

San Diego - Imperial

Main	Account	Amount	Type	Description
.....				
	1000 · Cash	16,192.21	Bank	Checking, Savings & Petty Cash
	1200 · Investments (Operating Reserve)	7,954.32	Other Current Asset	CD's, Marketable Securities, Etc
	1300 · Investments (Restricted Use)	9,663.67	Other Current Asset	CD's, Donation Funds for Restricted Use
	1500 · Furniture and Equipment	0.00	Fixed Asset	Furniture & Equipment with useful life exceeding one year and individual cost greater than \$500
	1600 · Other Assets	0.00	Other Asset	Other assets that do not fit into other defined categories such as: Prepaids, deposits etc
	Total Assets	33,810.20		
	Liabilities and Fund Balances			
	2000 · Accounts Payable	0.00	Accounts Payable	Bills due, not to be paid immediately
	2100* · Credit Card	0.00	Credit Card	Credit card activity if you use one
	2600 · Other Liabilities	-190.00	Other Current Liability	All other types of liabilities and accrued expenses
	3100 · Restricted Fund Balances	11,416.10	Equity	Balance of Funds that are restricted for specific uses
	3200 · Unrestricted Fund Balances	25,036.18	Equity	Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.
	3900 · Current Year Surplus (Deficit)	-2,452.08	Equity	Current year net Surplus or (Deficit)
	Total Liabilities and Fund Balances	33,810.20		
	Revenues			
	4000 · Membership fees	8,102.00	Income	Individuals, Clubs and Workout Group membership fees
	4100 · Meet/Open Water Revenue	0.00	Income	Sanction fees, meet entry fees,
	4800 · Unrestricted Interest and Dividend Income	874.07	Other Unrestricted Income	Unrestricted 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	661.74	Income	Any income received that doesn't fit in other defined categories
	Total Revenues	9,637.81		
	Expenses			
	5000 · Programs & activities	5,345.67	Expense	All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming.
	5500 · Annual Meeting	1,062.37	Expense	Cost of sending participants to Annual Meeting; travel, lodging and meals..
	5600 · Adult Learn to Swim	0.00	Expense	Expenses supporting programs for adults to learn to swim
	5700 · Coach and Club Development	882.00	Expense	Costs to support and/or develop LMSC coaches and clubs
	6000 · Administrative Expenses	1,349.85	Expense	All costs associated with running the LMSC that do not relate to Program & Activities...
	6100 · Website and social media	0.00	Expense	Website maintenance, domain ownership, etc.
	6200 · Paid Membership Coordinator	2,700.00	Expense	Expenses paid to Administrative Coordinator professional fees or salary
	6300 · Other Expenses	750.00	Expense	Any other expenses that don't fit in other defined categories
	Total Expenses	12,089.89		
	Surplus (Deficit)	-2,452.08		
	Assets = Liabilities	0.00	s/b = 0	The unrestricted fund balance is a combination of a rollforward from the prior year with an adjustment for any restricted fund balance. When the financials are done properly it should all calculate out for you with the rollforward, so we locked that cell this year to make sure that the financials roll from year to year.
	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	