

Pacific Swimming

Budget vs. Actuals: FY_2023_2024 (LSC Class Only) - FY24 P&L Classes

September 2023 - August 2024

| | LSC | | TOTAL | |
|---|-------------------|-------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET |
| Revenue | | | | |
| 10000 Membership-USA Swim Fees | | | \$0.00 | \$0.00 |
| 11000 Membership | | | \$0.00 | \$0.00 |
| 11005 Athlete | 291,564.12 | 320,000.00 | \$291,564.12 | \$320,000.00 |
| 11010 Non-Athlete | 19,527.00 | 17,050.00 | \$19,527.00 | \$17,050.00 |
| 11012 Administrator | 894.00 | 1,080.00 | \$894.00 | \$1,080.00 |
| 11015 Club | 17,100.00 | 17,190.00 | \$17,100.00 | \$17,190.00 |
| 11035 Transfers Processing Fee | 7,315.00 | 4,500.00 | \$7,315.00 | \$4,500.00 |
| Total 11000 Membership | 336,400.12 | 359,820.00 | \$336,400.12 | \$359,820.00 |
| 51000 USA Swim Fees | | | \$0.00 | \$0.00 |
| 51045 Volunteer(s) of the Year | | -1,000.00 | \$0.00 | \$ -1,000.00 |
| 51060 4% Tech Fee | -12,510.52 | -14,425.00 | \$ -12,510.52 | \$ -14,425.00 |
| Total 51000 USA Swim Fees | -12,510.52 | -15,425.00 | \$ -12,510.52 | \$ -15,425.00 |
| Total 10000 Membership-USA Swim Fees | 323,889.60 | 344,395.00 | \$323,889.60 | \$344,395.00 |
| 11500 Meet Fees LSC | | | \$0.00 | \$0.00 |
| 11505 Entry Fees | 610,003.55 | 520,000.00 | \$610,003.55 | \$520,000.00 |
| 11510 Sanctions | 9,395.00 | 8,000.00 | \$9,395.00 | \$8,000.00 |
| 11515 Late Payment Penalty | 2,212.74 | 500.00 | \$2,212.74 | \$500.00 |
| Total 11500 Meet Fees LSC | 621,611.29 | 528,500.00 | \$621,611.29 | \$528,500.00 |
| 12500 Age Group Program - Co-Pay | | | \$0.00 | \$0.00 |
| 12505 Western Zone | 51,200.00 | 68,400.00 | \$51,200.00 | \$68,400.00 |
| 12510 Pacific Coast | 11,520.00 | 13,120.00 | \$11,520.00 | \$13,120.00 |
| 12515 Zone All Star Meet | 13,442.66 | 24,990.00 | \$13,442.66 | \$24,990.00 |
| Total 12500 Age Group Program - Co-Pay | 76,162.66 | 106,510.00 | \$76,162.66 | \$106,510.00 |
| 13000 Camp Program - Co-Pay | | | \$0.00 | \$0.00 |
| 13005 Olympic Paralympic Training Cen | 11,520.00 | 11,520.00 | \$11,520.00 | \$11,520.00 |
| 13035 Diversity Camp | 330.00 | 750.00 | \$330.00 | \$750.00 |
| Total 13000 Camp Program - Co-Pay | 11,850.00 | 12,270.00 | \$11,850.00 | \$12,270.00 |
| 14000 Marketing Income | | | \$0.00 | \$0.00 |
| 14035 Website Ads | 350.00 | 1,000.00 | \$350.00 | \$1,000.00 |
| Total 14000 Marketing Income | 350.00 | 1,000.00 | \$350.00 | \$1,000.00 |
| 14500 Special Events | | | \$0.00 | \$0.00 |
| 14520 Special Event Income | | | \$0.00 | \$0.00 |
| 14523 Sales Proceeds | 717.00 | | \$717.00 | \$0.00 |
| Total 14520 Special Event Income | 717.00 | | \$717.00 | \$0.00 |
| 14550 Special Event Expenses | | | \$0.00 | \$0.00 |
| 14552 Other Direct Expenses | -2,598.00 | | \$ -2,598.00 | \$0.00 |
| Total 14550 Special Event Expenses | -2,598.00 | | \$ -2,598.00 | \$0.00 |
| Total 14500 Special Events | -1,881.00 | | \$ -1,881.00 | \$0.00 |
| 15000 Merchandise Sales | | | \$0.00 | \$0.00 |
| 15200 Officials Apparel Sales | 10,671.00 | 6,500.00 | \$10,671.00 | \$6,500.00 |

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September 2023 - August 2024

| | LSC | | TOTAL | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET |
| 15300 A Medal Sales | 318.24 | 1,000.00 | \$318.24 | \$1,000.00 |
| Total 15000 Merchandise Sales | 10,989.24 | 7,500.00 | \$10,989.24 | \$7,500.00 |
| 16000 Other Income | | | \$0.00 | \$0.00 |
| 16010 Awards Banquet | 3,297.76 | 3,000.00 | \$3,297.76 | \$3,000.00 |
| 16040 Fines | 300.00 | 300.00 | \$300.00 | \$300.00 |
| 16060 Returned Check Fee | 25.00 | 50.00 | \$25.00 | \$50.00 |
| 16085 Equipment Rental | 390.00 | 100.00 | \$390.00 | \$100.00 |
| 16100 Miscellaneous Income | 0.00 | | \$0.00 | \$0.00 |
| Total 16000 Other Income | 4,012.76 | 3,450.00 | \$4,012.76 | \$3,450.00 |
| 17000 Interest Income | 37.31 | 40.00 | \$37.31 | \$40.00 |
| 18000 Point Redemption from CC | 2,650.00 | 4,200.00 | \$2,650.00 | \$4,200.00 |
| Total Revenue | \$1,049,671.86 | \$1,007,865.00 | \$1,049,671.86 | \$1,007,865.00 |
| Cost of Goods Sold | | | | |
| 40000 Merchandise Cost of Goods Sold | | | \$0.00 | \$0.00 |
| 40200 Officials COGS | 11,091.40 | 6,750.00 | \$11,091.40 | \$6,750.00 |
| 40300 A Medals COGS | 617.04 | 1,100.00 | \$617.04 | \$1,100.00 |
| Total 40000 Merchandise Cost of Goods Sold | 11,708.44 | 7,850.00 | \$11,708.44 | \$7,850.00 |
| Total Cost of Goods Sold | \$11,708.44 | \$7,850.00 | \$11,708.44 | \$7,850.00 |
| GROSS PROFIT | \$1,037,963.42 | \$1,000,015.00 | \$1,037,963.42 | \$1,000,015.00 |
| Expenditures | | | | |
| 52000 National/Senior Program | | | \$0.00 | \$0.00 |
| 52015 Sr. - Pro Swim Series/Ohers | 1,800.00 | 3,000.00 | \$1,800.00 | \$3,000.00 |
| 52020 Sr. National Champs | 2,000.00 | 7,000.00 | \$2,000.00 | \$7,000.00 |
| 52035 Jr. - Champ Meets | 69,652.50 | 96,000.00 | \$69,652.50 | \$96,000.00 |
| 52040 Open Water Programs | 2,292.00 | 700.00 | \$2,292.00 | \$700.00 |
| 52060 Club-Coach Travel | 20,255.00 | 15,000.00 | \$20,255.00 | \$15,000.00 |
| 52070 Club Development/Education | 1,070.65 | 10,000.00 | \$1,070.65 | \$10,000.00 |
| 52095 Sectionals | 42,135.85 | 83,000.00 | \$42,135.85 | \$83,000.00 |
| 52100 Futures Meet | 33,000.00 | 15,000.00 | \$33,000.00 | \$15,000.00 |
| Total 52000 National/Senior Program | 172,206.00 | 229,700.00 | \$172,206.00 | \$229,700.00 |
| 54000 Age Group Programs | | | \$0.00 | \$0.00 |
| 54010 Pac Coast All Star Meet | 20,754.86 | 24,794.00 | \$20,754.86 | \$24,794.00 |
| 54015 Western Zone Meet | 101,036.95 | 113,203.00 | \$101,036.95 | \$113,203.00 |
| 54150 Zone All Star Meet-Host Zone | 3,375.40 | 5,000.00 | \$3,375.40 | \$5,000.00 |
| 54200 Zone All Star Meet | 19,368.50 | 62,505.00 | \$19,368.50 | \$62,505.00 |
| Total 54000 Age Group Programs | 144,535.71 | 205,502.00 | \$144,535.71 | \$205,502.00 |
| 54500 Camp Program | | | \$0.00 | \$0.00 |
| 54510 Olympic Paralympic Training | 27,827.82 | 32,876.00 | \$27,827.82 | \$32,876.00 |
| 54550 Diversity Camp | 3,589.55 | 3,000.00 | \$3,589.55 | \$3,000.00 |
| Total 54500 Camp Program | 31,417.37 | 35,876.00 | \$31,417.37 | \$35,876.00 |
| 55000 Diversity | | | \$0.00 | \$0.00 |
| 54610 Travel - Disability | | 600.00 | \$0.00 | \$600.00 |

Pacific Swimming

Budget vs. Actuals: FY_2023_2024 (LSC Class Only) - FY24 P&L Classes

September 2023 - August 2024

| | LSC | | TOTAL | |
|--|------------------|------------------|--------------------|--------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET |
| 55100 Diversity Program Grants | 13,982.50 | 20,000.00 | \$13,982.50 | \$20,000.00 |
| 55150 MEFAP Sponsorship | 6,176.50 | 8,000.00 | \$6,176.50 | \$8,000.00 |
| 55200 Awareness Fund | | 1,000.00 | \$0.00 | \$1,000.00 |
| 55250 Marketing | | 200.00 | \$0.00 | \$200.00 |
| 55400 Diversity Camp Donation | 22,823.87 | 4,000.00 | \$22,823.87 | \$4,000.00 |
| 55450 WZ DDEI Donation | 209.12 | 2,000.00 | \$209.12 | \$2,000.00 |
| Total 55000 Diversity | 43,191.99 | 35,800.00 | \$43,191.99 | \$35,800.00 |
| 55500 Events | | | \$0.00 | \$0.00 |
| 55502 Awards and Bag Tags | | | \$0.00 | \$0.00 |
| 55502A Age Group Champs Awards | 6,886.52 | 8,250.00 | \$6,886.52 | \$8,250.00 |
| 55502B Far Western Awards | 6,292.67 | 8,500.00 | \$6,292.67 | \$8,500.00 |
| 55502C Age Group Champs Bag Tags | 3,367.52 | 3,700.00 | \$3,367.52 | \$3,700.00 |
| 55508E Far Western Bag Tags | 3,057.47 | 4,000.00 | \$3,057.47 | \$4,000.00 |
| Total 55502 Awards and Bag Tags | 19,604.18 | 24,450.00 | \$19,604.18 | \$24,450.00 |
| 55510 Annual Awards Banquet | | | \$0.00 | \$0.00 |
| 55515 Banquet - Venue & Food | 12,318.86 | 14,000.00 | \$12,318.86 | \$14,000.00 |
| 55520 Awards & Programs | 4,449.22 | 5,000.00 | \$4,449.22 | \$5,000.00 |
| 55521 Awards Banquet - Prof Services | 1,300.00 | 2,000.00 | \$1,300.00 | \$2,000.00 |
| Total 55510 Annual Awards Banquet | 18,068.08 | 21,000.00 | \$18,068.08 | \$21,000.00 |
| Total 55500 Events | 37,672.26 | 45,450.00 | \$37,672.26 | \$45,450.00 |
| 56000 Chairman | | | \$0.00 | \$0.00 |
| 56030 Contingency | 1,426.24 | 3,500.00 | \$1,426.24 | \$3,500.00 |
| 56075 Travel Expenses | | 500.00 | \$0.00 | \$500.00 |
| Total 56000 Chairman | 1,426.24 | 4,000.00 | \$1,426.24 | \$4,000.00 |
| 57000 Treasurer | | | \$0.00 | \$0.00 |
| 57200 Fees-Filing | 200.00 | 160.00 | \$200.00 | \$160.00 |
| 57300 Fees-Accounting & Audit | 34,877.00 | 30,700.00 | \$34,877.00 | \$30,700.00 |
| 57350 Subscriptions and Dues | 1,556.38 | 960.00 | \$1,556.38 | \$960.00 |
| 57500 Bank Service Charges | 1,012.05 | 700.00 | \$1,012.05 | \$700.00 |
| 57700 Insurance | 1,401.39 | 1,200.00 | \$1,401.39 | \$1,200.00 |
| Total 57000 Treasurer | 39,046.82 | 33,720.00 | \$39,046.82 | \$33,720.00 |
| 58000 Officials | | | \$0.00 | \$0.00 |
| 58300 Supplies/Copying | 1,381.79 | 1,400.00 | \$1,381.79 | \$1,400.00 |
| 58400 Rule Books | 2,384.25 | 2,300.00 | \$2,384.25 | \$2,300.00 |
| 58500 Equipment | 214.56 | 1,900.00 | \$214.56 | \$1,900.00 |
| 58600 Clinics | 21,216.49 | 15,000.00 | \$21,216.49 | \$15,000.00 |
| 58700 Motivational(Recruit/Retain) | 5,753.54 | 8,000.00 | \$5,753.54 | \$8,000.00 |
| 58800 National Evaluators | 2,849.34 | 4,000.00 | \$2,849.34 | \$4,000.00 |
| 58900 Officials to National Meets | 3,800.00 | 8,000.00 | \$3,800.00 | \$8,000.00 |
| 58950 Lodging for Officials | 6,645.00 | 8,000.00 | \$6,645.00 | \$8,000.00 |
| Total 58000 Officials | 44,244.97 | 48,600.00 | \$44,244.97 | \$48,600.00 |
| 59000 Volunteers | | | \$0.00 | \$0.00 |

Pacific Swimming

Budget vs. Actuals: FY_2023_2024 (LSC Class Only) - FY24 P&L Classes

September 2023 - August 2024

| | LSC | | TOTAL | |
|------------------------------------|---------------------|-----------------------|---------------------|-----------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET |
| 59050 Athlete Rep Program | 4,442.57 | 8,000.00 | \$4,442.57 | \$8,000.00 |
| 59100 Officials Background Check | 36.00 | 52.00 | \$36.00 | \$52.00 |
| 59300 Event Per Diem Allowance | 10,350.00 | 13,300.00 | \$10,350.00 | \$13,300.00 |
| 59400 Seminars / Clinics | | 3,500.00 | \$0.00 | \$3,500.00 |
| 59450 Safe Sport Program | | 1,000.00 | \$0.00 | \$1,000.00 |
| 59500 Meetings | | | \$0.00 | \$0.00 |
| 59510 House of Delegates | 2,417.90 | 5,000.00 | \$2,417.90 | \$5,000.00 |
| Total 59500 Meetings | 2,417.90 | 5,000.00 | \$2,417.90 | \$5,000.00 |
| 60200 USAS Convention | | | \$0.00 | \$0.00 |
| 60205 Delegates | | 12,000.00 | \$0.00 | \$12,000.00 |
| 60215 Athletes | | 7,200.00 | \$0.00 | \$7,200.00 |
| Total 60200 USAS Convention | | 19,200.00 | \$0.00 | \$19,200.00 |
| Total 59000 Volunteers | 17,246.47 | 50,052.00 | \$17,246.47 | \$50,052.00 |
| 62000 Marketing | | | \$0.00 | \$0.00 |
| 62100 Web Site/Internet | 1,304.92 | 1,600.00 | \$1,304.92 | \$1,600.00 |
| Total 62000 Marketing | 1,304.92 | 1,600.00 | \$1,304.92 | \$1,600.00 |
| 63000 Office Expenses | | | \$0.00 | \$0.00 |
| 63100 Telephone & Internet | 3,526.41 | 2,700.00 | \$3,526.41 | \$2,700.00 |
| 63150 Conference Call Services | 879.60 | 500.00 | \$879.60 | \$500.00 |
| 63300 Postage | 293.48 | 720.00 | \$293.48 | \$720.00 |
| 63400 Supplies/Copying | 712.40 | 1,300.00 | \$712.40 | \$1,300.00 |
| 63500 Mileage | 357.49 | 725.00 | \$357.49 | \$725.00 |
| 63625 Office Equipment Purchases | | 1,500.00 | \$0.00 | \$1,500.00 |
| 63675 Software Purchases | 2,440.47 | 2,957.00 | \$2,440.47 | \$2,957.00 |
| 63700 Storage Rentals | 5,564.05 | 7,088.00 | \$5,564.05 | \$7,088.00 |
| Total 63000 Office Expenses | 13,773.90 | 17,490.00 | \$13,773.90 | \$17,490.00 |
| 70000 Staff Expenses | | | \$0.00 | \$0.00 |
| 70100 Payroll | | | \$0.00 | \$0.00 |
| 66000 Payroll Expenses | -0.02 | | \$ -0.02 | \$0.00 |
| 70105 Salary & Wages | 277,421.05 | 272,589.00 | \$277,421.05 | \$272,589.00 |
| 70110 Employer Taxes | 21,989.02 | 21,154.00 | \$21,989.02 | \$21,154.00 |
| 70112 Workers Comp Expense | 646.84 | 1,000.00 | \$646.84 | \$1,000.00 |
| 70115 PTO Expense | 2,515.72 | 2,025.00 | \$2,515.72 | \$2,025.00 |
| 70150 Payroll Processing | 1,396.00 | 1,800.00 | \$1,396.00 | \$1,800.00 |
| Total 70100 Payroll | 303,968.61 | 298,568.00 | \$303,968.61 | \$298,568.00 |
| Total 70000 Staff Expenses | 303,968.61 | 298,568.00 | \$303,968.61 | \$298,568.00 |
| 75000 Miscellaneous | 0.00 | | \$0.00 | \$0.00 |
| Total Expenditures | \$850,035.26 | \$1,006,358.00 | \$850,035.26 | \$1,006,358.00 |
| NET OPERATING REVENUE | \$187,928.16 | \$ -6,343.00 | \$187,928.16 | \$ -6,343.00 |
| Other Revenue | | | | |
| 85000 Investment Income | | | \$0.00 | \$0.00 |
| 85100 Dividend Income | 120,280.61 | | \$120,280.61 | \$0.00 |

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| | LSC | | TOTAL | |
|--------------------------------------|---------------------|-----------------------|---------------------|-----------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET |
| 85200 Interest Income | 7,461.90 | | \$7,461.90 | \$0.00 |
| 85400 Realized Gain | 82,084.36 | | \$82,084.36 | \$0.00 |
| 85600 Unrealized Gain | 369,448.88 | | \$369,448.88 | \$0.00 |
| 85625 Board Desig Funds Gain/(Loss) | 27,843.46 | | \$27,843.46 | \$0.00 |
| Total 85000 Investment Income | 607,119.21 | | \$607,119.21 | \$0.00 |
| 86000 Wells Fargo Investment Fee | -28,055.86 | -32,000.00 | \$ -28,055.86 | \$ -32,000.00 |
| Total Other Revenue | \$579,063.35 | \$ -32,000.00 | \$579,063.35 | \$ -32,000.00 |
| Other Expenditures | | | | |
| 88000 Pacific Swimming Grants | 64,063.33 | 35,000.00 | \$64,063.33 | \$35,000.00 |
| 89000 Trials Events | 16,450.00 | 92,000.00 | \$16,450.00 | \$92,000.00 |
| 89300 Scholarship | 2,000.00 | 2,000.00 | \$2,000.00 | \$2,000.00 |
| Total Other Expenditures | \$82,513.33 | \$129,000.00 | \$82,513.33 | \$129,000.00 |
| NET OTHER REVENUE | \$496,550.02 | \$ -161,000.00 | \$496,550.02 | \$ -161,000.00 |
| NET REVENUE | \$684,478.18 | \$ -167,343.00 | \$684,478.18 | \$ -167,343.00 |