

| Main                                | Account   | Amount    | Type                    | Description  |
|-------------------------------------|---|-----------|-------------------------|--|
| Assets                              |   |           |                         |  |
|                                     | 1000 · Cash                                       | 66,190.66 | Bank                    | Checking, Savings & Petty Cash   |
|                                     | 1200 · Investments                                |           | Other Current Asset     | CD's, Marketable Securities, Etc   |
|                                     | 1500 · Furniture and Equipment                    |           | Fixed Asset             | Furniture & Equipment with useful life exceeding one year and individual cost greater than \$500                         |
|                                     | 1600 · Other Assets                               |           | Other Asset             | Other assets that do not fit into other defined categories such as: Prepaids, deposits etc                               |
| Total Assets                        |   | 66,190.66 |                         |  |
| Liabilities and Fund Balances       |   |           |                         |  |
|                                     | 2000 · Accounts Payable                           |           | Accounts Payable        | Bills due, not to be paid immediately  |
|                                     | 2100* · Credit Card                               |           | Credit Card             | Credit card activity if you use one  |
|                                     | 2600 · Other Liabilities                          |           | Other Current Liability | All other types of liabilities and accrued expenses  |
|                                     | 3100 · Restricted Fund Balances                   |           | Equity                  | Balance of Funds that are restricted for specific uses   |
|                                     | 3200 · Unrestricted Fund Balances                 | 64,931.97 | Equity                  | Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.                  |
|                                     | 3900 · Current Year Surplus (Deficit)             | 1,483.96  | Equity                  | Current year net Surplus or (Deficit)  |
| Total Liabilities and Fund Balances |   | 66,415.93 |                         |  |
| Revenues                            |   |           |                         |  |
|                                     | 4000 · Membership fees                            | 9,178.29  | Income                  | Individuals, Clubs and Workout Group membership fees   |
|                                     | 4100 · Meet/Open Water Revenue                    |           | Income                  | Sanction fees, meet entry fees,  |
|                                     | 4800 · Interest and Dividend Income               |           | Other Income            | Revenue from investments in cash, securities, and property.  |
|                                     | 4850 · Capital Gains (Losses)                     |           | Other Income            | Gains or losses from sales of securities and capital gain dividends  |
|                                     | 4900 · Other Types of Income                      |           | Income                  | Any income received that doesn't fit in other defined categories   |
| Total Revenues                      |   | 9,178.29  |                         |  |
| Expenses                            |   |           |                         |  |
|                                     | 5000 · Programs & activities                      | 50.00     | Expense                 | All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming.. |
|                                     | 5500 · Annual Meeting                             | 3,047.27  | Expense                 | Cost of sending participants to Annual Meeting; travel, lodging and meals..  |
|                                     | 5600 · Adult Learn to Swim                        |           | Expense                 | Expenses supporting programs for adults to learn to swim   |
|                                     | 5700 · Coach and Club Development                 | 4,140.91  | Expense                 | Costs to support and/or develop LMSC coaches and clubs   |
|                                     | 6000 · Administrative Expenses                    | 201.15    | Expense                 | All costs associated with running the LMSC that do not relate to Program & Activities...                                 |
|                                     | 6100 · Website and social media                   |           | Expense                 | Website maintenance, domain ownership, etc.  |
|                                     | 6200 · Paid Membership Coordinator                |           | Expense                 | Expenses paid to Membership Coordinator as professional fees or salary   |
|                                     | 6300 · Other Expenses                             | 255.00    | Expense                 | Any other expenses that don't fit in other defined categories  |
| Total Expenses                      |   | 7,694.33  |                         |  |
| Surplus (Deficit)                   |   | 1,483.96  |                         |  |
|                                     |   |           |                         |  |
|                                     | Assets = Liabilities                              | -225.27   | s/b = 0                 |  |
|                                     | Surplus (Deficit) equal BS                        | 0.00      | s/b = 0                 |  |
|                                     |   |           |                         |  |
|                                     | Report Status                                     |           | Complete                |  |
|                                     |   |           |                         |  |
|                                     | Did you pay \$600 or more for services this year? |           | No                      |  |
|                                     | If yes, did you send them a 1099?                 |           |                         |  |