

| Main                                 | Account   | Amount           | Type                    | Description  |
|--------------------------------------|---|------------------|-------------------------|--|
| <b>Assets</b>                        |   |                  |                         |  |
|                                      | 1000 · Cash                                       | 76,487.86        | Bank                    | Checking, Savings & Petty Cash   |
|                                      | 1200 · Investments                                | 105,999.99       | 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                               |
|                                      | <b>Total Assets</b>                               | <b>#####</b>     |                         |  |
| <b>Liabilities and Fund Balances</b> |   |                  |                         |  |
|                                      | 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                          | 600.00           | 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                 | 174,604.97       | Equity                  | Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.                  |
|                                      | 3900 · Current Year Surplus (Deficit)             | 7,282.88         | Equity                  | Current year net Surplus or (Deficit)  |
|                                      | <b>Total Liabilities and Fund Balances</b>        | <b>#####</b>     |                         |  |
| <b>Revenues</b>                      |   |                  |                         |  |
|                                      | 4000 · Membership fees                            | 19,068.00        | Income                  | Individuals, Clubs and Workout Group membership fees   |
|                                      | 4100 · Meet/Open Water Revenue                    |                  | Income                  | Sanction fees, meet entry fees,  |
|                                      | 4800 · Interest and Dividend Income               | 5,761.07         | Other Income            | Revenue from investments in cash, securities, and property.  |
|                                      | 4850 · Capital Gains (Losses)                     | -6,609.74        | Other Income            | Gains or losses from sales of securities and capital gain dividends  |
|                                      | 4900 · Other Types of Income                      | 922.00           | Income                  | Any income received that doesn't fit in other defined categories   |
|                                      | <b>Total Revenues</b>                             | <b>19,141.33</b> |                         |  |
| <b>Expenses</b>                      |   |                  |                         |  |
|                                      | 5000 · Programs & activities                      | 1,141.74         | Expense                 | All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming.. |
|                                      | 5500 · Annual Meeting                             |                  | 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                 |                  | Expense                 | Costs to support and/or develop LMSC coaches and clubs   |
|                                      | 6000 · Administrative Expenses                    | 1,500.51         | Expense                 | All costs associated with running the LMSC that do not relate to Program & Activities...                                 |
|                                      | 6100 · Website and social media                   | 214.20           | Expense                 | Website maintenance, domain ownership, etc.  |
|                                      | 6200 · Paid Membership Coordinator                |                  | Expense                 | Expenses paid to Membership Coordinator as professional fees or salary   |
|                                      | 6300 · Other Expenses                             | 9,002.00         | Expense                 | Any other expenses that don't fit in other defined categories  |
|                                      | <b>Total Expenses</b>                             | <b>11,858.45</b> |                         |  |
|                                      | <b>Surplus (Deficit)</b>                          | <b>7,282.88</b>  |                         |  |
|                                      | <b>Assets = Liabilities</b>                       | <b>0.00</b>      | <b>s/b = 0</b>          |  |
|                                      | <b>Surplus (Deficit) equal BS</b>                 | <b>0.00</b>      | <b>s/b = 0</b>          |  |
|                                      | <b>Report Status</b>                              |                  | <b>Complete</b>         |  |
|                                      | Did you pay \$600 or more for services this year? |                  | <b>No</b>               |  |
|                                      | If yes, did you send them a 1099?                 |                  |                         |  |