

West Central Neighborhood Association
Statement of Assets & Equity - Modified Cash Basis
As of March 31, 2026 and December 31, 2025

| | Mar 31, 26 | Dec 31, 25 | \$ Change |
|---|-------------------|-------------------|----------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Old National Checkings -9939 | 62,803.95 | 64,521.34 | -1,717.39 |
| Old National Savings -8060 | | | |
| Restricted - Moody Park Fund | 28,572.00 | 28,572.00 | 0.00 |
| Old National Savings -8060 - Other | 1,937.61 | 1,936.62 | 0.99 |
| Total Old National Savings -8060 | 30,509.61 | 30,508.62 | 0.99 |
| Petty Cash | 278.00 | 278.00 | 0.00 |
| Total Checking/Savings | 93,591.56 | 95,307.96 | -1,716.40 |
| Other Current Assets | | | |
| Short-term Investments | | | |
| Old Nat'l CD -1121 062026 | 42,447.77 | 42,249.81 | 197.96 |
| Old Nat'l CD -2782 041026 | 82,589.92 | 81,794.73 | 795.19 |
| Old Nat'l CD -8004 062826 | 37,442.08 | 37,092.60 | 349.48 |
| Total Short-term Investments | 162,479.77 | 161,137.14 | 1,342.63 |
| Total Other Current Assets | 162,479.77 | 161,137.14 | 1,342.63 |
| Total Current Assets | 256,071.33 | 256,445.10 | -373.77 |
| Fixed Assets | | | |
| Equipment and Furnishings | 899.00 | 899.00 | 0.00 |
| Accumulated Depreciation | -899.00 | -899.00 | 0.00 |
| Total Fixed Assets | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 256,071.33 | 256,445.10 | -373.77 |
| LIABILITIES & EQUITY | | | |
| Equity | | | |
| Net A Without Donor Restriction | 256,445.10 | 236,145.83 | 20,299.27 |
| Net Income | -373.77 | 20,299.27 | -20,673.04 |
| Total Equity | 256,071.33 | 256,445.10 | -373.77 |
| TOTAL LIABILITIES & EQUITY | 256,071.33 | 256,445.10 | -373.77 |

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Three Months Ended March 31, 2026

| | <u>Jan 26</u> | <u>Feb 26</u> | <u>Mar 26</u> | <u>TOTAL</u> |
|------------------------------|-----------------|-----------------|------------------|-----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Membership | 2,046.20 | 407.66 | 1,061.47 | 3,515.33 |
| Fundraisers | | | | |
| Home & Garden Tour | | | | |
| H&G Revenue | | | | |
| Donations | 0.00 | 100.00 | 0.00 | 100.00 |
| Sponsorships | 0.00 | 0.00 | 1,492.26 | 1,492.26 |
| Total H&G Revenue | <u>0.00</u> | <u>100.00</u> | <u>1,492.26</u> | <u>1,592.26</u> |
| Total Home & Garden Tour | <u>0.00</u> | <u>100.00</u> | <u>1,492.26</u> | <u>1,592.26</u> |
| Total Fundraisers | 0.00 | 100.00 | 1,492.26 | 1,592.26 |
| Interest on CD's | 347.14 | 481.05 | 515.43 | 1,343.62 |
| Total Income | <u>2,393.34</u> | <u>988.71</u> | <u>3,069.16</u> | <u>6,451.21</u> |
| Gross Profit | 2,393.34 | 988.71 | 3,069.16 | 6,451.21 |
| Expense | | | | |
| 2-GRANTS TO HOMEOWNERS | | | | |
| Home Beautification Project | 185.00 | 0.00 | 0.00 | 185.00 |
| Total 2-GRANTS TO HOMEOWNERS | <u>185.00</u> | <u>0.00</u> | <u>0.00</u> | <u>185.00</u> |
| 11-CONTRACTOR | | | | |
| 11c-Accounting fees | 493.00 | 0.00 | 440.67 | 933.67 |
| Total 11-CONTRACTOR | <u>493.00</u> | <u>0.00</u> | <u>440.67</u> | <u>933.67</u> |
| 13-OFFICE | | | | |
| Postage and Shipping | 0.00 | 0.00 | 250.46 | 250.46 |
| Printing and Reproduction | 0.00 | 47.07 | 237.00 | 284.07 |
| Total 13-OFFICE | <u>0.00</u> | <u>47.07</u> | <u>487.46</u> | <u>534.53</u> |
| 16-OCCUPANCY | | | | |
| Storage Unit | 260.50 | 260.50 | 260.50 | 781.50 |
| Total 16-OCCUPANCY | <u>260.50</u> | <u>260.50</u> | <u>260.50</u> | <u>781.50</u> |
| 19-NEIGHBORHOOD EVENTS | | | | |
| Winter Mixer | 0.00 | 0.00 | 1,500.57 | 1,500.57 |
| Total 19-NEIGHBORHOOD EVENTS | <u>0.00</u> | <u>0.00</u> | <u>1,500.57</u> | <u>1,500.57</u> |
| 26-H&G Expenses | | | | |
| Carriage | 0.00 | 1,113.00 | 0.00 | 1,113.00 |
| Rentals | 0.00 | 0.00 | 1,776.71 | 1,776.71 |
| Total 26-H&G Expenses | <u>0.00</u> | <u>1,113.00</u> | <u>1,776.71</u> | <u>2,889.71</u> |
| Total Expense | <u>938.50</u> | <u>1,420.57</u> | <u>4,465.91</u> | <u>6,824.98</u> |
| Net Ordinary Income | 1,454.84 | -431.86 | -1,396.75 | -373.77 |
| Net Income | <u>1,454.84</u> | <u>-431.86</u> | <u>-1,396.75</u> | <u>-373.77</u> |

West Central Neighborhood Association
Statement of Cash Receipts and Disbursements with Budget
For The Three Months Ended March 31, 2026

| | <u>Jan - Mar 26</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|---|---------------------|-----------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Membership | 3,515.33 | 2,724.22 | 791.11 |
| Fundraisers | | | |
| Home & Garden Tour | | | |
| H&G Revenue | | | |
| Donations | 100.00 | 100.00 | 0.00 |
| Sponsorships | 1,492.26 | 1,500.00 | -7.74 |
| Total H&G Revenue | <u>1,592.26</u> | <u>1,600.00</u> | <u>-7.74</u> |
| Total Home & Garden Tour | <u>1,592.26</u> | <u>1,600.00</u> | <u>-7.74</u> |
| Total Fundraisers | 1,592.26 | 1,600.00 | -7.74 |
| Interest on CD's | 1,343.62 | 1,249.97 | 93.65 |
| Total Income | <u>6,451.21</u> | <u>5,574.19</u> | <u>877.02</u> |
| Gross Profit | 6,451.21 | 5,574.19 | 877.02 |
| Expense | | | |
| 1-GRANTS TO ORGANIZATIONS | | | |
| Contribution Gifting | 0.00 | 1,250.00 | -1,250.00 |
| New Member Gifts | 0.00 | 250.00 | -250.00 |
| Total 1-GRANTS TO ORGANIZATIONS | <u>0.00</u> | <u>1,500.00</u> | <u>-1,500.00</u> |
| 2-GRANTS TO HOMEOWNERS | | | |
| Home Beautification Project | 185.00 | 0.00 | 185.00 |
| Total 2-GRANTS TO HOMEOWNERS | <u>185.00</u> | <u>0.00</u> | <u>185.00</u> |
| 11-CONTRACTOR | | | |
| 11c-Accounting fees | 933.67 | 280.04 | 653.63 |
| Total 11-CONTRACTOR | <u>933.67</u> | <u>280.04</u> | <u>653.63</u> |
| 12-ADVERTISING & MARKETING | | | |
| Constant Contact | 0.00 | 199.97 | -199.97 |
| Website | 0.00 | 446.44 | -446.44 |
| Total 12-ADVERTISING & MARKETING | <u>0.00</u> | <u>646.41</u> | <u>-646.41</u> |
| 13-OFFICE | | | |
| Postage and Shipping | 250.46 | 300.00 | -49.54 |
| Printing and Reproduction | 284.07 | 0.00 | 284.07 |
| Supplies | 0.00 | 50.00 | -50.00 |
| Total 13-OFFICE | <u>534.53</u> | <u>350.00</u> | <u>184.53</u> |
| 16-OCCUPANCY | | | |
| Storage Unit | 781.50 | 874.97 | -93.47 |
| Total 16-OCCUPANCY | <u>781.50</u> | <u>874.97</u> | <u>-93.47</u> |
| 19-NEIGHBORHOOD EVENTS | | | |
| Winter Mixer | 1,500.57 | 4,500.00 | -2,999.43 |
| Total 19-NEIGHBORHOOD EVENTS | <u>1,500.57</u> | <u>4,500.00</u> | <u>-2,999.43</u> |
| 25-Green Team Supplies | 0.00 | 300.00 | -300.00 |
| 26-H&G Expenses | | | |
| Carriage | 1,113.00 | 1,113.00 | 0.00 |
| Rentals | 1,776.71 | 1,776.71 | 0.00 |

West Central Neighborhood Association
Statement of Cash Receipts and Disbursements with Budget
For The Three Months Ended March 31, 2026

| | <u>Jan - Mar 26</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|-------------------------|-----------------------|-------------------------|------------------------|
| 26-H&G Expenses - Other | 0.00 | 1,066.45 | -1,066.45 |
| Total 26-H&G Expenses | <u>2,889.71</u> | <u>3,956.16</u> | <u>-1,066.45</u> |
| Total Expense | <u>6,824.98</u> | <u>12,407.58</u> | <u>-5,582.60</u> |
| Net Ordinary Income | <u>-373.77</u> | <u>-6,833.39</u> | <u>6,459.62</u> |
| Net Income | <u><u>-373.77</u></u> | <u><u>-6,833.39</u></u> | <u><u>6,459.62</u></u> |

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
March 31, 2026

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
Stmnt of Cash Receipts & Disbursements-Modified Cash Basis
For the Three Months Ended March 31, 2026 & 2025

| | <u>Jan - Mar 26</u> | <u>Jan - Mar 25</u> | <u>\$ Change</u> |
|---|---------------------|---------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Membership | 3,515.33 | 2,643.53 | 871.80 |
| Fundraisers | | | |
| Home & Garden Tour | | | |
| H&G Revenue | | | |
| ArtsFest Artists | 0.00 | 27.93 | -27.93 |
| Donations | 100.00 | 721.51 | -621.51 |
| Sponsorships | 1,492.26 | 0.00 | 1,492.26 |
| Total H&G Revenue | <u>1,592.26</u> | <u>749.44</u> | <u>842.82</u> |
| Total Home & Garden Tour | <u>1,592.26</u> | <u>749.44</u> | <u>842.82</u> |
| Total Fundraisers | <u>1,592.26</u> | <u>749.44</u> | <u>842.82</u> |
| Interest on CD's | 1,343.62 | 1,901.71 | -558.09 |
| Total Income | <u>6,451.21</u> | <u>5,294.68</u> | <u>1,156.53</u> |
| Gross Profit | 6,451.21 | 5,294.68 | 1,156.53 |
| Expense | | | |
| 1-GRANTS TO ORGANIZATIONS | | | |
| Contribution Gifting | 0.00 | 750.00 | -750.00 |
| Total 1-GRANTS TO ORGANIZATIONS | <u>0.00</u> | <u>750.00</u> | <u>-750.00</u> |
| 2-GRANTS TO HOMEOWNERS | | | |
| Home Beautification Project | 185.00 | 0.00 | 185.00 |
| Total 2-GRANTS TO HOMEOWNERS | <u>185.00</u> | <u>0.00</u> | <u>185.00</u> |
| 11-CONTRACTOR | | | |
| 11c-Accounting fees | 933.67 | 393.35 | 540.32 |
| Total 11-CONTRACTOR | <u>933.67</u> | <u>393.35</u> | <u>540.32</u> |
| 12-ADVERTISING & MARKETING | | | |
| Website | 0.00 | 383.76 | -383.76 |
| Total 12-ADVERTISING & MARKETING | <u>0.00</u> | <u>383.76</u> | <u>-383.76</u> |
| 13-OFFICE | | | |
| Dues and Subscriptions | 0.00 | 50.00 | -50.00 |
| Postage and Shipping | 250.46 | 0.00 | 250.46 |
| Printing and Reproduction | 284.07 | 0.00 | 284.07 |
| Total 13-OFFICE | <u>534.53</u> | <u>50.00</u> | <u>484.53</u> |
| 16-OCCUPANCY | | | |
| Storage Unit | 781.50 | 577.93 | 203.57 |
| Total 16-OCCUPANCY | <u>781.50</u> | <u>577.93</u> | <u>203.57</u> |
| 19-NEIGHBORHOOD EVENTS | | | |
| Winter Mixer | 1,500.57 | 0.00 | 1,500.57 |
| Other Events | 0.00 | 1,999.02 | -1,999.02 |
| Total 19-NEIGHBORHOOD EVENTS | <u>1,500.57</u> | <u>1,999.02</u> | <u>-498.45</u> |
| 26-H&G Expenses | | | |
| Carriage | 1,113.00 | 1,113.00 | 0.00 |
| Rentals | 1,776.71 | 1,825.56 | -48.85 |
| Total 26-H&G Expenses | <u>2,889.71</u> | <u>2,938.56</u> | <u>-48.85</u> |

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Three Months Ended March 31, 2026 & 2025

| | <u>Jan - Mar 26</u> | <u>Jan - Mar 25</u> | <u>\$ Change</u> |
|---------------------|---------------------|---------------------|------------------|
| Total Expense | 6,824.98 | 7,092.62 | -267.64 |
| Net Ordinary Income | -373.77 | -1,797.94 | 1,424.17 |
| Net Income | <u>-373.77</u> | <u>-1,797.94</u> | <u>1,424.17</u> |