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Accrual Basis

Pacific Swimming
Draft Statement of Financial Position
As of December 31, 2018

	Sep 30, 18	Oct 31, 18	Nov 30, 18	Dec 31, 18
ASSETS				
Current Assets				
Checking/Savings				
3.1 - LSC Checking (9988)	185,212.24	152,121.69	286,037.45	643,764.50
4.1 - LSC Savings (8996)	538,548.19	538,567.56	488,583.75	488,600.26
Zone 1 North - Checking (8295)	54,732.25	54,732.25	54,732.25	54,732.25
Zone 1 South - Checking (8287)	3,280.38	1,116.38	10,517.17	6,539.06
Zone 1 South - Savings (9002)	32,172.64	28,173.68	18,174.32	30,942.92
Zone 2 - Chase Checking (8279)	16,313.87	16,758.87	17,304.00	10,196.88
Zone 3 - Chase Checking (8261)	38,038.73	38,038.73	38,250.73	36,702.67
Zone 3 - Chase Savings (3383)	32,041.78	32,042.93	32,043.98	32,045.06
Zone 4 - Checking	17,990.82	18,595.41	19,095.41	18,981.41
Total Checking/Savings	918,330.90	880,147.50	964,739.06	1,322,505.01
Accounts Receivable	57,566.35	71,496.85	16,731.69	26,503.07
Other Current Assets				
Investments at Wells Fargo				
LSC Investment Funds	2,783,625.32	2,665,579.96	2,697,749.04	2,530,381.25
LSC Board Designated Funds	267,309.51	255,973.70	259,062.87	242,990.66
Zone 1 South Investment Funds	40,235.29	38,529.03	38,994.01	36,574.83
Zone 2 Investment Funds	74,355.74	71,202.53	72,061.83	67,591.13
Total Investments at Wells Fargo	3,165,525.86	3,031,285.22	3,067,867.75	2,877,537.87
Due to/Due From	243.30	516.66	813.41	
Prepaid Expenses	29,555.65	21,063.28	32,708.69	39,878.18
All-Star Apparel Inventory	729.84	729.84	729.84	4,490.01
Officials Shirt Inventory	4,216.77	2,766.51	4,069.19	3,862.70
A Medal Inventory	8,868.35	8,676.60	8,388.98	8,245.16
Undeposited Funds	1,605.30	1,267.00		
Total Other Current Assets	3,210,745.07	3,066,305.11	3,114,577.86	2,934,013.92
Total Current Assets	4,186,642.32	4,017,949.46	4,096,048.61	4,283,022.00
Fixed Assets	2,600.66	2,431.57	2,262.48	2,093.39
TOTAL ASSETS	4,189,242.98	4,020,381.03	4,098,311.09	4,285,115.39
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	130,250.21	97,169.62	158,962.80	491,693.12
Credit Cards	10,221.04	46,490.28	16,380.32	15,675.45
Other Current Liabilities				
25550 - Use Tax Payable	1,347.73	1,368.29	1,939.09	2,108.19
25500 - Sales Tax Payable		12.06	30.16	39.21
MEFAP Splash Fee	(80.00)	97.00	217.00	113.00
Accrued Accounts Payable	41,510.80	31,052.50	30,777.50	32,178.69
Payroll Liabilities	3,382.61	3,866.42	2,888.69	3,372.50
Deferred Revenue			75.00	14,925.00
Prepaid Memberships	218.00	301.00	301.00	9,878.00
Total Other Current Liabilities	46,379.14	36,697.27	36,228.44	62,614.59
Total Current Liabilities	186,850.39	180,357.17	211,571.56	569,983.16
Total Liabilities	186,850.39	180,357.17	211,571.56	569,983.16
Equity				
32000 - Retained Earnings	3,985,688.88	3,985,688.88	3,985,688.88	3,985,688.88
Net Income	16,703.71	(145,665.02)	(98,949.35)	(270,556.65)
Total Equity	4,002,392.59	3,840,023.86	3,886,739.53	3,715,132.23
TOTAL LIABILITIES & EQUITY	4,189,242.98	4,020,381.03	4,098,311.09	4,285,115.39

Pacific Swimming
Draft Statement of Financial Position
As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
3.1 - LSC Checking (9988)	287,942.09
4.1 - LSC Savings (8996)	462,735.47
Zone 1 North - Checking (8295)	77,704.25
Zone 1 South - Checking (8287)	1,385.88
Zone 1 South - Savings (9002)	30,943.85
Zone 2 - Chase Checking (8279)	33,140.78
Zone 3 - Chase Checking (8261)	35,648.96
Zone 3 - Chase Savings (3383)	32,046.14
Zone 4 - Checking	19,416.51
Total Checking/Savings	980,963.93
Accounts Receivable	26,925.35
Other Current Assets	
Investments at Wells Fargo	
LSC Investment Funds	2,664,191.12
LSC Board Designated Funds	255,840.32
Zone 1 South Investment Funds	38,508.96
Zone 2 Investment Funds	71,165.44
Total Investments at Wells Fargo	3,029,705.84
Due to/Due From	434.57
Prepaid Expenses	34,833.42
All-Star Apparel Inventory	2,083.67
Officials Shirt Inventory	3,572.49
A Medal Inventory	7,573.97
Undeposited Funds	2,209.80
Total Other Current Assets	3,080,413.76
Total Current Assets	4,088,303.04
Fixed Assets	1,924.30
TOTAL ASSETS	4,090,227.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	132,455.00
Credit Cards	15,893.64
Other Current Liabilities	
25550 - Use Tax Payable	82.37
25500 - Sales Tax Payable	42.23
MEFAP Splash Fee	425.00
Accrued Accounts Payable	30,777.50
Payroll Liabilities	3,952.72
Deferred Revenue	7,560.00
Prepaid Memberships	6,363.00
Total Other Current Liabilities	49,202.82
Total Current Liabilities	197,551.46
Total Liabilities	197,551.46
Equity	
32000 - Retained Earnings	3,985,688.88
Net Income	(93,013.00)
Total Equity	3,892,675.88
TOTAL LIABILITIES & EQUITY	4,090,227.34