

Pacific Swimming

Draft Statement of Financial Position

As of May 31, 2026

	Total		
	As of May 31	As of Apr 30	Change
ASSETS			
Current Assets			
Bank Accounts			
3.1 LSC Checking (9988)	370,879	452,405	(81,526)
4.1 LSC Savings (8996)	445,019	445,012	7
Zone 1 North - Checking (8295)	62,674	63,552	(878)
Zone 1 South - Checking (8287)	25,080	12,233	12,846
Zone 1 South - Savings (9002)	160,336	134,755	25,581
Zone 2 - Chase Checking (8279)	33,280	33,046	235
Zone 3 - Chase Checking (8261)	37,745	41,648	(3,903)
Zone 3 - Chase Savings (3383)	32,091	32,090	1
Zone 4 - Chase Checking (5111)	32,640	33,838	(1,199)
Total Bank Accounts	1,199,744	1,248,579	(48,836)
Accounts Receivable			
Accounts Receivable	47,220	17,930	29,290
Total Accounts Receivable	47,220	17,930	29,290
Other Current Assets			
Inventory A Medal	8,003	8,105	(102)
Inventory Officials Shirt	7,667	7,925	(258)
Investments at Wells Fargo			-
LSC Board Designated Funds	230,728	228,546	2,182
LSC Investment Funds	4,379,913	4,338,496	41,417
Zone 1 South Investment Funds	76,853	76,126	727
Zone 2 Investment Funds	103,371	102,393	977
Total Investments at Wells Fargo	4,790,864	4,745,562	45,303
Prepaid Expenses			
Prepaid Events	37,722	48,882	(11,159)
Prepaid Promotional Items	3,633	3,651	(17)
Total Prepaid Expenses	41,356	52,533	(11,177)
Total Other Current Assets	4,847,890	4,814,124	33,766
Total Current Assets	6,094,854	6,080,634	14,220
Fixed Assets			
Accumulated Depreciation	(5,431)	(5,214)	(217)
Property and Equipment	13,034	13,034	-
Total Fixed Assets	7,603	7,820	(217)
TOTAL ASSETS	6,102,457	6,088,454	14,003

	Total		
	As of May 31	As of Apr 30	Change
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	2,900	18,868	(15,968)
Total Accounts Payable	2,900	18,868	(15,968)
Credit Cards			
5 Chase Bold Ink Credit Card	(13,761)	47,123	(60,885)
Total Credit Cards	(13,761)	47,123	(60,885)
Other Current Liabilities			
25500 Sales Tax Payable			
25550 Use Tax Payable	276	261	14
25570 CA DEPT TAX & FEE ADMIN Payable	6.03	0.00	6.03
Total 25500 Sales Tax Payable	282	261	20
Accrued Accounts Payable			
Accrued Reimbursements	14	5,000	(4,986)
Accrued Travel Support	12,300	1,700	10,600
Total Accrued Accounts Payable	12,314	6,700	5,614
Payroll Liabilities			
Accrued Payroll	16,965	17,815	(849)
CA SUI / ETT	(0)	(0)	-
PTO (Paid Time Off) Payable	7,908	7,138	770
Total Payroll Liabilities	24,873	24,953	(79)
Total Other Current Liabilities	37,470	31,914	5,555
Total Current Liabilities	26,608	97,906	(71,298)
Total Liabilities	26,608	97,906	(71,298)
Equity			
32000 Retained Earnings	5,543,477	5,541,477	2,000
32100 Donor Restricted Net Assets	1,273	3,273	(2,000)
32300 Board Designated Fund	3,231	3,231	-
Net Revenue	527,868	442,568	85,300
Total Equity	6,075,849	5,990,548	85,300
TOTAL LIABILITIES AND EQUITY	6,102,457	6,088,454	14,003