

UNITED STATES MASTERS SWIMMING, INC  
1998 BUDGET

| Acct<br>Number  | Description                          | 1996 Budget    | 1996 Actual    | 1997 Budget    | FINAL<br>1998 Budget |
|-----------------|--------------------------------------|----------------|----------------|----------------|----------------------|
| <b>REVENUES</b> |                                      |                |                |                |                      |
| 4010            | REGISTRATION FEES - INDIVIDUAL       | 425,000        | 479,901        | 460,000        | 497,500              |
| 4020            | REGISTRATION FEES - CLUBS            | 4,500          | 4,420          | 9,000          | 9,000                |
| 4030            | REGISTRATION FEES - LMSC's           | 1,080          | 1,700          | 1,080          | 1,040                |
| 4001            | REGISTRAR-OUTSIDE SERVICES           |                | 4,180          |                | 4,200                |
| 4005            | REGISTRAR - INVOICE INCOME           |                | 3,837          | 3,000          | 3,800                |
| 4060            | TRANSFERS                            | 400            |                | 400            | 400                  |
| 4070            | RULE BOOKS                           | 3,200          | 3,197          | 3,500          | 4,000                |
| 4071            | RULE BOOK SPONSORS                   | 4,500          | 4,856          | 5,000          | 5,000                |
| 4075            | SWIM MAGAZINE ADVERTISEMENTS         | 4,500          | 9,296          | 7,500          | 7,500                |
| 4076            | SWIM MAGAZINE ADVERTISING COMMISSION |                |                | 2,874          | 3,000                |
| 4090            | OTHER REGISTRAR'S INCOME             | 1,000          |                | 4,000          | 0                    |
| 4150            | CHAMPIONSHIP MEET SURCHARGES         | 21,000         | 22,639         | 18,900         | 16,100               |
| 4151            | LONG DIST CHMPSPH SURCHRG            | 1,800          | 1,484          | 1,800          | 2,000                |
| 4161            | MKTG - AFFINITY CARDS                | 15,000         | 12,586         | 10,000         | 8,000                |
| 4162            | MKTG - TELEPHONE CARDS               | 9,000          |                | 1,500          | 1,500                |
| 4163            | MKTG - PLANNER ADS INC.              | 5,000          | 1,000          | 5,000          | 0                    |
| 4171            | MKTG COMM. MEDAL SPON. INCOME        | 51,152         | 51,851         | 52,000         | 52,000               |
| 4172            | MRKTG COMM LICENSING INCOME          | 3,000          | 4,017          | 0              | 0                    |
| 4173            | MRKTG COMM - ALAMO                   | 4,500          | 319            | 500            | 200                  |
| 4174            | MRKTG COMM - DESTINATIONS            |                |                | 1,000          | 1,000                |
| 4190            | MINDSPRING - AFFINITY PAYMENTS       |                |                |                | 1,000                |
| 4200            | PUBLICATIONS SALES                   |                |                |                |                      |
| 4213            | . POSTERS                            |                | 175            | 350            | 250                  |
| 4204            | . USMS CLUB HANDBOOK                 | 200            | 251            | 500            | 250                  |
| 4214            | . OPEN WATER MEET GUIDE              |                |                | 100            | 75                   |
| 4207            | . PLACES TO SWIM                     | 1,500          | 1,079          | 1,000          | 800                  |
| 4208            | . CABLE SWIM GUIDE                   | 0              | 16             | 0              | 0                    |
| 4220            | . MISCELLANEOUS PUBS                 |                | 131            |                | 25                   |
| 4210            | TOP 10 SUBSCRIPTIONS                 | 7,800          | 10,055         | 8,550          | 8,500                |
| 4212            | USMS COACHES MANUAL                  | 750            | 2,364          | 3,000          | 1,500                |
| 4250            | ALL-AMER. PATCHES & CERTIF.          | 1,800          | 1,700          | 1,600          | 1,600                |
| 4260            | CHAMPIONSHIP PATCHES                 | 1,080          | 962            | 1,152          | 1,000                |
| 4265            | LONG DIST. CHAMP. PATCHES            | 350            | 306            | 350            | 350                  |
| 4266            | LONG DIST. CHAMP. MEDALS             | 1,800          | 1,385          | 1,800          | 1,800                |
| 4215            | DECALS                               | 350            | 366            | 400            | 400                  |
| 4216            | POST-IT NOTES                        |                |                |                | 400                  |
| 4450            | GRANTS                               | 1,620          | 1,620          | 1,620          | 0                    |
| 4451            | REIMBURSEMENTS & REFUNDS             | 0              | 317            | 0              | 0                    |
| 4500            | OTHER                                | 0              | (500)          | 0              | 0                    |
| 4900            | INTEREST & DIVIDENDS                 | 14,000         | 24,368         | 20,000         | 24,250               |
|                 | <b>TOTAL REVENUES</b>                | <b>585,882</b> | <b>649,878</b> | <b>627,476</b> | <b>658,440</b>       |

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| Acct Number         | Description                         | 1996 Budget   | 1996 Actual   | 1997 Budget   | FINAL 1998 Budget          |
|---------------------|-------------------------------------|---------------|---------------|---------------|----------------------------|
| <b>EXPENDITURES</b> |                                     |               |               |               |                            |
| ✓ 5011              | LIABILITY INSURANCE                 | 118,920       | 118,920       | 113,458       | 120,000 <sup>125,000</sup> |
| 5012                | ACCIDENT INSURANCE                  | 21,750        | 24,496        | 23,250        | 25,655                     |
| 5013                | DIRECTRS & OFFCRS' INSURANCE        | 3,850         | 3,850         | 3,850         | 2,000                      |
| 5014                | BONDING                             | 1,300         | 1,300         | 1,300         | 1,300                      |
| ✓ 5015              | PROPERTY INSURANCE                  | 350           | 297           | 200           | 300                        |
| ✓ 5019              | PAID LIABILITY EXPENSES             | 10,000        | 3,000         | 10,000        | 0 + 10,000                 |
| 5050                | PRESIDENT                           | 3,420         | 2,900         | 3,560         | 4,060                      |
| 5060                | VICE PRESIDENT                      | 875           | 474           | 1,075         | 1,500                      |
| 5070                | SECRETARY                           | 1,450         | 795           | 1,300         | 1,200                      |
| 5080                | TREASURER                           | 500           | 175           | 700           | 500                        |
| ✓ 5090              | PAST PRESIDENT                      | 125           | 0             | 75            | 1,200 <sup>12,000</sup>    |
| 5100                | <b>NATIONAL OFFICE (EXEC.SEC.)</b>  |               |               |               |                            |
| 5101                | Salaries and Payroll Expenses       | 35,000        | 30,151        | 28,000        | 29,400                     |
| 5102                | Administrative Expenses             | 9,500         | 6,508         | 10,000        | 10,880                     |
| 5103                | All-Amer. Patch Expenses            | 1,400         | 1,291         | 730           | 1,200                      |
| ✓ 5104              | Decals, Brochures, etc. Exp.        | 2,900         | 1,328         | 2,500         | 1,500 <sup>1,500</sup>     |
| 5105                | Publications Expenses               | 1,200         | 464           | 1,150         | 850                        |
| 5109                | National Office Transition Expenses | 2,180         | 6,157         | 0             | 0                          |
| 5110                | <b>TOTAL - NATIONAL OFFICE</b>      | <b>52,180</b> | <b>45,899</b> | <b>42,380</b> | <b>43,830</b>              |
| 5150                | <b>REGISTRAR</b>                    |               |               |               |                            |
| 5151                | Expenses                            | 2,000         | 1,025         | 2,000         | 2,000                      |
| 5152                | Contract                            | 29,000        | 33,368        | 31,000        | 34,000                     |
| 5153                | Paid Labels                         | 0             | 1,892         | 3,000         | 1,900                      |
| 5154                | Invoice Expense                     |               | 6,774         | 3,000         | 3,800                      |
| 5160                | <b>TOTAL - REGISTRAR</b>            | <b>31,000</b> | <b>43,059</b> | <b>39,000</b> | <b>41,700</b>              |
| ✓ 5170              | <b>EXECUTIVE DIRECTOR</b>           |               |               |               |                            |
| 5200                | CONTROLLER                          | 250           | 143           | 250           | 390                        |
| 5201                | CONTROLLER - OUTSIDE SERVICES       | 1,200         | 463           | 800           | 1,200                      |
| 5250                | INTERNAL AUDIT                      | 400           | 130           | 1,000         | 500                        |
| 5270                | CHAMPIONSHIP COMMITTEE              | 3,010         | 3,716         | 2,915         | 4,000                      |
| 5271                | CHAMPIONSHIP PATCH EXPENSES         | 1,000         | 806           | 1,450         | 1,450                      |
| 5272                | LONG DIST. PATCH EXPENSES           | 400           | 280           | 1,290         | 1,290                      |
| 5273                | LONG DIST. MEDAL EXPENSES           | 2,000         | 4,281         | 0             | 4,600                      |
| 5280                | COACHES COMMITTEE                   | 5,525         | 3,876         | 5,825         | 5,825                      |
| 5281                | COACHES' MANUAL                     | 750           | 1,616         | 3,000         | 1,500                      |
| 5290                | CONVENTION COMMITTEE                | 16,680        | 13,472        | 15,350        | 14,750                     |
| 5310                | EXECUTIVE COMMITTEE                 | 1,200         | 169           | 0             | 600                        |
| 5330                | FINANCE COMMITTEE                   | 150           | 182           | 150           | 300                        |
| 5640                | FITNESS COMMITTEE                   | 1,100         | 442           | 1,100         | 600                        |
| 5340                | INSURANCE COMMITTEE                 | 125           | 0             | 125           | 125                        |
| 5350                | INTERNATIONAL COMMITTEE             | 415           | 141           | 350           | 375                        |
| 5370                | LEGISLATION COMMITTEE               | 280           | 73            | 250           | 200                        |
| 5390                | LONG DISTANCE COMMITTEE             | 975           | 437           | 1,025         | 1,175                      |
| 5430                | MARKETING/PUBL. COMMITTEE           | 4,300         | 1,343         | 12,650        | 4,150                      |
| 5431                | MRKTG - MEDAL SERIES EXP            | 18,000        | 32,744        | 37,740        | 37,740                     |
| 5432                | MRKTG - TELEPHONE CARD EXP          | 1,000         | 4,748         | 1,000         | 500                        |
| 5433                | MRKTG - OTHER PROJECTS EXP.         | 3,450         | 1,061         | 3,950         | 2,075                      |
| 5434                | MRKTG - COMPUSERVE                  | 1,000         |               | 400           | 0                          |
| 5435                | MRKTG - PLANNER                     | 12,000        | 16,115        | 12,000        | 12,000                     |
| 5436                | MRKTG - SWIM MAG MAILER             | 12,000        | 3,782         | 5,000         | 5,500                      |
| 5410                | PLANNING COMMITTEE                  | 1,435         | 316           | 2,010         | 1,510                      |
| 5470                | RECORDS AND TABULATION COMMITTEE    | 1,775         | 2,115         | 1,850         | 2,000                      |

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| 5471                       | TOP 10 SUBSCRIPTIONS                       | 6,825          | 6,729          | 7,312          | 7,500                |
| 5472                       | COMPLIMENTARY TOP 10 SUBSCRIP.             | 610            | 610            | 610            | 675                  |
| 5490                       | REGISTRATION COMMITTEE                     | 550            | 226            | 445            | 500                  |
| 5510                       | RULES COMMITTEE                            | 125            | 83             | 100            | 100                  |
| 5530                       | SPORTS MEDICINE COMMITTEE                  | 3,000          | 0              | 2,625          | 2,000                |
| 5550                       | ZONE CHAIR                                 | 1,925          | 1,016          | 2,000          | 2,000                |
| 5610                       | AD HOC COMPUTERIZATION COMM.               | 950            | 0              | 100            | 100                  |
| 5620                       | RULE BOOK COMMITTEE                        | 485            | 493            | 520            | 570                  |
| 5630                       | OFFICIALS COMMITTEE                        | 1,300          | 333            | 850            | 1,025                |
| 5650                       | AWARDS COMMITTEE                           | 460            | 138            | 3,800          | 585                  |
| 5670                       | AD HOC SAFETY COMMITTEE                    | 200            | 139            | 174            | 114                  |
| 5680                       | AD HOC ON-LINE COMMITTEE                   | 700            | 708            | 1,500          | 800 ✓                |
| 5690                       | AD HOC BUSINESS MANAGER                    |                |                |                | 300                  |
| 5700                       | HISTORIAN                                  | 100            | 123            | 180            | 250                  |
| 5720                       | LEGAL COUNSEL                              | 500            | 170            | 500            | 500                  |
| 5721                       | OUTSIDE LEGAL SERVICES                     | 2,500          | 3,270          | 2,500          | 2,500                |
| 5740                       | LIAISON/DELEGATE(S) - FINA                 | 2,950          | 2,327          | 1,000          | 2,000                |
| 5760                       | INTERNATIONAL LIAISON/DELEGATE             | 0              | 0              | 1,900          | 4,000                |
| 5780                       | LIAISON - USS                              | 800            | 927            | 800            | 1,000                |
| 5810                       | GRANT EXPENDITURES                         | 1,620          | 1,620          | 1,620          | 1,000                |
| 5820                       | HALL OF FAME CONTRIBUTIONS                 | 1,450          | 1,630          | 1,550          | 1,700                |
| 5830                       | MEMBERSHIP FEES - USAS/USS                 | 1,600          | 0              | 400            | 400                  |
| 5840                       | SWIM MAGAZINE EDITOR                       | 3,600          | 2,908          | 3,600          | 3,600                |
| 5845                       | SWIM MAGAZINE SUBSCRIPTIONS                | 203,000        | 213,466        | 209,000        | 227,000              |
| 5848                       | MEET/TOP 10 SOFTWARE SUBSIDY               | 1,340          | 268            | 1,072          | 804                  |
| 5850                       | RULE BOOKS                                 | 8,852          | 7,831          | 9,085          | 10,330               |
| 5851                       | REGISTRATION EXP. - ALL OTHER              | 4,000          | 3,918          | 4,500          | 5,000                |
| 5860                       | VIDEO RENTAL EXPENSES                      | 100            |                | 0              | 0                    |
| 5950                       | DEPRECIATION                               | 2,200          | 2,320          | 3,000          | 1,800                |
| 5980                       | MISCELLANEOUS/CONTINGENCY                  | 1,220          | 459            | 1,000          | 500                  |
| 5981                       | PRIOR YEAR ADJUSTMENTS                     | 0              | 938            | 0              | 0                    |
| 5982                       | AD HOC COMPUTER SOFTWARE                   | 9,505          | 9,505          | 0              | 0                    |
| 6010                       | BANKING FEES                               | 100            | 117            | 100            | 120                  |
|                            | <b>SUBTOTAL EXPENDITURES</b>               | <b>598,707</b> | <b>599,888</b> | <b>613,471</b> | <b>676,373</b>       |
|                            |  |                |                |                |                      |
| CAPITAL EXPENDITURES       |  |                |                |                |                      |
| 1520                       | NATIONAL OFFICE - EQUIPMENT                | 0              | 0              | 3,000          | 848                  |
| 3050                       | PROPERTY AND EQUIPMENT                     | 0              | 0              | 5,000          | 100                  |
|                            | <b>SUBTOTAL CAPITAL EXPENDITURES</b>       | <b>0</b>       | <b>0</b>       | <b>8,000</b>   | <b>848</b>           |
|                            |  |                |                |                |                      |
| INVENTORY EXPENDITURES     |  |                |                |                |                      |
| 1301                       | ALL-AMERICAN CERTIFICATES                  | 0              | 125            | 0              | 0                    |
|                            | <b>SUBTOTAL INVENTORY EXPENDITURES</b>     | <b>0</b>       | <b>125</b>     | <b>0</b>       | <b>0</b>             |
|                            |  |                |                |                |                      |
|                            | <b>TOTAL EXPENDITURES</b>                  | <b>598,707</b> | <b>600,013</b> | <b>621,471</b> | <b>677,221</b>       |
| LESS NON-CASH EXPENDITURES |  |                |                |                |                      |
|                            | DEPRECIATION                               | 2,200          | 2,320          | 3,000          | 1,800                |
|                            | OTHER NON-CASH EXPENDITURES                | 12,905         | 6,658          | 3,470          | 0                    |
|                            | <b>NET EXPENDITURES</b>                    | <b>583,602</b> | <b>591,035</b> | <b>615,001</b> | <b>675,421</b>       |
|                            | <b>EXCESS OF REVENUE OVER EXPENDITURES</b> | <b>2,280</b>   | <b>58,843</b>  | <b>12,475</b>  | <b>(16,984)</b> 2019 |