

Pacific Swimming

Budget vs. Actuals: FY_2025_2026

September 2025 - January 2026

	LSC		
	Actual	Budget	over Budget
Revenue			
10000 Membership-USA Swim Fees			
11000 Membership			
11005 Athlete	248,133	261,000	(12,867)
11010 Non-Athlete	18,749	19,400	(651)
11012 Administrator	792	650	142
11015 Club	16,220	15,100	1,120
11035 Transfers Processing Fee	2,835		2,835
Total 11000 Membership	286,729	296,150	(9,421)
51000 USA Swim Fees			
51045 Volunteer(s) of the Year	(1,000)	(1,000)	0
51060 4% Tech Fee	(11,342)	(11,846)	504
Total 51000 USA Swim Fees	(12,342)	(12,846)	504
Total 10000 Membership-USA Swim Fees	274,387	283,304	(8,917)
11500 Meet Fees LSC			
11505 Entry Fees	227,930	239,010	(11,080)
11510 Sanctions	3,745	4,360	(615)
11515 Late Payment Penalty	228	300	(72)
Total 11500 Meet Fees LSC	231,902	243,670	(11,768)
11600 Championship Zone Meets			
11605 Entry Fees	(1)		(1)
Total 11600 Championship Zone Meets	(1)	-	(1)
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			
13035 Diversity Camp		300	(300)
Total 13000 Camp Program - Co-Pay	-	300	(300)
14000 Marketing Income			
14035 Website Job Postings	300	100	200

Total 14000 Marketing Income	300	100	200
15000 Merchandise Sales			
15200 Officials Apparel Sales	4,564	8,900	(4,336)
15300 A Medal Sales	310	450	(140)
Total 15000 Merchandise Sales	4,874	9,350	(4,476)
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	180	0	180
Total 16000 Other Income	3,950	2,825	1,125
17000 Interest Income	37	25	12
18000 Point Redemption from CC	1,350	2,050	(700)
Total Revenue	524,009	548,984	(24,975)
Cost of Goods Sold			
40000 Merchandise Cost of Goods Sold			
40200 Officials COGS	4,185	7,950	(3,765)
40300 A Medals COGS	463	600	(137)
Total 40000 Merchandise Cost of Goods Sold	4,648	8,550	(3,902)
Total Cost of Goods Sold	4,648	8,550	(3,902)
Gross Profit	519,361	540,434	(21,073)
Expenditures			
52000 National/Senior Program			
52015 Sr. - Pro Swim Series/Ohers	600	0	600
52020 Sr. National Champs	5,075	3,500	1,575
52035 Jr. - Champ Meets	68,175	50,000	18,175
52060 Club-Coach Travel	13,350	5,400	7,950
52070 Club Development/Education		1,300	(1,300)
52075 Sr Meet Host Incentive		3,000	(3,000)
52095 Sectionals	23,700	25,000	(1,300)
Total 52000 National/Senior Program	110,900	88,200	22,700
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			
54550 Diversity Camp		3,600	(3,600)
Total 54500 Camp Program	-	3,600	(3,600)

55000 Diversity			
55100 Diversity Program Grants	10,000	9,000	1,000
55150 MEFAP Sponsorship	9,370	3,600	5,770
55155 MEFAP Processing Fee	220	80	140
55200 Awareness Fund	600	0	600
55400 Diversity Camps (out of LSC)		4,000	(4,000)
55450 Annual WZ DDEI Donation	3,176	3,200	(24)
Total 55000 Diversity	23,366	19,880	3,486
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
Total 55502 Awards and Bag Tags	3,949	3,730	219
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	25,025	28,030	(3,005)
56000 Chairman			
56030 Contingency	123	200	(77)
56075 Travel Expenses		500	(500)
Total 56000 Chairman	123	700	(577)
57000 Treasurer			
57300 Fees-Accounting & Audit	24,615	19,500	5,115
57350 Subscriptions and Dues	554	840	(286)
57400 Bookkeeper		38,594	(38,594)
57401 Consultant	3,226	1,690	1,536
57500 Bank Service Charges	474	585	(111)
57700 Insurance	1,928	1,800	128
Total 57000 Treasurer	30,798	63,009	(32,211)
58000 Officials			
58500 Equipment	587	1,100	(513)
58600 Clinics	16,242	20,000	(3,758)
58700 Motivational(Recruit/Retain)	2,319	4,000	(1,681)
58900 Officials to National Meets	3,000	1,500	1,500
58950 Lodging for Officials	1,461	2,400	(939)

Total 58000 Officials	23,610	29,000	(5,390)
59000 Volunteers			
59050 Athlete Rep Program	7,762	6,650	1,112
59100 Officials Background Check	56	38	18
59300 Event Per Diem Allowance	1,500	2,250	(750)
59450 Safe Sport Program		200	(200)
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	17,940	19,138	(1,198)
62000 Marketing			
62100 Web Site/Internet	981	2,854	(1,873)
Total 62000 Marketing	981	2,854	(1,873)
63000 Office Expenses			
63100 Telephone & Internet	2,259	1,555	704
63300 Postage	31	146	(115)
63400 Supplies/Copying	392	440	(48)
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	90	1,960	(1,870)
63700 Storage Rentals	4,334	3,715	619
Total 63000 Office Expenses	10,375	9,416	959
70000 Staff Expenses			
70100 Payroll			
70105 Salary & Wages	164,290	142,516	21,774
70110 Employer Taxes	16,385	11,364	5,021
70112 Workers Comp Expense	662	500	162
70115 PTO Expense	2,344	900	1,444
70150 Payroll Processing	5,044	833	4,210
Total 70100 Payroll	188,725	156,113	32,612
Total 70000 Staff Expenses	188,725	156,113	32,612
Total Expenditures	449,514	441,720	7,794

Net Operating Revenue	69,847	98,714	(28,867)
Other Revenue			
85000 Investment Income			
85100 Dividend Income	77,819		77,819
85200 Interest Income	397		397
85400 Realized Gain	85,333		85,333
85600 Unrealized Gain	52,270		52,270
85625 Board Desig Funds Gain/(Loss)	10,252		10,252
Total 85000 Investment Income	226,071	-	226,071
86000 Wells Fargo Investment Fee	(17,249)	(16,000)	(1,249)
Total Other Revenue	208,822	(16,000)	224,822
Other Expenditures			
88000 Pacific Swimming Grants		30,000	(30,000)
Total Other Expenditures	-	30,000	(30,000)
Net Other Revenue	208,822	(46,000)	254,822
Net Revenue	278,669	52,714	225,955

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