Ohio Swimming, Inc. Board of Directors Meeting

Conference Call – January 21, 2018 8:00 pm

513-275-6543 (no PIN) or via computer: www.uberconference.com/ohioswim

APPROVED MINUTES

1. Call to Order and Roll Call 8:07

BOD members:		**BOD Members:**		**BOD Members:**	
General Chair – David Back		Senior Athlete Rep – Kierstyn Cassidy		Safety Coordinator – John Pristash	x
Admin Vice Chair – Anne Lawley	x	Junior Athlete Rep – Katrina Kanzari	x	Sanctioning Chair – Anissa Kanzari	x
Senior Vice Chair - Norman Wright		Ath Rep (C) – Annie McNenny		Disability Swimming Chair – Jim Peterfish	
Age Group Vice Chair – Chad Rehkamp	x	Ath Rep (NW) – Chloe Kaminski		Officials Chair – Pam Birnbrich	x
Secretary – Mark Johnson	x	Ath Rep (SW-D) – Luke Knopf		Technical Planning Chair – Todd Billhimer	x
Treasurer – Joe Waller	x	Ath Rep (SW-C) – Lucy Callard		Safe Sport Chair – Mike Yeager	x
Coaches Chair – Kris Moellenberg	x			Diversity/Inclusion – Terry Anchrum	x
Coaches Rep – tbd					
Committee members:					
Chip Carrigan – Open Water		Erin Schwab - Office -	x	Kristi Princell - Finances	
Brent Peaden - Zone	x	Jr NW - Brady Ireland		Jr Central - Bridget Parker	
Jr Dayton - Peyton Farrell		Jr Cincinnati - Angelika Georgostathis			

2. Approve Agenda - **APPROVED**
3. Consent agenda
   a. Adoption of December 2017 minutes - **APPROVED**
4. Board Reports
   a. Athlete Representatives – No Report
   b. General Chair – No Report
   c. Admin Vice Chair – No Report
   d. Senior Vice Chair – No Report
   e. Age Group Vice Chair – Attached
   f. Treasurer – Attached
   g. Coach Representatives – No Report
   h. Operational Risk Coordinator – Attached
   i. Sanctioning – No Report
   j. Disability Coordinator - No Report
   k. Officials Chair – Attached
   l. Technical Planning Chair – No Report
   m. Safe Sport – Attached
   n. Diversity and Inclusion – No Report
5. Committee Reports
   a. Membership/Registration – No Report
   b. Times/Records – No Report
   c. Open Water – No Report
   d. Outreach Coordinator – No Report
   e. Zone Team Coordinator – Attached
6. Old Business
   a. Spring HOD dates – David is out of town 5/4 – 5/12. Need a to publish this at least 120 days out.
7. New Business
   a. Form 990 Review – Attached and **APPROVED**
8. Announcements
   a. New OMEGA starting system has **ARRIVED**!!!

9. Next BOD Meetings – Sunday February 18 2018 8 pm.
10. Adjournment Adjourned at 8:29

Safe Sport Chair Report
Ohio Swimming BOD January 2018

To: Ohio Swimming Board of Directors
From: Michael Yeager
Date: January 21, 2018
Re: Safe Sport Report to the BOD

Safe Sport Mission – To inspire a culture of athlete and member protection at all levels of USA Swimming.

Beginning of the New Year

With the beginning of the New Year – it is a great time to review Safe Sport policies, codes of conduct, and best practices with your teams to start the year off right. The Safe Sport Monday's have also all been archived on Ohio Swimming's website at the following link: https://www.teamunify.com/SubTabGeneric.jsp?team=czohlsc&_stabid_=83628 which is under the Safe Sport tab/Training. Topics have been included so you can pick and choose now if you need a specific topic for discussion.

Safe Sport Committee

Chair - Michael Yeager
Northwest - John Bohm
Central - Anthony Russo
Dayton - Toby Boedeker
Cincinnati - Jeff Raker
At-Large - Terri Shannon
Athlete - Tara Curtis
Athlete - Katrina Kanzari
Athlete - Caroline Holmes

Meetings – 1st Wednesday of Month at 8:00 PM EST

Feb. 7th
Apr. 4th
Jun. 6th
Aug. 1st
Oct. 3rd
Dec. 5th

National Safe Sport Information

Mission Statement – To inspire a culture of athlete and member protection at all levels of USA Swimming.

Vision Statement – A culture centered on the physical, mental and emotional well-being for all in the swimming community.

Core Values –

1. Education
2. Engagement
3. Respect
4. Trust
5. Inclusion

Safe Sport Chair Report
Ohio Swimming BOD January 2018

Responsibilities –

1. To develop and annually review USA Swimming's Safe Sport policies, guidelines, Safe Sport educational programs, reporting and adjudication procedures, and make recommendations to the USA Swimming Board of Directors for such changes to existing policies, best practices, programs and procedures, as well as recommendations for new ones, as are appropriate;
2. To raise the awareness and engage USAS members about Safe Sport and the availability of Safe Sport educational resources within the swimming community, including at the LSC and club levels;
3. To coordinate and ensure that the Safe Sport education requirements for membership are properly developed and implemented;
4. To ensure the ongoing development of athlete Safe Sport educational opportunities;
5. To interface and collaborate with the USOC, other NGBs, other sport and non-sport related youth organizations and appropriate child protection groups;
6. To take such further actions as may be directed by the Board of Directors; and
7. The Safe Sport Committee shall report to the Chair of USA Swimming.

Upcoming Meetings

Meeting/Date: Safe Sport Committee Business Meeting February 24, 2018
Meeting/Date: 2018 Zone Workshops:

Eastern and Southern Zone Workshop: Alexandria, VA April 13-15, 2018
Central and Western Zone Workshop: Denver, CO April 27-29, 2018

Respectfully Submitted,

Michael J. Yeager

Michael Yeager
Safe Sport Chair

BOD Conference Call - Jan 21
Age Group Committee Report

1. Update on Backstroke Ledges -
    a. Concern with some regional sites having ledges to use and others not having them to use. Suggested if a regional site does not have the ledges, no site may use the ledges
    b. For JOs – Use the ledges for the 11-14 prelims/finals and time trials. Do not use for the 10 & under session.
2. Update on 10 and under suit restriction/ban
    a. I will be going to Denver Jan 23-24 to take part in the National Age Group Committee Meeting regarding the suits.
3. Concern about late meets for 10 & unders.

Thanks,
Chad

KIRSCH
CPA GROUP
LLC

925 Deis Drive, Fairfield, OH 45014 ~ (513)858-6040
5020-A College Corner Pike, Oxford, OH 45056

November 29, 2017

CONFIDENTIAL

United States Swimming Inc. -Ohio
5020-B College Corner Pike
Oxford, OH 45056

Dear Joe:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Kirsch CPA Group, LLC

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2016, or fiscal year beginning 9/01, 2016, and ending 8/31, 20 17

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at *www.irs.gov/form8879eo.***

OMB No. 1545-1878

2016

Name of exempt organization: UNITED STATES SWIMMING INC. -OHIO

Employer identification number: **-***6588

Name and title of officer: JOE WALLER
TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	352,154
2a Form 990-EZ check here ▶	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶	☐	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶	☐	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶	☐	**b Balance Due** (Form 8868, line 3c)	**5b**	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

X I authorize KIRSCH CPA GROUP, LLC (**ERO firm name**) to enter my PIN 16588 as my signature (**Enter five numbers, but do not enter all zeros**)

on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Date ▶ 11/29/17

DRAFT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

****

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ JILL FRIEDEN Date ▶ 11/29/17

ERO Must Retain This Form — See Instructions

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 09/01/16 , and ending 08/31/17

Client Copy

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: UNITED STATES SWIMMING INC. -OHIO

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 5020-B COLLEGE CORNER PIKE | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: OXFORD OH 45056

D Employer identification number: **-***6588

E Telephone number: 513-523-6658

G Gross receipts$ 352,154

F Name and address of principal officer:
JOE WALLER
5020-B COLLEGE CORNER PIKE
OXFORD OH 45056

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.SWIMOHIO.COM

H(c) Group exemption number ▶ 5367

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1980

M State of legal domicile: OH

Part I Summary

DRAFT

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	2
6	Total number of volunteers (estimate if necessary)	6	6
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)		1,059
	9	Program service revenue (Part VIII, line 2g)	365,909	339,716
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,740	11,379
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	378,649	352,154
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	75,851	74,209
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	281,784	318,584
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	357,635	392,793
	19	Revenue less expenses. Subtract line 18 from line 12	21,014	-40,639
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	396,104	355,465
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	396,104	355,465

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer | Date

▶ JOE WALLER TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
JILL FRIEDEN	JILL FRIEDEN	11/29/17		*********

Firm's name ▶ KIRSCH CPA GROUP, LLC — Firm's EIN ▶ **-***2395

Firm's address ▶ 925 DEIS DR STE A, FAIRFIELD, OH 45014-8140 — Phone no. 513-523-1100

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 315,509 including grants of$) (Revenue $ 339,716)

TRAVEL FUND FOR JUNIOR AND SENIOR CHAMPIONSHIPS, TRAVEL-CONFERENCES, CLINICS, ZONE TEAM EXPENSES, OUTREACH, REGISTRATION, CHAMPIONSHIP MEET FACILITY FUND AND SENIOR CIRCUIT MEET

4b (Code:) (Expenses $ 16,986 including grants of$) (Revenue $)

AWARDS-CHAMPIONSHIP MEETS

4c (Code:) (Expenses $ including grants of$) (Revenue $)

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 332,495

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	1			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . **1a** 20 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent . . . **1b** 20			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ OH

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶

KRISTI PRINCELL 5020-B COLLEGE CORNER PIKE

OXFORD OH 45056 513-523-6658

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) JIM PETERFISH DISAB SWIM CHAIR	2.00 0.00	X						0	0	0
(2) CHAD REHKAMP AGE GROUP VICE CHAIR	2.00 0.00	X		X				0	0	0
(3) JOHN PRISTASH SAFETY COORD	2.00 0.00	X						0	0	0
(4) TODD BILLHIMER TECH PLAN CHAIR	2.00 0.00	X						0	0	0
(5) DAVID BACK GENERAL CHAIR	2.00 0.00	X		X				0	0	0
(6) MICHAEL YEAGER SAFE SPORT CHAIR	2.00 0.00	X						0	0	0
(7) TERRY ANCHRUM DIVERSITY/INCLUSION	2.00 0.00	X						0	0	0
(8) ANNE LAWLEY ADMIN VICE CHAIR	2.00 0.00	X		X				0	0	0
(9) NORMAN WRIGHT SR VICE CHAIR	2.00 0.00	X		X				0	0	0
(10) ANISSA KANZARI SANCTION CHAIR	2.00 0.00	X						0	0	0
(11) MARK JOHNSON SECRETARY	2.00 0.00	X		X				0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(12) KRIS MOELLENBERG COACHES CHAIR	2.00 0.00	X						0	0	0
(13) KIERSTYN CASSIDY SR ATH REP	2.00 0.00	X						0	0	0
(14) KATRINA KANZARI JR ATH REP	2.00 0.00	X						0	0	0
(15) JOE WALLER TREASURER	5.00 0.00	X		X				0	0	0
(16) ANNIE MCNENNY ATH REP (C)	2.00 0.00	X						0	0	0
(17) LUKE KNOPF ATH REP (SW-D)	2.00 0.00	X						0	0	0
(18) LUCY CALLARD ATH REP (SW-C)	2.00 0.00	X						0	0	0
(19) CHLOE KAMINSKI ATH REP (NW)	2.00 0.00	X						0	0	0
1b Sub-total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶0

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,059				
	g Noncash contributions included in lines 1a-1f: $						
	h Total. Add lines 1a–1f ▶			1,059			
Program Service Revenue		Busn. Code					
	2a SANCTIONS & MEET REVENUE	713990		179,190	179,190		
	b MEMBERSHIP DUES	713990		66,741	66,741		
	c ZONE TEAM	713990		64,250	64,250		
	d OTHER PROGRAM SERVICE REVENUE	713990		16,239	16,239		
	e CAMP AND CLINIC INCOME	713990		13,296	13,296		
	f All other program service revenue						
	g Total. Add lines 2a–2f ▶			339,716			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			11,379			11,379
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Busn. Code					
	11a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a–11d ▶						
	12 Total revenue. See instructions. ▶			352,154	339,716	0	11,379

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	66,533	48,000	18,533	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7,676	5,912	1,764	
11 Fees for services (non-employees):				
a Management				
b Legal	5,604		5,604	
c Accounting	9,290		9,290	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	11,770	11,770		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	63,696	63,696		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TRAVEL FUND-ZONE	80,585	80,585		
b FACILITIES FEES	62,000	62,000		
c SUPPLIES	22,574	9,575	12,999	
d OUTREACH	21,159	21,159		
e All other expenses	41,906	29,798	12,108	
25 **Total functional expenses.** Add lines 1 through 24e	392,793	332,495	60,298	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X [ ]

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest bearing	-12,308	1	-33,867
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities	408,412	11	389,332
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	396,104	16	355,465
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	396,104	27	355,465
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	396,104	33	355,465
	34	Total liabilities and net assets/fund balances	396,104	34	355,465

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	352,154
2	Total expenses (must equal Part IX, column (A), line 25)	2	392,793
3	Revenue less expenses. Subtract line 2 from line 1	3	-40,639
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	396,104
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	355,465

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(20) PAM BIRNBRICH OFFICIALS CHAIR	2.00 0.00	X						0	0	0
1b Sub-total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.***

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization
UNITED STATES SWIMMING INC. -OHIO

Employer identification number
-*6588

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [X] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2015 Schedule A, Part II, line 14 | 15 | %

16a **33 1/3% support test—2016.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2015.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					1,059	1,059
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	614,596	701,081	278,155	365,909	339,716	2,299,457
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	614,596	701,081	278,155	365,909	340,775	2,300,516
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						2,300,516

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	614,596	701,081	278,155	365,909	340,775	2,300,516
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	379	3,420	9,550	12,740	11,379	37,468
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	379	3,420	9,550	12,740	11,379	37,468
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	614,975	704,501	287,705	378,649	352,154	2,337,984

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	98.40 %
16	Public support percentage from 2015 Schedule A, Part III, line 15	16	98.94 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2016** (line 10c, column (f) divided by line 13, column (f))	17	2 %
18	Investment income percentage from **2015** Schedule A, Part III, line 17	18	1 %

19a **33 1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in **Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**).*

- **a** ☐ The organization satisfied the Activities Test. *Complete **line 2** below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete **line 3** below.*
- **c** ☐ The organization supported a governmental entity. *Describe in **Part VI** how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in **Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in **Part VI** the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4).	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2016 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

	Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2016**	**(iii) Distributable Amount for 2016**
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013			
d	From 2014			
e	From 2015			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2016 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	**Excess distributions carryover to 2017.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b	Excess from 2013			
c	Excess from 2014			
d	Excess from 2015			
e	Excess from 2016			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2016
Open to Public Inspection

Name of the organization: UNITED STATES SWIMMING INC. -OHIO
Employer identification number: **-***6588

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ %
b Permanent endowment ▶ %
c Temporarily restricted endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶

DAA

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

ACCOUNTING STANDARDS REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY IF THE ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD FAIL TO BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVENUE SERVICE. THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES AND MANAGEMENT BELIEVES THE ORGANIZATION HAS NOT ENGAGED IN ANY ACTIVITIES THAT WOULD DISQUALIFY IT FROM TAX-EXEMPT STATUS OR INCUR A TAX OBLIGATION FOR THE YEARS ENDED AUGUST 31, 2017 AND 2016. THE ORGANIZATION BELIEVES THEIR ESTIMATES ARE APPROPRIATE BASED ON CURRENT FACTS AND CIRCUMSTANCES. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THE

Part XIII Supplemental Information *(continued)*

ORGANIZATION BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS ENDED PRIOR TO AUGUST 31, 2013. THE ORGANIZATION'S POLICY WITH REGARD TO INTEREST AND PENALTY, IF INCURRED, IS TO RECOGNIZE INTEREST THROUGH INTEREST EXPENSE AND PENALTIES THROUGH MISCELLANEOUS EXPENSES.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is *at www.irs.gov/form990.*

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization	Employer identification number
UNITED STATES SWIMMING INC. -OHIO	**-***6588

FORM 990 - ORGANIZATION'S MISSION

USA SWIMMING - OHIO IS COMMITTED TO INCREASING MULTICULTURAL, ETHNIC, AND SOCIOECONOMIC DIVERSITY AT ALL LEVELS OF THE SPORT TO ACHIEVE AND FOSTER AN INCLUSIVE SWIMMING ENVIRONMENT AS WELL AS PROMOTE SWIMMING FUNCTIONS THROUGHOUT OHIO.

FORM 990, PART I, LINE 6

VOLUNTEERS INCLUDE COMMITTEE MEMBERS WHO DO NOT RECEIVE COMPENSATION FOR THEIR SERVICES.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

ANISSA KANZARI	KATRINA KANZARI
BOARD MEMBER	BOARD MEMBER
MOTHER-DAUGHTER	

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

A DRAFT COPY OF THE FORM 990 IS PROVIDED TO EACH MEMBER OF THE EXECUTIVE BOARD OF THE GOVERNING BODY FOR THEIR REVIEW. ONCE ALL COMMENTS ARE RECEIVED AND ADDRESSED, FORM 990 IS FILED WITH THE IRS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE ORGANIZATION REQUIRES ITS BOARD MEMBERS TO ANNUAL SIGN A CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

Name of the organization	Employer identification number
UNITED STATES SWIMMING INC. -OHIO	**-***6588

DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST

FORM 990, PART IX, LINE 24E - OTHER EXPENSES

DESCRIPTION	PROGRAM SERVICE	MGT & GENERAL	FUNDRAISING
AWARDS	$ 16,986	$ 0	$ 0
MISCELLANEOUS EXPENSES	$ 0	$ 12,108	$ 0
SENIOR CIRCUIT MEET	$ 9,000	$ 0	$ 0
BACKGROUND CHECKS	$ 1,997	$ 0	$ 0
CONTRACT LABOR	$ 1,815	$ 0	$ 0
TOTAL	$ 29,798	$ 12,108	$ 0

Administrative Vice Chair Report – January 2018

A reminder that some legislation passed at convention went into effect this month. Please make sure you are familiar with these items, which are attached for your convenience.

After much delay, OSI is now the proud OWNER of an Omega start system. Pam and the Officials Committee will be developing procedures on how/when it will be available. Thanks to Atlanta Timing for the loaner to use at fall training clinics.

Respectfully submitted,

Anne Lawley
Administrative Vice Chair

USA SWIMMING

RULES & REGULATIONS COMMITTEE

ADOPTED AMENDMENTS TO RULES AND REGULATIONS

with January 1, 2018 Effective Date

G-16	ADOPTED	Effective January 1, 2018 [*changes in titles effective following the 2018 meeting of the House of Delegates*]

Location: Page 136 – **508.2 General Financial Procedures**

508.2 GENERAL FINANCIAL PROCEDURES — The ~~Finance~~ Vice-Chair Fiscal Oversight shall ~~supervise~~ ensure the preparation of the USA Swimming annual budget by the Chief Executive Officer and staff and ~~shall be responsible~~ arrange for its ~~presenting~~ presentation ~~such budgets~~ to the Board of Directors for approval ~~and to the House of Delegates for adoption at the USA Swimming annual meeting~~. The ~~Finance~~ Vice-Chair Fiscal Oversight shall ~~prepare~~ make available an annual financial report ~~to be presented~~ to the members of the House of Delegates ~~at the annual meeting~~. If requested by the USA Swimming Board of Directors or auditors, the Treasurer and the ~~Finance~~ Vice-Chair Fiscal Oversight of USA Swimming shall deliver to the requesting party all money, accounts, books, papers, vouchers and records pertaining to the accounts of USA Swimming or the office of the Treasurer for audit or other purposes.

508.3 ANNUAL AUDIT — The financial records of the corporation shall be audited annually by a CPA firm selected by the Board of Directors. Such annual financial reports shall be made available for inspection by members of the general public at USA Swimming's principal office on request made within one hundred-eighty (180) days after notice of its availability.

508.4 RECEIPT OF SET ASIDES, GIFTS, AND GRANTS — The Corporation may, by action of the Board of Directors ~~or the House of Delegates,~~ designate, receive and accept, or otherwise acquire property or funds or any interest therein in the form of set asides, gifts, grants, contributions, and testamentary transfers. The Corporation's use of such property and funds shall be limited to expenditure of its income only for USA Swimming's exempt purposes in furtherance of its support of, or to benefit, USA Swimming athletes and USA Swimming programs while retaining the principal thereof as an endowment to further such purposes.

508.5 ENDOWMENT FUNDS — There shall be established within USA Swimming such special endowment fund accounts as the ~~House of Delegates or the~~ Board of Directors deems appropriate. The rules governing their respective operations shall be set forth in the USA Swimming Policy Manual.

R-7	ADOPTED	Effective January 1, 2018

Location: Page 65 – **202.7 Requirements for Observed Swims**

202.7 REQUIREMENTS FOR OBSERVED SWIMS — Swims may be observed by assigned USA Swimming or YMCA officials for conformance with USA Swimming technical rules in a meet conducted under other than USA Swimming rules. Official times achieved as observed swims may be submitted for entry into the SWIMS database if all of the following conditions are met:

.1 The meet must be a season-culminating Championship, e.g., League, Conference, District, Sectional, State, Regional, or be specifically approved by the USA Swimming Program Operations Vice Chair or designee. A time trial held in conjunction with the season-culminating championship meet that is officiated in accordance with the same standard as the championship meet may also be observed.

.2 Requests for observers for certification of times from meets in the championship progression must be made to the host LSC in accordance with LSC procedures at least 10 days prior to the meet. Applications for observation of all other meets must be made to the host LSC at least 10 days prior to the meet. Authorization of such non-championship meets must then be approved by the USA Swimming Program Operations Vice Chair or designee.

.3 An observer must verify that all swims approved for USA Swimming purposes were in accordance with the following requirements~~ of~~: ~~102.24 (Timing Rules), 103.3 (Racing Course Dimensions), and 103.14 (Starting Platforms).~~

A Minimum of one referee, one starter and two stroke & turn judge association officials working season-culminating championship meets and invitationals;

B 102.24 (Timing Rules);

C 103.3 (Racing Course Dimensions); and

D 103.14 (Starting Platforms)

.4 Where the technical rules of the stroke differ from USA Swimming as defined in Article 101, at least two observers from USA Swimming and/or the YMCA, who shall be certified Stroke & Turn Judges assigned or approved by the LSC, must be present, one at each end of the course, to verify compliance of the swim or swims with that part of the USA Swimming rule that differs from the organization's rule. Where the technical rules as listed in Article 101 are identical to those of the organization under whose rules the meet is being conducted, the judgment of the organization officials shall be sufficient. ~~An individual swim being observed requires notification to the observers prior to the start of the competition~~. The times should be entered, upon request, into SWIMS, the National Times Database.

R-8 ADOPTED Effective January 1, 2018

Location: Page 67 – **Article 203 Representation**

203.6 If a member club of an LSC has secured a court judgment against an athlete member (or his/her parents or custodians) for non-payment of club membership dues and fees, ~~which entitle the athlete to compete attached to the club~~ that athlete shall be ineligible to represent any USA Swimming member club until the judgment is paid.

R-9 ADOPTED Effective January 1, 2018

Location: Page 69 – **204.9 Sectional Championships**

204.9 SECTIONAL CHAMPIONSHIPS

.1 Each Zone shall designate its Sections.

.2 The Senior Development Committee will set nationwide time standards for Sectionals. Individual Sections may have standards that are slower than these standards, but not faster.

.3 The goal size for the Sectional meet is 700 athletes. If 800 or more athletes enter a given meet, the ~~Zone~~ Section shall either (a) tighten the time standards, (but not faster than the standards established by the Senior Development Committee), or (b) split the meet into two meets for the following year. For meets held in two courses, the goal size of the meet is 1,000 athletes. If 1,100 or more athletes enter a given meet, the ~~Zone~~ Section shall either (a) tighten the time standards (but not faster than the standards established by the Senior Development Committee), or (b) split the meet into two meets for the following year.

.4-.10 [*no changes*]

R-10 ADOPTED Effective January 1, 2018

Location: Page 69 – **204.9 Sectional Championships**

204.9 SECTIONAL CHAMPIONSHIPS

.1-.5 [*no changes*]

.6 There shall be at least two (2) Spring and one (1) Summer Sectional meets in each Zone.

A Summer Sectional

(1) The Summer Sectional shall be a Long Course meet.

(2) The Summer Sectional meet shall be no more than four (4) days long, and shall conclude ~~between~~ at least eight (8) ~~and twenty-two (22)~~ days prior to the U.S. Open or Junior Nationals, whichever comes first.

(3) The Summer Sectional meet shall have at least one 18-and-under final heat per individual event.

B Spring Sectional

(1) The Spring Sectional meet should be no more than 3 1/2 days long. The dates may vary according to the needs of each Zone.

(2) The Spring Sectional meet shall have at least one 18-and-under final heat per individual event.

.7-.10 [*no changes*]

R-11 ADOPTED Effective January 1, 2018

Location: Page 70 – **205.3 Program and Events**

205.3 PROGRAM AND EVENTS

.1 In order to promote maximum achievement and recognition, competition may be separated by age, gender and level of ability. Meets and/or events shall be structured by the LSC to assure fair competition.

A Age Group swimming competition shall be conducted in conformance with the USA Swimming Technical Rules.

B USA Swimming shall establish and publish national motivational times for the recognized events in 102.1.2.

C An LSC may establish its own age group time standards for use within its jurisdiction or may sanction competition without any entry time requirements.

D Only swimmers whose best times correspond to the event's time standard for their age shall be eligible to participate in the particular event.

E Age Group meets may be designated by ability classifications.

F With the exception of championship and open water meets, the program in all other age group competition shall be planned to allow the events for swimmers twelve (12) years and younger to be completed in four (4) hours or less for ~~a timed finals~~ per session (prelims, finals, timed finals) ~~or in a total of eight (8) hours or less per day for a preliminaries and finals meet~~. Events for the same 12 & under swimmers shall be limited to one session per day, except for prelim/final meets where events for 12 & under swimmers may be offered in both prelims and finals.

.2 Programs for Age Group meets and/or those of mixed classification may be tailored to meet local requirements and conditions. Recommended events are those listed in 102.1.2. An LSC, at its option, may open its oldest Age Group at any competition to Post Age Group swimmers. Dual meets between clubs and LSCs are encouraged.

R-12 ADOPTED Effective January 1, 2018

Location: Page 77 – **207.11 Administrative Conduct of USA Swimming Championships**

207.11 ADMINISTRATIVE CONDUCT OF USA SWIMMING CHAMPIONSHIPS — The administrative rules for the conduct of the National Championships and Open Water Championships are specified herein. Additional rules for Open Water Championships are listed in Article 704.

.1-.5 [*no changes*]

.6 **Scratch Procedures**

A Swimmers may scratch from an event in which they are entered by following the procedures set forth in the meet announcement.

B The scratch deadline for the first day's events shall be fifteen (15) minutes after the general meeting is adjourned. The scratch deadline for all subsequent days' events shall be thirty (30) minutes after the time established for the start of the finals sessions.

C In all events where preliminary heats are necessary or in any timed final event for which the swimmer has been positively checked in, after the heats have been seeded, any swimmer who fails to compete in an individual event heat in which such swimmer entered and has not been scratched in accordance with sub-paragraphs A and B above will be barred from all further individual and relay events of that day. The application of this penalty shall pertain to the order in which the event/heats are swum, not the numerical order of the events. Additionally that swimmer shall not be seeded in any individual events on succeeding days unless that swimmer declares an intent to swim prior to the close of the scratch box for that day's events.

D-F [no changes]

R-13 ADOPTED Effective January 1, 2018

Location: Page 94 – **302.2 Membership**
Page 122 – **502.4 Individual Membership**

302.2 MEMBERSHIP — Athlete membership will consist of an annual membership, an outreach membership, a seasonal membership, or a single-meet open water membership.

.1 **Annual Membership** — Membership is for a calendar year. Non-members applying for membership on or after September 1 will be issued a membership valid through December 31 of the following year.

.2 **Outreach Membership** — Annual membership with specially reduced fees. Each LSC House of Delegates shall determine how athletes qualify for outreach membership.

.3 **~~Individual~~ Seasonal Membership** — At the option of the LSC, membership may be offered for one or two periods of not more than 150 days per period within a registration year. Seasonal membership may also be offered for an unspecified but continuous period of not more than 150 days commencing on the date of registration. Seasonal membership is not valid for competition at or above the Zone Championship level.

.4 **Single-Meet Open Water Membership** — At the option of the LSC, membership may be offered for the specific date(s) of an open water competition(s). The swimmer must compete unattached. Single-meet membership is not valid for competition at or above the Zone Championship meet.

502.4 INDIVIDUAL MEMBERSHIP

.1 Any individual may join USA Swimming as a member.

.2 Athlete membership consists of four categories:

A Annual (LSCs are required to offer this membership)

B Outreach (LSCs are required to offer this membership)

C ~~Individual~~ Seasonal (offered at option of LSC)

D Single Meet Open Water (offered at option of LSC)

.3-.6 [*no changes*]

R-17 ADOPTED Effective January 1, 2018

Location: Page 133 – **506.9 Senior Development Committee**
Page 133 – **506.10 Age Group Development Committee**

506.9 SENIOR DEVELOPMENT COMMITTEE

.1 The Senior Development Committee shall consist of ten (10) members appointed by the Board Chair, at least five (5) of whom shall be coaches and two of whom shall be athletes. <u>The Age Group Development Committee Chair or his/her designee shall be an ex-officio member with voice but no vote.</u>

.2-.3 [*no changes*]

506.10 AGE GROUP DEVELOPMENT COMMITTEE

.1 The Age Group Development Committee shall consist of ten (10) members appointed by the Board Chair, with at least one representative from each Zone. At least five (5) of the members shall be coaches and two shall be athletes. <u>The Senior Development Committee Chair or his/her designee shall be an ex-officio member with voice but no vote.</u>

.2-.3 [*no changes*]

R-18 ADOPTED Effective January 1, 2018

Location: Page 153 – **701.2 Rules**

701.2 RULES

.1-.4 [*no changes*]

.5 **The Finish**

A Where in-water finish apparatus is not available, an on-shore finish where contestants run from the water to a finish point is permitted.

B The finish should be filmed and recorded by a video system ~~with slow motion and recall facilities including timing equipment~~.

(1) The video recording system should be positioned in line with and where a clear, unobstructed view of the finish can be made. The recording system is from each side and above with a clear unobstructed view.

(2) The video recording system shall have both slow motion and recall capability, including timing equipment.

R-19 ADOPTED Effective January 1, 2018

Location: Page 156 – **701.7 The Meet Director**

701.7 THE MEET DIRECTOR shall

.1 have no other position at the event;

[*re-number remaining*]

R-20 ADOPTED Effective January 1, 2018

Location: Page 156 – **701.8 The Independent Safety Monitor**

701.8 THE INDEPENDENT SAFETY MONITOR shall

.1 be approved by an LSC sanction officer, ~~and shall~~ be independent of the race organizing committee, and have no direct responsibility for athletes entered in the competition (e.g., coach, personal assistant, or team manager);

R-21 ADOPTED Effective January 1, 2018

Location: Page 156 – **701.9 Officials**
Page 157 – **701.12 The Administrative Referee**

701.9 OFFICIALS — There should be no fewer than the following officiating positions filled. The positions of Referee, Safety Officer, Finish Judge and Timer shall not be combined with the duties of any other official.

The Referee, Assistant Referee, Administrative Referee or Administrative Official, and Starter must have passed the USA Swimming Open Water Referee online test prior to officiating a sanctioned Open Water competition.

Referee	Assistant Referee
Administrative Referee or Administrative Official	Announcer
Safety Officer	Medical Officer
Course Officer	Clerk of Course
Starter	Chief Timer and 3 timers
Chief Finish Judge and 2 finish judges	Recorder

Race Judge (one per competitor in escorted races)
Turn Judge (one at each change in the direction of the course)

701.12 THE ADMINISTRATIVE REFEREE OR ADMINISTRATIVE OFFICIAL shall be responsible for all administrative matters assigned by the Referee.

R-22 ADOPTED Effective January 1, 2018

Location: Page 159 – **701.22 The Finish Judge**

701.22 THE FINISH JUDGE shall

.1 be positioned in line with the finish ~~and~~ where ~~he/she can have~~ there is a clear and unobstructed view of the finish; and

R-23 ADOPTED Effective January 1, 2018

Location: Page 159 – **702.2 Water/Air Temperature**

702.2 WATER/AIR TEMPERATURE — The race shall not begin if the following conditions are not satisfied:

.1 The water temperature shall not be less than 16° C (60.8° F).

.2 For races of 5K and above, the water temperature shall not exceed 29.45° C (85° F).

.3 The air temperature and water temperature when added together shall not be less than 30° C (118° F) nor greater than 63° C (177.4° F).

.4 The water temperature shall be checked the day of the race, 2 (two) hours before the start, on the course at a depth of 40 cm (15.75 inches).

R-26 ADOPTED Effective January 1, 2018

Location: Required LSC Bylaws – 605.6 Duties and Powers

604.4 DUTIES AND POWERS - The House of Delegates shall oversee the management of the affairs of XXSI and the establishment of policies, procedures and programs. In addition to the duties and powers prescribed in the USA Swimming Rules and Regulations or elsewhere in these Bylaws, the House of Delegates shall:

.10 Remove from office any Board Members, *[members of the Administrative Review Board,] or* committee chairs or members *or coordinators* who have failed to attend to their official duties or member responsibilities or have done so improperly, or who would be subject to penalty by the Zone Board of Review for any of the reasons set forth in Article 404.1.3 of USA Swimming Rules and Regulations. However, no Board Member, *[Administrative Review Board member]* or elected committee chair *or coordinator* may be removed ~~except upon not less than~~ without receiving thirty (30) days written notice by the Secretary or other officer designated by the House of Delegates specifying the alleged deficiency in the performance of the member's responsibilities or specific official duties or other reason and an opportunity to respond in writing within twenty (20) days to such allegations. ~~All notices and proceedings under this section shall be prepared, served and processed utilizing the procedures for a formal hearing pursuant to Article 406 of the USA Swimming Rules and Regulations to the extent applicable. Should the Board Member, *[Administrative Review Board member or]* elected committee chair *or coordinator* contest the alleged deficiency or other reason alleged in the notice, the House of Delegates shall hold a hearing at which the defendant shall have the same rights as if the hearing were to be conducted by the Zone Board of Review pursuant to Part Four of the USA Swimming Rules and Regulations.~~

605.6 DUTIES AND POWERS - The Board of Directors shall act for XXSI and the House of Delegates during the intervals between meetings of the House of Delegates, subject to the exercise by the House of Delegates of its powers of ratification or prospective modification or rescission, except that it shall not remove a Board Member, *[an Administrative Review Board member]* or other person elected by the House of Delegates or elected or appointed by another committee or division of XXSI or amend these Bylaws. In addition to the powers and duties prescribed in the USA Swimming Rules and Regulations or elsewhere in these Bylaws, the Board of Directors shall have the power and it shall be its duty to:

.1-.11 [*no changes*]

.12 Remove from office any officers, *At-Large Board Members,* committee chairs*, or* committee members *or coordinators* of XXSI who were ~~not elected by the House of Delegates~~ appointed/elected by the Board and who have failed to attend to their official duties or member responsibilities or have done so improperly, or who would be subject to penalty by the Zone Board of Review for any of the reasons set forth in Article 404.1.3 of the USA Swimming Rules and Regulations. However, ~~No~~ no officer, *At-Large Board Member, or* committee chair *or coordinator* may be removed without receiving the thirty (30) days written notice specifying the alleged deficiency in the performance of the member's responsibilities or specific ~~under these Bylaws, the member's~~ official duties or other reason~~s~~ and an opportunity to respond in writing within twenty (20) days to such allegations. ~~All notices and proceedings under this section shall be prepared, served and processed utilizing the procedures for a formal hearing pursuant to Article 406 of the USA Swimming Rules and Regulations to the extent applicable. Should the officer, *At-Large Board Member,* committee chair*, or* committee member *or coordinator* contest the alleged deficiency or other reason set forth in the notice, the Board of Directors shall hold a hearing at which the member shall have the same procedural rights as if the hearing were to be conducted by the Zone Board of Review pursuant to Part Four of USA Swimming Rules and Regulations.~~

January 2018 Ohio Zone Report

The 2018 Central Zone Championships will be Aug 2-5, 2018 in Geneva, Ohio; held at the SPIRE Institute. The meet is for swimmers ages 10 & under, 11-12, and 13-14 who have achieved AAA times since the previous August. Registration and team practices will be on Wed Aug 1st at SPIRE. Ohio Swimmers ages 11 & over will have the option to participate on the Ohio Travel Team, departing on Wed Aug 1st and returning Monday Aug 6th. A Charter Bus has been reserved from Buckeye Charters at $6,470 and will cap the travel team size at approximately 50 swimmers. If there is interest from a greater number of Ohio athletes to travel with the team, we will forecast the necessary requirements to warrant a second charter bus or explore alternate travel options. The travel athletes and staff will stay at the nearby Holiday Inn Ashtabula, the same location the team stayed at in 2014. Registrations will be made via credit card on the Ohio Zone team website and will open in early July. The deadline to register will be the Monday July 23rd, immediately following Ohio Junior Olympics.

Thanks, Brent Peaden
Ohio Zone Coordinator

Treasurer's Report
Ohio Swimming BOD January 2018 Meeting

To: Ohio Swimming BOD

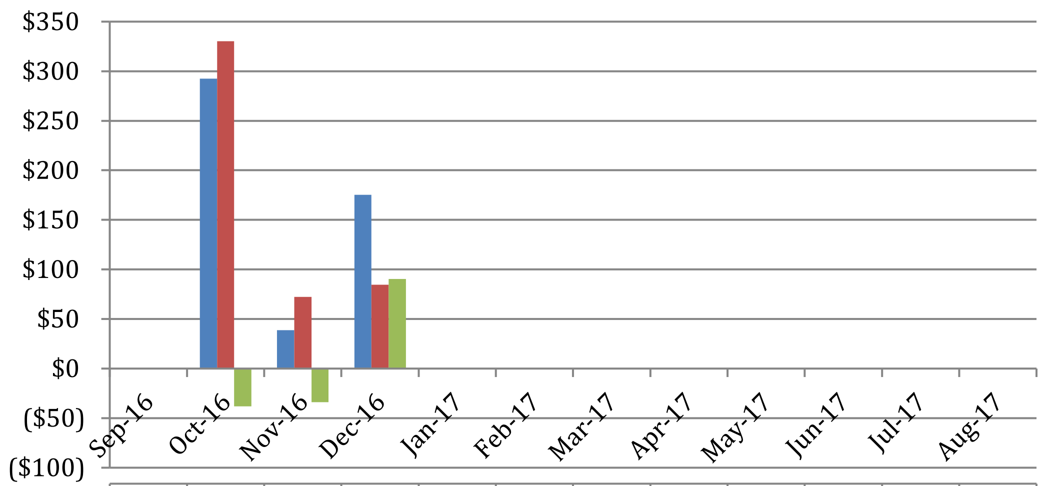
From: Joseph Waller

Date: January 15, 2018

Re: <u>OSI Treasurer's Report</u>

1. YTD Financials as of fiscal December (P4)
    a. Inflows = $506K vs our $898K budget, or 56% YTD
    b. Outflows = $487K vs our $909K budget, or 54% YTD
    c. YTD Net Surplus = $19K

YTD Cash Inflows (Outflows) in USD $Thousands



	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
Cash In	$0	$292	$39	$175	$0	$0	$0	$0	$0	$0	$0	$0
Cash Out	$0	$330	$72	$85	$0	$0	$0	$0	$0	$0	$0	$0
Surplus (Deficit)	$0	($38)	($34)	$91	$0	$0	$0	$0	$0	$0	$0	$0

2. P&L Actual versus Budget = **$18K <u>YTD Favorable Variance versus $12K Budget = $30K Favorable Variance</u>**

Main Drivers of Surplus (Deficit)			
Membership/Dues NET			$ (67,273.00)
FY17 Membership/Dues recovered in FY18			$ 36,000.00
Planned Use of Reserves			$ (11,515.28)
Credit Card Fees YTD			$ (1,103.56)
Senior Travel Fund Underspend			$ 17,450.00
All Other			$ 56,831.53
Surplus (Deficit) YTD			$ 30,389.69
Estimated FY17 Membership/Dues to be recovered in FY18			$ 10,000.00
Adjusted Surplus (Deficit) YTD			$ 40,389.69

Treasurer's Report
Ohio Swimming BOD January 2018 Meeting

Summary: We made positive progress during December in drawing down the Membership/Dues Receivable. With regard to FY18 Registrations, we have approximately $70K receivables, mostly related to Athlete registrations. We have an aging report that shows most of the receivable is 0-60 days, with only $12K older than 61 days. The Treasurer is involved in following up significant unpaid receivables once they progress into the 61+ day aging status.

3. Other matters
    a. Form 990 is in review by the BOD, will be filed with the IRS upon BOD approval and prior to extended due date of July 15, 2018.
    b. Finance Committee Meeting will be called to discuss Travel Fund restrictions

Respectfully Submitted,

Joseph Waller

OSI Treasurer

Ohio Swimming
Profit & Loss Budget vs. Actual
September 2017 through August 2018

	Sep '17 - A...	Budget	$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
Memberships/Dues(USA Swim)				
2017 Income Recieved in 2018	36,000.00			
Athlete	359,868.52	468,600.00	-108,731.48	76.8%
Club Membership Dues	7,665.00	13,000.00	-5,335.00	59.0%
Non Athl	44,578.00	61,415.00	-16,837.00	72.6%
Outreach	335.00	375.00	-40.00	89.3%
Seasonal Swimmers	8,865.00	35,700.00	-26,835.00	24.8%
Total Memberships/Dues(USA Swim)	457,311.52	579,090.00	-121,778.48	79.0%
Other Income				
Approved/Meet Obsvervation Fees	400.00	3,300.00	-2,900.00	12.1%
Banquet Income (C1)	0.00	4,500.00	-4,500.00	0.0%
CZ Diversity Select Camp	0.00	40,000.00	-40,000.00	0.0%
Interest Income(Ckg/Saving)				
Dividends	71.55	65.00	6.55	110.1%
Total Interest Income(Ckg/Saving)	71.55	65.00	6.55	110.1%
Misc.	-63.00	0.00	-63.00	100.0%
Official Dues ($6.00) (C3)	1,332.00	2,000.00	-668.00	66.6%
Officials (T-shirts,Badges) C3	0.00	0.00	0.00	0.0%
Zone Team (C4)	0.00	72,000.00	-72,000.00	0.0%
Total Other Income	1,740.55	121,865.00	-120,124.45	1.4%
Sanctions & Meet Revenue				
Entry Fees	26,122.00	105,000.00	-78,878.00	24.9%
Facility Fund (Reserved Fund)	14,491.50	59,250.00	-44,758.50	24.5%
Sanctions	1,660.50	4,200.00	-2,539.50	39.5%
Senior Circuit Entry Fees (C5)	0.00	5,400.00	-5,400.00	0.0%
Travel Fund (Reserved Fund)	4,959.00	19,750.00	-14,791.00	25.1%
Total Sanctions & Meet Revenue	47,233.00	193,600.00	-146,367.00	24.4%
Total Income	506,285.07	894,555.00	-388,269.93	56.6%
Expense				
Memberships/Dues Exp.(USA Swim)				
Athlete	347,390.58	382,800.00	-35,409.42	90.7%
Club Membership Dues	3,850.00	4,550.00	-700.00	84.6%
Individual Non Ath	31,898.00	50,170.00	-18,272.00	63.6%
Outreach	370.00	375.00	-5.00	98.7%
Seasonal Swimmers	8,370.00	30,600.00	-22,230.00	27.4%
Total Memberships/Dues Exp.(USA Swim)	391,878.58	468,495.00	-76,616.42	83.6%
Operations				
Administrative Review Board	0.00	96.00	-96.00	0.0%
Administrative Vice Chairman	0.00	480.00	-480.00	0.0%
Age Group Chairman	0.00	96.00	-96.00	0.0%
Athlete Representative	487.00	960.00	-473.00	50.7%
Coach Representatives				
Coach Education/Training	310.00	2,880.00	-2,570.00	10.8%
Coach of Yr Clinic, Scholorshp	1,000.00	2,000.00	-1,000.00	50.0%
Coach of Yr Plaques	0.00	200.00	-200.00	0.0%
Total Coach Representatives	1,310.00	5,080.00	-3,770.00	25.8%
Disability Swimming Coodinator	0.00	1,152.00	-1,152.00	0.0%
Donations	0.00	1,440.00	-1,440.00	0.0%
General Chairman(Discretionary)	0.00	9,600.00	-9,600.00	0.0%

Ohio Swimming
Profit & Loss Budget vs. Actual
September 2017 through August 2018

	Sep '17 - A...	Budget	$ Over Bud...	% of Budget
LSC Conventions/Clinics/Dues				
Central Zone Dues	0.00	96.00	-96.00	0.0%
D&O Insurance	0.00	500.00	-500.00	0.0%
House of Delegates Meeting	-2,021.60	1,920.00	-3,941.60	-105.3%
Recognition Banquet Exp (C1)	0.00	13,920.00	-13,920.00	0.0%
USAS Convention	21,618.84	19,680.00	1,938.84	109.9%
Workshops	921.13	1,440.00	-518.87	64.0%
Total LSC Conventions/Clinics/Dues	20,518.37	37,556.00	-17,037.63	54.6%
Officials Chair (C3)				
Background Check	152.00	1,021.44	-869.44	14.9%
Background Check Renewals	892.00	4,104.00	-3,212.00	21.7%
Officials Chair(Tshirts&Badges)	195.37	599.04	-403.67	32.6%
Officials Travel	3,448.01	15,360.00	-11,911.99	22.4%
Wkshops,Meetings,Recog,Training	1,790.00	2,788.80	-998.80	64.2%
Total Officials Chair (C3)	6,477.38	23,873.28	-17,395.90	27.1%
Open Water				
Camps	0.00	3,360.00	-3,360.00	0.0%
Total Open Water	0.00	3,360.00	-3,360.00	0.0%
Outreach/Diversity				
CZ Diversity Select Camp	0.00	40,000.00	-40,000.00	0.0%
Diversity	0.00	2,880.00	-2,880.00	0.0%
Diversity/Inclusion Clinic	0.00	480.00	-480.00	0.0%
Outreach-Gear	10,358.90	12,000.00	-1,641.10	86.3%
Outreach Travel	0.00	2,880.00	-2,880.00	0.0%
Total Outreach/Diversity	10,358.90	58,240.00	-47,881.10	17.8%
Permanent Office				
Bank Charges	82.11			
CC & Electronic Fees	1,103.56	0.00	1,103.56	100.0%
Office Expense	5,338.16	9,500.00	-4,161.84	56.2%
Payroll Expenses	30,358.81	89,745.00	-59,386.19	33.8%
Subcontractor Work	2,400.00			
Worker's Compensation	0.00	310.00	-310.00	0.0%
Total Permanent Office	39,282.64	99,555.00	-60,272.36	39.5%
Safe Sport Coordinator	0.00	2,400.00	-2,400.00	0.0%
Safety Coordinator	0.00	576.00	-576.00	0.0%
Secretary	0.00	100.00	-100.00	0.0%
Senior Vice-Chairman	0.00	96.00	-96.00	0.0%
Treasurer				
Audit	4,995.00	4,995.00	0.00	100.0%
Tax Prep	2,510.00	2,795.00	-285.00	89.8%
Taxes	0.00	100.00	-100.00	0.0%
Total Treasurer	7,505.00	7,890.00	-385.00	95.1%
Total Operations	85,939.29	252,550.28	-166,610.99	34.0%
Swimmer Support				
Awards				
Age Group	261.35	15,000.00	-14,738.65	1.7%
Open Water	0.00	397.00	-397.00	0.0%
Seniors	513.94	500.00	13.94	102.8%
Total Awards	775.29	15,897.00	-15,121.71	4.9%

Ohio Swimming
Profit & Loss Budget vs. Actual
September 2017 through August 2018

	Sep '17 - A...	Budget	$ Over Bud...	% of Budget
Championship (Facility Reserved				
LC Jr. Olympics	0.00	6,517.50	-6,517.50	0.0%
LC Regionals	0.00	14,812.50	-14,812.50	0.0%
LC Seniors	0.00	6,517.50	-6,517.50	0.0%
Open Water Championship	0.00	3,555.00	-3,555.00	0.0%
SC Jr. Olympics	0.00	6,517.50	-6,517.50	0.0%
SC Regionals	0.00	14,812.50	-14,812.50	0.0%
SC Sr Championships	6,517.50	6,517.50	0.00	100.0%
Championship (Facility Reserved - Other	0.00	0.00	0.00	0.0%
Total Championship (Facility Reserved	6,517.50	59,250.00	-52,732.50	11.0%
Meets				
Distance Meets	0.00	5,000.00	-5,000.00	0.0%
Senior Circuit Meets (C5)	0.00	9,000.00	-9,000.00	0.0%
Total Meets	0.00	14,000.00	-14,000.00	0.0%
Open Water				
Ohio Open Water Cup	0.00	0.00	0.00	0.0%
Total Open Water	0.00	0.00	0.00	0.0%
Senior Travel Fund (Reserved)				
Futures	1,300.00			
Long Course	1,150.00			
Open Water	150.00			
Short Course	-300.00			
Senior Travel Fund (Reserved) - Other	0.00	19,750.00	-19,750.00	0.0%
Total Senior Travel Fund (Reserved)	2,300.00	19,750.00	-17,450.00	11.6%
Zone Team				
Zone Team-Open Water	0.00	1,152.00	-1,152.00	0.0%
Zone Team Coaches(C4)	0.00	1,056.00	-1,056.00	0.0%
Zone Team Expenses (C4)	0.00	73,920.00	-73,920.00	0.0%
Total Zone Team	0.00	76,128.00	-76,128.00	0.0%
Total Swimmer Support	9,592.79	185,025.00	-175,432.21	5.2%
Total Expense	487,410.66	906,070.28	-418,659.62	53.8%
Net Ordinary Income	18,874.41	-11,515.28	30,389.69	-163.9%
Net Income	**18,874.41**	**-11,515.28**	**30,389.69**	**-163.9%**

Ohio Swimming
Balance Sheet
As of January 10, 2018

		Jan 10, 18
ASSETS		
Current Assets		
Checking/Savings		
Edward Jones		
Olympic Trail Funds (Reserved)	28,000.00	
Edward Jones - Other	293,007.13	
Total Edward Jones		321,007.13
Edward Jones Money Market		42,546.89
FMB Checking		12,664.63
Total Checking/Savings		376,218.65
Accounts Receivable		
Accounts Receivable		-64.00
Total Accounts Receivable		-64.00
Total Current Assets		376,154.65
TOTAL ASSETS		**376,154.65**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities		207.75
Total Other Current Liabilities		207.75
Total Current Liabilities		207.75
Total Liabilities		207.75
Equity		
Opening Bal Equity		220,316.78
Retained Earnings		136,755.71
Net Income		18,874.41
Total Equity		375,946.90
TOTAL LIABILITIES & EQUITY		**376,154.65**