

# Pacific Northwest

Main	Account	Amount	Type	Description	
Assets					
	1000 · Cash	99,862.51	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 (postage due account)	
Total Assets		99,862.51			
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	-50.00	Other Current Liability	All other types of liabilities and accrued expenses (Unearned Revenue)	
	3100 · Restricted Fund Balances	3,408.75	Equity	Balance of Funds that are restricted for specific uses (Wiggin)	
	3200 · Unrestricted Fund Balances	95,467.40	Equity	Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.	
	3900 · Current Year Surplus (Deficit)	1,036.36	Equity	Current year net Surplus or (Deficit)	
Total Liabilities and Fund Balances		99,862.51			
Revenues					
	4000 · Membership fees	27,480.93	Income	Individuals, Clubs and Workout Group membership fees	
	4100 · Meet/Open Water Revenue	-4,041.23	Income	Sanction fees, meet entry fees, medal sales	
	4800 · Interest and Dividend Income	5.81	Other Income	Revenue from investments in cash, securities, and property.	
	4850 · Capital Gains (Losses)	0.00	Other Income	Gains or losses from sales of securities and capital gain dividends	
	4900 · Other Types of Income	1,351.00	Income	Any income received that doesn't fit in other defined categories (advertising, LMSC donatons,awards, oe extras+ Covid relief)	
Total Revenues		24,796.51			
Expenses					
	5000 · Programs & activities		Expense	All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming..(	
	5500 · Annual Meeting	4,794.60	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(in other places)	
	5700 · Coach and Club Development	10,445.46	Expense	Costs to support and/or develop LMSC coaches and clubs	
	6000 · Administrative Expenses	3,046.09	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	5,474.00	Expense	Any other expenses that don't fit in other defined categories (OFFICIALS,charitable contributions)	
Total Expenses		23,760.15			
Surplus (Deficit)		1,036.36			
	Assets = Liabilities	0.00	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 a 1099?				