

Main	Account	Amount	Type	Description
Assets				
	1000 · Cash	13,686.77	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	13,686.77		
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	11,617.94	Equity	Balance of Funds that are restricted for specific uses
	3900 · Current Year Surplus (Deficit)	668.89	Equity	Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.
	Total Liabilities and Fund Balances	12,286.83	Equity	Current year net Surplus or (Deficit)
Revenues				
	4000 · Membership fees	3,259.45	Income	Individuals, Clubs and Workout Group membership fees
	4100 · Meet/Open Water Revenue	204.15	Income	Sanction fees, meet entry fees,
	4800 · Interest and Dividend Income	5.17	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	3,468.77		
Expenses				
	5000 · Programs & activities	388.50	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		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	1,011.44	Expense	Any other expenses that don't fit in other defined categories
	Total Expenses	1,399.94		
	Surplus (Deficit)	2,799.88		
		668.89		
	Assets = Liabilities	-1,399.94	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 them a 1099?		No	