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Cash Basis

Pacific Swimming Zone 1 South
Balance Sheet History
As of August 31, 2026

	Sep 30, 25	Oct 31, 25	Nov 30, 25	Dec 31, 25	Jan 31, 26	Feb 28, 26	Mar 31, 26	Apr 30, 26	May 31, 26	Jun 30, 26	Jul 31, 26	Aug 31, 26	
ASSETS													
Current Assets													
Checking/Savings													
Checking - Chase 8287	6,331.40	4,873.52	4,373.52	4,223.85	5,295.74	2,298.66	2,629.27	12,233.24	3,671.95	6,065.17	7,538.78	11,470.81	
Savings - Chase 9002	128,184.02	128,186.17	128,188.11	143,323.60	164,547.41	157,189.74	152,192.39	134,754.77	136,078.05	158,027.97	195,167.93	175,170.97	**Note 1**
Wells Fargo - Z1S Invest	70,931.25	71,958.64	71,982.11	71,888.75	72,861.08	73,521.72	71,622.53	76,126.15	76,852.88	76,065.79	76,734.97	78,426.07	
Total Checking/Savings	205,446.67	205,018.33	204,543.74	219,436.20	242,704.23	233,010.12	226,444.19	223,114.16	216,602.88	240,158.93	279,441.68	265,067.85	
Total Current Assets	205,446.67	205,018.33	204,543.74	219,436.20	242,704.23	233,010.12	226,444.19	223,114.16	216,602.88	240,158.93	279,441.68	265,067.85	
TOTAL ASSETS	**205,446.67**	**205,018.33**	**204,543.74**	**219,436.20**	**242,704.23**	**233,010.12**	**226,444.19**	**223,114.16**	**216,602.88**	**240,158.93**	**279,441.68**	**265,067.85**	
LIABILITIES & EQUITY													
Liabilities													
Current Liabilities													
Other Current Liabilities													
Accrued Accounts Payable													
AGC Hospitality & Profit Split	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,997.51	
WZ Partial Copay Reimbursem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,262.50	
ZAM Per Diem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	
Total Accrued Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,435.01	**Note 2**
Total Other Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,435.01	
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,435.01	
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,435.01	
Equity													
30000 · Opening Balance Equity	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	27,979.97	
32000 · Retained Earnings	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	190,426.76	
Net Income	1,173.74	745.40	270.81	15,163.27	38,431.30	28,737.19	22,171.26	18,841.23	7,329.95	30,886.00	70,168.75	29,359.91	
Total Equity	219,580.47	219,152.13	218,677.54	233,570.00	256,838.03	247,143.92	240,577.99	237,247.96	225,736.68	249,292.73	288,575.48	247,766.64	
TOTAL LIABILITIES & EQUITY	**219,580.47**	**219,152.13**	**218,677.54**	**233,570.00**	**256,838.03**	**247,143.92**	**240,577.99**	**237,247.96**	**225,736.68**	**249,292.73**	**288,575.48**	**274,201.65**	

Note 1: Increase over June from July AGC meet while most expenses were reimbursed in August or later - hence the need for Note 2

Note 2: Accrued Accounts force transactions completed after the end of the fiscal year to be accounted for in the fiscal year an event occurred.

Pacific Swimming Zone 1 South
Income & Expense
July through August 2026

	Jul - Aug 26	
Ordinary Income/Expense		
Income		
11600 · Championship Zone Meets		
11605 · Entry Fees	49,211.00	AGC net after Pacific's fee
11610 · Vendor Support	252.49	
Total 11600 · Championship Zone Meets	49,463.49	
17000 · Interest Income	6.00	
Total Income	49,469.49	
Gross Profit	49,469.49	
Expense		
54000 · Age Group Programs		
54015 · Western Zone Meet	9,262.50	
Total 54000 · Age Group Programs	9,262.50	Partial copay reimbursements @50%
58000 · Officials		
58700 · Motivational(Recruit/Retain)	153.68	
Total 58000 · Officials	153.68	Officials scheduling mtg at Legend's Pizza
59000 · Volunteers		
59300 · Coach / Manager Stipend	-25.00	
Total 59000 · Volunteers	-25.00	Check reissue charge
61000 · Zone Meets		
61200 · Pool Rental & Related Services	15,300.00	Summer AGC Meet
61400 · Operator Fee		
61410 · Computer Operators	3,800.00	
61450 · Timing System Operator	3,350.00	
Total 61400 · Operator Fee	7,150.00	Summer AGC Meet
61500 · Other Meet Costs		
61100 · Operations & Meet Supplies	40.84	
61515 · Awards	2.27	Additional award (tie) for non-AGC meet
61520 · Hospitality & Officials	3,106.37	
61500 · Other Meet Costs - Other	18,138.29	AGC accrued acct payments made in Sept
Total 61500 · Other Meet Costs	21,287.77	
Total 61000 · Zone Meets	43,737.77	

Pacific Swimming Zone 1 South
Income & Expense
July through August 2026

	Jul - Aug 26	
61700 · Zone Equipment		
61710 · Equipment Purchases	60.91	
61730 · Equipment Storage	166.00	
Total 61700 · Zone Equipment	226.91	
Total Expense	53,355.86	
Net Ordinary Income	-3,886.37	From WZ partial copay reimbursements
Other Income/Expense		
Other Income		
85000 · Investment Income		
85675 · Zone 1 South Gain/(Loss)	2,360.28	
Total 85000 · Investment Income	2,360.28	
Total Other Income	2,360.28	
Net Other Income	2,360.28	
Net Income	**-1,526.09**	

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Pacific Swimming Zone 1 South
Actuals vs.Yearly Budget
September 2025 through August 2026

	Sep '25 - Aug 26	Budget	$ Over Budget	
Ordinary Income/Expense				
Income				
11600 · Championship Zone Meets				
11605 · Entry Fees	151,925.45	91,500.00	60,425.45	
11610 · Vendor Support	1,359.70	2,000.00	-640.30	
Total 11600 · Championship Zone Meets	153,285.15	93,500.00	59,785.15	Partly from two unbudgeted meets
12500 · Age Group Program - Co-Pay				
12515 · Zone All Star Meet Income	-5,440.00	-880.00	-4,560.00	
12500 · Age Group Program - Co-Pay - Other	4,560.00			
Total 12500 · Age Group Program - Co-Pay	-880.00	-880.00	0.00	Same as last meeting
17000 · Interest Income	29.71	12.00	17.71	
Total Income	152,434.86	92,632.00	59,802.86	
Gross Profit	152,434.86	92,632.00	59,802.86	A good year!!
Expense				
54000 · Age Group Programs				
54010 · Pacific Coast All Star Meet	0.00	1,500.00	-1,500.00	
54015 · Western Zone Meet	9,262.50	7,500.00	1,762.50	WZ partial copay refund
54100 · Zone All Star Meet				
54150 · Zone All-Star Meet-Host	5,581.71	1,500.00	4,081.71	
54200 · Zone All-Star Meet	5,059.71	1,200.00	3,859.71	Moved $2K to 59300 per July mtg
Total 54100 · Zone All Star Meet	10,641.42	2,700.00	7,941.42	
Total 54000 · Age Group Programs	19,903.92	11,700.00	8,203.92	
58000 · Officials				
58300 · Supplies/Copying	781.74	0.00	781.74	
58500 · Equipment	3,795.38	0.00	3,795.38	
58600 · Clinics	0.00	300.00	-300.00	
58700 · Motivational(Recruit/Retain)	561.94	700.00	-138.06	
Total 58000 · Officials	5,139.06	1,000.00	4,139.06	Minor increase from last mtg
59000 · Volunteers				
59300 · Coach / Manager Stipend	1,975.00	2,000.00	-25.00	$25 stale check penalty
Total 59000 · Volunteers	1,975.00	2,000.00	-25.00	
61000 · Zone Meets				
61200 · Pool Rental & Related Services	40,768.00	25,700.00	15,068.00	Did not budget for Walk-On and Firecracker 400 meets

Pacific Swimming Zone 1 South
Actuals vs.Yearly Budget
September 2025 through August 2026

	Sep '25 - Aug 26	Budget	$ Over Budget	
61400 · Operator Fee				
61410 · Computer Operators	11,100.00	8,400.00	2,700.00	
61450 · Timing System Operator	9,600.00	8,600.00	1,000.00	
61400 · Operator Fee - Other	500.00			
Total 61400 · Operator Fee	21,200.00	17,000.00	4,200.00	Did not budget for Walk-On and Firecracker 400 meets
61500 · Other Meet Costs				
61100 · Operations & Meet Supplies	4,168.38	600.00	3,568.38	
61515 · Awards	1,961.68	1,350.00	611.68	
61520 · Hospitality & Officials	16,334.47	18,400.00	-2,065.53	
61500 · Other Meet Costs - Other	16,638.29			
Total 61500 · Other Meet Costs	39,102.82	20,350.00	18,752.82	Did not budget for Walk-On and Firecracker 400 meets
Total 61000 · Zone Meets	101,070.82	63,050.00	38,020.82	
61700 · Zone Equipment				
61710 · Equipment Purchases	2,098.18	800.00	1,298.18	
61720 · Equipment Repair & Maintenance	0.00	400.00	-400.00	
61730 · Equipment Storage	1,796.00	1,956.00	-160.00	
Total 61700 · Zone Equipment	3,894.18	3,156.00	738.18	Minor change from last mtg
63000 · Office Expenses				
63300 · Postage	39.00	50.00	-11.00	
63400 · Supplies/Copying	32.91	250.00	-217.09	
Total 63000 · Office Expenses	71.91	300.00	-228.09	Same as last mtg
Total Expense	132,054.89	81,206.00	50,848.89	Held more meets than budgeted
Net Ordinary Income	20,379.97	11,426.00	8,953.97	A good year!
Other Income/Expense				
Other Income				
85000 · Investment Income				
85675 · Zone 1 South Gain/(Loss)	8,979.94			
Total 85000 · Investment Income	8,979.94			
Total Other Income	8,979.94			
Net Other Income	8,979.94	0.00	8,979.94	
Net Income	**29,359.91**	**11,426.00**	**17,933.91**	Again, a good year!