

Pacific Swimming

Draft Statement of Financial Position As of December 31, 2025

	Total	
	As of Dec 31, 2025	As of Nov 30, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
3.1 LSC Checking (9988)	423,873	382,294
4.1 LSC Savings (8996)	444,983	444,975
Zone 1 North - Checking (8295)	39,571	39,589
Zone 1 South - Checking (8287)	4,224	4,874
Zone 1 South - Savings (9002)	143,324	128,188
Zone 2 - Chase Checking (8279)	25,987	25,505
Zone 3 - Chase Checking (8261)	34,675	34,675
Zone 3 - Chase Savings (3383)	32,088	32,088
Zone 4 - Chase Checking (5111)	32,389	31,688
Total Bank Accounts	1,181,113	1,123,876
Accounts Receivable		
Accounts Receivable	118,401	70,475
Total Accounts Receivable	118,401	70,475
Other Current Assets		
Inventory A Medal	8,361	8,412
Inventory Officials Shirt	5,474	5,301
Investments at Wells Fargo		
LSC Board Designated Funds	215,824	216,105
LSC Investment Funds	4,180,115	4,185,544
Zone 1 South Investment Funds	71,889	71,982
Zone 2 Investment Funds	96,694	96,819
Total Investments at Wells Fargo	4,564,522	4,570,450
Prepaid Expenses		
Prepaid Events	36,661	33,680
Prepaid Promotional Items	3,772	3,789
Total Prepaid Expenses	40,433	37,469
Total Other Current Assets	4,618,790	4,621,631
Total Current Assets	5,918,305	5,815,982
Fixed Assets		
Accumulated Depreciation	(4,345)	(4,127)
Property and Equipment	13,034	13,034
Total Fixed Assets	8,689	8,907
TOTAL ASSETS	5,926,994	5,824,888
LIABILITIES AND EQUITY		

Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	72,801	7,818
Total Accounts Payable	72,801	7,818
Credit Cards		
5 Chase Bold Ink Credit Card	7,651	1,448
Total Credit Cards	7,651	1,448
Other Current Liabilities		
25500 Sales Tax Payable		
25550 Use Tax Payable	488	247
25570 CA DEPT TAX & FEE ADMIN Payable	3	-
Total 25500 Sales Tax Payable	491	247
Accrued Accounts Payable		
Accrued Travel Support	43,350	-
Total Accrued Accounts Payable	43,350	-
Deferred Revenue	7,180	-
MEFAP Splash Fee	(100)	-
Payroll Liabilities		
Accrued Payroll	15,730	15,521
CA SUI / ETT	(0)	(0)
PTO (Paid Time Off) Payable	6,707	5,941
Total Payroll Liabilities	22,437	21,462
Total Other Current Liabilities	73,357	21,709
Total Current Liabilities	153,810	30,975
Total Liabilities	153,810	30,975
Equity		
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	225,204	245,933
Total Equity	5,773,184	5,793,913
TOTAL LIABILITIES AND EQUITY	5,926,994	5,824,888