

# Pacific Swimming

## Draft Statement of Financial Position As of February 28, 2026

	Total	
	As of Feb 28, 2026	As of Jan 31, 2026 (PP)
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
3.1 LSC Checking (9988)	511,397	425,607
4.1 LSC Savings (8996)	444,997	444,990
Zone 1 North - Checking (8295)	70,292	36,906
Zone 1 South - Checking (8287)	2,299	11,896
Zone 1 South - Savings (9002)	157,190	164,547
Zone 2 - Chase Checking (8279)	37,124	23,512
Zone 3 - Chase Checking (8261)	39,963	34,569
Zone 3 - Chase Savings (3383)	32,089	32,089
Zone 4 - Chase Checking (5111)	32,313	32,351
<b>Total Bank Accounts</b>	<b>1,327,664</b>	<b>1,206,468</b>
<b>Accounts Receivable</b>		
Accounts Receivable	27,075	71,694
<b>Total Accounts Receivable</b>	<b>27,075</b>	<b>71,694</b>
<b>Other Current Assets</b>		
Inventory A Medal	8,361	8,361
Inventory Officials Shirt	6,300	6,180
<b>Investments at Wells Fargo</b>		
LSC Board Designated Funds	220,727	218,744
LSC Investment Funds	4,190,068	4,236,653
Zone 1 South Investment Funds	73,522	72,861
Zone 2 Investment Funds	98,890	98,002
<b>Total Investments at Wells Fargo</b>	<b>4,583,206</b>	<b>4,626,260</b>
<b>Prepaid Expenses</b>		
Prepaid Events	54,365	36,933
Prepaid Promotional Items	3,720	3,754
<b>Total Prepaid Expenses</b>	<b>58,085</b>	<b>40,688</b>
<b>Total Other Current Assets</b>	<b>4,655,952</b>	<b>4,681,488</b>
<b>Total Current Assets</b>	<b>6,010,691</b>	<b>5,959,650</b>
<b>Fixed Assets</b>		
Accumulated Depreciation	(4,779)	(4,562)
Property and Equipment	13,034	13,034
<b>Total Fixed Assets</b>	<b>8,255</b>	<b>8,472</b>
<b>TOTAL ASSETS</b>	<b>6,018,945</b>	<b>5,968,122</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		

<b>Accounts Payable</b>		
Accounts Payable	23,464	28,747
<b>Total Accounts Payable</b>	<b>23,464</b>	<b>28,747</b>
<b>Credit Cards</b>		
5 Chase Bold Ink Credit Card	9,334	20,866
<b>Total Credit Cards</b>	<b>9,334</b>	<b>20,866</b>
<b>Other Current Liabilities</b>		
25500 Sales Tax Payable	-	-
25550 Use Tax Payable	430	84
<b>Total 25500 Sales Tax Payable</b>	<b>430</b>	<b>84</b>
<b>Accrued Accounts Payable</b>	-	-
Accrued Travel Support	-	16,375
<b>Total Accrued Accounts Payable</b>	-	<b>16,375</b>
<b>Payroll Liabilities</b>	0	0
Accrued Payroll	16,986	17,241
CA SUI / ETT	(0)	(0)
PTO (Paid Time Off) Payable	7,782	7,567
<b>Total Payroll Liabilities</b>	<b>24,768</b>	<b>24,807</b>
<b>Total Other Current Liabilities</b>	<b>25,198</b>	<b>41,267</b>
<b>Total Current Liabilities</b>	<b>57,996</b>	<b>90,880</b>
<b>Total Liabilities</b>	<b>57,996</b>	<b>90,880</b>
<b>Equity</b>		
32000 Retained Earnings	5,541,477	5,541,477
32100 Donor Restricted Net Assets	3,273	3,273
32300 Board Designated Fund	3,231	3,231
Net Revenue	412,969	329,262
<b>Total Equity</b>	<b>5,960,950</b>	<b>5,877,242</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,018,945</b>	<b>5,968,122</b>

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