

Account	Amount	Type	Description
Assets			
1000 · Cash	17,894.76	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	17,894.76		
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	18,074.51	Equity	Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.
3900 · Current Year Surplus (Deficit)	-179.75	Equity	Current year net Surplus or (Deficit)
Total Liabilities and Fund Balances	17,894.76		
Revenues			
4000 · Membership fees	3,138.00	Income	Individuals, Clubs and Workout Group membership fees
4100 · Meet/Open Water Revenue		Income	Sanction fees, meet entry fees,
4800 · Interest and Dividend Income		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	3,138.00		
Expenses			
5000 · Programs & activities		Expense	All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming..
5500 · Convention	2,448.11	Expense	Cost of sending participants to convention; 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	136.64	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 Registrar		Expense	Expenses paid to Registrar as professional fees or salary
6300 · Other Expenses	733.00	Expense	Any other expenses that don't fit in other defined categories
Total Expenses	3,317.75		
Surplus (Deficit)	-179.75		
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?	Yes		
If yes, did you send a 1099?	Yes		