

Pacific Swimming

Draft Statement of Financial Position

As of August 31, 2026

	Total		
	As of Aug 31	As of Jul 31 (PP)	Change
ASSETS			
Current Assets			
Bank Accounts			
3.1 LSC Checking (9988)	323,290	474,939	(151,649)
4.1 LSC Savings (8996)	445,041	445,034	7
Zone 1 North - Checking (8295)	63,174	63,331	(157)
Zone 1 South - Checking (8287)	11,471	7,739	3,732
Zone 1 South - Savings (9002)	175,171	195,168	(19,997)
Zone 2 - Chase Checking (8279)	25,197	25,330	(133)
Zone 3 - Chase Checking (8261)	37,270	37,490	(220)
Zone 3 - Chase Savings (3383)	32,092	32,092	1
Zone 4 - Chase Checking (5111)	31,914	32,064	(150)
Total Bank Accounts	1,144,620	1,313,186	(168,566)
Accounts Receivable			
Accounts Receivable	30,578	54,508	(23,930)
Total Accounts Receivable	30,578	54,508	(23,930)
Other Current Assets			
Inventory A Medal	7,083	7,083	-
Inventory Officials Shirt	8,789	9,090	(301)
Investments at Wells Fargo			
LSC Board Designated Funds	235,451	230,374	5,077
LSC Investment Funds	4,469,570	4,373,193	96,377
Zone 1 South Investment Funds	78,426	76,735	1,691
Zone 2 Investment Funds	105,487	103,212	2,275
Total Investments at Wells Fargo	4,888,934	4,783,514	105,420
Prepaid Expenses			
Prepaid Events	19,752	73,141	(53,389)
Prepaid Promotional Items	3,456	3,564	(109)
Total Prepaid Expenses	23,208	76,705	(53,498)
Total Other Current Assets	4,928,015	4,876,393	51,622
Total Current Assets	6,103,213	6,244,087	(140,875)
Fixed Assets			
Accumulated Depreciation	(6,083)	(5,865)	(217)
Property and Equipment	13,034	13,034	-
Total Fixed Assets	6,951	7,169	(217)
TOTAL ASSETS	6,110,164	6,251,256	(141,092)

	Total		
	As of Aug 31	As of Jul 31 (PP)	Change
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	26,266	1,886	24,380
Total Accounts Payable	26,266	1,886	24,380
Credit Cards			
5 Chase Bold Ink Credit Card	30,027	23,711	6,317
Total Credit Cards	30,027	23,711	6,317
Other Current Liabilities			
25500 Sales Tax Payable			
25550 Use Tax Payable	841	1,225	(383)
25570 CA DEPT TAX & FEE ADMIN Payable	(2)	60	(62)
Total 25500 Sales Tax Payable	839	1,285	(446)
Accrued Accounts Payable			
Accrued Reimbursements	-	108	(108)
Accrued Travel Support	73,800	-	73,800
Total Accrued Accounts Payable	73,800	108	73,692
Deferred Revenue	-	70,550	(70,550)
Payroll Liabilities			
Accrued Payroll	15,299	17,759	(2,461)
CA SUI / ETT	(0)	(0)	-
PTO (Paid Time Off) Payable	8,152	7,567	585
Total Payroll Liabilities	23,450	25,326	(1,876)
Total Other Current Liabilities	98,090	97,269	821
Total Current Liabilities	154,383	122,865	31,518
Total Liabilities	154,383	122,865	31,518
Equity			
32000 Retained Earnings	5,537,708	5,546,708	(9,000)
32100 Donor Restricted Net Assets	1,273	1,273	-
32300 Board Designated Fund	9,000	-	9,000
Net Revenue	407,801	580,410	(172,610)
Total Equity	5,955,781	6,128,391	(172,610)
TOTAL LIABILITIES AND EQUITY	6,110,164	6,251,256	(141,092)