

## 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 as of and for the one month ended December 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

January 11, 2024



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

	General Fund 12/31/2023	Capital Improvements Fund 12/31/2023	Equipment Reserve Fund 12/31/2023	Stormwater Fund 12/31/2023	Special Highway Fund 12/31/2023	Woodside TIF/CID Fund 12/31/2023	Debt Service Fund 12/31/2023	All Funds 12/31/2023
<b>Assets</b>								
Current Assets								
Cash In Bank	1,557,024.56	307,992.82	403,927.84	194,708.18	169,092.79	602,665.66	144,556.17	3,379,968.02
Cash In Bank - Bond Fund	34,230.72	0.00	0.00	0.00	0.00	0.00	0.00	34,230.72
Cash In Bank - Woodside Village Acct	9.50	0.00	0.00	0.00	0.00	0.00	0.00	9.50
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Total Current Assets	1,591,603.78	307,992.82	403,927.84	194,708.18	169,092.79	602,665.66	144,556.17	3,414,547.24
<b>Total Assets</b>	<b>\$ 1,591,603.78</b>	<b>\$ 307,992.82</b>	<b>\$ 403,927.84</b>	<b>\$ 194,708.18</b>	<b>\$ 169,092.79</b>	<b>\$ 602,665.66</b>	<b>\$ 144,556.17</b>	<b>\$ 3,414,547.24</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	33,769.99	0.00	0.00	0.00	0.00	0.00	0.00	33,769.99
Accounts Payable	25,220.92	500.00	47,439.00	0.00	0.00	0.00	0.00	73,159.92
KPERS/KPF Payable	25.73	0.00	0.00	0.00	0.00	0.00	0.00	25.73
Great West 457 Payable	1,361.00	0.00	0.00	0.00	0.00	0.00	0.00	1,361.00
Total Current Liabilities	60,386.83	500.00	47,439.00	0.00	0.00	0.00	0.00	108,325.83
Total Liabilities	60,386.83	500.00	47,439.00	0.00	0.00	0.00	0.00	108,325.83
Fund Balance								
Fund Balance	1,380,347.45	(313,412.09)	151,488.00	182,022.82	105,656.58	457,313.22	170,342.00	2,133,757.98
Fund Balance - Current Year	150,869.50	620,904.91	205,000.84	12,685.36	63,436.21	145,352.44	(25,785.83)	1,172,463.43
Total Fund Balance	1,531,216.95	307,492.82	356,488.84	194,708.18	169,092.79	602,665.66	144,556.17	3,306,221.41
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,591,603.78</b>	<b>\$ 307,992.82</b>	<b>\$ 403,927.84</b>	<b>\$ 194,708.18</b>	<b>\$ 169,092.79</b>	<b>\$ 602,665.66</b>	<b>\$ 144,556.17</b>	<b>\$ 3,414,547.24</b>

See accountants' compilation report.



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

	General Fund Month Ending 12/31/2023	Capital Improvements Fund Month Ending 12/31/2023	Equipment Reserve Fund Month Ending 12/31/2023	Stormwater Fund Month Ending 12/31/2023	Special Highway Fund Month Ending 12/31/2023	Woodside TIF/CID Fund Month Ending 12/31/2023	Debt Service Fund Month Ending 12/31/2023	All Funds Month Ending 12/31/2023
<b>Unencumbered Cash, Beginning Period</b>	<b>1,926,680.59</b>	<b>359,634.84</b>	<b>198,927.84</b>	<b>295,149.18</b>	<b>169,092.79</b>	<b>598,282.44</b>	<b>(92,789.83)</b>	<b>3,454,977.85</b>
<b>Receipts</b>								
Taxes	116,322.58	29,614.98	0.00	0.00	0.00	0.00	0.00	145,937.56
Fees and Licenses	53,503.67	0.00	0.00	0.00	0.00	0.00	0.00	53,503.67
Building Permits	(549.00)	0.00	0.00	0.00	0.00	0.00	0.00	(549.00)
Intergovernmental	26,693.94	0.00	0.00	0.00	0.00	0.00	0.00	26,693.94
Restricted Use	0.00	0.00	0.00	0.00	0.00	26,551.09	0.00	26,551.09
Fines	9,057.00	0.00	0.00	0.00	0.00	0.00	0.00	9,057.00
Miscellaneous	3,917.29	0.00	0.00	0.00	0.00	0.00	0.00	3,917.29
Interfund Transfers	0.00	100,000.00	205,000.00	0.00	0.00	0.00	237,346.00	542,346.00
<b>Total Receipts</b>	<b>208,945.48</b>	<b>129,614.98</b>	<b>205,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,551.09</b>	<b>237,346.00</b>	<b>807,457.55</b>
<b>Expenditures</b>								
Salary & Benefits	148,811.13	0.00	0.00	0.00	0.00	0.00	0.00	148,811.13
Employee Expenses	1,104.41	0.00	0.00	0.00	0.00	0.00	0.00	1,104.41
Professional Fees	29,171.66	0.00	0.00	0.00	0.00	0.00	0.00	29,171.66
General Operating Expenses	16,858.98	0.00	8.16	0.00	0.00	0.00	0.00	16,867.14
Utilities	50,298.06	0.00	0.00	0.00	0.00	0.00	0.00	50,298.06
Equipment and Maintenance	19,580.91	0.00	0.00	0.00	0.00	0.00	0.00	19,580.91
Street and Stormwater	4,725.00	6,757.00	0.00	6,925.00	0.00	0.00	0.00	18,407.00
Park and Events	898.18	0.00	0.00	0.00	0.00	0.00	0.00	898.18
Miscellaneous	0.00	0.00	0.00	0.00	0.00	22,167.87	0.00	22,167.87
Intergovernmental	716.50	0.00	0.00	0.00	0.00	0.00	0.00	716.50
Interfund Transfers	273,830.00	175,000.00	0.00	93,516.00	0.00	0.00	0.00	542,346.00
<b>Total Expenditures</b>	<b>545,994.83</b>	<b>181,757.00</b>	<b>8.16</b>	<b>100,441.00</b>	<b>0.00</b>	<b>22,167.87</b>	<b>0.00</b>	<b>850,368.86</b>
<b>Adjustments</b>								
Increase / (Decrease) in Payables	25,222.54	500.00	0.00	0.00	0.00	0.00	0.00	25,722.54
Increase / (Decrease) in Refundable Bond Deposits	(3,250.00)	0.00	0.00	0.00	0.00	0.00	0.00	(3,250.00)
<b>Total Adjustments</b>	<b>(21,972.54)</b>	<b>(500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(22,472.54)</b>
<b>Ending Cash</b>	<b>\$ 1,591,603.78</b>	<b>\$ 307,992.82</b>	<b>\$ 403,927.84</b>	<b>\$ 194,708.18</b>	<b>\$ 169,092.79</b>	<b>\$ 602,665.66</b>	<b>\$ 144,556.17</b>	<b>\$ 3,414,547.24</b>

**CITY OF WESTWOOD, KANSAS**

Supplementary Information

Draft



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

For The One Month and Twelve Months Ended December 31, 2023 and 2022

	Month Ending 12/31/2023 <small>Actual</small>	Year To Date 12/31/2023 <small>Actual</small>	Year To Date 12/31/2022 <small>Prior Year</small>	Year Ending 12/31/2023 <small>Current Budget</small>	Over/(Under) Budget
<b>Receipts</b>					
Taxes	\$ 116,322.58	\$ 2,157,700.57	\$ 1,945,871.53	\$ 2,113,906.00	43,794.57
Fees and Licenses	53,503.67	468,592.77	473,862.25	447,200.00	21,392.77
Building Permits	(549.00)	66,464.19	73,878.37	70,000.00	(3,535.81)
Intergovernmental	26,693.94	309,080.70	316,790.83	323,885.00	(14,804.30)
Fines	9,057.00	97,086.33	66,801.25	90,000.00	7,086.33
Grants and Donations	0.00	0.00	125,215.81	0.00	0.00
Reimbursements	0.00	498.67	15,007.45	0.00	498.67
Miscellaneous	3,917.29	120,325.29	10,330.31	4,250.00	116,075.29
<b>Total Receipts</b>	<b>208,945.48</b>	<b>3,219,748.52</b>	<b>3,027,757.80</b>	<b>3,049,241.00</b>	<b>170,507.52</b>
<b>Expenditures</b>					
<b>General Overhead</b>					
Salary & Benefits	3,331.64	42,472.62	35,899.27	38,450.00	4,022.62
Employee Expenses	186.81	3,664.21	5,881.00	8,000.00	(4,335.79)
Professional Fees	22,385.56	249,751.97	186,695.91	240,250.00	9,501.97
General Operating Expenses	10,484.59	44,740.64	18,168.45	20,000.00	24,740.64
Utilities	48,078.72	255,282.88	240,206.42	252,850.00	2,432.88
Equipment and Maintenance	5,148.10	5,434.94	0.00	0.00	5,434.94
Park and Events	0.00	12,349.20	9,196.11	14,750.00	(2,400.80)
Miscellaneous	0.00	0.00	14,951.75	30,000.00	(30,000.00)
Intergovernmental	716.50	19,150.50	0.00	20,000.00	(849.50)
Interfund Transfers	0.00	0.00	125,000.00	128,830.00	(128,830.00)
<b>Total General Overhead</b>	<b>90,331.92</b>	<b>632,846.96</b>	<b>635,998.91</b>	<b>753,130.00</b>	<b>(120,283.04)</b>
<b>Administrative</b>					
Salary & Benefits	45,815.05	532,662.71	316,465.12	456,653.00	76,009.71
Employee Expenses	10.00	6,913.24	5,544.61	14,500.00	(7,586.76)
Professional Fees	6,251.54	44,153.24	350.00	48,000.00	(3,846.76)
General Operating Expenses	217.06	3,351.40	1,597.89	2,500.00	851.40
Park and Events	0.00	515.00	501.85	0.00	515.00
Interfund Transfers	0.00	0.00	5,000.00	5,000.00	(5,000.00)
<b>Total Administrative</b>	<b>52,293.65</b>	<b>587,595.59</b>	<b>329,459.47</b>	<b>526,653.00</b>	<b>60,942.59</b>
<b>Public Works</b>					
Salary & Benefits	32,730.66	392,095.16	402,541.96	438,117.00	(46,021.84)
Employee Expenses	485.09	7,092.01	5,833.31	7,900.00	(807.99)
Professional Fees	0.00	28,055.00	3,535.00	17,000.00	11,055.00
General Operating Expenses	1,299.79	19,983.63	23,484.58	27,550.00	(7,566.37)
Utilities	1,513.77	15,895.82	13,087.19	14,000.00	1,895.82
Equipment and Maintenance	9,693.41	36,736.44	45,910.95	60,500.00	(23,763.56)
Interfund Transfers	0.00	0.00	50,000.00	50,000.00	(50,000.00)
<b>Total Public Works</b>	<b>45,722.72</b>	<b>499,858.06</b>	<b>544,392.99</b>	<b>615,067.00</b>	<b>(115,208.94)</b>
<b>Police</b>					
Salary & Benefits	66,609.77	906,694.51	990,632.85	985,422.00	(78,727.49)
Employee Expenses	422.51	20,680.60	20,136.32	27,000.00	(6,319.40)

See accountants' compilation report.



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

For The One Month and Twelve Months Ended December 31, 2023 and 2022

	<u>Month Ending</u> <u>12/31/2023</u>	<u>Year To Date</u> <u>12/31/2023</u>	<u>Year To Date</u> <u>12/31/2022</u>	<u>Year Ending</u> <u>12/31/2023</u>	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Professional Fees	534.56	12,637.36	49,319.10	30,000.00	(17,362.64)
General Operating Expenses	4,857.54	45,210.67	56,599.21	58,100.00	(12,889.33)
Utilities	252.42	2,754.82	2,858.72	4,500.00	(1,745.18)
Equipment and Maintenance	3,417.60	12,356.63	10,610.16	10,500.00	1,856.63
Park and Events	0.00	1,100.00	0.00	1,000.00	100.00
Interfund Transfers	0.00	0.00	30,000.00	30,000.00	(30,000.00)
<b>Total Police</b>	<b>76,094.40</b>	<b>1,001,434.59</b>	<b>1,160,156.36</b>	<b>1,146,522.00</b>	<b>(145,087.41)</b>
<b>Parks &amp; Rec</b>					
General Operating Expenses	0.00	2,898.74	2,746.81	2,000.00	898.74
Utilities	453.15	26,769.09	16,379.33	30,000.00	(3,230.91)
Equipment and Maintenance	1,321.80	12,468.98	7,241.90	6,000.00	6,468.98
Park and Events	898.18	15,665.31	16,105.39	13,250.00	2,415.31
<b>Total Parks &amp; Rec</b>	<b>2,673.13</b>	<b>57,802.12</b>	<b>42,473.43</b>	<b>51,250.00</b>	<b>6,552.12</b>
<b>Non-Departmental</b>					
Salary & Benefits	324.01	(8,909.03)	0.00	0.00	(8,909.03)
Equipment and Maintenance	0.00	(1,475.00)	0.00	0.00	(1,475.00)
Street and Stormwater	4,725.00	(143.00)	0.00	0.00	(143.00)
Miscellaneous	0.00	26,038.73	0.00	0.00	26,038.73
Interfund Transfers	273,830.00	273,830.00	0.00	0.00	273,830.00
<b>Total Non-Departmental</b>	<b>278,879.01</b>	<b>289,341.70</b>	<b>0.00</b>	<b>0.00</b>	<b>289,341.70</b>
<b>Total Expenditures</b>	<b>545,994.83</b>	<b>3,068,879.02</b>	<b>2,712,481.16</b>	<b>3,092,622.00</b>	<b>(23,742.98)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (337,049.35)</b>	<b>\$ 150,869.50</b>	<b>\$ 315,276.64</b>	<b>\$ (43,381.00)</b>	<b>194,250.50</b>

See accountants' compilation report.



**City of Westwood, Kansas**  
**Statement of Receipts and Expenditures - Regulatory Basis**  
 Other Funds  
 For The One Month Ended December 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 12/31/2023 Actual	Month To Date 12/31/2023 Actual	Month To Date 12/31/2023 Actual	Month To Date 12/31/2023 Actual	Month To Date 12/31/2023 Actual	Month To Date 12/31/2023 Actual
<b>Receipts</b>						
Taxes						
City Sales & Use Tax - Special	\$ 29,614.98	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Taxes	29,614.98	0.00	0.00	0.00	0.00	0.00
Restricted Use						
WV CID-1	0.00	0.00	0.00	0.00	17,138.25	0.00
WV CID-2	0.00	0.00	0.00	0.00	9,412.84	0.00
Interfund Transfers	100,000.00	205,000.00	0.00	0.00	0.00	237,346.00
Total Receipts	129,614.98	205,000.00	0.00	0.00	26,551.09	237,346.00
<b>Expenditures</b>						
General Operating Expenses	0.00	8.16	0.00	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	6,757.00	0.00	0.00	0.00	0.00	0.00
Stormwater Expense	0.00	0.00	6,925.00	0.00	0.00	0.00
Total Street and Stormwater	6,757.00	0.00	6,925.00	0.00	0.00	0.00
Miscellaneous						
UMB CID Payment	0.00	0.00	0.00	0.00	22,167.87	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	22,167.87	0.00
Interfund Transfers	175,000.00	0.00	93,516.00	0.00	0.00	0.00
Total Expenditures	181,757.00	8.16	100,441.00	0.00	22,167.87	0.00
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (52,142.02)</b>	<b>\$ 204,991.84</b>	<b>\$ (100,441.00)</b>	<b>\$ 0.00</b>	<b>\$ 4,383.22</b>	<b>\$ 237,346.00</b>

See accountants' compilation report.



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

**Other Funds**

	<b>Capital Improvements Fund Year To Date 12/31/2023 Actual</b>	<b>Equipment Reserve Fund Year To Date 12/31/2023 Actual</b>	<b>Stormwater Fund Year To Date 12/31/2023 Actual</b>	<b>Special Highway Fund Year To Date 12/31/2023 Actual</b>	<b>Woodside TIF/CID Fund Year To Date 12/31/2023 Actual</b>	<b>Debt Service Fund Year To Date 12/31/2023 Actual</b>
<b>Receipts</b>						
Taxes						
Ad Valorem Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 17,388.30
City Sales & Use Tax - Special	353,625.14	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	1,361.14
<b>Total Taxes</b>	<b>353,625.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,749.44</b>
Restricted Use						
Stormwater Utility Fee	0.00	0.00	122,133.02	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	17,791.88	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	46,988.00	0.00	0.00
JoCo CARS Program	259,000.00	0.00	0.00	0.00	0.00	0.00
WV Ad Valorem Tax	0.00	0.00	0.00	0.00	112,360.09	0.00
WV CID-1	0.00	0.00	0.00	0.00	228,228.94	0.00
WV CID-2	0.00	0.00	0.00	0.00	107,661.96	0.00
Reimbursements	95,626.62	0.00	0.00	0.00	0.00	0.00
Miscellaneous	28,484.08	0.00	0.00	0.00	0.00	0.00
Interfund Transfers	100,000.00	205,000.00	0.00	0.00	0.00	237,346.00
<b>Total Receipts</b>	<b>836,735.84</b>	<b>205,000.00</b>	<b>122,133.02</b>	<b>64,779.88</b>	<b>448,250.99</b>	<b>256,095.44</b>
<b>Expenditures</b>						
Professional Fees	406.00	0.00	592.50	1,185.00	0.00	3,000.00
General Operating Expenses	80.40	8.16	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	560.91	0.00	0.00	0.00
Stone Wall Repairs	5,145.00	0.00	0.00	0.00	0.00	0.00
Machinery & Equipment Purchase	0.00	(9.00)	0.00	0.00	0.00	0.00
Special Highway Maintenance	0.00	0.00	0.00	9.49	0.00	0.00
<b>Total Equipment and Maintenance</b>	<b>5,145.00</b>	<b>(9.00)</b>	<b>560.91</b>	<b>9.49</b>	<b>0.00</b>	<b>0.00</b>
Street and Stormwater						
Capital Improvement Expense	35,199.53	0.00	0.00	0.00	0.00	66,568.75
Special Highway Expense	0.00	0.00	0.00	149.18	0.00	0.00
Stormwater Expense	0.00	0.00	14,778.25	0.00	0.00	0.00
<b>Total Street and Stormwater</b>	<b>35,199.53</b>	<b>0.00</b>	<b>14,778.25</b>	<b>149.18</b>	<b>0.00</b>	<b>66,568.75</b>
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	74,409.78	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	228,488.77	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	77,312.52
Principal on GO Bond	0.00	0.00	0.00	0.00	0.00	135,000.00
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,898.55</b>	<b>212,312.52</b>
Interfund Transfers	175,000.00	0.00	93,516.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>215,830.93</b>	<b>(0.84)</b>	<b>109,447.66</b>	<b>1,343.67</b>	<b>302,898.55</b>	<b>281,881.27</b>

See accountants' compilation report.





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

**Other Funds**

	<b>Capital Improvements Fund Year To Date 12/31/2023 Actual</b>	<b>Equipment Reserve Fund Year To Date 12/31/2023 Actual</b>	<b>Stormwater Fund Year To Date 12/31/2023 Actual</b>	<b>Special Highway Fund Year To Date 12/31/2023 Actual</b>	<b>Woodside TIF/CID Fund Year To Date 12/31/2023 Actual</b>	<b>Debt Service Fund Year To Date 12/31/2023 Actual</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 620,904.91</b>	<b>\$ 205,000.84</b>	<b>\$ 12,685.36</b>	<b>\$ 63,436.21</b>	<b>\$ 145,352.44</b>	<b>\$ (25,785.83)</b>

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See accountants' compilation report.



**City of Westwood, Kansas**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For The Year Ended December 31, 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	3,068,879.02	(23,742.98)
Capital Improvements Fund	219,000.00	215,830.93	(3,169.07)
Equipment Reserve Fund	10,000.00	(0.84)	(10,000.84)
Stormwater Fund	119,516.00	109,447.66	(10,068.34)
Special Highway Fund	10,000.00	1,343.67	(8,656.33)
Woodside TIF/CID Fund	600,000.00	302,898.55	(297,101.45)
Debt Service Fund	337,312.50	281,881.27	(55,431.23)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Expenditures</b>	<b><u>4,388,450.50</u></b>	<b><u>3,980,280.26</u></b>	<b><u>(408,170.24)</u></b>

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See accountants' compilation report.