

## 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 April 30, 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

May 9, 2023



**City of Westwood, Kansas**  
**Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis**  
 As of April 30, 2023

	General Fund 04/30/2023	Capital Improvements Fund 04/30/2023	Equipment Reserve Fund 04/30/2023	Stormwater Fund 04/30/2023	Special Highway Fund 04/30/2023	Woodside TIF/CID Fund 04/30/2023	Debt Service Fund 04/30/2023	All Funds 04/30/2023
<b>Assets</b>								
Current Assets								
Cash In Bank	1,663,949.72	(107,192.00)	253,908.84	243,876.86	154,763.84	477,564.50	82,337.68	2,769,209.44
Cash In Bank - Bond Fund	36,834.24	0.00	0.00	0.00	0.00	0.00	0.00	36,834.24
Cash In Bank - Woodside Village Acct	9.40	0.00	0.00	0.00	0.00	0.00	0.00	9.40
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Undeposited Funds	12,586.27	0.00	0.00	0.00	0.00	0.00	0.00	12,586.27
<b>Total Current Assets</b>	<b>1,713,718.63</b>	<b>(107,192.00)</b>	<b>253,908.84</b>	<b>243,876.86</b>	<b>154,763.84</b>	<b>477,564.50</b>	<b>82,337.68</b>	<b>2,818,978.35</b>
<b>Total Assets</b>	<b>\$ 1,713,718.63</b>	<b>\$ (107,192.00)</b>	<b>\$ 253,908.84</b>	<b>\$ 243,876.86</b>	<b>\$ 154,763.84</b>	<b>\$ 477,564.50</b>	<b>\$ 82,337.68</b>	<b>\$ 2,818,978.35</b>
<b>Liabilities and Fund Balance</b>								
Current Liabilities								
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	36,719.99	0.00	0.00	0.00	0.00	0.00	0.00	36,719.99
Great West 457 Payable	1,486.00	0.00	0.00	0.00	0.00	0.00	0.00	1,486.00
<b>Total Current Liabilities</b>	<b>38,215.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,215.18</b>
<b>Total Liabilities</b>	<b>38,215.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,215.18</b>
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	295,156.00	206,220.09	0.00	61,854.04	49,107.26	20,251.28	(88,004.32)	544,584.35
<b>Total Fund Balance</b>	<b>1,675,503.45</b>	<b>(107,192.00)</b>	<b>253,908.84</b>	<b>243,876.86</b>	<b>154,763.84</b>	<b>477,564.50</b>	<b>82,337.68</b>	<b>2,780,763.17</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,713,718.63</b>	<b>\$ (107,192.00)</b>	<b>\$ 253,908.84</b>	<b>\$ 243,876.86</b>	<b>\$ 154,763.84</b>	<b>\$ 477,564.50</b>	<b>\$ 82,337.68</b>	<b>\$ 2,818,978.35</b>

See accountants' compilation report.



**City of Westwood, Kansas**  
**Statement of Cash Flow - Regulatory Basis**  
 For the One Month Ended April 30, 2023

	General Fund Month Ending 04/30/2023	Capital Improvements Fund Month Ending 04/30/2023	Equipment Reserve Fund Month Ending 04/30/2023	Stormwater Fund Month Ending 04/30/2023	Special Highway Fund Month Ending 04/30/2023	Woodside TIF/CID Fund Month Ending 04/30/2023	Debt Service Fund Month Ending 04/30/2023	All Funds Month Ending 04/30/2023
<b>Unencumbered Cash, Beginning Period</b>	<b>1,882,325.48</b>	<b>(126,701.94)</b>	<b>253,908.84</b>	<b>243,893.85</b>	<b>140,278.99</b>	<b>474,433.87</b>	<b>120,993.94</b>	<b>2,989,133.03</b>
<b>Receipts</b>								
Taxes	81,105.08	26,328.75	0.00	0.00	0.00	0.00	0.00	107,433.83
Fees and Licenses	40,270.78	0.00	0.00	0.00	0.00	0.00	0.00	40,270.78
Building Permits	6,110.00	0.00	0.00	0.00	0.00	0.00	0.00	6,110.00
Intergovernmental	26,619.24	0.00	0.00	0.00	0.00	0.00	0.00	26,619.24
Restricted Use	0.00	0.00	0.00	0.00	14,484.85	22,362.45	0.00	36,847.30
Fines	7,253.00	0.00	0.00	0.00	0.00	0.00	0.00	7,253.00
Miscellaneous	3,734.85	0.00	0.00	0.00	0.00	0.00	0.00	3,734.85
<b>Total Receipts</b>	<b>165,092.95</b>	<b>26,328.75</b>	<b>0.00</b>	<b>0.00</b>	<b>14,484.85</b>	<b>22,362.45</b>	<b>0.00</b>	<b>228,269.00</b>
<b>Expenditures</b>								
Salary & Benefits	168,072.64	0.00	0.00	0.00	0.00	0.00	0.00	168,072.64
Employee Expenses	2,494.73	0.00	0.00	0.00	0.00	0.00	0.00	2,494.73
Professional Fees	96,851.08	0.00	0.00	0.00	0.00	0.00	0.00	96,851.08
General Operating Expenses	16,365.18	0.00	0.00	0.00	0.00	0.00	0.00	16,365.18
Utilities	38,037.65	0.00	0.00	0.00	0.00	0.00	0.00	38,037.65
Equipment and Maintenance	6,146.06	3,570.00	0.00	0.00	0.00	0.00	0.00	9,716.06
Street and Stormwater	0.00	3,248.81	0.00	16.99	0.00	0.00	0.00	3,265.80
Park and Events	1,722.00	0.00	0.00	0.00	0.00	0.00	0.00	1,722.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	19,231.82	38,656.26	57,888.08
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>329,689.34</b>	<b>6,818.81</b>	<b>0.00</b>	<b>16.99</b>	<b>0.00</b>	<b>19,231.82</b>	<b>38,656.26</b>	<b>394,413.22</b>
<b>Adjustments</b>								
Increase / (Decrease) in Payables	(3,250.46)	0.00	0.00	0.00	0.00	0.00	0.00	(3,250.46)
Increase / (Decrease) in Refundable Bond Deposits	(760.00)	0.00	0.00	0.00	0.00	0.00	0.00	(760.00)
<b>Total Adjustments</b>	<b>4,010.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,010.46</b>
<b>Ending Cash</b>	<b>\$ 1,713,718.63</b>	<b>\$ (107,192.00)</b>	<b>\$ 253,908.84</b>	<b>\$ 243,876.86</b>	<b>\$ 154,763.84</b>	<b>\$ 477,564.50</b>	<b>\$ 82,337.68</b>	<b>\$ 2,818,978.35</b>



**City of Westwood, Kansas**  
**Statement of Receipts and Expenditures - Regulatory Basis**  
 General Fund  
 For The Four Months Ended April 30, 2023 and 2022

	Month Ending 04/30/2023 <small>Actual</small>	Year To Date 04/30/2023 <small>Actual</small>	Year To Date 04/30/2022 <small>Prior Year</small>	Year Ending 12/31/2023 <small>Current Budget</small>	Over/(Under) Budget
<b>Receipts</b>					
Taxes	\$ 81,105.08	\$ 905,780.46	\$ 823,589.20	\$ 2,113,906.00	(1,208,125.54)
Fees and Licenses	40,270.78	168,394.07	153,770.90	447,200.00	(278,805.93)
Building Permits	6,110.00	39,222.00	15,415.88	70,000.00	(30,778.00)
Intergovernmental	26,619.24	104,935.73	111,478.89	323,885.00	(218,949.27)
Fines	7,253.00	22,950.00	21,630.25	90,000.00	(67,050.00)
Reimbursements	0.00	0.00	1,692.00	0.00	0.00
Miscellaneous	3,734.85	24,012.12	5,163.00	4,250.00	19,762.12
<b>Total Receipts</b>	<u>165,092.95</u>	<u>1,265,294.38</u>	<u>1,132,740.12</u>	<u>3,049,241.00</u>	<u>(1,783,946.62)</u>
<b>Expenditures</b>					
<b>General Overhead</b>					
Salary & Benefits	4,543.98	13,984.68	7,775.11	38,450.00	(24,465.32)
Employee Expenses	0.00	2,267.67	5,477.29	8,000.00	(5,732.33)
Professional Fees	92,466.64	148,626.48	123,715.97	240,250.00	(91,623.52)
General Operating Expenses	1,662.30	9,360.59	3,594.63	20,000.00	(10,639.41)
Utilities	34,154.65	71,644.34	56,948.75	252,850.00	(181,205.66)
Park and Events	1,722.00	5,866.24	2,021.43	14,750.00	(8,883.76)
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)
<b>Total General Overhead</b>	<u>134,549.57</u>	<u>251,750.00</u>	<u>199,533.18</u>	<u>753,130.00</u>	<u>(501,380.00)</u>
<b>Administrative</b>					
Salary & Benefits	52,196.30	178,974.82	104,184.87	456,653.00	(277,678.18)
Employee Expenses	560.75	1,270.57	968.33	14,500.00	(13,229.43)
Professional Fees	915.58	6,574.62	175.00	48,000.00	(41,425.38)
General Operating Expenses	493.13	964.20	1,003.72	2,500.00	(1,535.80)
Interfund Transfers	0.00	0.00	0.00	5,000.00	(5,000.00)
<b>Total Administrative</b>	<u>54,165.76</u>	<u>187,784.21</u>	<u>106,331.92</u>	<u>526,653.00</u>	<u>(338,868.79)</u>
<b>Public Works</b>					
Salary & Benefits	31,906.96	137,041.07	140,410.19	438,117.00	(301,075.93)
Employee Expenses	115.24	2,431.85	3,293.09	7,900.00	(5,468.15)
Professional Fees	0.00	0.00	0.00	17,000.00	(17,000.00)
General Operating Expenses	1,361.72	6,732.63	8,896.35	27,550.00	(20,817.37)
Utilities	1,667.98	4,556.83	3,524.50	14,000.00	(9,443.17)
Equipment and Maintenance	2,828.68	10,347.77	13,270.46	60,500.00	(50,152.23)
Interfund Transfers	0.00	0.00	0.00	50,000.00	(50,000.00)
<b>Total Public Works</b>	<u>37,880.58</u>	<u>161,110.15</u>	<u>169,394.59</u>	<u>615,067.00</u>	<u>(453,956.85)</u>
<b>Police</b>					
Salary & Benefits	80,149.08	331,875.89	334,881.21	985,422.00	(653,546.11)
Employee Expenses	1,818.74	7,294.09	7,484.10	27,000.00	(19,705.91)
Professional Fees	3,468.86	9,353.78	13,666.46	30,000.00	(20,646.22)
General Operating Expenses	12,292.13	16,056.65	16,600.23	58,100.00	(42,043.35)
Utilities	228.14	692.58	776.32	4,500.00	(3,807.42)

See accountants' compilation report.



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

For The Four Months Ended April 30, 2023 and 2022

	<b>Month Ending 04/30/2023</b>	<b>Year To Date 04/30/2023</b>	<b>Year To Date 04/30/2022</b>	<b>Year Ending 12/31/2023</b>	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Equipment and Maintenance	1,233.58	2,509.24	6,822.61	10,500.00	(7,990.76)
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)
<b>Total Police</b>	<b>99,190.53</b>	<b>368,882.23</b>	<b>381,230.93</b>	<b>1,146,522.00</b>	<b>(777,639.77)</b>
<b>Parks &amp; Rec</b>					
General Operating Expenses	555.90	998.49	43.94	2,000.00	(1,001.51)
Utilities	1,986.88	2,928.15	482.82	30,000.00	(27,071.85)
Equipment and Maintenance	2,083.80	2,136.19	0.00	6,000.00	(3,863.81)
Park and Events	0.00	270.00	266.72	13,250.00	(12,980.00)
<b>Total Parks &amp; Rec</b>	<b>4,626.58</b>	<b>6,332.83</b>	<b>793.48</b>	<b>51,250.00</b>	<b>(44,917.17)</b>
<b>Non-Departmental</b>					
Salary & Benefits	(723.68)	(5,721.04)	0.00	0.00	(5,721.04)
<b>Total Non-Departmental</b>	<b>(723.68)</b>	<b>(5,721.04)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,721.04)</b>
<b>Total Expenditures</b>	<b>329,689.34</b>	<b>970,138.38</b>	<b>857,284.10</b>	<b>3,092,622.00</b>	<b>(2,122,483.62)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (164,596.39)</b>	<b>\$ 295,156.00</b>	<b>\$ 275,456.02</b>	<b>\$ (43,381.00)</b>	<b>338,537.00</b>

See accountants' compilation report.



**City of Westwood, Kansas**  
**Statement of Receipts and Expenditures - Regulatory Basis**  
 Other Funds  
 For The One Month Ended April 30, 2023

	Other Funds					
	Capital Improvements Fund	Equipment Reserve Fund	Stormwater Fund	Special Highway Fund	Woodside TIF/CID Fund	Debt Service Fund
	Month To Date 04/30/2023 <u>Actual</u>	Month To Date 04/30/2023 <u>Actual</u>	Month To Date 04/30/2023 <u>Actual</u>	Month To Date 04/30/2023 <u>Actual</u>	Month To Date 04/30/2023 <u>Actual</u>	Month To Date 04/30/2023 <u>Actual</u>
<b>Receipts</b>						
Taxes						
City Sales & Use Tax - Special	\$ 26,328.75	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	<u>26,328.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted Use						
State Hwy Maintenance	0.00	0.00	0.00	10,830.60	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	3,654.25	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	15,178.87	0.00
WV CID-2	0.00	0.00	0.00	0.00	7,183.58	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	<u>26,328.75</u>	<u>0.00</u>	<u>0.00</u>	<u>14,484.85</u>	<u>22,362.45</u>	<u>0.00</u>
<b>Expenditures</b>						
Equipment and Maintenance						
Stone Wall Repairs	3,570.00	0.00	0.00	0.00	0.00	0.00
Total Equipment and Maintenance	<u>3,570.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Street and Stormwater						
Capital Improvement Expense	3,248.81	0.00	0.00	0.00	0.00	0.00
Stormwater Expense	0.00	0.00	16.99	0.00	0.00	0.00
Total Street and Stormwater	<u>3,248.81</u>	<u>0.00</u>	<u>16.99</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	19,231.82	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	38,656.26
Total Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,231.82</u>	<u>38,656.26</u>
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>6,818.81</u>	<u>0.00</u>	<u>16.99</u>	<u>0.00</u>	<u>19,231.82</u>	<u>38,656.26</u>
<b>Receipts Over (Under) Expenditures</b>	<u><b>\$ 19,509.94</b></u>	<u><b>\$ 0.00</b></u>	<u><b>\$ (16.99)</b></u>	<u><b>\$ 14,484.85</b></u>	<u><b>\$ 3,130.63</b></u>	<u><b>\$ (38,656.26)</b></u>

See accountants' compilation report.



**City of Westwood, Kansas**  
**Statement of Receipts and Expenditures - Regulatory Basis**  
 Other Funds  
 For The Four Months Ended April 30, 2023

**Other Funds**

	<b>Capital Improvements Fund Year To Date 04/30/2023 Actual</b>	<b>Equipment Reserve Fund Year To Date 04/30/2023 Actual</b>	<b>Stormwater Fund Year To Date 04/30/2023 Actual</b>	<b>Special Highway Fund Year To Date 04/30/2023 Actual</b>	<b>Woodside TIF/CID Fund Year To Date 04/30/2023 Actual</b>	<b>Debt Service Fund Year To Date 04/30/2023 Actual</b>
<b>Receipts</b>						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,979.58
City Sales & Use Tax - Special	119,063.28	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
<b>Total Taxes</b>	<b>119,063.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,320.69</b>
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	41,866.74	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	7,389.70	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	129,226.27	0.00
WV CID-2	0.00	0.00	0.00	0.00	29,534.05	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
<b>Total Receipts</b>	<b>214,689.90</b>	<b>0.00</b>	<b>64,899.92</b>	<b>49,256.44</b>	<b>158,760.32</b>	<b>10,320.69</b>
<b>Expenditures</b>						
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
Stone Wall Repairs	3,570.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equipment and Maintenance</b>	<b>3,570.00</b>	<b>0.00</b>	<b>54.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Street and Stormwater						
Capital Improvement Expense	4,493.81	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	2,990.89	0.00	0.00	0.00
<b>Total Street and Stormwater</b>	<b>4,493.81</b>	<b>0.00</b>	<b>2,990.89</b>	<b>149.18</b>	<b>0.00</b>	<b>56,668.75</b>
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	75,265.53	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	38,656.26
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>138,509.04</b>	<b>38,656.26</b>
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>8,469.81</b>	<b>0.00</b>	<b>3,045.88</b>	<b>149.18</b>	<b>138,509.04</b>	<b>98,325.01</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 206,220.09</b>	<b>\$ 0.00</b>	<b>\$ 61,854.04</b>	<b>\$ 49,107.26</b>	<b>\$ 20,251.28</b>	<b>\$ (88,004.32)</b>

See accountants' compilation report.



**City of Westwood, Kansas**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For The Year Ended April 30, 2023

	<b>Certified Budget</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Difference Over/(Under)</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Expenditures</b>			
General Fund	3,092,622.00	970,138.38	(2,122,483.62)
Capital Improvements Fund	219,000.00	8,469.81	(210,530.19)
Equipment Reserve Fund	10,000.00	0.00	(10,000.00)
Stormwater Fund	119,516.00	3,045.88	(116,470.12)
Special Highway Fund	10,000.00	149.18	(9,850.82)
Woodside TIF/CID Fund	600,000.00	138,509.04	(461,490.96)
Debt Service Fund	337,312.50	98,325.01	(238,987.49)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Expenditures</b>	<b><u>4,388,450.50</u></b>	<b><u>1,218,637.30</u></b>	<b><u>(3,169,813.20)</u></b>

See accountants' compilation report.