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 June 30, 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

July 8, 2026

City of Westwood, Kansas
Statement of Assets, Liabilities and Fund Balance by Fund - Regulatory Basis
As of June 30, 2026

	General Fund 06/30/2026	Capital Improvements Fund 06/30/2026	Equipment Reserve Fund 06/30/2026	Stormwater Fund 06/30/2026	Special Highway Fund 06/30/2026	Woodside TIF/CID Fund 06/30/2026	Debt Service Fund 06/30/2026	All Funds 06/30/2026
Assets								
Current Assets								
Cash In Bank	719,723.07	289,617.77	57,429.54	241,617.18	62,203.76	400,267.64	193,989.32	1,964,848.28
Cash In Bank - Bond Fund	41,303.63	0.00	0.00	0.00	0.00	0.00	0.00	41,303.63
Cash In Bank - Woodside Village Acct	9.78	0.00	0.00	0.00	0.00	0.00	0.00	9.78
Petty Cash	339.00	0.00	0.00	0.00	0.00	0.00	0.00	339.00
Cash Charles Schwab 2843	4,480.34	0.00	0.00	0.00	0.00	0.00	0.00	4,480.34
Cash Charles Schwab 3099	23,114.60	97,943.59	20,303.28	22,360.97	15,063.97	57,038.80	0.00	235,825.21
Investment Charles Schwab 2843	1,069,475.97	0.00	0.00	0.00	0.00	0.00	0.00	1,069,475.97
Investment Charles Schwab 3099	297,695.99	1,305,382.68	268,046.34	288,883.72	187,739.21	754,076.45	0.00	3,101,824.39
Total Current Assets	2,156,142.38	1,692,944.04	345,779.16	552,861.87	265,006.94	1,211,382.89	193,989.32	6,418,106.60
Total Assets	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**
Liabilities and Fund Balance								
Current Liabilities								
Encumbrances	0.00	0.00	0.00	0.00	0.00	44,807.00	0.00	44,807.00
Woodside Village Deposits	9.19	0.00	0.00	0.00	0.00	0.00	0.00	9.19
Refundable Bond Deposits	39,711.37	0.00	0.00	0.00	0.00	0.00	0.00	39,711.37
Accounts Payable	(3,093.08)	0.00	(713.84)	0.00	0.00	0.00	0.00	(3,806.92)
KPERS/KPF Payable	(76.12)	0.00	0.00	0.00	0.00	0.00	0.00	(76.12)
Total Current Liabilities	36,551.36	0.00	(713.84)	0.00	0.00	44,807.00	0.00	80,644.52
Total Liabilities	36,551.36	0.00	(713.84)	0.00	0.00	44,807.00	0.00	80,644.52
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	679,195.85	493,357.38	(8,104.09)	231,880.03	22,417.82	430,472.22	(294,034.43)	1,555,184.78
Total Fund Balance	2,119,591.02	1,692,944.04	346,493.00	552,861.87	265,006.94	1,166,575.89	193,989.32	6,337,462.08
Total Liabilities and Fund Balance	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**

See accountants' compilation report.

City of Westwood, Kansas
Statement of Cash Flow - Regulatory Basis
For the One Month Ended June 30, 2026

	General Fund Month Ending 06/30/2026	Capital Improvements Fund Month Ending 06/30/2026	Equipment Reserve Fund Month Ending 06/30/2026	Stormwater Fund Month Ending 06/30/2026	Special Highway Fund Month Ending 06/30/2026	Woodside TIF/CID Fund Month Ending 06/30/2026	Debt Service Fund Month Ending 06/30/2026	All Funds Month Ending 06/30/2026
Unencumbered Cash, Beginning Period	**1,562,418.40**	**1,642,577.92**	**356,312.94**	**466,074.25**	**274,149.40**	**877,677.77**	**185,351.97**	**5,364,562.65**
Receipts								
Taxes	712,681.82	66,375.92	0.00	0.00	0.00	0.00	8,637.35	787,695.09
Fees and Licenses	54,591.65	0.00	0.00	0.00	0.00	0.00	0.00	54,591.65
Building Permits	9,223.50	0.00	0.00	0.00	0.00	0.00	0.00	9,223.50
Intergovernmental	31,562.48	0.00	0.00	0.00	0.00	0.00	0.00	31,562.48
Restricted Fees	0.00	0.00	0.00	86,342.91	0.00	346,492.04	0.00	432,834.95
Fines	10,111.00	0.00	0.00	0.00	0.00	0.00	0.00	10,111.00
Reimbursements	1,418.62	0.00	0.00	0.00	0.00	0.00	0.00	1,418.62
Interest Earnings	2,436.16	4,516.20	927.72	998.59	648.54	2,610.45	0.00	12,137.66
Miscellaneous	16.27	0.00	0.00	0.00	0.00	0.00	0.00	16.27
Total Receipts	**822,041.50**	**70,892.12**	**927.72**	**87,341.50**	**648.54**	**349,102.49**	**8,637.35**	**1,339,591.22**
Expenditures								
Salary & Benefits	156,055.64	0.00	0.00	0.00	0.00	0.00	0.00	156,055.64
Employee Expenses	1,620.54	0.00	0.00	0.00	0.00	0.00	0.00	1,620.54
Professional Fees	17,787.97	10,906.00	0.00	0.00	9,791.00	0.00	0.00	38,484.97
General Operating Expenses	15,368.24	0.00	10,747.66	0.00	0.00	0.00	0.00	26,115.90
Utilities	22,253.02	0.00	0.00	0.00	0.00	0.00	0.00	22,253.02
Equipment and Maintenance	7,027.23	9,620.00	0.00	0.00	0.00	0.00	0.00	16,647.23
Street and Stormwater	0.00	0.00	0.00	553.88	0.00	0.00	0.00	553.88
Park and Events	2,125.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.00
Miscellaneous	3,091.80	0.00	0.00	0.00	0.00	952.37	0.00	4,044.17
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**225,329.44**	**20,526.00**	**10,747.66**	**553.88**	**9,791.00**	**952.37**	**0.00**	**267,900.35**
Adjustments								
Increase / (Decrease) in Payables	(3,093.08)	0.00	(713.84)	0.00	0.00	(14,445.00)	0.00	(18,251.92)
Increase / (Decrease) in Refundable Bond Deposits	105.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00
Total Adjustments	**(2,988.08)**	**0.00**	**(713.84)**	**0.00**	**0.00**	**(14,445.00)**	**0.00**	**(18,146.92)**
Ending Cash	**$ 2,156,142.38**	**$ 1,692,944.04**	**$ 345,779.16**	**$ 552,861.87**	**$ 265,006.94**	**$ 1,211,382.89**	**$ 193,989.32**	**$ 6,418,106.60**

Created on 07/08/2026

See accountants' compilation report.

CITY OF WESTWOOD, KANSAS

Supplementary Information

WESTWOOD

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Six Months Ended June 30, 2026 and June 30, 2025

	Month Ending 06/30/2026	Year To Date 06/30/2026	Year To Date 06/30/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Receipts					
Taxes	$ 712,681.82	$ 1,904,863.61	$ 1,630,672.69	$ 2,331,259.00	$ (426,395.39)
Fees and Licenses	54,591.65	224,477.62	232,240.82	444,000.00	(219,522.38)
Building Permits	9,223.50	80,399.50	44,291.93	85,000.00	(4,600.50)
Intergovernmental	31,562.48	194,231.04	184,929.69	396,600.00	(202,368.96)
Restricted Fees	0.00	9,330.00	0.00	0.00	9,330.00
Fines	10,111.00	59,637.00	58,693.00	100,000.00	(40,363.00)
Reimbursements	1,418.62	4,307.03	30,759.42	0.00	4,307.03
Interest Earnings	2,436.16	28,722.96	36,930.05	0.00	28,722.96
Miscellaneous	16.27	4,767.10	19,479.61	5,100.00	(332.90)
Total Receipts	822,041.50	2,510,735.86	2,237,997.21	3,361,959.00	(851,223.14)
Expenditures					
General Overhead					
Salary & Benefits	2,815.00	20,020.90	19,245.20	50,400.00	(30,379.10)
Employee Expenses	131.52	4,688.29	4,215.16	9,000.00	(4,311.71)
Professional Fees	2,926.33	66,366.54	130,613.66	263,250.00	(196,883.46)
General Operating Expenses	1,454.36	17,101.06	12,281.11	910,950.00	(893,848.94)
Utilities	18,051.18	126,179.07	106,834.01	277,500.00	(151,320.93)
Equipment and Maintenance	0.00	0.00	125.30	0.00	0.00
Street and Stormwater	0.00	0.00	(78.52)	0.00	0.00
Park and Events	2,125.00	11,380.00	8,715.00	16,000.00	(4,620.00)
Miscellaneous	3,091.80	64,234.87	54,600.02	60,000.00	4,234.87
Intergovernmental	0.00	45,840.18	0.00	10,000.00	35,840.18
Interfund Transfers	0.00	370,000.00	0.00	495,000.00	(125,000.00)
Total General Overhead	30,595.19	725,810.91	336,550.94	2,092,100.00	(1,366,289.09)
Administrative					
Salary & Benefits	40,934.75	261,120.08	208,373.65	540,325.00	(279,204.92)
Employee Expenses	5.00	1,778.92	5,365.67	16,000.00	(14,221.08)
Professional Fees	2,303.34	23,495.01	38,583.16	80,000.00	(56,504.99)
General Operating Expenses	461.10	1,726.18	6,991.30	3,000.00	(1,273.82)
Equipment and Maintenance	61.99	582.39	0.00	0.00	582.39
Interfund Transfers	0.00	0.00	0.00	2,500.00	(2,500.00)
Total Administrative	43,766.18	288,702.58	259,313.78	641,825.00	(353,122.42)
Public Works					
Salary & Benefits	36,544.65	217,460.21	242,996.40	534,400.00	(316,939.79)
Employee Expenses	31.20	3,983.26	3,168.42	7,750.00	(3,766.74)
Professional Fees	8,822.00	12,519.00	0.00	12,000.00	519.00
General Operating Expenses	2,665.75	8,305.39	7,119.29	27,500.00	(19,194.61)
Utilities	616.76	3,460.49	4,578.36	14,580.00	(11,119.51)
Equipment and Maintenance	1,688.99	16,027.41	34,568.10	73,000.00	(56,972.59)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Public Works	50,369.35	261,755.76	292,430.57	679,230.00	(417,474.24)
Police					

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
General Fund
For The One and Six Months Ended June 30, 2026 and June 30, 2025

	Month Ending 06/30/2026	Year To Date 06/30/2026	Year To Date 06/30/2025	Year Ending 12/31/2026	
	Actual	Actual	Prior Year	Current Budget	Over/(Under) Budget
Salary & Benefits	75,761.24	478,887.69	497,395.33	1,051,750.00	(572,862.31)
Employee Expenses	1,452.82	10,915.93	11,431.94	22,500.00	(11,584.07)
Professional Fees	3,736.30	27,943.52	7,377.37	54,600.00	(26,656.48)
General Operating Expenses	10,787.03	20,744.64	23,874.74	71,100.00	(50,355.36)
Utilities	532.92	1,324.80	1,277.56	4,500.00	(3,175.20)
Equipment and Maintenance	2,926.08	5,615.63	6,149.25	12,000.00	(6,384.37)
Park and Events	0.00	1,100.00	1,100.00	1,500.00	(400.00)
Interfund Transfers	0.00	0.00	0.00	10,000.00	(10,000.00)
Total Police	95,196.39	546,532.21	548,606.19	1,227,950.00	(681,417.79)
Parks & Rec					
General Operating Expenses	0.00	0.00	0.00	3,000.00	(3,000.00)
Utilities	3,052.16	4,635.59	6,389.32	30,000.00	(25,364.41)
Equipment and Maintenance	2,350.17	2,392.37	80.13	10,000.00	(7,607.63)
Park and Events	0.00	1,710.59	2,715.72	17,250.00	(15,539.41)
Total Parks & Rec	5,402.33	8,738.55	9,185.17	60,250.00	(51,511.45)
Non-Departmental					
Salary & Benefits	0.00	0.00	(1,068.24)	0.00	0.00
Total Non-Departmental	0.00	0.00	(1,068.24)	0.00	0.00
Total Expenditures	225,329.44	1,831,540.01	1,445,018.41	4,701,355.00	(2,869,814.99)
Receipts Over (Under) Expenditures	**$ 596,712.06**	**$ 679,195.85**	**$ 792,978.80**	**$ (1,339,396.00)**	**$ 2,018,591.85**

See accountants' compilation report.

Created on 07/08/2026

City of Westwood, Kansas

Schedule of Receipts and Expenditures - Regulatory Basis

Other Funds

For The One Month Ended June 30, 2026

	Other Funds					
	Capital Improvements Fund Month To Date 06/30/2026 Actual	Equipment Reserve Fund Month To Date 06/30/2026 Actual	Stormwater Fund Month To Date 06/30/2026 Actual	Special Highway Fund Month To Date 06/30/2026 Actual	Woodside TIF/CID Fund Month To Date 06/30/2026 Actual	Debt Service Fund Month To Date 06/30/2026 Actual
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 8,318.08
City Sales & Use Tax - Special	66,375.92	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Tax	0.00	0.00	0.00	0.00	0.00	319.27
Total Taxes	66,375.92	0.00	0.00	0.00	0.00	8,637.35
Restricted Fees						
Stormwater Utility Fee	0.00	0.00	86,342.91	0.00	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	318,780.35	0.00
WV CID-2	0.00	0.00	0.00	0.00	27,711.69	0.00
Interest Earnings	4,516.20	927.72	998.59	648.54	2,610.45	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	70,892.12	927.72	87,341.50	648.54	349,102.49	8,637.35
Expenditures						
Professional Fees	10,906.00	0.00	0.00	9,791.00	0.00	0.00
General Operating Expenses	0.00	10,747.66	0.00	0.00	0.00	0.00
Equipment and Maintenance						
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						
Stormwater Expense	0.00	0.00	553.88	0.00	0.00	0.00
Miscellaneous						
Market Value Adjustment	0.00	0.00	0.00	0.00	952.37	0.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	20,526.00	10,747.66	553.88	9,791.00	952.37	0.00
Receipts Over (Under) Expenditures	**$ 50,366.12**	**$ (9,819.94)**	**$ 86,787.62**	**$ (9,142.46)**	**$ 348,150.12**	**$ 8,637.35**

See accountants' compilation report.

City of Westwood, Kansas
Schedule of Receipts and Expenditures - Regulatory Basis
Other Funds
For The Six Months Ended June 30, 2026

	Other Funds					
	Capital Improvements Fund Year To Date 06/30/2026 Actual	Equipment Reserve Fund Year To Date 06/30/2026 Actual	Stormwater Fund Year To Date 06/30/2026 Actual	Special Highway Fund Year To Date 06/30/2026 Actual	Woodside TIF/CID Fund Year To Date 06/30/2026 Actual	Debt Service Fund Year To Date 06/30/2026 Actual
Receipts						
Taxes						
Ad Valorem Tax	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 21,786.89
City Sales & Use Tax - Special	196,330.75	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	7,389.70	0.00	0.00
Special Highway Fund Revenue	0.00	0.00	0.00	22,971.08	0.00	0.00
WV CID-1	0.00	0.00	0.00	0.00	673,317.89	0.00
WV CID-2	0.00	0.00	0.00	0.00	74,581.76	0.00
Interest Earnings	12,869.06	2,643.57	2,845.51	1,848.04	10,236.99	0.00
Interfund Transfers	370,000.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	579,199.81	2,643.57	241,222.42	32,208.82	758,136.64	22,505.83
Expenditures						
Professional Fees	12,664.00	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	4,553.71	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	63,558.43	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	260,177.83	0.00
UMB CID Payment	0.00	0.00	0.00	0.00	66,341.31	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	85,842.43	10,747.66	9,342.39	9,791.00	327,664.42	316,540.26
Receipts Over (Under) Expenditures	**$ 493,357.38**	**$ (8,104.09)**	**$ 231,880.03**	**$ 22,417.82**	**$ 430,472.22**	**$ (294,034.43)**

City of Westwood, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For The Six Months Ended June 30, 2026

	Certified Budget	Expenditures Chargeable to Current Year	Difference Over/(Under)
Expenditures			
General Fund	$ 4,701,355.00	$ 1,831,540.01	$ (2,869,814.99)
Stormwater Fund	$ 211,368.00	$ 9,342.39	$ (202,025.61)
Special Highway Fund	$ 250,000.00	$ 9,791.00	$ (240,209.00)
Woodside TIF/CID Fund	$ 2,522,600.00	$ 327,664.42	$ (2,194,935.58)
Debt Service Fund	$ 573,313.00	$ 316,540.26	$ (256,772.74)
Total Expenditures	**$ 8,258,636.00**	**$ 2,494,878.08**	**$ (5,763,757.92)**

See accountants' compilation report.