7.1.2026 to 9.30.2026 Financials

Western Institute of Nursing
For the period ended September 30, 2026

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Prepared by
Accounting Help 4 You, Inc.

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Table of Contents

Balance Sheet 3

Profit and Loss 4

2027 Budget vs. Actuals - Period View 6

2027 Budget vs. Actuals - Year View 10

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Balance Sheet

Western Institute of Nursing

As of September 30, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
Bank of America Checking (5660)	12,698.41
Bank of America Savings (0980)	166,515.46
Charles Schwab (5086-2469)	966,920.61
Charles Schwab Endowment (2398-8880)	121,143.84
Total Bank Accounts	**1,267,278.32**
Accounts Receivable	
Accounts Receivable (A/R)	77,205.46
Total Accounts Receivable	**77,205.46**
Total Current Assets	**1,344,483.78**
TOTAL ASSETS	**$1,344,483.78**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	112,829.01
Total Accounts Payable	**112,829.01**
Other Current Liabilities	
Accrued Payroll & Payroll Tax	3,415.52
Accrued Vacation	24,997.57
Total Other Current Liabilities	**28,413.09**
Total Current Liabilities	**141,242.10**
Total Liabilities	**141,242.10**
Equity	
Restricted Development Committee Fund	1,643.80
Restricted Voda Native American Award	18,000.00
Restricted WAN Funds	16,978.69
Restricted WIN Endowment	118,829.37
Restricted WIN Gero-SIG	1,708.07
Retained Earnings	1,059,420.06
Net Income	**-13,338.31**
Total Equity	**1,203,241.68**
TOTAL LIABILITIES AND EQUITY	**$1,344,483.78**

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Profit and Loss

Western Institute of Nursing

July - September, 2026

	Total	
	Jul - Sep, 2026	Jul - Sep, 2025 (PY)
INCOME		
Conference Revenue		
Conference Exhibit Hall Revenue	3,000.00	4,500.00
Conference Sponsorship	50,000.00	35,000.00
Total Conference Revenue	**53,000.00**	**39,500.00**
Membership Dues Revenue		
Membership Dues - Individual Revenue	5,717.00	5,890.00
Membership Dues - New Graduates Revenue		230.00
Membership Dues - Organizational Revenue	58,650.00	55,200.00
Membership Dues - Retired Revenue	370.00	370.00
Membership Dues - Student Revenue	832.00	518.00
Total Membership Dues Revenue	**65,569.00**	**62,208.00**
Other Revenue		
Endowment Fund Donation	10,150.00	3,825.00
Interest Revenue	17.57	20.64
Job Listing Revenue	300.00	50.00
Membership Dues - WAN Revenue	325.00	325.00
Nursing Research Subscriptions Revenue	-216.00	1,128.00
Schwab Investment Revenue		
2398-8880 Schwab Interest/Dividend Revenue	515.99	410.22
2398-8880 Schwab Value Change/Gains/Loss on Investment Revenue	2,424.66	4,770.52
5086-2469 Schwab Interest/Dividend Revenue	3,595.08	3,757.38
5086-2469 Schwab Value Change/Gains/Loss on Investment Revenue	-11,786.75	49,879.51
Total Schwab Investment Revenue	**-5,251.02**	**58,817.63**
Total Other Revenue	**5,325.55**	**64,166.27**
Total Income	**123,894.55**	**165,874.27**
GROSS PROFIT	**123,894.55**	**165,874.27**
EXPENSES		
Administrative Expenses		
Bank Fee Expense		
2398-8880 Schwab Investment Fee Expense	245.00	170.00
5086-2469 Schwab Investment Fee Expense	2,020.00	1,781.00
QuickBooks Payments Fee Expense	135.78	319.10
Donated CC Fee	-52.00	-13.00

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	Total	
	Jul - Sep, 2026	Jul - Sep, 2025 (PY)
Novi Pay CC Processing Expense	475.71	669.21
Total QuickBooks Payments Fee Expense	**559.49**	**975.31**
Total Bank Fee Expense	**2,824.49**	**2,926.31**
Board of Governors Expense	8,598.78	6,032.30
Nursing Research Subscription Expense		2,604.00
OHSU SON Payables Expense	5,825.20	3,836.47
Operations - Accounting Expense	3,300.00	3,300.00
Operations - Database Mgmt/Hosting - Novi Expense	14,655.00	13,958.00
Operations - Insurance Expense	2,705.61	3,137.31
Operations - Meals Expense	269.00	196.32
Operations - Rent Expense	3,000.00	3,000.00
Operations - Support Software Expense	1,299.00	1,295.00
Payroll Expenses		
Exec Director Stipend Expense	6,258.45	8,630.36
Salaries - OPE Expense	20,266.93	18,547.96
Salary Expense	57,442.62	54,140.29
Total Payroll Expenses	**83,968.00**	**81,318.61**
Professional Development Expense	1,060.13	
Total Administrative Expenses	**127,505.21**	**121,604.32**
Conference Expense		
Conference Abstract and CE Management - Confex Expense	5,797.13	4,798.13
Conference Graphic Design Expense	2,075.00	
Conference Hotel/Convention Center Expense	549.61	
Conference Speaker Expense		6,021.48
Conference Travel Expense	1,305.91	
Total Conference Expense	**9,727.65**	**10,819.61**
Grant - NLN/WIN Research Grant Expense		2,500.00
Total Expenses	**137,232.86**	**134,923.93**
NET OPERATING INCOME	**-13,338.31**	**30,950.34**
NET INCOME	**$ -13,338.31**	**$30,950.34**

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2027 Budget vs. Actuals - Period View

Western Institute of Nursing

July - September, 2026

	Total			
	Actual	Budget	over Budget	% of Budget
INCOME				
Conference Revenue				
Conference Advertising Revenue		350.01	-350.01	
Conference Exhibit Hall Revenue	3,000.00	5,625.00	-2,625.00	53.33 %
Conference Meals Revenue (Awards Lunch)		991.26	-991.26	
Conference Registration Fee Revenue		93,099.99	-93,099.99	
Conference Sponsorship	50,000.00	18,125.01	31,874.99	275.86 %
Total Conference Revenue	**53,000.00**	**118,191.27**	**-65,191.27**	**44.84 %**
Membership Dues Revenue				
Membership Dues - Individual Revenue	5,717.00	13,772.01	-8,055.01	41.51 %
Membership Dues - Organizational Revenue	58,650.00	14,375.01	44,274.99	408.00 %
Membership Dues - Retired Revenue	370.00	447.24	-77.24	82.73 %
Membership Dues - Student Revenue	832.00	4,576.50	-3,744.50	18.18 %
Total Membership Dues Revenue	**65,569.00**	**33,170.76**	**32,398.24**	**197.67 %**
Other Revenue				
Endowment Fund Donation	10,150.00	9,156.75	993.25	110.85 %
Interest Revenue	17.57	227.49	-209.92	7.72 %
Job Listing Revenue	300.00	99.99	200.01	300.03 %
Membership Dues - WAN Revenue	325.00	481.26	-156.26	67.53 %
Nursing Research Subscriptions Revenue	-216.00	3,705.00	-3,921.00	-5.83 %
Schwab Investment Revenue		24,510.51	-24,510.51	
2398-8880 Schwab Interest/Dividend Revenue	515.99		515.99	
2398-8880 Schwab Value Change/Gains/Loss on Investment Revenue	2,424.66		2,424.66	
5086-2469 Schwab Interest/Dividend Revenue	3,595.08		3,595.08	
5086-2469 Schwab Value Change/Gains/L	-11,786.75		-11,786.75	

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	Total			
	Actual	Budget	over Budget	% of Budget
oss on Investment Revenue				
Total Schwab Investment Revenue	**-5,251.02**	**24,510.51**	**-29,761.53**	**-21.42 %**
Total Other Revenue	**5,325.55**	**38,181.00**	**-32,855.45**	**13.95 %**
Total Income	**123,894.55**	**189,543.03**	**-65,648.48**	**65.36 %**
GROSS PROFIT	**123,894.55**	**189,543.03**	**-65,648.48**	**65.36 %**
EXPENSES				
Administrative Expenses				
Bank Fee Expense				
2398-8880 Schwab Investment Fee Expense	245.00		245.00	
5086-2469 Schwab Investment Fee Expense	2,020.00		2,020.00	
QuickBooks Payments Fee Expense	135.78	6,298.26	-6,162.48	2.16 %
Donated CC Fee	-52.00		-52.00	
Novi Pay CC Processing Expense	475.71		475.71	
Total QuickBooks Payments Fee Expense	**559.49**	**6,298.26**	**-5,738.77**	**8.88 %**
Total Bank Fee Expense	**2,824.49**	**6,298.26**	**-3,473.77**	**44.85 %**
Board of Governors Expense	8,598.78	3,000.00	5,598.78	286.63 %
Corporation Expense		143.76	-143.76	
Nursing Research Subscription Expense		3,136.74	-3,136.74	
OHSU SON Payables Expense	5,825.20		5,825.20	
Operations - Accounting Expense	3,300.00	5,000.01	-1,700.01	66.00 %
Operations - Database Mgmt/Hosting - Novi Expense	14,655.00	3,663.75	10,991.25	400.00 %
Operations - Insurance Expense	2,705.61	1,500.00	1,205.61	180.37 %
Operations - Meals Expense	269.00	125.01	143.99	215.18 %
Operations - Print and Photocopy Expense		16.26	-16.26	
Operations - Rent Expense	3,000.00	3,000.00	0.00	100.00 %
Operations - Shipping and Postage Expense		99.99	-99.99	
Operations -	1,299.00	1,050.00	249.00	123.71 %

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	Total			
	Actual	Budget	over Budget	% of Budget
Support Software Expense				
Payroll Expenses				
Exec Director Stipend Expense	6,258.45	3,750.00	2,508.45	166.89 %
Salaries - OPE Expense	20,266.93	20,129.49	137.44	100.68 %
Salaries - Temporary Employee Expense		624.99	-624.99	
Salary Expense	57,442.62	57,467.01	-24.39	99.96 %
Total Payroll Expenses	**83,968.00**	**81,971.49**	**1,996.51**	**102.44 %**
Professional Development Expense	1,060.13	500.01	560.12	212.02 %
Total Administrative Expenses	**127,505.21**	**109,505.28**	**17,999.93**	**116.44 %**
Conference Expense				
Awards & Recognition Expense		200.01	-200.01	
Conference Abstract and CE Management - Confex Expense	5,797.13	7,250.01	-1,452.88	79.96 %
Conference CE Application Expense		249.99	-249.99	
Conference Exhibit Hall Expense		2,499.99	-2,499.99	
Conference Graphic Design Expense	2,075.00	875.01	1,199.99	237.14 %
Conference Gratuity Expense		125.01	-125.01	
Conference Hotel/Convention Center Expense	549.61	62,499.99	-61,950.38	0.88 %
Conference Proceedings Expense		37.50	-37.50	
Conference Speaker Expense		500.01	-500.01	
Conference Supplies Expense		1,250.01	-1,250.01	
Conference Travel Expense	1,305.91	375.00	930.91	348.24 %
WIN Gero-SIG Expense		50.01	-50.01	
Total Conference Expense	**9,727.65**	**75,912.54**	**-66,184.89**	**12.81 %**
Grant - Lentz Dissertation Grant Expense		1,250.01	-1,250.01	
Grant - NLN/WIN Research Grant Expense		624.99	-624.99	
Grant - Sigma/WIN Research Grant Expense		1,250.01	-1,250.01	
Grant - Voda Native American Awards Expense		500.01	-500.01	

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	Total			
	Actual	Budget	over Budget	% of Budget
Western Academy of Nurses (WAN) Expense		500.01	-500.01	
Total Expenses	**137,232.86**	**189,542.85**	**-52,309.99**	**72.40 %**
NET OPERATING INCOME	**-13,338.31**	**0.18**	**-13,338.49**	**-7,410,172.22 %**
NET INCOME	**$ -13,338.31**	**$0.18**	**$ -13,338.49**	**-7,410,172.22 %**

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2027 Budget vs. Actuals - Year View

Western Institute of Nursing

July 2026 - June 2027

	Total			
	Actual	Budget	over Budget	% of Budget
INCOME				
Conference Revenue				
Conference Advertising Revenue		1,400.00	-1,400.00	
Conference Exhibit Hall Revenue	3,000.00	22,500.00	-19,500.00	13.33 %
Conference Meals Revenue (Awards Lunch)		3,965.00	-3,965.00	
Conference Registration Fee Revenue		372,400.00	-372,400.00	
Conference Sponsorship	50,000.00	72,500.00	-22,500.00	68.97 %
Total Conference Revenue	**53,000.00**	**472,765.00**	**-419,765.00**	**11.21 %**
Membership Dues Revenue				
Membership Dues - Individual Revenue	10,013.00	55,088.00	-45,075.00	18.18 %
Membership Dues - Organizational Revenue	57,500.00	57,500.00	0.00	100.00 %
Membership Dues - Retired Revenue	518.00	1,789.00	-1,271.00	28.95 %
Membership Dues - Student Revenue	1,788.00	18,306.00	-16,518.00	9.77 %
Total Membership Dues Revenue	**69,819.00**	**132,683.00**	**-62,864.00**	**52.62 %**
Other Revenue				
Endowment Fund Donation	10,250.00	36,627.00	-26,377.00	27.98 %
Interest Revenue	17.57	910.00	-892.43	1.93 %
Job Listing Revenue	350.00	400.00	-50.00	87.50 %
Membership Dues - WAN Revenue	450.00	1,925.00	-1,475.00	23.38 %
Nursing Research Subscriptions Revenue	-192.00	14,820.00	-15,012.00	-1.30 %
Schwab Investment Revenue		98,042.00	-98,042.00	
2398-8880 Schwab Interest/Dividend Revenue	515.99		515.99	
2398-8880 Schwab Value Change/Gains/Loss on Investment Revenue	2,424.66		2,424.66	
5086-2469 Schwab Interest/Dividend Revenue	3,595.08		3,595.08	
5086-2469 Schwab Value Change/Gains/L	-11,786.75		-11,786.75	

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	Total			
	Actual	Budget	over Budget	% of Budget
oss on Investment Revenue				
Total Schwab Investment Revenue	**-5,251.02**	**98,042.00**	**-103,293.02**	**-5.36 %**
Total Other Revenue	**5,624.55**	**152,724.00**	**-147,099.45**	**3.68 %**
Total Income	**128,443.55**	**758,172.00**	**-629,728.45**	**16.94 %**
GROSS PROFIT	**128,443.55**	**758,172.00**	**-629,728.45**	**16.94 %**
EXPENSES				
Administrative Expenses				
Bank Fee Expense				
2398-8880 Schwab Investment Fee Expense	245.00		245.00	
5086-2469 Schwab Investment Fee Expense	2,020.00		2,020.00	
QuickBooks Payments Fee Expense	144.69	25,193.00	-25,048.31	0.57 %
Donated CC Fee	-52.00		-52.00	
Novi Pay CC Processing Expense	644.15		644.15	
Total QuickBooks Payments Fee Expense	**736.84**	**25,193.00**	**-24,456.16**	**2.92 %**
Total Bank Fee Expense	**3,001.84**	**25,193.00**	**-22,191.16**	**11.92 %**
Board of Governors Expense	8,598.78	12,000.00	-3,401.22	71.66 %
Corporation Expense		575.00	-575.00	
Nursing Research Subscription Expense		12,547.00	-12,547.00	
OHSU SON Payables Expense	5,825.20		5,825.20	
Operations - Accounting Expense	3,300.00	20,000.00	-16,700.00	16.50 %
Operations - Database Mgmt/Hosting - Novi Expense	14,655.00	14,655.00	0.00	100.00 %
Operations - Insurance Expense	2,705.61	6,000.00	-3,294.39	45.09 %
Operations - Meals Expense	269.00	500.00	-231.00	53.80 %
Operations - Print and Photocopy Expense		65.00	-65.00	
Operations - Rent Expense	3,000.00	12,000.00	-9,000.00	25.00 %
Operations - Shipping and Postage Expense		400.00	-400.00	
Operations -	1,299.00	4,200.00	-2,901.00	30.93 %

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	Total			
	Actual	Budget	over Budget	% of Budget
Support Software Expense				
Payroll Expenses				
Exec Director Stipend Expense	6,258.45	15,000.00	-8,741.55	41.72 %
Salaries - OPE Expense	20,266.93	80,518.00	-60,251.07	25.17 %
Salaries - Temporary Employee Expense		2,500.00	-2,500.00	
Salary Expense	57,442.62	229,868.00	-172,425.38	24.99 %
Total Payroll Expenses	**83,968.00**	**327,886.00**	**-243,918.00**	**25.61 %**
Professional Development Expense	1,060.13	2,000.00	-939.87	53.01 %
Total Administrative Expenses	**127,682.56**	**438,021.00**	**-310,338.44**	**29.15 %**
Conference Expense				
Awards & Recognition Expense		800.00	-800.00	
Conference Abstract and CE Management - Confex Expense	5,797.13	29,000.00	-23,202.87	19.99 %
Conference CE Application Expense		1,000.00	-1,000.00	
Conference Exhibit Hall Expense		10,000.00	-10,000.00	
Conference Graphic Design Expense	2,075.00	3,500.00	-1,425.00	59.29 %
Conference Gratuity Expense		500.00	-500.00	
Conference Hotel/Convention Center Expense	549.61	250,000.00	-249,450.39	0.22 %
Conference Proceedings Expense		150.00	-150.00	
Conference Speaker Expense		2,000.00	-2,000.00	
Conference Supplies Expense		5,000.00	-5,000.00	
Conference Travel Expense	1,305.91	1,500.00	-194.09	87.06 %
WIN Gero-SIG Expense		200.00	-200.00	
Total Conference Expense	**9,727.65**	**303,650.00**	**-293,922.35**	**3.20 %**
Grant - Lentz Dissertation Grant Expense		5,000.00	-5,000.00	
Grant - NLN/WIN Research Grant Expense		2,500.00	-2,500.00	
Grant - Sigma/WIN Research Grant Expense		5,000.00	-5,000.00	
Grant - Voda Native American Awards Expense		2,000.00	-2,000.00	

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	Total			
	Actual	Budget	over Budget	% of Budget
Western Academy of Nurses (WAN) Expense		2,000.00	-2,000.00	
Total Expenses	**137,410.21**	**758,171.00**	**-620,760.79**	**18.12 %**
NET OPERATING INCOME	**-8,966.66**	**1.00**	**-8,967.66**	**-896,666.00 %**
NET INCOME	**$ -8,966.66**	**$1.00**	**$ -8,967.66**	**-896,666.00 %**

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