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

	Sep 30, 26	Dec 31, 25	$ Change
ASSETS			
Current Assets			
Checking/Savings			
Old National Checkings -9939	74,580.73	64,521.34	10,059.39
Old National Savings -8060			
Restricted - Moody Park Fund	28,572.00	28,572.00	0.00
Old National Savings -8060 - Other	1,941.19	1,936.62	4.57
Total Old National Savings -8060	30,513.19	30,508.62	4.57
Petty Cash	0.00	278.00	-278.00
Total Checking/Savings	105,093.92	95,307.96	9,785.96
Other Current Assets			
Short-term Investments			
Old Nat'l CD -1121 122026	43,284.84	42,249.81	1,035.03
Old Nat'l CD -2782 111026	84,098.26	81,794.73	2,303.53
Old Nat'l CD -8004 020827	38,137.36	37,092.60	1,044.76
Total Short-term Investments	165,520.46	161,137.14	4,383.32
Total Other Current Assets	165,520.46	161,137.14	4,383.32
Total Current Assets	270,614.38	256,445.10	14,169.28
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	**270,614.38**	**256,445.10**	**14,169.28**
LIABILITIES & NET ASSETS			
Net Assets			
Net Assets Without Donor Restrictions	256,445.10	236,145.83	20,299.27
Change in Net Assets	14,169.28	20,299.27	-6,129.99
Total Net Assets	270,614.38	256,445.10	14,169.28
TOTAL LIABILITIES & NET ASSETS	**270,614.38**	**256,445.10**	**14,169.28**

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

	Jan - Sep 26	Jan - Sep 25	$ Change
Support and Revenue			
Membership			
Business	0.00	298.25	-298.25
Individual	0.00	43.52	-43.52
Household	0.00	435.11	-435.11
Patron	0.00	200.00	-200.00
Senior	0.00	150.00	-150.00
Membership - Other	4,163.95	1,975.02	2,188.93
Total Membership	4,163.95	3,101.90	1,062.05
Fundraisers			
Home & Garden Tour			
H&G Revenue			
ArtsFest Artists	4,141.49	3,676.98	464.51
Donations	500.00	1,427.68	-927.68
HGT Merchandise Sales	2,354.44	2,077.17	277.27
Sponsorships	18,108.99	18,300.00	-191.01
Ticket Sales	31,126.96	35,983.95	-4,856.99
Total H&G Revenue	56,231.88	61,465.78	-5,233.90
Total Home & Garden Tour	56,231.88	61,465.78	-5,233.90
Tire Pick Up	0.00	46.00	-46.00
Total Fundraisers	56,231.88	61,511.78	-5,279.90
Interest on CD's	4,387.89	5,187.84	-799.95
Total Support and Revenue	64,783.72	69,801.52	-5,017.80
Expense			
1-GRANTS TO ORGANIZATIONS			
Contribution Gifting	4,472.78	2,000.00	2,472.78
Total 1-GRANTS TO ORGANIZATIONS	4,472.78	2,000.00	2,472.78
2-GRANTS TO HOMEOWNERS			
Home Beautification Project	3,369.56	1,500.00	1,869.56
Security Program	0.00	275.25	-275.25
Sidewalk & Curb Program	0.00	500.00	-500.00
Tree Program	0.00	1,750.00	-1,750.00
Total 2-GRANTS TO HOMEOWNERS	3,369.56	4,025.25	-655.69
11-CONTRACTOR			
11c-Accounting fees	3,481.67	2,525.11	956.56
Total 11-CONTRACTOR	3,481.67	2,525.11	956.56
12-ADVERTISING & MARKETING			
Website	125.57	429.80	-304.23
12-ADVERTISING & MARKETING - Other	395.40	365.51	29.89
Total 12-ADVERTISING & MARKETING	520.97	795.31	-274.34
13-OFFICE			
Dues and Subscriptions	799.88	1,012.98	-213.10
Fees			

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

	Jan - Sep 26	Jan - Sep 25	$ Change
PayPal Fee	0.00	0.29	-0.29
Fees - Other	108.59	0.00	108.59
Total Fees	108.59	0.29	108.30
Licenses and Permits	0.00	63.99	-63.99
Postage and Shipping	838.72	188.00	650.72
Printing and Reproduction	518.07	0.00	518.07
Supplies	0.00	394.83	-394.83
Total 13-OFFICE	2,265.26	1,660.09	605.17
14-TECHNOLOGY			
Computer Software	190.00	0.00	190.00
Total 14-TECHNOLOGY	190.00	0.00	190.00
16-OCCUPANCY			
Storage Unit	2,422.50	2,140.93	281.57
Total 16-OCCUPANCY	2,422.50	2,140.93	281.57
19-NEIGHBORHOOD EVENTS			
Block Party	2,462.58	1,998.04	464.54
Winter Mixer	1,725.61	0.00	1,725.61
Other Events	240.96	3,468.46	-3,227.50
Total 19-NEIGHBORHOOD EVENTS	4,429.15	5,466.50	-1,037.35
23-INSURANCE	2,097.00	1,934.00	163.00
26-H&G Expenses			
Art Fest	0.00	0.00	0.00
Band Fees	2,900.00	2,700.00	200.00
Carriage	2,586.00	2,586.00	0.00
Gratuity / Honoraria	1,100.00	954.00	146.00
Home Histories	1,500.00	600.00	900.00
Porta Johns	1,207.13	1,182.13	25.00
Pre-Tour Reception	2,500.00	0.00	2,500.00
Printing	6,587.73	4,615.27	1,972.46
Rentals	5,353.41	5,351.13	2.28
Security	900.00	700.00	200.00
Supplies	638.57	1,623.04	-984.47
WCNA Merchandise Cost	2,028.72	2,173.88	-145.16
Street Closure Expense	63.99	0.00	63.99
Total 26-H&G Expenses	27,365.55	22,485.45	4,880.10
Total Expense	50,614.44	43,032.64	7,581.80
Chagne in Net Assets	**14,169.28**	**26,768.88**	**-12,599.60**

No Assurance Provided. See Accompanying Notes.

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
September 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 classification.

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.

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

	Jan - Sep 26	Budget	$ Over Budget
Support and Revenue			
Membership	4,163.95	3,250.00	913.95
Fundraisers			
Home & Garden Tour			
H&G Revenue			
ArtsFest Artists	4,141.49	0.00	4,141.49
Donations	500.00	100.00	400.00
HGT Merchandise Sales	2,354.44	0.00	2,354.44
Sponsorships	18,108.99	1,500.00	16,608.99
Ticket Sales	31,126.96	0.00	31,126.96
H&G Revenue - Other	0.00	58,400.00	-58,400.00
Total H&G Revenue	56,231.88	60,000.00	-3,768.12
Total Home & Garden Tour	56,231.88	60,000.00	-3,768.12
Total Fundraisers	56,231.88	60,000.00	-3,768.12
Interest on CD's	4,387.89	5,006.00	-618.11
Total Support and Revenue	64,783.72	68,256.00	-3,472.28
Expense			
1-GRANTS TO ORGANIZATIONS			
Contribution Gifting	4,472.78	2,500.00	1,972.78
New Member Gifts	0.00	500.00	-500.00
Total 1-GRANTS TO ORGANIZATIONS	4,472.78	3,000.00	1,472.78
2-GRANTS TO HOMEOWNERS			
Home Beautification Project	3,369.56	2,000.00	1,369.56
Security Program	0.00	1,000.00	-1,000.00
Sidewalk & Curb Program	0.00	2,500.00	-2,500.00
Tree Program	0.00	2,000.00	-2,000.00
Total 2-GRANTS TO HOMEOWNERS	3,369.56	7,500.00	-4,130.44
11-CONTRACTOR			
11c-Accounting fees	3,481.67	2,500.00	981.67
Total 11-CONTRACTOR	3,481.67	2,500.00	981.67
12-ADVERTISING & MARKETING			
Constant Contact	0.00	800.00	-800.00
Website	125.57	500.00	-374.43
12-ADVERTISING & MARKETING - Other	395.40	0.00	395.40
Total 12-ADVERTISING & MARKETING	520.97	1,300.00	-779.03
13-OFFICE			
Dues and Subscriptions	799.88	100.00	699.88
Fees	108.59	0.00	108.59
Post Office Box Rental	0.00	250.00	-250.00
Postage and Shipping	838.72	1,200.00	-361.28
Printing and Reproduction	518.07	1,000.00	-481.93
Supplies	0.00	200.00	-200.00
Total 13-OFFICE	2,265.26	2,750.00	-484.74

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

	Jan - Sep 26	Budget	$ Over Budget
14-TECHNOLOGY			
Computer Software	190.00	150.00	40.00
Total 14-TECHNOLOGY	190.00	150.00	40.00
16-OCCUPANCY			
Storage Unit	2,422.50	3,500.00	-1,077.50
Total 16-OCCUPANCY	2,422.50	3,500.00	-1,077.50
19-NEIGHBORHOOD EVENTS			
Block Party	2,462.58	3,000.00	-537.42
Christmas Party	0.00	4,500.00	-4,500.00
Winter Mixer	1,725.61	4,500.00	-2,774.39
Other Events	240.96	1,100.00	-859.04
Total 19-NEIGHBORHOOD EVENTS	4,429.15	13,100.00	-8,670.85
23-INSURANCE	2,097.00	2,200.00	-103.00
25-Green Team Supplies	0.00	1,200.00	-1,200.00
26-H&G Expenses			
Band Fees	2,900.00	0.00	2,900.00
Carriage	2,586.00	1,113.00	1,473.00
Gratuity / Honoraria	1,100.00	0.00	1,100.00
Home Histories	1,500.00	0.00	1,500.00
Porta Johns	1,207.13	0.00	1,207.13
Pre-Tour Reception	2,500.00	0.00	2,500.00
Printing	6,587.73	0.00	6,587.73
Rentals	5,353.41	1,776.71	3,576.70
Security	900.00	0.00	900.00
Supplies	638.57	0.00	638.57
WCNA Merchandise Cost	2,028.72	0.00	2,028.72
Street Closure Expense	63.99	0.00	63.99
26-H&G Expenses - Other	0.00	28,110.29	-28,110.29
Total 26-H&G Expenses	27,365.55	31,000.00	-3,634.45
Total Expense	50,614.44	68,200.00	-17,585.56
Change in Net Assets	**14,169.28**	**56.00**	**14,113.28**

No Assurance Provided. See Accompanying Notes.

West Central Neighborhood Association
Schedule1: Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	TOTAL
Ordinary Income/Expense										
Income										
Membership	2,046.20	407.66	1,061.47	310.58	140.56	52.10	59.69	61.90	23.79	4,163.95
Fundraisers										
Home & Garden Tour										
H&G Revenue										
ArtsFest Artists	0.00	0.00	0.00	0.00	0.00	0.00	350.00	85.00	3,706.49	4,141.49
Donations	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	500.00
HGT Merchandise Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.21	2,311.23	2,354.44
Sponsorships	0.00	0.00	1,492.26	0.00	0.00	397.42	7,683.11	2,086.20	6,450.00	18,108.99
Ticket Sales	0.00	0.00	0.00	0.00	0.00	832.11	754.76	1,363.61	28,176.48	31,126.96
Total H&G Revenue	0.00	100.00	1,492.26	0.00	0.00	1,229.53	8,787.87	3,578.02	41,044.20	56,231.88
Total Home & Garden Tour	0.00	100.00	1,492.26	0.00	0.00	1,229.53	8,787.87	3,578.02	41,044.20	56,231.88
Total Fundraisers	0.00	100.00	1,492.26	0.00	0.00	1,229.53	8,787.87	3,578.02	41,044.20	56,231.88
Interest on CD's	347.14	481.05	1,031.38	387.76	515.04	-90.02	516.81	516.80	681.93	4,387.89
Total Income	2,393.34	988.71	3,585.11	698.34	655.60	1,191.61	9,364.37	4,156.72	41,749.92	64,783.72
Gross Profit	2,393.34	988.71	3,585.11	698.34	655.60	1,191.61	9,364.37	4,156.72	41,749.92	64,783.72
Expense										
1-GRANTS TO ORGANIZATIONS										
Contribution Gifting	0.00	0.00	0.00	0.00	250.00	2,222.78	2,000.00	0.00	0.00	4,472.78
Total 1-GRANTS TO ORGANIZATIONS	0.00	0.00	0.00	0.00	250.00	2,222.78	2,000.00	0.00	0.00	4,472.78
2-GRANTS TO HOMEOWNERS										
Home Beautification Project	185.00	0.00	0.00	0.00	957.82	500.00	425.00	1,015.49	286.25	3,369.56
Total 2-GRANTS TO HOMEOWNERS	185.00	0.00	0.00	0.00	957.82	500.00	425.00	1,015.49	286.25	3,369.56
11-CONTRACTOR										
11c-Accounting fees	493.00	0.00	440.67	0.00	0.00	184.50	1,159.20	1,204.30	0.00	3,481.67
Total 11-CONTRACTOR	493.00	0.00	440.67	0.00	0.00	184.50	1,159.20	1,204.30	0.00	3,481.67
12-ADVERTISING & MARKETING										
Website	0.00	0.00	0.00	104.38	0.00	0.00	21.19	0.00	0.00	125.57
12-ADVERTISING & MARKETING - Other	0.00	0.00	0.00	0.00	0.00	0.00	59.25	30.54	305.61	395.40
Total 12-ADVERTISING & MARKETING	0.00	0.00	0.00	104.38	0.00	0.00	80.44	30.54	305.61	520.97
13-OFFICE										
Dues and Subscriptions	0.00	0.00	0.00	119.88	0.00	0.00	50.00	0.00	630.00	799.88
Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.59	108.59
Postage and Shipping	0.00	0.00	250.46	0.00	0.00	438.46	149.80	0.00	0.00	838.72
Printing and Reproduction	0.00	47.07	237.00	0.00	0.00	0.00	234.00	0.00	0.00	518.07
Total 13-OFFICE	0.00	47.07	487.46	119.88	0.00	438.46	433.80	0.00	738.59	2,265.26
14-TECHNOLOGY										

West Central Neighborhood Association
Schedule1: Cash Receipts & Disbursements-Modified Cash Basis
For the Six Months Ended June 30, 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	TOTAL
Computer Software	0.00	0.00	0.00	0.00	0.00	190.00	0.00	0.00	0.00	190.00
Total 14-TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	190.00	0.00	0.00	0.00	190.00
16-OCCUPANCY										
Storage Unit	260.50	260.50	260.50	260.50	260.50	260.50	286.50	286.50	286.50	2,422.50
Total 16-OCCUPANCY	260.50	260.50	260.50	260.50	260.50	260.50	286.50	286.50	286.50	2,422.50
19-NEIGHBORHOOD EVENTS										
Block Party	0.00	0.00	0.00	489.02	0.00	0.00	1,973.56	0.00	0.00	2,462.58
Winter Mixer	0.00	0.00	1,500.57	225.04	0.00	0.00	0.00	0.00	0.00	1,725.61
Other Events	0.00	0.00	0.00	0.00	0.00	0.00	150.70	0.00	90.26	240.96
Total 19-NEIGHBORHOOD EVENTS	0.00	0.00	1,500.57	714.06	0.00	0.00	2,124.26	0.00	90.26	4,429.15
23-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,097.00	2,097.00
26-H&G Expenses										
Band Fees	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	2,800.00	2,900.00
Carriage	0.00	1,113.00	0.00	0.00	0.00	0.00	0.00	1,113.00	360.00	2,586.00
Gratuity / Honoraria	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00	0.00	0.00	1,100.00
Home Histories	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
Porta Johns	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,207.13	1,207.13
Pre-Tour Reception	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
Printing	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	6,087.73	6,587.73
Rentals	0.00	0.00	1,776.71	1,800.00	0.00	0.00	0.00	1,776.70	0.00	5,353.41
Security	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	700.00	900.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.57	278.00	638.57
WCNA Merchandise Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,028.72	2,028.72
Street Closure Expense	0.00	0.00	0.00	0.00	0.00	0.00	63.99	0.00	0.00	63.99
Total 26-H&G Expenses	0.00	1,113.00	1,776.71	1,800.00	0.00	200.00	1,763.99	4,750.27	15,961.58	27,365.55
Total Expense	938.50	1,420.57	4,465.91	2,998.82	1,468.32	3,996.24	8,273.19	7,287.10	19,765.79	50,614.44
Net Ordinary Income	1,454.84	-431.86	-880.80	-2,300.48	-812.72	-2,804.63	1,091.18	-3,130.38	21,984.13	14,169.28
Net Income	**1,454.84**	**-431.86**	**-880.80**	**-2,300.48**	**-812.72**	**-2,804.63**	**1,091.18**	**-3,130.38**	**21,984.13**	**14,169.28**

No Assurance Provided. See Accompanying Notes.