

Pacific Swimming

Draft Statement of Financial Position As of January 31, 2026

	Total	
	As of Jan 31, 2026	As of Dec 31, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
3.1 LSC Checking (9988)	425,607	423,873
4.1 LSC Savings (8996)	444,990	444,983
Zone 1 North - Checking (8295)	36,906	39,571
Zone 1 South - Checking (8287)	11,896	4,224
Zone 1 South - Savings (9002)	164,547	143,324
Zone 2 - Chase Checking (8279)	23,512	25,987
Zone 3 - Chase Checking (8261)	34,569	34,675
Zone 3 - Chase Savings (3383)	32,089	32,088
Zone 4 - Chase Checking (5111)	32,351	32,389
Total Bank Accounts	1,206,468	1,181,113
Accounts Receivable		
Accounts Receivable	71,694	118,401
Total Accounts Receivable	71,694	118,401
Other Current Assets		
Inventory A Medal	8,361	8,361
Inventory Officials Shirt	6,180	5,474
Investments at Wells Fargo		
LSC Board Designated Funds	218,744	215,824
LSC Investment Funds	4,236,653	4,180,115
Zone 1 South Investment Funds	72,861	71,889
Zone 2 Investment Funds	98,002	96,694
Total Investments at Wells Fargo	4,626,260	4,564,522
Prepaid Expenses		
Prepaid Events	36,933	36,661
Prepaid Promotional Items	3,754	3,772
Total Prepaid Expenses	40,688	40,433
Total Other Current Assets	4,681,488	4,618,790
Total Current Assets	5,959,650	5,918,305
Fixed Assets		
Accumulated Depreciation	(4,562)	(4,345)
Property and Equipment	13,034	13,034
Total Fixed Assets	8,472	8,689
TOTAL ASSETS	5,968,122	5,926,994
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	25,875	72,801
Total Accounts Payable	25,875	72,801

Credit Cards		
5 Chase Bold Ink Credit Card	20,866	7,651
Total Credit Cards	20,866	7,651
Other Current Liabilities		
25500 Sales Tax Payable		
25550 Use Tax Payable	84	488
25570 CA DEPT TAX & FEE ADMIN Payable	-	3
Total 25500 Sales Tax Payable	84	491
Accrued Accounts Payable		
Accrued Travel Support	31,100	43,350
Total Accrued Accounts Payable	31,100	43,350
Deferred Revenue	-	7,180
MEFAP Splash Fee	-	(100)
Payroll Liabilities		
Accrued Payroll	17,241	15,730
CA SUI / ETT	(0)	(0)
PTO (Paid Time Off) Payable	7,567	6,707
Total Payroll Liabilities	24,807	22,437
Total Other Current Liabilities	55,992	73,357
Total Current Liabilities	102,733	153,810
Total Liabilities	102,733	153,810
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	317,408	225,204
Total Equity	5,865,389	5,773,184
TOTAL LIABILITIES AND EQUITY	5,968,122	5,926,994