Iowa Swimming, Inc.
Balance Sheet Prev Year Comparison
As of January 31, 2019

<table>
<thead>
<tr>
<th>Jan 31, 19</th>
<th>Jan 31, 18</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Checking/Savings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bankers Trust</td>
<td>56,208.43</td>
<td>55,149.66</td>
</tr>
<tr>
<td>Bankers Trust CDs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.60% until 19-Jan-08</td>
<td>0.00</td>
<td>76,599.24</td>
</tr>
<tr>
<td>1.60% until 19-Jan-30</td>
<td>0.00</td>
<td>27,010.34</td>
</tr>
<tr>
<td>2.85% until 19-Aug-08</td>
<td>77,825.10</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Bankers Trust CDs</td>
<td>77,825.10</td>
<td>103,609.58</td>
</tr>
<tr>
<td>Total Checking/Savings</td>
<td>134,033.53</td>
<td>158,759.24</td>
</tr>
<tr>
<td><strong>Other Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to scholarship account</td>
<td>-1,341.45</td>
<td>-1,841.45</td>
</tr>
<tr>
<td>Medals and Ribbons</td>
<td>3,394.14</td>
<td>10,453.34</td>
</tr>
<tr>
<td>Total Other Current Assets</td>
<td>2,052.69</td>
<td>8,611.89</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>136,086.22</td>
<td>167,371.13</td>
</tr>
<tr>
<td><strong>Other Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scholarship</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bankers Trust CDs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.50% until 19-Feb-02</td>
<td>11,126.89</td>
<td>10,962.34</td>
</tr>
<tr>
<td>2.10% until 19-Sep-02</td>
<td>21,724.84</td>
<td>21,301.26</td>
</tr>
<tr>
<td>Total Bankers Trust CDs</td>
<td>32,851.73</td>
<td>32,263.60</td>
</tr>
<tr>
<td>Due from current asset account</td>
<td>1,341.45</td>
<td>1,841.45</td>
</tr>
<tr>
<td>Total Scholarship</td>
<td>34,193.18</td>
<td>34,105.05</td>
</tr>
<tr>
<td>Total Other Assets</td>
<td>34,193.18</td>
<td>34,105.05</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>170,279.40</td>
<td>201,476.18</td>
</tr>
</tbody>
</table>

**LIABILITIES & EQUITY**

<table>
<thead>
<tr>
<th>Jan 31, 19</th>
<th>Jan 31, 18</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athlete travel</td>
<td>7,279.60</td>
<td>0.00</td>
</tr>
<tr>
<td>Computer hardware</td>
<td>296.09</td>
<td>644.82</td>
</tr>
</tbody>
</table>

Page 1
<table>
<thead>
<tr>
<th></th>
<th>Jan 31, 19</th>
<th>Jan 31, 18</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll liabilities</td>
<td>494.40</td>
<td>522.76</td>
<td>-28.36</td>
</tr>
<tr>
<td>Pending registrations</td>
<td>8,439.00</td>
<td>12,526.00</td>
<td>-4,087.00</td>
</tr>
<tr>
<td>Total Other Current Liabilities</td>
<td>16,509.09</td>
<td>13,693.58</td>
<td>2,815.51</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>16,509.09</td>
<td>13,693.58</td>
<td>2,815.51</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>16,509.09</td>
<td>13,693.58</td>
<td>2,815.51</td>
</tr>
<tr>
<td>Equity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>34,193.18</td>
<td>34,105.05</td>
<td>88.13</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>123,839.34</td>
<td>139,756.24</td>
<td>-15,916.90</td>
</tr>
<tr>
<td>Net Income</td>
<td>-4,262.21</td>
<td>13,921.31</td>
<td>-18,183.52</td>
</tr>
<tr>
<td>Total Equity</td>
<td>153,770.31</td>
<td>187,782.60</td>
<td>-34,012.29</td>
</tr>
<tr>
<td>TOTAL LIABILITIES &amp; EQUITY</td>
<td>170,279.40</td>
<td>201,476.18</td>
<td>-31,196.78</td>
</tr>
</tbody>
</table>