Draft Statement of Budget Performance

Through September 30th, 2026

Pacific Swimming

Draft Statement of Activities Budget Performance
September 2026

	LSC		
	Actual	Budget	over Budget
Revenue			
10000 Membership-USA Swim Fees			
11000 Membership			
11005 Athlete	93,184	103,336	(10,152)
11010 Non-Athlete	2,656	2,992	(336)
11012 Administrator	156	160	(4)
11015 Club	1,055	2,624	(1,569)
Total 11000 Membership	**97,051**	**109,111**	**(12,060)**
51000 USA Swim Fees			
51060 4% Tech Fee	(3,882)	(4,133)	251
Total 51000 USA Swim Fees	**(3,882)**	**(4,133)**	**251**
Total 10000 Membership-USA Swim Fees	**93,169**	**104,978**	**(11,809)**
11500 Meet Fees LSC			
11505 Entry Fees	31,406	34,766	(3,361)
11510 Sanctions	560	700	(140)
11515 Late Payment Penalty		200	(200)
Total 11500 Meet Fees LSC	**31,966**	**35,666**	**(3,701)**
15000 Merchandise Sales			
15200 Officials Apparel Sales	264	250	14
15300 A Medal Sales	172	150	22
Total 15000 Merchandise Sales	**436**	**400**	**36**

11000 - Membership Revenue in Sep was **$12.0k under** Budget

11500 - Meet Entry Fee Revenue in Sep was **$3.7k under** Budget

	LSC		
	Actual	Budget	over Budget
16000 Other Income			
16040 Fines	180	25	155
16085 Equipment Rental	180	0	180
Total 16000 Other Income	**360**	**25**	**335**
17000 Interest Income	7	6	1
18000 Point Redemption from CC		500	(500)
Total Revenue	**125,938**	**141,575**	**(15,637)**
Cost of Goods Sold			
40000 Merchandise Cost of Goods Sold			
40200 Officials COGS	296	238	58
40300 A Medals COGS	256	200	56
Total 40000 Merchandise Cost of Goods Sold	**551**	**438**	**114**
Total Cost of Goods Sold	**551**	**438**	**114**
Gross Profit	**125,387**	**141,138**	**(15,751)**
Expenditures			
52000 National/Senior Program			
52040 Open Water Programs		200	(200)
Total 52000 National/Senior Program	**-**	**200**	**(200)**
55000 Diversity			
55150 MEFAP Sponsorship	1,061	1,428	(368)
Total 55000 Diversity	**1,061**	**1,428**	**(368)**
57000 Treasurer			
57300 Fees-Accounting & Audit	1,185	2,500	(1,315)
57350 Subscriptions and Dues	102	150	(48)
57401 Consultant		150	(150)
57500 Bank Service Charges	(19)	100	(119)
Total 57000 Treasurer	**1,268**	**2,900**	**(1,632)**

Sep Total Revenue was **$15.6k under** Budget

	LSC		
	Actual	Budget	over Budget
58000 Officials			
58950 Lodging for Officials	191	400	(209)
Total 58000 Officials	**191**	**400**	**(209)**
59000 Volunteers			
59050 Athlete Rep Program	35	1,250	(1,215)
59400 Seminars / Clinics	75	0	75
59500 Meetings			
59505 Board of Directors	1,096	1,000	96
Total 59500 Meetings	**1,096**	**1,000**	**96**
60200 USAS Annual Business Meeting			
60205 Non Athletes	6,319	6,000	319
60215 Athletes	1,822	3,000	(1,178)
Total 60200 USAS Annual Business Meeting	**8,141**	**9,000**	**(859)**
Total 59000 Volunteers	**9,347**	**11,250**	**(1,903)**
62000 Marketing			
62100 Web Site/Internet	70	70	0
Total 62000 Marketing	**70**	**70**	**0**
63000 Office Expenses			
63100 Telephone & Internet	332	360	(28)
63300 Postage	65	35	30
63400 Supplies/Copying	606	50	556
63500 Mileage	355	75	280
63550 Staff Travel Expenses	227	1,390	(1,163)
63675 Software Purchases	930	138	791
63700 Storage Rentals		428	(428)
Total 63000 Office Expenses	**2,515**	**2,476**	**39**

5900 – Volunteers in Sep were **$1.9k** **under** budget

	LSC		
	Actual	Budget	over Budget
70000 Staff Expenses			
70100 Payroll			
70105 Salary & Wages	31,764	32,748	(984)
70110 Employer Taxes	2,430	2,505	(75)
70112 Workers Comp Expense	157	131	26
70115 PTO Expense	539	10	529
70150 Payroll Processing	1,006	1,015	(9)
Total 70100 Payroll	**35,896**	**36,409**	**(513)**
Total 70000 Staff Expenses	**35,896**	**36,409**	**(513)**
Total Expenditures	**50,347**	**55,134**	**(4,786)**
Net Operating Revenue	**75,040**	**86,004**	**(10,964)**
Other Revenue			
85000 Investment Income			
85100 Dividend Income	10,631		10,631
85200 Interest Income	44		44
85600 Unrealized Gain	(70,765)		(70,765)
85625 Board Desig Funds Gain/(Loss)	(3,165)		(3,165)
Total 85000 Investment Income	**(63,255)**	**-**	**(63,255)**
86000 Wells Fargo Investment Fee	0	(8,750)	8,750
Total Other Revenue	**(63,255)**	**(8,750)**	**(54,505)**
Net Other Revenue	**(63,255)**	**(8,750)**	**(54,505)**
Net Revenue	**11,785**	**77,254**	**(65,469)**

Sep Expenses were **$4.8k under** Budget

Sep Net Operating Revenue is $**11.0k unfavorable**