

# Pacific Swimming

Budget vs. Actuals: FY\_2025\_2026

December 2025

	LSC		
	Actual	Budget	over Budget
<b>Revenue</b>			
<b>10000 Membership-USA Swim Fees</b>			
<b>11000 Membership</b>			
11005 Athlete	90,806	88,000	2,806
11010 Non-Athlete	7,204	6,500	704
11012 Administrator	372	175	197
11015 Club	6,355	5,400	955
11035 Transfers Processing Fee	60		60
<b>Total 11000 Membership</b>	<b>104,797</b>	<b>100,075</b>	<b>4,722</b>
<b>51000 USA Swim Fees</b>			
51060 4% Tech Fee	(4,196)	(4,003)	(193)
<b>Total 51000 USA Swim Fees</b>	<b>(4,196)</b>	<b>(4,003)</b>	<b>(193)</b>
<b>Total 10000 Membership-USA Swim Fees</b>	<b>100,601</b>	<b>96,072</b>	<b>4,529</b>
<b>11500 Meet Fees LSC</b>			
11505 Entry Fees	48,703	38,450	10,253
11510 Sanctions	600	700	(100)
<b>Total 11500 Meet Fees LSC</b>	<b>49,303</b>	<b>39,150</b>	<b>10,153</b>
<b>14000 Marketing Income</b>			
14035 Website Job Postings	150	50	100
<b>Total 14000 Marketing Income</b>	<b>150</b>	<b>50</b>	<b>100</b>
<b>15000 Merchandise Sales</b>			
15200 Officials Apparel Sales	482	400	82
15300 A Medal Sales	34	50	(16)
<b>Total 15000 Merchandise Sales</b>	<b>516</b>	<b>450</b>	<b>66</b>
<b>16000 Other Income</b>			
16085 Equipment Rental	180	0	180
<b>Total 16000 Other Income</b>	<b>180</b>	<b>-</b>	<b>180</b>
17000 Interest Income	8	5	3
18000 Point Redemption from CC	500	300	200
<b>Total Revenue</b>	<b>151,259</b>	<b>136,027</b>	<b>15,232</b>

**Cost of Goods Sold****40000 Merchandise Cost of Goods Sold**

40200 Officials COGS	485	350	135
40300 A Medals COGS	51	75	(24)
<b>Total 40000 Merchandise Cost of Goods Sold</b>	<b>536</b>	<b>425</b>	<b>111</b>
<b>Total Cost of Goods Sold</b>	<b>536</b>	<b>425</b>	<b>111</b>
<b>Gross Profit</b>	<b>150,722</b>	<b>135,602</b>	<b>15,120</b>

**Expenditures****52000 National/Senior Program**

52020 Sr. National Champs	5,075	3,500	1,575
52035 Jr. - Champ Meets	68,175	50,000	18,175
52060 Club-Coach Travel	13,050	5,400	7,650
52075 Sr Meet Host Incentive		3,000	(3,000)
52095 Sectionals	23,700	25,000	(1,300)
<b>Total 52000 National/Senior Program</b>	<b>110,000</b>	<b>86,900</b>	<b>23,100</b>

**55000 Diversity**

55100 Diversity Program Grants	10,000	0	10,000
55150 MEFAP Sponsorship	2,375	600	1,775
55155 MEFAP Processing Fee	220	80	140
<b>Total 55000 Diversity</b>	<b>12,595</b>	<b>680</b>	<b>11,915</b>

**55500 Events****55502 Awards and Bag Tags**

55502A Age Group Champs Awards	2,622	2,600	22
55502C Age Group Champs Bag Tags	1,288	1,130	158
<b>Total 55502 Awards and Bag Tags</b>	<b>3,910</b>	<b>3,730</b>	<b>180</b>

**Total 55500 Events**

<b>3,910</b>	<b>3,730</b>	<b>180</b>
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**56000 Chairman**

56030 Contingency		50	(50)
<b>Total 56000 Chairman</b>	<b>-</b>	<b>50</b>	<b>(50)</b>

**57000 Treasurer**

57300 Fees-Accounting & Audit	1,835	2,500	(665)
57350 Subscriptions and Dues	96	190	(94)
57400 Bookkeeper		7,719	(7,719)
57401 Consultant		325	(325)
57500 Bank Service Charges	72	75	(3)
<b>Total 57000 Treasurer</b>	<b>2,003</b>	<b>10,809</b>	<b>(8,806)</b>

**58000 Officials**

58700 Motivational(Recruit/Retain)		1,000	(1,000)
58900 Officials to National Meets	3,000	1,500	1,500
58950 Lodging for Officials	704	800	(96)
<b>Total 58000 Officials</b>	<b>3,704</b>	<b>3,300</b>	<b>404</b>
<b>59000 Volunteers</b>			
59050 Athlete Rep Program	108	100	8
59450 Safe Sport Program		50	(50)
<b>Total 59000 Volunteers</b>	<b>108</b>	<b>150</b>	<b>(42)</b>
<b>62000 Marketing</b>			0
62100 Web Site/Internet		571	(571)
<b>Total 62000 Marketing</b>	<b>-</b>	<b>571</b>	<b>(571)</b>
<b>63000 Office Expenses</b>			
63100 Telephone & Internet	349	310	39
63300 Postage	2	30	(28)
63400 Supplies/Copying	206	80	126
63500 Mileage	125	0	125
63550 Staff Travel Expenses	(3)		(3)
63675 Software Purchases	1	392	(391)
63700 Storage Rentals	2,410	2,000	410
<b>Total 63000 Office Expenses</b>	<b>3,089</b>	<b>2,812</b>	<b>277</b>
<b>70000 Staff Expenses</b>			
<b>70100 Payroll</b>			
70105 Salary & Wages	38,769	28,503	10,266
70110 Employer Taxes	4,425	2,273	2,152
70112 Workers Comp Expense	145	100	45
70115 PTO Expense	766	200	566
70150 Payroll Processing	1,162	167	995
<b>Total 70100 Payroll</b>	<b>45,268</b>	<b>31,243</b>	<b>14,025</b>
<b>Total 70000 Staff Expenses</b>	<b>45,268</b>	<b>31,243</b>	<b>14,025</b>
<b>Total Expenditures</b>	<b>180,676</b>	<b>140,244</b>	<b>40,432</b>
<b>Net Operating Revenue</b>	<b>(29,954)</b>	<b>(4,642)</b>	<b>(25,312)</b>
<b>Other Revenue</b>			
<b>85000 Investment Income</b>			
85100 Dividend Income	46,208		46,208
85200 Interest Income	66		66
85400 Realized Gain	5,151		5,151
85600 Unrealized Gain	(56,853)		(56,853)

<b>85625 Board Desig Funds Gain/(Loss)</b>	(280)		(280)
<b>Total 85000 Investment Income</b>	<b>(5,709)</b>	-	<b>(5,709)</b>
<b>Total Other Revenue</b>	<b>(5,709)</b>	-	<b>(5,709)</b>
<b>Net Other Revenue</b>	<b>(5,709)</b>	-	<b>(5,709)</b>
<b>Net Revenue</b>	<b>(35,663)</b>	<b>(4,642)</b>	<b>(31,020)</b>

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