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 August 31, 2026, 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

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

September 8, 2026

City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
As of August 31, 2026

	General Fund 08/31/2026	Capital Improvements Fund 08/31/2026	Equipment Reserve Fund 08/31/2026	Stormwater Fund 08/31/2026	Special Highway Fund 08/31/2026	Woodside TIF/CID Fund 08/31/2026	Debt Service Fund 08/31/2026	All Funds 08/31/2026
Assets								
Current Assets								
Cash In Bank	495,469.40	320,197.76	58,143.38	241,581.21	78,098.64	55,522.52	193,989.32	1,443,002.23
Cash In Bank - Bond Fund	43,388.66	0.00	0.00	0.00	0.00	0.00	0.00	43,388.66
Cash In Bank - Woodside Village Acct	9.80	0.00	0.00	0.00	0.00	0.00	0.00	9.80
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	6,605.43	0.00	0.00	0.00	0.00	0.00	0.00	6,605.43
Cash Charles Schwab 3099	31,883.98	136,157.50	28,153.21	30,810.55	20,551.65	79,126.40	0.00	326,683.29
Investment Charles Schwab 2843	1,071,457.71	0.00	0.00	0.00	0.00	0.00	0.00	1,071,457.71
Investment Charles Schwab 3099	292,941.63	1,270,857.96	260,954.24	281,249.87	182,781.31	735,138.26	0.00	3,023,923.27
Total Current Assets	1,942,095.61	1,727,213.22	347,250.83	553,641.63	281,431.60	869,787.18	193,989.32	5,915,409.39
Total Assets	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	0.00	0.00	0.00	0.00	39,442.00	0.00	39,442.00
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	41,726.99	0.00	0.00	0.00	0.00	0.00	0.00	41,726.99
KPERS/KPF Payable	(76.12)	0.00	0.00	0.00	0.00	0.00	0.00	(76.12)
Great West 457 Payable	2,165.00	0.00	0.00	0.00	0.00	0.00	0.00	2,165.00
Total Current Liabilities	43,825.06	0.00	0.00	0.00	0.00	39,442.00	0.00	83,267.06
Total Liabilities	43,825.06	0.00	0.00	0.00	0.00	39,442.00	0.00	83,267.06
Fund Balance								
Fund Balance	1,440,395.17	1,199,586.66	354,597.09	320,981.84	242,589.12	736,103.67	488,023.75	4,782,277.30
Fund Balance - Current Year	457,875.38	527,626.56	(7,346.26)	232,659.79	38,842.48	94,241.51	(294,034.43)	1,049,865.03
Total Fund Balance	1,898,270.55	1,727,213.22	347,250.83	553,641.63	281,431.60	830,345.18	193,989.32	5,832,142.33
Total Liabilities and Fund Balance	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**

See accountants' compilation report.

City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
For the One Month Ended August 31, 2026

	General Fund Month Ending 08/31/2026	Capital Improvements Fund Month Ending 08/31/2026	Equipment Reserve Fund Month Ending 08/31/2026	Stormwater Fund Month Ending 08/31/2026	Special Highway Fund Month Ending 08/31/2026	Woodside TIF/CID Fund Month Ending 08/31/2026	Debt Service Fund Month Ending 08/31/2026	All Funds Month Ending 08/31/2026
Unencumbered Cash, Beginning Period	**1,992,957.49**	**1,710,042.70**	**347,045.42**	**553,420.52**	**281,288.00**	**1,251,053.69**	**193,989.32**	**6,329,797.14**
Receipts								
Taxes	103,744.19	33,371.54	0.00	0.00	0.00	0.00	0.00	137,115.73
Fees and Licenses	23,828.89	0.00	0.00	0.00	0.00	0.00	0.00	23,828.89
Building Permits	21,210.28	0.00	0.00	0.00	0.00	0.00	0.00	21,210.28
Intergovernmental	31,059.70	0.00	0.00	0.00	0.00	0.00	0.00	31,059.70
Restricted Fees	0.00	0.00	0.00	0.00	0.00	39,418.31	0.00	39,418.31
Fines	16,445.00	0.00	0.00	0.00	0.00	0.00	0.00	16,445.00
Reimbursements	1,887.42	0.00	0.00	0.00	0.00	0.00	0.00	1,887.42
Interest Earnings	4,525.82	999.98	205.41	221.11	143.60	1,150.71	0.00	7,246.63
Miscellaneous	517.14	0.00	0.00	0.00	0.00	0.00	0.00	517.14
Total Receipts	**203,218.44**	**34,371.52**	**205.41**	**221.11**	**143.60**	**40,569.02**	**0.00**	**278,729.10**
Expenditures								
Salary & Benefits	171,135.69	0.00	0.00	0.00	0.00	0.00	0.00	171,135.69
Employee Expenses	338.63	0.00	0.00	0.00	0.00	0.00	0.00	338.63
Professional Fees	15,805.35	5,743.00	0.00	0.00	0.00	0.00	0.00	21,548.35
General Operating Expenses	44,062.74	0.00	0.00	0.00	0.00	0.00	0.00	44,062.74
Utilities	18,785.48	0.00	0.00	0.00	0.00	0.00	0.00	18,785.48
Equipment and Maintenance	3,689.43	11,458.00	0.00	0.00	0.00	0.00	0.00	15,147.43
Park and Events	1,813.00	0.00	0.00	0.00	0.00	0.00	0.00	1,813.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	416,470.53	0.00	416,470.53
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**255,630.32**	**17,201.00**	**0.00**	**0.00**	**0.00**	**416,470.53**	**0.00**	**689,301.85**
Adjustments								
Increase / (Decrease) in Payables	0.00	0.00	0.00	0.00	0.00	(5,365.00)	0.00	(5,365.00)
Increase / (Decrease) in Refundable Bond Deposits	1,550.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00
Total Adjustments	**1,550.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(5,365.00)**	**0.00**	**(3,815.00)**
Ending Cash	**$ 1,942,095.61**	**$ 1,727,213.22**	**$ 347,250.83**	**$ 553,641.63**	**$ 281,431.60**	**$ 869,787.18**	**$ 193,989.32**	**$ 5,915,409.39**

Created on 09/08/2026

See accountants' compilation report.

CITY OF WESTWOOD, KANSAS

Supplementary Information

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Eight Months Ended August 31, 2026 and August 31, 2025

	Month Ending 08/31/2026	Year To Date 08/31/2026	Year To Date 08/31/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	$ 103,744.19	$ 2,110,155.49	$ 1,837,194.29	$ 2,331,259.00	$ (221,103.51)
Fees and Licenses	23,828.89	297,856.44	320,821.42	444,000.00	(146,143.56)
Building Permits	21,210.28	108,693.78	70,795.18	85,000.00	23,693.78
Intergovernmental	31,059.70	256,007.60	242,324.92	396,600.00	(140,592.40)
Restricted Fees	0.00	9,330.00	0.00	0.00	9,330.00
Fines	16,445.00	90,310.80	78,835.50	100,000.00	(9,689.20)
Reimbursements	1,887.42	6,194.45	34,568.87	0.00	6,194.45
Interest Earnings	4,525.82	39,855.06	46,364.05	0.00	39,855.06
Miscellaneous	517.14	5,729.65	25,279.73	5,100.00	629.65
Total Receipts	203,218.44	2,924,133.27	2,656,183.96	3,361,959.00	(437,825.73)
Expenditures					
General Overhead					
Salary & Benefits	2,664.20	25,250.10	25,738.60	50,400.00	(25,149.90)
Employee Expenses	0.00	5,295.01	4,490.16	9,000.00	(3,704.99)
Professional Fees	10,495.38	158,116.49	172,302.67	263,250.00	(105,133.51)
General Operating Expenses	19,527.24	39,165.75	36,172.87	66,500.00	(27,334.25)
Utilities	12,335.03	173,036.53	159,152.14	277,500.00	(104,463.47)
Equipment and Maintenance	0.00	0.00	405.00	0.00	0.00
Street and Stormwater	0.00	0.00	(78.52)	0.00	0.00
Park and Events	1,813.00	11,475.44	10,211.69	16,000.00	(4,524.56)
Miscellaneous	0.00	64,234.87	57,624.72	60,000.00	4,234.87
Intergovernmental	0.00	59,643.41	0.00	10,000.00	49,643.41
Interfund Transfers	0.00	370,000.00	0.00	495,000.00	(125,000.00)
Total General Overhead	46,834.85	906,217.60	466,019.33	1,247,650.00	(341,432.40)
Administrative					
Salary & Benefits	45,827.41	365,286.48	319,698.62	540,325.00	(175,038.52)
Employee Expenses	0.00	1,778.92	7,907.61	16,000.00	(14,221.08)
Professional Fees	5,309.97	34,098.65	48,107.24	80,000.00	(45,901.35)
General Operating Expenses	116.89	2,018.12	2,819.56	3,000.00	(981.88)
Equipment and Maintenance	0.00	582.39	0.00	0.00	582.39
Interfund Transfers	0.00	0.00	0.00	2,500.00	(2,500.00)
Total Administrative	51,254.27	403,764.56	378,533.03	641,825.00	(238,060.44)
Public Works					
Salary & Benefits	40,992.45	310,650.36	346,972.12	534,400.00	(223,749.64)
Employee Expenses	129.00	4,112.26	3,941.67	7,750.00	(3,637.74)
Professional Fees	0.00	13,164.00	0.00	12,000.00	1,164.00
General Operating Expenses	1,250.77	11,223.16	10,263.62	27,500.00	(16,276.84)
Utilities	1,576.17	7,337.41	7,465.45	14,580.00	(7,242.59)
Equipment and Maintenance	1,435.01	21,221.04	53,560.28	73,000.00	(51,778.96)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Public Works	45,383.40	367,708.23	422,203.14	679,230.00	(311,521.77)
Police					

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Eight Months Ended August 31, 2026 and August 31, 2025

	Month Ending 08/31/2026	Year To Date 08/31/2026	Year To Date 08/31/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Salary & Benefits	81,651.63	671,635.26	696,258.73	1,051,750.00	(380,114.74)
Employee Expenses	209.63	11,542.34	13,166.46	22,500.00	(10,957.66)
Professional Fees	0.00	28,605.84	15,326.90	54,600.00	(25,994.16)
General Operating Expenses	23,167.84	48,328.99	51,144.16	71,100.00	(22,771.01)
Utilities	264.04	1,847.80	2,055.94	4,500.00	(2,652.20)
Equipment and Maintenance	925.37	8,511.90	10,430.55	12,000.00	(3,488.10)
Park and Events	0.00	1,199.99	1,100.00	1,500.00	(300.01)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Police	106,218.51	771,672.12	789,482.74	1,227,950.00	(456,277.88)
Parks & Rec					
General Operating Expenses	0.00	904.95	0.00	3,000.00	(2,095.05)
Utilities	4,610.24	10,558.42	15,507.58	30,000.00	(19,441.58)
Equipment and Maintenance	1,329.05	3,721.42	4,233.25	10,000.00	(6,278.58)
Park and Events	0.00	1,710.59	6,499.06	17,250.00	(15,539.41)
Total Parks & Rec	5,939.29	16,895.38	26,239.89	60,250.00	(43,354.62)
Non-Departmental					
Salary & Benefits	0.00	0.00	(2,994.08)	0.00	0.00
Total Non-Departmental	0.00	0.00	(2,994.08)	0.00	0.00
Cash Reserve					
Cash Reserve	0.00	0.00	0.00	844,450.00	(844,450.00)
Cash Reserve	0.00	0.00	0.00	844,450.00	(844,450.00)
Total Expenditures	255,630.32	2,466,257.89	2,079,484.05	4,701,355.00	(2,235,097.11)
Receipts Over (Under) Expenditures	**$ (52,411.88)**	**$ 457,875.38**	**$ 576,699.91**	**$ (1,339,396.00)**	**$ 1,797,271.38**

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The One Month Ended August 31, 2026

	Other Funds					
	Capital Improvements Fund Month To Date 08/31/2026 Actual	**Equipment Reserve Fund Month To Date 08/31/2026 Actual**	**Stormwater Fund Month To Date 08/31/2026 Actual**	**Special Highway Fund Month To Date 08/31/2026 Actual**	**Woodside TIF/CID Fund Month To Date 08/31/2026 Actual**	**Debt Service Fund Month To Date 08/31/2026 Actual**
Receipts						
Taxes						
City Sales & Use Tax - Special	$ 33,371.54	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Taxes	33,371.54	0.00	0.00	0.00	0.00	0.00
Restricted Fees						
WV CID-1	0.00	0.00	0.00	0.00	24,560.73	0.00
WV CID-2	0.00	0.00	0.00	0.00	14,857.58	0.00
Interest Earnings	999.98	205.41	221.11	143.60	1,150.71	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	34,371.52	205.41	221.11	143.60	40,569.02	0.00
Expenditures						
Professional Fees	5,743.00	0.00	0.00	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Streets	11,458.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	284,405.21	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	132,065.32	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	17,201.00	0.00	0.00	0.00	416,470.53	0.00
Receipts Over (Under) Expenditures	**$ 17,170.52**	**$ 205.41**	**$ 221.11**	**$ 143.60**	**$ (375,901.51)**	**$ 0.00**

See accountants' compilation report.

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The Eight Months Ended August 31, 2026

	Other Funds					
	Capital Improvements Fund Year To Date 08/31/2026 Actual	**Equipment Reserve Fund Year To Date 08/31/2026 Actual**	**Stormwater Fund Year To Date 08/31/2026 Actual**	**Special Highway Fund Year To Date 08/31/2026 Actual**	**Woodside TIF/CID Fund Year To Date 08/31/2026 Actual**	**Debt Service Fund Year To Date 08/31/2026 Actual**
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 21,786.89
City Sales & Use Tax - Special	262,673.74	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	718.94
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	238,376.91	0.00	0.00	0.00
State Hwy Maintenance	0.00	0.00	0.00	11,084.55	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	35,171.11	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	721,619.46	0.00
WV CID-2	0.00	0.00	0.00	0.00	103,370.60	0.00
Interest Earnings	16,558.25	3,401.40	3,661.24	2,377.82	13,386.40	0.00
Interfund Transfers	370,000.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	649,231.99	3,401.40	242,038.15	48,633.48	838,376.46	22,505.83
Expenditures						
Professional Fees	18,407.00	0.00	1,164.06	9,791.00	0.00	0.00
General Operating Expenses	0.00	10,747.66	1,992.25	0.00	0.00	0.00
Equipment and Maintenance						
Repairs & Maint Leaf Truck	0.00	0.00	4,589.68	0.00	0.00	0.00
Repairs & Maint Streets	11,458.00	0.00	0.00	0.00	0.00	0.00
Stone Wall Repairs	3,620.00	0.00	0.00	0.00	0.00	0.00
State Highway Maintenance	6,000.00	0.00	0.00	0.00	0.00	0.00
Street and Stormwater						
Capital Improvement Expense	82,120.43	0.00	0.00	0.00	0.00	284,900.00
Stormwater Expense	0.00	0.00	553.88	0.00	0.00	0.00
Leaf Pickup Expenses	0.00	0.00	1,078.49	0.00	0.00	0.00
Miscellaneous						
UMB TIF Payment	0.00	0.00	0.00	0.00	544,583.04	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	198,406.63	0.00
Interest on GO Bond	0.00	0.00	0.00	0.00	0.00	31,306.26
Market Value Adjustment	0.00	0.00	0.00	0.00	1,145.28	334.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	121,605.43	10,747.66	9,378.36	9,791.00	744,134.95	316,540.26
Receipts Over (Under) Expenditures	**$ 527,626.56**	**$ (7,346.26)**	**$ 232,659.79**	**$ 38,842.48**	**$ 94,241.51**	**$ (294,034.43)**

See accountants' compilation report.

WESTWOOD

City of Westwood, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For The Eight Months Ended August 31, 2026

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	$ 4,701,355.00	$ 2,466,257.89	$ (2,235,097.11)
Stormwater Fund	$ 211,368.00	$ 9,378.36	$ (201,989.64)
Special Highway Fund	$ 250,000.00	$ 9,791.00	$ (240,209.00)
Woodside TIF/CID Fund	$ 2,522,600.00	$ 744,134.95	$ (1,778,465.05)
Debt Service Fund	$ 573,313.00	$ 316,540.26	$ (256,772.74)
Total Expenditures	**$ 8,258,636.00**	**$ 3,546,102.46**	**$ (4,712,533.54)**

See accountants' compilation report.