

West Central Neighborhood Association
Statement of Assets & Net Assets - Modified Cash Basis
As of December 31, 2025 and 2024

	<u>Dec 31, 25</u>	<u>Dec 31, 24</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Old National Checkings -9939	64,521.34	50,704.44	13,816.90
Old National Savings -8060			
Restricted - Moody Park Fund	28,572.00	23,572.00	5,000.00
Old National Savings -8060 - Other	1,936.62	6,930.51	-4,993.89
Total Old National Savings -8060	<u>30,508.62</u>	<u>30,502.51</u>	<u>6.11</u>
Petty Cash	278.00	278.00	0.00
Total Checking/Savings	<u>95,307.96</u>	<u>81,484.95</u>	<u>13,823.01</u>
Other Current Assets			
Short-term Investments			
Old Nat'l CD -3178 062725	42,249.81	0.00	42,249.81
Old Nat'l CD -2782 082724	81,794.73	78,561.43	3,233.30
Old Nat'l CD -2925 032725	37,092.60	35,411.98	1,680.62
Old Nat'l CD -2914 012725	0.00	40,494.83	-40,494.83
Total Short-term Investments	<u>161,137.14</u>	<u>154,468.24</u>	<u>6,668.90</u>
Total Other Current Assets	<u>161,137.14</u>	<u>154,468.24</u>	<u>6,668.90</u>
Total Current Assets	<u>256,445.10</u>	<u>235,953.19</u>	<u>20,491.91</u>
Fixed Assets			
Equipment and Furnishings	899.00	899.00	0.00
Accumulated Depreciation	-899.00	-706.36	-192.64
Total Fixed Assets	<u>0.00</u>	<u>192.64</u>	<u>-192.64</u>
TOTAL ASSETS	<u><u>256,445.10</u></u>	<u><u>236,145.83</u></u>	<u><u>20,299.27</u></u>
LIABILITIES & NET ASSETS			
Net Assets			
Net Assets Without Donor Restrictions	236,145.83	218,930.97	17,214.86
Change in Net Assets	20,299.27	17,214.86	3,084.41
Total Net Assets	<u>256,445.10</u>	<u>236,145.83</u>	<u>20,299.27</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>256,445.10</u></u>	<u><u>236,145.83</u></u>	<u><u>20,299.27</u></u>

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Years Ended December 31, 2025 & 2024

	<u>Jan - Dec 25</u>	<u>Jan - Dec 24</u>	<u>\$ Change</u>
Support and Revenue			
Membership			
Benefactor	0.00	0.00	0.00
Business	348.25	345.18	3.07
Individual	43.52	128.98	-85.46
Household	484.08	428.67	55.41
Lifetime	0.00	0.00	0.00
Patron	396.10	388.78	7.32
Senior	250.00	99.36	150.64
Membership - Other	1,984.18	1,581.92	402.26
Total Membership	<u>3,506.13</u>	<u>2,972.89</u>	<u>533.24</u>
Fundraisers			
Home & Garden Tour			
H&G Revenue			
ArtsFest Artists	3,601.98	5,166.86	-1,564.88
Donations	1,427.68	0.00	1,427.68
HGT Merchandise Sales	2,077.17	4,780.13	-2,702.96
Sponsorships	18,300.00	20,371.76	-2,071.76
Ticket Sales	35,983.95	42,693.21	-6,709.26
Total H&G Revenue	<u>61,390.78</u>	<u>73,011.96</u>	<u>-11,621.18</u>
H&G Expenses			
Advertisement	-365.51	-385.81	20.30
Art Fest	75.00	-375.00	450.00
Band Fees	-2,700.00	-3,200.00	500.00
Carriage	-2,586.00	-2,626.00	40.00
Gratuity / Honoraria	-954.00	0.00	-954.00
Home Histories	-600.00	-1,000.00	400.00
Postage	-250.21	0.00	-250.21
Pre-Tour Reception	0.00	-2,348.80	2,348.80
Printing	-4,615.27	-5,884.81	1,269.54
Rentals	-5,351.13	-5,836.49	485.36
Security	-700.00	-400.00	-300.00
Supplies	-1,623.04	-1,945.61	322.57
WCNA Merchandise Cost	-2,173.88	-2,138.26	-35.62
H&G Expenses - Other	-1,182.13	0.00	-1,182.13
Total H&G Expenses	<u>-23,026.17</u>	<u>-26,140.78</u>	<u>3,114.61</u>
Total Home & Garden Tour	<u>38,364.61</u>	<u>46,871.18</u>	<u>-8,506.57</u>
Tire Pick Up	46.00	13.50	32.50
Total Fundraisers	<u>38,410.61</u>	<u>46,884.68</u>	<u>-8,474.07</u>
Interest Earnings	6.11	14.61	-8.50
Total Support and Revenue	<u>41,922.85</u>	<u>49,872.18</u>	<u>-7,949.33</u>
Expense			
1-GRANTS TO ORGANIZATIONS			

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Years Ended December 31, 2025 & 2024

	<u>Jan - Dec 25</u>	<u>Jan - Dec 24</u>	<u>\$ Change</u>
Donations Given	2,500.00	15,250.00	-12,750.00
Total 1-GRANTS TO ORGANIZATIONS	2,500.00	15,250.00	-12,750.00
2-GRANTS TO HOMEOWNERS			
Food Pantry	0.00	461.30	-461.30
Home Beautification Project	1,500.00	2,226.50	-726.50
Security Program	415.37	100.00	315.37
Sidewalk & Curb Program	2,349.97	0.00	2,349.97
Tree Program	1,750.00	3,200.00	-1,450.00
Total 2-GRANTS TO HOMEOWNERS	6,015.34	5,987.80	27.54
11-CONTRACTOR			
11c-Accounting fees	3,511.41	4,810.91	-1,299.50
Total 11-CONTRACTOR	3,511.41	4,810.91	-1,299.50
12-ADVERTISING & MARKETING			
Block Party	1,998.04	2,565.30	-567.26
XMas Party	3,235.01	2,051.48	1,183.53
Other Events	3,659.72	678.93	2,980.79
Website	429.80	0.00	429.80
Total 12-ADVERTISING & MARKETING	9,322.57	5,295.71	4,026.86
13-OFFICE			
Dues and Subscriptions	1,012.98	859.23	153.75
Fees			
PayPal Fee	0.29	0.00	0.29
Service Charge	0.00	0.00	0.00
Total Fees	0.29	0.00	0.29
Licenses and Permits	63.99	2.00	61.99
Postage and Shipping	188.00	213.80	-25.80
Printing and Reproduction	234.00	0.00	234.00
Supplies	394.83	197.45	197.38
Total 13-OFFICE	1,894.09	1,272.48	621.61
14-TECHNOLOGY			
Computer Software	0.00	133.75	-133.75
Total 14-TECHNOLOGY	0.00	133.75	-133.75
16-OCCUPANCY			
Storage Warehouse			
Main Street Storage FW	2,922.43	2,208.00	714.43
Total Storage Warehouse	2,922.43	2,208.00	714.43
Total 16-OCCUPANCY	2,922.43	2,208.00	714.43
22-DEPRECIATION	192.64	0.00	192.64
23-INSURANCE	1,934.00	1,855.00	79.00
Total Expense	28,292.48	36,813.65	-8,521.17
In-Kind Support	0.00	637.56	-637.56
Interest on CD's	6,668.90	4,156.33	2,512.57
In-Kind Services Expense	0.00	637.56	-637.56
CHANGE IN NET ASSETS	20,299.27	17,214.86	3,084.41

West Central Neighborhood Association, Inc.
Notes to the Financial Statements – Selected Information Only
Substantially All Disclosures Required by the Modified Cash Basis of Accounting Are Not Included
December 31, 2025

Note 1: Departures from the Modified Cash Basis of Accounting

The statement of assets and net assets does not classify the change in net assets as net assets with and without restrictions.

Total program, administrative and fundraising expenses are not presented in the statement of cash receipts and cash disbursements.

The statement of cash receipts and cash disbursements omits the change in net assets by net asset class.

Substantially all disclosures required by the Modified Cash Basis of accounting are omitted from these financial statements.

The effect of these departures from the Modified Cash Basis of Accounting has not been determined.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our preparation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

No Assurance Provided.

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Year Ended December 31, 2025

	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>TOTAL</u>
Support and Revenue													
Membership													
Benefactor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business	250.00	0.00	0.00	0.00	0.00	0.00	0.00	48.25	0.00	50.00	0.00	0.00	348.25
Individual	15.00	0.00	0.00	0.00	28.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.52
Household	75.00	96.52	72.81	0.00	23.76	47.89	0.00	23.97	95.16	25.00	0.00	23.97	484.08
Lifetime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Patron	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	96.10	0.00	100.00	396.10
Senior	50.00	20.00	60.00	10.00	0.00	0.00	10.00	0.00	0.00	10.00	40.00	50.00	250.00
Membership - Other	<u>1,747.99</u>	<u>65.67</u>	<u>90.54</u>	<u>61.91</u>	<u>4.44</u>	<u>4.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9.16</u>	<u>1,984.18</u>
Total Membership	<u>2,237.99</u>	<u>182.19</u>	<u>223.35</u>	<u>71.91</u>	<u>156.72</u>	<u>52.36</u>	<u>10.00</u>	<u>72.22</u>	<u>95.16</u>	<u>181.10</u>	<u>40.00</u>	<u>183.13</u>	<u>3,506.13</u>
Fundraisers													
Home & Garden Tour													
H&G Revenue													
ArtsFest Artists	0.00	0.00	27.93	65.17	46.55	305.32	2,614.49	542.52	0.00	0.00	0.00	0.00	3,601.98
Donations	721.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706.17	0.00	0.00	0.00	1,427.68
HGT Merchandise Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,077.17	0.00	0.00	0.00	2,077.17
Sponsorships	0.00	0.00	0.00	0.00	500.00	4,700.00	9,050.00	4,050.00	0.00	0.00	0.00	0.00	18,300.00
Ticket Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>917.35</u>	<u>244.05</u>	<u>2,664.35</u>	<u>32,158.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>35,983.95</u>
Total H&G Revenue	<u>721.51</u>	<u>0.00</u>	<u>27.93</u>	<u>65.17</u>	<u>546.55</u>	<u>5,922.67</u>	<u>11,908.54</u>	<u>7,256.87</u>	<u>34,941.54</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,390.78</u>
H&G Expenses													
Advertisement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-201.94	-163.57	0.00	0.00	0.00	-365.51
Art Fest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	75.00
Band Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,700.00	0.00	0.00	0.00	-2,700.00
Carriage	0.00	-1,113.00	0.00	0.00	0.00	0.00	0.00	-1,113.00	-360.00	0.00	0.00	0.00	-2,586.00
Gratuity / Honoraria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-954.00	0.00	0.00	0.00	0.00	-954.00
Home Histories	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-600.00	0.00	0.00	0.00	0.00	-600.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-250.21	0.00	0.00	-250.21
Printing	0.00	0.00	0.00	0.00	0.00	-500.00	0.00	-531.20	-3,584.07	0.00	0.00	0.00	-4,615.27
Rentals	0.00	-1,825.56	0.00	0.00	-850.00	0.00	0.00	-1,825.57	-850.00	0.00	0.00	0.00	-5,351.13
Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-700.00	0.00	0.00	0.00	-700.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-157.26	-1,465.78	0.00	0.00	0.00	-1,623.04
WCNA Merchandise Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,173.88	0.00	0.00	0.00	0.00	-2,173.88
H&G Expenses - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,182.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-1,182.13</u>
Total H&G Expenses	<u>0.00</u>	<u>-2,938.56</u>	<u>0.00</u>	<u>0.00</u>	<u>-850.00</u>	<u>-500.00</u>	<u>0.00</u>	<u>-7,556.85</u>	<u>-10,930.55</u>	<u>-250.21</u>	<u>0.00</u>	<u>0.00</u>	<u>-23,026.17</u>
Total Home & Garden Tour	<u>721.51</u>	<u>-2,938.56</u>	<u>27.93</u>	<u>65.17</u>	<u>-303.45</u>	<u>5,422.67</u>	<u>11,908.54</u>	<u>-299.98</u>	<u>24,010.99</u>	<u>-250.21</u>	<u>0.00</u>	<u>0.00</u>	<u>38,364.61</u>
Tire Pick Up	0.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	0.00	46.00
Total Fundraisers	<u>721.51</u>	<u>-2,938.56</u>	<u>27.93</u>	<u>65.17</u>	<u>-303.45</u>	<u>5,468.67</u>	<u>11,908.54</u>	<u>-299.98</u>	<u>24,010.99</u>	<u>-250.21</u>	<u>0.00</u>	<u>0.00</u>	<u>38,410.61</u>
Interest Revenue	0.52	0.47	0.52	0.50	0.52	0.50	0.52	0.52	0.50	0.52	0.50	0.52	6.11
Total Support and Revenue	<u>2,960.02</u>	<u>-2,755.90</u>	<u>251.80</u>	<u>137.58</u>	<u>-146.21</u>	<u>5,521.53</u>	<u>11,919.06</u>	<u>-227.24</u>	<u>24,106.65</u>	<u>-68.59</u>	<u>40.50</u>	<u>183.65</u>	<u>41,922.85</u>
Expense													
1-GRANTS TO ORGANIZATIONS													
Donations Given	<u>250.00</u>	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>500.00</u>	<u>250.00</u>	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>2,500.00</u>

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Year Ended December 31, 2025

	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>TOTAL</u>
Total 1-GRANTS TO ORGANIZATIONS	250.00	250.00	250.00	0.00	500.00	250.00	250.00	250.00	0.00	250.00	250.00	0.00	2,500.00
2-GRANTS TO HOMEOWNERS													
Home Beautification Project	0.00	0.00	0.00	0.00	300.00	900.00	0.00	300.00	0.00	0.00	0.00	0.00	1,500.00
Security Program	0.00	0.00	0.00	29.48	0.00	83.45	62.32	0.00	100.00	140.12	0.00	0.00	415.37
Sidewalk & Curb Program	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	279.06	1,570.91	2,349.97
Tree Program	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	1,750.00
Total 2-GRANTS TO HOMEOWNERS	0.00	0.00	0.00	29.48	300.00	983.45	2,312.32	300.00	100.00	140.12	279.06	1,570.91	6,015.34
11-CONTRACTOR													
11c-Accounting fees	0.00	0.00	393.35	542.86	0.00	648.30	0.00	781.10	159.50	663.00	0.00	323.30	3,511.41
Total 11-CONTRACTOR	0.00	0.00	393.35	542.86	0.00	648.30	0.00	781.10	159.50	663.00	0.00	323.30	3,511.41
12-ADVERTISING & MARKETING													
Block Party	0.00	0.00	0.00	0.00	0.00	50.00	1,930.07	0.00	17.97	0.00	0.00	0.00	1,998.04
XMas Party	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.50	2,064.00	653.51	3,235.01
Other Events	337.50	1,496.79	164.73	1,075.05	44.39	0.00	0.00	350.00	0.00	159.48	31.78	0.00	3,659.72
Website	0.00	0.00	383.76	25.05	0.00	0.00	20.99	0.00	0.00	0.00	0.00	0.00	429.80
Total 12-ADVERTISING & MARKETING	337.50	1,496.79	548.49	1,100.10	44.39	50.00	1,951.06	350.00	17.97	676.98	2,095.78	653.51	9,322.57
13-OFFICE													
Dues and Subscriptions	0.00	50.00	0.00	119.88	0.00	0.00	0.00	50.00	793.10	0.00	0.00	0.00	1,012.98
Fees													
PayPal Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.29	0.00	0.00	0.00	0.29
Total Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.29	0.00	0.00	0.00	0.29
Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.99	0.00	0.00	0.00	0.00	63.99
Postage and Shipping	0.00	0.00	0.00	0.00	0.00	188.00	0.00	0.00	0.00	0.00	0.00	0.00	188.00
Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234.00	0.00	0.00	234.00
Supplies	0.00	0.00	0.00	0.00	0.00	5.86	0.00	0.00	388.97	0.00	0.00	0.00	394.83
Total 13-OFFICE	0.00	50.00	0.00	119.88	0.00	193.86	0.00	113.99	1,182.36	234.00	0.00	0.00	1,894.09
16-OCCUPANCY													
Storage Warehouse													
Main Street Storage FW	244.00	244.00	89.93	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	2,922.43
Total Storage Warehouse	244.00	244.00	89.93	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	2,922.43
Total 16-OCCUPANCY	244.00	244.00	89.93	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	260.50	2,922.43
22-DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.64	192.64
23-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,934.00	0.00	0.00	0.00	1,934.00
Total Expense	831.50	2,040.79	1,281.77	2,052.82	1,104.89	2,386.11	4,773.88	2,055.59	3,654.33	2,224.60	2,885.34	3,000.86	28,292.48
Interest on CD's	332.16	1,311.66	256.38	271.07	1,032.48	272.94	614.60	548.07	543.91	528.17	547.56	409.90	6,668.90
Change in Net Assets	<u>2,460.68</u>	<u>-3,485.03</u>	<u>-773.59</u>	<u>-1,644.17</u>	<u>-218.62</u>	<u>3,408.36</u>	<u>7,759.78</u>	<u>-1,734.76</u>	<u>20,996.23</u>	<u>-1,765.02</u>	<u>-2,297.28</u>	<u>-2,407.31</u>	<u>20,299.27</u>