

## 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 July 31, 2025, 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

August 8, 2025



**City of Westwood, Kansas**  
**Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis**  
As of July 31, 2025

|                                           | General Fund<br>07/31/2025 | Capital<br>Improvements<br>Fund<br>07/31/2025 | Equipment<br>Reserve Fund<br>07/31/2025 | Stormwater<br>Fund<br>07/31/2025 | Special Highway<br>Fund<br>07/31/2025 | Woodside<br>TIF/CID Fund<br>07/31/2025 | Debt Service<br>Fund<br>07/31/2025 | All Funds<br>07/31/2025 |
|-------------------------------------------|----------------------------|-----------------------------------------------|-----------------------------------------|----------------------------------|---------------------------------------|----------------------------------------|------------------------------------|-------------------------|
| <b>Assets</b>                             |                            |                                               |                                         |                                  |                                       |                                        |                                    |                         |
| Current Assets                            |                            |                                               |                                         |                                  |                                       |                                        |                                    |                         |
| Cash In Bank                              | 689,851.21                 | 140,400.93                                    | 68,891.04                               | 200,901.85                       | 263,589.91                            | 61,087.87                              | 138,012.75                         | 1,562,735.56            |
| Cash In Bank - Bond Fund                  | 40,687.58                  | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 40,687.58               |
| Cash In Bank - Woodside Village Acct      | 9.69                       | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 9.69                    |
| Petty Cash                                | 339.00                     | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 339.00                  |
| Cash Charles Schwab 2843                  | 2,063.82                   | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 2,063.82                |
| Investment Charles Schwab 2843            | 1,035,578.33               | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 1,035,578.33            |
| Investment Charles Schwab 3099            | 232,303.23                 | 1,065,833.29                                  | 205,877.39                              | 277,238.46                       | 0.00                                  | 760,355.31                             | 0.00                               | 2,541,607.68            |
| Total Current Assets                      | 2,000,832.86               | 1,206,234.22                                  | 274,768.43                              | 478,140.31                       | 263,589.91                            | 821,443.18                             | 138,012.75                         | 5,183,021.66            |
| <b>Total Assets</b>                       | <b>\$ 2,000,832.86</b>     | <b>\$ 1,206,234.22</b>                        | <b>\$ 274,768.43</b>                    | <b>\$ 478,140.31</b>             | <b>\$ 263,589.91</b>                  | <b>\$ 821,443.18</b>                   | <b>\$ 138,012.75</b>               | <b>\$ 5,183,021.66</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                  | 39,469.99                  | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 39,469.99               |
| Total Current Liabilities                 | 39,479.18                  | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 39,479.18               |
| Total Liabilities                         | 39,479.18                  | 0.00                                          | 0.00                                    | 0.00                             | 0.00                                  | 0.00                                   | 0.00                               | 39,479.18               |
| Fund Balance                              |                            |                                               |                                         |                                  |                                       |                                        |                                    |                         |
| Fund Balance                              | 1,360,098.26               | 973,938.59                                    | 332,209.23                              | 252,304.48                       | 230,636.08                            | 802,800.44                             | 170,739.39                         | 4,122,726.47            |
| Fund Balance - Current Year               | 601,255.42                 | 232,295.63                                    | (57,440.80)                             | 225,835.83                       | 32,953.83                             | 18,642.74                              | (32,726.64)                        | 1,020,816.01            |
| Total Fund Balance                        | 1,961,353.68               | 1,206,234.22                                  | 274,768.43                              | 478,140.31                       | 263,589.91                            | 821,443.18                             | 138,012.75                         | 5,143,542.48            |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 2,000,832.86</b>     | <b>\$ 1,206,234.22</b>                        | <b>\$ 274,768.43</b>                    | <b>\$ 478,140.31</b>             | <b>\$ 263,589.91</b>                  | <b>\$ 821,443.18</b>                   | <b>\$ 138,012.75</b>               | <b>\$ 5,183,021.66</b>  |

See accountants' compilation report.



**City of Westwood, Kansas**  
**Statement of Cash Flow - Regulatory Basis**  
For the One Month Ended July 31, 2025

|                                                   | General Fund<br>Month<br>Ending<br>07/31/2025 | Capital<br>Improvements<br>Fund<br>Month<br>Ending<br>07/31/2025 | Equipment<br>Reserve<br>Fund<br>Month<br>Ending<br>07/31/2025 | Stormwater<br>Fund<br>Month<br>Ending<br>07/31/2025 | Special<br>Highway<br>Fund<br>Month<br>Ending<br>07/31/2025 | Woodside<br>TIF/CID Fund<br>Month<br>Ending<br>07/31/2025 | Debt<br>Service<br>Fund<br>Month<br>Ending<br>07/31/2025 | All Funds<br>Month<br>Ending<br>07/31/2025 |
|---------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|--------------------------------------------|
| Unencumbered Cash, Beginning Period               | 2,191,496.24                                  | 1,175,381.11                                                     | 275,775.26                                                    | 482,677.29                                          | 259,895.06                                                  | 1,101,940.38                                              | 147,912.75                                               | 5,635,078.09                               |
| <b>Receipts</b>                                   |                                               |                                                                  |                                                               |                                                     |                                                             |                                                           |                                                          |                                            |
| Taxes                                             | 107,412.76                                    | 35,115.61                                                        | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 142,528.37                                 |
| Fees and Licenses                                 | 52,981.04                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 52,981.04                                  |
| Building Permits                                  | 15,435.50                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 15,435.50                                  |
| Intergovernmental                                 | 28,838.16                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 28,838.16                                  |
| Restricted Fees                                   | 0.00                                          | 0.00                                                             | 0.00                                                          | 0.00                                                | 3,694.85                                                    | 35,292.40                                                 | 0.00                                                     | 38,987.25                                  |
| Fines                                             | 11,722.50                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 11,722.50                                  |
| Interest Earnings                                 | 3,247.33                                      | (4,262.50)                                                       | (821.20)                                                      | (1,110.85)                                          | 0.00                                                        | (3,041.88)                                                | 0.00                                                     | (5,989.10)                                 |
| Miscellaneous                                     | 526.17                                        | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 526.17                                     |
| <b>Total Receipts</b>                             | <b>220,163.46</b>                             | <b>30,853.11</b>                                                 | <b>(821.20)</b>                                               | <b>(1,110.85)</b>                                   | <b>3,694.85</b>                                             | <b>32,250.52</b>                                          | <b>0.00</b>                                              | <b>285,029.89</b>                          |
| <b>Expenditures</b>                               |                                               |                                                                  |                                                               |                                                     |                                                             |                                                           |                                                          |                                            |
| Salary & Benefits                                 | 263,143.04                                    | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 263,143.04                                 |
| Employee Expenses                                 | 1,561.35                                      | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 1,561.35                                   |
| Professional Fees                                 | 42,426.90                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 18,443.00                                                 | 0.00                                                     | 60,869.90                                  |
| General Operating Expenses                        | 45,361.65                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 45,361.65                                  |
| Utilities                                         | 40,243.55                                     | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 40,243.55                                  |
| Equipment and Maintenance                         | 12,590.34                                     | 0.00                                                             | 185.63                                                        | 0.00                                                | 204.02                                                      | 0.00                                                      | 0.00                                                     | 12,979.99                                  |
| Street and Stormwater                             | 0.00                                          | 0.00                                                             | 0.00                                                          | 3,426.13                                            | (204.02)                                                    | 0.00                                                      | 9,900.00                                                 | 13,122.11                                  |
| Park and Events                                   | 3,535.31                                      | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 3,535.31                                   |
| Miscellaneous                                     | 3,024.70                                      | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 294,304.72                                                | 0.00                                                     | 297,329.42                                 |
| Interfund Transfers                               | 0.00                                          | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 0.00                                       |
| <b>Total Expenditures</b>                         | <b>411,886.84</b>                             | <b>0.00</b>                                                      | <b>185.63</b>                                                 | <b>3,426.13</b>                                     | <b>0.00</b>                                                 | <b>312,747.72</b>                                         | <b>9,900.00</b>                                          | <b>738,146.32</b>                          |
| <b>Adjustments</b>                                |                                               |                                                                  |                                                               |                                                     |                                                             |                                                           |                                                          |                                            |
| Increase / (Decrease) in Refundable Bond Deposits | 1,060.00                                      | 0.00                                                             | 0.00                                                          | 0.00                                                | 0.00                                                        | 0.00                                                      | 0.00                                                     | 1,060.00                                   |
| <b>Total Adjustments</b>                          | <b>1,060.00</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>1,060.00</b>                            |
| <b>Ending Cash</b>                                | <b>\$ 2,000,832.86</b>                        | <b>\$ 1,206,234.22</b>                                           | <b>\$ 274,768.43</b>                                          | <b>\$ 478,140.31</b>                                | <b>\$ 263,589.91</b>                                        | <b>\$ 821,443.18</b>                                      | <b>\$ 138,012.75</b>                                     | <b>\$ 5,183,021.66</b>                     |

**CITY OF WESTWOOD, KANSAS**

Supplementary Information



**City of Westwood, Kansas**  
**Schedule of Receipts and Expenditures - Regulatory Basis**  
General Fund  
For The One and Seven Months Ended July 31, 2025 and July 31, 2024

|                            | <b>Month Ending<br/>07/31/2025</b> | <b>Year To Date<br/>07/31/2025</b> | <b>Year To Date<br/>07/31/2024</b> | <b>Year Ending<br/>12/31/2025</b> |                            |
|----------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|----------------------------|
|                            | <b>Actual</b>                      | <b>Actual</b>                      | <b>Prior Year</b>                  | <b>Current Budget</b>             | <b>Over/(Under) Budget</b> |
| <b>Receipts</b>            |                                    |                                    |                                    |                                   |                            |
| Taxes                      | \$ 107,412.76                      | \$ 1,738,085.45                    | \$ 1,647,569.25                    | \$ 2,235,147.00                   | \$ (497,061.55)            |
| Fees and Licenses          | 52,981.04                          | 285,221.86                         | 266,246.21                         | 444,124.00                        | (158,902.14)               |
| Building Permits           | 15,435.50                          | 59,727.43                          | 38,991.73                          | 85,000.00                         | (25,272.57)                |
| Intergovernmental          | 28,838.16                          | 213,767.85                         | 190,157.00                         | 372,500.00                        | (158,732.15)               |
| Fines                      | 11,722.50                          | 70,415.50                          | 63,742.00                          | 100,000.00                        | (29,584.50)                |
| Reimbursements             | 0.00                               | 30,759.42                          | 4,789.47                           | 0.00                              | 30,759.42                  |
| Interest Earnings          | 3,247.33                           | 40,177.38                          | 31,756.66                          | 50,000.00                         | (9,822.62)                 |
| Miscellaneous              | 526.17                             | 20,005.78                          | 5,617.78                           | 5,250.00                          | 14,755.78                  |
| Total Receipts             | <u>220,163.46</u>                  | <u>2,458,160.67</u>                | <u>2,248,870.10</u>                | <u>3,292,021.00</u>               | <u>(833,860.33)</u>        |
| <b>Expenditures</b>        |                                    |                                    |                                    |                                   |                            |
| General Overhead           |                                    |                                    |                                    |                                   |                            |
| Salary & Benefits          | 3,829.20                           | 23,074.40                          | 21,549.75                          | 50,400.00                         | (27,325.60)                |
| Employee Expenses          | 0.00                               | 4,215.16                           | 3,824.33                           | 14,000.00                         | (9,784.84)                 |
| Professional Fees          | 27,635.29                          | 158,248.95                         | 202,856.64                         | 270,750.00                        | (112,501.05)               |
| General Operating Expenses | 21,095.23                          | 33,376.34                          | 42,858.95                          | 1,145,350.00                      | (1,111,973.66)             |
| Utilities                  | 31,756.26                          | 138,590.27                         | 124,149.65                         | 289,753.00                        | (151,162.73)               |
| Equipment and Maintenance  | 0.00                               | 125.30                             | 0.00                               | 0.00                              | 125.30                     |
| Street and Stormwater      | 0.00                               | (78.52)                            | 0.00                               | 0.00                              | (78.52)                    |
| Park and Events            | 3,535.31                           | 12,250.31                          | 5,481.94                           | 14,500.00                         | (2,249.69)                 |
| Miscellaneous              | 3,024.70                           | 57,624.72                          | 50,346.24                          | 50,000.00                         | 7,624.72                   |
| Intergovernmental          | 0.00                               | 0.00                               | 0.00                               | 20,000.00                         | (20,000.00)                |
| Interfund Transfers        | 0.00                               | 0.00                               | 50,000.00                          | 383,487.00                        | (383,487.00)               |
| Total General Overhead     | <u>90,875.99</u>                   | <u>427,426.93</u>                  | <u>501,067.50</u>                  | <u>2,238,240.00</u>               | <u>(1,810,813.07)</u>      |
| Administrative             |                                    |                                    |                                    |                                   |                            |
| Salary & Benefits          | 70,189.04                          | 278,562.69                         | 248,048.95                         | 509,068.00                        | (230,505.31)               |
| Employee Expenses          | 643.58                             | 6,009.25                           | 8,637.14                           | 21,000.00                         | (14,990.75)                |
| Professional Fees          | 6,842.08                           | 45,425.24                          | 23,001.74                          | 50,000.00                         | (4,574.76)                 |
| General Operating Expenses | 402.52                             | 7,393.82                           | 1,021.56                           | 2,500.00                          | 4,893.82                   |
| Interfund Transfers        | 0.00                               | 0.00                               | 5,000.00                           | 5,000.00                          | (5,000.00)                 |
| Total Administrative       | <u>78,077.22</u>                   | <u>337,391.00</u>                  | <u>285,709.39</u>                  | <u>587,568.00</u>                 | <u>(250,177.00)</u>        |
| Public Works               |                                    |                                    |                                    |                                   |                            |
| Salary & Benefits          | 66,563.98                          | 309,560.38                         | 232,681.20                         | 490,793.00                        | (181,232.62)               |
| Employee Expenses          | 479.30                             | 3,647.72                           | 5,824.60                           | 8,200.00                          | (4,552.28)                 |
| Professional Fees          | 0.00                               | 0.00                               | 0.00                               | 17,000.00                         | (17,000.00)                |
| General Operating Expenses | 743.23                             | 7,862.52                           | 10,855.88                          | 27,550.00                         | (19,687.48)                |
| Utilities                  | 2,755.08                           | 7,333.44                           | 4,531.03                           | 19,580.00                         | (12,246.56)                |
| Equipment and Maintenance  | 7,957.08                           | 42,525.18                          | 32,491.34                          | 60,500.00                         | (17,974.82)                |
| Interfund Transfers        | 0.00                               | 0.00                               | 200,000.00                         | 30,000.00                         | (30,000.00)                |
| Total Public Works         | <u>78,498.67</u>                   | <u>370,929.24</u>                  | <u>486,384.05</u>                  | <u>653,623.00</u>                 | <u>(282,693.76)</u>        |
| Police                     |                                    |                                    |                                    |                                   |                            |
| Salary & Benefits          | 123,614.90                         | 621,010.23                         | 541,408.45                         | 1,034,175.00                      | (413,164.77)               |
| Employee Expenses          | 438.47                             | 11,870.41                          | 10,416.44                          | 28,000.00                         | (16,129.59)                |

See accountants' compilation report.



**City of Westwood, Kansas**  
**Schedule of Receipts and Expenditures - Regulatory Basis**

General Fund

For The One and Seven Months Ended July 31, 2025 and July 31, 2024

|                                           | <b>Month Ending<br/>07/31/2025</b> | <b>Year To Date<br/>07/31/2025</b> | <b>Year To Date<br/>07/31/2024</b> | <b>Year Ending<br/>12/31/2025</b> |                            |
|-------------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|----------------------------|
|                                           | <b>Actual</b>                      | <b>Actual</b>                      | <b>Prior Year</b>                  | <b>Current Budget</b>             | <b>Over/(Under) Budget</b> |
| Professional Fees                         | 7,949.53                           | 15,326.90                          | 8,906.23                           | 51,900.00                         | (36,573.10)                |
| General Operating Expenses                | 23,120.67                          | 46,995.41                          | 36,846.74                          | 72,100.00                         | (25,104.59)                |
| Utilities                                 | 512.72                             | 1,790.28                           | 1,812.62                           | 4,500.00                          | (2,709.72)                 |
| Equipment and Maintenance                 | 1,643.77                           | 7,793.02                           | 8,178.26                           | 12,000.00                         | (4,206.98)                 |
| Park and Events                           | 0.00                               | 1,100.00                           | 1,229.46                           | 1,500.00                          | (400.00)                   |
| Interfund Transfers                       | 0.00                               | 0.00                               | 70,000.00                          | 30,000.00                         | (30,000.00)                |
| Total Police                              | 157,280.06                         | 705,886.25                         | 678,798.20                         | 1,234,175.00                      | (528,288.75)               |
| Parks & Rec                               |                                    |                                    |                                    |                                   |                            |
| General Operating Expenses                | 0.00                               | 0.00                               | 904.95                             | 3,000.00                          | (3,000.00)                 |
| Utilities                                 | 5,219.49                           | 11,608.81                          | 9,582.93                           | 30,000.00                         | (18,391.19)                |
| Equipment and Maintenance                 | 2,989.49                           | 3,069.62                           | 2,258.28                           | 10,000.00                         | (6,930.38)                 |
| Park and Events                           | 0.00                               | 2,715.72                           | 15,629.11                          | 15,750.00                         | (13,034.28)                |
| Total Parks & Rec                         | 8,208.98                           | 17,394.15                          | 28,375.27                          | 58,750.00                         | (41,355.85)                |
| Non-Departmental                          |                                    |                                    |                                    |                                   |                            |
| Salary & Benefits                         | (1,054.08)                         | (2,122.32)                         | 0.00                               | 0.00                              | (2,122.32)                 |
| Total Non-Departmental                    | (1,054.08)                         | (2,122.32)                         | 0.00                               | 0.00                              | (2,122.32)                 |
| Total Expenditures                        | 411,886.84                         | 1,856,905.25                       | 1,980,334.41                       | 4,772,356.00                      | (2,915,450.75)             |
| <b>Receipts Over (Under) Expenditures</b> | <b>\$ (191,723.38)</b>             | <b>\$ 601,255.42</b>               | <b>\$ 268,535.69</b>               | <b>\$ (1,480,335.00)</b>          | <b>\$ 2,081,590.42</b>     |

See accountants' compilation report.



**City of Westwood, Kansas**  
**Schedule of Receipts and Expenditures - Regulatory Basis**  
 Other Funds  
 For The One Month Ended July 31, 2025

|                                           | Other Funds                     |                             |                             |                             |                             |                             |
|-------------------------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                           | Capital<br>Improvements<br>Fund | Equipment<br>Reserve Fund   | Stormwater<br>Fund          | Special Highway<br>Fund     | Woodside<br>TIF/CID Fund    | Debt Service<br>Fund        |
|                                           | Month To Date<br>07/31/2025     | Month To Date<br>07/31/2025 | Month To Date<br>07/31/2025 | Month To Date<br>07/31/2025 | Month To Date<br>07/31/2025 | Month To Date<br>07/31/2025 |
|                                           | Actual                          | Actual                      | Actual                      | Actual                      | Actual                      | Actual                      |
| <b>Receipts</b>                           |                                 |                             |                             |                             |                             |                             |
| Taxes                                     |                                 |                             |                             |                             |                             |                             |
| City Sales & Use Tax - Special            | \$ 35,115.61                    | \$ 0.00                     | \$ 0.00                     | \$ 0.00                     | \$ 0.00                     | \$ 0.00                     |
| Total Taxes                               | 35,115.61                       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Restricted Fees                           |                                 |                             |                             |                             |                             |                             |
| State Hwy Maintenance                     | 0.00                            | 0.00                        | 0.00                        | 3,694.85                    | 0.00                        | 0.00                        |
| WV CID-1                                  | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 22,368.23                   | 0.00                        |
| WV CID-2                                  | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 12,924.17                   | 0.00                        |
| Interest Earnings                         | (4,262.50)                      | (821.20)                    | (1,110.85)                  | 0.00                        | (3,041.88)                  | 0.00                        |
| Interfund Transfers                       | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Total Receipts                            | 30,853.11                       | (821.20)                    | (1,110.85)                  | 3,694.85                    | 32,250.52                   | 0.00                        |
| <b>Expenditures</b>                       |                                 |                             |                             |                             |                             |                             |
| Professional Fees                         | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 18,443.00                   | 0.00                        |
| Equipment and Maintenance                 |                                 |                             |                             |                             |                             |                             |
| Repairs & Maint Vehicles                  | 0.00                            | (1,314.40)                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Machinery & Equipment Purchase            | 0.00                            | 1,500.03                    | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Special Highway Maintenance               | 0.00                            | 0.00                        | 0.00                        | 204.02                      | 0.00                        | 0.00                        |
| Street and Stormwater                     |                                 |                             |                             |                             |                             |                             |
| Capital Improvement Expense               | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 9,900.00                    |
| Special Highway Expense                   | 0.00                            | 0.00                        | 0.00                        | (204.02)                    | 0.00                        | 0.00                        |
| Stormwater Expense                        | 0.00                            | 0.00                        | 3,426.13                    | 0.00                        | 0.00                        | 0.00                        |
| Miscellaneous                             |                                 |                             |                             |                             |                             |                             |
| UMB TIF Payment                           | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 251,187.92                  | 0.00                        |
| UMB CID Payment                           | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 43,116.80                   | 0.00                        |
| Interfund Transfers                       | 0.00                            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Total Expenditures                        | 0.00                            | 185.63                      | 3,426.13                    | 0.00                        | 312,747.72                  | 9,900.00                    |
| <b>Receipts Over (Under) Expenditures</b> | <b>\$ 30,853.11</b>             | <b>\$ (1,006.83)</b>        | <b>\$ (4,536.98)</b>        | <b>\$ 3,694.85</b>          | <b>\$ (280,497.20)</b>      | <b>\$ (9,900.00)</b>        |

See accountants' compilation report.



**City of Westwood, Kansas**  
**Schedule of Receipts and Expenditures - Regulatory Basis**  
 Other Funds  
 For The Seven Months Ended July 31, 2025

|                                           | Other Funds                     |                            |                            |                            |                            |                            |
|-------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                           | Capital<br>Improvements<br>Fund | Equipment<br>Reserve Fund  | Stormwater<br>Fund         | Special Highway<br>Fund    | Woodside<br>TIF/CID Fund   | Debt Service<br>Fund       |
|                                           | Year To Date<br>07/31/2025      | Year To Date<br>07/31/2025 | Year To Date<br>07/31/2025 | Year To Date<br>07/31/2025 | Year To Date<br>07/31/2025 | Year To Date<br>07/31/2025 |
|                                           | Actual                          | Actual                     | Actual                     | Actual                     | Actual                     | Actual                     |
| <b>Receipts</b>                           |                                 |                            |                            |                            |                            |                            |
| Taxes                                     |                                 |                            |                            |                            |                            |                            |
| Ad Valorem Tax                            | \$ 0.00                         | \$ 0.00                    | \$ 0.00                    | \$ 0.00                    | \$ 0.00                    | \$ 20,193.29               |
| City Sales & Use Tax - Special            | 221,716.49                      | 0.00                       | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| Motor Vehicle Tax                         | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 0.00                       | 723.83                     |
| Restricted Fees                           |                                 |                            |                            |                            |                            |                            |
| Stormwater Utility Fee                    | 0.00                            | 0.00                       | 235,531.24                 | 0.00                       | 0.00                       | 0.00                       |
| State Hwy Maintenance                     | 0.00                            | 0.00                       | 0.00                       | 11,074.35                  | 0.00                       | 0.00                       |
| Special Highway Fund Revenue              | 0.00                            | 0.00                       | 0.00                       | 22,141.36                  | 0.00                       | 0.00                       |
| WV Ad Valorem Tax                         | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 517,311.61                 | 0.00                       |
| WV CID-1                                  | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 149,767.27                 | 0.00                       |
| WV CID-2                                  | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 81,179.44                  | 0.00                       |
| Interest Earnings                         | 10,579.14                       | 4,126.01                   | 1,362.76                   | 0.00                       | 6,852.55                   | 0.00                       |
| Interfund Transfers                       | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| Total Receipts                            | 232,295.63                      | 4,126.01                   | 236,894.00                 | 33,215.71                  | 755,110.87                 | 20,917.12                  |
| <b>Expenditures</b>                       |                                 |                            |                            |                            |                            |                            |
| Professional Fees                         | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 70,883.00                  | 0.00                       |
| Equipment and Maintenance                 |                                 |                            |                            |                            |                            |                            |
| Machinery & Equipment Purchase            | 0.00                            | 61,566.81                  | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| State Highway Maintenance                 | 0.00                            | 0.00                       | 0.00                       | 57.86                      | 0.00                       | 0.00                       |
| Special Highway Maintenance               | 0.00                            | 0.00                       | 0.00                       | 204.02                     | 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                       | 11,058.17                  | 0.00                       | 0.00                       | 0.00                       |
| Miscellaneous                             |                                 |                            |                            |                            |                            |                            |
| UMB TIF Payment                           | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 517,311.61                 | 0.00                       |
| UMB CID Payment                           | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 148,273.52                 | 0.00                       |
| Interest on GO Bond                       | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 0.00                       | 33,843.76                  |
| Interfund Transfers                       | 0.00                            | 0.00                       | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| Total Expenditures                        | 0.00                            | 61,566.81                  | 11,058.17                  | 261.88                     | 736,468.13                 | 53,643.76                  |
| <b>Receipts Over (Under) Expenditures</b> | <b>\$ 232,295.63</b>            | <b>\$ (57,440.80)</b>      | <b>\$ 225,835.83</b>       | <b>\$ 32,953.83</b>        | <b>\$ 18,642.74</b>        | <b>\$ (32,726.64)</b>      |

See accountants' compilation report.



**City of Westwood, Kansas**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For The Seven Months Ended July 31, 2025

|                           | Certified<br>Budget    | Expenditures<br>Chargeable to<br>Current Year | Difference<br>Over/(Under) |
|---------------------------|------------------------|-----------------------------------------------|----------------------------|
| <b>Expenditures</b>       |                        |                                               |                            |
| General Fund              | \$ 4,772,356.00        | \$ 1,856,905.25                               | \$ (2,915,450.75)          |
| Capital Improvements Fund | \$ 723,382.00          | \$ 0.00                                       | \$ (723,382.00)            |
| Equipment Reserve Fund    | \$ 88,250.00           | \$ 61,566.81                                  | \$ (26,683.19)             |
| Stormwater Fund           | \$ 169,516.00          | \$ 11,058.17                                  | \$ (158,457.83)            |
| Special Highway Fund      | \$ 200,000.00          | \$ 261.88                                     | \$ (199,738.12)            |
| Woodside TIF/CID Fund     | \$ 768,677.00          | \$ 736,468.13                                 | \$ (32,208.87)             |
| Debt Service Fund         | \$ 436,688.00          | \$ 53,643.76                                  | \$ (383,044.24)            |
| <b>Total Expenditures</b> | <b>\$ 7,158,869.00</b> | <b>\$ 2,719,904.00</b>                        | <b>\$ (4,438,965.00)</b>   |

See accountants' compilation report.