O*H*I*O Masters Swim Board Meeting
October 18, 2026
Treasurer's Report for the Period July 1, 2025-October 14, 2026

Attached are the Club's financials for the period July 1, 2025-October 14, 2026, with a comparison to the same period in 2025-2026. Also attached is the balance sheet as of October 14, which shows our total cash balance was $34,878.11. Note that we have accrued expenses amounting to $964 comprising amounts due to Lakewood HS for pool hire and coach expenses for October 1-14.

Table 1 below shows where we spent and generated cash per quarter in the period July 1- October 14 this year.

Table 1 Income and Expense

Income Statement Analysis July 1, '26 - Oct 14,' 26	Total	Club General/ Admin	Contributions and gifts	Meetings and Social Events	Merchandise	Awards & Prizes	Total Club General	Avon meet	Brogan Open Water 2026	Hudson Swim meet	Pentathlon SCY	Total Swim Meets	Lakewood Workout Grp	Avon Summer Outdoor Practices	Total Workout Groups
Total Income	$ 19,777	$ 47	$ -	$ 420	$ 150	$ -	$ 617	$ 4,605	$ 3,100	$ 135	$ 765	$ 8,605	$ 10,555	$ -	$ 10,555
Total Expense	$ 19,033	$ 902	$ 1,284	$ 1,030	$ -	$ 209	$ 3,426	$ 3,449	$ 3,195	$ 13	$ 76	$ 6,733	$ 7,963	$ 912	$ 8,875
Net Income	$ 744	$ (855)	$ (1,284)	$ (610)	$ 150	$ (209)	$ (2,809)	$ 1,156	$ (95)	$ 122	$ 689	$ 1,872	$ 2,592	$ (912)	$ 1,680

So far in this financial year 2026-27 to October 14 we have made a net profit of $744. The Lakewood workout group remained strong, recording a surplus of $1680 after accounting for the September Avon outdoor practices. The Avon meet had a healthy surplus of $1156. We are now collecting entries for the Pentathlon and Hudson meets but obviously have no associated costs yet other than the Stripe and Club Assistant fees on the registrations to October 14. The Pentathlon entries so far are running behind last year, with $765 for 17 entries, compared to $1485 for 33 entries last year. However, $2480 of entries was received from October 15-31 last year, so there's still plenty of time for entries this year to flow in.

On the club expenses side, the contributions and gifts of $1284 comprise a $1029 donation to the Malachi Center and $255 in gift cards to the coaches in appreciation of their coaching time. The recent clam bake had a net cost of $610. The Club general expense of $902 comprised $328 of admin expense, $375 reimbursement for one of the coaches 2026 NCC Registration and $199 for a coffee making machine which can be used at all meets.

Respectfully submitted,
Bob Boyce,
Treasurer.
October 16, 2026

OHIO Masters FY 2021 and following
Balance Sheet
As of October 14, 2026

	Oct 14, 26
ASSETS	
Current Assets	
Checking/Savings	
Huntington Fast Track Checking	19,876.77
Huntington Money Market	14,169.99
PayPal	552.48
Petty Cash	76.50
Stripe	202.70
Total Checking/Savings	34,878.44
Total Current Assets	34,878.44
TOTAL ASSETS	**34,878.44**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Lakewood Pool Expense	964.00
Total Other Current Liabilities	964.00
Total Current Liabilities	964.00
Total Liabilities	964.00
Equity	
Unrestricted Net Assets	33,170.64
Net Income	743.80
Total Equity	33,914.44
TOTAL LIABILITIES & EQUITY	**34,878.44**

OHIO Masters FY 2021 and following
Profit & Loss
July 1 through October 16, 2026

	Jul 1 - Oct 16, 26	Jul 1 - Oct 16, 25	$ Change
Income			
Club General Income			
Bank Interest	1.79	1.79	0.00
Grants and Other Income	45.38	0.00	45.38
Meetings and Social Events	420.00	465.00	-45.00
Merchandise Sales	150.00	55.00	95.00
Total Club General Income	617.17	521.79	95.38
Swim Meets Income			
Avon meet	4,605.00	5,225.00	-620.00
Brogan Open water 2025	0.00	2,200.00	-2,200.00
Brogan Open Water 2026	3,100.00	0.00	3,100.00
Hudson Swim meet	135.00	405.00	-270.00
Pentathalon SCY	765.00	3,920.00	-3,155.00
Total Swim Meets Income	8,605.00	11,750.00	-3,145.00
Workout Groups Income			
Lakewood	10,555.00	10,405.00	150.00
Orange	0.00	1,900.00	-1,900.00
Workout Groups Income - Other	0.00	10.00	-10.00
Total Workout Groups Income	10,555.00	12,315.00	-1,760.00
Total Income	19,777.17	24,586.79	-4,809.62
Expense			
Club General Expenses			
Administrative Expenses	328.26	136.86	191.40
Awards & Prizes	209.07	0.00	209.07
Coaching courses	375.00	0.00	375.00
Contributions and Gifts	1,284.35	410.00	874.35
Meetings and Socials	1,030.18	1,656.02	-625.84
Total Club General Expenses	3,226.86	2,202.88	1,023.98
Equipment	198.83	0.00	198.83
Swim Meet Expenses			
Avon Swim Meet	3,448.86	3,331.12	117.74
Brogan Open Water 2025	0.00	4,292.85	-4,292.85
Brogan Openwater 2026	3,194.80	0.00	3,194.80
Hudson meet	13.38	40.14	-26.76
Pentathlon meet 2025	0.00	375.68	-375.68
Pentathlon meet 2026	75.82	0.00	75.82
Total Swim Meet Expenses	6,732.86	8,039.79	-1,306.93
Workout Group Expenses			
Lakewood	7,962.82	7,561.77	401.05
Orange	0.00	2,480.61	-2,480.61
Other Groups	912.00	1,631.00	-719.00
Total Workout Group Expenses	8,874.82	11,673.38	-2,798.56
Total Expense	19,033.37	21,916.05	-2,882.68
Net Income	**743.80**	**2,670.74**	**-1,926.94**

OHIO Masters FY 2021 and following
Statement of Cash Flows
July 1 through October 14, 2026

	Jul 1 - Oct 14, 26
OPERATING ACTIVITIES	
Net Income	743.80
Adjustments to reconcile Net Income to net cash provided by operations:	
Credit Card MC6127	0.01
Accrued Lakewood Pool Expense	964.00
Brogan Pass-Throughs due USMS	-1,280.00
Donation Pass-Through receipts	-370.00
Net cash provided by Operating Activities	57.81
Net cash increase for period	57.81
Cash at beginning of period	34,820.63
Cash at end of period	**34,878.44**

OHIO Masters FY 2021 and following
Profit & Loss
July 1 through October 14, 2026

Income Statement Analysis July 1, '26 - Oct 14,' 26	Total	Club General/ Admin	Contributions and gifts	Meetings and Social Events	Merchandise	Awards & Prizes	Total Club General	Avon meet	Brogan Open Water 2026	Hudson Swim meet	Pentathlon SCY	Total Swim Meets	Lakewood Workout Grp	Avon Summer Outdoor Practices	Total Workout Groups	Total
Total Income	$ 19,777	$ 47	$ -	$ 420	$ 150	$ -	$ 617	$ 4,605	$ 3,100	$ 135	$ 765	$ 8,605	$ 10,555	$ -	$ 10,555	$ 19,777
Total Expense	$ 19,033	$ 902	$ 1,284	$ 1,030	$ -	$ 209	$ 3,426	$ 3,449	$ 3,195	$ 13	$ 76	$ 6,733	$ 7,963	$ 912	$ 8,875	$ 19,033
Net Income	$ 744	$ (855)	$ (1,284)	$ (610)	$ 150	$ (209)	$ (2,809)	$ 1,156	$ (95)	$ 122	$ 689	$ 1,872	$ 2,592	$ (912)	$ 1,680	$ 744