

10:05 AM
 01/23/16
 Cash Basis

Pacific Northwest Assoc of Masters Swimmers
Balance Sheet
 As of December 31, 2015

| | <u>Dec 31, 15</u> | <u>Dec 31, 14</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|-------------------------|-------------------------|------------------------|--------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| Checking | 5,705.25 | 5,027.44 | 677.81 | 13.5% |
| Savings | 10,760.11 | 8,257.47 | 2,502.64 | 30.3% |
| CDs | 26,090.96 | 26,086.47 | 4.49 | 0.0% |
| Total Checking/Savings | <u>42,556.32</u> | <u>39,371.38</u> | <u>3,184.94</u> | <u>8.1%</u> |
| Total Current Assets | <u>42,556.32</u> | <u>39,371.38</u> | <u>3,184.94</u> | <u>8.1%</u> |
| Other Assets | | | | |
| Bulk Mail Deposit | 301.50 | 301.50 | 0.00 | 0.0% |
| Postage Due Acct Deposit | 14.76 | 17.04 | -2.28 | -13.4% |
| Total Other Assets | <u>316.26</u> | <u>318.54</u> | <u>-2.28</u> | <u>-0.7%</u> |
| TOTAL ASSETS | <u>42,872.58</u> | <u>39,689.92</u> | <u>3,182.66</u> | <u>8.0%</u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Other Current Liabilities | | | | |
| Unearned Revenue | 3,537.00 | 4,432.00 | -895.00 | -20.2% |
| Total Other Current Liabilities | <u>3,537.00</u> | <u>4,432.00</u> | <u>-895.00</u> | <u>-20.2%</u> |
| Total Current Liabilities | <u>3,537.00</u> | <u>4,432.00</u> | <u>-895.00</u> | <u>-20.2%</u> |
| Total Liabilities | <u>3,537.00</u> | <u>4,432.00</u> | <u>-895.00</u> | <u>-20.2%</u> |
| Equity | | | | |
| Unrestricted Fund Balance | 31,943.26 | 29,452.31 | 2,490.95 | 8.5% |
| Wiggin Fund | 3,314.66 | 3,314.66 | 0.00 | 0.0% |
| Net Income | 4,077.66 | 2,490.95 | 1,586.71 | 63.7% |
| Total Equity | <u>39,335.58</u> | <u>35,257.92</u> | <u>4,077.66</u> | <u>11.6%</u> |
| TOTAL LIABILITIES & EQUITY | <u>42,872.58</u> | <u>39,689.92</u> | <u>3,182.66</u> | <u>8.0%</u> |

Pacific Northwest Assoc of Masters Swimmers
Custom Summary Report
 January through December 2015

| | Jan - Dec 15 | Jan - Dec 14 |
|---------------------------------------|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| Advertising | 280.00 | 50.00 |
| Awards | 478.00 | 0.00 |
| Clinics Income | 664.00 | 0.00 |
| Interest, general | 2.99 | 24.41 |
| Interest, Wiggin Fund | 4.14 | 0.00 |
| LMSC Donations | 1,907.00 | 2,071.00 |
| Meets income, local | 2,567.55 | 1,794.75 |
| Registration - One Event | | |
| Less USMS Portion-One Event | -2,370.00 | 0.00 |
| One Event | 3,300.00 | 860.00 |
| Registration - One Event - Other | -375.00 | 0.00 |
| Total Registration - One Event | 555.00 | 860.00 |
| Registration Fees | | |
| Less USMS Portion Paper | 0.00 | -1,085.00 |
| Online | 23,081.00 | 22,967.00 |
| Paper | 448.00 | 1,463.00 |
| Transfers | 0.00 | -4.00 |
| Workout Group | -50.00 | -25.00 |
| Registration Fees - Other | 6.00 | 0.00 |
| Total Registration Fees | 23,485.00 | 23,316.00 |
| Total Income | 29,943.68 | 28,116.16 |
| Expense | | |
| Administrative | | |
| Bad checks | 0.00 | 0.00 |
| Bank service charges | 21.00 | 0.00 |
| Licenses & taxes | 352.60 | 35.40 |
| Miscellaneous | 560.00 | 0.00 |
| Postage | 836.12 | 129.18 |
| Printing & copies | 44.49 | 0.00 |
| Software and Website | 168.00 | 576.00 |
| Supplies | 296.07 | 0.00 |
| Swimmer surcharge - Zone | 738.00 | 737.00 |
| Total Administrative | 3,016.28 | 1,477.58 |
| Board Expense | | |
| Leadership Summit | 644.97 | 0.00 |
| Retreat | 122.00 | 196.50 |
| Telephone | 343.64 | 235.63 |
| Board Expense - Other | 204.00 | 0.00 |
| Total Board Expense | 1,314.61 | 432.13 |
| Club Support | | |
| Per Swimmer | 8,014.00 | 8,035.00 |
| Total Club Support | 8,014.00 | 8,035.00 |
| Safety | | |
| Ins Surcharge Reimb | -2,690.00 | -2,590.00 |
| Insurance Surcharge | 5,000.00 | 5,000.00 |
| Rule books | 96.00 | 74.00 |
| Total Safety | 2,406.00 | 2,484.00 |
| Swimmer Support | | |
| New Swmr Goodie Bags | 2,373.44 | 0.00 |
| Postal Pool Rental | 0.00 | 571.00 |
| Team & Coach Development | 1,475.00 | 1,125.00 |
| Total Swimmer Support | 3,848.44 | 1,696.00 |

9:26 AM
01/22/16
Accrual Basis

Pacific Northwest Assoc of Masters Swimmers
Custom Summary Report
January through December 2015

| | <u>Jan - Dec 15</u> | <u>Jan - Dec 14</u> |
|-----------------------------|------------------------|------------------------|
| Various | | |
| Awards expense | 34.23 | 1,132.46 |
| Charitable Contributions | 1,450.00 | 0.00 |
| Clinics Expense | -221.00 | 633.84 |
| Convention | 5,723.43 | 6,528.26 |
| Meet and OW Event Promotion | 444.57 | 0.00 |
| Meets expense, local | -285.15 | 1,609.55 |
| Total Various | <u>7,146.08</u> | <u>9,904.11</u> |
| WetSet | | |
| Postage | 49.00 | 452.50 |
| Preparation | 108.98 | 366.15 |
| Printing | 127.63 | 1,529.74 |
| Total WetSet | <u>285.61</u> | <u>2,348.39</u> |
| Total Expense | <u>26,031.02</u> | <u>26,377.21</u> |
| Net Ordinary Income | 3,912.66 | 1,738.95 |
| Other Income/Expense | | |
| Other Income | | |
| 5K/10K Postal income | 0.00 | 150.00 |
| Meet income, PNA champs | 0.00 | 602.00 |
| Postal 3000/6000 income | 165.00 | 0.00 |
| Total Other Income | <u>165.00</u> | <u>752.00</u> |
| Net Other Income | <u>165.00</u> | <u>752.00</u> |
| Net Income | <u><u>4,077.66</u></u> | <u><u>2,490.95</u></u> |