City of Westwood
Treasurer's Report
August 31, 2026

1. Balance Sheet by Fund – shows overall ending cash balances for the City by Fund.
    a. Ending unencumbered cash through 8/31/2026 was $5,915,409. The cash balance on 8/31/2025 was $5,175,084. This is an increase in cash of $740,325.
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 $203,218. The revenue received in August 2025 was $198,023. The increase in revenue from over the prior year is due to more collections in sales tax revenue otherwise revenue was fairly consistent.
        ii. Year to date revenue in the General fund is up by $267,949 which is due to the collection of taxes year to date.
    b. The year-to-date expenditures totaled $2,466,258. The prior year-to-date expenditures were $2,079,484.
        i. In March 2026 there was a transfer to the Capital Improvement fund of $370,000. The transfer in 2025 was made at the end of the year. This accounts for the increase in expenditures to date.
    c. Net Receipts Over Expenditures are $457,875 year to date. The prior year's receipts over expenditures were $576,700 but did not include any transfers.
4. Statement of Operations - Other Funds
    a. The Capital Improvement fund had expenditures of $17,201 which was for professional fees and infrastructure expenditures. Sales tax collections were $33,372 for the month of August.
    b. Woodside TIF/CID collected sales tax of $40,569. In addition the payments were made for the UMB TIF Fund of $284,405 and UMB CID payments of $132,065.

I am happy to answer any questions upon request.

Michelle Ryan
City of Westwood Treasurer