	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
Income					
Membership-USA Swim Fees					
11000 · Membership					
11005 · Athlete	1,108,142	724,620	293,261	320,000	
11010 · Non-Athlete	108,760	78,248	19,275	17,050	
11012 - Administrator			882	1,080	
11015 · Club	26,400	23,450	17,510	17,190	
11035 - Transfers	-	135	7,080	4,500	Transfers 25/mo; 375/yr
Total 11000 · Membership	1,243,354	874,208	338,008	359,820	
51000 · USA Swim Fees					
51060 - 4% Tech Fee			(12,443)	(14,425)	
51045 · Volunteer(s) of the Year	(1,000)	-	-	(1,000)	
Total 51000 · USA Swim Fees	(1,040,203)	(736,800)	(12,443)	(15,425)	
Total Membership-USA Swim Fees	203,151	137,408	325,565	344,395	
11500 · Meet Fees LSC					
11505 · Entry Fees	274,472	174,172	530,586	520,000	
11510 · Sanctions	5,205	2,640	9,275	8,000	
11515 · Late Payment Penalty	1,450	1,560	936	500	
Total 11500 · Meet Fees LSC	281,127	178,372	540,797	528,500	
12500 · Age Group Program - Co-Pay					
12505 · Western Zone	-	-	47,360	60,480	Est Co-pay $840 (Boise) $700 (Elk Grove)
12510 · Pacific Coast	10,880	-	13,600	13,120	Est. Co-pay $410
12515 · Zone Challenge Meet	19,530	-	19,180	24,990	$85/athlete
Total 12500 · Age Group Program - Co-Pay	30,410	-	80,140	98,590	
13000 · Camp Program - Co-Pay					
13005 · Olympic Paralimpic Training Center (OPTC)	7,560	-	9,477	11,520	24 - $480/athlete at OT Facility
13030 · 13-18 Junior Leadership Camp	920	-	-	-	
13035 · Diversity Camp	525	-	-	750	50 @ $15/athlete
Total 13000 · Camp Program - Co-Pay	9,005	-	9,477	12,270	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
14000 · Marketing Income					
14035 · Website Ads	550	400	350	1,000	
Total 14000 · Marketing Income	550	400	350	1,000	
14520 - Special Events Income					
14521 - In Kind Donations	-	11,883	-		
14522 - Special Event Donations	-	1,824	-		
14523 - Sales Proceeds	-	8,458	829		
Total - 14520 - Special Event Income	-	22,164	829		
14550 - Special Event Expenses					
14521 - In Kind Donations	-	(8,452)	-		
14522 - Other Direct Expenses	-	(235)			
14550 - Other Direct Expenses	-	-	(863)		
14553 - Merchant Fees	-	(635)	-		
Total 14550 - Special Event Expenses	-	(9,321)	(863)		
Total 14500 - Special Events	-	12,843	(34)		
15000 - Merchandise Sales					
15200 - Officials Apparel Sales	3,888	779	6,440	6,500	
15300 - A Medal Sales	2,968	-	339	1,000	
15000- Other Merchandise sales	-	-	-	-	
Total 15000 Merchandise Sales	6,855	779	6,779	7,500	
16000 · Other Income					
16005 · Meet Reg Surcharge	3,714	1,167	-		N/A as of 9/1/22
16006 · Meet Reg Rebate	(3,264)	(837)	-		N/A as of 9/1/22
16010 · Awards Banquet	2,775	-	3,802	3,000	adults $25, 7-18 $15
16040 · Fines	-	-	950	300	No Show at P/F Meet
16050 · Contributions	35,718	55,890	104	-	
16055 - Restricted Contributions	27,500	-	9,273	-	
16060 · Returned Check Fee	75	25	50	50	
16085 - Equipment Rental	240	30	585	100	
16100 - Misc. Income	-	-	-	-	
Total 16000 · Other Income	66,759	56,275	14,764	3,450	
17001 · Interest Income	60	26	41	40	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
18001 · Point Redemption from CC	3,530	460	3,575	4,200	
Total Income	601,447	386,562	981,453	999,945	
40002 - Merchndise Cost of Goods Sold					
40201 - Officials COGS	3,837	794	5,757	6,750	
40301 - A Medals COGS	4,134	-	336	1,100	
Total 40000 - Merchndise Cost of Goods Sold	7,971	794	6,092	7,850	
Gross Profit	**593,475**	**385,768**	**975,361**	**992,095**	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
Expense					
52000 · National/Senior Program					
52015 · Sr. - Pro Swim Series/Others	1,800	1,500	2,400	3,000	$300 stipend
52020 · Sr. National Champs	6,750	6,500	11,500	7,000	$300 stipend + $400 airfare
52035 · Jr. - Champ Meets	30,000	11,100	84,150	96,000	$300 stipend + $300 airfare
52040 · Open Water Programs	-	300	-	700	$300 stipend + $400 airfare
52060 · Club-Coach Travel	8,850	11,075	15,875	15,000	Stipend or airfare
52070 · Club Development/Education	19,639	-	4,520	10,000	
52095 · Sectionals	29,200	27,900	47,700	83,000	8 @ $200 8 @ $100
52100 · Futures Meet	-	19,800	27,600	15,000	$300/athlete
Total 52000 · National/Senior Program	**96,239**	**78,175**	**193,745**	**229,700**	
54000 · Age Group Programs					
54010 · Pac Coast All Star Meet	18,511	-	25,280	24,794	Location: So Cal?
54015 · Western Zone Meet	1,292	-	89,923	113,203	Location: Boise or Elk Grove
54025 · JO Meet Subsidy	-	-	-	-	
54150 · Zone Challenge Meet-Host Zone	3,001	-	2,909	5,000	Zone 4
54200 · Zone Challenge Meet (ZAM)	41,013	-	54,764	62,505	Increased expenses due to transportation
Total 54000 · Age Group Programs	**63,817**	**-**	**172,876**	**205,502**	
54500 · Camp Program					
54510 · SR Olympic Training Center	21,637	-	23,430	32,876	
54535 · 13-18 Jr. Leadership Camp	861	-	-	-	
54550 · Diversity Camp	2,637	-	-	3,000	
Total 54500 · Camp Program	**25,135**	**-**	**23,430**	**35,876**	
55000 · Disability Diversity, Equity & Inclusion					
54610 - Disability Travel	-	-	-	600	
55100 - Diversity Program Grants	14,980	16,000	7,220	20,000	
55150 - MEFAP Sponsorship	16,082	1,443	6,631	8,000	
55200 · Awareness Fund	1,110	-	3,200	1,000	
55250 - Marketing	-	-	-	200	
55400 - WZ Camp & Donation	-	-	-	4,000	
55450 - WZ Membershhip Donation	1,521	285	1,643	2,000	
Total 55000 ·Disability and Diversity	**33,693**	**17,728**	**18,694**	**35,800**	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
55500 · Events					
55502 - Age Group Champs Awards		-	7,562	8,250	$2750/meet
55502 - Age Group Champs Bag Tags	8,962	363	6,272	3,700	
55502B - FW Awards	5,484	-	3,328	8,500	$4250/meet
55508E - FW Bag Tags	-	-	3,355	4,000	
Total 55508 - Pacific Hosted Meets	(451)	10,363	20,517	24,450	
55510 - Annual Awards Banquet					
55515 · Banquet - Venue & Food	12,117	-	12,124	14,000	250 people
55520 · Awards & Programs	4,035	-	3,063	5,000	Awards, Invites, Programs
55521 - Awards Banquet - Professional Services	7,800	-	1,400	2,000	Photographer, Speaker
Total 55500 · Events	**23,501**	**10,363**	**37,104**	**45,450**	
56000 · Chairman					
56020 · Volunteer Recognition	-	-			
56030 · Contingency	-	41	-	500	
56075 · Travel Expenses	50	-	-	500	
56200 · Legal Council	3,000	-	-	-	
Total 56000 · Chairman	**3,050**	**41**	**-**	**1,000**	
57000 · Treasurer					
57200 · Fees-Filing	160	97	200	160	
57300 · Fees-Accounting & Audit	37,903	26,991	31,399	30,700	Outside Accountant & Annual Audit
57350 - Subscriptions & Dues			1,066	960	
57500 · Bank Service Charges	1,411	529	807	700	
57700 · Insurance	1,067	1,105	1,354	1,200	Equipment Insurance
57800 - Bad Debt	-	-	1,583		
Total 57000 · Treasurer	**40,841**	**32,322**	**36,409**	**33,720**	
58000 · Officials					
58300 · Supplies/Copying	712	-	1,100	1,400	
58400 · Rule Books	2,001	-	2,276	2,300	
58500 · Equipment	1,054	-	369	1,900	
58600 · Clinics	26,614	-	13,071	15,000	
58700 · Motivational(Recruit/Retain)	1,475	62	5,418	8,000	
58800 · National Evaluators	821	-	2,251	4,000	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
58900 · Officials to National Meets	3,792	-	4,150	8,000	Includes Olympic Trials
58950 · Lodging for Officials	939	-	7,234	8,000	
Total 58000 · Officials	**37,408**	**62**	**35,870**	**48,600**	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
59000 · Volunteers					
59050 - Athlete Rep Programs	5,274	1,635	5,963	8,000	$6500 Summit, other events $1500
59100 · Officials Background Check	-	36	74	56	
59300 · Event Per Diem Allowance	1,850	-	9,800	13,300	OTC (500), PAC (250), WZ (650), DDEI (150)
59400 · Seminars / Clinics	-	-	916	3,500	
59450 - Safe Sport Program	455	-	-	1,000	
59500 · Meetings					
59505 · Board of Directors	821	-	-	-	Virtual Meetings
59510 · House of Delegates	3,524	-	4,257	5,000	Oct (Hybrid) May (In person?)
59515 · Z4 HOD/BOD Attendance	472	-	-		Not Needed if Meetings are Virtual
60200 · USA Swimming Business Meeting and Workshop					
60205 · Delegates	19,055	-	3,559	12,000	$1,200 per delegate (10)
60215 · Athletes	3,479	-	4,623	7,200	$1,200 per athlete delegate (2+4)
Total 59000 · Volunteers	**35,302**	**1,671**	**29,192**	**50,056**	
62000 · Marketing					
62100 · Web Site/Internet	1,123	1,227	1,647	1,600	WSD & Annual Fees
Total 62000 · Marketing	**1,123**	**1,227**	**1,647**	**1,600**	
63000 · Office Expenses					
63100 · Telephone	1,960	1,652	2,488	2,700	$225/month
63150 · Conference Call Services	2,113	398	800	500	Zoom
63300 · Postage	458	212	268	720	
63400 · Supplies/Copying	3,799	355	2,732	1,300	
63450 · Donations to other organization	-	-	-		
63500 · Mileage	-	148	670	725	
63600 · Repair & Maintenance	167	-	180		
63625 · Office Equipment Purchases	1,433	-	1,327	1,500	
63650 - Computer Purchases	-	-			
63675 · Software Purchases	2,329	1,726	3,134	2,957	
63700 · Storage Rental	6,486	5,769	6,514	7,088	Storage; POBox; Dropbox
Total 63000 · Office Expenses	35,406	**12,114**	**18,113**	**17,490**	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
70000 · Staff Expenses					
70100 · Payroll					
70105 · Salary & Wages	246,420	211,230	233,269	272,589	Adding PT Financial Position
70110 · Employer Taxes	19,613	16,635	18,443	22,283	
70112 · Workers Comp Expense	1,351	1,442	113	1,000	
70115 · PTO Expense	4,096	(764)	(1,885)	2,025	
70150 · Payroll Processing	1,613	1,558	1,603	1,632	
66000 · Payroll Expenses	0	-	0	-	
Total 70000 · Staff Expenses	273,094	**230,101**	**251,543**	**299,529**	
70200 · Contractors					
70215 - Other Professional Services	-	-	-	-	1100 Hours at $40/hour
Total 70200 · Contractors		**-**	**-**	**-**	
75000 - Miscellaneous	**-**	-			
Total Expenses	668,609	383,804	818,625	1,004,323	
Total Income (Gross Profit)	593,475	385,768	975,361	992,095	Adjusted Net Ordinary Income
Net Ordinary Income	**(75,133)**	**1,964**	**156,736**	**(12,228)**	-$4,228
					$8,000 from Restricted Assets
Program Funding from Investments					
86000 · Wells Fargo Investment Fee	(31,215)	(33,798)	(59,888)	(32,000)	
89500 - Interest on PCL	-	15,608	4,427		
89501 - PCL Savings/payoff		-			Paid Off Jan 2023
xxxxx - Covid Grants		989,550			
88000 - Pacific Swimming Grants	36,775	-	4,436	-	
89000 - Trials Events	-	14,013	-	92,000	Trials
89100 · Memorial Scholarship	-	-	2,000	1,000	Nordberg Memorial Scholarship
	41,879	1,003,563	6,436	92,000	

	2019-20 Actuals	2020-21 Actuals	2022-23 Actuals	Estimated 2023-24 Budget	Comment
Expenses by Category/Program					
	$	$	$		
Senior Athletes	90,248	81,113	196,780	329,576	
Age Group Athletes	78,263	363	193,394	229,952	
Coach Support (Travel and Education)	30,339	11,075	30,195	38,300	
DEI (Awareness, Grants, Camps)	36,329	18,694	18,694	38,800	
Program Support (Officials, Safesport, Ath Reps)	21,626	991,247	28,762	42,600	
Recognition (Awards, Awards Banquet)	23,952	-	16,587	21,000	
Education (Clinics and Convention)	49,148	-	22,170	37,700	
Administration (Board, Overhead/Fixed Expense)	122,384	45,739	58,918	58,866	
Administration (Staff Wages and Insurance)	273,094	230,101	251,543	299,529	
Total Expenses	725,384	1,378,332	817,042	1,096,323	
Senior Athletes	12.44%	5.88%	24.08%	30.06%	
Age Group Athletes	10.79%	0.03%	23.67%	20.97%	
Coach Support (Travel and Education)	4.18%	0.80%	3.70%	3.49%	
DEI (Awareness, Grants, Camps)	5.01%	1.36%	2.29%	3.54%	
Program Support (Officials, Safesport, Ath Reps)	2.98%	71.92%	3.52%	3.89%	
Recognition (Awards, Awards Banquet)	3.30%	0.00%	2.03%	1.92%	
Education (Clinics and Convention)	6.78%	0.00%	2.71%	3.44%	
Administration (Board, Overhead/Fixed Expense)	16.87%	3.32%	7.21%	5.37%	
Administration (Staff Wages and Insurance)	37.65%	16.69%	30.79%	27.32%	
Total Expenses	100.00%	100.00%	100.00%	100.00%	