

**City of Westwood
Treasurer's Report
February 28, 2026**

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
 - a. Ending unencumbered cash through 2/28/2026 was \$6,046,833. The 2/28/2025 cash balance was \$5,064,169. This is an increase in cash of \$982,664.
2. Cash Flow – shows beginning cash by fund and associated revenues and expenditures for each fund in a more summarized format.
3. Statement of Operations – General Fund
 - i. Revenue received for the month was \$211,558. The revenue received in February of 2025 was \$96,888. This is a result of the sales tax funding not being received until March.
 - ii. Most of the increase in the revenue in the current year is due to tax collections of property taxes in January 2026. Overall revenue to date is up by \$238,045.
- b. The year to date expenditures totaled \$418,210. The prior year to date expenditures were \$444,496.
 - i. The overall expenditures was consistent to the prior year.
- c. Net Receipts Over Expenditures are \$700,640 year to date. The prior year receipts over expenditures were \$436,496.
4. Statement of Operations - Other Funds
 - a. The Capital Improvement fund collected sales tax of \$38,044 . There were no expenditures in February due to encumbrances.
 - b. The Stormwater fund expended \$1,164 for the month.
 - c. The Woodside TIF/CID Fund received \$37,537 and had no expenditures for the month.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer