

Washington Center for Nursing
Balance Sheet
 As of February 24, 2026

	Feb 24, 26
ASSETS	
Current Assets	
Checking/Savings	
Payroll Passthrough	-21,410.47
1001 · HSB 9080 - Operating Account	537,657.83
1002 · HSB Money Market 9072 - Reserve	301,135.59
1003 · Petty Cash	100.00
Total Checking/Savings	817,482.95
Accounts Receivable	
11100 · Allowance for Doubtful Accounts	59,156.30
1100 · Accounts Receivable	-59,156.30
Total Accounts Receivable	0.00
Total Current Assets	817,482.95
Fixed Assets	
1300 · Furniture, Fixtures, Equipment	7,917.70
1310 · Software	7,794.00
1320 · Accumulated Depreciation	-15,711.70
Total Fixed Assets	0.00
Other Assets	
1500 · ROU Asset	97,174.85
13000 · Prepaid Expenses, Insurances	8,931.68
Total Other Assets	106,106.53
TOTAL ASSETS	923,589.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accts Payable, checks uncashed	5,717.27
Total Accounts Payable	5,717.27
Credit Cards	
2010 · WCN Credit Card First National	283.68
Total Credit Cards	283.68
Other Current Liabilities	
2011 · Accrued Expense	23,980.00
2020 · Operating Lease Liability	26,175.06
2100 · Payroll Liabilities, unused PTO	26,339.14
Total Other Current Liabilities	76,494.20
Total Current Liabilities	82,495.15
Long Term Liabilities	
2500 · Operating Lease Liability- Non	74,712.60
Total Long Term Liabilities	74,712.60
Total Liabilities	157,207.75
Equity	
3100 · Unrestricted Net Assets	768,142.71
3200 · Temporarily Restricted	13,595.50
Net Income	-15,356.48
Total Equity	766,381.73
TOTAL LIABILITIES & EQUITY	923,589.48