

Pacific Northwest Assoc of Masters Swimmers

02/16/17

Balance Sheet

Cash Basis

As of December 31, 2016

| | <u>Dec 31, 16</u> |
|--|--------------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| B of A Checking | 8,128.75 |
| B of A Savings | 34,267.92 |
| Total Checking/Savings | <u>42,396.67</u> |
| Total Current Assets | 42,396.67 |
| Other Assets | |
| Postage Due Acct Deposit | 14.76 |
| Total Other Assets | <u>14.76</u> |
| TOTAL ASSETS | <u><u>42,411.43</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Unearned Revenue | 5,382.00 |
| Total Other Current Liabilities | <u>5,382.00</u> |
| Total Current Liabilities | <u>5,382.00</u> |
| Total Liabilities | 5,382.00 |
| Equity | |
| Unrestricted Fund Balance | 36,020.92 |
| Wiggin Fund | 3,315.83 |
| Net Income | -2,307.32 |
| Total Equity | <u>37,029.43</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>42,411.43</u></u> |

Custom Summary Report

January through December 2016

| | Jan - Dec 16 |
|--|--------------|
| Ordinary Income/Expense | |
| Income | |
| Awards | 70.00 |
| Interest, general | 11.87 |
| LMSC Donations | 2,511.00 |
| Meets income, local | 2,020.25 |
| Registration - One Event | |
| Less USMS Portion-One Event | -1,635.00 |
| One Event | 3,080.00 |
| Total Registration - One Event | 1,445.00 |
| Registration Fees | |
| Online | 20,185.00 |
| Paper | 35.00 |
| Total Registration Fees | 20,220.00 |
| Total Income | 26,278.12 |
| Expense | |
| Administrative | |
| Bank service charges | -0.20 |
| Licenses & taxes | 122.00 |
| Miscellaneous | 0.00 |
| Postage | 479.68 |
| Software and Website | 168.00 |
| Supplies | 110.24 |
| Survey Monkey | 204.00 |
| Swimmer surcharge - Zone | 711.00 |
| Total Administrative | 1,794.72 |
| Board Expense | |
| Telephone | 395.43 |
| Total Board Expense | 395.43 |
| Club Support | |
| Per Swimmer | 6,770.00 |
| Total Club Support | 6,770.00 |
| Marketing | 500.00 |
| Reconciliation Discrepancies (Discrepancies between bank statements and company records) | 0.25 |
| Safety | |
| Ins Surcharge Reimb | -2,670.00 |
| Insurance Surcharge | 3,995.00 |
| Rule books | 112.00 |
| Total Safety | 1,437.00 |
| Swimmer Support | |
| New Swmr Goodie Bags | 3,460.88 |
| Postal Pool Rental | 148.00 |
| Total Swimmer Support | 3,608.88 |
| Various | |
| Awards expense | 1,360.50 |
| Coaches Support | 1,825.00 |
| Convention | 8,751.91 |
| Officials | 1,216.00 |
| Total Various | 13,153.41 |
| Total Expense | 27,659.69 |
| Net Ordinary Income | -1,381.57 |

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Custom Summary Report

Accrual Basis

January through December 2016

| | <u>Jan - Dec 16</u> |
|-------------------------|-------------------------|
| Other Income/Expense | |
| Other Income | |
| Meet exp, PNA Champs | -1,421.00 |
| Meet income, PNA champs | 495.25 |
| Total Other Income | <u>-925.75</u> |
| Net Other Income | <u>-925.75</u> |
| Net Income | <u><u>-2,307.32</u></u> |