PACIFIC SWIMMING

Draft Statement of Budget Performance

Through August 31st, 2026

Pacific Swimming

Draft Statement of Activities Budget Peformance (FY 2025-2026)

	Month August 2026		YTD September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
Revenue					
10000 Membership-USA Swim Fees					
11000 Membership					
11005 Athlete	1,674	550	305,246	318,050	(12,804)
11010 Non-Athlete	135	200	22,691	23,400	(709)
11012 Administrator	6	0	900	750	150
11015 Club			17,180	16,595	585
11035 Transfers Processing Fee			2,835		2,835
Total 11000 Membership	**1,815**	**750**	**348,852**	**358,795**	**(9,943)**
51000 USA Swim Fees					
51045 Volunteer(s) of the Year			(1,000)	(1,000)	0
51060 4% Tech Fee	(73)	(30)	(13,827)	(14,352)	525
Total 51000 USA Swim Fees	**(73)**	**(30)**	**(14,827)**	**(15,352)**	**525**
Total 10000 Membership-USA Swim Fees	**1,742**	**720**	**334,025**	**343,443**	**(9,418)**
11500 Meet Fees LSC					0
11505 Entry Fees	19,409	20,480	559,556	550,000	9,556
11510 Sanctions	180	215	8,505	9,375	(870)
11515 Late Payment Penalty	58	0	1,099	500	599
Total 11500 Meet Fees LSC	**19,647**	**20,695**	**569,160**	**559,875**	**9,285**
12500 Age Group Program - Co-Pay					
12505 Western Zone	65,525	82,800	65,525	82,800	(17,275)
12510 Pacific Coast			7,210	7,360	(150)
12515 Zone All Star Meet			25,160	24,310	850
Total 12500 Age Group Program - Co-Pay	**65,525**	**82,800**	**97,895**	**114,470**	**(16,575)**

11000 - Membership Revenue in Aug was **$1.0k <u>over</u>** Budget

YTD is **$9.9k <u>under</u>** budget, at **97%** of the YTD Total

11500 - Meet Entry Fee Revenue in Aug was **$1.0k <u>under</u>** Budget

YTD is **$9.3k <u>over</u>** Budget, at **102%** of the YTD Total

	August 2026		September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
13000 Camp Program - Co-Pay					
13005 Olympic Paralympic Training Cen				10,080	(10,080)
13035 Diversity Camp				300	(300)
13040 Other Camp				750	(750)
Total 13000 Camp Program - Co-Pay	**-**	**-**	**-**	**11,130**	**(11,130)**
14000 Marketing Income					
14035 Website Job Postings	50	0	500	250	250
Total 14000 Marketing Income	**50**	**-**	**500**	**250**	**250**
15000 Merchandise Sales					
15200 Officials Apparel Sales	268	100	6,492	10,000	(3,508)
15300 A Medal Sales			1,172	600	572
Total 15000 Merchandise Sales	**268**	**100**	**7,664**	**10,600**	**(2,936)**
16000 Other Income					
16010 Awards Banquet			3,270	2,500	770
16040 Fines	100	0	700	300	400
16060 Returned Check Fee				25	(25)
16085 Equipment Rental	225	0	945	50	895
Total 16000 Other Income	**325**	**-**	**4,915**	**2,875**	**2,040**
17000 Interest Income	7	5	88	60	28
18000 Point Redemption from CC	637	900	3,104	4,400	(1,296)
Total Revenue	**88,202**	**105,220**	**1,017,351**	**1,047,103**	**(29,752)**
Cost of Goods Sold					
40000 Merchandise Cost of Goods Sold					
40200 Officials COGS	301	50	5,995	9,000	(3,005)
40300 A Medals COGS			1,740	800	940
Total 40000 Merchandise Cost of Goods Sold	**301**	**50**	**7,735**	**9,800**	**(2,065)**
Total Cost of Goods Sold	**301**	**50**	**7,735**	**9,800**	**(2,065)**
Gross Profit	**87,901**	**105,170**	**1,009,616**	**1,037,303**	**(27,687)**

No Camps this year

Aug Total Revenue was **$17.0k <u>under</u>** Budget

YTD Total Revenue is **$29.8k <u>under</u>** Budget, at **97%** of the YTD Total

	August 2026		September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
Expenditures					
52000 National/Senior Program					
52015 Sr. - Pro Swim Series/Ohers			6,600	5,000	1,600
52020 Sr. National Champs	22,400	0	27,475	7,500	19,975
52035 Jr. - Champ Meets	58,800	0	121,875	70,000	51,875
52040 Open Water Programs			2,925	700	2,225
52060 Club-Coach Travel	14,900	0	25,325	11,000	14,325
52070 Club Development/Education				2,000	(2,000)
52075 Sr Meet Host Incentive				6,000	(6,000)
52095 Sectionals			37,100	55,000	(17,900)
52100 Futures Meet	59,100	0	59,100	24,000	35,100
Total 52000 National/Senior Program	**155,200**	**-**	**280,400**	**181,200**	**99,200**
54000 Age Group Programs					
54010 Pac Coast All Star Meet			17,773	21,780	(4,007)
54015 Western Zone Meet	125,476	160,563	125,476	160,563	(35,087)
54150 Zone All Star Meet-Host Zone			5,000	5,000	0
54200 Zone All Star Meet			69,899	85,998	(16,099)
Total 54000 Age Group Programs	**125,476**	**160,563**	**218,149**	**273,341**	**(55,192)**
54500 Camp Program					
54510 Olympic Paralympic Training				26,205	(26,205)
54550 Diversity Camp				3,600	(3,600)
54560 Other Camp				4,000	(4,000)
Total 54500 Camp Program	**-**	**-**	**-**	**33,805**	**(33,805)**
55000 Diversity					
55100 Diversity Program Grants	15,000	0	25,000	18,000	7,000
55150 MEFAP Sponsorship	276	300	19,303	7,350	11,953
55155 MEFAP Processing Fee	42	80	552	240	312
55200 Awareness Fund			600	1,000	(400)
55400 Diversity Camps (out of LSC)				4,000	(4,000)
55450 Annual WZ DDEI Donation			3,176	3,200	(24)
Total 55000 Diversity	**15,318**	**380**	**48,631**	**33,790**	**14,841**

YTD is **$99.2k <u>over</u>** Budget

$73.8k of that is Accrued. Meets close start of October.

54000 – Age Group is net **$38.6k <u>under</u>** budget, driven mostly by WZ being less expensive

No Camps this year

55150 - MEFAP fees are $12k over budget YTD.

MEFAP memorial gift funds have been depleted

	August 2026		September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
55500 Events					
55502 Awards and Bag Tags					
55502A Age Group Champs Awards			7,415	7,800	(385)
55502B Far Western Awards	3,793	3,500	6,994	7,000	(6)
55502C Age Group Champs Bag Tags			3,901	3,400	501
55502J Senior Champs Awards			365	1,000	(635)
55502K Senior Champs Bag Tags				1,800	(1,800)
55508E Far Western Bag Tags	1,730	1,800	3,545	3,600	(55)
Total 55502 Awards and Bag Tags	**5,523**	**5,300**	**22,220**	**24,600**	**(2,380)**
55510 Annual Awards Banquet					
55515 Banquet - Venue & Food			12,725	13,000	(275)
55520 Awards & Programs			5,156	6,000	(844)
55521 Awards Banquet - Prof Services			3,195	5,300	(2,105)
Total 55510 Annual Awards Banquet	**-**	**-**	**21,076**	**24,300**	**(3,224)**
Total 55500 Events	**5,523**	**5,300**	**43,296**	**48,900**	**(5,604)**
56000 Chairman					
56030 Contingency			123	500	(377)
56075 Travel Expenses				500	(500)
Total 56000 Chairman	**-**	**-**	**123**	**1,000**	**(877)**
57000 Treasurer					
57200 Fees-Filing			200	200	0
57300 Fees-Accounting & Audit		1,700	34,950	39,000	(4,050)
57350 Subscriptions and Dues		160	1,641	2,000	(359)
57400 Bookkeeper		7,719		92,625	(92,625)
57401 Consultant	390	260	7,718	6,500	1,218
57500 Bank Service Charges	107	40	1,110	1,000	110
57700 Insurance			1,928	1,800	128
Total 57000 Treasurer	**497**	**9,879**	**47,547**	**143,125**	**(95,578)**
58000 Officials					
58300 Supplies/Copying		1,100	1,002	2,000	(998)
58400 Rule Books			877	1,000	(123)
58500 Equipment		300	1,500	3,200	(1,700)

57400 Bookkeeper – Reminder: this Budget moved to Staff Payroll

	August 2026		September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
58600 Clinics			16,242	20,000	(3,758)
58700 Motivational(Recruit/Retain)	77	0	4,712	8,000	(3,288)
58800 National Evaluators	428	0	2,013	3,000	(987)
58900 Officials to National Meets	2,600	1,000	7,200	6,000	1,200
58950 Lodging for Officials	600	800	6,984	8,000	(1,016)
Total 58000 Officials	**3,705**	**3,200**	**40,530**	**51,200**	**(10,670)**
59000 Volunteers					
59050 Athlete Rep Program	272	50	17,825	7,000	10,825
59100 Officials Background Check			56	56	0
59300 Event Per Diem Allowance	6,500	7,800	8,000	13,050	(5,050)
59400 Seminars / Clinics				2,000	(2,000)
59450 Safe Sport Program				500	(500)
59500 Meetings					
59505 Board of Directors			930	1,000	(70)
Total 59500 Meetings	-	-	**930**	**1,000**	**(70)**
60200 USAS Annual Business Meeting					
60205 Non Athletes			6,378	6,000	378
60215 Athletes			1,315	3,000	(1,685)
Total 60200 USAS Annual Business Meeting	-	-	**7,693**	**9,000**	**(1,307)**
Total 59000 Volunteers	**6,772**	**7,850**	**34,503**	**32,606**	**1,897**
62000 Marketing					
62100 Web Site/Internet		571	1,703	6,850	(5,147)
Total 62000 Marketing	-	**571**	**1,703**	**6,850**	**(5,147)**
63000 Office Expenses					
63100 Telephone & Internet	332	320	4,704	3,795	909
63150 Conference Call Services	(330)	0	679	1,200	(521)
63300 Postage	40	27	209	335	(126)
63400 Supplies/Copying		80	495	1,000	(505)
63500 Mileage	495	500	1,244	975	269
63550 Staff Travel Expenses			5,683		5,683
63625 Office Equipment Purchases	126	0	390	1,200	(810)
63675 Software Purchases	13	392	729	4,704	(3,975)
63700 Storage Rentals	867	395	7,735	6,480	1,255
Total 63000 Office Expenses	**1,544**	**1,714**	**21,867**	**19,689**	**2,178**

58000 Officials – YTD is **$10.7k under** Budget

	August 2026		September - August 2026		
	Actual	Budget	Actual	Budget	over Budget
70000 Staff Expenses					
70100 Payroll					
70105 Salary & Wages	30,704	28,503	378,569	342,039	36,530
70110 Employer Taxes	2,349	2,273	33,621	27,273	6,348
70112 Workers Comp Expense	156	100	1,463	1,200	263
70115 PTO Expense	585	200	2,929	2,000	929
70150 Payroll Processing	1,040	167	11,628	2,000	9,628
Total 70100 Payroll	**34,833**	**31,243**	**428,211**	**374,512**	**53,699**
Total 70000 Staff Expenses	**34,833**	**31,243**	**428,211**	**374,512**	**53,699**
75000 Miscellaneous	30		30		30
Total Expenditures	**348,898**	**220,699**	**1,164,990**	**1,200,018**	**(35,028)**
Net Operating Revenue	**(260,997)**	**(115,529)**	**(155,374)**	**(162,715)**	**7,341**
Other Revenue					
85000 Investment Income					
85100 Dividend Income	7,097		139,162		139,162
85200 Interest Income	38		917		917
85400 Realized Gain	89,243		144,259		144,259
85600 Unrealized Gain	5,077		266,771		266,771
85625 Board Desig Funds Gain/(Loss)			26,960		26,960
Total 85000 Investment Income	**101,454**	**-**	**578,068**	**-**	**578,068**
86000 Wells Fargo Investment Fee			(34,247)	(32,000)	(2,247)
87000 Foreign Tax Withholding WF Inv			(375)		(375)
Total Other Revenue	**101,454**	**-**	**543,446**	**(32,000)**	**575,446**
Other Expenditures					
88000 Pacific Swimming Grants			77,641	60,000	17,641
89300 Scholarship			2,000	2,000	0
Total Other Expenditures	**-**	**-**	**79,641**	**62,000**	**17,641**
Net Other Revenue	**101,454**	**-**	**463,805**	**(94,000)**	**557,805**
Net Revenue	**(159,542)**	**(115,529)**	**308,432**	**(256,715)**	**565,147**

Combined 57400 Bookkeeper / 70100 Payroll Expense –

Combined YTD **$38.9k <u>under</u>** budget

Aug Expenses were **$128.2k <u>over</u>** Budget

YTD Expenses are **$35.0k <u>under</u>** Budget, **97%** of the YTD Total

YTD Net Operating Revenue is $**7.3k <u>favorable</u>**