

Pacific Swimming

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

	Month April 2026		YTD 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

	Month		YTD		
	April 2026		September - April 2026		
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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)

	Month		YTD		
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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

	Month		YTD		
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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)

	Month		YTD		
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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		
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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

	Month		YTD		
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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

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