

Pacific Swimming

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

	Month		YTD		
	February 2026		September - February 2026		
	Actual	Budget	Actual	Budget	over Budget
Revenue					
10000 Membership-USA Swim Fees					
11000 Membership					
11005 Athlete	7,628	10,800	255,761	271,800	(16,039)
11010 Non-Athlete	828	800	19,577	20,200	(623)
11012 Administrator	18		810	650	160
11015 Club		1,000	16,220	16,100	120
11035 Transfers Processing Fee			2,835		2,835
Total 11000 Membership	8,474	12,600	295,203	308,750	(13,547)
51000 USA Swim Fees					
51045 Volunteer(s) of the Year			(1,000)	(1,000)	
51060 4% Tech Fee	(339)	(504)	(11,681)	(12,350)	669
Total 51000 USA Swim Fees	(339)	(504)	(12,681)	(13,350)	669
Total 10000 Membership-USA Swim Fees	8,135	12,096	282,522	295,400	(12,878)
11500 Meet Fees LSC					
11505 Entry Fees	50,406	43,350	278,335	282,360	(4,025)
11510 Sanctions	710	900	4,455	5,260	(805)
11515 Late Payment Penalty			228	300	(72)
Total 11500 Meet Fees LSC	51,116	44,250	283,018	287,920	(4,902)
12500 Age Group Program - Co-Pay					
12510 Pacific Coast			7,210	7,360	(150)
Total 12500 Age Group Program - Co-Pay	-	-	7,210	7,360	(150)
13000 Camp Program - Co-Pay					
13005 Olympic Paralympic Training Cen		10,080		10,080	(10,080)
13035 Diversity Camp				300	(300)
Total 13000 Camp Program - Co-Pay	-	10,080	-	10,380	(10,380)

14000 Marketing Income					
14035 Website Job Postings	100	50	400	150	250
Total 14000 Marketing Income	100	50	400	150	250
15000 Merchandise Sales					
15200 Officials Apparel Sales	228	250	4,792	9,150	(4,358)
15300 A Medal Sales			310	450	(140)
Total 15000 Merchandise Sales	228	250	5,102	9,600	(4,498)
16000 Other Income					
16010 Awards Banquet			3,270	2,500	770
16040 Fines			500	300	200
16060 Returned Check Fee				25	(25)
16085 Equipment Rental	210	50	390	50	340
Total 16000 Other Income	210	50	4,160	2,875	1,285
17000 Interest Income	7	5	44	30	14
18000 Point Redemption from CC	250	300	1,600	2,350	(750)
Total Revenue	60,046	67,081	584,055	616,065	(32,010)
Cost of Goods Sold					
40000 Merchandise Cost of Goods Sold					
40200 Officials COGS	172	225	4,358	8,175	(3,817)
40300 A Medals COGS			463	600	(137)
Total 40000 Merchandise Cost of Goods Sold	172	225	4,821	8,775	(3,954)
Total Cost of Goods Sold	172	225	4,821	8,775	(3,954)
Gross Profit	59,873	66,856	579,235	607,290	(28,055)
Expenditures					
52000 National/Senior Program					
52015 Sr. - Pro Swim Series/Ohers			600		600
52020 Sr. National Champs			5,075	3,500	1,575
52035 Jr. - Champ Meets			63,075	50,000	13,075
52060 Club-Coach Travel			9,525	5,400	4,125
52070 Club Development/Education				1,300	(1,300)
52075 Sr Meet Host Incentive				3,000	(3,000)
52095 Sectionals			17,900	25,000	(7,100)
Total 52000 National/Senior Program	-	-	96,175	88,200	7,975
54000 Age Group Programs					
54010 Pac Coast All Star Meet			17,670	21,780	(4,110)

Total 54000 Age Group Programs	-	-	17,670	21,780	(4,110)
54500 Camp Program					
54510 Olympic Paralympic Training		26,205		26,205	(26,205)
54550 Diversity Camp				3,600	(3,600)
Total 54500 Camp Program	-	26,205	-	29,805	(29,805)
55000 Diversity					
55100 Diversity Program Grants			10,000	9,000	1,000
55150 MEFAP Sponsorship	1,635	500	11,004	4,100	6,904
55155 MEFAP Processing Fee		500	220	80	140
55200 Awareness Fund			600	500	100
55400 Diversity Camps (out of LSC)				4,000	(4,000)
55450 Annual WZ DDEI Donation			3,176	3,200	(24)
Total 55000 Diversity	1,635	1,000	25,001	20,880	4,121
55500 Events					
55502 Awards and Bag Tags					
55502A Age Group Champs Awards			2,661	2,600	61
55502C Age Group Champs Bag Tags			1,288	1,130	158
55502J Senior Champs Awards	365	500	365	500	(135)
55502K Senior Champs Bag Tags		900		900	(900)
Total 55502 Awards and Bag Tags	365	1,400	4,314	5,130	(816)
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	365	1,400	25,390	29,430	(4,040)
56000 Chairman					
56030 Contingency		50	123	250	(127)
56075 Travel Expenses				500	(500)
Total 56000 Chairman	-	50	123	750	(627)
57000 Treasurer					
57300 Fees-Accounting & Audit		10,000	27,243	29,500	(2,258)
57350 Subscriptions and Dues	36	160	908	1,000	(92)
57400 Bookkeeper		7,719		46,313	(46,313)
57401 Consultant	3,231	3,250	6,457	4,940	1,517

57500 Bank Service Charges	75	40	584	625	(41)
57700 Insurance			1,928	1,800	128
Total 57000 Treasurer	3,341	21,169	37,119	84,178	(47,059)
58000 Officials					
58400 Rule Books		1,000		1,000	(1,000)
58500 Equipment	913	300	1,500	1,400	100
58600 Clinics			16,489	20,000	(3,511)
58700 Motivational(Recruit/Retain)			2,319	4,000	(1,681)
58900 Officials to National Meets		1,500	3,000	3,000	0
58950 Lodging for Officials	386	700	1,848	3,100	(1,252)
Total 58000 Officials	1,299	3,500	25,156	32,500	(7,344)
59000 Volunteers					
59050 Athlete Rep Program	35	50	7,796	6,700	1,096
59100 Officials Background Check			56	38	18
59300 Event Per Diem Allowance		3,000	1,500	5,250	(3,750)
59450 Safe Sport Program		50		250	(250)
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	35	3,100	17,975	22,238	(4,263)
62000 Marketing					
62100 Web Site/Internet		571	981	3,425	(2,444)
Total 62000 Marketing	-	571	981	3,425	(2,444)
63000 Office Expenses					
63100 Telephone & Internet	349	320	2,608	1,875	733
63300 Postage	23	27	54	173	(119)
63400 Supplies/Copying		80	392	520	(128)
63500 Mileage			568	400	168
63550 Staff Travel Expenses			2,647		2,647
63625 Office Equipment Purchases			55	1,200	(1,145)
63675 Software Purchases	1	392	91	2,352	(2,261)

63700 Storage Rentals	394	395	4,728	4,110	618
Total 63000 Office Expenses	767	1,214	11,142	10,630	512
70000 Staff Expenses					
70100 Payroll					
70105 Salary & Wages	29,983	28,503	194,273	171,020	23,253
70110 Employer Taxes	2,860	2,273	19,245	13,637	5,609
70112 Workers Comp Expense	120	100	782	600	182
70115 PTO Expense	215	150	2,559	1,050	1,509
70150 Payroll Processing	874	167	5,810	1,000	4,810
Total 70100 Payroll	34,052	31,193	222,669	187,306	35,363
Total 70000 Staff Expenses	34,052	31,193	222,669	187,306	35,363
Total Expenditures	41,493	89,401	479,401	531,122	(51,721)
Net Operating Revenue	18,381	(22,545)	99,834	76,169	23,666
Other Revenue					
85000 Investment Income					
85100 Dividend Income	7,062		84,881		84,881
85200 Interest Income	38		435		435
85400 Realized Gain	31,375		116,707		116,707
85600 Unrealized Gain	(61)		52,210		52,210
85625 Board Desig Funds Gain/(Loss)	1,983		12,236		12,236
Total 85000 Investment Income	40,398	-	266,468	-	266,468
86000 Wells Fargo Investment Fee			(17,249)	(16,000)	(1,249)
Total Other Revenue	40,398	-	249,219	(16,000)	265,219
Other Expenditures					
88000 Pacific Swimming Grants	20,233	30,000	20,233	60,000	(39,767)
Total Other Expenditures	20,233	30,000	20,233	60,000	(39,767)
Net Other Revenue	20,165	(30,000)	228,986	(76,000)	304,986
Net Revenue	38,545	(52,545)	328,820	169	328,652