

Main Account	Amount	Type	Description	Account. #
Assets				
1000 · Cash		Bank	Checking, Savings & Petty Cash	1000
1200 · Investments		Other Current Asset	CD's, Marketable Securities, Etc.	1200
1500 · Furniture and Equipment		Fixed Asset	Furniture & Equipment with useful life exceeding one year and individual cost greater than \$500	1500
1600 · Other Assets		Other Asset	Other assets that do not fit into other defined categories such as: Prepaids, deposits etc.	1600
Total Assets	0.00			
Liabilities and Fund Balances				
2000 · Accounts Payable		Accounts Payable	Bills due, not to be paid immediately	2000
2100* · Credit Card		Credit Card	Credit card activity if you use one	2100*
2600 · Other Liabilities		Other Current Liability	All other types of liabilities and accrued expenses	2600
3100 · Restricted Net Assets		Equity	Balance of Funds that are restricted for specific uses	3100
3200 · Unrestricted Net Assets		Equity	Balance of Funds available for general purposes. Equivalent to Retained Earnings in for profit company.	3200
3900 · Current Year Surplus (Deficit)		Equity	Current year net Surplus or (Deficit)	3900
Total Liabilities and Fund Balances	0.00			
Revenues				
4000 · Membership fees		Income	Individuals, Clubs and Workout Group membership fees	4000
4100 · Meet/Open Water Revenue		Income	Sanction fees, meet entry fees,	4100
4800 · Interest and Dividend Income		Other Income	Revenue from investments in cash, securities, and property.	4800
4850 · Capital Gains (Losses)		Other Income	Gains or losses from sales of securities and capital gain dividends	4850
4900 · Other Types of Income		Income	Any income received that doesn't fit in other defined categories	4900
Total Revenues	0.00			
Expenses				
5000 · Programs & activities		Expense	All expenses related to USMS mission: To promote health, wellness, fitness and competition for adults through swimming..	5000
5500 · Annual Meeting		Expense	Cost of sending participants to Annual Meeting; travel, lodging and meals..	5500
5600 · Adult Learn to Swim		Expense	Expenses supporting programs for adults to learn to swim	5600
5700 · Coach and Club Development		Expense	Costs to support and/or develop LMSC coaches and clubs	5700
6000 · Administrative Expenses		Expense	All costs associated with running the LMSC that do not relate to Program & Activities...	6000
6100 · Website and social media		Expense	Website maintenance, domain ownership, etc.	6100
6200 · Paid Membership Coordinator		Expense	Expenses paid to Membership Coordinator as professional fees or salary	6200
6300 · Other Expenses		Expense	Any other expenses that don't fit in other defined categories	6300
Total Expenses	0.00			
Surplus (Deficit)	0.00			
Assets = Liabilities	0.00	s/b = 0		
Surplus (Deficit) equal BS	0.00	s/b = 0		
Report Status		Status		
Did you pay \$600 or more for services this year?				
If yes, did you send a 1099?				