,387.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,387.22
Interest Earnings	3,925.06	6,608.91	1,414.31	1,526.65	994.78	3,970.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,439.92
Miscellaneous	17,316.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,316.41
Interfund Transfers	0.00	442,000.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517,000.00
Total Receipts	250,164.21	482,577.51	76,414.31	1,526.65	994.78	38,169.26	0.00	849,846.72	0.00	0.00	38,169.26	0.00	0.00	0.00	0.00	849,846.72
Expenditures																
Salary & Benefits	224,348.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,348.50
Employee Expenses	2,055.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,055.80
Professional Fees	8,425.07	72,720.00	0.00	0.00	0.00	114,179.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,324.07
General Operating Expenses	5,803.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,803.42
Utilities	26,647.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,647.85
Equipment and Maintenance	33,190.35	0.00	0.00	2,257.54	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,447.89
Street and Stormwater	0.00	383,937.39	0.00	11,572.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	395,509.67
Park and Events	42.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.58
Miscellaneous	61.67	0.00	56.35	60.83	39.64	20,730.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,948.51
Interfund Transfers	425,000.00	0.00	0.00	92,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517,000.00
Total Expenditures	725,575.24	456,657.39	56.35	105,890.65	50,039.64	134,909.02	0.00	1,473,128.29	0.00	0.00	134,909.02	0.00	0.00	0.00	0.00	1,473,128.29
Adjustments																
Increase / (Decrease) in Payables	6,689.69	248,083.50	0.00	0.00	0.00	88,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	342,842.19
Increase / (Decrease) in Refundable Bond Deposits	(475.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(475.00)
Total Adjustments	6,214.69	248,083.50	0.00	0.00	0.00	88,069.00	0.00	342,367.19	0.00	0.00	88,069.00	0.00	0.00	0.00	0.00	342,367.19
Ending Cash	\$ 1,514,323.42	\$ 1,447,670.16	\$ 354,597.09	\$ 335,633.07	\$ 242,589.12	\$ 824,172.67	\$ 488,023.75	\$ 5,207,009.28	\$ 0.00	\$ 0.00	\$ 824,172.67	\$ 488,023.75	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,207,009.28

CITY OF WESTWOOD, KANSAS

Supplementary Information



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis

General Fund

For The One and Twelve Months Ended December 31, 2025 and December 31, 2024

	<u>Month Ending</u> <u>12/31/2025</u>	<u>Year To Date</u> <u>12/31/2025</u>	<u>Year To Date</u> <u>12/31/2024</u>	<u>Year Ending</u> <u>12/31/2025</u>	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	\$ 136,079.67	\$ 2,384,107.27	\$ 2,250,299.16	\$ 2,235,147.00	\$ 148,960.27
Fees and Licenses	39,221.13	478,352.46	443,704.78	444,124.00	34,228.46
Building Permits	9,596.00	102,706.43	99,803.07	85,000.00	17,706.43
Intergovernmental	30,664.72	366,651.45	324,468.09	372,500.00	(5,848.55)
Restricted Fees	0.00	0.00	345,242.10	0.00	0.00
Fines	10,974.00	117,006.00	107,385.00	100,000.00	17,006.00
Reimbursements	2,387.22	37,703.59	5,945.88	0.00	37,703.59
Interest Earnings	3,925.06	84,551.56	57,764.08	50,000.00	34,551.56
Miscellaneous	17,316.41	46,416.13	53,977.72	5,250.00	41,166.13
Interfund Transfers	0.00	0.00	1,938.05	0.00	0.00
Total Receipts	250,164.21	3,617,494.89	3,690,527.93	3,292,021.00	325,473.89
Expenditures					
General Overhead					
Salary & Benefits	2,391.07	42,122.22	34,379.25	50,400.00	(8,277.78)
Employee Expenses	100.50	5,499.48	7,426.31	14,000.00	(8,500.52)
Professional Fees	1,750.43	185,580.98	283,924.91	270,750.00	(85,169.02)
General Operating Expenses	6,394.08	47,275.86	62,316.47	1,145,350.00	(1,098,074.14)
Utilities	22,267.54	244,888.55	262,089.50	289,753.00	(44,864.45)
Equipment and Maintenance	0.00	1,135.00	0.00	0.00	1,135.00
Street and Stormwater	0.00	(78.52)	78.52	0.00	(78.52)
Park and Events	0.00	10,531.69	8,845.63	14,500.00	(3,968.31)
Miscellaneous	61.67	63,312.86	50,346.24	50,000.00	13,312.86
Intergovernmental	0.00	0.00	0.00	20,000.00	(20,000.00)
Interfund Transfers	425,000.00	448,487.00	614,637.10	383,487.00	65,000.00
Total General Overhead	457,965.29	1,048,755.12	1,324,043.93	2,238,240.00	(1,189,484.88)
Administrative					
Salary & Benefits	55,520.01	502,478.57	452,793.66	509,068.00	(6,589.43)
Employee Expenses	1,296.28	10,992.34	14,627.62	21,000.00	(10,007.66)
Professional Fees	5,541.54	82,521.39	66,597.31	50,000.00	32,521.39
General Operating Expenses	0.00	3,475.40	1,382.94	2,500.00	975.40
Equipment and Maintenance	1,345.09	1,345.09	0.00	0.00	1,345.09
Interfund Transfers	0.00	0.00	5,000.00	5,000.00	(5,000.00)
Total Administrative	63,702.92	600,812.79	540,401.53	587,568.00	13,244.79
Public Works					
Salary & Benefits	53,993.18	498,998.19	440,368.80	490,793.00	8,205.19
Employee Expenses	136.30	4,361.77	6,843.65	8,200.00	(3,838.23)
Professional Fees	0.00	0.00	1,180.00	17,000.00	(17,000.00)
General Operating Expenses	2,721.08	17,133.45	22,535.33	27,550.00	(10,416.55)
Utilities	1,291.75	11,981.63	11,525.77	19,580.00	(7,598.37)
Equipment and Maintenance	25,423.77	89,933.11	89,593.21	60,500.00	29,433.11
Interfund Transfers	0.00	0.00	200,000.00	30,000.00	(30,000.00)
Total Public Works	83,566.08	622,408.15	772,046.76	653,623.00	(31,214.85)

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis

General Fund

For The One and Twelve Months Ended December 31, 2025 and December 31, 2024

	Month Ending 12/31/2025	Year To Date 12/31/2025	Year To Date 12/31/2024	Year Ending 12/31/2025	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Police					
Salary & Benefits	112,444.24	1,052,266.65	968,629.28	1,034,175.00	18,091.65
Employee Expenses	522.72	18,375.82	13,297.91	28,000.00	(9,624.18)
Professional Fees	1,133.10	40,120.10	18,123.38	51,900.00	(11,779.90)
General Operating Expenses	(3,311.74)	56,975.89	54,791.82	72,100.00	(15,124.11)
Utilities	260.74	3,098.74	3,089.92	4,500.00	(1,401.26)
Equipment and Maintenance	5,161.49	20,912.03	13,081.56	12,000.00	8,912.03
Park and Events	0.00	1,199.99	1,229.46	1,500.00	(300.01)
Interfund Transfers	0.00	0.00	70,000.00	30,000.00	(30,000.00)
Total Police	<u>116,210.55</u>	<u>1,192,949.22</u>	<u>1,142,243.33</u>	<u>1,234,175.00</u>	<u>(41,225.78)</u>
Parks & Rec					
General Operating Expenses	0.00	199.96	2,136.39	3,000.00	(2,800.04)
Utilities	2,827.82	22,855.57	23,446.98	30,000.00	(7,144.43)
Equipment and Maintenance	1,260.00	5,587.17	4,057.47	10,000.00	(4,412.83)
Park and Events	42.58	13,922.62	27,442.34	15,750.00	(1,827.38)
Total Parks & Rec	<u>4,130.40</u>	<u>42,565.32</u>	<u>57,083.18</u>	<u>58,750.00</u>	<u>(16,184.68)</u>
Total Expenditures	<u>725,575.24</u>	<u>3,507,490.60</u>	<u>3,835,818.73</u>	<u>4,772,356.00</u>	<u>(1,264,865.40)</u>
Receipts Over (Under) Expenditures	<u>\$ (475,411.03)</u>	<u>\$ 110,004.29</u>	<u>\$ (145,290.80)</u>	<u>\$ (1,480,335.00)</u>	<u>\$ 1,590,339.29</u>

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended December 31, 2025

	Other Funds					
	Capital					
	Improvements	Equipment	Stormwater	Special Highway	Woodside	Debt Service
	Fund	Reserve Fund	Fund	Fund	TIF/CID Fund	Fund
Month To Date	Month To Date	Month To Date	Month To Date	Month To Date	Month To Date	
12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	
Actual	Actual	Actual	Actual	Actual	Actual	
Receipts						
Taxes						
City Sales & Use Tax - Special	\$ 33,968.60	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	33,968.60	0.00	0.00	0.00	0.00	0.00
Restricted Fees						
WV CID-1	0.00	0.00	0.00	0.00	21,371.21	0.00
WV CID-2	0.00	0.00	0.00	0.00	12,827.84	0.00
Interest Earnings	6,608.91	1,414.31	1,526.65	994.78	3,970.21	0.00
Interfund Transfers	442,000.00	75,000.00	0.00	0.00	0.00	0.00
Total Receipts	482,577.51	76,414.31	1,526.65	994.78	38,169.26	0.00
Expenditures						
Professional Fees	72,720.00	0.00	0.00	0.00	114,179.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	2,257.54	0.00	0.00	0.00
Repairs & Maint Streets	0.00	0.00	0.00	50,000.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	383,937.39	0.00	0.00	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	11,572.28	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	20,571.83	0.00
Market Value Adjustment	0.00	56.35	60.83	39.64	158.19	0.00
Interfund Transfers	0.00	0.00	92,000.00	0.00	0.00	0.00
Total Expenditures	456,657.39	56.35	105,890.65	50,039.64	134,909.02	0.00
Receipts Over (Under) Expenditures	\$ 25,920.12	\$ 76,357.96	\$ (104,364.00)	\$ (49,044.86)	\$ (96,739.76)	\$ 0.00

See accountants' compilation report.



City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The Twelve Months Ended December 31, 2025

Other Funds

	Capital Improvements Fund Year To Date 12/31/2025 Actual	Equipment Reserve Fund Year To Date 12/31/2025 Actual	Stormwater Fund Year To Date 12/31/2025 Actual	Special Highway Fund Year To Date 12/31/2025 Actual	Woodside TIF/CID Fund Year To Date 12/31/2025 Actual	Debt Service Fund Year To Date 12/31/2025 Actual
Receipts						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 21,214.82
City Sales & Use Tax - Special	390,092.40	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	1,554.06
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	243,339.04	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	14,809.80	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	46,535.88	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	517,311.61	0.00
WV CID-1	0.00	0.00	0.00	0.00	259,374.49	0.00
WV CID-2	0.00	0.00	0.00	0.00	144,900.72	0.00
Interest Earnings	40,516.94	10,034.77	8,969.16	994.78	27,471.16	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	285,000.00
Interfund Transfers	442,000.00	75,000.00	0.00	0.00	0.00	242,003.00
Total Receipts	872,609.34	85,034.77	252,308.20	62,340.46	949,057.98	549,771.88
Expenditures						
Professional Fees	82,710.00	0.00	0.00	0.00	235,615.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	7,003.68	0.00	0.00	0.00
Repairs & Maint Streets	0.00	0.00	0.00	50,085.90	0.00	0.00
Machinery & Equipment Purchase	0.00	61,566.81	0.00	0.00	0.00	0.00
State Highway Maintenance	0.00	0.00	0.00	57.86	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	204.02	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	383,937.39	0.00	0.00	0.00	0.00	19,800.00
Stormwater Expense	0.00	0.00	12,351.64	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	12,662.61	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	517,311.61	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	258,877.76	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	67,687.52
Principal on GO Bond	0.00	0.00	0.00	0.00	0.00	145,000.00
Market Value Adjustment	5,313.88	1,080.10	1,445.68	39.64	3,950.38	0.00
Interfund Transfers	175,000.00	0.00	135,516.00	0.00	0.00	0.00
Total Expenditures	646,961.27	62,646.91	168,979.61	50,387.42	1,015,754.75	232,487.52
Receipts Over (Under) Expenditures	\$ 225,648.07	\$ 22,387.86	\$ 83,328.59	\$ 11,953.04	\$ (66,696.77)	\$ 317,284.36

See accountants' compilation report.



City of Westwood, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For The Twelve Months Ended December 31, 2025

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	\$ 4,772,356.00	\$ 3,507,490.60	\$ (1,264,865.40)
Capital Improvements Fund	\$ 723,382.00	\$ 646,961.27	\$ (76,420.73)
Equipment Reserve Fund	\$ 88,250.00	\$ 62,646.91	\$ (25,603.09)
Stormwater Fund	\$ 169,516.00	\$ 168,979.61	\$ (536.39)
Special Highway Fund	\$ 200,000.00	\$ 50,387.42	\$ (149,612.58)
Woodside TIF/CID Fund	\$ 968,677.00	\$ 1,015,754.75	\$ 47,077.75
Debt Service Fund	\$ 436,688.00	\$ 232,487.52	\$ (204,200.48)
Total Expenditures	\$ 7,358,869.00	\$ 5,684,708.08	\$ (1,674,160.92)

See accountants' compilation report.