

Pacific Swimming

Draft Statement of Activities Budget Performance (FY 2025-2026)

| | Month | | YTD | | |
|---|---------------|---------------|------------------------|-----------------|-----------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| Revenue | | | | | |
| 10000 Membership-USA Swim Fees | | | | | |
| 11000 Membership | | | | | |
| 11005 Athlete | 7,434 | 7,000 | 273,150 | 286,800 | (13,650) |
| 11010 Non-Athlete | 639 | 700 | 21,116 | 21,600 | (484) |
| 11012 Administrator | 6 | 0 | 846 | 700 | 146 |
| 11015 Club | 960 | 100 | 17,180 | 16,300 | 880 |
| 11035 Transfers Processing Fee | | | 2,835 | | 2,835 |
| Total 11000 Membership | 9,039 | 7,800 | 315,127 | 325,400 | (10,273) |
| 51000 USA Swim Fees | | | | | |
| 51045 Volunteer(s) of the Year | | | (1,000) | (1,000) | 0 |
| 51060 4% Tech Fee | (362) | (312) | (12,478) | (13,016) | 538 |
| Total 51000 USA Swim Fees | (362) | (312) | (13,478) | (14,016) | 538 |
| Total 10000 Membership-USA Swim Fees | 8,677 | 7,488 | 301,649 | 311,384 | (9,735) |
| 11500 Meet Fees LSC | | | | | |
| 11505 Entry Fees | 32,047 | 40,830 | 379,402 | 377,750 | 1,652 |
| 11510 Sanctions | 405 | 600 | 6,020 | 6,760 | (740) |
| 11515 Late Payment Penalty | | 100 | 684 | 400 | 284 |
| Total 11500 Meet Fees LSC | 32,452 | 41,530 | 386,105 | 384,910 | 1,195 |
| 12500 Age Group Program - Co-Pay | | | | | |
| 12510 Pacific Coast | | | 7,210 | 7,360 | (150) |
| 12515 Zone All Star Meet | 25,160 | 24,310 | 25,160 | 24,310 | 850 |
| Total 12500 Age Group Program - Co-Pay | 25,160 | 24,310 | 32,370 | 31,670 | 700 |

11000 - Membership Revenue **+\$1.2k** more in Apr, YTD still under Budget **-\$10.2k (-3.0%)**

11500 - Meet Entry Fee Revenue **-\$9k** less in Apr, YTD right on Budget **+\$1.2k (-0.0%)**

| | Month | | YTD | | |
|--|------------|--------|------------------------|---------|-------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| 13000 Camp Program - Co-Pay | | | | | |
| 13005 Olympic Paralympic Training Cen | | | | 10,080 | (10,080) |
| 13035 Diversity Camp | | | | 300 | (300) |
| 13040 Other Camp | | | | 750 | (750) |
| Total 13000 Camp Program - Co-Pay | - | - | - | 11,130 | (11,130) |
| 14000 Marketing Income | | | | | |
| 14035 Website Job Postings | | 50 | 400 | 250 | 150 |
| Total 14000 Marketing Income | - | 50 | 400 | 250 | 150 |
| 15000 Merchandise Sales | | | | | |
| 15200 Officials Apparel Sales | 358 | 250 | 5,166 | 9,650 | (4,484) |
| 15300 A Medal Sales | | | 483 | 600 | (117) |
| Total 15000 Merchandise Sales | 358 | 250 | 5,649 | 10,250 | (4,601) |
| 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 | | | 390 | 50 | 340 |
| Total 16000 Other Income | - | - | 4,160 | 2,875 | 1,285 |
| 17000 Interest Income | 7 | 5 | 59 | 40 | 19 |
| 18000 Point Redemption from CC | 500 | 250 | 2,100 | 2,800 | (700) |
| Total Revenue | 67,155 | 73,883 | 732,491 | 755,309 | (22,818) |
| Cost of Goods Sold | | | | | |
| 40000 Merchandise Cost of Goods Sold | | | | | |
| 40200 Officials COGS | 275 | 175 | 4,717 | 8,525 | (3,808) |
| 40300 A Medals COGS | | | 718 | 800 | (82) |
| Total 40000 Merchandise Cost of Goods Sold | 275 | 175 | 5,435 | 9,325 | (3,890) |
| Total Cost of Goods Sold | 275 | 175 | 5,435 | 9,325 | (3,890) |
| Gross Profit | 66,880 | 73,708 | 727,056 | 745,984 | (18,928) |

Total Revenue
 -\$6.7k less in Apr,
 YTD under Budget at
 -\$22k (97%) of
 target.

| | Month | | YTD | | |
|-------------------------------------|------------|--------|------------------------|---------|-------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| Expenditures | | | | | |
| 52000 National/Senior Program | | | | | |
| 52015 Sr. - Pro Swim Series/Ohers | | 5,000 | 900 | 5,000 | (4,100) |
| 52020 Sr. National Champs | | | 5,075 | 3,500 | 1,575 |
| 52035 Jr. - Champ Meets | | | 63,075 | 50,000 | 13,075 |
| 52040 Open Water Programs | 2,925 | 700 | 2,925 | 700 | 2,225 |
| 52060 Club-Coach Travel | | 800 | 10,425 | 7,000 | 3,425 |
| 52070 Club Development/Education | | | | 1,650 | (1,650) |
| 52075 Sr Meet Host Incentive | | | | 3,000 | (3,000) |
| 52095 Sectionals | | | 37,100 | 50,000 | (12,900) |
| Total 52000 National/Senior Program | 2,925 | 6,500 | 119,500 | 120,850 | (1,350) |
| 54000 Age Group Programs | | | | | |
| 54010 Pac Coast All Star Meet | | | 17,773 | 21,780 | (4,007) |
| 54150 Zone All Star Meet-Host Zone | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 54200 Zone All Star Meet | 69,899 | 85,998 | 69,899 | 85,998 | (16,099) |
| Total 54000 Age Group Programs | 74,899 | 90,998 | 92,673 | 112,778 | (20,105) |
| 54500 Camp Program | | | | | |
| 54510 Olympic Paralympic Training | | | | 26,205 | (26,205) |
| 54550 Diversity Camp | | | | 3,600 | (3,600) |
| 54560 Other Camp | | 4,000 | | 4,000 | (4,000) |
| Total 54500 Camp Program | - | 4,000 | - | 33,805 | (33,805) |
| 55000 Diversity | | | | | |
| 55100 Diversity Program Grants | | | 10,000 | 9,000 | 1,000 |
| 55150 MEFAP Sponsorship | 1,498 | 650 | 15,328 | 5,250 | 10,078 |
| 55155 MEFAP Processing Fee | | 80 | 390 | 160 | 230 |
| 55200 Awareness Fund | | | 600 | 1,000 | (400) |
| 55400 Diversity Camps (out of LSC) | | | | 4,000 | (4,000) |
| 55450 Annual WZ DDEI Donation | | | 3,176 | 3,200 | (24) |
| Total 55000 Diversity | 1,498 | 730 | 29,494 | 22,610 | 6,884 |

52000 – Sr Program in Apr had light month, remaining close to YTD Budget.

Spring Sectionals closed with **\$26,100** Athlete and **\$3,800** Coach support unused

54200 – ZAM Expenses, came in **-\$16k (20%)** savings to the budget, YTD Age Group **-\$20k** to budget

55150 - MEFAP fees are an increasing expense, now that the MEFAP memorial gift funds have been depleted

| | Month | | YTD | | |
|--|--------------|--------------|------------------------|----------------|-----------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| 55500 Events | | | | | |
| 55502 Awards and Bag Tags | | | | | |
| 55502A Age Group Champs Awards | 29 | 0 | 5,313 | 5,200 | 113 |
| 55502B Far Western Awards | 3,195 | 3,500 | 3,202 | 3,500 | (298) |
| 55502C Age Group Champs Bag Tags | | | 2,555 | 2,270 | 285 |
| 55502J Senior Champs Awards | | | 365 | 500 | (135) |
| 55502K Senior Champs Bag Tags | | | | 900 | (900) |
| 55508E Far Western Bag Tags | 1,815 | 1,800 | 1,815 | 1,800 | 15 |
| Total 55502 Awards and Bag Tags | 5,040 | 5,300 | 13,250 | 14,170 | (920) |
| 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 | 5,040 | 5,300 | 34,326 | 38,470 | (4,144) |
| 56000 Chairman | | | | | |
| 56030 Contingency | | 50 | 123 | 350 | (227) |
| 56075 Travel Expenses | | | | 500 | (500) |
| Total 56000 Chairman | - | 50 | 123 | 850 | (727) |
| 57000 Treasurer | | | | | |
| 57200 Fees-Filing | 200 | 0 | 200 | 200 | 0 |
| 57300 Fees-Accounting & Audit | | 1,700 | 30,280 | 32,200 | (1,920) |
| 57350 Subscriptions and Dues | 36 | 160 | 1,223 | 1,320 | (97) |
| 57400 Bookkeeper | | 7,719 | | 61,750 | (61,750) |
| 57401 Consultant | | 260 | 6,457 | 5,460 | 997 |
| 57500 Bank Service Charges | 70 | 50 | 654 | 715 | (61) |
| 57700 Insurance | | | 1,928 | 1,800 | 128 |
| Total 57000 Treasurer | 306 | 9,889 | 40,741 | 103,445 | (62,704) |

Combined 57000
Treasurer / 70100
Payroll Expense –

→ In Apr +\$6.2k net
positive to budget,
YTD +\$21.7k net
positive to Budget

| | Month | | YTD | | |
|---|--------------|--------------|------------------------|---------------|----------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| 58000 Officials | | | | | |
| 58300 Supplies/Copying | 987 | 0 | 987 | 900 | 87 |
| 58400 Rule Books | 877 | 0 | 877 | 1,000 | (123) |
| 58500 Equipment | | 300 | 1,500 | 2,000 | (500) |
| 58600 Clinics | | | 16,242 | 20,000 | (3,758) |
| 58700 Motivational(Recruit/Retain) | 2,000 | 2,000 | 4,385 | 6,000 | (1,615) |
| 58800 National Evaluators | 653 | 1,500 | 653 | 1,500 | (847) |
| 58900 Officials to National Meets | | | 3,400 | 4,000 | (600) |
| 58950 Lodging for Officials | 2,732 | 800 | 5,126 | 4,700 | 426 |
| Total 58000 Officials | 7,248 | 4,600 | 33,169 | 40,100 | (6,931) |
| 59000 Volunteers | | | | | |
| 59050 Athlete Rep Program | 172 | 50 | 8,003 | 6,800 | 1,203 |
| 59100 Officials Background Check | | | 56 | 38 | 18 |
| 59300 Event Per Diem Allowance | | | 1,500 | 5,250 | (3,750) |
| 59400 Seminars / Clinics | | 2,000 | | 2,000 | (2,000) |
| 59450 Safe Sport Program | | 50 | | 350 | (350) |
| 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 | 172 | 2,100 | 18,182 | 24,438 | (6,256) |
| 62000 Marketing | | | | | |
| 62100 Web Site/Internet | 22 | 571 | 1,353 | 4,567 | (3,214) |
| Total 62000 Marketing | 22 | 571 | 1,353 | 4,567 | (3,214) |

| | Month | | YTD | | |
|------------------------------------|-----------------|-----------------|------------------------|-----------------|-----------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| 63000 Office Expenses | | | | | |
| 63100 Telephone & Internet | 384 | 320 | 3,376 | 2,515 | 861 |
| 63150 Conference Call Services | | | 1,009 | 1,200 | (191) |
| 63300 Postage | 13 | 27 | 103 | 227 | (124) |
| 63400 Supplies/Copying | 75 | 80 | 468 | 680 | (212) |
| 63500 Mileage | 41 | 75 | 748 | 475 | 273 |
| 63550 Staff Travel Expenses | 1,483 | | 4,129 | | 4,129 |
| 63625 Office Equipment Purchases | 55 | 0 | 176 | 1,200 | (1,024) |
| 63675 Software Purchases | 171 | 392 | 379 | 3,136 | (2,757) |
| 63700 Storage Rentals | 428 | 395 | 5,584 | 4,900 | 684 |
| Total 63000 Office Expenses | 2,650 | 1,289 | 15,972 | 14,333 | 1,639 |
| 70000 Staff Expenses | | | | | |
| 70100 Payroll | | | | | |
| 70105 Salary & Wages | 31,136 | 28,503 | 255,951 | 228,026 | 27,925 |
| 70110 Employer Taxes | 2,470 | 2,273 | 24,165 | 18,182 | 5,983 |
| 70112 Workers Comp Expense | 127 | 100 | 925 | 800 | 125 |
| 70115 PTO Expense | (62) | 150 | 1,915 | 1,350 | 565 |
| 70150 Payroll Processing | 937 | 167 | 7,715 | 1,333 | 6,382 |
| Total 70100 Payroll | 34,608 | 31,193 | 290,671 | 249,691 | 40,979 |
| Total 70000 Staff Expenses | 34,608 | 31,193 | 290,671 | 249,691 | 40,979 |
| 75000 Miscellaneous | 50 | | 50 | | 50 |
| Total Expenditures | 129,418 | 157,219 | 676,253 | 765,937 | (89,684) |
| Net Operating Revenue | (62,538) | (83,511) | 50,803 | (19,953) | 70,756 |

Apr **-\$28k less**
 Expenses, Total
 Expenditures YTD is
 now **-\$90k less** at
88% of the Budget

Net Operating
 Revenue is still
 positive, YTD now
+\$70k over Budget

| | Month | | YTD | | |
|--------------------------------------|----------------|-----------------|------------------------|------------------|----------------|
| | April 2026 | | September - April 2026 | | |
| | Actual | Budget | Actual | Budget | over Budget |
| Other Revenue | | | | | |
| 85000 Investment Income | | | | | |
| 85100 Dividend Income | 8,225 | | 104,504 | | 104,504 |
| 85200 Interest Income | 71 | | 522 | | 522 |
| 85400 Realized Gain | (9,339) | | 111,320 | | 111,320 |
| 85600 Unrealized Gain | 265,913 | | 194,458 | | 194,458 |
| 85625 Board Desig Funds Gain/(Loss) | 13,521 | | 20,055 | | 20,055 |
| Total 85000 Investment Income | 278,391 | - | 430,859 | - | 430,859 |
| 86000 Wells Fargo Investment Fee | (8,015) | (8,000) | (25,202) | (24,000) | (1,202) |
| 87000 Foreign Tax Withholding WF Inv | (190) | | (190) | | (190) |
| Total Other Revenue | 270,186 | (8,000) | 405,467 | (24,000) | 429,467 |
| Other Expenditures | | | | | |
| 88000 Pacific Swimming Grants | | | 77,641 | 60,000 | 17,641 |
| Total Other Expenditures | - | - | 77,641 | 60,000 | 17,641 |
| Net Other Revenue | 270,186 | (8,000) | 327,826 | (84,000) | 411,826 |
| Net Revenue | 207,648 | (91,511) | 378,629 | (103,953) | 482,582 |

88000 – 29 Clubs have now Received Funds, **\$78k** of the \$85k, 2 Clubs still outstanding