WASHINGTON YOUTH SOCCER	ACTUALS 2011 after Audit	ACTUALS 2012 after Audit	Approved Budget Sept 12-Aug 13	ACTUALS 2013 after Audit	Budget vs Actual Variance	Approved Budget Sept 13-Aug 14	Proposed Budget 2014-2015	
	TOTALS	TOTALS	Budget	TOTALS			Budget	Comments
Income								
1000i · Registration	1,400,747	1,317,975	1,388,050	1,246,644	(141,406)	1,278,213	1,182,860	The WA Youth Soccer 2014-2015 budget is based on 98,000 players multiplied by $12.07.
1005i · RMA		380		-	-	-	189,140	RMA $1.93 X 98,000 players
1030i · Interest	26,611	19,106	24,760	17,580	(7,180)	12,000	17,000	Interest earned from CDs, mutual funds and field loans.
2100i · Sounders Community Fund	26,881	12,000		13,280	13,280	5,000	10,000	As a community partner of the Seattle Sounders FC, WA Youth Soccer receives a share of revenue from fundraisers that the Sounders hold. The income is based on dividing the total amount raised after expenses by the number of community partners (5 for the 2013-2014 fiscal year). It is unknown what amount WA Youth Soccer may receive.
2201i · Sounders International Game	58,585	41,992	30,000	10,084	(19,916)	30,000	20,000	U.S. Soccer mandates that for certain International games, the youth and adult state associations shall each receive 1.25% of the gross gate income. As we cannot predict visiting teams or local interest, this line item is an estimate; we do expect the Sounders to host a Champions League team or another international team in 2014.
2202i · Seattle Sounders Ticket Rebate	303	15,204	5,000	25,521	20,521	11,000	20,000	This line item represents income from WA Youth Soccer game promotions and ticket sales for Seattle Sounders games. WA Youth Soccer receives a rebate from the Seattle Sounders for ticket sales through these promotions. The rate varies depending on the promotion.
2345i · Donations	10,100	1,683		3,576	3,576	-	-	WA Youth Soccer is not aware of any planned donations for the 2014-2015 fiscal year.
2400i · Tournament Sanctioning	14,350	13,050	15,250	8,975	(6,275)	15,250	9,000	WA Youth Soccer charges fees to sanction local tournaments hosted by member organizations. This projected estimate is based on 60 tournaments for the 2014-2015 year at rate levels determined by the application filing date. 60 tournaments at $150.00 = $9,000.
2530i · Awards Dinner/Lunch	340	375		1,800	1,800		1,800	WA Youth Soccer has reduced the expense of the event in order to better involve the nominees, their families, and their organizations. This event is a "thank you" to the membership.
3100i · Fee Income	8,376	4,851		-	-	-	-	This line item represents late fees paid to WA Youth Soccer resulting from any non-sufficient fund fees.
4400i · Label/Lists	11,711	-		-	-	-	-	Unique opportunities are considered - not budgeted at this time.
4800i · Protest & Appeals	900	-	1,000	-	(1,000)	-	-	Protests require $100 and appeals require $300 to be submitted at the same time as documentation. If the person filing does not win their appeal or protest, WA Youth Soccer keeps the fees. If the person filing does win, WA Youth Soccer reimburses the fees.
4999i · Other Income	2,367	1,756		4,795	4,795	-	-	This line item represents any income that is not detailed and/or projected in the budget.
5620i · Coaches Education	100,242	84,735	105,000	84,030	(20,970)	97,680	141,950	Conservative estimate of 48 total courses statewide: E License (including 1 Spanish E) - 13 courses = $30,225. D License Course (including 1 Spanish D) - 9 courses = $47,925. F License - 12 Courses = $18,000. C License Re-test course = $4,800. C License Course = $36,800. Youth Module - 8 courses = $4,200. Total program income = $141,950. Estimated total number of course participants: 725.
5830i · Elite Player Development (EPD) Tryout Income	57,809	22,031	28,000	16,563	(11,437)	12,000	-	Eliminated EPD tryouts beginning in 2013-2014.
5840i · Olympic Development Program (ODP) Championships	270,607	272,369	253,320	239,386	(13,934)	184,700	236,400	10 teams for 1997-2001 years. Est. 30 players per pool for total pool fees of $60,000. Region IV Championships: est. 180 players for total event cost of $176,400. Total program income = $236,400.
5850i · EPD Player Pool Team Fees	122,757	61,811	113,750	61,738	(52,012)	94,500		Pool fees are now reflected in the appropriate program's expense line (5840i and 5870i).

	ACTUALS 2011 after Audit	ACTUALS 2012 after Audit	Approved Budget Sept 12-Aug 13	ACTUALS 2013 after Audit	Budget vs Actual Variance	Approved Budget Sept 13-Aug 14	Proposed Budget 2014-2015	
	TOTALS	TOTALS	Budget	TOTALS			Budget	Comments
5870i · U11-U12 EPD Program	1,826	9,714	-	2,192	2,192	-	63,300	Pool fees for 4 teams (girls & boys 2002 - 2003) with est. 30 players per team at $24,000. Two event fees: Friendship Cup est. cost of $28,800 + University of Puget Sound EPD Event est. cost of $10,500.00. Total program income = $63,300.
6105i · Soccer for Success		330		126,138	126,138	100,000	100,000	*Soccer for Success* is the U.S. Soccer Foundation's innovative youth development program that uses soccer as a tool to combat childhood obesity and promote healthy lifestyles for children in low-income urban communities.
6106i · Tacoma United Income	3,957	13,874		13,110	13,110	13,500	15,000	Fees collected from the Tacoma Soccer Across WA group for registration, league, and tournament fees.
6110i · TOPSoccer Income	300	100		295	295	-	-	TOPSoccer currently has no income and is not projected to have income for 2014-2015.
6500i · Regional Club League (RCL)	109,563	130,400	115,150	170,700	55,550	145,050	170,000	Team fees vary by age group from U10 to U18.
6600i · Portland Metro League (PML)	6,925	25,168	15,000	53,347	38,347	41,250	-	Portland Metro League is a select league jointly administered by WA Youth Soccer and Oregon Youth Soccer. PML is expected to go away as Oregon Youth Soccer's leagues regain membership in 2014-2015 seasonal year.
6700i · Recreational Cup	57,095	45,310	34,950	46,389	11,439	46,500	34,600	$100 per team x 346 teams
6711i · Spring League	556	3,540		3,275	3,275	3,500	-	WA Youth Soccer does not plan to host a Spring League at this time.
6755i · State League	52,390	10,531	49,800	-	(49,800)	30,000	-	WA Youth Soccer continues to work on rebuilding the select level and may host a state-wide league in the future; at this time, there is not enough information on potential design to budget for a State League at this time.
6760i · Futsal Cup		2,025		-	-	2,000	2,000	Small venue - 2nd year of program
6800i · Open Cup Income		27,900		(1,350)	(1,350)	-	-	WA Youth Soccer does not plan to host an Open Cup at this time.
6850i · Founders Cup Income	141,231	174,426	124,850	121,542	(3,308)	204,750	137,500	Estimate based on 250 teams @ $550.
6851i · State Championship Cup Income	148,718	140,875	138,600	322,640	184,040	141,050	123,500	Estimate based on 190 teams @ $650.
6852i · Challenge Cup Income	228,548	258,356	209,550	126,307	(83,243)	283,400	225,500	Estimate based on 350 teams @ $550 and 110 teams @ $300. Entry fees were lowered for Div 1 and 2 teams, from $650 to $300 compared to FY 2013.
6999i · WA Youth Soccer Referees		60	65,000	-	(65,000)	-	-	Transitioning referee assignments has been much more complex than anticipated. WA Youth Soccer will eventually assign the referees for all games managed at the state level (Regional Club League and all State Cup tournaments). Staff is working diligently on this process. The revenue generated over time will be re-invested in referee education, retention, and recruiting of referees.
8220i · Play On Income	12,985	8,365	10,000	2,688	(7,313)	10,000	16,000	Income generated from advertisements in online newsletter from vendors.
8500i · Sponsorships/Marketing	36,038	57,086	80,000	116,024	36,024	35,000	122,000	Income from sponsorship agreements such as Sports Authority and Virginia Mason. WA Youth Soccer takes conservative view on booking revenue.
Total Income	2,912,818	2,777,378	2,807,030	2,837,268	30,238	2,796,343	2,837,550	
Expense								
0001 · Bad Debt	(1,560)			20,000	20,000	-	-	Not anticpating any bad debt.
1000 · Registration Fees	238,639	212,068	230,000	205,916	(24,084)	211,800	196,000	For each $14 player registration fee received, WA Youth Soccer pays $1 to U.S. Soccer and $1 to US Youth Soccer for membership fees. Estimate based on $2 per player at 98,000 players.

WASHINGTON YOUTH SOCCER	ACTUALS 2011 after Audit	ACTUALS 2012 after Audit	Approved Budget Sept 12-Aug 13	ACTUALS 2013 after Audit	Budget vs Actual Variance	Approved Budget Sept 13-Aug 14	Proposed Budget 2014-2015	
	TOTALS	TOTALS	Budget	TOTALS			Budget	Comments
1005 · RMA Cost	-	-	-	-	-		189,140	Portion of player fee dedicated to cost of national background check adminstration at $1.93 X 98,000 players and coaches, etc. Any excess income after RMA expenses will be posted to Accounts Payable to Member Associations, distributed on a per-player basis.
1010 · Player Insurance	187,328	207,638	222,760	212,230	(10,530)	182,360	186,200	Expense estimated based on actual player insurance expenses from 2014-2015. Estimated rate per player is $1.90 which includes deductible of $70,000. 98,000 players X 1.90 = $186,200
1015 · Vendor Registration Fees	5,272	695	2,000	113	(1,887)	-	-	Expenses related to registration/administration software will be reflected in each respecitve program's expense line, beginning with 2013-2014 year (e.g. Regional Club League, each State Cup tournament, etc).
2000 · President	19,060	19,066	15,000	15,840	840	20,000	10,000	Travel/hotel for volunteer work on behalf of WA Youth Soccer membership.
2180 · USSF/US Youth Soccer AGM (National AGM)	1,978	8,915	5,000	14,288	9,288	9,150	15,000	Travel/hotel for staff and volunteer attendance at U.S. Soccer and US Youth Soccer AGMs on behalf of WA Youth Soccer membership.
2190 · US Youth Soccer/Region IV Workshops	18,206	26,910	18,000	27,960	9,960	27,000	25,000	Travel/hotel for staff and volunteer attendance at US Youth Soccer and Region IV meetings and workshops on behalf of WA Youth Soccer membership.
2200 · PR Expense	3,443	1,482	1,500	2,641	1,141	1,500	-	Expense line will no longer be used, beginning in 2013-2014.
2260 · WA Youth Soccer Meetings	22,403	33,310	22,500	27,064	4,564	33,500	25,000	This line item represents costs for Soccer Operations Committee, Board of Directors, Rec Committee, Select Committee, Regional Club Subcommittee, Membership Advisory Committee, Registrar Summit and other committee meetings throughout the year.
2300 · Depreciation Expense	8,932	7,094	1,500	9,033	7,533	7,500	9,600	Per fixed asset schedule.
2330 · Office Expenses	60,592	52,416	35,000	63,129	28,129	55,000	58,000	Merchant fees $32,000; supplies $21,000; shipping $5,000;
2331 · Mailing Expense	5,348	2,969	5,400	-	(5,400)	2,000	-	Mailing expenses are now included in Office Expenses (2330).
2335 · Member Services		3,901	13,500	14,386	886	3,900	10,000	Per the constitutional convention in 2009, more resources and staff support has been budgeted for working with local clubs and associations on various member issues (such as governance, operations, community programs, etc.). Expenses include travel costs (gas, hotel, food, meeting space, etc.) and resources (US Youth Soccer materials, etc.).
2340 · Equipment & Lease/Maintenance	25,555	13,186	22,500	16,301	(6,199)	15,000	16,000	This line item represents costs such as copiers.
2355 · Technology Maintenance	5,841	22,330	9,000	15,181	6,181	22,330	10,000	These are the expenses for software/technology/server items that are a part of running the organization annually. WA Youth Soccer continues to utilize nonprofit rates where possible.
2400 · Soccer Pacific	10,067	2,646	2,000	-	(2,000)	-	-	Project on hold.
2500 · District Funding Expense	36,361	28,823	36,000	34,399	(1,601)	30,000	31,500	WA Youth Soccer rebates $0.35 per player to each District for administration costs, approximate player distribution: District 1- 29,000; District 2 - 20,000; District 3 - 21,000; District 4 - 5,000; District 6 - 8,000; and District 7 - 7,000, for total of 90,000 players (Region 5 fees used to fund Region 5 staff position).
2530 · Awards Lunch Expense	2,042	8,590	5,000	16,631	11,631	9,000	18,000	There has also been a decrease in the size of the event as it moved from a dinner to a lunch.
2531 · AGM/APFM/Annual State Meetings	2,722	16,400	8,000	22,636	14,636	17,000	23,000	Includes Annual Player Fee Meeting and Annual General Meeting.
2835 · Risk Management	-	6,616	1,000	-	(1,000)	1,000	-	Not using
2900 · Executive Director Expenses	25,249	17,407	17,076	21,836	4,760	17,500	18,000	These are the expenses for travel, meals, memberships, fees, etc. for the CEO.
3100 · Fees- Payroll	18,221	8,734	18,000	1,920	(16,080)	8,800	2,000	Represents payroll processing fees.

WASHINGTON YOUTH SOCCER	ACTUALS 2011 after Audit	ACTUALS 2012 after Audit	Approved Budget Sept 12-Aug 13	ACTUALS 2013 after Audit	Budget vs Actual Variance	Approved Budget Sept 13-Aug 14	Proposed Budget 2014-2015	
	TOTALS	TOTALS	Budget	TOTALS			Budget	Comments
3200 · Liability Insurance	35,538	34,795	35,538	27,851	(7,687)	17,068	30,000	WA Youth Soccer purchases various insurance coverages for the state organization and for its member organizations, such as: D&O Insurance $28,200, Cyber $1,800 for 2/12/2014-2/12/2015.
3300 · Payroll	888,117	886,150	922,270	749,666	(172,604)	774,000	796,162	Detail reviewed by WA Youth Soccer Board Members.
3301 · Payroll - Taxes	104,235	96,764	115,204	79,044	(36,160)	105,300	91,822	Detail reviewed by WA Youth Soccer Board Members.
3302 · Payroll - Benefits	133,890	101,174	146,000	60,413	(85,587)	66,400	84,830	Detail reviewed by WA Youth Soccer Board Members.
3303 · Vacation Expense	1,679	-	13,700	-	(13,700)		-	Vacation taken is reflected under Payroll Expense (3300).
3305 · Employee Education	2,638	1,248	1,000	146	(854)	1,500	1,500	WA Youth Soccer allocates funding for employee continuing education.
3310 · Rent	52,800	60,410	57,600	66,029	8,429	66,024	66,029	Office lease agreement will increase during the 2014-2015 fiscal year. The Board is considering relocation possibiilties.
3311 · Janitorial	3,562	3,720	3,500	1,722	(1,778)	3,800	1,850	Office janitorial
3320 · Telecommunications	25,813	9,674	20,000	31,964	11,964	8,800	25,000	Cell phones, office phones, and internet expenses.
3330 · Vehicle	14,416	18,174	18,000	19,098	1,098	15,000	19,300	Expense for 3 leased vehicles: CEO, member service/technical director, and event van for staff. etc.
3400 · Sales/Use Tax Expense	(5,979)	25	-	-	-	-	-	N/A
3401 · Mediation		-	500	-	(500)		-	N/A
4520 · Rules	235	270	1,500	-	(1,500)	270	-	Misc. Expenses
4800 · Protest & Appeals Expense	1,663	3,047	1,500	1,387	(113)	3,500	-	Misc. Expenses
5010 · Technical Director	21,486	9,464	10,000	24,743	14,743	20,000	10,000	Technical Director - travel and & misc. expenses
5620 · Coaching Education	65,761	74,300	70,500	85,687	15,187	92,500	105,600	WA Youth Soccer administers coaching courses statewide. This expense estimate is based on expenses for hosting 48 courses with fixed course costs of $2,200 per course (faciilities, two instructors).
5625 · State Youth Referee Administrator (SYRA)	266	371	1,000	1,699	699	-	-	Expenses handled by State Referee Committee.
5650 · Schools Community Outreach	8,403	540	1,000	-	(1,000)	-	-	
5670 · Referee Development		1,024	1,000	-	(1,000)	-	-	
5830 · EPD Tryout Expense	16,171	6,830	20,000	8,196	(11,804)	5,500	-	Eliminated EPD tryouts beginning in 2013-2014.
5840 · ODP Championships	339,053	332,734	353,320	311,897	(41,423)	285,700	236,400	Region IV Championship event expenses for flights, hotels, vans, trainers ,food and supplies.
5870 · U11-U12 EPD Program	80,945			-	-	-	63,300	Pool Expenses for training, coaching fees, and supplies.
6105 · Soccer for Success Expense		3,522		188,933	188,933	212,300	100,000	This represents expenses for the *Soccer for Success* program; mostly coaching payroll. Staff continues to pursue additional funding and in-kind donations to offset expenses.
6106 · Tacoma United	29,652	9,582		16,175	16,175	13,500	15,000	Expenses paid on behalf of the Tacoma Soccer Across WA group for registration, league, and tournament fees.
6107 · Soccer Across WA		16,996	4,500	2,666	(1,834)	17,000	2,000	The national budget for Soccer Across America was eliminated; however, WA Youth Soccer continues to support the development of local communities through other supporting programs.
6110 · TOPSoccer	10,601	4,386	10,000	2,121	(7,879)	4,000	4,000	This is an estimate of expenses which represents the continued development and support of local programs, outreach initiatives and volunteer/coach education.
6500 · Regional Club League Expense	3,671	4,676	2,700	17,983	15,283	4,700	25,000	This is an estimate of expenses including meetings and league administration software.
6600 · Portland Metro League	1,484	7,735	2,700	64,324	61,624	41,250	-	PML will likely go away in 2014-2015 seasonal year as Oregon Youth Soccer leagues grow stronger.

WASHINGTON YOUTH SOCCER	ACTUALS 2011 after Audit	ACTUALS 2012 after Audit	Approved Budget Sept 12-Aug 13	ACTUALS 2013 after Audit	Budget vs Actual Variance	Approved Budget Sept 13-Aug 14	Proposed Budget 2014-2015	
	TOTALS	TOTALS	Budget	TOTALS			Budget	Comments
6700 · Recreational Cup Tournament	38,740	22,926	20,000	22,466	2,466	28,000	23,000	WA Youth Soccer hosts the Semi-Finals and Finals.
6711 · Spring League Expense	2,255	3,984	-	-	-	4,000	-	WA Youth Soccer does not plan to host a Spring League at this time.
6755 · State League Expense	3,656	1,876	4,500	-	(4,500)	30,000	-	WA Youth Soccer continues to work on rebuilding the select level and may host a state-wide league in the future; at this time, there is not enough information on potential design to budget for a State League.
6760 · Futsal Cup Expense		1,330		209	209	1,500	2,000	This line item represents facilities/admin and award expenses.
6800 · Open Cup Expense		20,866		-	-	-	-	WA Youth Soccer does not plan to host an Open Cup at this time.
6810 · U.S. Youth National Championships & Presidents Cup	8,133	2,030	4,000	-	(4,000)	3,000	5,000	Team fees and administrative expenses.
6820 · Far West Regional Teams	20,897	20,099	7,000	19,128	12,128	21,000	20,000	This line item represents team fees and administrative expenses.
6850 · Founders Cup	25,537	23,792	22,500	19,175	(3,325)	24,000	20,000	This line item represents facilities/admin and award expenses.
6851 · State Championship Cup	31,818	26,158	22,500	37,402	14,902	27,000	38,500	This line item represents facilities/admin and award expenses.
6852 · Challenge Cup	39,797	34,541	28,000	18,544	(9,456)	35,000	19,000	This line item represents facilities/admin and award expenses.
6855 · Region IV Presidents Cup	11,932	8,474	5,462	7,900	2,438	8,500	8,000	This line item represents team fees and administrative expenses.
7010 · Annual Report	1,309	1,102	2,000	-	(2,000)	1,200	-	Included in AGM/APFM/Annual State Meetings expense line (2531).
7050 · Technology Committee	11	-		-	-		-	
8220 · Play On	61,044	38,567	65,000	82,194	17,194	40,000	73,200	Cost of production and emailing: $6,100 X 12 months.
8500 · Sponsorship	(1,040)	17	3,000	-	(3,000)	-	-	No activation expenses anticipated.
8510 · Marketing	16,536	24,225	18,000	24,965	6,965	25,000	20,000	This represents travel/events, website hosting/maintenance and misc. expenses.
8520 · Television Advertisement	15,615	22,300	25,000	1,400	(23,600)	-	10,000	WA Youth Soccer began producing and placing TV commercials in 2009 around Seattle Sounders FC matches.
8810 · Disciplinary Committee	60	-	500	-	(500)		767	
8820 · Ethics	308	-	500	-	(500)		1,000	
9300 · Audit Fees	17,050	14,250	15,300	12,738	(2,562)	15,437	15,000	Cost for Audit and Tax Return prep
9301 · Professional Fees	75,057	108,226	60,000	82,810	22,810	100,254	61,850	Legal/nonprofit/accounting consulting
9510 · Scholarship Program	(778)			-	-		-	
Total Expense	2,899,736	2,763,568	2,807,030	2,832,180	25,150	2,796,343	2,837,550	
Net Income	**13,082**	**13,810**	**-**	**5,088**	5,088	**-**	**0**	