

| | 2020-21 Est. Budget | | Actuals 3-31-20 | 2020-21 WCS | 2019-20 Budget | NOTES | Amount Cut | Percentage Cut |
|---|------------------------|-------------|--------------------|----------------|-------------------|--|---|-------------------|
| Income | | | | | | | | |
| Membership-USA Swim Fees | | | | | | | | |
| 11000 · Membership | | | | | | | | |
| 11005 · Athlete | 1,203,400 | | 1,064,063 | 1,083,060 | 1,220,059 | Will there be a decrease in membership post Covid? 5%, 10%, 25% less? | | |
| 11010 · Non-Athlete | 97,920 | | 94,684 | 88,128 | 96,832 | | | |
| 11015 · Club | 29,225 | | 26,175 | 25,560 | 27,950 | Memb # based on a 2 or 3 year average | | |
| 11030 - Overpayments | - | | 52 | - | - | | | |
| Total 11000 · Membership | 1,330,545 | | 1,184,974 | 1,196,748 | 1,344,841 | | | |
| 51000 · USA Swim Fees | | | | | | | | |
| 51015 · Annual Athlete | (936,028) | | (858,762) | (869,463) | (947,316) | USAS increases dues by \$2 per year | | |
| 51020 · Seasonal | (67,770) | | (36,420) | (60,993) | (69,270) | | | |
| 51030 · Non-Athlete | (92,160) | | (87,197) | (82,944) | (88,288) | | | |
| 51040 · Club / Organization | (8,875) | | (8,060) | (7,956) | (8,530) | | | |
| 51045 · Volunteer(s) of the Year | (1,000) | | (1,000) | (1,000) | (1,000) | | | |
| Total 51000 · USA Swim Fees | (1,105,833) | | (991,439) | (1,022,356) | (1,114,404) | | | |
| Total Membership-USA Swim Fees | 224,712 | 24% | 193,535 | 174,392 | 23% | 230,437 | | |
| 11500 · Meet Fees LSC | | | | | | | | |
| 11505 · Entry Fees | 460,000 | | 262,734 | 391,000 | 466,000 | Showing a 15% decrease | | |
| 11510 · Sanctions | 9,960 | | 4,905 | 8,466 | 9,845 | . | | |
| 11515 · Late Payment Penalty | 1,925 | | 1,105 | 1,000 | 2,100 | | | |
| Total 11500 · Meet Fees LSC | 471,885 | 51% | 268,744 | 400,466 | 52% | 477,945 | Majority of income is here | |
| 11700 - Pacific Hosted Meets | | | | | | | | |
| 11705 - Entry Income | 149,056 | | - | 126,698 | 150,000 | showing a 15% decrease | | |
| 11710 - Coach Credentials | - | | - | - | - | Nets to \$0 for LSC | | |
| 11715 - Vendor Income | inactive | | inactive | inactive | inactive | Vendor income goes to host | | |
| 11725 - Sponsorship | inactive | | inactive | inactive | inactive | It is easy to say "Get a Sponsorship" but they are difficult to find | | |
| Total 11700 · Pacific Hosted Meets | 149,056 | 16% | - | 126,698 | 16% | 150,000 | No realistic net income to LSC | |
| 12500 · Age Group Program - Co-Pay | | | | | | | | |
| 12505 · Western Zone | 42,480 | | - | 28,800 | 54,360 | 48 72 @ \$590 Elk Grove, CA | | |
| 12510 · Pacific Coast | 4,160 | | 10,880 | 3,840 | 10,880 | 32 @ \$130 \$120 Pacifica (PACIFIC Hosts) | | |
| 12515 · Zone All-Star Meet | 21,000 | | 19,530 | 21,000 | 20,580 | 300 @ \$70 Zone 2 | | |
| Total 12500 · Age Group Program - Co-P | 67,640 | 7% | 30,410 | 53,640 | 7% | 85,820 | Do we send smaller teams? Give less gear? | |
| 13000 · Camp Program - Co-Pay | | | | | | | | |
| 13005 · SR Olympic Training Center | 7,560 | | 7,560 | 7,560 | 7,560 | 24 @ \$315 | | |
| 13010 · 11/12 JO Camp | inactive | | inactive | inactive | 3,000 | | | |
| 13015 · Adam Schmidt 10 & Under | inactive | | inactive | inactive | 1,280 | | | |
| 13030 · 13-18 Junior Leadership Camp | - | | 920 | - | 450 | No Co-pays 2020 - see athlete summit | | |
| 13035 · Diversity Camp | 900 | | 525 | 900 | 950 | | | |
| 13040 - Other Camps | - | | - | - | - | | | |
| Total 13000 · Camp Program - Co-Pay | 8,460 | 1% | 9,005 | 8,460 | 1% | 13,240 | | |
| 14000 · Marketing Income | | | | | | | | |
| 14035 · Website Ads | 1,100 | | 550 | 1,000 | 1,050 | \$50 per web ad | | |
| Total 14000 · Marketing Income | 1,100 | 0.1% | 550 | 1,000 | 0.1% | 1,050 | | |
| 15000 - Merchandise Sales | | | | | | | | |

| | 2020-21 Est. Budget | | Actuals 3-31-20 | 2020-21 WCS | | 2019-20 Budget | NOTES | Amount Cut | Percentage Cut |
|--|------------------------|-------------|--------------------|----------------|-------------|-------------------|---|---------------|-------------------|
| 15200 - Officials Apparel Sales | 5,000 | | 3,888 | 5,000 | | 5,000 | | | |
| 15300 - A Medal Sales | 3,750 | | 2,968 | 3,750 | | 3,000 | Inventory is low | | |
| Total 15000 Merchandise Sales | 8,750 | 1% | 6,855 | 8,750 | 1% | 8,000 | Do we consider increasing sales prices? | | |
| 16000 - Other Income | | | | | | | | | |
| 16005 - Meet Reg Surcharge | 4,800 | | 3,714 | 3,300 | | 4,720 | | | |
| 16006 - Meet Reg Rebate | (4,300) | | (3,184) | (2,800) | | (4,210) | | | |
| 16010 - Awards Banquet | 3,000 | | 2,775 | - | | 3,600 | | | |
| 16040 - Fines | 300 | | - | 200 | | 300 | | | |
| 16050 - Contributions | - | | - | | | 250 | | | |
| 16060 - Returned Check Fee | 100 | | 75 | 100 | | 200 | | | |
| 16085 - Equipment Rental | 625 | | 240 | 300 | | 600 | | | |
| 16100 - Misc. Income | 2,000 | | - | - | | - | USAS Athlete Summit Grant | | |
| Total 16000 - Other Income | 6,525 | | 3,620 | 1,100 | | 5,460 | | | |
| 17000 - Interest Income | 84 | | 49 | 24 | | 180 | Need to know minimum required | | |
| 18000 - Point Redemption from CC | 4,500 | | 2,600 | 4,500 | | 4,200 | | | |
| Total Income | 942,712 | | 515,368 | 779,030 | | 976,332 | | 163,682 | 17.4% |
| 40000 - Merchndise Cost of Goods Sold | | | | | | | | | |
| 40200 - Officials COGS | 6,000 | | 3,838 | 6,000 | | 5,250 | | | |
| 40300 - A Medals COGS | 4,900 | | 4,134 | 4,900 | | 3,900 | | | |
| Total 40000 - Merchndise Cost of Goods Sold | 10,900 | | 7,972 | 10,900 | | 9,150 | | | |
| Gross Profit | 931,812 | 100% | 507,396 | 768,130 | 100% | 967,182 | | | |
| Expense | | | | | | | | | |
| 52000 - National/Senior Program | | | | | | | | | |
| 52010 - Meet Support | inactive | | inactive | inactive | | inactive | | | |
| 52015 - Sr. - Pro Swim Series/Others | 10,000 | | 1,800 | 10,000 | | 17,400 | | | |
| 52020 - Sr. National Champs | 20,000 | * | 6,750 | 10,250 | | 31,000 | *Locations TBD | | |
| 52035 - Jr. - Champ Meets | 85,000 | * | 30,000 | 73,500 | | 100,750 | Based on estimates | | |
| 52040 - Open Water Programs | 800 | | - | - | | 800 | Rarely send athletes to this meet | | |
| 52060 - Club-Coach Travel | 18,500 | * | 9,450 | 18,500 | | 50,000 | Do we maintain at 3 meets? | | |
| 52070 - Club Development/Education | 20,000 | | 19,639 | 10,000 | | 19,500 | | | |
| 52095 - Sectionals | 40,000 | | 32,800 | 40,000 | | 47,200 | Do we maintain at 2 Sectional meets? | | |
| 52100 - Futures Meet | 30,000 | * | - | 24,000 | | 41,000 | | | |
| Total 52000 - National/Senior Program | 224,300 | 18% | 100,439 | 186,250 | 20% | 307,650 | Highest Funded Program | 38,050 | 17.0% |
| 54000 - Age Group Programs | | | | | | | | | |
| 54010 - Pac Coast All Star Meet | 22,600 | | 18,494 | 21,785 | | 21,830 | Includes hosting expenses (\$14,200) | | |
| 54015 - Western Zone Meet | 85,405 | | - | 57,740 | | 110,095 | Smaller team of 48 | | |
| 54025 - JO Meet Subsidy | 5,000 | | - | - | | 15,000 | Subsidy for Winter Jos | | |
| 54150 - Zone All-Star Meet-Host Zone | 5,000 | | 3,001 | 5,000 | | 5,000 | | | |
| 54200 - Zone All-Star Meet | 44,400 | | 41,013 | 44,400 | | 41,900 | | | |
| Total 54000 - Age Group Programs | 162,405 | 13% | 62,508 | 128,925 | 14% | 193,825 | | 33,480 | 20.6% |

| | 2020-21 Est. Budget | | Actuals 3-31-20 | 2020-21 WCS | | 2019-20 Budget | NOTES | Amount Cut | Percentage Cut |
|---|------------------------|------------|--------------------|----------------|-------------|-------------------|--|---------------|-------------------|
| 54500 · Camp Program | | | | | | | | | |
| 54510 · SR Olympic Training Center | 22,000 | | 21,637 | 22,000 | | 22,000 | | | |
| 54515 · 11/12 JO Camp | - inactive | | - | - inactive | | 8,500 | | | |
| 54520 · Adam Schmidt 10 & Under | - inactive | | - | - inactive | | 1,200 | | | |
| 54535 · 13-18 Jr. Leadership Camp | - | | 861 | - | | 1,600 | | | |
| 54550 · Diversity Camp | 4,000 | | 2,637 | 4,000 | | 5,000 | | | |
| 54560 · Other Camp | inactive | | - | - | | - | | | |
| Total 54500 · Camp Program | 26,000 | 2% | 25,135 | 26,000 | 3% | 38,300 | | - | 0.0% |
| 54600 · Disability | | | | | | | | | |
| 54610 · Travel | - inactive | | - | - inactive | | 600 | | | |
| Total 54600 · Disability | - | | - | - | | 600 | | | |
| 55000 · Diversity | | | | | | | | | |
| 55100 · Diversity Program Grants | 30,000 | | 14,980 | 10,000 | | 30,000 | | | |
| 55150 · MEFAP Sponsorship | 14,300 | | 15,649 | 14,300 | | 8,300 | MEFAP Correction included | | |
| 55200 · Awareness Fund | 1,800 | | 160 | 250 | | 1,802 | | | |
| 55250 · Marketing | 1,200 | | - | - | | 1,800 | | | |
| 55300 · Fred Siegrist Scholarship | 600 | | - | - | | 600 | | | |
| 55400 · WZ Diversity Camp | 3,100 | | (10) | 3,100 | | 6,000 | WZ takes 10 cents per membership | | |
| Total 55000 · Diversity | 51,000 | 4% | 30,779 | 27,650 | 3% | 48,502 | | 23,350 | 45.8% |
| 55500 · Events | | | | | | | | | |
| 55502 · JO Awards/Bag Tags | 10,560 | | 6,108 | 10,000 | | 10,000 | Bag Tags and Awards | | |
| Total 55502 · FW/JO Awards | 10,560 | | 6,108 | 10,000 | | 10,000 | | 560 | |
| 55508 · Pacific Hosted Meets | | | | | | | | | |
| 55502B · FW Awards | 7,200 | | - | 6,900 | | 7,500 | No team awards | | |
| 55508A · Professional Services | 42,000 | | - | 35,000 | | 42,000 | | | |
| 55508B · Host Subsidy | 70,000 | | - | 60,000 | | 70,000 | Reduce Host Subsidy to \$30K | | |
| 55508C · Facility Rental | 30,000 | | 1,103 | 30,000 | | 27,000 | LC Facility Rental more than originally est. | | |
| 55508D · Hospitality | 7,000 | | - | 7,000 | | 7,000 | | | |
| 55508E · Swag, Tags & Other | 15,000 | | - | 10,000 | | 15,000 | | | |
| 55508F · Credit Card Discounts | 6,000 | | - | 5,701 | | 4,300 | | | |
| 55508G · Staff Expenses | 2,500 | | - | 1,500 | | 2,500 | | | |
| 55508H · Rentals | - | | - | - | | - | | | |
| Total 55508 · Pacific Hosted Meets | 179,700 | | 1,103 | 156,101 | | 175,300 | | 23,599 | 13.1% |
| 55510 · Annual Awards Banquet | | | | | | | | | |
| 55515 · Banquet - Venue & Food | 14,000 | | 12,117 | 8,000 | | 15,000 | | | |
| 55520 · Awards & Programs | 6,000 | | 4,035 | - | | 5,200 | Awards and Nominee Gifts | | |
| 55521 · Awards - Professional Services | 1,000 | | 7,800 | - | | 7,500 | Photographer, MC & Speaker | | |
| Total 55500 · Events | 211,260 | 17% | 31,163 | 174,101 | 18% | 213,000 | | 37,159 | 17.6% |
| 56000 · Chairman | | | | | | | | | |
| 56020 · Volunteer Recognition | inactive | | - | - | | 240 | | | |
| 56030 · Contingency | 1,800 | | - | 1,000 | | 1,800 | | | |
| 56075 · Travel Expenses | 1,200 | | 50 | - | | 1,200 | | | |
| 56200 · Legal Council | 3,000 | | 3,000 | - | | 3,000 | | | |
| Total 56000 · Chairman | 6,000 | 0% | 3,050 | 1,000 | 0.1% | 6,240 | | 5,000 | 83.3% |

| | 2020-21 Est. Budget | | Actuals 3-31-20 | 2020-21 WCS | 2019-20 Budget | NOTES | Amount Cut | Percentage Cut |
|---|------------------------|-------------|--------------------|----------------|-------------------|---|---------------|-------------------|
| 57000 · Treasurer | | | | | | | | |
| 57200 · Fees-Filing | 186 | | 160 | 186 | 170 | | | |
| 57300 · Fees-Accounting & Audit | 32,400 | | 28,865 | 16,200 | 34,000 | Scheduled Audit - Deferred a year? | | |
| 57500 · Bank Service Charges | 1,320 | | 966 | 1,097 | 1,020 | Fraud, Paymentech CC fees | | |
| 57700 · Insurance | 1,070 | | 1,067 | 1,070 | 1,200 | Equipment Insurance | | |
| Total 57000 · Treasurer | 34,976 | 3% | 31,058 | 18,553 | 2% | | 16,423 | 47.0% |
| 58000 · Officials | | | | | | | | |
| 58300 · Supplies/Copying | 2,000 | | 1,640 | 1,200 | 1,200 | | | |
| 58400 · Rule Books | 2,000 | | - | 2,000 | 3,400 | | | |
| 58500 · Equipment | 500 | | 1,054 | - | 1,200 | | | |
| 58600 · Clinics | 29,000 | | 26,614 | 10,000 | 29,000 | | | |
| 58700 · Motivational(Recruit/Retain) | 9,500 | | 1,475 | 4,000 | 9,300 | Jackets, FW Lunch, Givaways | | |
| 58800 · National Evaluators | 4,200 | | 821 | 3,000 | 4,750 | 3 OQM meets; Clinic | | |
| 58900 · Officials to National Meets | 7,000 | | 3,792 | 5,000 | 8,400 | | | |
| 58950 · Lodging for Officials | 8,000 | | 939 | 4,000 | 5,250 | Assigned traveling +50 miles, shared room | | |
| Total 58000 · Officials | 62,200 | 5% | 36,335 | 29,200 | 3% | | 33,000 | 41.6% |
| 59000 · Volunteers | | | | | | | | |
| 59050 - Athlete Rep Programs | 13,000 | | 5,274 | 8,000 | 2,500 | New Athlete Summit | | |
| 59100 · Officials Background Check | 170 | | 18 | 170 | 200 | | | |
| 59200 · Background Reimbursement | 1,600 | | 298 | 1,000 | 1,500 | | | |
| 59300 · Event Per Diem Allowance | 4,300 | | 1,850 | 3,900 | 4,900 | PAC(700), OTC(1200); WZ(2000 2,400) | | |
| 59400 · Seminars / Clinics | 6,000 | | - | 3,500 | 6,000 | Officials, Registrar, Zone | | |
| 59450 - Safe Sport Program | 5,000 | | 454 | 2,500 | 5,000 | | | |
| 59500 · Meetings | | | | | | | | |
| 59505 · Board of Directors | 1,375 | | 821 | 1,375 | 1,375 | Approx \$275/meeting | | |
| 59510 · House of Delegates | 7,000 | | 3,524 | 3,000 | 7,000 | October and May | | |
| 59515 · Z4 HOD/BOD Attendance | 2,000 | | 472 | 1,000 | 2,500 | Allowance for Rudds and Kelly Schott | | |
| 60200 · USAS Convention | | | | | | | | |
| 60205 · Delegates | 20,000 | | 19,055 | 20,000 | 20,000 | 15/17 (2019); 15 (2020) | | |
| 60215 · Athletes | 4,400 | | 3,906 | 4,400 | 4,000 | 3 athletes (2019); 4 athletes (2020) | | |
| Total 59000 · Volunteers | 64,845 | 5% | 35,673 | 48,845 | 5% | | 16,000 | 24.7% |
| 62000 · Marketing | | | | | | | | |
| 62100 · Web Site/Internet | 2,240 | | 724 | 934 | 2,240 | 19.95/mo, 150/Q,annual fees | | |
| Total 62000 · Marketing | 2,240 | 0.2% | 724 | 934 | 0.1% | | 1,306 | 58.3% |
| 63000 · Office Expenses | | | | | | | | |
| 63100 · Telephone & Internet | 1,920 | | 1,167 | 1,920 | 2,400 | \$160/mo | | |
| 63150 · Conference Call Services | 2,900 | | 1,890 | 2,988 | 2,720 | \$200/mo + Annual dues | | |
| 63300 · Postage | 960 | | 342 | 960 | 1,130 | \$80/mo | | |
| 63400 · Supplies/Copying | 3,000 | | 2,721 | 3,000 | 2,500 | Used for all programs | | |
| 63450 · Donations to other organization | - | | - | - | - | | | |
| 63500 · Mileage | 100 | | - | - | 100 | | | |
| 63600 · Repair & Maintenance | 50 | | 64 | - | - | | | |
| 63625 · Office Equipment Purchases | 1,400 | | 1,433 | 700 | - | | | |
| 63675 · Software Purchases | 800 | | 1,501 | 500 | 2,467 | | | |
| 63700 · Storage Rental | 7,030 | | 4,256 | 7,006 | 6,024 | 2 storage units + Dropbox | | |
| 63800 · Office Space | 16,909 | | 9,561 | 5,709 | 16,716 | 4 @ \$ 1377.36 + 8 @ Post Box Service | | |
| 63850 · Staff Meetings | 1,350 | | 214 | 750 | 250 | 2-4-Room rental @ 275 + luncheon @ 200 | | |
| Total 63000 · Office Expenses | 36,419 | 3% | 23,149 | 23,533 | 2% | | 12,886 | 35.4% |

| | 2020-21 Est. Budget | | Actuals 3-31-20 | 2020-21 WCS | | 2019-20 Budget | NOTES | Amount Cut | Percentage Cut |
|---|------------------------|-------------|--------------------|------------------|-------------|-------------------|---|----------------|-------------------|
| 70000 · Staff Expenses | | | | | | | | | |
| 70100 · Payroll | | | | | | | | | |
| 70105 · Salary & Wages | 302,051 | | 148,395 | 251,388 | | 271,069 | | | |
| 70110 · Employer Taxes | 26,278 | | 12,081 | 22,863 | | 23,704 | | | |
| 70112 · Workers Comp Expense | 3,021 | | 1,700 | 2,514 | | 2,669 | May increase with AB5 | | |
| 70115 · PTO Expense | 2,500 | | 2,912 | 2,500 | | 1,500 | | | |
| 70150 · Payroll Processing | 2,000 | | 974 | 1,750 | | 1,620 | | | |
| 66000 · Payroll Expenses | - | | - | - | | - | | | |
| Total 70000 · Staff Expenses | 335,850 | 28% | 166,062 | 281,015 | 30% | 300,562 | | 54,835 | 16.3% |
| 70200 · Contractors | | | | | | | | | |
| 70215 - Other Professional Services | - | | - | - | | - | | | |
| Total 70200 · Contractors | - | | - | - | | - | | 271,488 | |
| 75000 - Miscellaneous | | | 174 | | | | Should be zero | | |
| Total Expense | 1,217,495 | 100% | 546,074 | 946,007 | 100% | 1,299,091 | | 154,635 | 22.3% |
| Net Ordinary Income | (285,683) | | (38,678) | (177,878) | | (331,909) | | | |
| Gross Profit | 931,812 | | 507,396 | 768,130 | | 967,182 | | | |
| 86000 · Wells Fargo Investment Fee | (32,800) | | (16,621) | | | (31,100) | | | |
| 87000 · Foreign Tax Withholding WF Inv | (540) | | (477) | | | (540) | | | |
| 88000 - Pacific Swimming Grants | | | - | | | - | Will Financial Assistance to Clubs continue | | |
| 88100 - Disaster Grants | 50,000 | | - | - | | - | into 2020-21 Fiscal year?? | | |
| 89000 - Trials Events | inactive | | - | 92,000 | | 92,000 | | | |
| 89100 · Website Upgrade | inactive | | inactive | inactive | | inactive | | | |
| 89200 · Special Projects | inactive | | inactive | inactive | | inactive | | | |
| | <u>50,000</u> | | <u>-</u> | <u>92,000</u> | | <u>92,000</u> | | | |
| Senior Athletes | 207,800 | 17% | 93,848 | 179,750 | 19% | 261,750 | | | 20% |
| Age Group Athletes (| 352,665 | 29% | 69,719 | 295,026 | 31% | 388,825 | | | 30% |
| Coach Support (Travel and Education) | 42,800 | 4% | 30,939 | 32,400 | 3% | 74,400 | | | 6% |
| DEI (Awareness, Grants, Camps) | 55,000 | 5% | 33,416 | 31,650 | 3% | 54,102 | | | 4% |
| Prog Support (Officials, Safesport, Ath Reps) | 51,200 | 4% | 15,449 | 29,700 | 3% | 41,000 | | | 3% |
| Recognition (Awards, Awards Banquet) | 21,000 | 2% | 23,952 | 8,000 | 1% | 27,700 | | | 2% |
| Education (Clinics and Convention) | 59,400 | 5% | 49,575 | 37,900 | 4% | 59,000 | | | 5% |
| Administration (Board, Overhead and Staff Ex | 427,630 | 35% | 229,176 | 331,581 | 35% | 392,314 | | | 30% |
| | <u>1,217,495</u> | <u>100%</u> | <u>546,074</u> | <u>946,007</u> | <u>100%</u> | <u>1,299,091</u> | | | <u>100%</u> |
| | - | | - | | | - | | | |