

West Central Neighborhood Association
Statement of Assets & Equity - Modified Cash Basis
As of June 30, 2026 and December 31, 2025

	<u>Jun 30, 26</u>	<u>Dec 31, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Old National Checkings -9939	56,073.34	64,521.34	-8,448.00
Old National Savings -8060			
Restricted - Moody Park Fund	28,572.00	28,572.00	0.00
Old National Savings -8060 - Other	1,939.65	1,936.62	3.03
Total Old National Savings -8060	<u>30,511.65</u>	<u>30,508.62</u>	<u>3.03</u>
Petty Cash	278.00	278.00	0.00
Total Checking/Savings	<u>86,862.99</u>	<u>95,307.96</u>	<u>-8,444.97</u>
Other Current Assets			
Short-term Investments			
Old Nat'l CD -1121 062026	42,886.89	42,249.81	637.08
Old Nat'l CD -2782 041026	83,121.00	81,794.73	1,326.27
Old Nat'l CD -8004 062826	37,798.57	37,092.60	705.97
Total Short-term Investments	<u>163,806.46</u>	<u>161,137.14</u>	<u>2,669.32</u>
Total Other Current Assets	<u>163,806.46</u>	<u>161,137.14</u>	<u>2,669.32</u>
Total Current Assets	<u>250,669.45</u>	<u>256,445.10</u>	<u>-5,775.65</u>
Fixed Assets			
Equipment and Furnishings	899.00	899.00	0.00
Accumulated Depreciation	-899.00	-899.00	0.00
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>250,669.45</u>	<u>256,445.10</u>	<u>-5,775.65</u>
LIABILITIES & NET ASSETS			
Net Assets			
Net Assets Without Donor Restrictions	256,445.10	236,145.83	20,299.27
Change in Net Assets	(5,775.65)	20,299.27	-26,074.92
Total Net Assets	<u>250,669.45</u>	<u>256,445.10</u>	<u>-5,775.65</u>
TOTAL LIABILITIES & NET ASSETS	<u>250,669.45</u>	<u>256,445.10</u>	<u>-5,775.65</u>

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026 & 2025

	<u>Jan - Jun 26</u>	<u>Jan - Jun 25</u>	<u>\$ Change</u>
Cash Receipts			
Total Membership	4,018.57	2,924.52	1,094.05
Fundraisers			
Home & Garden Tour			
H&G Revenue			
ArtsFest Artists	0.00	444.97	-444.97
Donations	100.00	721.51	-621.51
Sponsorships	1,889.68	5,200.00	-3,310.32
Ticket Sales	832.11	917.35	-85.24
Total H&G Revenue	<u>2,821.79</u>	<u>7,283.83</u>	<u>-4,462.04</u>
Total Home & Garden Tour	<u>2,821.79</u>	<u>7,283.83</u>	<u>-4,462.04</u>
Tire Pick Up	<u>0.00</u>	<u>46.00</u>	<u>-46.00</u>
Total Fundraisers	<u>2,821.79</u>	<u>7,329.83</u>	<u>-4,508.04</u>
Interest on CD's	<u>2,672.35</u>	<u>3,479.72</u>	<u>-807.37</u>
Total Cash Receipts	<u>9,512.71</u>	<u>13,734.07</u>	<u>-4,221.36</u>
Cash Disbursements			
1-GRANTS TO ORGANIZATIONS			
Contribution Gifting	<u>500.00</u>	<u>1,500.00</u>	<u>-1,000.00</u>
Total 1-GRANTS TO ORGANIZATIONS	<u>500.00</u>	<u>1,500.00</u>	<u>-1,000.00</u>
2-GRANTS TO HOMEOWNERS			
Home Beautification Project	1,642.82	1,200.00	442.82
Security Program	0.00	112.93	-112.93
Sidewalk & Curb Program	<u>1,972.78</u>	<u>0.00</u>	<u>1,972.78</u>
Total 2-GRANTS TO HOMEOWNERS	<u>3,615.60</u>	<u>1,312.93</u>	<u>2,302.67</u>
11-CONTRACTOR			
11c-Accounting fees	<u>1,118.17</u>	<u>1,584.51</u>	<u>-466.34</u>
Total 11-CONTRACTOR	<u>1,118.17</u>	<u>1,584.51</u>	<u>-466.34</u>
12-ADVERTISING & MARKETING			
Website	<u>104.38</u>	<u>408.81</u>	<u>-304.43</u>
Total 12-ADVERTISING & MARKETING	<u>104.38</u>	<u>408.81</u>	<u>-304.43</u>
13-OFFICE			
Dues and Subscriptions	119.88	169.88	-50.00
Postage and Shipping	688.92	188.00	500.92
Printing and Reproduction	284.07	0.00	284.07
Supplies	<u>0.00</u>	<u>5.86</u>	<u>-5.86</u>
Total 13-OFFICE	<u>1,092.87</u>	<u>363.74</u>	<u>729.13</u>
14-TECHNOLOGY			
Computer Software	<u>190.00</u>	<u>0.00</u>	<u>190.00</u>
Total 14-TECHNOLOGY	<u>190.00</u>	<u>0.00</u>	<u>190.00</u>
16-OCCUPANCY			
Storage Unit	<u>1,563.00</u>	<u>1,359.43</u>	<u>203.57</u>
Total 16-OCCUPANCY	<u>1,563.00</u>	<u>1,359.43</u>	<u>203.57</u>
19-NEIGHBORHOOD EVENTS			
Block Party	489.02	50.00	439.02

West Central Neighborhood Association
Stmnt of Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026 & 2025

	<u>Jan - Jun 26</u>	<u>Jan - Jun 25</u>	<u>\$ Change</u>
Winter Mixer	1,725.61	0.00	1,725.61
Other Events	0.00	3,118.46	-3,118.46
Total 19-NEIGHBORHOOD EVENTS	<u>2,214.63</u>	<u>3,168.46</u>	<u>-953.83</u>
26-H&G Expenses			
Carriage	1,113.00	1,113.00	0.00
Printing	0.00	500.00	-500.00
Rentals	3,576.71	2,675.56	901.15
Security	200.00	0.00	200.00
Total 26-H&G Expenses	<u>4,889.71</u>	<u>4,288.56</u>	<u>601.15</u>
Total Cash Disbursements	<u>15,288.36</u>	<u>13,986.44</u>	<u>1,301.92</u>
Change in Net Assets	<u><u>(5,775.65)</u></u>	<u><u>(252.37)</u></u>	<u><u>-5,523.28</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
June 30, 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
Statement of Cash Receipts and Disbursements with Budget
For The Six Months Ended June 30, 2026 Modified Cash Basis

	<u>Jan - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Cash Receipts			
Membership	4,018.57	2,724.22	1,294.35
Fundraisers			
Home & Garden Tour			
H&G Revenue			
Donations	100.00	100.00	0.00
Sponsorships	1,889.68	1,500.00	389.68
Ticket Sales	832.11	0.00	832.11
H&G Revenue - Other	0.00	5,812.09	-5,812.09
Total H&G Revenue	<u>2,821.79</u>	<u>7,412.09</u>	<u>-4,590.30</u>
Total Home & Garden Tour	<u>2,821.79</u>	<u>7,412.09</u>	<u>-4,590.30</u>
Total Fundraisers	<u>2,821.79</u>	<u>7,412.09</u>	<u>-4,590.30</u>
Interest on CD's	<u>2,672.35</u>	<u>2,499.98</u>	<u>172.37</u>
Total Cash Receipts	<u>9,512.71</u>	<u>12,636.29</u>	<u>-3,123.58</u>
Cash Disbursements			
1-GRANTS TO ORGANIZATIONS			
Contribution Gifting	500.00	1,250.00	-750.00
New Member Gifts	0.00	250.00	-250.00
Total 1-GRANTS TO ORGANIZATIONS	<u>500.00</u>	<u>1,500.00</u>	<u>-1,000.00</u>
2-GRANTS TO HOMEOWNERS			
Home Beautification Project	1,642.82	1,600.00	42.82
Security Program	0.00	271.88	-271.88
Sidewalk & Curb Program	1,972.78	0.00	1,972.78
Total 2-GRANTS TO HOMEOWNERS	<u>3,615.60</u>	<u>1,871.88</u>	<u>1,743.72</u>
11-CONTRACTOR			
11c-Accounting fees	1,118.17	1,128.11	-9.94
Total 11-CONTRACTOR	<u>1,118.17</u>	<u>1,128.11</u>	<u>-9.94</u>
12-ADVERTISING & MARKETING			
Constant Contact	0.00	399.98	-399.98
Website	104.38	475.58	-371.20
Total 12-ADVERTISING & MARKETING	<u>104.38</u>	<u>875.56</u>	<u>-771.18</u>
13-OFFICE			
Dues and Subscriptions	119.88	0.00	119.88
Post Office Box Rental	0.00	250.00	-250.00
Postage and Shipping	688.92	600.00	88.92
Printing and Reproduction	284.07	0.00	284.07
Supplies	0.00	100.00	-100.00
Total 13-OFFICE	<u>1,092.87</u>	<u>950.00</u>	<u>142.87</u>
14-TECHNOLOGY			
Computer Software	190.00	150.00	40.00
Total 14-TECHNOLOGY	<u>190.00</u>	<u>150.00</u>	<u>40.00</u>
16-OCCUPANCY			
Storage Unit	1,563.00	1,749.98	-186.98
Total 16-OCCUPANCY	<u>1,563.00</u>	<u>1,749.98</u>	<u>-186.98</u>

West Central Neighborhood Association
Statement of Cash Receipts and Disbursements with Budget
For The Six Months Ended June 30, 2026 Modified Cash Basis

	Jan - Jun 26	Budget	\$ Over Budget
19-NEIGHBORHOOD EVENTS			
Block Party	489.02	0.00	489.02
Winter Mixer	1,725.61	4,500.00	-2,774.39
Other Events	0.00	350.00	-350.00
Total 19-NEIGHBORHOOD EVENTS	2,214.63	4,850.00	-2,635.37
25-Green Team Supplies	0.00	600.00	-600.00
26-H&G Expenses			
Carriage	1,113.00	1,113.00	0.00
Rentals	3,576.71	1,776.71	1,800.00
Security	200.00	0.00	200.00
26-H&G Expenses - Other	0.00	2,883.95	-2,883.95
Total 26-H&G Expenses	4,889.71	5,773.66	-883.95
Total Cash Disbursements	15,288.36	19,449.19	-4,160.83
Change in Net Assets	(5,775.65)	(6,812.90)	1,037.25

West Central Neighborhood Association
Stmnt of Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>TOTAL</u>
Cash Receipts							
Membership	2,046.20	407.66	1,061.47	310.58	140.56	52.10	4,018.57
Fundraisers							
Home & Garden Tour							
H&G Revenue							
Donations	0.00	100.00	0.00	0.00	0.00	0.00	100.00
Sponsorships	0.00	0.00	1,492.26	0.00	0.00	397.42	1,889.68
Ticket Sales	0.00	0.00	0.00	0.00	0.00	832.11	832.11
Total H&G Revenue	0.00	100.00	1,492.26	0.00	0.00	1,229.53	2,821.79
Total Home & Garden Tour	0.00	100.00	1,492.26	0.00	0.00	1,229.53	2,821.79
Total Fundraisers	0.00	100.00	1,492.26	0.00	0.00	1,229.53	2,821.79
Interest on CD's	347.14	481.05	1,031.38	387.76	515.04	-90.02	2,672.35
Total Cash Receipts	2,393.34	988.71	3,585.11	698.34	655.60	1,191.61	9,512.71
Cash Disbursements							
1-GRANTS TO ORGANIZATIONS							
Contribution Gifting	0.00	0.00	0.00	0.00	250.00	250.00	500.00
Total 1-GRANTS TO ORGANIZATIONS	0.00	0.00	0.00	0.00	250.00	250.00	500.00
2-GRANTS TO HOMEOWNERS							
Home Beautification Project	185.00	0.00	0.00	0.00	957.82	500.00	1,642.82
Sidewalk & Curb Program	0.00	0.00	0.00	0.00	0.00	1,972.78	1,972.78
Total 2-GRANTS TO HOMEOWNERS	185.00	0.00	0.00	0.00	957.82	2,472.78	3,615.60
11-CONTRACTOR							
11c-Accounting fees	493.00	0.00	440.67	0.00	0.00	184.50	1,118.17
Total 11-CONTRACTOR	493.00	0.00	440.67	0.00	0.00	184.50	1,118.17
12-ADVERTISING & MARKETING							
Website	0.00	0.00	0.00	104.38	0.00	0.00	104.38
Total 12-ADVERTISING & MARKETING	0.00	0.00	0.00	104.38	0.00	0.00	104.38
13-OFFICE							
Dues and Subscriptions	0.00	0.00	0.00	119.88	0.00	0.00	119.88
Postage and Shipping	0.00	0.00	250.46	0.00	0.00	438.46	688.92
Printing and Reproduction	0.00	47.07	237.00	0.00	0.00	0.00	284.07
Total 13-OFFICE	0.00	47.07	487.46	119.88	0.00	438.46	1,092.87
14-TECHNOLOGY							

West Central Neighborhood Association
Stmt of Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>TOTAL</u>
Computer Software	0.00	0.00	0.00	0.00	0.00	190.00	190.00
Total 14-TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	190.00	190.00
16-OCCUPANCY							
Storage Unit	260.50	260.50	260.50	260.50	260.50	260.50	1,563.00
Total 16-OCCUPANCY	260.50	260.50	260.50	260.50	260.50	260.50	1,563.00
19-NEIGHBORHOOD EVENTS							
Block Party	0.00	0.00	0.00	489.02	0.00	0.00	489.02
Winter Mixer	0.00	0.00	1,500.57	225.04	0.00	0.00	1,725.61
Total 19-NEIGHBORHOOD EVENTS	0.00	0.00	1,500.57	714.06	0.00	0.00	2,214.63
26-H&G Expenses							
Carriage	0.00	1,113.00	0.00	0.00	0.00	0.00	1,113.00
Rentals	0.00	0.00	1,776.71	1,800.00	0.00	0.00	3,576.71
Security	0.00	0.00	0.00	0.00	0.00	200.00	200.00
Total 26-H&G Expenses	0.00	1,113.00	1,776.71	1,800.00	0.00	200.00	4,889.71
Total Cash Disbursements	938.50	1,420.57	4,465.91	2,998.82	1,468.32	3,996.24	15,288.36
Change in Net Assets	<u>1,454.84</u>	<u>(431.86)</u>	<u>(880.80)</u>	<u>(2,300.48)</u>	<u>(812.72)</u>	<u>(2,804.63)</u>	<u>(5,775.65)</u>