

Pacific Swimming
Draft Statement of Financial Position
As of August 31, 2025

	Total		
	As of Aug 31, 2025	As of Jul 31, 2025	Change
ASSETS			
Current Assets			
Bank Accounts			
3.1 LSC Checking (9988)	420,551.38	516,412.94	(95,861.56)
4.1 LSC Savings (8996)	444,952.99	444,946.02	6.97
Zone 1 North - Checking (8295)	39,858.47	39,858.47	-
Zone 1 South - Checking (8287)	6,644.99	7,139.59	(494.60)
Zone 1 South - Savings (9002)	128,181.81	135,339.75	(7,157.94)
Zone 2 - Chase Checking (8279)	23,218.57	23,439.31	(220.74)
Zone 3 - Chase Checking (8261)	34,675.35	34,895.25	(219.90)
Zone 3 - Chase Savings (3383)	32,086.07	32,085.57	0.50
Zone 4 - Chase Checking (5111)	30,706.48	30,854.43	(147.95)
Total Bank Accounts	1,160,876.11	1,264,971.33	(104,095.22)
Accounts Receivable			
Accounts Receivable	9,564.83	54,589.73	(45,024.90)
Total Accounts Receivable	9,564.83	54,589.73	(45,024.90)
Other Current Assets			
Inventory A Medal	8,798.40	8,951.69	(153.29)
Inventory Officials Shirt	8,736.02	8,997.78	(261.76)
Investments at Wells Fargo			-
LSC Board Designated Funds	208,491.15	205,014.84	3,476.31
LSC Investment Funds	4,038,083.94	3,970,756.47	67,327.47
Zone 1 South Investment Funds	69,446.13	68,288.31	1,157.82
Zone 2 Investment Funds	93,408.43	91,851.00	1,557.43
Total Investments at Wells Fargo	4,409,429.65	4,335,910.62	73,519.03
Prepaid Expenses	-	-	-
Prepaid Events	23,783.66	72,441.80	(48,658.14)
Prepaid Promotional Items	3,967.96	3,600.03	367.93
Total Prepaid Expenses	27,751.62	76,041.83	(48,290.21)
Total Other Current Assets	4,454,715.69	4,429,901.92	24,813.77
Total Current Assets	5,625,156.63	5,749,462.98	(124,306.35)
Fixed Assets			
Accumulated Depreciation	(3,258.59)	(3,041.35)	(217.24)
Property and Equipment	13,034.05	13,034.05	-

Total Fixed Assets	9,775.46	9,992.70	(217.24)
TOTAL ASSETS	5,634,932.09	5,759,455.68	(124,523.59)
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	8,293.46	42,120.04	(33,826.58)
Total Accounts Payable	8,293.46	42,120.04	(33,826.58)
Credit Cards			
5 Chase Bold Ink Credit Card	24,658.47	40,319.39	(15,660.92)
Total Credit Cards	24,658.47	40,319.39	(15,660.92)
Other Current Liabilities			
25500 Sales Tax Payable	-	-	-
25550 Use Tax Payable	76.28	76.28	-
CA DEPT TAX & FEE ADMIN Payable	76.94	76.94	-
Total 25500 Sales Tax Payable	153.22	153.22	-
Accrued Accounts Payable	26,499.38	-	26,499.38
Accrued Travel Support	32,400.00	47,400.00	(15,000.00)
Total Accrued Accounts Payable	58,899.38	47,400.00	11,499.38
Deferred Revenue	-	43,100.00	(43,100.00)
MEFAP Splash Fee	-	(150.00)	150.00
Payroll Liabilities	0.03	0.03	-
Accrued Payroll	19,408.84		19,408.84
CA SUI / ETT	(0.03)	(0.03)	-
PTO (Paid Time Off) Payable	5,222.50	4,482.23	740.27
Total Payroll Liabilities	24,631.34	4,482.23	20,149.11
Total Other Current Liabilities	83,683.94	94,985.45	(11,301.51)
Total Current Liabilities	116,635.87	177,424.88	(60,789.01)
Total Liabilities	116,635.87	177,424.88	(60,789.01)
Equity			
32000 Retained Earnings	5,141,580.72	5,141,580.72	-
32100 Donor Restricted Net Assets	11,672.33	11,672.33	-
Net Revenue	365,043.17	428,777.75	(63,734.58)
Total Equity	5,518,296.22	5,582,030.80	(63,734.58)
TOTAL LIABILITIES AND EQUITY	5,634,932.09	5,759,455.68	(124,523.59)