

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, statement of cash flow – regulatory basis, and statement of receipts and expenditures – regulatory basis as of and for the one month ended March 31, 2023, 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

April 10, 2023



City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
 As of March 31, 2023

| | General Fund 03/31/2023 | Capital Improvements Fund 03/31/2023 | Equipment Reserve Fund 03/31/2023 | Stormwater Fund 03/31/2023 | Special Highway Fund 03/31/2023 | Woodside TIF/CID Fund 03/31/2023 | Debt Service Fund 03/31/2023 | All Funds 03/31/2023 |
|---|----------------------------|---|---|-------------------------------|---------------------------------------|--|------------------------------------|-------------------------|
| Assets | | | | | | | | |
| Current Assets | | | | | | | | |
| Cash In Bank | 1,834,738.47 | (126,701.94) | 253,908.84 | 243,893.85 | 140,278.99 | 474,433.87 | 120,993.94 | 2,941,546.02 |
| Cash In Bank - Bond Fund | 37,550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,550.00 |
| Cash In Bank - Woodside Village Acct | 9.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.39 |
| Petty Cash | 339.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 339.00 |
| Undeposited Funds | 9,688.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,688.62 |
| Total Current Assets | 1,882,325.48 | (126,701.94) | 253,908.84 | 243,893.85 | 140,278.99 | 474,433.87 | 120,993.94 | 2,989,133.03 |
| Total Assets | \$ 1,882,325.48 | \$ (126,701.94) | \$ 253,908.84 | \$ 243,893.85 | \$ 140,278.99 | \$ 474,433.87 | \$ 120,993.94 | \$ 2,989,133.03 |
| 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 | 37,479.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,479.99 |
| KPERS/KPF Payable | 3,300.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,300.46 |
| Great West 457 Payable | 1,436.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,436.00 |
| Total Current Liabilities | 42,225.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,225.64 |
| Total Liabilities | 42,225.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,225.64 |
| Fund Balance | | | | | | | | |
| Fund Balance | 1,380,347.45 | (313,412.09) | 253,908.84 | 182,022.82 | 105,656.58 | 457,313.22 | 170,342.00 | 2,236,178.82 |
| Fund Balance - Current Year | 459,752.39 | 186,710.15 | 0.00 | 61,871.03 | 34,622.41 | 17,120.65 | (49,348.06) | 710,728.57 |
| Total Fund Balance | 1,840,099.84 | (126,701.94) | 253,908.84 | 243,893.85 | 140,278.99 | 474,433.87 | 120,993.94 | 2,946,907.39 |
| Total Liabilities and Fund Balance | \$ 1,882,325.48 | \$ (126,701.94) | \$ 253,908.84 | \$ 243,893.85 | \$ 140,278.99 | \$ 474,433.87 | \$ 120,993.94 | \$ 2,989,133.03 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
 For the One Month Ended March 31, 2023

| | General Fund Month Ending 03/31/2023 | Capital Improvements Fund Month Ending 03/31/2023 | Equipment Reserve Fund Month Ending 03/31/2023 | Stormwater Fund Month Ending 03/31/2023 | Special Highway Fund Month Ending 03/31/2023 | Woodside TIF/CID Fund Month Ending 03/31/2023 | Debt Service Fund Month Ending 03/31/2023 | All Funds Month Ending 03/31/2023 |
|---|--|---|---|--|--|--|--|---|
| Unencumbered Cash, Beginning Period | 1,842,912.79 | (157,347.46) | 253,908.84 | 241,877.75 | 121,368.75 | 469,728.07 | 120,450.92 | 2,892,899.66 |
| Receipts | | | | | | | | |
| Taxes | 118,902.63 | 30,645.52 | 0.00 | 0.00 | 0.00 | 0.00 | 543.02 | 150,091.17 |
| Fees and Licenses | 50,814.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,814.07 |
| Building Permits | 28,947.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,947.00 |
| Intergovernmental | 25,277.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,277.51 |
| Restricted Use | 0.00 | 0.00 | 0.00 | 2,490.00 | 18,910.24 | 26,358.65 | 0.00 | 47,758.89 |
| Fines | 4,564.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,564.00 |
| Miscellaneous | 7,964.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,964.20 |
| Total Receipts | 236,469.41 | 30,645.52 | 0.00 | 2,490.00 | 18,910.24 | 26,358.65 | 543.02 | 315,416.84 |
| Expenditures | | | | | | | | |
| Salary & Benefits | 178,882.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 178,882.75 |
| Employee Expenses | 1,344.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,344.57 |
| Professional Fees | 8,244.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,244.01 |
| General Operating Expenses | 4,699.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,699.68 |
| Utilities | 6,671.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,671.45 |
| Equipment and Maintenance | 2,059.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,059.70 |
| Street and Stormwater | 0.00 | 0.00 | 0.00 | 473.90 | 0.00 | 0.00 | 0.00 | 473.90 |
| Park and Events | 321.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 321.02 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,652.85 | 0.00 | 21,652.85 |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 202,223.18 | 0.00 | 0.00 | 473.90 | 0.00 | 21,652.85 | 0.00 | 224,349.93 |
| Adjustments | | | | | | | | |
| Increase / (Decrease) in Payables | 4,736.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,736.46 |
| Increase / (Decrease) in Refundable Bond Deposits | 430.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 430.00 |
| Total Adjustments | (5,166.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,166.46) |
| Ending Cash | \$ 1,882,325.48 | \$ (126,701.94) | \$ 253,908.84 | \$ 243,893.85 | \$ 140,278.99 | \$ 474,433.87 | \$ 120,993.94 | \$ 2,989,133.03 |



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

For The Three Months Ended March 31, 2023 and 2022

| | Month Ending 03/31/2023 <small>Actual</small> | Year To Date 03/31/2023 <small>Actual</small> | Year To Date 03/31/2022 <small>Prior Year</small> | Year Ending 12/31/2023 <small>Current Budget</small> | Over/(Under) Budget |
|-------------------------------|---|---|---|--|-----------------------|
| Receipts | | | | | |
| Taxes | \$ 118,902.63 | \$ 824,675.38 | \$ 750,977.38 | \$ 2,113,906.00 | (1,289,230.62) |
| Fees and Licenses | 50,814.07 | 128,123.29 | 125,441.43 | 447,200.00 | (319,076.71) |
| Building Permits | 28,947.00 | 33,112.00 | 10,735.50 | 70,000.00 | (36,888.00) |
| Intergovernmental | 25,277.51 | 78,316.49 | 71,549.93 | 323,885.00 | (245,568.51) |
| Fines | 4,564.00 | 15,697.00 | 14,466.25 | 90,000.00 | (74,303.00) |
| Miscellaneous | 7,964.20 | 20,277.27 | 4,962.49 | 4,250.00 | 16,027.27 |
| Total Receipts | 236,469.41 | 1,100,201.43 | 978,132.98 | 3,049,241.00 | (1,949,039.57) |
| Expenditures | | | | | |
| General Overhead | | | | | |
| Salary & Benefits | 2,855.20 | 9,440.70 | 5,727.61 | 38,450.00 | (29,009.30) |
| Employee Expenses | 320.00 | 2,267.67 | 5,477.29 | 8,000.00 | (5,732.33) |
| Professional Fees | 4,523.45 | 56,159.84 | 45,993.87 | 240,250.00 | (184,090.16) |
| General Operating Expenses | 2,015.56 | 7,698.29 | 3,045.45 | 20,000.00 | (12,301.71) |
| Utilities | 5,532.00 | 37,489.69 | 51,898.71 | 252,850.00 | (215,360.31) |
| Park and Events | 51.02 | 4,144.24 | 2,021.43 | 14,750.00 | (10,605.76) |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 30,000.00 | (30,000.00) |
| Intergovernmental | 0.00 | 0.00 | 0.00 | 20,000.00 | (20,000.00) |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 128,830.00 | (128,830.00) |
| Total General Overhead | 15,297.23 | 117,200.43 | 114,164.36 | 753,130.00 | (635,929.57) |
| Administrative | | | | | |
| Salary & Benefits | 47,232.57 | 126,778.52 | 84,861.97 | 456,653.00 | (329,874.48) |
| Employee Expenses | 314.82 | 709.82 | 783.33 | 14,500.00 | (13,790.18) |
| Professional Fees | 1,505.00 | 5,659.04 | 175.00 | 48,000.00 | (42,340.96) |
| General Operating Expenses | 17.99 | 471.07 | 855.15 | 2,500.00 | (2,028.93) |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| Total Administrative | 49,070.38 | 133,618.45 | 86,675.45 | 526,653.00 | (393,034.55) |
| Public Works | | | | | |
| Salary & Benefits | 39,699.91 | 105,134.11 | 117,020.76 | 438,117.00 | (332,982.89) |
| Employee Expenses | 76.22 | 2,316.61 | 3,056.57 | 7,900.00 | (5,583.39) |
| Professional Fees | 0.00 | 0.00 | 0.00 | 17,000.00 | (17,000.00) |
| General Operating Expenses | 1,286.02 | 5,370.91 | 5,233.93 | 27,550.00 | (22,179.09) |
| Utilities | 479.03 | 2,888.85 | 2,957.98 | 14,000.00 | (11,111.15) |
| Equipment and Maintenance | 2,895.74 | 7,519.09 | 11,024.43 | 60,500.00 | (52,980.91) |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 50,000.00 | (50,000.00) |
| Total Public Works | 44,436.92 | 123,229.57 | 139,293.67 | 615,067.00 | (491,837.43) |
| Police | | | | | |
| Salary & Benefits | 89,818.75 | 251,726.81 | 273,245.83 | 985,422.00 | (733,695.19) |
| Employee Expenses | 633.53 | 5,475.35 | 6,551.56 | 27,000.00 | (21,524.65) |
| Professional Fees | 2,215.56 | 5,884.92 | 11,569.52 | 30,000.00 | (24,115.08) |
| General Operating Expenses | 937.52 | 3,764.52 | 13,679.49 | 58,100.00 | (54,335.48) |
| Utilities | 235.72 | 464.44 | 548.38 | 4,500.00 | (4,035.56) |
| Equipment and Maintenance | (836.04) | 1,275.66 | 4,277.34 | 10,500.00 | (9,224.34) |

See accountants' compilation report.



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

For The Three Months Ended March 31, 2023 and 2022

| | Month Ending 03/31/2023 | Year To Date 03/31/2023 | Year To Date 03/31/2022 | Year Ending 12/31/2023 | |
|---|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------|
| | Actual | Actual | Prior Year | Current Budget | Over/(Under) Budget |
| Park and Events | 0.00 | 1,100.00 | 1,000.00 | 1,000.00 | 100.00 |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 30,000.00 | (30,000.00) |
| Total Police | 93,005.04 | 269,691.70 | 310,872.12 | 1,146,522.00 | (876,830.30) |
| Parks & Rec | | | | | |
| General Operating Expenses | 442.59 | 442.59 | 43.94 | 2,000.00 | (1,557.41) |
| Utilities | 424.70 | 941.27 | 286.64 | 30,000.00 | (29,058.73) |
| Equipment and Maintenance | 0.00 | 52.39 | 0.00 | 6,000.00 | (5,947.61) |
| Park and Events | 270.00 | 270.00 | 266.72 | 13,250.00 | (12,980.00) |
| Total Parks & Rec | 1,137.29 | 1,706.25 | 597.30 | 51,250.00 | (49,543.75) |
| Non-Departmental | | | | | |
| Salary & Benefits | (723.68) | (4,997.36) | 0.00 | 0.00 | (4,997.36) |
| Total Non-Departmental | (723.68) | (4,997.36) | 0.00 | 0.00 | (4,997.36) |
| Total Expenditures | 202,223.18 | 640,449.04 | 651,602.90 | 3,092,622.00 | (2,452,172.96) |
| Receipts Over (Under) Expenditures | \$ 34,246.23 | \$ 459,752.39 | \$ 326,530.08 | \$ (43,381.00) | 503,133.39 |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The One Month Ended March 31, 2023

| | Other Funds | | | | | |
|---|--|--|--|--|--|--|
| | Capital Improvements Fund | Equipment Reserve Fund | Stormwater Fund | Special Highway Fund | Woodside TIF/CID Fund | Debt Service Fund |
| | Month To Date 03/31/2023 <u>Actual</u> | Month To Date 03/31/2023 <u>Actual</u> | Month To Date 03/31/2023 <u>Actual</u> | Month To Date 03/31/2023 <u>Actual</u> | Month To Date 03/31/2023 <u>Actual</u> | Month To Date 03/31/2023 <u>Actual</u> |
| Receipts | | | | | | |
| Taxes | | | | | | |
| Ad Valorem Tax | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 440.74 |
| City Sales & Use Tax - Special | 30,645.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicle Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 102.28 |
| Total Taxes | <u>30,645.52</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>543.02</u> |
| Restricted Use | | | | | | |
| Stormwater Utility Fee | 0.00 | 0.00 | 2,490.00 | 0.00 | 0.00 | 0.00 |
| State Hwy Maintenance | 0.00 | 0.00 | 0.00 | 18,910.24 | 0.00 | 0.00 |
| WV CID-1 | 0.00 | 0.00 | 0.00 | 0.00 | 19,231.82 | 0.00 |
| WV CID-2 | 0.00 | 0.00 | 0.00 | 0.00 | 7,126.83 | 0.00 |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | <u>30,645.52</u> | <u>0.00</u> | <u>2,490.00</u> | <u>18,910.24</u> | <u>26,358.65</u> | <u>543.02</u> |
| Expenditures | | | | | | |
| Street and Stormwater | | | | | | |
| Stormwater Expense | 0.00 | 0.00 | 473.90 | 0.00 | 0.00 | 0.00 |
| Total Street and Stormwater | <u>0.00</u> | <u>0.00</u> | <u>473.90</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Miscellaneous | | | | | | |
| UMB CID Payment | 0.00 | 0.00 | 0.00 | 0.00 | 21,652.85 | 0.00 |
| Total Miscellaneous | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>21,652.85</u> | <u>0.00</u> |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>473.90</u> | <u>0.00</u> | <u>21,652.85</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | <u>\$ 30,645.52</u> | <u>\$ 0.00</u> | <u>\$ 2,016.10</u> | <u>\$ 18,910.24</u> | <u>\$ 4,705.80</u> | <u>\$ 543.02</u> |

See accountants' compilation report.



City of Westwood, Kansas
Statement of Receipts and Expenditures - Regulatory Basis
 Other Funds
 For The Three Months Ended March 31, 2023

Other Funds

| | Capital Improvements Fund Year To Date 03/31/2023 Actual | Equipment Reserve Fund Year To Date 03/31/2023 Actual | Stormwater Fund Year To Date 03/31/2023 Actual | Special Highway Fund Year To Date 03/31/2023 Actual | Woodside TIF/CID Fund Year To Date 03/31/2023 Actual | Debt Service Fund Year To Date 03/31/2023 Actual |
|---|---|--|---|--|---|---|
| Receipts | | | | | | |
| Taxes | | | | | | |
| Ad Valorem Tax | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 9,979.58 |
| City Sales & Use Tax - Special | 92,734.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicle Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341.11 |
| Total Taxes | 92,734.53 | 0.00 | 0.00 | 0.00 | 0.00 | 10,320.69 |
| Restricted Use | | | | | | |
| Stormwater Utility Fee | 0.00 | 0.00 | 64,899.92 | 0.00 | 0.00 | 0.00 |
| State Hwy Maintenance | 0.00 | 0.00 | 0.00 | 31,036.14 | 0.00 | 0.00 |
| Special Highway Fund Revenue | 0.00 | 0.00 | 0.00 | 3,735.45 | 0.00 | 0.00 |
| WV CID-1 | 0.00 | 0.00 | 0.00 | 0.00 | 114,047.40 | 0.00 |
| WV CID-2 | 0.00 | 0.00 | 0.00 | 0.00 | 22,350.47 | 0.00 |
| Reimbursements | 95,626.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 188,361.15 | 0.00 | 64,899.92 | 34,771.59 | 136,397.87 | 10,320.69 |
| Expenditures | | | | | | |
| Professional Fees | 406.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| Equipment and Maintenance | | | | | | |
| Repairs & Maint Leaf Truck | 0.00 | 0.00 | 54.99 | 0.00 | 0.00 | 0.00 |
| Total Equipment and Maintenance | 0.00 | 0.00 | 54.99 | 0.00 | 0.00 | 0.00 |
| Street and Stormwater | | | | | | |
| Capital Improvement Expense | 1,245.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,668.75 |
| Special Highway Expense | 0.00 | 0.00 | 0.00 | 149.18 | 0.00 | 0.00 |
| Stormwater Expense | 0.00 | 0.00 | 2,973.90 | 0.00 | 0.00 | 0.00 |
| Total Street and Stormwater | 1,245.00 | 0.00 | 2,973.90 | 149.18 | 0.00 | 56,668.75 |
| Miscellaneous | | | | | | |
| UMB TIF Payment | 0.00 | 0.00 | 0.00 | 0.00 | 37,204.78 | 0.00 |
| WV TIF 40% Sales Tax | 0.00 | 0.00 | 0.00 | 0.00 | 26,038.73 | 0.00 |
| UMB CID Payment | 0.00 | 0.00 | 0.00 | 0.00 | 56,033.71 | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 119,277.22 | 0.00 |
| Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 1,651.00 | 0.00 | 3,028.89 | 149.18 | 119,277.22 | 59,668.75 |
| Receipts Over (Under) Expenditures | \$ 186,710.15 | \$ 0.00 | \$ 61,871.03 | \$ 34,622.41 | \$ 17,120.65 | \$ (49,348.06) |

See accountants' compilation report.



City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Year Ended March 31, 2023

| | Certified Budget | Expenditures Chargeable to Current Year | Difference Over/(Under) |
|---------------------------|-----------------------------|--|------------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures | | | |
| General Fund | 3,092,622.00 | 640,449.04 | (2,452,172.96) |
| Capital Improvements Fund | 219,000.00 | 1,651.00 | (217,349.00) |
| Equipment Reserve Fund | 10,000.00 | 0.00 | (10,000.00) |
| Stormwater Fund | 119,516.00 | 3,028.89 | (116,487.11) |
| Special Highway Fund | 10,000.00 | 149.18 | (9,850.82) |
| Woodside TIF/CID Fund | 600,000.00 | 119,277.22 | (480,722.78) |
| Debt Service Fund | 337,312.50 | 59,668.75 | (277,643.75) |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>4,388,450.50</u> | <u>824,224.08</u> | <u>(3,564,226.42)</u> |

See accountants' compilation report.