

Pacific Swimming

Draft Statement of Financial Position Consolidated

October 2025

	LSC		
	As of Oct 31, 2025	As of Sep 30, 2025 (PP)	Change
ASSETS			
Current Assets			
Bank Accounts			
3.1 LSC Checking (9988)	380,190.64	346,159.77	34,030.87
4.1 LSC Savings (8996)	444,968.13	444,960.68	7.45
Zone 1 North - Checking (8295)	39,822.47	39,840.47	(18.00)
Zone 1 South - Checking (8287)	4,873.52	6,689.40	(1,815.88)
Zone 1 South - Savings (9002)	128,186.17	128,184.02	2.15
Zone 2 - Chase Checking (8279)	23,384.57	22,764.57	620.00
Zone 3 - Chase Checking (8261)	34,675.35	34,675.35	0.00
Zone 3 - Chase Savings (3383)	32,087.16	32,086.62	0.54
Zone 4 - Chase Checking (5111)	31,726.48	31,564.48	162.00
Total Bank Accounts	1,119,914.49	1,086,925.36	32,989.13
Accounts Receivable			
Accounts Receivable	70,849.92	83,007.60	(12,157.68)
Total Accounts Receivable	70,849.92	83,007.60	(12,157.68)
Other Current Assets			
Inventory A Medal	8,412.08	8,412.08	0.00
Inventory Officials Shirt	5,628.90	8,624.26	(2,995.36)
Investments at Wells Fargo			0.00
LSC Board Designated Funds	216,034.20	212,949.77	3,084.43
LSC Investment Funds	4,184,178.80	4,124,439.14	59,739.66
Zone 1 South Investment Funds	71,958.64	70,931.25	1,027.39
Zone 2 Investment Funds	96,787.88	95,405.99	1,381.89

Total Investments at Wells Fargo	4,568,959.52	4,503,726.15	65,233.37
Prepaid Expenses	0.00	0.00	0.00
Prepaid Events	32,565.76	30,672.32	1,893.44
Prepaid Promotional Items	3,788.87	5,004.88	(1,216.01)
Total Prepaid Expenses	36,354.63	35,677.20	677.43
Total Other Current Assets	4,619,355.13	4,556,439.69	62,915.44
Total Current Assets	5,810,119.54	5,726,372.65	83,746.89
Fixed Assets			
Accumulated Depreciation	(3,693.07)	(3,475.83)	(217.24)
Property and Equipment	13,034.05	13,034.05	0.00
Total Fixed Assets	9,340.98	9,558.22	(217.24)
TOTAL ASSETS	5,819,460.52	5,735,930.87	83,529.65
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	12,522.53	10,941.43	1,581.10
Total Accounts Payable	12,522.53	10,941.43	1,581.10
Credit Cards			
5 Chase Bold Ink Credit Card	34,854.01	13,838.85	21,015.16
Total Credit Cards	34,854.01	13,838.85	21,015.16
Other Current Liabilities			
25500 Sales Tax Payable	0.00	0.00	0.00
25550 Use Tax Payable	115.62	337.29	(221.67)
CA DEPT TAX & FEE ADMIN Payable	0.00	104.09	(104.09)
Total 25500 Sales Tax Payable	115.62	441.38	(325.76)
Accrued Accounts Payable	0.00	1,000.00	(1,000.00)
Accrued Reimbursements	0.00	400.00	(400.00)
Accrued Travel Support	0.00	1,000.00	(1,000.00)
Total Accrued Accounts Payable	-	2,400.00	(2,400.00)
MEFAP Splash Fee	20.00	20.00	0.00
Payroll Liabilities	0.03	0.03	0.00

Accrued Payroll	16,497.39	18,556.57	(2,059.18)
CA SUI / ETT	(0.03)	(0.03)	0.00
PTO (Paid Time Off) Payable	5,178.36	5,232.04	(53.68)
Total Payroll Liabilities	21,675.75	23,788.61	(2,112.86)
Total Other Current Liabilities	21,811.37	26,649.99	(4,838.62)
Total Current Liabilities	69,187.91	51,430.27	17,757.64
Total Liabilities	69,187.91	51,430.27	17,757.64
Equity			
32000 Retained Earnings	5,541,988.58	5,539,380.58	2,608.00
32100 Donor Restricted Net Assets	4,608.33	7,216.33	(2,608.00)
32300 Board Designated Fund	3,230.86	3,230.86	0.00
Net Revenue	200,444.84	134,672.83	65,772.01
Total Equity	5,750,272.61	5,684,500.60	65,772.01
TOTAL LIABILITIES AND EQUITY	5,819,460.52	5,735,930.87	83,529.65

Wednesday, Nov 12, 2025 09:09:09 AM GMT-8 - Accrual Basis