

Pacific Swimming

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

	Month May 2026		YTD September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
Revenue					
10000 Membership-USA Swim Fees					
11000 Membership					
11005 Athlete	10,852	11,000	284,002	297,800	(13,798)
11010 Non-Athlete	600	600	21,716	22,200	(484)
11012 Administrator	30	50	876	750	126
11015 Club	0	295	17,180	16,595	585
11035 Transfers Processing Fee			2,835	0	2,835
Total 11000 Membership	11,482	11,945	326,609	337,345	(10,736)
51000 USA Swim Fees					
51045 Volunteer(s) of the Year			(1,000)	(1,000)	0
51060 4% Tech Fee	(459)	(478)	(12,938)	(13,494)	556
Total 51000 USA Swim Fees	(459)	(478)	(13,938)	(14,494)	556
Total 10000 Membership-USA Swim Fees	11,023	11,467	312,671	322,851	(10,180)
11500 Meet Fees LSC					
11505 Entry Fees	43,156	29,360	422,558	407,110	15,448
11510 Sanctions	665	650	6,685	7,410	(725)
11515 Late Payment Penalty	257	100	941	500	441
Total 11500 Meet Fees LSC	44,079	30,110	430,184	415,020	15,164
12500 Age Group Program - Co-Pay					
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	-	-	32,370	31,670	700
13000 Camp Program - Co-Pay					
13005 Olympic Paralympic Training Cen			0	10,080	(10,080)
13035 Diversity Camp			0	300	(300)
13040 Other Camp			0	750	(750)
Total 13000 Camp Program - Co-Pay	-	-	-	11,130	(11,130)

	Month May 2026		YTD September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
14000 Marketing Income					
14035 Website Job Postings			400	250	150
Total 14000 Marketing Income	-	-	400	250	150
15000 Merchandise Sales					
15200 Officials Apparel Sales	268	100	5,434	9,750	(4,316)
15300 A Medal Sales	69	0	552	600	(48)
Total 15000 Merchandise Sales	337	100	5,986	10,350	(4,364)
16000 Other Income					
16010 Awards Banquet			3,270	2,500	770
16040 Fines	100	0	600	300	300
16060 Returned Check Fee			0	25	(25)
16085 Equipment Rental	165	0	555	50	505
Total 16000 Other Income	265	-	4,425	2,875	1,550
17000 Interest Income	7	5	66	45	21
18000 Point Redemption from CC		200	2,100	3,000	(900)
Total Revenue	55,710	41,882	788,201	797,191	(8,990)
Cost of Goods Sold					
40000 Merchandise Cost of Goods Sold					
40200 Officials COGS	258	150	4,975	8,675	(3,700)
40300 A Medals COGS	102	0	821	800	21
Total 40000 Merchandise Cost of Goods Sold	360	150	5,796	9,475	(3,679)
Total Cost of Goods Sold	360	150	5,796	9,475	(3,679)
Gross Profit	55,350	41,732	782,406	787,716	(5,310)
Expenditures					
52000 National/Senior Program					
52015 Sr. - Pro Swim Series/Ohers	9,900	0	10,800	5,000	5,800
52020 Sr. National Champs			5,075	3,500	1,575
52035 Jr. - Champ Meets			63,075	50,000	13,075
52040 Open Water Programs			2,925	700	2,225
52060 Club-Coach Travel	2,400	0	12,825	7,000	5,825

	Month		YTD		
	May 2026		September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
52070 Club Development/Education		350	0	2,000	(2,000)
52075 Sr Meet Host Incentive			0	3,000	(3,000)
52095 Sectionals			37,100	50,000	(12,900)
Total 52000 National/Senior Program	12,300	350	131,800	121,200	10,600
54000 Age Group Programs					
54010 Pac Coast All Star Meet			17,773	21,780	(4,007)
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	-	-	92,673	112,778	(20,105)
54500 Camp Program					
54510 Olympic Paralympic Training			0	26,205	(26,205)
54550 Diversity Camp			0	3,600	(3,600)
54560 Other Camp			0	4,000	(4,000)
Total 54500 Camp Program	-	-	-	33,805	(33,805)
55000 Diversity					
55100 Diversity Program Grants			10,000	9,000	1,000
55150 MEFAP Sponsorship	864	500	16,192	5,750	10,442
55155 MEFAP Processing Fee			390	160	230
55200 Awareness Fund			600	1,000	(400)
55400 Diversity Camps (out of LSC)			0	4,000	(4,000)
55450 Annual WZ DDEI Donation			3,176	3,200	(24)
Total 55000 Diversity	864	500	30,358	23,110	7,248
55500 Events					
55502 Awards and Bag Tags					
55502A Age Group Champs Awards			5,313	5,200	113
55502B Far Western Awards			3,202	3,500	(298)
55502C Age Group Champs Bag Tags			2,555	2,270	285
55502J Senior Champs Awards			365	500	(135)
55502K Senior Champs Bag Tags			0	900	(900)
55508E Far Western Bag Tags			1,815	1,800	15
Total 55502 Awards and Bag Tags	-	-	13,250	14,170	(920)

	Month		YTD		
	May 2026		September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
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	-	-	34,326	38,470	(4,144)
56000 Chairman					
56030 Contingency		50	123	400	(277)
56075 Travel Expenses			0	500	(500)
Total 56000 Chairman	-	50	123	900	(777)
57000 Treasurer					
57200 Fees-Filing			200	200	0
57300 Fees-Accounting & Audit		1,700	31,435	33,900	(2,465)
57350 Subscriptions and Dues		160	1,359	1,480	(121)
57400 Bookkeeper		7,719	0	69,469	(69,469)
57401 Consultant		260	7,042	5,720	1,322
57500 Bank Service Charges	185	85	839	800	39
57700 Insurance			1,928	1,800	128
Total 57000 Treasurer	185	9,924	42,802	113,369	(70,566)
58000 Officials					
58300 Supplies/Copying			987	900	87
58400 Rule Books			877	1,000	(123)
58500 Equipment		300	1,500	2,300	(800)
58600 Clinics			16,242	20,000	(3,758)
58700 Motivational(Recruit/Retain)			4,385	6,000	(1,615)
58800 National Evaluators			653	1,500	(847)
58900 Officials to National Meets	900	0	4,300	4,000	300
58950 Lodging for Officials		800	5,126	5,500	(374)
Total 58000 Officials	900	1,100	34,069	41,200	(7,131)
59000 Volunteers					
59050 Athlete Rep Program	17	50	8,021	6,850	1,171
59100 Officials Background Check		18	56	56	0
59300 Event Per Diem Allowance			1,500	5,250	(3,750)
59400 Seminars / Clinics			0	2,000	(2,000)

	Month		YTD		
	May 2026		September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
59450 Safe Sport Program		50	0	400	(400)
59500 Meetings			0	0	0
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	17	118	18,199	24,556	(6,357)
62000 Marketing					
62100 Web Site/Internet		571	1,353	5,138	(3,784)
Total 62000 Marketing	-	571	1,353	5,138	(3,784)
63000 Office Expenses					
63100 Telephone & Internet	332	320	3,708	2,835	873
63150 Conference Call Services			1,009	1,200	(191)
63300 Postage	4	27	107	254	(147)
63400 Supplies/Copying		80	468	760	(292)
63500 Mileage			748	475	273
63550 Staff Travel Expenses			4,129	0	4,129
63625 Office Equipment Purchases			176	1,200	(1,024)
63675 Software Purchases	295	392	674	3,528	(2,854)
63700 Storage Rentals	428	395	6,012	5,295	717
Total 63000 Office Expenses	1,059	1,214	17,031	15,547	1,484
70000 Staff Expenses					
70100 Payroll					
70105 Salary & Wages	30,196	28,503	286,147	256,529	29,617
70110 Employer Taxes	2,370	2,273	26,535	20,455	6,080
70112 Workers Comp Expense	127	100	1,052	900	152
70115 PTO Expense	770	150	2,686	1,500	1,186
70150 Payroll Processing	968	167	8,683	1,500	7,183
Total 70100 Payroll	34,432	31,193	325,102	280,884	44,218
Total 70000 Staff Expenses	34,432	31,193	325,102	280,884	44,218
75000 Miscellaneous	(50)				

	Month		YTD		
	May 2026		September - May 2026		
	Actual	Budget	Actual	Budget	over Budget
Total Expenditures	49,707	45,019	727,836	810,956	(83,120)
Net Operating Revenue	5,643	(3,287)	54,570	(23,240)	77,810
Other Revenue					
85000 Investment Income					
85100 Dividend Income	6,942		111,446	0	111,446
85200 Interest Income	116		638	0	638
85400 Realized Gain	5,853		117,173	0	117,173
85600 Unrealized Gain	28,506		222,964	0	222,964
85625 Board Desig Funds Gain/(Loss)	2,182		22,237	0	22,237
Total 85000 Investment Income	43,599	-	474,457	-	474,457
86000 Wells Fargo Investment Fee			(25,202)	(24,000)	(1,202)
87000 Foreign Tax Withholding WF Inv			(190)	0	(190)
Total Other Revenue	43,599	-	449,066	(24,000)	473,066
Other Expenditures					
88000 Pacific Swimming Grants			77,641	60,000	17,641
89300 Scholarship	2,000	2,000	2,000	2,000	0
Total Other Expenditures	2,000	2,000	79,641	62,000	17,641
Net Other Revenue	41,599	(2,000)	369,425	(86,000)	455,425
Net Revenue	47,241	(5,287)	423,994	(109,240)	533,234

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