

	20-21			
	6 Month	New 12	2020-21	2020-21
	Total	Month	WCS	Original
Income				
Membership-USA Swim Fees				
11000 · Membership				
11005 · Athlete	699,870	830,626	1,083,060	1,203,400
11010 · Non-Athlete	63,784	73,100	88,128	97,920
11015 · Club	24,425	25,550	25,560	29,225
11030 · Overpayments	-	-	-	-
Total 11000 · Membership	788,079	929,276	1,196,748	1,330,545
51000 · USA Swim Fees				
51015 · Annual Athlete	(611,310)	(697,093)	(869,463)	(936,028)
51020 · Seasonal	(1,800)	(23,760)	(60,993)	(67,770)
51030 · Non-Athlete	(60,032)	(68,800)	(82,944)	(92,160)
51040 · Club / Organization	(7,600)	(8,020)	(7,956)	(8,875)
51045 · Volunteer(s) of the Year	-	-	(1,000)	(1,000)
Total 51000 · USA Swim Fees	(680,742)	(797,673)	(1,022,356)	(1,105,833)
Total Membership-USA Swim Fees	107,337	131,603	174,392	224,712
11500 · Meet Fees LSC				
11505 · Entry Fees	3,400	116,699	391,000	460,000
11510 · Sanctions	2,175	4,950	8,466	9,960
11515 · Late Payment Penalty	-	-	1,000	1,925
Total 11500 · Meet Fees LSC	5,575	121,649	400,466	471,885
11700 · Pacific Hosted Meets				
11705 · Entry Income	-	-	126,698	149,056
Total 11700 · Pacific Hosted Meets	-	-	126,698	149,056
12500 · Age Group Program - Co-Pay				
12505 · Western Zone	-	31,200	31,200	42,480
12510 · Pacific Coast	-	-	3,200	4,160
12515 · Zone Challenge Meet	-	-	21,000	21,000
Total 12500 · Age Group Program - Co-Pay	-	31,200	55,400	67,640
13000 · Camp Program - Co-Pay				
13005 · SR Olympic Training Center	-	-	7,560	7,560
13010 · 11/12 JO Camp	-	-	inactive	inactive
13015 · Adam Schmidt 10 & Under	-	-	inactive	inactive
13030 · 13-18 Junior Leadership Camp	-	-	-	-
13035 · Diversity Camp	-	-	900	900
Total 13000 · Camp Program - Co-Pay	-	-	8,460	8,460
14000 · Marketing Income				
14035 · Website Ads	-	150	1,000	1,100
Total 14000 · Marketing Income	-	150	1,000	1,100
15000 · Merchandise Sales				
15200 · Officials Apparel Sales	512	1,198	5,000	5,000
15300 · A Medal Sales	-	300	3,750	3,750
Total 15000 Merchandise Sales	512	1,498	8,750	8,750
16000 · Other Income				
16005 · Meet Reg Surcharge	900	1,750	3,300	4,800
16006 · Meet Reg Rebate	(770)	(1,500)	(2,800)	(4,300)
16010 · Awards Banquet	-	-	-	3,000
16040 · Fines	-	-	200	300
16050 · Contributions	2,000	2,000	-	-
16055 · Restricted Contributions	-	-	-	100
16060 · Returned Check Fee	75	75	100	625
16085 · Equipment Rental	-	-	300	2,000
Total 16000 · Other Income	2,205	2,325	1,100	
17001 · Interest Income	12	24	18	84
18001 · Point Redemption from CC	150	225	2,500	4,500
Total Income	115,791	288,674	778,784	942,712
40002 · Merchandise Cost of Goods Sold				
40201 · Officials COGS	437	1,184	6,000	6,000
40301 · A Medals COGS	-	287	4,900	4,900
Total 40000 · Merchandise Cost of Goods Sold	437	1,471	10,900	10,900
Gross Profit	115,354	287,203	767,884	931,812

	20-21			
	6 Month	New 12	2020-21	2020-21
	Total	Month	WCS	Original
Expense				
52000 · National/Senior Program				
52015 · Sr. - Pro Swim Series/Others	1,500	4,500	9,900	10,000
52020 · Sr. National Champs	5,250	5,250	10,275	20,000
52035 · Jr. - Champ Meets	27,000	34,500	73,500	85,000
52040 · Open Water Programs	-	-	-	800
52060 · Club-Coach Travel	4,550	21,550	18,500	18,500
52070 · Club Development/Education	500	500	10,000	20,000
52095 · Sectionals	5,000	22,400	20,000	40,000
52100 · Futures Meet	-	15,000	19,500	30,000
Total 52000 · National/Senior Program	43,800	103,700	161,675	224,300
54000 · Age Group Programs				
54010 · Pac Coast All Star Meet	-	-	19,900	22,600
54015 · Western Zone Meet	-	71,655	71,655	85,405
54025 · JO Meet Subsidy	-	-	-	5,000
54150 · Zone Challenge Meet-Host Zone	-	-	-	5,000
54200 · Zone Challenge Meet	-	-	44,400	44,400
Total 54000 · Age Group Programs	-	71,655	135,955	162,405
54500 · Camp Program				
54510 · SR Olympic Training Center	-	-	22,000	22,000
54515 · 11/12 JO Camp	-	-	-	-
54520 · Adam Schmidt 10 & Under	-	-	-	-
54535 · 13-18 Jr. Leadership Camp	-	-	-	-
54550 · Diversity Camp	-	-	4,000	4,000
54560 · Other Camp	-	-	-	inactive
Total 54500 · Camp Program	-	-	26,000	26,000
55000 · Diversity, Equity & Inclusion				
55100 · Diversity Program Grants	5,000	10,000	10,000	30,000
55150 · MEFAP Sponsorship	-	2,230	14,300	14,300
55200 · Awareness Fund	125	250	250	1,800
55250 · Marketing	-	-	-	1,200
55300 · Fred Siegrist Scholarship	-	-	-	600
55400 · WZ Diversity Camp	1,536	3,100	3,100	3,100
Total 55000 · Diversity	6,661	15,580	27,650	51,000
55500 · Events				
55502 - JO Awards/Bag Tags	-	6,000	9,000	10,560
Total 55502 - JO Awards	-	6,000	9,000	10,560
55508 - Pacific Hosted Meets				
55502B - FW Awards	-	6,940	6,940	7,200
55508A - Professional Services	-	-	17,800	42,000
55508B - Host Subsidy	-	10,000	60,000	70,000
55508C - Facility Rental	-	-	23,000	30,000
55508D - Hospitality	-	-	7,000	7,000
55508E - Swag, Tags & Other	-	-	6,000	15,000
55508F - Credit Card Discounts	-	-	5,701	6,000
55508G - Staff Expenses	-	-	600	2,500
55508H- Rentals	-	-	-	-
Total 55508 - Pacific Hosted Meets	-	16,940	127,041	179,700
55510 - Annual Awards Banquet				
55515 · Banquet - Venue & Food	-	-	-	15,000
55520 · Awards & Programs	-	-	-	6,000
Total 55500 · Events	-	22,940	136,041	211,260
56000 · Chairman				
56020 · Volunteer Recognition	-	-	-	1,800
56030 · Contingency	500	1,000	1,000	1,200
56075 · Travel Expenses	-	-	-	-
56200 · Legal Council	-	-	-	3,000
Total 56000 · Chairman	500	1,000	1,000	6,000

	20-21			
	6 Month	New 12	2020-21	2020-21
	Total	Month	WCS	Original
57000 · Treasurer				
57200 · Fees-Filing	160	160	186	186
57300 · Fees-Accounting & Audit	14,500	22,600	21,200	32,400
57400 · Consulting Services	1,800	3,000		
57500 · Bank Service Charges	480	1,055	1,097	1,320
57700 · Insurance	1,067	1,067	1,070	1,070
Total 57000 · Treasurer	18,007	27,882	23,553	34,976
58000 · Officials				
58300 · Supplies/Copying	200	1,200	1,200	2,000
58400 · Rule Books	-	1,850	2,000	2,000
58500 · Equipment	-	-	-	500
58600 · Clinics	-	-	10,000	29,000
58700 · Motivational(Recruit/Retain)	-	-	4,000	9,500
58800 · National Evaluators	-	2,400	3,000	4,200
58900 · Officials to National Meets	-	-	5,000	7,000
58950 · Lodging for Officials	-	-	4,000	8,000
Total 58000 · Officials	200	5,450	29,200	62,200
59000 · Volunteers				
59050 · Athlete Rep Programs	4,000	8,000	8,000	13,000
59100 · Officials Background Check	18	54	170	170
59200 · Background Reimbursement	-	-	1,000	1,600
59300 · Event Per Diem Allowance	-	1,400	3,900	4,300
59400 · Seminars / Clinics	-	2,000	3,500	6,000
59450 · Safe Sport Program	250	1,500	2,500	5,000
59500 · Meetings	-	-		
59505 · Board of Directors	-	-	275	1,375
59510 · House of Delegates	-	-	3,000	7,000
59515 · Z4 HOD/BOD Attendance	-	-	200	2,000
60200 · USAS Convention	-	-		
60205 · Delegates	-	-	-	20,000
60215 · Athletes	-	-	-	4,400
Total 59000 · Volunteers	4,268	12,954	22,545	64,845
62000 · Marketing				
62100 · Web Site/Internet	452	752	934	2,240
Total 62000 · Marketing	452	752	934	2,240
63000 · Office Expenses				
63100 · Telephone & Internet	960	1,920	1,920	1,920
63150 · Conference Call Services	600	600	1,200	2,900
63300 · Postage	260	500	780	960
63400 · Supplies/Copying	1,350	3,000	3,000	3,000
63450 · Donations to other organization	-	-	-	-
63500 · Mileage	-	-	-	100
63600 · Repair & Maintenance	-	-	-	50
63625 · Office Equipment Purchases	150	250	700	1,400
63675 · Software Purchases	793	1,786	500	800
63700 · Storage Rental	4,080	6,140	7,006	7,030
63800 · Office Space	2,998	2,998	5,709	16,909
63850 · Staff Meetings	-	-	200	1,350
Total 63000 · Office Expenses	11,191	17,194	21,015	36,419
70000 · Staff Expenses				
70100 · Payroll				
70105 · Salary & Wages	118,222	241,038	251,388	302,051
70110 · Employer Taxes	9,730	19,093	22,863	26,278
70112 · Workers Comp Expense	810	1,620	1,620	3,021
70115 · PTO Expense	1,230	2,460	2,500	2,500
70150 · Payroll Processing	812	1,586	1,550	2,000
66000 · Payroll Expenses	-	-	-	-
Total 70000 · Staff Expenses	130,804	265,797	279,921	335,850

	20-21			
	6 Month	New 12	2020-21	2020-21
	Total	Month	WCS	Original
Total Expenses	215,884	544,904	865,490	1,217,495
Total Income	115,354	287,203	767,884	931,812
Net Ordinary Income (total income less total expenses)	(100,530)	(257,701)	(97,607)	(285,683)
86000 · Wells Fargo Investment Fee	(14,680)	(29,360)	(31,100)	(32,800)
87000 · Foreign Tax Withholding WF Inv	(560)	(1,120)	(540)	(540)
88000 - Pacific Swimming Grants	-	-	-	-
88100 - Disaster Grants	-	-	350,000	50,000
89000 - Trials Events	-	92,000	92,000	-
89100 · Website Upgrade	-	-	inactive	inactive
89200 · Special Projects	-	-	inactive	inactive
		92,000	442,000	50,000

Expenses by Category/Program

Senior Athletes	38,750	81,650	155,175	207,800
Age Group Athletes	-	94,595	271,996	352,665
Coach Support (Travel and Education)	5,050	23,450	32,400	42,800
DEI (Awareness, Grants, Camps)	6,661	15,580	31,650	55,000
Program Support (Officials, Safesport, Ath Reps)	4,450	14,950	29,700	51,200
Recognition (Awards, Awards Banquet)	-	-	-	21,000
Education (Clinics and Convention)	-	2,000	13,500	59,400
Administration (Board, Overhead and Staff Expense)	30,168	46,882	51,148	91,780
Administration (Staff Expense)*	130,804	265,797	279,921	335,850
	215,884	544,904	865,490	1,217,495

- 20-21 Original Staff Expense reflects a 6 member staff, one more than 2019 levels

- 6 month total does not reflect additional payroll savings of \$7.5K from furloughed staff