

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 August 31, 2024, 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**.



ADAMSBROWN, LLC
Certified Public Accountants
Overland Park, Kansas

September 10, 2024



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
As of August 31, 2024

| | General Fund 08/31/2024 | Capital Improvements Fund 08/31/2024 | Equipment Reserve Fund 08/31/2024 | Stormwater Fund 08/31/2024 | Special Highway Fund 08/31/2024 | Woodside TIF/CID Fund 08/31/2024 | Debt Service Fund 08/31/2024 | All Funds 08/31/2024 |
|---|----------------------------|---|---|----------------------------------|---------------------------------------|--|------------------------------------|-------------------------|
| Assets | | | | | | | | |
| Current Assets | | | | | | | | |
| Cash In Bank | 491,425.58 | 295,730.95 | 28,451.92 | 325,434.05 | 215,002.93 | 350,227.53 | 108,013.45 | 1,814,286.41 |
| Cash In Bank - Bond Fund | 39,348.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,348.63 |
| Cash In Bank - Woodside Village Acct | 9.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.59 |
| Petty Cash | 339.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 339.00 |
| Cash Charles Schwab 2843 | 700.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700.42 |
| Cash Charles Schwab 3099 | 82.78 | 248.34 | 82.78 | 41.39 | 0.00 | 165.55 | 0.00 | 620.84 |
| Investment Charles Schwab 2843 | 1,002,001.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,002,001.46 |
| Investment Charles Schwab 3099 | 199,037.86 | 598,857.18 | 199,619.06 | 99,809.53 | 0.00 | 399,238.12 | 0.00 | 1,496,561.75 |
| Total Current Assets | 1,732,945.32 | 894,836.47 | 228,153.76 | 425,284.97 | 215,002.93 | 749,631.20 | 108,013.45 | 4,353,868.10 |
| Total Assets | \$ 1,732,945.32 | \$ 894,836.47 | \$ 228,153.76 | \$ 425,284.97 | \$ 215,002.93 | \$ 749,631.20 | \$ 108,013.45 | \$ 4,353,868.10 |
| Liabilities and Fund Balance | | | | | | | | |
| Current Liabilities | | | | | | | | |
| Woodside Village Deposits | 9.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.19 |
| Refundable Bond Deposits | 38,539.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,539.99 |
| KPERS/KPF Payable | 3,120.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,120.33 |
| Great West 457 Payable | 2,625.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,625.00 |
| Total Current Liabilities | 44,294.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,294.51 |
| Total Liabilities | 44,294.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,294.51 |
| Fund Balance | | | | | | | | |
| Fund Balance | 1,505,389.06 | 306,229.94 | 346,488.84 | 189,217.42 | 169,092.79 | 602,665.66 | 144,556.17 | 3,263,639.88 |
| Fund Balance - Current Year | 188,051.22 | 598,392.53 | (118,335.08) | (4,109.42) | (261.38) | (608,428.03) | (36,542.72) | 18,767.12 |
| Total Fund Balance | 1,693,440.28 | 904,622.47 | 228,153.76 | 185,108.00 | 168,831.41 | (5,762.37) | 108,013.45 | 3,282,407.00 |
| Total Liabilities and Fund Balance | \$ 1,737,734.79 | \$ 904,622.47 | \$ 228,153.76 | \$ 185,108.00 | \$ 168,831.41 | \$ (5,762.37) | \$ 108,013.45 | \$ 3,326,701.51 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
For the One Month Ended August 31, 2024

| | General Fund Month Ending 08/31/2024 | Capital Improvements Fund Month Ending 08/31/2024 | Equipment Reserve Fund Month Ending 08/31/2024 | Stormwater Fund Month Ending 08/31/2024 | Special Highway Fund Month Ending 08/31/2024 | Woodside TIF/CID Fund Month Ending 08/31/2024 | Debt Service Fund Month Ending 08/31/2024 | All Funds Month Ending 08/31/2024 |
|---|---|--|---|---|---|---|--|--|
| Unencumbered Cash, Beginning Period | 1,812,243.93 | 520,835.81 | 245,230.39 | 425,434.05 | 213,747.53 | 746,326.70 | 108,013.45 | 4,071,831.86 |
| Receipts | | | | | | | | |
| Taxes | 95,460.95 | 30,703.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 126,163.99 |
| Fees and Licenses | 40,439.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,439.48 |
| Building Permits | 8,020.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,020.63 |
| Intergovernmental | 25,843.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,843.58 |
| Bond Fees | 345,242.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 345,242.10 |
| Fines | 7,360.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,360.00 |
| Miscellaneous | 31,052.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,052.16 |
| Interfund Transfers | 1,938.05 | 345,242.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 347,180.15 |
| Total Receipts | 555,356.95 | 375,945.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 931,302.09 |
| Expenditures | | | | | | | | |
| Salary & Benefits | 223,891.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 223,891.76 |
| Employee Expenses | 2,539.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,539.76 |
| Professional Fees | 21,991.94 | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,041.94 |
| General Operating Expenses | 11,110.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,110.72 |
| Utilities | 29,231.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,231.73 |
| Equipment and Maintenance | 2,626.22 | 0.00 | 16,778.47 | 0.00 | 0.00 | 0.00 | 0.00 | 19,404.69 |
| Park and Events | 3,996.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,996.66 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,781.46 | 0.00 | 24,781.46 |
| Interfund Transfers | 345,242.10 | 894.48 | 298.16 | 149.08 | 0.00 | 596.33 | 0.00 | 347,180.15 |
| Total Expenditures | 640,630.89 | 1,944.48 | 17,076.63 | 149.08 | 0.00 | 25,377.79 | 0.00 | 685,178.87 |
| Adjustments | | | | | | | | |
| Increase / (Decrease) in Payables | 5,745.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,745.33 |
| Increase / (Decrease) in Refundable Bond Deposits | 230.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 230.00 |
| Total Adjustments | 5,975.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,975.33 |
| Ending Cash | \$ 1,732,945.32 | \$ 894,836.47 | \$ 228,153.76 | \$ 425,284.97 | \$ 215,002.93 | \$ 749,631.20 | \$ 108,013.45 | \$ 4,353,868.10 |

CITY OF WESTWOOD, KANSAS

Supplementary Information



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
General Fund
For The Eight Months Ended August 31, 2024 and 2023

| | Month Ending 08/31/2024 | Year To Date 08/31/2024 | Year To Date 08/31/2023 | Year Ending 12/31/2024 | |
|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|---------------------|
| | Actual | Actual | Prior Year | Current Budget | Over/(Under) Budget |
| Receipts | | | | | |
| Taxes | \$ 95,460.95 | \$ 1,743,030.20 | \$ 1,696,254.40 | \$ 2,110,854.00 | \$ (367,823.80) |
| Fees and Licenses | 40,439.48 | 306,685.69 | 321,027.82 | 472,200.00 | (165,514.31) |
| Building Permits | 8,020.63 | 47,012.36 | 58,867.13 | 160,000.00 | (112,987.64) |
| Intergovernmental | 25,843.58 | 216,000.58 | 206,504.10 | 325,100.00 | (109,099.42) |
| Bond Fees | 345,242.10 | 345,242.10 | 0.00 | 0.00 | 345,242.10 |
| Fines | 7,360.00 | 71,102.00 | 63,825.00 | 80,000.00 | (8,898.00) |
| Reimbursements | 0.00 | 4,789.47 | 498.67 | 0.00 | 4,789.47 |
| Miscellaneous | 31,052.16 | 73,216.07 | 76,486.27 | 55,250.00 | 17,966.07 |
| Interfund Transfers | 1,938.05 | 1,938.05 | 0.00 | 0.00 | 1,938.05 |
| Total Receipts | 555,356.95 | 2,809,016.52 | 2,423,463.39 | 3,203,404.00 | (394,387.48) |
| Expenditures | | | | | |
| General Overhead | | | | | |
| Salary & Benefits | 2,524.20 | 24,073.95 | 29,621.60 | 45,940.68 | (21,866.73) |
| Employee Expenses | 0.00 | 3,824.33 | 2,759.40 | 9,000.00 | (5,175.67) |
| Professional Fees | 13,495.46 | 216,352.10 | 191,966.60 | 260,250.00 | (43,897.90) |
| General Operating Expenses | 3,772.83 | 46,631.78 | 17,445.54 | 30,000.00 | 16,631.78 |
| Utilities | 23,929.95 | 148,079.60 | 148,962.04 | 287,295.60 | (139,216.00) |
| Park and Events | 570.00 | 6,051.94 | 5,866.24 | 14,750.00 | (8,698.06) |
| Miscellaneous | 0.00 | 50,346.24 | 0.00 | 30,000.00 | 20,346.24 |
| Intergovernmental | 0.00 | 0.00 | 18,434.00 | 20,000.00 | (20,000.00) |
| Interfund Transfers | 345,242.10 | 395,242.10 | 0.00 | 268,830.00 | 126,412.10 |
| Total General Overhead | 389,534.54 | 890,602.04 | 415,055.42 | 966,066.28 | (75,464.24) |
| Administrative | | | | | |
| Salary & Benefits | 55,893.98 | 303,942.93 | 324,577.18 | 480,100.00 | (176,157.07) |
| Employee Expenses | 1,645.92 | 10,283.06 | 4,325.31 | 14,500.00 | (4,216.94) |
| Professional Fees | 7,466.48 | 30,468.22 | 25,198.28 | 48,000.00 | (17,531.78) |
| General Operating Expenses | 11.80 | 1,033.36 | 2,785.00 | 2,500.00 | (1,466.64) |
| Interfund Transfers | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Total Administrative | 65,018.18 | 350,727.57 | 356,885.77 | 550,100.00 | (199,372.43) |
| Public Works | | | | | |
| Salary & Benefits | 50,358.41 | 283,039.61 | 265,975.78 | 432,000.00 | (148,960.39) |
| Employee Expenses | 209.98 | 6,034.58 | 3,471.36 | 7,900.00 | (1,865.42) |
| Professional Fees | 1,030.00 | 1,030.00 | 8,750.00 | 17,000.00 | (15,970.00) |
| General Operating Expenses | 1,759.84 | 12,615.72 | 13,040.82 | 27,550.00 | (14,934.28) |
| Utilities | 1,363.37 | 5,894.40 | 11,052.24 | 19,580.00 | (13,685.60) |
| Equipment and Maintenance | 295.90 | 32,787.24 | 23,419.96 | 60,500.00 | (27,712.76) |
| Interfund Transfers | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 |
| Total Public Works | 55,017.50 | 541,401.55 | 325,710.16 | 764,530.00 | (223,128.45) |
| Police | | | | | |
| Salary & Benefits | 115,115.17 | 656,523.62 | 643,600.40 | 999,500.00 | (342,976.38) |
| Employee Expenses | 683.86 | 11,100.30 | 14,528.33 | 27,000.00 | (15,899.70) |
| Professional Fees | 0.00 | 8,906.23 | 6,747.36 | 34,000.00 | (25,093.77) |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
General Fund

For The Eight Months Ended August 31, 2024 and 2023

| | Month Ending 08/31/2024 | Year To Date 08/31/2024 | Year To Date 08/31/2023 | Year Ending 12/31/2024 | |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|----------------------------|
| | Actual | Actual | Prior Year | Current Budget | Over/(Under) Budget |
| General Operating Expenses | 5,329.74 | 42,176.48 | 31,611.34 | 67,100.00 | (24,923.52) |
| Utilities | 255.42 | 2,068.04 | 1,709.61 | 4,500.00 | (2,431.96) |
| Equipment and Maintenance | 2,330.32 | 10,508.58 | 5,137.28 | 10,500.00 | 8.58 |
| Park and Events | 0.00 | 1,229.46 | 1,100.00 | 1,200.00 | 29.46 |
| Interfund Transfers | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 0.00 |
| Total Police | 123,714.51 | 802,512.71 | 704,434.32 | 1,213,800.00 | (411,287.29) |
| Parks & Rec | | | | | |
| General Operating Expenses | 236.51 | 1,141.46 | 2,201.01 | 3,000.00 | (1,858.54) |
| Utilities | 3,682.99 | 13,265.92 | 16,663.28 | 30,000.00 | (16,734.08) |
| Equipment and Maintenance | 0.00 | 2,258.28 | 7,936.28 | 10,000.00 | (7,741.72) |
| Park and Events | 3,426.66 | 19,055.77 | 8,266.63 | 28,250.00 | (9,194.23) |
| Total Parks & Rec | 7,346.16 | 35,721.43 | 35,067.20 | 71,250.00 | (35,528.57) |
| Non-Departmental | | | | | |
| Salary & Benefits | 0.00 | 0.00 | (8,097.84) | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 0.00 | 26,038.73 | 0.00 | 0.00 |
| Total Non-Departmental | 0.00 | 0.00 | 17,940.89 | 0.00 | 0.00 |
| Total Expenditures | 640,630.89 | 2,620,965.30 | 1,855,093.76 | 3,565,746.28 | (944,780.98) |
| Receipts Over (Under) Expenditures | \$ (85,273.94) | \$ 188,051.22 | \$ 568,369.63 | \$ (362,342.28) | \$ 550,393.50 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
Other Funds
For The One Month Ended August 31, 2024

| | Other Funds | | | | | |
|---|--|--|---|--|---|---|
| | Capital Improvements Fund Month To Date 08/31/2024 Actual | Equipment Reserve Fund Month To Date 08/31/2024 Actual | Stormwater Fund Month To Date 08/31/2024 Actual | Special Highway Fund Month To Date 08/31/2024 Actual | Woodside TIF/CID Fund Month To Date 08/31/2024 Actual | Debt Service Fund Month To Date 08/31/2024 Actual |
| Receipts | | | | | | |
| Taxes | | | | | | |
| City Sales & Use Tax - Special | \$ 30,703.04 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total Taxes | 30,703.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers | 345,242.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 375,945.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | |
| Professional Fees | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and Maintenance | | | | | | |
| Machinery & Equipment Purchase | 0.00 | 16,778.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | | | | | | |
| UMB CID Payment | 0.00 | 0.00 | 0.00 | 0.00 | 24,781.46 | 0.00 |
| Interfund Transfers | 894.48 | 298.16 | 149.08 | 0.00 | 596.33 | 0.00 |
| Total Expenditures | 1,944.48 | 17,076.63 | 149.08 | 0.00 | 25,377.79 | 0.00 |
| Receipts Over (Under) Expenditures | \$ 374,000.66 | \$ (17,076.63) | \$ (149.08) | \$ 0.00 | \$ (25,377.79) | \$ 0.00 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
Other Funds
For The One Month Ended August 31, 2024

| | Other Funds | | | | | |
|---|--|--|---|--|---|---|
| | Capital Improvements Fund Month To Date 08/31/2024 | Equipment Reserve Fund Month To Date 08/31/2024 | Stormwater Fund Month To Date 08/31/2024 | Special Highway Fund Month To Date 08/31/2024 | Woodside TIF/CID Fund Month To Date 08/31/2024 | Debt Service Fund Month To Date 08/31/2024 |
| | Actual | Actual | Actual | Actual | Actual | Actual |
| Receipts | | | | | | |
| Taxes | | | | | | |
| City Sales & Use Tax - Special | \$ 30,703.04 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total Taxes | 30,703.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers | 345,242.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 375,945.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | |
| Professional Fees | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and Maintenance | | | | | | |
| Machinery & Equipment Purchase | 0.00 | 16,778.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | | | | | | |
| UMB CID Payment | 0.00 | 0.00 | 0.00 | 0.00 | 24,781.46 | 0.00 |
| Interfund Transfers | 894.48 | 298.16 | 149.08 | 0.00 | 596.33 | 0.00 |
| Total Expenditures | 1,944.48 | 17,076.63 | 149.08 | 0.00 | 25,377.79 | 0.00 |
| Receipts Over (Under) Expenditures | \$ 374,000.66 | \$ (17,076.63) | \$ (149.08) | \$ 0.00 | \$ (25,377.79) | \$ 0.00 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
Other Funds
For The Eight Months Ended August 31, 2024

| | Other Funds | | | | | |
|------------------------------------|---|---|--|---|--|--|
| | Capital Improvements Fund Year To Date 08/31/2024 | Equipment Reserve Fund Year To Date 08/31/2024 | Stormwater Fund Year To Date 08/31/2024 | Special Highway Fund Year To Date 08/31/2024 | Woodside TIF/CID Fund Year To Date 08/31/2024 | Debt Service Fund Year To Date 08/31/2024 |
| | Actual | Actual | Actual | Actual | Actual | Actual |
| Receipts | | | | | | |
| Taxes | | | | | | |
| Ad Valorem Tax | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 18,814.31 |
| City Sales & Use Tax - Special | 246,902.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicle Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 736.73 |
| Reimbursements | 9,786.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 9,786.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers | 345,242.10 | 325,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 611,717.01 | 325,000.00 | 0.00 | 0.00 | 0.00 | 19,551.04 |
| Expenditures | | | | | | |
| Professional Fees | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and Maintenance | | | | | | |
| Repairs & Maint Leaf Truck | 0.00 | 0.00 | 213.15 | 0.00 | 0.00 | 0.00 |
| Repairs & Maint Streets | 0.00 | 0.00 | 0.00 | 261.38 | 0.00 | 0.00 |
| Stone Wall Repairs | 11,380.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Machinery & Equipment Purchase | 0.00 | 443,036.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| Street and Stormwater | | | | | | |
| Capital Improvement Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,800.00 |
| Stormwater Expense | 0.00 | 0.00 | 3,747.19 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | | | | | | |
| UMB TIF Payment | 0.00 | 0.00 | 0.00 | 0.00 | 454,134.33 | 0.00 |
| UMB CID Payment | 0.00 | 0.00 | 0.00 | 0.00 | 153,697.37 | 0.00 |
| Interest on GO Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,293.76 |
| Interfund Transfers | 894.48 | 298.16 | 149.08 | 0.00 | 596.33 | 0.00 |
| Total Expenditures | 13,324.48 | 443,335.08 | 4,109.42 | 261.38 | 608,428.03 | 56,093.76 |
| Receipts Over (Under) Expenditures | \$ 598,392.53 | \$ (118,335.08) | \$ (4,109.42) | \$ (261.38) | \$ (608,428.03) | \$ (36,542.72) |

See accountants' compilation report.



City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Eight Months Ended August 31, 2024

| | Certified Budget | Expenditures Chargeable to Current Year | Difference Over/(Under) |
|---------------------------|-----------------------------|--|------------------------------------|
| Expenditures | | | |
| General Fund | 3,565,746.28 | 2,620,965.30 | (944,780.98) |
| Capital Improvements Fund | 361,976.00 | 13,324.48 | (348,651.52) |
| Equipment Reserve Fund | 741,414.00 | 443,335.08 | (298,078.92) |
| Stormwater Fund | 194,516.00 | 4,109.42 | (190,406.58) |
| Special Highway Fund | 10,000.00 | 261.38 | (9,738.62) |
| Woodside TIF/CID Fund | 623,562.00 | 608,428.03 | (15,133.97) |
| Debt Service Fund | 231,837.50 | 56,093.76 | (175,743.74) |
| Total Expenditures | 5,729,051.78 | 3,746,517.45 | (1,982,534.33) |

See accountants' compilation report.