

Pacific Swimming

Budget vs. Actuals: FY_2025_2026

December 2025

	LSC		
	Actual	Budget	over Budget
Revenue			
10000 Membership-USA Swim Fees			
11000 Membership			
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
Total 11000 Membership	104,797	100,075	4,722
51000 USA Swim Fees			
51060 4% Tech Fee	(4,196)	(4,003)	(193)
Total 51000 USA Swim Fees	(4,196)	(4,003)	(193)
Total 10000 Membership-USA Swim Fees	100,601	96,072	4,529
11500 Meet Fees LSC			
11505 Entry Fees	48,703	38,450	10,253
11510 Sanctions	600	700	(100)
Total 11500 Meet Fees LSC	49,303	39,150	10,153
14000 Marketing Income			
14035 Website Job Postings	150	50	100
Total 14000 Marketing Income	150	50	100
15000 Merchandise Sales			
15200 Officials Apparel Sales	482	400	82
15300 A Medal Sales	34	50	(16)
Total 15000 Merchandise Sales	516	450	66
16000 Other Income			
16085 Equipment Rental	180	0	180
Total 16000 Other Income	180	-	180
17000 Interest Income	8	5	3
18000 Point Redemption from CC	500	300	200
Total Revenue	151,259	136,027	15,232

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

40200 Officials COGS	485	350	135
40300 A Medals COGS	51	75	(24)

Total 40000 Merchandise Cost of Goods Sold

536	425	111
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Total Cost of Goods Sold

536	425	111
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Gross Profit

150,722	135,602	15,120
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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)

Total 52000 National/Senior Program

110,000	86,900	23,100
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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

Total 55000 Diversity

12,595	680	11,915
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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

Total 55502 Awards and Bag Tags

3,910	3,730	180
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Total 55500 Events

3,910	3,730	180
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56000 Chairman**56030 Contingency**

	50	(50)
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Total 56000 Chairman

-	50	(50)
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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)

Total 57000 Treasurer

2,003	10,809	(8,806)
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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)
Total 58000 Officials	3,704	3,300	404
59000 Volunteers			
59050 Athlete Rep Program	108	100	8
59450 Safe Sport Program		50	(50)
Total 59000 Volunteers	108	150	(42)
62000 Marketing			0
62100 Web Site/Internet		571	(571)
Total 62000 Marketing	-	571	(571)
63000 Office Expenses			
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
Total 63000 Office Expenses	3,089	2,812	277
70000 Staff Expenses			
70100 Payroll			
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
Total 70100 Payroll	45,268	31,243	14,025
Total 70000 Staff Expenses	45,268	31,243	14,025
Total Expenditures	180,676	140,244	40,432
Net Operating Revenue	(29,954)	(4,642)	(25,312)
Other Revenue			
85000 Investment Income			
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)

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

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