

	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	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	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	150,000	No realistic net income to LSC		
12500 · Age Group Program - Co-Pay								
12505 · Western Zone	42,480		-	31,200	54,360	48 @ \$650 Gresham, OR		
12510 · Pacific Coast	4,160		10,880	3,200	10,880	32 @ \$130 \$100 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	55,400	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	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	1,050			
15000 - Merchandise Sales								

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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	780,790		976,332		161,922	17.2%
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 Sol	10,900		7,972	10,900		9,150			
Gross Profit	931,812	100%	507,396	769,890	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	9,900		17,400	33 athletes		
52020 - Sr. National Champs	20,000	*	6,750	10,275		31,000	Winter Atlanta; Summer TBD		
52035 - Jr. - Champ Meets	85,000	*	30,000	73,500		100,750	Winter Austin; Summer TBD		
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	20,000		47,200	Do we maintain at 2 Sectional meets?		
52100 - Futures Meet	30,000	*	-	19,500		41,000			
Total 52000 - National/Senior Program	224,300	18%	100,439	161,675	19%	307,650	Highest Funded Program	62,625	27.9%
54000 - Age Group Programs									
54010 - Pac Coast All Star Meet	22,600		18,494	19,900		21,830	Includes hosting expenses (\$14,000)		
54015 - Western Zone Meet	85,405		-	71,655		110,095	Venue Change Smaller team of 48		
54025 - JO Meet Subsidy	5,000		-	-		15,000			
54150 - Zone All-Star Meet-Host Zone	5,000		3,001	-		5,000	No subsidy from LSC		
54200 - Zone All-Star Meet	44,400		41,013	44,400		41,900			
Total 54000 - Age Group Programs	162,405	13%	62,508	135,955	16%	193,825		26,450	16.3%

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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	9,000		10,000	Bag Tags and Awards		
Total 55502 · FW/JO Awards	10,560		6,108	9,000		10,000		1,560	14.8%
55508 · Pacific Hosted Meets									
55502B · FW Awards	7,200		-	6,940		7,500	No team awards		
55508A · Professional Services	42,000		-	17,800		42,000			
55508B · Host Subsidy	70,000		-	60,000		70,000	Reduce Host Subsidy to \$30K		
55508C · Facility Rental	30,000		1,103	23,000		27,000			
55508D · Hospitality	7,000		-	7,000		7,000			
55508E · Swag, Tags & Other	15,000		-	6,000		15,000			
55508F · Credit Card Discounts	6,000		-	5,701		4,300			
55508G · Staff Expenses	2,500		-	600		2,500			
55508H · Rentals	-		-	-		-			
Total 55508 · Pacific Hosted Meets	179,700		1,103	127,041		175,300		52,659	29.3%
55510 · Annual Awards Banquet									
55515 · Banquet - Venue & Food	14,000		12,117	-		15,000	Awards Banquet Canceled		
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	136,041	16%	213,000		75,219	35.6%
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%

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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	275	1,375	4 virtual/1 in person \$275/meeting		
59510 · House of Delegates	7,000		3,524	3,000	7,000	October Virtual and May in person		
59515 · Z4 HOD/BOD Attendance	2,000		472	650	2,500	Allowance for Rudds and Kelly Schott		
60200 · USAS Convention								
60205 · Delegates	20,000		19,055	-	20,000	Cancelled	1,270	Per person
60215 · Athletes	4,400		3,906	-	4,000	Virtual Convention		
Total 59000 · Volunteers	64,845	5%	35,673	22,995	3%		41,850	64.5%
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	588	2,720	GotoMeeting Subscription		
63300 · Postage	960		342	780	1,130	\$65/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	200	250	2-4-Room rental @ 275 + luncheon @ 200		
Total 63000 · Office Expenses	36,419	3%	23,149	20,403	2%		16,016	44.0%

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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	1,620	2,669	May increase with AB5		
70115 · PTO Expense	2,500		2,912	2,500	1,500			
70150 · Payroll Processing	2,000		974	1,550	1,620			
66000 · Payroll Expenses	-		-	-	-			
Total 70000 · Staff Expenses	335,850	28%	166,062	279,921	33% 300,562		55,929	16.7%
70200 · Contractors								
70215 - Other Professional Services	-		-	-	-			
Total 70200 · Contractors	-		-	-	-		357,167	
75000 - Miscellaneous			174			Should be zero		
Total Expense	1,217,495	100%	546,074	860,328	100% 1,299,091		68,956	29.3%
Net Ordinary Income	(285,683)		(38,678)	(90,439)	(331,909)			
Gross Profit	931,812		507,396	769,890	967,182			
86000 · Wells Fargo Investment Fee	(32,800)		(16,621)	(31,100)	(31,100)			
87000 · Foreign Tax Withholding WF Inv	(540)		(477)	(540)	(540)			
88000 - Pacific Swimming Grants			-		-			
88100 - Disaster Grants	50,000		-	350,000	-	Round 3 Covid-19 Disaster Grants		
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>442,000</u>	<u>92,000</u>			
Senior Athletes	207,800	17%	93,848	155,175	18%	261,750	20%	
Age Group Athletes (352,665	29%	69,719	271,996	32%	388,825	30%	
Coach Support (Travel and Education)	42,800	4%	30,939	32,400	4%	74,400	6%	
DEI (Awareness, Grants, Camps)	55,000	5%	33,416	31,650	4%	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	-	0%	27,700	2%	
Education (Clinics and Convention)	59,400	5%	49,575	13,500	2%	59,000	5%	
Administration (Board, Overhead and Staff Ex)	427,630	35%	229,176	325,907	38%	392,314	30%	
	<u>1,217,495</u>	<u>100%</u>	<u>546,074</u>	<u>860,328</u>	<u>100%</u>	<u>1,299,091</u>	<u>100%</u>	
	-		-		-			