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03/07/23

Cash Basis

Pacific Swimming Zone 1 South
Balance Sheet History
 As of February 28, 2023

| | Sep 30, 22 | Oct 31, 22 | Nov 30, 22 | Dec 31, 22 | Jan 31, 23 | Feb 28, 23 | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|
| ASSETS | | | | | | | |
| Current Assets | | | | | | | |
| Checking/Savings | | | | | | | |
| Checking - Chase 8287 | 2,984.42 | 2,858.42 | 2,441.28 | 6,302.94 | 7,682.39 | 8,872.75 | |
| Savings - Chase 9002 | 69,364.59 | 69,365.17 | 69,365.73 | 76,143.43 | 92,379.73 | 80,997.28 | |
| Wells Fargo - Z1S Invest | 43,963.20 | 46,743.05 | 49,314.65 | 47,931.13 | 49,223.15 | 48,656.79 | |
| Total Checking/Savings | 116,312.21 | 118,966.64 | 121,121.66 | 130,377.50 | 149,285.27 | 138,526.82 | Includes Dec meet session 3 refunds |
| Total Current Assets | 116,312.21 | 118,966.64 | 121,121.66 | 130,377.50 | 149,285.27 | 138,526.82 | |
| TOTAL ASSETS | 116,312.21 | 118,966.64 | 121,121.66 | 130,377.50 | 149,285.27 | 138,526.82 | |
| LIABILITIES & EQUITY | | | | | | | |
| Equity | | | | | | | |
| 30000 · Opening Balance Equity | 27,979.97 | 27,979.97 | 27,979.97 | 27,979.97 | 27,979.97 | 27,979.97 | |
| 32000 · Retained Earnings | 91,538.01 | 91,538.01 | 91,538.01 | 91,538.01 | 91,538.01 | 91,538.01 | |
| Net Income | -3,205.77 | -551.34 | 1,603.68 | 10,859.52 | 29,767.29 | 19,008.84 | |
| Total Equity | 116,312.21 | 118,966.64 | 121,121.66 | 130,377.50 | 149,285.27 | 138,526.82 | |
| TOTAL LIABILITIES & EQUITY | 116,312.21 | 118,966.64 | 121,121.66 | 130,377.50 | 149,285.27 | 138,526.82 | |

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Cash Basis

Pacific Swimming Zone 1 South
Income & Expense
January through February 2023

| | Jan - Feb 23 |
|--|--------------|
| Ordinary Income/Expense | |
| Income | |
| 11600 · Championship Zone Meets | |
| 11605 · Entry Fees | 25,125.55 |
| 11610 · Vendor Support | 1,035.10 |
| | 26,160.65 |
| Total 11600 · Championship Zone Meets | |
| 17000 · Interest Income | 1.30 |
| | 26,161.95 |
| Total Income | |
| Gross Profit | 26,161.95 |
| Expense | |
| 54000 · Age Group Programs | |
| 54100 · Zone All Star Meet | |
| 54200 · Zone All-Star Meet | 3,360.00 |
| | 3,360.00 |
| Total 54100 · Zone All Star Meet | |
| Total 54000 · Age Group Programs | 3,360.00 |
| 57000 · Treasurer | |
| 57500 · Bank Service Charges | 0.00 |
| | 0.00 |
| Total 57000 · Treasurer | |
| 58000 · Officials | |
| 58700 · Motivational(Recruit/Retain) | 241.71 |
| | 241.71 |
| Total 58000 · Officials | |
| 61000 · Zone Meets | |
| 61200 · Pool Rental & Related Services | |
| 61240 · Pool Rental | 6,385.00 |
| | 6,385.00 |
| Total 61200 · Pool Rental & Related Services | |
| 61400 · Operator Fee | |
| 61410 · Computer Operators | 1,250.00 |
| 61450 · Timing System Operator | 1,500.00 |
| | 2,750.00 |
| Total 61400 · Operator Fee | |

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Cash Basis

Pacific Swimming Zone 1 South
Income & Expense
January through February 2023

| | Jan - Feb 23 | |
|------------------------------------|--------------|-----------------------------|
| 61500 · Other Meet Costs | | |
| 61100 · Operations & Meet Supplies | 46.25 | |
| 61510 · Printing of Programs | 75.00 | |
| 61515 · Awards | 1,471.44 | |
| 61520 · Hospitality & Officials | 4,090.93 | |
| | <hr/> | |
| Total 61500 · Other Meet Costs | 5,683.62 | |
| | <hr/> | |
| Total 61000 · Zone Meets | 14,818.62 | Primarily BMM meet expenses |
| 61700 · Zone Equipment | | |
| 61710 · Equipment Purchases | 33.96 | |
| 61730 · Equipment Storage | 272.00 | |
| | <hr/> | |
| Total 61700 · Zone Equipment | 305.96 | |
| 63000 · Office Expenses | | |
| 63300 · Postage | 12.00 | |
| | <hr/> | |
| Total 63000 · Office Expenses | 12.00 | |
| | <hr/> | |
| Total Expense | 18,738.29 | |
| | <hr/> | |
| Net Ordinary Income | 7,423.66 | |
| Other Income/Expense | | |
| Other Income | | |
| 85000 · Investment Income | | |
| 85675 · Zone 1 South Gain/(Loss) | 725.66 | |
| | <hr/> | |
| Total 85000 · Investment Income | 725.66 | |
| | <hr/> | |
| Total Other Income | 725.66 | |
| | <hr/> | |
| Net Other Income | 725.66 | |
| | <hr/> | |
| Net Income | 8,149.32 | |
| | <hr/> <hr/> | |

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Cash Basis

Pacific Swimming Zone 1 South
Actuals vs. Yearly Budget
 September 2022 through February 2023

| | Sep '22 - Feb 23 | Budget | \$ Over Budget | |
|---|------------------|------------------|------------------|--|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 11600 · Championship Zone Meets | | | | |
| 11605 · Entry Fees | 43,942.15 | 38,000.00 | 5,942.15 | |
| 11610 · Vendor Support | 1,035.10 | 800.00 | 235.10 | |
| Total 11600 · Championship Zone Meets | 44,977.25 | 38,800.00 | 6,177.25 | Jan BMM meet did well |
| 12500 · Age Group Program - Co-Pay | 0.00 | -640.00 | 640.00 | Have not settled ZAM meet yet - should get athlete checks March 10 |
| 17000 · Interest Income | 3.60 | 10.00 | -6.40 | |
| Total Income | 44,980.85 | 38,170.00 | 6,810.85 | |
| Gross Profit | 44,980.85 | 38,170.00 | 6,810.85 | |
| Expense | | | | |
| 54000 · Age Group Programs | | | | |
| 54010 · Pacific Coast All Star Meet | 0.00 | 1,000.00 | -1,000.00 | Did not send out partial copay reimbursements - may still do |
| 54100 · Zone All Star Meet | | | | |
| 54200 · Zone All-Star Meet | 3,360.00 | 800.00 | 2,560.00 | |
| Total 54100 · Zone All Star Meet | 3,360.00 | 800.00 | 2,560.00 | This was the Z1S copay and should have gone into acct 12500 - will correct |
| Total 54000 · Age Group Programs | 3,360.00 | 1,800.00 | 1,560.00 | |
| 58000 · Officials | | | | |
| 58700 · Motivational(Recruit/Retain) | 591.85 | 1,000.00 | -408.15 | |
| Total 58000 · Officials | 591.85 | 1,000.00 | -408.15 | Will approach 0 as year progresses |
| 59000 · Volunteers | | | | |
| 59100 · Officials Background Check | 94.00 | 180.00 | -86.00 | |
| 59300 · Coach / Manager Stipend | 0.00 | 400.00 | -400.00 | |
| Total 59000 · Volunteers | 94.00 | 580.00 | -486.00 | Will approach 0 as year progresses |
| 61000 · Zone Meets | | | | |
| 61200 · Pool Rental & Related Services | | | | |
| 61240 · Pool Rental | 12,685.00 | 12,500.00 | 185.00 | |
| Total 61200 · Pool Rental & Related Services | 12,685.00 | 12,500.00 | 185.00 | |
| 61400 · Operator Fee | | | | |
| 61410 · Computer Operators | 1,250.00 | 2,900.00 | -1,650.00 | |
| 61450 · Timing System Operator | 2,250.00 | 3,100.00 | -850.00 | |
| Total 61400 · Operator Fee | 3,500.00 | 6,000.00 | -2,500.00 | Got a better deal than I expected. |

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Cash Basis

Pacific Swimming Zone 1 South
Actuals vs. Yearly Budget
 September 2022 through February 2023

| | Sep '22 - Feb 23 | Budget | \$ Over Budget |
|--|------------------|------------------|---|
| 61500 · Other Meet Costs | | | |
| 61100 · Operations & Meet Supplies | 150.03 | | |
| 61510 · Printing of Programs | 75.00 | | |
| 61515 · Awards | 1,988.05 | 2,500.00 | -511.95 |
| 61520 · Hospitality & Officials | 4,297.38 | 5,000.00 | -702.62 |
| Total 61500 · Other Meet Costs | 6,510.46 | 7,500.00 | -989.54 |
| Total 61000 · Zone Meets | 22,695.46 | 26,000.00 | -3,304.54 |
| 61700 · Zone Equipment | | | |
| 61710 · Equipment Purchases | 33.96 | 1,000.00 | -966.04 |
| 61720 · Equipment Repair & Maintenance | 0.00 | 300.00 | -300.00 |
| 61730 · Equipment Storage | 786.00 | 1,600.00 | -814.00 |
| Total 61700 · Zone Equipment | 819.96 | 2,900.00 | -2,080.04 Will approach 0 as year progresses |
| 63000 · Office Expenses | | | |
| 63300 · Postage | 24.00 | 50.00 | -26.00 |
| 63400 · Supplies/Copying | 0.00 | 50.00 | -50.00 |
| 63675 · Software Purchases | 0.00 | 50.00 | -50.00 |
| Total 63000 · Office Expenses | 24.00 | 150.00 | -126.00 Will approach 0 as year progresses |
| Total Expense | 27,585.27 | 32,430.00 | -4,844.73 |
| Net Ordinary Income | 17,395.58 | 5,740.00 | 11,655.58 |
| Other Income/Expense | | | |
| Other Income | | | |
| 85000 · Investment Income | | | |
| 85675 · Zone 1 South Gain/(Loss) | 1,613.26 | 0.00 | 1,613.26 |
| Total 85000 · Investment Income | 1,613.26 | 0.00 | 1,613.26 Don't count on this staying positive for the year |
| Total Other Income | 1,613.26 | 0.00 | 1,613.26 |
| Net Other Income | 1,613.26 | 0.00 | 1,613.26 |
| Net Income | 19,008.84 | 5,740.00 | 13,268.84 |