

Pacific Swimming
2024 - 2025 Budget vs. Actuals
September 2024 - March 2025

		LSC YTD Actual to Budget			LSC YTD to Annual Budget		
		Actual	Budget	variance to Budget	Actual	Budget	variance to Budget
Revenue	Membership - USA Swim Fees						
	11005 Athlete	255,816.32	279,300.00	(23,483.68)	255,816.32	329,300.00	(73,483.68)
	11010 Non-Athlete	20,186.00	18,500.00	1,686.00	20,186.00	20,540.00	(354.00)
	11012 Administrator	792.00	525.00	267.00	792.00	900.00	(108.00)
	11015 Club	16,550.00	16,750.00	(200.00)	16,550.00	16,750.00	(200.00)
	11035 Transfers Processing Fee	4,245.00	4,000.00	245.00	4,245.00	7,500.00	(3,255.00)
	Total 11000 Membership	297,589.32	319,075.00	(21,485.68)	297,589.32	374,990.00	(77,400.68)
	51000 USA Swim Fees						
	51045 Volunteer(s) of the Year	(1,000.00)	(1,000.00)	-	(1,000.00)	(1,000.00)	-
	51060 4% Tech Fee	(11,747.68)	(13,000.00)	1,252.32	(11,747.68)	(15,000.00)	3,252.32
	Total 51000 USA Swim Fees	(12,747.68)	(14,000.00)	1,252.32	(12,747.68)	(16,000.00)	3,252.32
	Total 10000 Membership-USA Swim Fees	284,841.64	305,075.00	(20,233.36)	284,841.64	358,990.00	(74,148.36)
	11500 Meet Fees LSC						
	11505 Entry Fees	349,147.60	330,000.00	19,147.60	349,147.60	545,000.00	(195,852.40)
	11510 Sanctions	5,495.00	6,040.00	(545.00)	5,495.00	9,375.00	(3,880.00)
	11515 Late Payment Penalty	1,058.62	300.00	758.62	1,058.62	500.00	558.62
	Total 11500 Meet Fees LSC	355,701.22	336,340.00	19,361.22	355,701.22	554,875.00	(199,173.78)
	12505 Western Zone		-	-		68,400.00	(68,400.00)
	12510 Pacific Coast	11,200.00	11,200.00	-	11,200.00	11,200.00	-
	12515 Zone All Star Meet		-	-	-	24,225.00	(24,225.00)
	Total 12500 Age Group Program - Co-Pay	11,200.00	11,200.00	-	11,200.00	103,825.00	(92,625.00)
	13000 Camp Program - Co-Pay						-
	13005 Olympic Paralympic Training Center	9,480.00	10,200.00	(720.00)	9,480.00	10,200.00	(720.00)
	13035 Diversity Camp	135.00	750.00	(615.00)	135.00	750.00	(615.00)
	Total 13000 Camp Program - Co-Pay	9,615.00	10,950.00	(1,335.00)	9,615.00	10,950.00	(1,335.00)

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14000 Marketing Income						-
14035 Website Ads	150.00	450.00	(300.00)	200.00	750.00	(550.00)
Total 14000 Marketing Income	150.00	450.00	(300.00)	200.00	750.00	(550.00)
15000 Merchandise Sales						-
15200 Officials Apparel Sales	7,797.00	7,150.00	647.00	7,797.00	8,000.00	(203.00)
15300 A Medal Sales	655.17	805.00	(149.83)	655.17	1,380.00	(724.83)
Total 15000 Merchandise Sales	8,452.17	7,955.00	497.17	8,452.17	9,380.00	(927.83)
16000 Other Income						-
16010 Awards Banquet	2,145.50	3,000.00	(854.50)	2,145.50	3,000.00	(854.50)
16040 Fines	355.00	100.00	255.00	355.00	300.00	55.00
16050 Contributions	3,000.00		3,000.00	3,000.00		3,000.00
16060 Returned Check Fee		25.00	(25.00)		25.00	(25.00)
16085 Equipment Rental	195.00	-	195.00	195.00	50.00	145.00
16100 Miscellaneous Income	-		-	-		-
Total 16000 Other Income	5,695.50	3,125.00	2,570.50	5,695.50	3,375.00	2,320.50
17000 Interest Income	41.98	17.50	24.48	41.98	30.00	11.98
18000 Point Redemption from CC	2,450.00	2,550.00	(100.00)	2,450.00	4,300.00	(1,850.00)
Total Revenue	678,147.51	677,662.50	485.01	678,147.51	1,046,475.00	(368,327.49)
Cost of Goods Sold						
40200 Officials COGS	7,139.15	7,150.00	(10.85)	7,139.15	8,000.00	(860.85)
40300 A Medals COGS	964.58	1,190.00	(225.42)	964.58	2,040.00	(1,075.42)
Total 40000 Merchandise Cost of Goods Sold	8,103.73	8,340.00	(236.27)	8,103.73	10,040.00	(1,936.27)
Total Cost of Goods Sold	8,103.73	8,340.00	(236.27)	8,103.73	10,040.00	(1,936.27)
Gross Profit	670,043.78	669,322.50	721.28	670,043.78	1,036,435.00	(366,391.22)

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Expenditures						
52000 National/Senior Program						-
52015 Sr. - Pro Swim Series/Others		600.00	(600.00)	-	7,500.00	(7,500.00)
52020 Sr. National Champs	4,850.00	6,000.00	(1,150.00)	4,850.00	12,000.00	(7,150.00)
52035 Jr. - Champ Meets	56,980.00	50,000.00	6,980.00	56,980.00	90,000.00	(33,020.00)
52040 Open Water Programs	350.81	-	350.81	350.81	700.00	(349.19)
52060 Club-Coach Travel	12,440.00	7,000.00	5,440.00	12,440.00	14,000.00	(1,560.00)
52070 Club Development/Education		3,500.00	(3,500.00)	-	7,000.00	(7,000.00)
52075 Sr Meet Host Incentive		2,600.00	(2,600.00)	-	5,000.00	(5,000.00)
52095 Sectionals	54,300.00	70,000.00	(15,700.00)	54,300.00	70,000.00	(15,700.00)
52100 Futures Meet		-	-	-	24,000.00	(24,000.00)
Total 52000 National/Senior Program	128,920.81	139,700.00	(10,779.19)	128,920.81	230,200.00	(101,279.19)
54000 Age Group Programs						
54010 Pac Coast All Star Meet	27,507.32	21,403.00	6,104.32	27,507.32	21,403.00	6,104.32
54015 Western Zone Meet		-	-		130,737.00	(130,737.00)
54150 Zone All Star Meet-Host Zone		-	-		5,000.00	(5,000.00)
54200 Zone All Star Meet	500.00	-	500.00	500.00	67,635.00	(67,135.00)
Total 54000 Age Group Programs	28,007.32	21,403.00	6,604.32	28,007.32	224,775.00	(196,767.68)
54500 Camp Program						
54510 Olympic Paralympic Training	22,706.81	27,855.00	(5,148.19)	22,706.81	27,855.00	(5,148.19)
54550 Diversity Camp	988.38	5,000.00	(4,011.62)	988.38	5,000.00	(4,011.62)
Total 54500 Camp Program	23,695.19	32,855.00	(9,159.81)	23,695.19	32,855.00	(9,159.81)

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55000 Diversity			-			-
54610 Travel - Disability		350.00	(350.00)		600.00	(600.00)
55100 Diversity Program Grants	8,200.00	10,000.00	(1,800.00)	8,200.00	20,000.00	(11,800.00)
55150 MEFAP Sponsorship	3,826.50	5,500.00	(1,673.50)	3,826.50	8,000.00	(4,173.50)
55200 Awareness Fund	5,000.00	500.00	4,500.00	5,000.00	1,000.00	4,000.00
55250 Marketing		-	-		200.00	(200.00)
55400 Diversity Camp Donation	3,175.80	-	3,175.80	3,175.80	4,000.00	(824.20)
55450 WZ DDEI Donation		3,574.00	(3,574.00)		3,574.00	(3,574.00)
Total 55000 Diversity	20,202.30	19,924.00	278.30	20,202.30	37,374.00	(17,171.70)
55500 Events			-			-
55502 Awards and Bag Tags			-			-
55502A Age Group Champs Awards	4,739.58	6,000.00	(1,260.42)	4,739.58	9,000.00	(4,260.42)
55502B Far Western Awards		-	-	-	8,000.00	(8,000.00)
55502C Age Group Champs Bag Tags	2,534.30	2,150.00	384.30	2,534.30	3,300.00	(765.70)
55502J Senior Champs Awards	357.64		357.64	357.64		357.64
55508E Far Western Bag Tags		-	-	-	3,600.00	(3,600.00)
Total 55502 Awards and Bag Tags	7,631.52	8,150.00	(518.48)	7,631.52	23,900.00	(16,268.48)
55510 Annual Awards Banquet			-			-
55515 Banquet - Venue & Food	10,339.52	14,000.00	(3,660.48)	10,339.52	14,000.00	(3,660.48)
55520 Awards & Programs	5,760.28	5,000.00	760.28	5,760.28	5,000.00	760.28
55521 Awards Banquet - Prof Services	6,400.00	5,300.00	1,100.00	6,400.00	5,300.00	1,100.00
Total 55510 Annual Awards Banquet	22,499.80	24,300.00	(1,800.20)	22,499.80	24,300.00	(1,800.20)
Total 55500 Events	30,131.32	32,450.00	(2,318.68)	30,131.32	48,200.00	(18,068.68)

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56000 Chairman			-			-
56030 Contingency		300.00	(300.00)		500.00	(500.00)
56075 Travel Expenses		250.00	(250.00)		500.00	(500.00)
Total 56000 Chairman	-	550.00	(550.00)	-	1,000.00	(1,000.00)
57000 Treasurer			-			-
57200 Fees-Filing	200.00	200.00	-	200.00	200.00	-
57300 Fees-Accounting & Audit	30,997.00	25,500.00	5,497.00	30,997.00	33,000.00	(2,003.00)
57350 Subscriptions and Dues	830.12	1,575.00	(744.88)	830.12	2,700.00	(1,869.88)
57500 Bank Service Charges	742.20	490.00	252.20	742.20	840.00	(97.80)
57700 Insurance	1,705.68	1,450.00	255.68	1,705.68	1,450.00	255.68
Total 57000 Treasurer	34,475.00	29,215.00	5,260.00	34,475.00	38,190.00	(3,715.00)
58000 Officials						
58300 Supplies/Copying		500.00	(500.00)	-	1,400.00	(1,400.00)
58400 Rule Books		1,000.00	(1,000.00)	-	1,000.00	(1,000.00)
58500 Equipment	244.17	1,500.00	(1,255.83)	244.17	3,000.00	(2,755.83)
58600 Clinics	19,350.17	16,000.00	3,350.17	19,350.17	16,000.00	3,350.17
58700 Motivational(Recruit/Retain)	1,898.49	6,000.00	(4,101.51)	1,898.49	10,000.00	(8,101.51)
58800 National Evaluators	124.50	3,000.00	(2,875.50)	124.50	4,000.00	(3,875.50)
58900 Officials to National Meets	3,210.83	2,300.00	910.83	3,210.83	5,000.00	(1,789.17)
58950 Lodging for Officials	3,381.54	3,400.00	(18.46)	3,381.54	8,000.00	(4,618.46)
Total 58000 Officials	28,209.70	33,700.00	(5,490.30)	28,209.70	48,400.00	(20,190.30)

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59000 Volunteers			-			-
59050 Athlete Rep Program	11,439.11	9,200.00	2,239.11	11,439.11	9,200.00	2,239.11
59100 Officials Background Check	36.00	18.00	18.00	36.00	56.00	(20.00)
59300 Event Per Diem Allowance	3,650.00	5,250.00	(1,600.00)	3,650.00	13,050.00	(9,400.00)
59400 Seminars / Clinics		1,250.00	(1,250.00)		2,500.00	(2,500.00)
59450 Safe Sport Program		500.00	(500.00)		1,000.00	(1,000.00)
59500 Meetings			-			-
59505 Board of Directors	536.33	2,000.00	(1,463.67)	536.33	2,000.00	(1,463.67)
Total 59500 Meetings	536.33	2,000.00	(1,463.67)	536.33	2,000.00	(1,463.67)
60200 USAS Convention						
60205 Delegates	4,598.33	5,000.00	(401.67)	4,598.33	12,000.00	(7,401.67)
60215 Athletes	1,079.16	2,000.00	(920.84)	1,079.16	7,200.00	(6,120.84)
Total 60200 USAS Convention	5,677.49	7,000.00	(1,322.51)	5,677.49	19,200.00	(13,522.51)
Total 59000 Volunteers	21,338.93	25,218.00	(3,879.07)	21,338.93	47,006.00	(25,667.07)
62000 Marketing			-			-
62100 Web Site/Internet	5,049.41	1,220.00	3,829.41	5,049.41	1,820.00	3,229.41
Total 62000 Marketing	5,049.41	1,220.00	3,829.41	5,049.41	1,820.00	3,229.41

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	Actual	Budget	variance to Budget	Actual	Budget	variance to Budget
63000 Office Expenses			-			-
63100 Telephone & Internet	2,136.84	2,030.00	106.84	2,136.84	3,480.00	(1,343.16)
63150 Conference Call Services		1,200.00	(1,200.00)	-	1,200.00	(1,200.00)
63300 Postage	273.93	175.00	98.93	273.93	300.00	(26.07)
63400 Supplies/Copying	455.08	875.00	(419.92)	455.08	1,500.00	(1,044.92)
63450 Donations to other organization		-	-	-	-	-
63500 Mileage	386.09	525.00	(138.91)	386.09	900.00	(513.91)
63675 Software Purchases	65.92	113.75	(47.83)	65.92	195.00	(129.08)
63700 Storage Rentals	4,455.13	5,000.00	(544.87)	4,455.13	7,500.00	(3,044.87)
Total 63000 Office Expenses	7,772.99	9,918.75	(2,145.76)	7,772.99	15,075.00	(7,302.01)
70000 Staff Expenses						
70100 Payroll						
70105 Salary & Wages	172,272.94	170,009.00	2,263.94	172,272.94	291,444.00	(119,171.06)
70110 Employer Taxes	14,132.71	13,478.50	654.21	14,132.71	23,106.00	(8,973.29)
70112 Workers Comp Expense	400.29	900.00	(499.71)	400.29	900.00	(499.71)
70115 PTO Expense	(2,075.00)	1,750.00	(3,825.00)	(2,075.00)	2,000.00	(4,075.00)
70150 Payroll Processing	214.20	1,058.75	(844.55)	214.20	1,815.00	(1,600.80)
Total 70100 Payroll	184,945.14	187,196.25	(2,251.11)	184,945.14	319,265.00	(134,319.86)
Total 70000 Staff Expenses	184,945.14	187,196.25	(2,251.11)	184,945.14	319,265.00	(134,319.86)
75000 Miscellaneous	(217.43)		(217.43)	(217.43)		(217.43)
Total Expenditures	512,530.68	533,350.00	(20,819.32)	512,530.68	1,044,160.00	(531,629.32)
Net Operating Revenue	157,513.10	135,972.50	21,540.60	157,513.10	(7,725.00)	165,238.10

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Other Revenue						
85000 Investment Income						
85100 Dividend Income	68,029.85		68,029.85	68,029.85		68,029.85
85200 Interest Income	3,181.81		3,181.81	3,181.81		3,181.81
85400 Realized Gain	40,331.78		40,331.78	40,331.78		40,331.78
85600 Unrealized Gain	(54,727.95)		(54,727.95)	(54,727.95)		(54,727.95)
85625 Board Desig Funds Gain/(Loss)	2,095.47		2,095.47	2,095.47		2,095.47
Total 85000 Investment Income	58,910.96	-	58,910.96	58,910.96	-	58,910.96
86000 Wells Fargo Investment Fee	(15,588.74)	(16,000.00)	411.26	(15,588.74)	(32,000.00)	16,411.26
Total Other Revenue	43,322.22	(16,000.00)	59,322.22	43,322.22	(32,000.00)	75,322.22
Other Expenditures						
88000 Pacific Swimming Grants	50,120.00	50,000.00	120.00	50,120.00	50,000.00	120.00
89300 Scholarship		-	-		2,000.00	(2,000.00)
Total Other Expenditures	50,120.00	50,000.00	120.00	50,120.00	52,000.00	(1,880.00)
Net Other Revenue	(6,797.78)	(66,000.00)	59,202.22	(6,797.78)	(84,000.00)	77,202.22
Net Revenue	150,715.32	69,972.50	80,742.82	150,715.32	(91,725.00)	242,440.32