

Wyoming Swimming, Inc.
Balance Sheet Prev Year Comparison
As of August 31, 2018

	<u>Aug 31, 18</u>	<u>Aug 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
US Bank Checking	38,894.93	60,636.69	-21,741.76	-35.86%
US Bank Savings	80,025.91	80,017.97	7.94	0.01%
American National petty cash	104.37	104.37	0.00	0.0%
CD at WEFCU	138.45	138.45	0.00	0.0%
WEFCU 54433 MMA	19.19	19.19	0.00	0.0%
Total Checking/Savings	<u>119,182.85</u>	<u>140,916.67</u>	<u>-21,733.82</u>	<u>-15.42%</u>
Total Current Assets	<u>119,182.85</u>	<u>140,916.67</u>	<u>-21,733.82</u>	<u>-15.42%</u>
TOTAL ASSETS	<u><u>119,182.85</u></u>	<u><u>140,916.67</u></u>	<u><u>-21,733.82</u></u>	<u><u>-15.42%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	4,516.00	1,598.00	2,918.00	182.6%
Total Accounts Payable	<u>4,516.00</u>	<u>1,598.00</u>	<u>2,918.00</u>	<u>182.6%</u>
Credit Cards				
US Bank Danette 1043	0.00	-3,448.11	3,448.11	100.0%
US Bank Teri 9644	-4,888.69	0.00	-4,888.69	-100.0%
US Bank Central Billing 1019	8,345.19	2,847.63	5,497.56	193.06%
Total Credit Cards	<u>3,456.50</u>	<u>-600.48</u>	<u>4,056.98</u>	<u>675.62%</u>
Total Current Liabilities	<u>7,972.50</u>	<u>997.52</u>	<u>6,974.98</u>	<u>699.23%</u>
Total Liabilities	<u>7,972.50</u>	<u>997.52</u>	<u>6,974.98</u>	<u>699.23%</u>
Equity				
Retained Earnings	139,919.15	149,994.58	-10,075.43	-6.72%
Net Income	-28,708.80	-10,075.43	-18,633.37	-184.94%
Total Equity	<u>111,210.35</u>	<u>139,919.15</u>	<u>-28,708.80</u>	<u>-20.52%</u>
TOTAL LIABILITIES & EQUITY	<u><u>119,182.85</u></u>	<u><u>140,916.67</u></u>	<u><u>-21,733.82</u></u>	<u><u>-15.42%</u></u>

Wyoming Swimming, Inc.
Profit & Loss Prev Year Comparison
September 2017 through August 2018

	<u>Sep '17 - Aug 18</u>	<u>Sep '16 - Aug 17</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Interest Income	532.94	282.97	249.97	88.34%
Meet Income				
Meet Participation Fees	27,221.00	31,357.00	-4,136.00	-13.19%
Meet Sanction Fees	1,850.00	2,175.00	-325.00	-14.94%
Short Course Championships	14,063.00	15,301.00	-1,238.00	-8.09%
Long Course Championships	8,384.75	10,129.00	-1,744.25	-17.22%
Total Meet Income	51,518.75	58,962.00	-7,443.25	-12.62%
Meet Income - Zones				
Age Group Zones Application Fee	0.00	600.00	-600.00	-100.0%
Age Group Zones Income	8,400.00	4,200.00	4,200.00	100.0%
Senior Zones Application Fees	0.00	7,650.00	-7,650.00	-100.0%
Senior Zones Income	21,600.00	22,710.00	-1,110.00	-4.89%
Total Meet Income - Zones	30,000.00	35,160.00	-5,160.00	-14.68%
Miscellaneous Income	172.00	91.79	80.21	87.38%
Registration Income				
Transfer Fee	370.00	0.00	370.00	100.0%
Club Charter Fees	4,020.00	4,550.00	-530.00	-11.65%
Fines Levied	0.00	75.00	-75.00	-100.0%
Non-athlete Registrations	19,829.00	19,748.00	81.00	0.41%
Outreach athletes	216.00	658.00	-442.00	-67.17%
Regular Athlete Registrations	106,881.00	110,083.00	-3,202.00	-2.91%
Seasonal Athlete Registrations	3,598.00	3,734.00	-136.00	-3.64%
Total Registration Income	134,914.00	138,848.00	-3,934.00	-2.83%
WSI Award Banquet Income	7,100.00	4,925.95	2,174.05	44.14%
WSI Clinic Income	6,350.00	3,090.00	3,260.00	105.5%
Total Income	230,587.69	241,360.71	-10,773.02	-4.46%
Gross Profit	230,587.69	241,360.71	-10,773.02	-4.46%

Wyoming Swimming, Inc.
Profit & Loss Prev Year Comparison
September 2017 through August 2018

Expense	Sep '17 - Aug 18	Sep '16 - Aug 17	\$ Change	% Change
Administrative Expenses				
Administrative Office Expense				
Admin Office Professional fees	7,200.00	6,940.00	260.00	3.75%
Mailing	0.00	9.71	-9.71	-100.0%
Office supplies	143.74	81.24	62.50	76.93%
Web Site Maintenance	0.00	220.94	-220.94	-100.0%
Total Administrative Office Expense	7,343.74	7,251.89	91.85	1.27%
Bank Service Charges				
Credit Card Receipts expense	1,470.21	1,369.06	101.15	7.39%
Bank Service Charges - Other	0.00	12.00	-12.00	-100.0%
Total Bank Service Charges	1,470.21	1,381.06	89.15	6.46%
Chairman Officer Expenses				
Student Athlete Rep	3,314.85	1,000.00	2,314.85	231.49%
Age Group Chair	647.21	400.00	247.21	61.8%
Club Development	517.50	0.00	517.50	100.0%
Coaches' Representative	300.00	583.00	-283.00	-48.54%
General Chair	1,752.19	666.00	1,086.19	163.09%
National Conference Expense	5,364.33	4,423.28	941.05	21.28%
Officials Chair				
Observed Swims Officiating	2,688.78	0.00	2,688.78	100.0%
Name Tags	1,176.35	0.00	1,176.35	100.0%
Official's Shirts	5,674.90	0.00	5,674.90	100.0%
Official Background Check	0.00	202.00	-202.00	-100.0%
Official National Travel	0.00	305.00	-305.00	-100.0%
Officials Chair - Other	2,549.54	7,110.82	-4,561.28	-64.15%
Total Officials Chair	12,089.57	7,617.82	4,471.75	58.7%
Registration Chair	1,530.14	1,331.80	198.34	14.89%
Safety Chair	300.00	556.20	-256.20	-46.06%
Secretary	817.50	500.00	317.50	63.5%
Senior Chair	400.00	100.00	300.00	300.0%
Treasurer	1,050.19	633.89	416.30	65.67%

Wyoming Swimming, Inc.
Profit & Loss Prev Year Comparison
September 2017 through August 2018

	Sep '17 - Aug 18	Sep '16 - Aug 17	\$ Change	% Change
Vice Chair	1,060.57	400.00	660.57	165.14%
Total Chairman Officer Expenses	29,144.05	18,211.99	10,932.06	60.03%
Interest Expense				
Finance Charge	74.53	0.00	74.53	100.0%
Interest Expense - Other	0.00	26.07	-26.07	-100.0%
Total Interest Expense	74.53	26.07	48.46	185.88%
Professional Fees				
Accounting	801.40	391.00	410.40	104.96%
Total Professional Fees	801.40	391.00	410.40	104.96%
WSI Banquet & HOD Expenses	12,708.52	9,010.64	3,697.88	41.04%
WSI Clinic Expenses	10,322.50	7,803.00	2,519.50	32.29%
Total Administrative Expenses	61,864.95	44,075.65	17,789.30	40.36%
Elite Meet Expenses				
Futures meets	0.00	250.00	-250.00	-100.0%
Junior Nationals	500.00	500.00	0.00	0.0%
Senior Sectionals, Short Course	3,750.00	3,500.00	250.00	7.14%
Total Elite Meet Expenses	4,250.00	4,250.00	0.00	0.0%
LSC Championship Expenses				
Conference Meet Expenses	2,490.42	2,004.78	485.64	24.22%
Short Course Championships	10,991.90	13,790.13	-2,798.23	-20.29%
Long Course Championships	10,392.34	10,139.17	253.17	2.5%
Total LSC Championship Expenses	23,874.66	25,934.08	-2,059.42	-7.94%
Reconciliation Discrepancies	0.00	-24.00	24.00	100.0%
USA Swimming Membership Expense				
Non-Athlete Fees	18,328.00	18,480.00	-152.00	-0.82%
Outreach Athlete	265.00	575.00	-310.00	-53.91%
Regular Athlete Fees	97,962.00	100,235.00	-2,273.00	-2.27%
Seasonal Athlete Fees	3,000.00	3,390.00	-390.00	-11.5%
USA Club Charters	1,750.00	1,890.00	-140.00	-7.41%
Total USA Swimming Membership Expense	121,305.00	124,570.00	-3,265.00	-2.62%

Wyoming Swimming, Inc.
Profit & Loss Prev Year Comparison
 September 2017 through August 2018

	<u>Sep '17 - Aug 18</u>	<u>Sep '16 - Aug 17</u>	<u>\$ Change</u>	<u>% Change</u>
Zone and Regional Expenses				
Age Group Zone Meet				
Entry Fees for Age Group Zones	873.00	963.00	-90.00	-9.35%
Airfare for Age Group Zones	779.80	573.40	206.40	36.0%
Apparel Age Group Zones	905.27	1,329.33	-424.06	-31.9%
Lodging Age Group Zones	3,550.44	3,908.70	-358.26	-9.17%
Meals Age Group Zones	2,801.38	1,367.26	1,434.12	104.89%
Vehicles/Fuel Age Group Zones	2,081.55	1,436.10	645.45	44.95%
Total Age Group Zone Meet	<u>10,991.44</u>	<u>9,577.79</u>	<u>1,413.65</u>	<u>14.76%</u>
Senior Zone Meet				
Entry Fees for Senior Zones	2,830.00	2,424.00	406.00	16.75%
Airfare Senior Zones	2,769.00	3,130.97	-361.97	-11.56%
Apparel Senior Zones	6,863.57	6,747.10	116.47	1.73%
Lodging Senior Zones	15,225.64	18,168.45	-2,942.81	-16.2%
Meals Senior Zones	5,135.98	8,225.36	-3,089.38	-37.56%
Vehicles/Fuel Senior Zones	4,186.25	4,356.74	-170.49	-3.91%
Total Senior Zone Meet	<u>37,010.44</u>	<u>43,052.62</u>	<u>-6,042.18</u>	<u>-14.03%</u>
Total Zone and Regional Expenses	<u>48,001.88</u>	<u>52,630.41</u>	<u>-4,628.53</u>	<u>-8.79%</u>
Total Expense	<u>259,296.49</u>	<u>251,436.14</u>	<u>7,860.35</u>	<u>3.13%</u>
Net Ordinary Income	<u>-28,708.80</u>	<u>-10,075.43</u>	<u>-18,633.37</u>	<u>-184.94%</u>
Net Income	<u><u>-28,708.80</u></u>	<u><u>-10,075.43</u></u>	<u><u>-18,633.37</u></u>	<u><u>-184.94%</u></u>

Wyoming Swimming, Inc.
WSI Banquet & HOD P&L
 September through December 2017

Type	Date	Num	Name	Memo	Amount
WSI Award Banquet Income					
Deposit	11/13/2017			Deposit	13,400.00
General Journal	11/30/2017	145		reclassify money that came in as banquet incom	-6,300.00
Total WSI Award Banquet Income					7,100.00
Administrative Expenses					
WSI Banquet & HOD Expenses					
Bill	09/01/2017	2017 HOD deposit	Parkway Plaza Hotel	2017 HOD deposit	-650.00
Bill	11/03/2017	2017 Top 5 Awards	Hasty Awards	Top 5 Awards	-96.54
Bill	11/07/2017	160900020652	FedEx Office	Top 5 printing/copying	-561.75
Credit Card Charge	11/07/2017		Best Buy	door prizes	-104.99
Credit Card Charge	11/07/2017		Ross Dress for Less	door prizes	-50.32
Credit Card Charge	11/07/2017		FedEx Office	copies	-72.03
Credit Card Charge	11/10/2017		On The Border	board meeting with USA Swimming	-51.72
Credit Card Charge	11/10/2017		Ridley's	board meeting with USA Swimming	-3.99
Credit Card Charge	11/10/2017		Best Buy	door prizes	-73.46
Credit Card Charge	11/10/2017		Target	door prizes	-168.38
Credit Card Charge	11/11/2017		Ridley's	board meeting with USA Swimming	-12.38
Credit Card Charge	11/11/2017		QDoba	board meeting with USA Swimming	-166.75
Credit Card Charge	11/11/2017		Jimmy John's	board meeting with USA Swimming	-90.08
Credit Card Charge	11/11/2017		Staples	copies	-20.04
Bill	11/13/2017	2017 HOD Rooms	Parkway Plaza Hotel	2017 HOD Page and Rehard rooms	-374.96
Bill	11/13/2017	2017 HOD Banquet	Parkway Plaza Hotel	2017 HOD Banquet and meeting rooms	-10,186.13
Total WSI Banquet & HOD Expenses					-12,683.52
Total Administrative Expenses					-12,683.52
TOTAL					-5,583.52

Wyoming Swimming, Inc.
 WSI Clinic P&L

September through December 2017

Type	Date	Num	Name	Memo	Amount
WSI Clinic Income					
Deposit	11/06/2017			Deposit	50.00
General Journal	11/30/2017	145		reclassify money that came in as banquet incom	6,300.00
Total WSI Clinic Income					<u>6,350.00</u>
Administrative Expenses					
WSI Clinic Expenses					
Bill	11/09/2017	11940	USA Swim Clinics	Elizabeth Beisel Swimposium Breakout	-4,500.00
Bill	11/12/2017	1105	Natrona County School District	pool rental for HOD	-322.50
Total WSI Clinic Expenses					<u>-4,822.50</u>
Total Administrative Expenses					<u>-4,822.50</u>
TOTAL					<u><u>1,527.50</u></u>

Wyoming Swimming, Inc. Profit & Loss Zones

September 2017 through August 2018
Sep '17 - Aug 18

Ordinary Income/Expense	
Income	
Meet Income - Zones	
Age Group Zones Income	8,400.00
Senior Zones Income	21,600.00
Total Meet Income - Zones	<u>30,000.00</u>
Total Income	<u>30,000.00</u>
Gross Profit	30,000.00
Expense	
Zone and Regional Expenses	
Age Group Zone Meet	
Entry Fees for Age Group Zones	873.00
Airfare for Age Group Zones	779.80
Apparel Age Group Zones	905.27
Lodging Age Group Zones	3,550.44
Meals Age Group Zones	2,801.38
Vehicles/Fuel Age Group Zones	2,081.55
Total Age Group Zone Meet	<u>10,991.44</u>
Senior Zone Meet	
Entry Fees for Senior Zones	2,830.00
Airfare Senior Zones	2,769.00
Apparel Senior Zones	6,863.57
Lodging Senior Zones	15,225.64
Meals Senior Zones	5,135.98
Vehicles/Fuel Senior Zones	4,186.25
Total Senior Zone Meet	<u>37,010.44</u>
Total Zone and Regional Expenses	<u>48,001.88</u>
Total Expense	<u>48,001.88</u>
Net Ordinary Income	<u>-18,001.88</u>
Net Income	<u><u>-18,001.88</u></u>

Wyoming Swimming, Inc.
Profit & Loss Registration
September 2017 through August 2018
Sep '17 - Aug 18

Ordinary Income/Expense	
Income	
Registration Income	
Transfer Fee	370.00
Club Charter Fees	4,020.00
Non-athlete Registrations	19,829.00
Outreach athletes	216.00
Regular Athlete Registrations	106,881.00
Seasonal Athlete Registrations	3,598.00
Total Registration Income	<u>134,914.00</u>
Total Income	<u>134,914.00</u>
Gross Profit	134,914.00
Expense	
USA Swimming Membership Expense	
Non-Athlete Fees	18,328.00
Outreach Athlete	265.00
Regular Athlete Fees	97,962.00
Seasonal Athlete Fees	3,000.00
USA Club Charters	1,750.00
Total USA Swimming Membership Expense	<u>121,305.00</u>
Total Expense	<u>121,305.00</u>
Net Ordinary Income	<u>13,609.00</u>
Net Income	<u><u>13,609.00</u></u>

Number of Attendees estimate

400

Casper 2018

The Hangar	banquet				
	Setup/Take down	\$	250 each	\$	250
	Rental of Room	\$	500 each	\$	500
	Table Cloths	\$	5 each	\$	250 8 seats per round table
	Meals + dessert	\$	18 plate	\$	7,200
	Screen and Projector	\$	250	\$	250 rental from third party: Wild Bunch
	Total banquet and meal cost			\$	8,450
Courtyard Marriot	Conference room for HOD	\$	150	\$	175
Kelly Walsh	Conference/Pool space				
	KW Pool	\$	325	\$	255
	Conference rooms \$30/hour/room	\$	300	\$	225 University style seating for 2 rooms
	Total pool and meeting rooms cost			\$	480
Total for Casper Venue using Marriot conference rooms				\$	9,105.00