

**Financial Performance Report**  
**Executive Summary**  
**For the fiscal year ending June 30, 2022**

**Overall**

Coming off a pandemic and economic shutdown from the previous year, U.S. Figure Skating's financial performance bounces back strongly, finishing with operational net income of \$2.4M prior to depreciation and amortization. Operating revenue outperformed expectations by \$1.05M compared to the approved budget. There are several factors contributing to this success as US Figure Skating was able to operate under a full scale rollout bringing in a strong membership year, sponsorship trending in accordance to budget expectations, and finally athletes being able to attend domestic and international events, camps and programs. Membership had a strong year with Learn to Skate leading the way with a record breaking performance.

Overall operating expenses trended higher by 4% or 955k compared to budget expectations. Lastly, some key indicators to net income were the forgiveness of a \$1.2M loan from the Foundation and recognition of Federal Payroll Protection Loan which was completely forgiven.

**Revenue**

- Membership- (7%) or \$(445k) favorable- Mainly due to the outstanding year for the Learn to Skate USA program and other membership categories.
- Fundraising- (9%) or (\$420k) favorable- A main contribution factor were sponsorship and copyright royalties came in favorable to the budget in addition, the Association received higher than expectation voluntary contributions and donations.
- USOPC- (13%) or (161,370) favorable-Two contributing factors the Association received a 40k from the ISU and received an increase allocation from the USOPC compared to the annual budget.
- Championship Events- (3%) or (\$129k) favorable- Mainly due to higher than expected entry fees relating to intercollegiate competitions and NQS registration fees.
- Program Revenue- (-68%) or (\$40,169) unfavorable- Various underperformed camp registrations.
- Publication Revenue- (-8%) or (\$20,188) favorable- Mainly driven by outperforming sales of advertising compared to the approved budget.
- Other Revenue- 91% or (\$81,600) unfavorable- This is mainly due to lower than expected rates of return on investments.

**Expenses**

- Governance- 25% or \$97,391 favorable-Mainly due to costs savings throughout the governance structure.

- Membership- (-7%) or (\$699,670) unfavorable-Mainly due to the development giving program compared to the approved budget. The budget number was initially projected lower. It's important to note that this line items is offset by contributions received in revenue. Sports accident insurance costs continue to be escalating at a faster pace than projected in the budget.
- Fundraising- 13% or \$37,159 favorable -This is due to expenses not incurred in sponsor fulfillment, sponsor solicitation and in sponsor marketing and promotions.
- Safe Skate- 60% or \$179,210 favorable- This is due to expenses lower than expected compared to budget.
- DEI- 49% or \$105,129 favorable-Mainly due to not spending all budgeted costs in phase I of the program.
- Athlete Programs- -3% or (\$131,969) unfavorable due to higher than expected expenses compared to budget in the categories of Athlete Subsidies, Athlete Development, Other Athlete Expenses.
- Synchronized Skating - 10% or \$86,985 favorable mainly due to costs savings with the international competitions and other synchronized skating programs.
- Technical Skating- 46% or \$171,562 favorable due to favorable variances within the Referee and Accountants, Judges, and Technical programs.
- Grass Roots and Adult Skating- 39% or \$103,387 favorable due to lower than expected expenses compared to the annual budget.
- Championship Events- 6% or \$285,361 favorable due to lower expenses in entry fees processing and lower expenses in television production costs.
- Communications & Public Relations- -4% or (\$21,724) unfavorable due to higher than expected expenses relating to publication costs associated with the SKATING magazine.
- Operations- (6%) or \$415,568 favorable due to lower salary costs and costs savings under IT Infrastructure and equipment.
- Other Expenses-(-460%) or (\$1,473,104) unfavorable. This is associated with the write off of the 2022 bid revenue for US Championships.

**US FIGURE SKATING ASSOCIATION**  
**STATEMENT OF ACTIVITIES**  
For the Twelve Months Ending June 30, 2022

	<u>FY 2022</u> <u>ACTUALS</u>	<u>FY 2022</u> <u>BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE</b>			
<b>01 MEMBERSHIP</b>			
<b>41 FEES</b>			
01-001 REGULAR MEMBERSHIP REGISTRATION	\$1,670,828	\$1,722,564	(\$51,736)
01-002 SUBSEQUENT MEMBERSHIP REGISTRATION-FAMILY	308,866	350,400	(41,534)
01-003-4101 MEMBERSHIP ADMINISTRATIVE FEE	368,072	234,960	133,112
01-003-4103 INTRODUCTORY MEMBERSHIP	160,566	184,500	(23,934)
01-004 COACHES BACKGROUND FEES	213,763	196,000	17,763
02 LEARN TO SKATE USA REGISTRATIONS	2,721,334	2,535,000	186,334
03 TEST	308,164	261,531	46,633
04 SANCTION	16,898	25,000	(8,102)
05 SYNCHRONIZED TEAM FEES	36,180	36,720	(540)
06 COLLEGIATE MEMBERSHIP DUES	88,131	85,000	3,131
06 COLLEGIATE INDIVIDUAL MEMBERSHIP DUES	16,804	20,720	(3,916)
07 SUPPORTIVE MEMBERSHIP FEES-FRIENDS OF FIGURE SKATING	124,764	68,839	55,925
08 ASSESSMENT FEES FOR GRIEVANCES	225	450	(225)
<b>41 DUES</b>			
11 MEMBER CLUB	71,886	77,500	(5,614)
12 INDIVIDUAL MEMBERSHIP	219,183	150,000	69,183
15 THEATRE ON ICE DUES	4,860	5,880	(1,020)
<b>41 CLUB MERCHANDISE SALES</b>			
21 EMBLEMS / MEDALS	163,536	124,600	38,936
22 BADGES / PATCHES	29,622	26,700	2,922
23 PUBLICATIONS	0	445	(445)
24 LEARN TO SKATE MERCHANDISE	121,464	92,560	28,904
24-001 LEARN TO SKATE USA PROGRAM MARKETING KITS	4,930	4,005	925
25 RULEBOOKS AND DIRECTORIES	1,939	6,675	(4,736)
26 MEDALS- NON TAXABLE	0	356	(356)
27 VIDEO PRODUCTION-LICENSES, SCREENING SALES	0	4,450	(4,450)
27 VIDEO PRODUCTION SALES	28,686	31,150	(2,464)
28 FREIGHT	64,531	51,620	12,911
29 NATIONAL SKATING MONTH MERCHANDISE	20,425	21,360	(935)
30 ONLINE MERCHANDISE SALES & MANUALS FOR NEW JUDGING SYSTE	0	1,780	(1,780)
<b>SUBTOTAL MEMBERSHIP</b>	<b>6,765,657</b>	<b>6,320,765</b>	<b>444,892</b>
<b>02 FUNDRAISING</b>			
4211-001-4211 TELEVISION & SPONSORSHIP	4,667,480	4,500,000	167,480
4211-001-4212 TELEVISION & SPONSORSHIP COPYRIGHT ROYALTIES	146,956	0	146,956
4211-002 NON-TELEVISION SPONSORSHIP	25,000	125,000	(100,000)
4215 FIGURE SKATING TOURS	81,500	50,000	31,500
4212 LICENSES/MERCHANDISING	53,782	15,000	38,782
4231-4237 OTHER CONTRIBUTIONS/DONATIONS	302,874	150,000	152,874
4241 VALUE IN KIND	35,494	73,258	(37,764)
4551 ATHLETE ALUMNI DINNER AND AUCTION	24,620	0	24,620
4551 OTHER FUNDRAISING	5,950	10,000	(4,050)
<b>SUBTOTAL FUNDRAISING</b>	<b>5,343,656</b>	<b>4,923,258</b>	<b>420,398</b>
<b>03 USOC PROGRAMS/ISU PROGRAM</b>			
4311-003 PSA PROGRAM GRANT	35,000	43,000	(8,000)
4311-004 INTERNATIONAL COMPETITIONS GRANT	40,000	0	40,000
<b>4311-005 USOC DIRECT ATHLETE FUNDING</b>	<b>1,314,700</b>	<b>1,200,000</b>	<b>114,700</b>
4321 OTHER-ISU DEVELOPMENT GRANT	39,670	25,000	14,670
<b>SUBTOTAL USOC &amp; ISU PROGRAMS</b>	<b>1,429,370</b>	<b>1,268,000</b>	<b>161,370</b>
<b>04 CHAMPIONSHIPS/EVENTS</b>			
4411 US FIGURE SKATING CHAMPIONSHIPS	1,555,386	1,500,000	55,386
4426 SKATE AMERICA REVENUE	514,527	490,000	24,527
4426 SKATE AMERICA - ISU PRIZE MONEY CONTRIBUTION	180,000	180,000	0
4426 SKATE AMERICA - OTHER REVENUE	21,566	15,000	6,566
4428 SYNCHRO CHAMPIONSHIP	447,846	0	447,846
4443-001 ISU CONTRIBUTION FOR SR/JR WORLD CHAMPIONSHIP & 4 CONTI	133,400	95,000	38,400
4444-001-4105 U.S. CHALLENGE SKATE- SENIOR B	13,444	54,416	(40,972)
4444-001 REGIONAL/SECTIONAL ENTRY FEES	695,812	1,008,000	(312,188)
4444-002 SYNCHRO SECTIONAL ENTRY FEES	97,115	413,000	(315,885)
4444-003 ADULT NATIONALS ENTRY FEES	151,745	105,000	46,745
4444-005 ADULT SECTIONAL ENTRY FEES	128,940	40,000	88,940
4444-004 NATIONAL COLLEGIATE ENTRY FEES	20,000	15,600	4,400
4444-006 NATIONAL QUALIFYING SERIES (NQS) REGISTRATION FEES	18,935	45,000	(26,065)

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	FY 2022 ACTUALS	FY 2022 BUDGET	VARIANCE
4444-006 NATIONAL QUALIFYING SERIES (QS) REGISTRATION FEES	37,925	0	37,925
4444-42-44 ADULT NATIONAL TROPHIES	4,520	3,700	820
4450 INTERCOLLEGIATE COMPETITIONS ENTRY FEES	232,067	160,000	72,067
<b>SUBTOTAL CHAMPIONSHIPS/EVENTS</b>	<b>4,253,228</b>	<b>4,124,716</b>	<b>128,512</b>
<b>04 PROGRAM REVENUE</b>			
4451-001 NATIONAL SOLO DANCE COMPETITION	18,840	15,000	3,840
4451-004 CLUB EDUCATION SEMINAR	1,875	5,000	(3,125)
4451-005 SYNCHRO CHALLENGE SERIES FEES	6,000	8,750	(2,750)
4451-006 LEARN TO SKATE USA PROGRAM REGISTRATION FEES	950	1,600	(650)
4451-008 LEARN TO SKATE USA INSTRUCTOR WORKSHOP FEES	1,000	3,000	(2,000)
4451-009 NATIONAL PAIRS CAMP REVENUE	9,915	10,660	(745)
4451-010 U.S. CHALLENGE SKATE COMPETITION	26,721	29,625	(2,904)
4451-011 SYNCHRONIZED MONITORING ENTRY FEES	0	7,500	(7,500)
4451-013 S.T.A.R.S. PROGRAM REGISTRATION FEES	5,079	39,450	(34,371)
4451-016 ICE MEN FEES	0	4,000	(4,000)
4451-017 NATIONAL THEATRE ON ICE	5,120	57,375	(52,255)
4451-018-4422 THEATRE ON ICE - APPAREL	0	5,000	(5,000)
4451-019 COLLEGIATE WORKSHOP	230	82,500	(82,270)
4451-020 HIGH SCHOOL FINAL	8,325	6,250	2,075
4551-017 DREAM CAMP ENTRY FEES	3,070	42,000	(38,930)
4551-019 JUMP ON IT CAMP	72,254	0	72,254
4551-021 EXCEL REGISTRATION FEES	62,200	42,750	19,450
4551-025 DEVELOPMEN DANCE PROGRAM [NEW]	25,584	27,850	(2,266)
4551-026 ADULT COMPETITION SERIES	1,000	2,000	(1,000)
4551-027 COMPETE USA NATIONAL FESTIVAL	0	20,000	(20,000)
4551-028 NATIONAL HP DEVELOPMENT TEAM CAMP - VIRTUAL CELEBRATIC	143,978	9,800	134,178
4551-029 LEARN TO SKATE VIRTUAL 5K PROGRAM	3,660	9,800	(6,140)
4460 DANCE /PAIRS JUDGES SCHOOL FEES	4,850	0	4,850
01-4102-006 LEARN TO SKATE PROGRAM REGISTRATION FEE	50	0	50
01-4105-002 SYNCHRO FESTIVAL	7,000	39,500	(32,500)
4444-002 SYNCHRONIZED SKATING TEAM APPAREL	27,410	6,000	21,410
4444-002 -4102 TECHNICAL PANEL SEMINAR FEES	10,689	10,000	689
6415 IJS EQUIPMENT RENTAL	19,441	20,000	(559)
<b>SUBTOTAL PROGRAM REVENUE</b>	<b>465,241</b>	<b>505,410</b>	<b>(40,169)</b>
<b>06 PUBLICATIONS/MAGAZINE</b>			
<b>46 SKATING MAGAZINE</b>			
11-001 ADVERTISING	71,995	45,000	26,995
11-002 SUBSCRIPTIONS REVENUE	8,903	7,500	1,403
11-003 BACK ISSUE SALES	138	50	88
11-004 MEMBERSHIP FEE ALLOCATION	91,702	100,000	(8,298)
<b>SUBTOTAL PUBLICATIONS/MAGAZINE</b>	<b>172,738</b>	<b>152,550</b>	<b>20,188</b>
<b>08 OTHER REVENUE</b>			
4810-001-4811 DIVIDENDS/INTEREST	(85,663)	75,000	(160,663)
4810-003 MISCELLANEOUS REVENUE	7,611	15,000	(7,389)
4810-002 PRIOR YEAR REVENUE	86,455	0	86,455
<b>SUBTOTAL OTHER REVENUE</b>	<b>8,403</b>	<b>90,000</b>	<b>(81,597)</b>
<b>TOTAL OPERATING REVENUE</b>	<b>18,438,293</b>	<b>17,384,699</b>	<b>1,053,594</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>22,511,394</b>	<b>21,556,199</b>	<b>(955,195)</b>
<b>U.S. FIGURE SKATING FOUNDATION GRANT</b>	<b>5,728,639</b>	<b>4,171,500</b>	<b>1,557,139</b>
<b>FEDERAL PAYROLL PROTECTION LOAN</b>	<b>745,810</b>	<b>0</b>	<b>745,810</b>
<b>NET INCOME (LOSS) BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>2,401,348</b>	<b>0</b>	<b>2,401,348</b>
<b>DEPRECIATION EXPENSES</b>	<b>110,119</b>	<b>166,000</b>	<b>55,881</b>
<b>AMORTIZATION OF THE MMS &amp; COMPETITION WEBSITES</b>	<b>1,080,486</b>	<b>966,722</b>	<b>(113,764)</b>
<b>NET INCOME (LOSS) AFTER DEPRECIATION AND AMORTIZATION</b>	<b>1,210,743</b>	<b>(1,132,722)</b>	<b>(2,098,773)</b>

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For the Twelve Months Ending June 30, 2022

	FY 2022 ACTUALS	FY 2022 BUDGET	VARIANCE
<b>EXPENSES</b>			
<b>21 GOVERNANCE</b>			
<b>61 MEETINGS</b>			
01 GOVERNING COUNCIL	\$105,552	\$141,409	\$35,857
02 BOARD OF DIRECTORS	43,324	31,401	(11,923)
04 ATHLETE ALUMNI DINNER	7,641	0	(7,641)
<b>SUBTOTAL MEETINGS</b>	<b>156,517</b>	<b>172,810</b>	<b>16,293</b>
<b>62 OFFICERS</b>			
01 PRESIDENT	4,587	13,956	9,369
02 EASTERN VICE PRESIDENT	0	1,031	1,031
03 MIDWESTERN VICE PRESIDENT	0	1,031	1,031
04 PACIFIC COAST VICE PRESIDENT	0	1,031	1,031
05 TREASURER	450	473	23
06 SECRETARY	0	68	68
6612 GROUP COORDINATORS [CONSOLIDATED]	0	600	600
<b>SUBTOTAL OFFICERS</b>	<b>5,037</b>	<b>18,190</b>	<b>13,153</b>
<b>63, 64, PERMANENT COMMITTEES</b>			
6324 ADULT SKATING	2,136	3,438	1,302
6315 ATHLETES ADVISORY	35,631	58,130	22,499
6309 LEARN TO SKATE USA SUBCOMMITTEE	3,587	0	(3,587)
6327 COACHES	2,350	0	(2,350)
6301 COMPETITIONS	77	0	(77)
6329 ETHICS	0	75	75
6330 GRIEVANCE	7	75	68
6305 INTERNATIONAL	8,361	10,368	2,007
6306 JUDGES	17	0	(17)
6308 MEMBERSHIP - GROUP COORDINATOR TRAVEL TO EVENTS AND HQ	20	0	(20)
6322 MEMORIAL FUND	117	0	(117)
6318 PROGRAM & NEW PROGRAM DEVELOPMENT	0	3,995	3,995
6410 SAFE SPORT COMMITTEE	637	0	(637)
6321 SPORTS MEDICINE	581	0	(581)
6331 STRATEGIC PLANNING	7,789	10,857	3,068
<b>SUBTOTAL PERMANENT COMMITTEES</b>	<b>61,310</b>	<b>86,938</b>	<b>25,628</b>
<b>64 SPECIAL COMMITTEES</b>			
6404 NOMINATING	16,352	12,861	(3,491)
<b>SUBTOTAL SPECIAL COMMITTEES</b>	<b>16,352</b>	<b>12,861</b>	<b>(3,491)</b>
<b>65 AD-HOC COMMITTEES</b>			
6406 SAFE SPORT EDUCATION TASK FORCE	12,399	14,519	2,120
6507 DOMESTIC OFFICIALS RECRUITMENT & MGMT TASK FORCE {DORM}	0	12,068	12,068
<b>SUBTOTAL AD-HOC COMMITTEES</b>	<b>12,399</b>	<b>26,587</b>	<b>14,188</b>
<b>66 EXTERNAL REPRESENTATION</b>			
6601 ISU REPRESENTATION	20,041	31,905	11,864
6607 OFFICERS & OTHERS	25,282	45,038	19,756
<b>SUBTOTAL EXTERNAL REPRESENTATION</b>	<b>45,323</b>	<b>76,943</b>	<b>31,620</b>
<b>SUBTOTAL GOVERNANCE</b>	<b>296,938</b>	<b>394,329</b>	<b>97,391</b>
<b>22 MEMBERSHIP</b>			
<b>25 LEARN TO SKATE USA</b>			
22-5301 LEARN TO SKATE USA- DIRECT COSTS	204,270	195,800	(8,470)
6309-002 NARCE CONVENTION	13,270	7,729	(5,541)
6309-005 INSTRUCTOR WORKSHOPS	10,992	14,615	3,623
6309-006 INSTRUCTOR WORKSHOPS- SYNCHRONIZED SKATING	5,994	0	(5,994)
6309-010 COMMUNITY DEVELOPMENT PROGRAM	12,000	12,000	0
<b>SUBTOTAL LEARN TO SKATE USA</b>	<b>246,526</b>	<b>230,144</b>	<b>(117,903)</b>
<b>22 ALL OTHER MEMBERSHIP SERVICES</b>			
5301-001 REGULAR MEMBERSHIPS DIRECT COSTS	53,860	55,200	1,340
5301-003-5301 LIABILITY INSURANCE	567,696	377,000	(190,696)
5301-003-5302 COACHES LIABILITY INSURANCE	10,000	10,000	0
5301-003-5303 COACHES & LTS INSTRUCTOR BACKGROUND FEES	271,506	196,000	(75,506)
5301-005 USOC SAFE SPORT	92,204	50,000	(42,204)
5321-002 LEARN TO SKATE USA MARKETING MATERIALS COST OF SALES	76,053	45,770	(30,283)
5322-002 COS BADGES AND PATCHES	7,687	3,135	(4,552)

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	FY 2022 ACTUALS	FY 2022 BUDGET	VARIANCE
5323-002 COS PUBLICATIONS	10	0	(10)
5324-002 COS LEARN TO SKATE USA MERCHANDISE	51,386	39,185	(12,201)
5325-002 COS RULEBOOKS & DIRECTORIES	16,260	5,400	(10,860)
5328-002 COS MERCHANDISE	1,508	3,375	1,867
5329-002-5154 SHIPPING AND REIMBURSED SHIPPING	39,423	21,000	(18,423)
5329-002-5322 BAD DEBT EXPENSE	6,584	10,000	3,416
5301-001-5324 VISA/ MASTERCARD FEE	311,295	230,000	(81,295)
<b>53 DEVELOPMENT/MARKETING</b>			
01-004 FRIENDS OF FIGURE SKATING	44,773	18,600	(26,173)
01-006 DEVELOPMENT- GIVING PROGRAM	493,953	149,940	(344,013)
<b>25 MEMBERSHIP PROMOTION</b>			
6308-001 NATIONAL SKATING MONTH	25,634	51,200	25,566
6611- S T A R	125,000	125,000	0
6308-002 CLUB EDUCATION SEMINAR	6,452	4,705	(1,747)
6308-003 SKATE FEST	32,905	32,198	(707)
6308-005 LEARN TO SKATE BRIDGE PROGRAM	19,310	23,000	3,690
6308-006-5451 NATIONAL BRANDING & IMAGE CAMPAIGN	24,737	75,000	50,263
6308-006-5452 NATIONAL LTS USA REBRANDING CAMPAIGN	53,765	125,000	71,235
<b>SUBTOTAL ALL OTHER MEMBERSHIP</b>	<b>2,332,001</b>	<b>1,650,708</b>	<b>(681,293)</b>
6310-001 MEMBERSHIP RECOGNITION	3,458	1,463	(1,995)
<b>TOTAL MEMBERSHIP</b>	<b>2,581,985</b>	<b>1,882,315</b>	<b>(699,670)</b>
<b>21-6406 SKATE SAFE</b>			
6406-001-5171 SKATE SAFE EDUCATION	76,736	237,846	161,110
6406-001-5172 SKATE SAFE - HIGH PERFORMANCE	44,825	62,925	18,100
<b>TOTAL SKATE SAFE</b>	<b>121,561</b>	<b>300,771</b>	<b>179,210</b>
<b>25-6407 DIVERSITY EQUITY AND INCLUSION</b>			
6407-001 DIVERSITY EQUITY AND INCLUSION EDUCATION	109,871	215,000	105,129
<b>TOTAL DIVERSITY EQUITY &amp; INCLUSION</b>	<b>109,871</b>	<b>215,000</b>	<b>105,129</b>
<b>31 &amp; 32 FUNDRAISING</b>			
<b>31 SPONSORSHIP</b>			
5501-5503 SPONSOR MARKETING AND PROMOTION	109,958	82,431	(27,527)
5501-5504 SPONSOR SOLICITATION	3,322	21,900	18,578
5501-5505 SPONSOR FULFILLMENT	89,942	110,856	20,914
5504 RINKBOARDS	16,823	21,863	5,040
5502-5508 CREATIVE GRAPHICS DESIGNER EXPENSES	4,718	24,599	19,881
5502-5509 BOOTH DISPLAY	29,097	29,370	273
<b>SUBTOTAL SPONSORSHIP &amp; TV</b>	<b>253,860</b>	<b>291,019</b>	<b>37,159</b>
<b>SUBTOTAL FUNDRAISING</b>	<b>253,860</b>	<b>291,019</b>	<b>37,159</b>
<b>24 &amp; 25 ATHLETE PROGRAMS</b>			
<b>24 ISU GRAND PRIX EVENTS</b>			
6305-003 SKATE AMERICA	11,766	19,674	7,908
6305-007 SKATE CANADA	26,530	13,658	(12,872)
6305-009 INTERNATIONAL DE FRANCE	20,568	21,066	498
6305-012 NHK TROPHY, JAPAN	44,378	28,326	(16,052)
6305-025 CUP OF RUSSIA	31,639	27,722	(3,917)
6305-036 CUP OF FINLAND	19,692	35,307	15,615
<b>24 ISU JUNIOR GRAND PRIX EVENTS</b>			
6305-019 FRANCE JR GRAND PRIX	8,829	21,554	12,725
6305-052 ARMENIA JR GRAND PRIX	41,662	40,377	(1,285)
6305-043 SLOVENIA JR GRAND PRIX	34,641	21,555	(13,086)
6305-038 JGP FRANCE #2	33,823	31,796	(2,027)
6305-039 CZECH REPUBLIC JR GRAND PRIX	33	0	(33)
6305-037 JAPAN JR GRAND PRIX	26	0	(26)
6305-010 JGP SLOVAKIA	50,019	31,797	(18,222)
6305-057 JGP POLAND	31,405	21,555	(9,850)

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6305-060 JGP AUSTRIA	31,477	31,797	320
6305-064 WINTER UNIVERSIADE	0	12,351	12,351
<b>24 ISU CHAMPIONSHIP EVENTS</b>			
6305-016 WORLD CHAMPIONSHIPS	89,345	54,880	(34,465)
6305-011 JUNIOR WORLD CHAMPIONSHIPS	41,713	64,301	22,588
6305-033 JUNIOR / SENIOR GRAND PRIX FINAL	20,115	48,756	28,641
6305-022 FOUR CONTINENTS CHAMPIONSHIPS	52,058	71,230	19,172
6305-015 OLYMPIC GAMES	425,004	539,630	114,626
<b>24 OTHER INTERNATIONAL COMPETITIONS</b>			
6305-020 NEBELHORN-OBERSTDORF	15,606	7,412	(8,194)
6305-002 CUP OF VIENNA	31	0	(31)
6305-004 ASIAN OPEN	5,189	28,810	23,621
6305-005 WARSAW CUP	42,969	46,633	3,664
6305-018 SPRING TROPHY, ITALY	446	0	(446)
6305-024 FINLANDIA TROPHY, HELSINKI	42,708	29,358	(13,350)
6305-056 EGNA DANCE TROPHY	2,768	15,348	12,580
6305-026 AUTUMN CLASSIC	22,163	25,512	3,349
6305-029 BAVARIAN OPEN	36,720	23,879	(12,841)
6305-032 GOLDEN SPIN OF ZAGREB	68,792	39,721	(29,071)
6305-021 O NEPELA MEMORIAL	0	26,076	26,076
6305-017 LOMBARDIA	34,866	18,903	(15,963)
6305-013 SPRING COMPETITION-HAGUE & GARDENA	23,953	45,005	21,052
6305-051 TALLIN TROPHY	31,094	46,613	15,519
6305-062 CHALLENGER SERIES USA -SNR B	8,264	26,388	18,124
6305-063 EGNA SPRING TROPHY- SINGLES	38,333	29,563	(8,770)
6305-030 NORTH AMERICAN CUP	52	0	(52)
<b>SUBTOTAL INTERNATIONAL COMPETITIONS</b>	<b>1,388,677</b>	<b>1,546,553</b>	<b>145,525</b>
<b>24 ATHLETE SUBSIDIES</b>			
6305 DIRECT ATHLETE SUPPORT			
201-5331 ASUPP-TEAM ENVELOPE	276,134	300,000	23,866
201-5334 ASUPP-ATHLETE OPERATION GOLD PROGRAM	263,500	150,000	(113,500)
201-5336 ELITE ATHLETE FUNDING	503,004	500,000	(3,004)
<b>SUBTOTAL ATHLETE SUBSIDIES</b>	<b>1,042,638</b>	<b>950,000</b>	<b>(92,638)</b>
<b>25 OTHER EXPENSES/PROGRAMS</b>			
6305-007 US TEAM SUPPORT-ICE TIME	1,205	5,119	3,914
6305-009 ISP SUMMER PERFORMANCE CAMP	21,466	25,000	3,534
6305-010 ISP HIGH PERFORMANCE CAMP- SINGLES	4,398	40,000	35,602
<b>6305-001 PERFORMANCE ENHANCEMENT TRAINING</b>	<b>619,730</b>	<b>545,000</b>	<b>(74,730)</b>
6305-002 TEAM APPAREL & SUPPLIES	26,900	36,250	9,350
6604-001 USOC IR GRANT EXPENSES	18,986	0	(18,986)
6305-011 NATIONAL HIGH PERFORMANCE DEVELOPMENT CAMP	281,715	68,100	(213,615)
6305-012 INTL PAIRS SEMINAR-SOCHI	88	0	(88)
6305-003 INSURANCE	9,548	11,015	1,467
<b>SUBTOTAL OTHER EXPENSES/PROGRAMS</b>	<b>984,036</b>	<b>730,484</b>	<b>(253,552)</b>
<b>25 ATHLETE DEVELOPMENT</b>			
6901-005 ADC-US CHALLENGE SKATE	12,101	0	(12,101)
6901-013 WORLD JUNIOR TEAM CAMP	41,891	20,683	(21,208)
6901-016 ADC TRAINING PERFORMANCE GRANT	17,250	25,000	7,750
6311-001 SYNCHRO INTL MONITORING PROGRAM	1,680	19,680	18,000
6318-004-5451 NATIONAL PAIRS CAMP	85,501	100,000	14,499
6318-004-5452 PAIRS DEVELOPMENT EVALUATION PROGRAM	0	500	500
6318-002-5451 ICEMEN	1,203	0	(1,203)
6318-008-5452 JUMP ON IT CAMP	99,267	80,000	(19,267)
6318-013 DANCE DEVELOPMENT PROGRAM	101,938	45,000	(56,938)
<b>SUBTOTAL ATHLETE DEVELOPMENT</b>	<b>360,831</b>	<b>290,863</b>	<b>(69,968)</b>
<b>25 COACHES</b>			
<b>6327-008 ELITE COACHES EDUCATION</b>	<b>15,778</b>	<b>15,000</b>	<b>(778)</b>
<b>6327-005 WORLD COACHES SEMINAR</b>	<b>1,653</b>	<b>0</b>	<b>(1,653)</b>
<b>6321-018 COACHES ENHANCEMENT PROGRAM</b>	<b>77,000</b>	<b>77,000</b>	<b>0</b>
<b>6327-004 CER IMPLEMENTATION</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>25 PSA PROGRAMS</b>			
6327-003 PSA SEMINARS	514	3,564	3,050
<b>SUBTOTAL COACHES/PSA</b>	<b>129,945</b>	<b>130,564</b>	<b>619</b>

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	FY 2022 ACTUALS	FY 2022 BUDGET	VARIANCE
<b>25 SPORTS SCIENCE &amp; MEDICINE</b>			
6321-004 SPORTS SCIENCE ATHLETE DEVELOPMENT	197,133	150,000	(47,133)
6321-005 HP TRAVEL & COACHES MENTORING	142,700	253,975	111,275
6321-010 SPORT SCIENCE - RESEARCH / ATHLETE TESTING/INJURY PRE	66,613	126,250	59,637
6321-008 HIGH PERFORMANCE RINK RECOGNITION	0	825	825
6321-011 SPORTS SCIENCE- EX3 PROJECT	75,353	73,000	(2,353)
6321-009 SPORT SCIENCE COMPETITION CAMP-MENTORING PROGRAM	6,516	7,514	998
6901-012 CHAMPS CAMP/PERFORMANCE CAMP	158,326	147,262	(11,064)
6318-003 S.T.A.R.S CAMPS	31,491	45,000	13,509
<b>SUBTOTAL SPORTS SCIENCE &amp; MEDICINE</b>	<b>678,132</b>	<b>803,826</b>	<b>125,694</b>
<b>SUBTOTAL ATHLETE PROGRAMS</b>	<b>4,584,259</b>	<b>4,452,290</b>	<b>(131,969)</b>
<b>23, 24 &amp; 25 SYNCHRONIZED SKATING</b>			
<b>23 CHAMPIONSHIP/EVENTS</b>			
6311-001 NATL SYNCHRO SKATING CHAMPIONSHIP-USFSA/LOC EXP.	222,153	232,707	10,554
6311-012 SYNCHRO SECTIONAL QUALIFYING ENTRY FEES	103,524	96,104	(7,420)
<b>SUBTOTAL SYNCHRO EVENTS</b>	<b>325,677</b>	<b>328,811</b>	<b>3,134</b>
<b>24 INTERNATIONAL COMPETITIONS</b>			
6311-014 SYNCHRO TEAM-TRAVEL GRANTS	76,940	90,000	13,060
6311-015 SYNCHRO INTERNATIONAL OFFICIALS TRAVEL	95,641	80,000	(15,641)
6311-009 WORLD SYNCHRO CHAMPIONSHIP	81,131	97,051	15,920
6311-012 JR WORLD SYNCHRO CHAMPIONSHIP	91,272	94,307	3,035
<b>SUBTOTAL SYNCHRO INTERNATIONAL COMPETITIONS</b>	<b>344,984</b>	<b>361,358</b>	<b>16,374</b>
<b>25 INTERNATIONAL PROGRAMS SYNCHRONIZED PROGRAMS</b>			
6311-002 SYNCHRO TEAM APPAREL & TRADING PINS	61,003	35,629	(25,374)
6311-201 SYNCHRO TEAM ENVELOPE FUNDING	69,000	70,000	1,000
6311-015 SYNCHRO SKATING TEAM SUPPORT	136	0	(136)
6311-201 SYNCHRONIZED SKATING INTERNATIONAL COMPETITION	0	4,578	4,578
<b>SUBTOTAL SYNCHRO INTERNATIONAL PROGRAMS</b>	<b>130,139</b>	<b>110,207</b>	<b>(19,932)</b>
<b>25 OTHER SYNCHRONIZED PROGRAMS</b>			
6311-020 PROGRAMS FROM HEADQUARTERS	4,483	5,337	854
6311-007 SYNCHRO COACHES SEMINAR-WIN	3,386	10,035	6,649
6311-010 SYNCHRO SKATING TEAMS TO EXHIBITION	0	1,500	1,500
6311-011 SYNCHRO DREAM CAMP	2,111	19,286	17,175
6311-001 SYNCHRO REGIONAL MONITORING PROGRAM	0	16,389	16,389
6311-022 SYNCHRO SUMMIT	7,978	45,540	37,562
6311-023 SYNCHRO DREAM PROGRAM	0	5,850	5,850
6311-024 SYNCHRO CHALLENGE SERIES	6,370	7,800	1,430
<b>SUBTOTAL SYNCHRO OTHER PROGRAMS</b>	<b>24,328</b>	<b>111,737</b>	<b>87,616</b>
<b>SUBTOTAL SYNCHRONIZED SKATING</b>	<b>825,128</b>	<b>912,113</b>	<b>86,985</b>
<b>23 &amp; 25 COLLEGIATE PROGRAMS</b>			
<b>23 CHAMPIONSHIPS/EVENTS</b>			
6328-001-5308 NATL COLLEGIATE CHAMPIONSHIP	104	0	(104)
6328-001-5309 NATL COLLEGIATE ENTRY FEES	44,114	17,462	(26,652)
<b>25 COLLEGIATE PROGRAMS</b>			
6328-004 INTERCOLLEGIATE COMPETITIONS	223,840	160,214	(63,626)
6328-011 COLLEGIATE OUTREACH	24,385	4,287	(20,098)
<b>SUBTOTAL COLLEGIATE PROGRAMS</b>	<b>292,443</b>	<b>181,963</b>	<b>(110,480)</b>
<b>25 TECHNICAL PROGRAMS</b>			
<b>6303 REFEREES &amp; ACCOUNTANTS</b>			
001 REFEREES SCHOOL/TRAINING	0	8,156	8,156
003 ACCOUNTANTS SCHOOLS/TRAINING	201	28,715	28,514
<b>SUBTOTAL REFEREES &amp; ACCOUNTANTS</b>	<b>201</b>	<b>36,871</b>	<b>36,670</b>
<b>6306 JUDGES</b>			
001 ISU EDUCATION & EXAM	6,760	101,484	94,724
008 OFFICIALS ASSESSMENT [NEW]	0	3,000	3,000
013 JUDGING SEMINARS	13,445	20,916	7,471



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020 OFFICIALS LEADERSHIP TRAINING	0	3,750	3,750
021 TEAM LEADER TRAINING	0	7,193	7,193
022 OFFICIALS TRAINING-E-LEARNING	22,754	30,000	7,246
023 DORM RECOGNITION PROGRAM	0	3,000	3,000
002 RULEBOOK/DIRECTORY TO JUDGES	33	0	(33)
006 OFFICIALS RECRUITMENT	0	4,500	4,500
<b>SUBTOTAL JUDGES</b>	<b>42,992</b>	<b>173,843</b>	<b>130,851</b>
<b>6307 JETS</b>			
002-5451 SCHOOL GRANTS	0	4,824	4,824
008 JETS TO SECTIONALS	7,040	4,631	(2,409)
005 JETS TO NATIONALS-TRAINING	21,657	14,642	(7,015)
006 JETS SYNCHRO NATLS-TRAINING	2,883	5,789	2,906
018 JETS TO SYNCH SECTIONALS	375	3,473	3,098
020 JETS TO SUMMER CAMPS	0	3,473	3,473
001 JUDGES EXAM	45,059	0	(45,059)
<b>SUBTOTAL JETS</b>	<b>77,014</b>	<b>36,832</b>	<b>(40,182)</b>
<b>6403 MUSIC</b>			
001 UPDATE EQUIPMENT	3,848	5,790	1,942
005 MUSIC CONSUMABLE MEDIA	0	713	713
<b>SUBTOTAL MUSIC</b>	<b>3,848</b>	<b>6,503</b>	<b>2,655</b>
<b>6415 TECHNICAL PANEL</b>			
001 IJS RENTAL SHIPPING & TRAVEL	10,149	22,660	12,511
6306-012 TECHNICAL PANEL EDUCATION AND TRAINING	65,451	59,633	(5,818)
002 IJS TECHNOLOGY	5,000	39,875	34,875
<b>SUBTOTAL TECHNICAL PANEL</b>	<b>80,600</b>	<b>122,168</b>	<b>41,568</b>
<b>SUBTOTAL TECHNICAL PROGRAMS</b>	<b>204,655</b>	<b>376,217</b>	<b>171,562</b>
<b>25 GRASS ROOTS/DEVELOPMENT</b>			
<b>6318 PROGRAM DEVELOPMENT</b>			
001 SCHOLASTIC RECOGNITION PROGRAM	73,268	54,250	(19,018)
004 EMERGING ATHLETE PROGRAM	37,350	46,810	9,460
005 THEATRE ON ICE	4,725	60,265	55,540
005-5452 INTERNATIONAL THEATRE ON ICE	0	9,590	9,590
006 THEATRE ON ICE FESTIVAL	0	9,048	9,048
007 NATIONAL SOLO DANCE COMPETITION	2,465	10,588	8,123
009 PARENTS GUIDE	2,532	2,000	(532)
010 GRADUATING SENIOR PROGRAM	6,038	3,915	(2,123)
011 SHOWCASE COMPETITION	1,623	3,401	1,778
012 HIGH SCHOOL LETTERS & PROGRAMS	72	3,980	3,908
014 COMPETE USA NATIONAL FESTIVAL	12,777	38,756	25,979
015 EXCEL CHALLENGE SERIES & FINAL	9,145	11,509	2,364
017 AIM ACADEMY/GROUP TRAINING	2,141	1,414	(727)
019 SKATING PROGRAMS OUTREACH	5,351	1,500	(3,851)
023 VIRTUAL DANCE PROGRAMS	0	1,200	1,200
024 VIRTUAL SINGLES PROGRAMS	0	1,200	1,200
<b>SUBTOTAL PROGRAM DEVELOPMENT</b>	<b>157,487</b>	<b>259,426</b>	<b>101,939</b>
<b>6324 ADULT PROGRAMS</b>			
6324-001 ADULT RECOGNITION PROGRAM	103	548	445
6324-002 ADULT COMPETITION SERIES	944	1,947	1,003
<b>SUBTOTAL ADULT</b>	<b>1,047</b>	<b>2,495</b>	<b>1,448</b>
<b>SUBTOTAL GRASS ROOTS/DEVELOPMENT &amp; ADULT PROGRAMS</b>	<b>158,534</b>	<b>261,921</b>	<b>103,387</b>
<b>23 CHAMPIONSHIPS/EVENTS</b>			
6301-001 US CHAMPIONSHIPS	444,451	273,945	(170,506)
6301-003 INTERNATIONAL INVITATIONAL	11	0	(11)
6301-002 SKATE AMERICA INTERNATIONAL	474,501	579,810	105,309
6301-006-90 SKATE AMERICA PRIZE MONEY	186,014	180,000	(6,014)
6301-007 FOUR CONTINENTS	9,646	0	(9,646)
6301-008 WORLD CHAMPIONSHIPS	1,269	0	(1,269)
6301-009 WORLD JR CHAMPIONSHIPS	1,674	0	(1,674)
6301-013 SENIOR B - USA INTL CLASIC CHALLENGE SKATE	146,015	131,250	(14,765)

**US FIGURE SKATING ASSOCIATION**  
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	FY 2022 ACTUALS	FY 2022 BUDGET	VARIANCE
6301-021 NATIONAL QUALIFYING SERIES (NQS)	15	13,000	12,985
6301-012-5309 ENTRY FEES FOR ADULT NATIONALS	152,033	111,353	(40,680)
6301-012-5310 TROPHIES FOR ADULT NATLS	5,134	3,000	(2,134)
6301-012-5311 USFS EXPENSES FOR ADULT NATIONALS	21,071	2,115	(18,956)
6301-015 REGIONAL QUALIFYING COMP GRANT	56,510	0	(56,510)
6301-015 REGIONAL SECTIONAL USFSA EXPENSE	165,996	37,750	(128,246)
6301-015 QUALIFYING SERIES LOC EXPENSE	4,913	0	(4,913)
6301-017 REGIONAL/SECTIONAL ENTRY FEES & PROCESSING	502,941	927,000	424,059
6301-020 ADULT SECTIONALS ENTRY FEES	130,638	47,808	(82,830)
6301-018 RADIX PINS	12,163	7,000	(5,163)
6301-006-91 TELEVISION PRODUCTION COSTS	1,714,524	1,950,000	235,476
6301-006-92 EVENT VIDEO PRODUCTION COST	109,434	59,649	(49,785)
6301-006-93 EVENT VIDEO SERVICE	9,466	110,100	100,634
<b>SUBTOTAL CHAMPIONSHIPS/EVENTS</b>	<b>4,148,419</b>	<b>4,433,780</b>	<b>285,361</b>
<b>27 PUBLICATIONS</b>			
<b>5371 SKATING &amp; LEARN TO SKATE USA MAGAZINE</b>			
5371 PRINTING & BINDING	194,035	180,000	(14,035)
5372 LEARN TO SKATE USA MAGAZINE	57,833	58,000	167
5373 SHIPPING & DISTRIBUTION	148,945	140,000	(8,945)
5374 OUTSIDE SERVICES	23,409	22,500	(909)
5375 ADVERTISING & PROMOTION	175	300	125
5376 OTHER MAGAZINE COSTS	155	525	370
5378 CIRCULATION	449	375	(74)
5379 TRAVEL FOR MAGAZINE	1,488	3,000	1,512
<b>SUBTOTAL SKATING &amp; LEARN TO SKATE USA MAGAZINE</b>	<b>426,489</b>	<b>404,700</b>	<b>(21,789)</b>
<b>5371 COMMUNICATIONS/PUBLIC RELATIONS</b>			
002 MEDIA GUIDE	1,467	2,003	536
004-5371 MEDIA CONFERENCE CALLS	378	1,335	957
004-5372 PHOTOGRAPHY	1,882	1,335	(547)
004-5374 COPYING AND PRINTING	1,371	3,338	1,967
004-5376 MEDIA TRAINING	6,543	6,675	132
004-5377 FAN MAIL	321	0	(321)
004-5378 PR MANUAL FOR MEMBER CLUBS	5,391	5,340	(51)
004-5379 TRAVEL	20,075	31,466	11,391
004-5381 MEDIA HOSPITALITY	21,144	16,020	(5,124)
006 READERS' CHOICE AWARDS	367	525	158
003-5171 ONLINE WEB SITE HOSTING	48,739	33,075	(15,664)
003-5173 ONLINE PROFESSIONAL FEES	22,338	28,969	6,631
<b>SUBTOTAL COMMUNICATIONS/PUBLIC RELATIONS</b>	<b>130,016</b>	<b>130,081</b>	<b>65</b>
<b>SUBTOTAL COMMUNICATIONS/PUBLIC RELATIONS</b>	<b>556,505</b>	<b>534,781</b>	<b>(21,724)</b>
<b>28 OPERATIONS</b>			
5101 SALARIES AND BENEFITS	5,638,555	5,716,700	78,145
5105 IT CONTRACT SERVICES	118,047	125,000	6,953
5153 OFFICE SUPPLIES & SMALL EQUIP	7,852	17,750	9,898
5154 POSTAGE AND SHIPPING	7,551	6,460	(1,091)
5155 TELEPHONE AND INTERNET	87,524	77,469	(10,055)
001-5156 LEGAL/ACCOUNTING/OTHER PROFESSL	111,652	150,000	38,348
002-5156 LEGAL EXPENSE FROM GRIEVANCES	0	5,000	5,000
5158 CONTINUING EDUCATION/TRAVEL	5,415	8,800	3,385
5159 DUES & SUBSCRIPTIONS	7,178	12,119	4,941
5160 EQUIPMENT LEASE PAYMENTS	25,845	27,547	1,702
5162 IT INFRASTRUCTURE & EQUIPMENT MAINTENANCE	315,747	566,622	250,875
5166 INSURANCE	113,012	136,000	22,988
5164 UTILITIES	65,579	55,165	(10,414)
5167 BUILDING/OFFICE MAINTENANCE	69,020	84,564	15,544
5168 BUILDING SECURITY	11,151	10,500	(651)
<b>SUBTOTAL OPERATIONS</b>	<b>6,584,128</b>	<b>6,999,696</b>	<b>415,568</b>
<b>39 OTHER EXPENSES</b>			
001-5608 BANKING FEES	63,086	37,400	(25,686)
001-5602 PRIOR YEAR EXPENSES	37,092	5,000	(32,092)
001-5603 CAPITAL EXPENSES	196	151,750	151,554
001-5604 OTHER EXPENSES-BAD DEBT US CHAMPIONSHIPS	1,500,000	0	(1,500,000)

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001-5605 COMPUTER EQUIPMENT	75,555	120,100	44,545
001-5606 EQUIPMENT STORAGE	8,820	5,754	(3,066)
002-5605 IT PROJECTS AND INFRASTRUCTURE	108,359	0	(108,359)
<b>SUBTOTAL OTHER EXPENSES</b>	<b>1,793,108</b>	<b>320,004</b>	<b>(1,473,104)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>22,511,394</b>	<b>21,556,199</b>	<b>(1,199,887)</b>