



Board of Directors Meeting

Tuesday April 4, 2023 • 8:30 PM
Zoom Meeting – See Info Below

MEETING AGENDA

1. Welcome and Roll Call
2. Declaration of Conflict of Interest Statement
3. Review and Approve January 24, 2023 Meeting Minutes
4. Consent Agenda
 - Executive Secretary Report
 - Financial Reports
 - Governance Report
 - Agreed Upon Procedures Report
4. Current Business
 - Finance Committee Report
 - BOD Proposals
5. Announcements/Information
6. Adjournment

Topic: Midwestern Swimming BOD Meeting
Time: Apr 4, 2023 08:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/93026011293?pwd=WVBYcktXWm1Md1FqU0kreDZlZDhJdz09>

Meeting ID: 930 2601 1293

Passcode: 077130

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| | |
|---------------------|-------------------|
| General Chair | Betsy Purcell |
| Adm Vice Chair | Toby Rees |
| Senior Vice Chair | Heather Farris |
| Age Group Chair | Emma McEntarffer |
| Treasurer | Stefanie Martinez |
| Finance Chair | Jeff Steiner |
| Safe Sport Chair | Aidan Cho |
| DEI Chair | Carol Olson |
| Coaches' Rep | Paige Skidmore |
| Sr Athlete Rep | Drayton Beber |
| Jr AthleteRep | Kate Novinski |
| At Large Athlete | Elsie Olberding |
| Delegate At Large | Sam Bach |
| Delegate At Large | Docker Hartfield |
| Governance Chair | Starre Haney |
| Operational Risk | Lori Howard |
| Technical Chair | Erica Storms |
| Registration Chair | Leslie Mayo |
| Officials Chair | Debra Pearson |
| Past General Chair | Carol Olson |
| Executive Secretary | Betty Kooy |



MINUTES DRAFT

DATE: 01/24/2023

TIME: 8:30 p.m.

LOCATION Zoom Conference Call

Call to Order

- Midwestern Board of Directors
- Board Meeting
 - Called to order – Betsy Purcell 8:34 p.m.
 - Purpose of Meeting: Regular BOD Meeting
- Roll Call by Zoom sign-in
 - BOD Attendees: Betsy Purcell, Toby Rees, Heather Farris, , Stefanie Martinez, Jeff Steiner, Aidan Cho, Carol Olson, Paige Skidmore, Elsie Olberding, Docker Hartfield, Betty Kooy
 - HOD Committee Chairs/Coordinators Present: Starre Haney, Lori Howard, Erica Storms, Leslie Mayo, Debra Pearson
 - BOD Absent: Heather Farris, Emma McEntarffer, Drayton Beber, Kate Novinski, Sam Bach
 - HOD Committee Chairs/Coordinators Absent:
 - Guests: Jimmy Parmenter, Kent Olberding
- Declaration of Conflict of Interest Statement: Read by Betsy Purcell; no declarations

Approval of Previous Minutes

- No corrections to minutes.
- Motion to Accept November Minutes – Jeff Steiner; Seconded, Starre Haney; Approved

Consent Agenda

- Documents – Discussion needed
 - Membership/Registration Coordinator Report

Leslie noted the trends, pre-pandemic to current year. Report was run on January 8. There has been a lot of registration activity since then, particularly HS swimmers wanting use of HS times. Betty sent email to clubs regarding HS end of season meets – reminders seem to help
 - Executive Secretary

*Betty noted the USA Swimming Workshop. Anyone can go but MW will fund BOD member who fall into the targeted tracks. BOD asked to let Betsy and Betty know if they are able to go. It was noted that not enough information is posted yet on the USA Swimming Website.
*Date for Spring HOD is needed – and meeting should be in-person. Perhaps it can be done in conjunction with an early Spring meet. (Offer for location came in email after meeting.)
 - Governance Committee Report

*Offices available for election/re-election were noted. Starre has contacted those eligible to run again. It was noted that the Officials Chair does not have to be a current member of the Officials Committee in order to run for Officials Chair.
Betty will post a nomination ballot online with position descriptions. March 15 is deadline for nominations.
 - Financial Reports

Jeff noted the bottom line for the fiscal year - -\$6,043.06 vs the -\$27,442.38 that was budgeted for a loss.

Betty noted which reports had been printed (final 2022 Budget vs Actual and P & L along with 2023 Budget and current Balance Sheet.

Noted was the \$7,474.00 Prepaid USS Registrations. All moneys that were on account according to Scot's reports were reimbursed to the clubs – no club questioned the reimbursement. We think that when funds were used they did not always get journaled to this account – changing of persons who did the accounting work for MW probably missed journal entries.

- Motion to Accept Consent Agenda Items –Starre Haney; Seconded-Jeff Steiner; Approved

Current Business

- Finance Committee Report
 - Jeff Steiner mentioned that a Finance Committee meeting was needed in the near future to look at the Budget impact of the changes to the Splash fees beginning in January.
Also noted was the need to begin the budget process for 2024.
- Short Course Championship Meet
 - Meeting was held Monday night with those involved with meet management
 - Noted items – the two hosts carefully considered the meet evaluations from last year and have proposed items to fix many of the issues – including set up on deck for better flow, awards issues, two gyms for crash areas with cameras and screens for viewing, better music, consistent announcer
 - Will be a webpage with all pertinent information for the meet

Announcements and Information -

- No announcements (although several stayed on the meeting to discuss September Swimposium along with the need for the Officials Committee to meet and determine Referee and Admin for Champ and Challenge meets.
- Meeting dates:
3rd Tuesday of every other month – 8:30 p.m. via Zoom
Next BOD Meeting – Tuesday, March 21, 2023 – reports due March 16, 2023
Next HOD Meeting – Spring 2023 – Date and Time TBD

Adjournment

- Motion to adjourn – Jeff Steiner; Seconded – Toby Rees; Passed
- Time: 9:07 p.m.
- Submitted by: Betty Kooy, Secretary



BOD Report
Executive Secretary
April 4, 2023

- **Sanctions/Meet Schedules--**
Summer 2023/Fall-Winter 2023-2024 – Summer bids have been received and most of the meet flyers, sanction applications, and fees have been received. The ‘tentative’ schedule is posted on the MW website. Several early meets have been sanctioned and are posted on the MW website. Fall/Winter 2023-2024 bids are coming in and we have nearly a full schedule. I have put out at least 4 requests for those bids and there still are several clubs that normally host meets that have not responded. I will put out the call for Summer 2024 and Fall/Winter 2024-2025 on May 1 and request bids by May 31. We really need to get back on the recommended bid timing schedule, but clubs have been very reluctant to bid/request a meet so far in advance.
MW 2024 Short Course Championship – We have a bid for March 8-10 which would be two weeks after the Nebraska State High School meet and one week before the Reg 8 Sectional meet. Sanction committee will look at the season and make the decision.
- **Zone meets:** MW will attend the 14 & U Zone meet in Lenexa KS August 3-6. Meet is a family travel meet. Recommended cost per athlete is \$125.00. Nomination form for Head Zone Coach will be available soon. Open Water meet will be in Pleasant Prairie WI again June 15 and 16. Six is the minimum number of athletes for MW to send a coach.
- **Athlete Reimbursement and Outreach Reimbursement –**
Reimbursement requests for national meets now have an online form and so far it is working. So far, \$6400.00 has been sent to athletes for the US Open, Winter Juniors, and the Reg 8 Sectional meet. There were 61 MW swimmers at the Reg 8 meet. So far only \$376.31 has been distributed for Outreach Reimbursement. The figure for these two programs are based on September 1, 2022 – August 31, 2023.
- **SWIMS 3.0** – The high school meets that were observed were put into SWIMS along with the Midwestern databases. In order to get the meets cleanly into the databases the swimmer names had to be verified with SWIMS, the middle initial, birthdate, and new ID number had to be added to the MM data and the team for each athlete was changed to UN-MW. Approximately 850 individual athletes were put into the databases for 7 NE meets and 3 IA meets.
- **USA Swimming Workshop** –The USA Swimming Workshop dates are set for April 20-23, 2023 at the Denver Tech Center. Targeted this year will be Coaches, Officials, and Safe Sport with other groups possible. The agenda is posted on the USA Swimming website. MW has 9 persons committed to attend.
- **Spring HOD Meeting:** The date for the Spring House of Delegates meeting will be April 29 at 10:30 a.m. at Millard South High School. There are several officers for the Board of Directors that need to be elected – Age Group Vice Chair, Treasurer, At Large Delegate, Technical Chair, Officials Chair, and Operational Risk Chair. Nominations are open through April 7. The Junior Athlete will be elected by athletes via club voting (nominations are needed). At this point there is no ‘role’ in SWIMS for the Clubs’ House of Delegates representative to be named. We have asked for each club to designate their voting representative. That representative must be a member in good standing of USA Swimming and Midwestern Swimming. At this point 17 out of 30 MW clubs have responded with delegate names.
- **MW 990 and AUP:** HBE has done the MW 990 and Agreed upon Procedures. The AUP along with the documents to be submitted to USA Swimming including the 990 are included with the documents for the April 4 meeting. The 990 will be filed before May 15 and the AUP will be filed with USA Swimming.

Governance Committee Report for April 4 BOD meeting

The governance committee met via email and zoom to discuss the upcoming HOD BOD elections and revisions to the current policies and procedures. Emails had been sent by the Chair to all current non-appointed BOD members that were eligible for reelection. The committee will work with Betty Kooy regarding the announcement of the future board of director positions and the nomination forms to be completed. The deadline for nominations was set at March 15th. (This was later extended to April 7th after the HOD meeting date was established to be April 29th.) The ballot will need to be sent out to the HOD members by April 9th. Starre Haney will create the election ballot. The Governance Committee will assist in the conduct of the election at the HOD.

Midwestern Redbook Policies and Procedures as well as the swim meet sanction/announcement form were reviewed for needed changes/updates as a result of the 2022 USA Swimming Rules and Regulation Meet Marshal and safety changes from September 2022. They changes have been submitted for BOD approval.

Respectfully submitted,

Starre Haney, Chair



To: MWS Board of Directors

From: Leslie Mayo, Membership/Registration Coordinator

Date: April 4, 2023

| | 2019 Membership * September 1, 2018 – August 31, 2019 | 2020 Membership * September 1, 2019 – August 31, 2020 | 2021 Membership * September 1, 2020 – August 31, 2021 | 2022 Membership * September 1, 2021 – August 31, 2022 | 2022 Membership September 1, 2021 – March 31, 2022 | 2023 Membership September 1, 2022 – March 31, 2023 | Increase / Decrease |
|--|---|---|---|---|--|--|------------------------|
| Member Clubs/ Organizations | 33 | 31 | 31 | 30 | 30 | 30 | |
| Premium Athletes - Renew | 1,932 | 1,811 | 1,623 | 1,657 | 1,579 | 1,342 | - 237 |
| Premium Athletes - New | 581 | 468 | 404 | 605 | 504 | 539 | + 35 |
| Flex Athletes - Renew | 55 | 71 | 84 | 64 | 35 | 10 | - 25 |
| Flex Athletes - New | 109 | 52 | 83 | 92 | 71 | 211 | + 140 |
| Flex Athletes - Upgrade | 7 | 12 | 32 | 32 | 26 | 39 | + 13 |
| Outreach Athletes - Renew | 49 | 41 | 35 | 21 | 21 | 10 | -11 |
| Outreach Athletes - New | 15 | 15 | 5 | 15 | 13 | 23 | + 10 |
| Seasonal Athletes - Renew | 89 | 1 | 69 | 70 | 0 | 0 | 0 |
| Seasonal Athletes - New | 47 | 2 | 42 | 29 | 0 | 0 | 0 |
| Athletes - Total | 2,884 | 2,473 | 2,377 | 2,585 | 2,249 | 2,174 | - 75 - 411* |
| NATH Members | 383 | 340 | 350 | 430 | 398 | 420 | + 22 |
| Total Members | 3,267 | 2,813 | 2,727 | 3,015 | 2,647 | 2,594 | -53 |

* The numbers for the respective membership years are the final numbers for that completed season.

Midwestern Swimming, Inc.

Balance Sheet

As of April 3, 2023

| | TOTAL |
|-----------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 102 Wells Fargo | 105,499.08 |
| 122 Savings Wells Fargo | 65,135.74 |
| 124 CD FNBO | 116,243.50 |
| 129 PayPal Account | 0.00 |
| Bill.com Money Out Clearing | 0.00 |
| Total Bank Accounts | \$286,878.32 |
| Accounts Receivable | |
| 1200 Accounts Receivable | 0.00 |
| Total Accounts Receivable | \$0.00 |
| Other Current Assets | |
| 119 close out of investments | 0.00 |
| 410 Kirkpatrick Pettis | 0.00 |
| 412 American Express | 0.00 |
| 414 Dain Rauscher | 0.00 |
| Payroll Refunds | 0.00 |
| Total Other Current Assets | \$0.00 |
| Total Current Assets | \$286,878.32 |
| Fixed Assets | |
| 181 Depreciation | 0.00 |
| Total Fixed Assets | \$0.00 |
| TOTAL ASSETS | \$286,878.32 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 0.00 |
| Total Accounts Payable | \$0.00 |
| Credit Cards | |
| 204 Credit Card - Kooy, Betty | 0.00 |
| 209 Credit Card - Scot Sorensen | 0.00 |

Midwestern Swimming, Inc.

Balance Sheet

As of April 3, 2023

| | TOTAL |
|--|---------------------|
| Total Credit Cards | \$0.00 |
| Other Current Liabilities | |
| 2001 Acct Pay | 0.00 |
| 201 Prepaid USS Registrations | 7,474.00 |
| 2100 Payroll Liabilities | 0.00 |
| 211 Accrued PR Taxes | 1,973.61 |
| 301 Payroll Tax | 0.00 |
| Direct Deposit Payable | 0.00 |
| Total Other Current Liabilities | \$9,447.61 |
| Total Current Liabilities | \$9,447.61 |
| Total Liabilities | \$9,447.61 |
| Equity | |
| 3000 Opening Bal Equity | 0.00 |
| 3900 Retained Earnings | 264,439.24 |
| Net Income | 12,991.47 |
| Total Equity | \$277,430.71 |
| TOTAL LIABILITIES AND EQUITY | \$286,878.32 |

Midwestern Swimming, Inc.

Profit and Loss

January 1 - April 4, 2023

| | TOTAL |
|---|--------------------|
| Income | |
| 420 Interest Income | 26.83 |
| 421 All Star Meet | 7,615.95 |
| 425 Officials Income | 443.00 |
| 432 MWS LSC Short Course | 37,946.00 |
| 441 MWS Sanction Fee | 1,200.00 |
| 442 MWS Splash Fee | 19,803.50 |
| 442.1 Splash Fee - SC Championships | 4,452.50 |
| Total 442 MWS Splash Fee | 24,256.00 |
| 443 MWS Fines | 100.00 |
| 451 USS Athlete Membership | 15.00 |
| 451.1 Athlete-Premium | 4,761.60 |
| 451.31 Athlete-Flex | 700.80 |
| 451.4 Athlete-Outreach | 50.00 |
| 451.5 Athlete-Txfr | 220.00 |
| 451.6 LateRegFee | 45.00 |
| Total 451 USS Athlete Membership | 5,792.40 |
| 452 USS Nonathlete Members | |
| 452.1 Non-Athlete Coach | 775.68 |
| 452.2 Non-Athlete Official | 307.20 |
| 452.3 Non-Athlete Administrator | 105.60 |
| 452.4 Other | 131.52 |
| Total 452 USS Nonathlete Members | 1,320.00 |
| 453 USS Club Memberships | 3,960.00 |
| Total Income | \$82,660.18 |
| GROSS PROFIT | \$82,660.18 |
| Expenses | |
| 521 All Star Meet Exp | 14,357.20 |
| 526 Diversity Support | |
| 526.1 Outreach Meet Support | 147.40 |
| Total 526 Diversity Support | 147.40 |
| 532 MWS LSC ShortCourse | 37,899.64 |
| 541 Athlete Reimbursement | |
| 541.1 Sectional & Open Water | 1,800.00 |
| 541.3 Nat, Jr Nat, Open, Int Trials | 1,000.00 |
| Total 541 Athlete Reimbursement | 2,800.00 |
| 566 Insurance | 356.00 |
| 568 Service Charge | 3.50 |

Midwestern Swimming, Inc.

Profit and Loss

January 1 - April 4, 2023

| | TOTAL |
|--|--------------------|
| 571 Administration | 319.21 |
| 571.1 Admin - HBE Monthly | 2,409.47 |
| 571.2 Admin-Intuit | 405.00 |
| Total 571 Administration | 3,133.68 |
| 572 Office Supplies | 216.13 |
| 573 Admin Internet-Google/Constant Contact | 120.00 |
| 578 Officials Expense | 58.05 |
| 578.1 Evaluator & Certification | 667.44 |
| 578.2 Meet Costs-Shirts/NameTags | 1,480.99 |
| 578.4 Champ Ref/Admin Lodging | 716.23 |
| Total 578 Officials Expense | 2,922.71 |
| 581 Exec Secretary - Wage | 6,675.00 |
| 582 Payroll Taxes | 510.64 |
| 595 Miscellaneous Expense | 860.06 |
| 596 BOD Meeting Expenses | 10.62 |
| Unapplied Cash Bill Payment Expense | 0.00 |
| Total Expenses | \$70,012.58 |
| NET OPERATING INCOME | \$12,647.60 |
| NET INCOME | \$12,647.60 |

Midwestern Swimming, Inc.

Budget vs. Actuals: 2023 Budget - FY23 P&L

January - December 2023

| | TOTAL | | | |
|---|--------------------|---------------------|-----------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 420 Interest Income | 26.83 | 25.00 | 1.83 | 107.32 % |
| 421 All Star Meet | 7,615.95 | 5,400.00 | 2,215.95 | 141.04 % |
| 423 Zone Meet | | 4,400.00 | -4,400.00 | |
| 425 Officials Income | 443.00 | | 443.00 | |
| 431 MWS LSC Long Course | | 32,000.00 | -32,000.00 | |
| 432 MWS LSC Short Course | 37,946.00 | 35,000.00 | 2,946.00 | 108.42 % |
| 441 MWS Sanction Fee | 1,200.00 | 3,250.00 | -2,050.00 | 36.92 % |
| 442 MWS Splash Fee | 19,803.50 | 80,000.00 | -60,196.50 | 24.75 % |
| 442.1 Splash Fee - SC Championships | 4,452.50 | | 4,452.50 | |
| Total 442 MWS Splash Fee | 24,256.00 | 80,000.00 | -55,744.00 | 30.32 % |
| 443 MWS Fines | 100.00 | | 100.00 | |
| 451 USS Athlete Membership | 15.00 | 17,664.00 | -17,649.00 | 0.08 % |
| 451.1 Athlete-Premium | 4,761.60 | | 4,761.60 | |
| 451.31 Athlete-Flex | 700.80 | | 700.80 | |
| 451.4 Athlete-Outreach | 50.00 | | 50.00 | |
| 451.5 Athlete-Txfr | 220.00 | | 220.00 | |
| 451.6 LateRegFee | 45.00 | | 45.00 | |
| Total 451 USS Athlete Membership | 5,792.40 | 17,664.00 | -11,871.60 | 32.79 % |
| 452 USS Nonathlete Members | | 2,600.00 | -2,600.00 | |
| 452.1 Non-Athlete Coach | 775.68 | | 775.68 | |
| 452.2 Non-Athlete Official | 307.20 | | 307.20 | |
| 452.3 Non-Athlete Adminstrator | 105.60 | | 105.60 | |
| 452.4 Other | 131.52 | | 131.52 | |
| Total 452 USS Nonathlete Members | 1,320.00 | 2,600.00 | -1,280.00 | 50.77 % |
| 453 USS Club Memberships | 3,960.00 | 5,040.00 | -1,080.00 | 78.57 % |
| 489 LSC Awards Banquet Income | | 2,500.00 | -2,500.00 | |
| 490 Coaches Clinic Income | | 2,500.00 | -2,500.00 | |
| Total Income | \$82,660.18 | \$190,379.00 | \$ -107,718.82 | 43.42 % |
| GROSS PROFIT | \$82,660.18 | \$190,379.00 | \$ -107,718.82 | 43.42 % |
| Expenses | | | | |
| 521 All Star Meet Exp | 14,357.20 | 14,000.00 | 357.20 | 102.55 % |
| 523 Zone Meet Exp | | 15,000.00 | -15,000.00 | |
| 523.1 Zone Open Water | | 2,000.00 | -2,000.00 | |
| Total 523 Zone Meet Exp | | 17,000.00 | -17,000.00 | |
| 526 Diversity Support | | 12,500.00 | -12,500.00 | |
| 526.1 Outreach Meet Support | 147.40 | | 147.40 | |
| Total 526 Diversity Support | 147.40 | 12,500.00 | -12,352.60 | 1.18 % |
| 527 Safe Sport | | 2,500.00 | -2,500.00 | |
| 528 Athlete Leadership Committee | | 250.00 | -250.00 | |
| 531 MWS LSC LongCourse | | 26,000.00 | -26,000.00 | |

Midwestern Swimming, Inc.

Budget vs. Actuals: 2023 Budget - FY23 P&L

January - December 2023

| | TOTAL | | | |
|--|--------------------|---------------------|-----------------------|------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 532 MWS LSC ShortCourse | 37,899.64 | 28,000.00 | 9,899.64 | 135.36 % |
| 541 Athlete Reimbursement | | 22,000.00 | -22,000.00 | |
| 541.1 Sectional & Open Water | 1,800.00 | | 1,800.00 | |
| 541.3 Nat, Jr Nat, Open, Int Trials | 1,000.00 | | 1,000.00 | |
| Total 541 Athlete Reimbursement | 2,800.00 | 22,000.00 | -19,200.00 | 12.73 % |
| 554 Club Rebates | | 1,500.00 | -1,500.00 | |
| 566 Insurance | 356.00 | 320.00 | 36.00 | 111.25 % |
| 568 Service Charge | 3.50 | 100.00 | -96.50 | 3.50 % |
| 571 Administration | 319.21 | 1,800.00 | -1,480.79 | 17.73 % |
| 571.1 Admin - HBE Monthly | 2,409.47 | 10,000.00 | -7,590.53 | 24.09 % |
| 571.2 Admin-Intuit | 405.00 | | 405.00 | |
| Total 571 Administration | 3,133.68 | 11,800.00 | -8,666.32 | 26.56 % |
| 572 Office Supplies | 216.13 | 500.00 | -283.87 | 43.23 % |
| 573 Admin Internet-Google/Constant Contact | 120.00 | 840.00 | -720.00 | 14.29 % |
| 574 Admin Office Internet | | 200.00 | -200.00 | |
| 575 Admin Postage | | 100.00 | -100.00 | |
| 576 Admin Travel/Training | | | | |
| 576.1 Admin Travel-Mileage Reimburse | | 500.00 | -500.00 | |
| Total 576 Admin Travel/Training | | 500.00 | -500.00 | |
| 577 National Workshop/Bus Mtg | | 8,000.00 | -8,000.00 | |
| 578 Officials Expense | 58.05 | 6,500.00 | -6,441.95 | 0.89 % |
| 578.1 Evaluator & Certification | 667.44 | | 667.44 | |
| 578.2 Meet Costs-Shirts/NameTags | 1,480.99 | | 1,480.99 | |
| 578.4 Champ Ref/Admin Lodging | 716.23 | | 716.23 | |
| Total 578 Officials Expense | 2,922.71 | 6,500.00 | -3,577.29 | 44.96 % |
| 579 USA Swim Conference Expenses | | 500.00 | -500.00 | |
| 581 Exec Secretary - Wage | 8,900.00 | 26,700.00 | -17,800.00 | 33.33 % |
| 582 Payroll Taxes | 680.85 | | 680.85 | |
| 589 LSC Awards Banquet | | 5,500.00 | -5,500.00 | |
| 590 Coaches Clinic | | 5,000.00 | -5,000.00 | |
| 592 Social Media/Advertising | | 1,200.00 | -1,200.00 | |
| 595 Miscellaneous Expense | 860.06 | 500.00 | 360.06 | 172.01 % |
| 596 BOD Meeting Expenses | 10.62 | 250.00 | -239.38 | 4.25 % |
| Unapplied Cash Bill Payment Expense | 0.00 | | 0.00 | |
| Total Expenses | \$72,407.79 | \$192,260.00 | \$ -119,852.21 | 37.66 % |
| NET OPERATING INCOME | \$10,252.39 | \$ -1,881.00 | \$12,133.39 | -545.05 % |
| NET INCOME | \$10,252.39 | \$ -1,881.00 | \$12,133.39 | -545.05 % |

BOD Proposals

Rationale: The 8 & Under Championship has been added to the MW meet schedule. Medals and High Point and Team trophies are given at this meet.

8.5.5.2 Add after d

- e. Midwestern LSC 8 & Under Championship –*
- \$5.25/maximum individual event*
- \$12.00/maximum relay event*
- \$6.50/MW surcharge (04/21/18 – in effect 09/01/18) (whether single session or more)*
- \$3.00/per session or \$12.00/maximum program charge*

Rationale: Clubs with outstanding payments due either to the MW LSC or to club meet hosts should have some form of penalty for delinquent fees.

Item will need to be added to items in 8.2.4 and 8.2.5 P & P under the Challenge meet info and Championship meet info.

Midwestern Swimming clubs with unpaid MWS fines or unpaid meet fees owed to host clubs shall not be permitted to enter a Challenge Meet or a Midwestern Championship Meet as members of their club. Athletes may enter the Challenge Meets or Midwestern Championship Meets as UNATTACHED. Unattached athletes are not permitted to swim on relays. Meet entry deadlines will not be extended for teams with unpaid fines or meet fees and athletes will be Unattached for the entered meet. Host clubs must alert the LSC Office and General Chair of unpaid meet fees.

Rationale: The MW cut is minimal. Most LSCs charge at least \$10.00 LSC fee for their portion of the registration fees. (4% will go to USA Swimming for collection fee.) Regarding Outreach, MW currently gets nothing for an Outreach member. Fees need to be recommended and set for budget purposes. Budget for 2024 should be set at the Spring HOD meeting.

2024 Proposed Registration Fees:

| | |
|-------------|------------------------------|
| Athlete | \$80.00 (\$70 plus \$10.00) |
| Non-Athlete | \$80.00 (\$70 plus \$10.00) |
| Flex | \$30.00 ((\$20 plus \$10.00) |
| Outreach | \$10.00 (\$5 plus \$5) |
| Admin | \$35.00 (\$30 plus \$5) |
| Seasonal | \$45.00 (\$40 plus \$5) |

2023 Zone meet – Family Travel – **Cost per athlete - \$125.00** (includes shirts, jacket, caps, meet fees, and coaching costs); optional backpack

Rationale: Costs are rising for gear and travel expenses.

MWS Policy draft for revisions for safety-op risk

Formatted: Font: Bold

1 Meet Safety Guidelines/Warm-up Procedures

8.6.1. Specific Guidelines/Recommendations

8.6.1.1. General Warm-up (30-45 minutes)

(a) No racing starts allowed from blocks or edge of pool; sit and slide or one-hand-on-wall recommended

(b) No sprinting or pace work during general warm-up sessions

8.6.1.2. Specific warm-up recommendations (30-45 minutes)

(a) Allow specific lanes for racing starts

(b) Allow lanes for push-pace work

(c) Allow lanes for continued general warm-up

8.6.1.3. Referee/meet management may assign team lanes and teams may organize their own warm-ups using guidelines above

8.6.2. Host Team Responsibilities

8.6.2.1. Meet Marshal

(a) The Marshals ~~(preferably at least one male and one female)~~ minimum of one male and one female are appointed by the meet director and will serve under the

direction of the Meet Referee. Meet warm ups may not start unless the Meet Marshals are on deck.

(b) The Marshall will report to and receive instructions from the Meet Referee, especially regarding the meet warm up procedures-

(c) ~~The A~~ Head Marshal, if utilized has the responsibility of instructing other Marshals in their responsibilities. The Head Marshal will be in contact with the Meet Referee prior to the meet and will organize the other Marshals.

8.6.2.2. Marshal responsibilities

The primary job of the meet marshal is to enforce warm up procedures and maintain order in the swimming venue per rule 102.19.

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Marshals are trained via the USA Swimming Meet Marshal Training Program and Test.

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Marshals shall submit their test results to the MWS Registrar as well as send to their club's meet director.

- (a) ~~There will be a minimum of one Marshall for every two lanes used in warm-ups, located between the lanes of their responsibility at the starting end of the pool.~~
- (b) Coaches ~~should can~~ not be used in lieu of Marshals. Coaches may be Marshals if they have taken the Meet Marshal Training Program and Test and are NOT coaching at that session
- (c) Marshals are to be on deck for the entire warm-up session and during the meet for the purpose of enforcing warm-up procedures and safety procedures. Any time there is a break in the meet and the pool is open for warm/warm down the Marshals must be on deck supervising the warm up.
During the meet competition one Marshal shall make rounds of the locker room, restroom areas and any team areas observing for safety practices. One Marshal shall be on deck at all times.
- (d) Marshals shall have the authority to remove from the deck (with concurrence of the meet referee) any swimmer and/or coach in violation of safety guidelines and warm-up procedures.
Other safety staff may be located at pool entrances to be sure only coaches, swimmers, officials and meet staff are on deck.

8.6.2.3. Warm-up pool – ~~Lifeguards from the host facility may serve as Marshals if:~~

~~(a) They have passed Red Cross Lifeguard Training~~

~~(b) They agree to enforce the warm-up rules as instructed by the Head Marshal and/or~~

~~Meet Referee. If there is a separate warm up pool there must be a minimum of two Marshals observing that pool at all times. In such instances a minimum of four marshals shall be required for each meet session.~~

Midwestern Policies and Procedures/Rules and Regs4401/01/2023

8.6.2.4. Other safety guidelines

- (a) Host may use a sign for each lane indicating designated use during warm-up. Orange cones should be placed on top of blocks to indicate the lane is closed for racing start practice.
- (b) Warm-up announcements should be made prior to each session defining procedures.
- (c) Warm-up information should be posted at the facility and published in the meet

information.

(d) Meet information will state “MWS Safety Guidelines and Warm-up procedures will be in effect at this meet.”

(e) Hazards in locker room, on the deck area, or in areas used by swimmers, coaches, spectators or officials shall be removed or clearly marked.

~~(f) Facility approved lifeguards must be provided at all times that swimmers are in the water.~~

8.6.2.5. Host clubs may, with the consent of the Meet Director or the Meet Referee, modify the time schedule or recommended lane assignments depending on pool configuration, number of swimmers, or other factors as long as safety is not compromised. MWS recognizes that the type of meet, physical facility and circumstances may make some of the guidelines and procedures difficult to implement. Alterations must be made with discretion and common sense. Safety must be the PRIMARY consideration.

8.6.3. Coach Responsibilities

8.6.3.1. Coaches shall inform and instruct their swimmers about the warm-up procedures and safety guidelines.

8.6.3.2. Coaches shall actively supervise their swimmers throughout the warm-up session at meets and practices. Visual and verbal contact with the swimmers should be maintained.

8.6.4. Miscellaneous

8.6.4.1. Any changes in lane assignments or warm-up procedures must be clearly announced.

8.6.4.2. When the number of participants cannot be safely accommodated during a warm-up session, the session should be split to allow a safe and adequate warm-up for all swimmers.

8.6.4.3. Swimmers shall not jump or dive into the pool to stop another swimmer for any reason.

8.6.5. Safety Responsibilities

8.6.5.1. The Meet Referee shall have the responsibility to establish and enforce rules for safe

conduct within the competition pool area.

8.6.5.2. The Head Marshal shall have responsibilities for safety rules in all other areas during competition and shall assist the Meet Referee as necessary.

8.6.5.3. A Meet Safety Committee consisting of the Meet Referee, Meet Director, and Head Marshal shall be established. This committee will have final authority in questions of safety rules and in penalties for violations.

8.6.6. Head Safety Marshal

8.6.6.1. Head Safety Marshal must be appointed for each MWS sanctioned meet. The Head Marshall will report to and work with the Meet Referee. The Marshal will have authority over the entire meet area.

(a) Qualifications

(1) Head Marshal will serve under the direction of the Meet Referee.

(2) Head Marshal cannot hold any other official capacity at the meet, including that of participating coach.

(3) A first aid and/or lifesaving background would be helpful but is not required

(b) Responsibilities:

(1) Pre-Meet

☒ The Head Marshal shall be responsible for identifying potential hazardous areas and removing the problem or making sure it is clearly marked. This should be done prior to the meet in conjunction with the Safety Chair of the host club.

☒ Work with the Meet Director to insure the presence of qualified Marshals.

☒ Conduct a pre-meet inspection to insure that all pool safety equipment is present and in working order. Facility management should assist in this inspection.

☒ Insure that any other equipment such as lane ropes, lane warm-up signs and other necessary safety aides are prepared and in working condition.

☒ Review the Emergency Action Plan (EAP) with the host club and/or facility

personnel. The Head marshal should be familiar with the EAP and its implementation.

(2) Meet Responsibilities

☒ To coordinate with the Meet Referee in the execution of safety regulations and warm-up procedures.

☒ To instruct lane Marshals of the warm-up procedures and of their responsibilities.

☒ To periodically check meet area such as locker rooms, concessions, deck area and spectator areas to insure continued safe use.

☒ To report safety related problems or discipline situations of concern to the Meet Referee

☒ To serve with the Meet Director and Meet Referee to compose the Meet Safety Committee (MSC). This committee will handle safety and/or discipline problems that require disciplinary action beyond that of the lane marshals' authority or situations of safety not easily remedied.

(3) Post Meet Responsibilities:

☒ Insure that the meet area is properly cleared and secured.

☒ Meet with the MSC for a post meet evaluation of meet safety effectiveness and any safety problems.

☒ Submit Reports of Occurrence to the Meet Director of any accidents which may have occurred during the meet. It is the responsibility of the Meet Director to submit the reports to the proper agencies.

8.7. Post Meet report requirements for MWS Office

8.7.1. Electronic meet files – backup of MM files – within 24 hours of the conclusion of the meet.

8.7.2. Coach Sign-in sheet – within 48 hours of the conclusion of the meet.

8.7.3. Officials Sign-in sheet – within 48 hours of the conclusion of the meet, including names of meet marshals present at each session, by the meet referee-

If the required number of meet marshals are not present for the meet a \$100.00 fine will be assessed.

8.7.4. Current splash fee per swimmer – within 15 days after the meet.

8.7.5. Financial recap of the meet – within 15 days after the meet.

8.7.6. Meet Director's Report – within 15 days after the meet.

8.8. SWIMS Times

8.8.1. Times to be uploaded to SWIMS

will be handled in the following manner:

Midwestern Policies and Procedures/Rules and Regs4601/01/2023

8.8.1.1. Times for individual swims from all MWS sanctioned meets will be uploaded to SWIMS

8.8.1.2. Relays may or may not be loaded, at the discretion of the Times Chair

8.8.1.3. Initial splits for relays may or may not be loaded, at the discretion of the Times Chair

8.8.1.4. Relays for MWS Championship meets and requested splits will be loaded.

8.8.2. Times for 'Approved' meets

will be uploaded to SWIMS

8.8.2.1. Only those swimmers with accurate USA Swimming ID numbers in the Meet Management data will be uploaded.

8.8.2.2. Initial splits may or may not be loaded, at the discretion of the Times Chair.

8.8.3. Times from 'Observed' meets

will be uploaded to SWIMS.

8.8.3.1. All swims at an 'observed' meet will be observed.

8.8.3.2. Only those swimmers with accurate USA Swimming ID numbers in the Meet Management data will be uploaded.

8.8.3.3. Initial splits may or may not be loaded, at the discretion of the Times Chair.

Standardized Meet Information

All meet flyers/announcements will include a header on all pages with the following information:

Meet Name (Including type of meet – A, BB+, B-, etc or NTS)

Host Club

Date of Meet

SANCTION: "Held under the Sanction of USA Swimming and Midwestern Swimming

Sanction #MWS_____"

"It is understood and agreed that USA Swimming shall be free from any liabilities or claims for damages arising by reason of injuries to anyone during the conduct of the event."

LOCATION: Facility Name, address of pool (include directions when possible)

POOL: Description (depth at starting end at 1m and 5m, depth at turn end at 1m and 5m, blocks, lane ropes, timing system)

Course, indoor or outdoor, number of lanes, type of lane lines, special pool characteristics

"The competition course has (not) been certified in accordance with 104.2.2C(4)"

FACILITY: Spectator facilities: "A spectator fee of _____ will be charged per day/session; children under 5 _____ (charge or free)." OR "There will be NO spectator fees charged." Describe seating for spectators.

Medical supervision available: List whatever the host team has available at their location. These are not required. First Aid Kits and ice for any injuries are highly recommended. Examples: "Certified lifeguards will be present at all times. An AED, emergency telephone, and first aid kit are available in the pool area. Rescue equipment includes backboards with neck immobilizers, rescue tubes, and a shepherd's crook. Host does not offer athletic trainers or rehabilitation facilities.

Aquatic facility safety requirement, glass statement, food limitations, areas of limited access, etc.

"(Name of Club) reserves the right to remove from the premises any individual who might jeopardize safety

and facility privileges."

"Use of audio or visual recording devices, including a cell phone, is not permitted behind the blocks, in changing areas, rest rooms, or locker rooms."

“Operation of a drone, or any other flying apparatus, is prohibited over the venue (pools, athlete/coach areas, spectator areas and open ceiling locker rooms) any time athletes, coaches, officials and/or spectators are present.”

Statement regarding gender specific facilities and gender neutral facilities; where located and availability; or a

statement regarding the lack of the gender neutral facilities because of age of facility. List Contact for information.

SCHEDULE: “Warm-Up Time: (time)”

“Meet Start Time: (time)”

MEET DIRECTOR: “(Name)” “(Telephone numbers)” “(Email addresses)”

OFFICIALS: “Meet Referee: (name), (email), (phone)”

“Admin Official: (name), (email), (phone)”

“Meet Marshal: 1. (name)”

2. (name)

3. (name)

4. (name)

***reminder -marshals of both genders must be represented**

MEET FORMAT: “Prelim/Final or Timed Finals; age groups; Championship; Invitational”

DISABILITY SWIMMERS:

“Athletes with a disability are welcomed and shall provide advance notice of desired accommodations to the Meet Director. The athlete (or the athlete’s coach) is also responsible for notifying the Deck Referee of any disability prior to competition.”

RULES: “Current USA Swimming Rules and Midwestern Rules will govern this meet.

All applicable adults participating in or associated with this meet acknowledge that they are subject to the provisions of the USA Swimming

Minor Athlete Abuse Prevention Policy (MAAPP), and that they understand that compliance with the MAAPP policy is a condition of participation in the conduct of this competition.”

CREDENTIALS: "Presentation of coach's membership credentials will be required at coach sign-in. Credentials shall be available at all times. The USA Swimming App is acceptable proof of USA Swimming membership."

"In accordance with MWS Policy, only those coaches who hold current, valid USA Swimming credentials will be permitted to act in a coaching capacity at this meet. Coaches who do not possess these credentials will be required to leave the deck area."

ELIGIBILITY: "All swimmers, coaches and clubs must be currently registered with USA Swimming."

"The age of the swimmer on (first day of meet) determines his/her age for the entire meet."

"Athletes who appear as unregistered on the first pre-meet recon must register with USA Swimming immediately. A second pre-meet recon will be run 4 days prior to the start of the meet and any unregistered MW athlete that appears on that list must register with USA Swimming. The entering club will be billed \$30.00 late fee and must provide proof of registration before athlete is allowed to swim in the meet."

List any other descriptions or discerning factors which determine the target audience of athletes.

List eligibility requirements for athletes (age group, league member, meet participation requirements).

"Relay-only swimmers must be included on the entry roster and MW splash fee paid to be eligible to participate." (If relays)

List specifics regarding qualification (time qualification etc)

"Late entries and deck entries (if accepted) will require proof of USA Swimming registration."

"Any swimmer entered in the meet, unaccompanied by a USA Swimming member coach, must be certified by a USA Swimming member coach as being proficient in performing a racing start or must start each race from within the water. It is the responsibility of the swimmer or the swimmer's legal guardian to ensure compliance with this requirement."

FINES: List fines if appropriate.

ENTRY LIMITS: "A swimmer may participate in _____ (number) individual events and _____ (number) relay events per day."

(6 maximum individual and 2 relays per day for timed final events; 3 maximum and 2 relays per day for prelim/final events) Club maximum entries if appropriate.

(If appropriate) "The 4-hour rule will be applied. The host will accept no further entries for a session with 12 &

Under swimmers where a 4-hour projected time limit is reached. The Meet Director reserves the right to limit events, heats, teams, and swimmers to conform to the 4-hour time limit (205.3.1F). Teams will be notified of any and all necessary adjustments."

EVENT FEES: Maximum fees currently allowed:

TF meet: \$4.00/individual, \$8.00/relay, \$8.00 max program charge

Inter-squad/Dual Meet: \$3.00/individual event

P/F meet: \$6.00/individual, \$12.00/relay, \$3.00 per session/\$12.00 for entire meet max program charge

Championship Challenge (Qualifier): \$5.25/individual, \$12.00/relay (if held)

MW Champs: \$6.50/individual, \$18.00/relay, \$3.00 per session/\$16.00 for entire meet max program charge (fees may be higher for specific facilities – host must request in writing to General Chair – max \$10.00) \$6.50 per swimmer – Midwestern Splash Fee; \$4.00 for squad/dual/single session meet MWS Splash fee

ENTRY PROCEDURE: “Entries may be submitted either in electronic format (electronic entry file with hard copy) or via email for unattached swimmers. A check for the entry fees must accompany all entries. Any swimmer in relays only will be listed on the roster and the MW Splash Fee (\$6.50) paid for that swimmer. Make checks payable to _____. NO REFUNDS (or refund policy).”

“Any entries submitted electronically will be acknowledged within 24 hours of receipt.”

ENTRY DEADLINE: “DEADLINE FOR RECEIPT OF ENTRIES IS (date)” (10 days prior to the meet start is earliest and latest deadline permitted).

Statement regarding late entries – at discretion of Meet Director, no late entries, double fees for late entries, etc (with current registration issues (2023) prefer NO late entries)

“Psych sheets will be sent to club entry chair within 24 hours of entry deadline.” Indicate time for corrections.

Statement regarding deck entries if accepted – “Deck entries will be accepted in the order received (for swimmers already in the meet) to fill open heats/lanes only. No additional heats will be added.”

ENTRY CHAIR: “(Name – Email)” “(Phone)”

“(Address)”

“(City State Zip)”

COACH MEETING: Times and location of coach meeting.

GENERAL MEET

CONDUCT:

Include type of seeding (deck / pre-seeded)

“Fly-over start procedure may be used (will NOT be used) at the discretion of the Meet Referee.”

Statement regarding finishes (into touch pads, etc)

Include procedure for individual and distance events (swum fastest to slowest/# of heats in finals if applicable).

Check-in and scratch procedures (positive check-in required/which events/when/where). (Midwestern Scratch

Rules may be referenced – MWS Policies and Procedures 8.5.12)

Relay entry procedure (name of swimmer on cards/when to meet management/etc)

Penalties for violation of procedures (if applicable)

Statement regarding exhibition swimming.

WARM-UP PROCEDURES:

Use MWS Safety Guidelines for model. (MWS Policies and Procedures 8.6)

“MWS Safety and Warm-up procedures will be in effect. Marshals will be present throughout warm-ups and competition, and have the authority to remove, with the concurrence of the Meet Referee, any swimmer, coach, or club for the failure to follow the safety rules.”

TEAM SUPERVISION: “Deck changes are prohibited.”

“Each team must provide an adult with non-athlete USA Swimming membership to supervise the swimmers in the team area at all times. **How do we know they are registered? Who do they show proof to? Suggest adding- Team Adult Supervisors will show their nonathlete credentials to the entrance door safety supervisor and be given a meet/session specific identifying bracelet or badge. Such badge will be worn by the adult supervisor for the session. If the team adult supervisor is not a nonathlete registered member of USA Swimming they will not be permitted on the deck.**

Only registered coaches, swimmers, and officials will be allowed on deck.”

SCORING: State method used (see USA Swimming rules 102.25)

AWARDS: Individual A / B/ etc (state type of award, # of places) Mementos?

Relay (type, # of places)

Individual High Point (if applicable)

Team awards; How distributed

MEET RESULTS: Available when and how at meet.

“Meet results will be posted and will be available electronically on the MW website within 48 hours of the meet conclusion – www.mwswim.org .”

PHOTOGRAPHY

POLICY:

“The MWS Photography Policy will be followed (MWS Policies and Procedures 8.5.15). Photographers taking pictures must adhere to MW policies and have advanced, written permission from the Meet Director or the Meet Referee to be on deck. **”All photographers MUST be nonathlete registered with completed background check and athlete protection training. Suggest host teams provide the photographer with meet specific ID armband or badge.**”

GENERAL

INFORMATION:

Information pertaining to but not limited to: Hospitality, concessions, programs, swim shops, request for meet help, clinics included at the meet, etc.

HOTELS: Hotel information for traveling clubs (if appropriate)

Items listed in quotes are required verbiage for all meet announcements.

***Midwestern Swimming
Hastings, Nebraska***

December 31, 2022

***Independent Accountant's Report
on Applying Agreed-Upon Procedures***



CPAs & Consultants | Wealth Management



CPAs & Consultants | Wealth Management

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Midwestern Swimming
Hastings, Nebraska

We have performed the procedures enumerated below to ensure Midwestern Swimming is operating in accordance with the Affiliation Agreement of USA Swimming, Inc. as of and for the year ended December 31, 2022. Midwestern Swimming's management is responsible for operating in accordance with the Affiliation Agreement of USA Swimming, Inc. as of and for the year ended December 31, 2022.

Midwestern Swimming has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring Midwestern Swimming is operating in accordance with the Affiliation Agreement of USA Swimming, Inc. Additionally, USA Swimming, Inc. acknowledges that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Obtain USA Swimming provided "Agreed Upon Procedures Inquiry Checklist" completed by Midwestern Swimming's representative. The completed checklist is included as Attachment A.
2. Prepare a year over year comparison of the balance sheet financial statement line items. For any variances over 10 percent, inquire of LSC representative for the reason for the variance. Financial Statement line items less than 5% of total assets will not be reviewed. Explanations for variances is included as Attachment B.
3. Prepare a year over year and actual to budget comparison for income statement line items. For any variances over 10 percent, inquire of LSC representative for the reason for the variance. Income Statement line items less than 5% of revenues will not be reviewed. Explanations for variances is included as Attachment C.
4. Obtain from LSC representative a list of all vendor invoices paid during the fiscal year. Randomly select 10 vendor invoices and obtain invoice and cancelled check. Agree amount and payee per invoice to cancelled check. Inspect invoice for signature or initials indicating approval for payment. No differences were noted.

5. Obtain bank and investment reconciliations as of year-end. Agree bank/investment balance per reconciliation to bank/investment statement. Agree book balance per reconciliation to the general ledger balance at year end as provided by management. No differences were noted.
6. Obtain list of cash disbursements by vendor for the calendar year from LSC representative. For each vendor paid more than \$600 for the calendar year per the list obtain 1099 copies. No exceptions were noted.
7. Obtain reconciliation of IRS Form 941 to general ledger as of 12/31 prepared by LSC representative. Obtain listing of amounts paid for the calendar year by employee. Obtain copies of W-2s issued for the year. For each employee per the listing who was paid over \$600, agree employee name and amount paid per the listing to the W-2. No exceptions were noted.
8. Obtain and attach most recently filed 990. Form 990 is included as Attachment D.
9. Obtain and attach year-end internally prepared financial statements. Financial statements are included as Attachment E.

We were engaged by Midwestern Swimming to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Midwestern Swimming's financial statements or accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Midwestern Swimming and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Midwestern Swimming and USA Swimming, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

ABE LLP

Lincoln, Nebraska
February 22, 2023

ATTACHMENT A

LSC Agreed Upon Procedures Inquiry Checklist

LSC Name:

MW

Completed By:

Name:

Betty Kooy

Date Completed (MM/DD/YYYY):

01/24/2023

Email (Copy of completed form will be sent to this address):

mwoffice@mws swim.org

For Period Ending (MM/DD/YYYY):

12/31/2022

General Company Information

EIN:

[REDACTED]

Accrual or Cash Method of Accounting:

- Accrual
 Cash

Name of General Chair:

Elizabeth A Purcell

Name of Treasurer:

Stefanie Martinez

Others involved in Accounting Functions:

1

HBE

2

Betty Kooy

3

Jeffrey Steiner

4

5

6

7

8

9

10

Person who maintains books and records:

Name:

Email:

Instructions: The purpose of this checklist is to supplement the agreed upon procedures engagement performed by an independent accountant. This form should be completed by an LSC representative and provided to the independent accountant to be submitted with the final agreed upon procedures deliverable.

As you complete this document, you will be asked to choose answers from drop down menus, check boxes, select dates and type text answers.

An accounting manual should provide answers to questions, instruction to accounting personnel, and provide the means to apply consistent reporting of business transactions. The document must be useful and, more importantly, used. Therefore, it should be organized, complete, and consistent.

It should be available to all who need or think they need it. Certainly, the accounting staff needs the manual. Also, managers, and others who submit accounting data should have the manual available to them.

It should always be current. A plan or method for updating policies with changes, additions, or deletions to the document is a must.

Does the LSC have written accounting policies and procedures established to describe the accounting system and ensure transactions are accounted for consistently (as described above)?

- Yes
- No
- Work in Progress

Bank Accounts

All accounts are on the books and financials.

- Yes
- No

Are funds deposited in a bank with FDIC protection?

- Yes
- No

Name of person who verified this:

Stefanie Martinez

Date Verified (MM/DD/YYYY):

01/24/2023

Has the balance in any account exceeded the protection limits at any time during the period being reviewed?

- Yes
- No

Document any issues below:

List all bank account numbers and corresponding general ledger account numbers:

Account:

Account Number

General Ledger Number

102

Additional account number and corresponding general ledger account number:

Account:

Account Number

General Ledger Number

122

Additional account number and corresponding general ledger account number:

Account:

Account Number

General Ledger Number

124

All Accounts are held in the name of the LSC (not an individual).

- Yes
- No

Do volunteers or employees of the LSC possess debit cards for any bank accounts?

- Yes
- No

If Yes, list names:

1

2

3

4

5

6

7

8

9

10

Are all account signers authorized by the Board of Directors?

- Yes
- No

The LSC is in compliance with stipulations regarding who can sign checks and/or authorize payments and there is a process for ensuring the bank is notified immediately of all changes to signers.

- Yes
- No

Please list the names and titles of the current account signers:

Account Signer

Name

Stefanie Martinez

Title

MW Treasurer

Additional account signer:

Account Signer

Name

Elizabeth A Purcell

Title

MW General Chair

Additional account signer:

Account Signer

Name

Title

Additional account signer:

Account Signer

Name

Title

Additional account signer:

Account Signer

Name

Title

Describe the LSC's written cash control policies to include approval policies in

place (authorization and documentation requirements before payment is made), check signers signing checks made payable to themselves or family members, signing of blank checks, the use of pre-numbered checks and their use in sequence, and the use of "Cash" as the payee on a check.

Checks are either written by accounting firm (HBE) or the Midwestern Treasurer (Stefanie Martinez). Checks issued by HBE must be authorized by the Treasurer. Checks \$500 and above must be authorized by both the Treasurer and the General Chair. No 'Cash' as payee is ever used. Checks issued by the Treasurer are very few (mostly time-sensitive - All Star and Zone checks) and are

Are these policies stated above strictly adhered to?

- Yes
- No

Describe a time, when you might deviate from these cash control policies.

Signed checks may be sent to the Office for use for the MW entered meets (All Star and Zone) when the Treasurer is out of town at the time they are required and HBE cannot issue in a timely manner.

Does the LSC use bill pay or other online payment methods?

- Yes
- No

If yes, describe the approval policies for these transactions.

Bills are paid through bill.com (HBE). The Treasurer approves all checks. Checks over \$500 must also be approved by the General Chair.

Explain the process for voiding and cancelling of checks.

HBE notifies the Treasurer of an issue. The Treasurer is then authorized through bill.com to void/cancel the check with the issue.

Blank checks are never signed.

- Yes
- No

Payments are processed by someone other than the authorizing individual.

- Yes
- No

ATTACHMENT B

Not required to review

| Account | Percentage of | | 12/31/2021 | Difference | % Change | Explanation |
|-----------------------------|---------------|------------|------------|-------------|----------|--|
| | Total Assets | 12/31/2022 | | | | |
| | | | | | | Changes in the membership collection methods resulting in less revenue/cash flow |
| Wells Fargo Checking | 33.52% | 92,242.55 | 116,035.43 | (23,792.88) | -20.50% | |
| Wells Fargo Savings | 23.66% | 65,127.45 | 65,110.20 | 17.25 | 0.03% | |
| CD FNBO | 42.24% | 116,243.50 | 114,072.00 | 2,171.50 | 1.90% | |
| Bill.com Money Out Clearing | 0.59% | 1,613.06 | 0.00 | 1,613.06 | #DIV/0! | |
| Total Assets | | 275,226.56 | 295,217.63 | | | |
| Prepaid USS Registrations | 2.72% | 7,474.00 | 14,295.00 | (6,821.00) | -47.72% | |
| Accrued Payroll Taxes | 0.92% | 2,532.32 | 2,788.00 | (255.68) | -9.17% | |
| Total Liabilities | | 10,006.32 | 17,083.00 | | | |
| Net Assets | 96.36% | 265,220.24 | 278,134.00 | (12,913.76) | -4.64% | |

ATTACHMENT C

Not required to review

| Account | Percentage of | | 12/31/22 | 12/31/21 | Difference | % Change | Explanation |
|-----------------------------|----------------|--|-----------------|----------------|--------------------|----------------|--|
| | Total Revenue | | | | | | |
| Interest Income | 0.84% | | 2,203 | 2,147 | 56.03 | 2.61% | |
| USS Athlete Membership | 43.02% | | 112,286 | 161,091 | (48,805.04) | -30.30% | Mid-year change in collection methods resulting in less revenue - prior to September, MWS collected memberships and passed on USA Swimming portion and after August, USA Swimming collected memberships and paid MWS its portion |
| USS Non-Athlete Members | 5.42% | | 14,139 | 23,836 | (9,696.64) | -40.68% | Fewer participants than anticipated and than actual in the prior year |
| USS Club Memberships | 1.32% | | 3,440 | 5,860 | (2,420.00) | -41.30% | |
| Donations | 2.68% | | 7,000 | 0 | 7,000.00 | 100.00% | |
| All Star Meet | 2.13% | | 5,549 | 0 | 5,549.00 | 100.00% | |
| Zone Meet | 1.56% | | 4,077 | 7,115 | (3,038.00) | -42.70% | |
| Officials Income | 0.09% | | 225 | 1,537 | (1,312.00) | -85.36% | |
| MWS LSC Long Course | 0.05% | | 131 | 25,131 | (25,000.00) | -99.48% | |
| MWS LSC Short Course | 12.21% | | 31,879 | 18,838 | 13,041.00 | 69.23% | More participants in competitions than anticipated and than actual in the prior year |
| MWS Sanction Fee | 1.13% | | 2,950 | 7,346 | (4,396.00) | -59.84% | |
| MWS Splash Fee | 28.81% | | 75,200 | 68,247 | 6,953.00 | 10.19% | More participants in competitions than anticipated and than actual in the prior year |
| MWS Fines | 0.07% | | 175 | 210 | (35.00) | -16.67% | |
| Coaches Clinic | 0.31% | | 800 | 0 | 800.00 | 100.00% | |
| Miscellaneous | 0.37% | | 972 | 0 | 972.00 | 100.00% | |
| Total Revenue | 100.00% | | 261,026 | 321,358 | (60,331.65) | -18.77% | |
| All Star Meet Expense | 5.17% | | 13,500 | 43 | 13,457.08 | 31295.53% | No meet held in prior year |
| Workshops Expense | 0.52% | | 1,346 | 0 | 1,345.54 | 100.00% | |
| Zone Meet Expense | 6.58% | | 17,177 | 12,857 | 4,319.52 | 33.60% | Greater meet participation in 2022 (still pandemic considerations in 2021) |
| Diversity Support | 4.94% | | 12,889 | 2,842 | 10,046.86 | 353.51% | |
| Safe Sport | 0.19% | | 493 | 1,048 | (555.00) | -52.96% | |
| MWS Long Course | 11.04% | | 28,814 | 24,440 | 4,373.77 | 17.90% | Larger scale meet in 2022 (still pandemic considerations in 2021) Different format in 2022 resulting in higher revenue and higher expenses (still pandemic considerations in 2021) |
| MWS Short Course | 12.14% | | 31,686 | 19,657 | 12,028.67 | 61.19% | Greater meet participation in 2022 (still pandemic considerations in 2021) |
| Athlete Reimbursement | 8.83% | | 23,050 | 17,189 | 5,861.00 | 34.10% | Mid-year change in method of collection - prior to September 2022, MWS collected and paid to USA Swimming and after August 2022, USA Swimming collected |
| USS Athlete Registration | 28.37% | | 74,066 | 134,343 | (60,277.00) | -44.87% | |
| USS NonAthlete Reg | 4.40% | | 11,484 | 20,970 | (9,486.00) | -45.24% | |
| USS Club Registrations | 0.27% | | 700 | 1,960 | (1,260.00) | -64.29% | |
| Club rebates | 0.03% | | 75 | 1,875 | (1,800.00) | -96.00% | |
| Insurance | 0.14% | | 356 | 306 | 50.00 | 16.34% | |
| Service Charge | 0.06% | | 168 | 30 | 138.05 | 460.17% | |
| Returned Checks | 1.08% | | 2,814 | 0 | 2,814.00 | 100.00% | |
| Administration | 5.02% | | 13,106 | 13,370 | (264.05) | -1.97% | |
| Office Supplies | 0.14% | | 368 | 320 | 47.54 | 14.86% | |
| Admin Constant Contact | 0.88% | | 2,286 | 1,200 | 1,085.86 | 90.49% | |
| Postage | 0.01% | | 28 | 99 | (71.40) | -72.12% | |
| Training | 0.11% | | 283 | 442 | (159.84) | -36.13% | |
| Meals | 0.20% | | 521 | 0 | 520.78 | 100.00% | |
| Travel | 0.53% | | 1,390 | 0 | 1,389.89 | 100.00% | |
| Officials Expense | 1.69% | | 4,410 | 2,677 | 1,733.07 | 64.74% | |
| USA Swim Conference Expense | 0.33% | | 870 | 0 | 870.02 | 100.00% | |
| Wages | 9.82% | | 25,621 | 23,075 | 2,546.32 | 11.03% | Annual wage increase |
| Payroll Taxes | 0.75% | | 1,960 | 1,765 | 195.03 | 11.05% | |
| LSC Awards Banquet | 1.84% | | 4,794 | 1,690 | 3,103.69 | 183.65% | |
| Coaches Clinic | 0.52% | | 1,370 | 0 | 1,369.89 | 100.00% | |
| Misc Expense | -0.65% | | (1,692) | 3,157 | (4,849.49) | -153.61% | |
| BOD Meeting Expense | 0.00% | | 10 | 175 | (165.03) | -94.30% | |
| Total Expense | | | 273,939 | 285,530 | | | |
| Net Income | | | (12,913) | 35,828 | | | |

Not required to review

Midwestern Swimming, Inc.
Budget vs. Actuals: 2022 Final Budget Forecast - FY22 P&L
 January - December 2022

| | % of Total Revenue | Total | | | | Explanation |
|--|--------------------|---------------|---------------|--------------------|----------|--|
| | | Actual | Budget | Over(Under) Budget | % Change | |
| Income | | | | | | |
| 420 Interest Income | 0.84% | 2,203.03 | 25.00 | 2,178.03 | 8712.12% | |
| 421 All Star Meet | 2.13% | 5,549.03 | 9,250.00 | -3,700.97 | -40.01% | |
| 423 Zone Meet | 1.56% | 4,077.18 | 7,500.00 | -3,422.82 | -45.64% | |
| 425 Officials Income | 0.09% | 224.60 | | 224.60 | | |
| 431 MWS LSC Long Course | 0.05% | 131.00 | 28,500.00 | -28,369.00 | -99.54% | |
| 432 MWS LSC Short Course | 12.21% | 31,878.50 | 25,116.48 | 6,762.02 | 26.92% | More participants in competitions than anticipated |
| 441 MWS Sanction Fee | 1.13% | 2,950.00 | 3,800.00 | -850.00 | -22.37% | |
| 442 MWS Splash Fee | 28.81% | 75,199.75 | 87,750.00 | -12,550.25 | -14.30% | Fewer participants than anticipated |
| 443 MWS Fines | 0.07% | 175.00 | | 175.00 | | |
| 451 USS Athlete Membership | | | 185,000.00 | -185,000.00 | -39.31% | |
| | | | | | | Mid-year change in collection methods resulting in less revenue - prior to September, MWS collected memberships and passed on USA Swimming portion and after August, USA Swimming collected memberships and paid MWS its portion |
| 451.1 Athlete-Premium | 39.75% | 103,747.00 | | 103,747.00 | | |
| 451.2 Athlete-Seasonal | 1.40% | 3,663.00 | | 3,663.00 | | |
| 451.3 Athlete-Upgrade | 0.46% | 1,188.00 | | 1,188.00 | | |
| 451.31 Athlete-Flex | 0.94% | 2,457.60 | | 2,457.60 | | |
| 451.4 Athlete-Outreach | 0.02% | 40.00 | | 40.00 | | |
| 451.5 Athlete-Txfr | 0.46% | 1,190.00 | | 1,190.00 | | |
| Total 451 USS Athlete Membership | | \$ 112,285.60 | \$ 185,000.00 | -\$ 72,714.40 | -39.31% | |
| 452 USS Nonathlete Members | 4.93% | 12,876.00 | 29,600.00 | -16,724.00 | -56.50% | |
| 452.1 Non-Athlete Coach | 0.24% | 622.08 | | 622.08 | | |
| 452.2 Non-Athlete Official | 0.16% | 414.72 | | 414.72 | | |
| 452.3 Non-Athlete Administrator | 0.04% | 100.80 | | 100.80 | | |
| 452.4 Other | 0.05% | 125.76 | | 125.76 | | |
| Total 452 USS Nonathlete Members | | \$ 14,139.36 | \$ 29,600.00 | -\$ 15,460.64 | -52.23% | |
| 453 USS Club Memberships | 1.32% | 3,440.00 | 7,200.00 | -3,760.00 | -52.22% | |
| 489 LSC Awards Banquet Income | | | 2,250.00 | -2,250.00 | -100.00% | |
| 490 Coaches Clinic Income | 0.31% | 800.00 | 2,500.00 | -1,700.00 | -68.00% | |
| Donations | 2.68% | 7,000.00 | | 7,000.00 | | |
| 495 Miscellaneous Income | 0.37% | 972.00 | | 972.00 | | |
| Total Income | | \$ 261,025.05 | \$ 388,491.48 | -\$ 127,466.43 | -32.81% | |
| Gross Profit | | \$ 261,025.05 | \$ 388,491.48 | -\$ 127,466.43 | -32.81% | |
| Expenses | | | | | | |
| 521 All Star Meet Exp | 5.17% | 13,500.08 | 17,000.00 | -3,499.92 | -20.59% | Program changes resulting in fewer expenses |
| 522 Clinics/Workshops Exp | 0.52% | 1,345.54 | | 1,345.54 | | |
| 523 Zone Meet Exp | 6.58% | 17,176.52 | 17,000.00 | 176.52 | 1.04% | |
| | | | | | | Budgeted for athlete training and clinics, but the trainings were not held |
| 524 Other Age Group Expense | | | 8,500.00 | -8,500.00 | -100.00% | |
| 526 Diversity Support | | | 10,000.00 | -10,000.00 | -100.00% | |
| 526.1 Outreach Meet Support | 0.47% | 1,228.41 | | 1,228.41 | | |
| 526.2 Diversity Camp/Meet | 4.47% | 11,660.45 | | 11,660.45 | | |
| Total 526 Diversity Support | | \$ 12,888.86 | \$ 10,000.00 | \$ 2,888.86 | 28.89% | |
| 527 Safe Sport | 0.19% | 493.00 | 2,500.00 | -2,007.00 | -80.28% | |
| 528 Athlete Leadership Committee | 0.00% | | 500.00 | -500.00 | -100.00% | |
| 531 MWS LSC LongCourse | 11.04% | 28,813.77 | 30,018.60 | -1,204.83 | -4.01% | |
| 532 MWS LSC ShortCourse | 12.14% | 31,685.67 | 32,000.00 | -314.33 | -0.98% | |
| 541 Athlete Reimbursement | 0.00% | | 23,000.00 | -23,000.00 | -100.00% | |
| 541.1 Sectional & Open Water | 4.59% | 11,975.00 | | 11,975.00 | | |
| 541.2 TYR Pro/Futures | 1.47% | 3,850.00 | | 3,850.00 | | |
| 541.3 Nat, Jr Nat, Open, Int Trials | 2.77% | 7,225.00 | | 7,225.00 | | |
| Total 541 Athlete Reimbursement | | \$ 23,050.00 | \$ 23,000.00 | \$ 50.00 | 0.22% | |
| 551 USS Athlete Registration | | | 165,000.00 | -165,000.00 | -55.11% | |
| | | | | | | Mid-year change in membership collection methods resulting in no payout to USA Swimming after August |
| 551.1 Athlete-Premium | 27.07% | 70,656.00 | | 70,656.00 | | |
| 551.2 Athlete-Seasonal | 1.14% | 2,970.00 | | 2,970.00 | | |
| 551.3 Athlete-Flex | 0.16% | 405.00 | | 405.00 | | |
| 551.4 Athlete-Outreach | 0.01% | 35.00 | | 35.00 | | |
| Total 551 USS Athlete Registration | | \$ 74,066.00 | \$ 165,000.00 | -\$ 90,934.00 | -55.11% | |
| 552 USS NonAthlete Reg | 4.40% | 11,484.00 | 26,400.00 | -14,916.00 | -56.50% | |
| 553 USS Club Registrations | 0.27% | 700.00 | 2,100.00 | -1,400.00 | -66.67% | |
| 554 Club Rebates | 0.03% | 75.00 | 1,500.00 | -1,425.00 | -95.00% | |
| 566 Insurance | 0.14% | 356.00 | 320.00 | 36.00 | 11.25% | |
| 568 Service Charge | 0.06% | 168.05 | 100.00 | 68.05 | 68.05% | |
| 569 Returned Checks | 1.08% | 2,814.00 | | 2,814.00 | | |
| 571 Administration | 0.81% | 2,122.50 | 2,500.00 | -377.50 | -15.10% | |
| 571.1 Admin - HBE Monthly | 4.21% | 10,983.45 | 13,000.00 | -2,016.55 | -15.51% | |
| Total 571 Administration | | \$ 13,105.95 | \$ 15,500.00 | -\$ 2,394.05 | -15.45% | |
| 572 Office Supplies | 0.14% | 367.54 | 750.00 | -382.46 | -50.99% | |
| 573 Admin Internet-Google/Constant Contact | 0.88% | 2,285.86 | 780.00 | 1,505.86 | 193.06% | |
| 574 Admin Office Internet | 0.00% | | 250.00 | -250.00 | -100.00% | |
| 575 Admin Postage | 0.01% | 27.60 | 150.00 | -122.40 | -81.60% | |
| 576 Admin Travel/Training | 0.00% | | | 0.00 | | |
| 576.1 Admin Travel-Mileage Reimburse | 0.11% | 282.56 | 500.00 | -217.44 | -43.49% | |
| Total 576 Admin Travel/Training | | \$ 282.56 | \$ 500.00 | -\$ 217.44 | -43.49% | |
| 576.2 Travel-Meals | 0.02% | 52.31 | | 52.31 | | |
| 577 National Workshop/Bus Mtg | 0.00% | | 12,000.00 | -12,000.00 | -100.00% | |
| 577.2 Travel & Hotel | 0.53% | 1,389.89 | | 1,389.89 | | |
| 577.3 Meals & Incidentals | 0.18% | 468.47 | | 468.47 | | |
| Total 577 National Workshop/Bus Mtg | | \$ 1,858.36 | \$ 12,000.00 | -\$ 10,141.64 | -84.51% | |
| 578 Officials Expense | 0.08% | 202.93 | 6,744.00 | -6,541.07 | -96.99% | |
| 578.1 Evaluator & Certification | 0.33% | 874.08 | | 874.08 | | |
| 578.2 Meet Costs-Shirts/NameTags | 0.86% | 2,233.06 | | 2,233.06 | | |
| 578.3 Officials Reimbursement | 0.42% | 1,100.00 | | 1,100.00 | | |
| Total 578 Officials Expense | | \$ 4,410.07 | \$ 6,744.00 | -\$ 2,333.93 | -34.61% | |
| 579 USA Swim Conference Expenses | 0.33% | 870.02 | 500.00 | 370.02 | 74.00% | |
| 581 Exec Secretary - Wage | 9.82% | 25,621.32 | 25,621.26 | 0.06 | 0.00% | |
| 582 Payroll Taxes | 0.75% | 1,960.03 | | 1,960.03 | | |
| 589 LSC Awards Banquet | 0.02% | 58.20 | 5,500.00 | -5,441.80 | -98.94% | |
| 589.2 Awards | 1.81% | 4,735.49 | | 4,735.49 | | |
| Total 589 LSC Awards Banquet | | \$ 4,793.69 | \$ 5,500.00 | -\$ 706.31 | -12.84% | |

| | | | | | |
|-------------------------------------|--------|----------------------|----------------------|-----------------------|----------|
| 590 Coaches Clinic | 0.52% | 1,369.89 | 10,000.00 | -8,630.11 | -86.30% |
| 592 Social Media/Advertising | 0.00% | | 1,200.00 | -1,200.00 | -100.00% |
| 595 Miscellaneous Expense | -0.65% | -1,692.49 | 250.00 | -1,942.49 | -777.00% |
| 596 BOD Meeting Expenses | 0.00% | 9.97 | 250.00 | -240.03 | -96.01% |
| Unapplied Cash Bill Payment Expense | 0.00% | 0.00 | | 0.00 | |
| Uncategorized Expense | 0.00% | | | 0.00 | |
| Total Expenses | | \$ 273,939.17 | \$ 415,933.86 | -\$ 141,994.69 | |
| Net Operating Income | | -\$ 12,914.12 | -\$ 27,442.38 | \$ 14,528.26 | |
| Net Income | | -\$ 12,914.12 | -\$ 27,442.38 | \$ 14,528.26 | |

ATTACHMENT D

Form 8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20__

2022

Department of the Treasury Internal Revenue Service

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

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

MIDWESTERN-UNITED STATE SWIMMING

EIN or SSN

Name and title of officer or person subject to tax STEFANIE MARTINEZ TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, 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 one line in Part I.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize HBE LLP to enter my PIN [] to enter my PIN [] Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 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 or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 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.

Signature of officer or person subject to tax

Date

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 2022 electronically filed return 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 HBE LLP Date 03/30/23

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2022)

Return of Organization Exempt From Income Tax

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

2022

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2022** calendar year, or tax year beginning and ending

| | | | |
|--|---|---|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization MIDWESTERN-UNITED STATE SWIMMING | | D Employer identification number [REDACTED] |
| | Doing business as | | E Telephone number 402-699-0377 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | |
| | 1429 N WEBSTER AVE | | G Gross receipts \$ 261,026. |
| | City or town, state or province, country, and ZIP or foreign postal code HASTINGS, NE 68901 | | |
| F Name and address of principal officer: STEFANIE MARTINEZ 1429 N WEBSTER AVE, HASTINGS, NE 68901 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | |
| J Website: WWW.MWSWIM.ORG | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | L Year of formation: 1979 |
| M State of legal domicile: NE | | | |

Part I Summary

| | |
|---|--|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: PROMOTE COMPETITIVE SWIMMING |
| | 2 Check this box <input type="checkbox"/> 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 14 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 14 |
| | 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 1 |
| | 6 Total number of volunteers (estimate if necessary) 6 500 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) 190,787. 136,866. |
| | 9 Program service revenue (Part VIII, line 2g) 128,424. 121,957. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,147. 2,203. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 321,358. 261,026. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 24,840. 0. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0. 27,581. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) 0. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 260,690. 246,358. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 285,530. 273,939. |
| 19 Revenue less expenses. Subtract line 18 from line 12 35,828. -12,913. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) 295,217. 275,227. |
| | 21 Total liabilities (Part X, line 26) 17,083. 10,006. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 278,134. 265,221. |

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 | | | |
| | STEFANIE MARTINEZ, TREASURER Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name KRYSTAL L SIEBRANDT, CPA | Preparer's signature KRYSTAL L SIEBRANDT | Date 03/30/23 | Check if self-emp <input type="checkbox"/> | PTIN [REDACTED] |
| | Firm's name HBE LLP | Firm's EIN [REDACTED] | Phone no. (402) 423-4343 | | |
| Firm's address 7140 STEPHANIE LANE PO BOX 23110 LINCOLN, NE 68542-3110 | | | | | |

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: PROMOTE COMPETITIVE SWIMMING

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 30,677. including grants of \$) (Revenue \$ 9,626.) AGE GROUP EVENTS - EDUCATION AND DEVELOPMENT OF ATHLETES IN COMPETITIVE SWIMMING; ALL STAR MEET AND ZONE MEET

4b (Code:) (Expenses \$ 205,904. including grants of \$) (Revenue \$ 112,331.) MWS SWIM MEETS - TWO STATE CHAMPIONSHIP MEETS, SANCTIONED AND HOSTED BY US SWIMMING

4c (Code:) (Expenses \$ 23,050. including grants of \$) (Revenue \$) ATHLETE REIMBURSEMENT - ANY ATHLETE MEMBER COMPETING IN NATIONAL EVENTS QUALIFY FOR REIMBURSEMENT. COACHES CLINICS ARE UTILIZED FOR ATHLETE TRAINING.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 259,631.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 on Schedule O. See instructions.

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

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 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 on Schedule O. | | |
| | 1a 14 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 14 | | |
| 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? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | 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? | | 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? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | 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 on Schedule O | | 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? | | 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? | X | |
| b | Describe on 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 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | X | |
| 12c | | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 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 | X | |
| b | Other officers or key employees of the organization | X | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | |
| 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? | | 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 | NONE |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O) | |
| 19 | Describe on 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 STEFANIE MARTINEZ - 402-699-0377 1429 N WEBSTER AVE, HASTINGS, NE 68901 | |

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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 line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) BETSY PURCELL GEN CHAIR | 15.00 | X | | | | | | 0. | 0. | 0. |
| (2) JEFFREY STEINER FINANCE VICE CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (3) TOBY REES ADMIN VICE CHAIR | 12.00 | X | | | | | | 0. | 0. | 0. |
| (4) HEATHER FARRIS SR VICE CHAIR (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (5) EMMA MCENTARFFER AGE GROUP CHAIR | 2.00 | X | | | | | | 0. | 0. | 0. |
| (6) STEFANIE MARTINEZ TREASURER | 5.00 | X | | | | | | 0. | 0. | 0. |
| (7) JEFF NELSON DELEGATE AT LARGE (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (8) PAIGE SKIDMORE COACHES REP (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (9) AIDAN CHO SAFE SPORT | 2.00 | X | | | | | | 0. | 0. | 0. |
| (10) DRAYTON BEBER SR ATHLETE REP | 2.00 | X | | | | | | 0. | 0. | 0. |
| (11) KATE NOVINSKI JR ATHLETE REP | 2.00 | X | | | | | | 0. | 0. | 0. |
| (12) ELSIE OLBERDING ATHLETE AT LARGE (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (13) CAROL OLSON DIVERSITY | 2.00 | X | | | | | | 0. | 0. | 0. |
| (14) JIMMY PARMENTER SR VICE CHAIR (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (15) KATERINE ANGLIN COACHES REP (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (16) SAM BACH DELEGATE AT LARGE (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (17) DOCKER HARTFIELD DELEGATE AT LARGE | 2.00 | 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 line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) DIANA BRAILITA SR ATHLETE REP (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| (19) MICHAEL SAMBULA-MONZALVO ATHLETE AT LARGE (PART YR) | 2.00 | X | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Subtotal | | | | | | | | 0. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 0. | 0. | 0. |

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, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such person</i> | | 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 |
|----------------------------------|--------------------------------|---------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |

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) | (B) | (C) | (D) | | |
|--|---|--|---------------|--|--|----------------------------|--|--|--|
| | | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a | | | | | | |
| | b | Membership dues | 1b | 129,866. | | | | | |
| | 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 | 7,000. | | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ | | | | | |
| | h Total. Add lines 1a-1f | | | | 136,866. | | | | |
| Program Service Revenue | 2 a | SWIM MEETS AND FEES | Business Code | 713990 | 121,957. | 121,957. | | | |
| | b | | | | | | | | |
| | c | | | | | | | | |
| | d | | | | | | | | |
| | e | | | | | | | | |
| | f | All other program service revenue | | | | | | | |
| | g Total. Add lines 2a-2f | | | | 121,957. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | | 2,203. | | 2,203. | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | | | |
| | 5 | Royalties | | | | | | | |
| | 6 a | Gross rents | 6a | (i) Real | (ii) Personal | | | | |
| | | | | b | Less: rental expenses | 6b | | | |
| | | | | c | Rental income or (loss) | 6c | | | |
| | d | Net rental income or (loss) | | | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | 7a | (i) Securities | (ii) Other | | | | |
| | | | | b | Less: cost or other basis and sales expenses | 7b | | | |
| | | | | c | Gain or (loss) | 7c | | | |
| | d | Net gain or (loss) | | | | | | | |
| | 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | | |
| | | | | b | Less: direct expenses | 8b | | | |
| | | | | c | Net income or (loss) from fundraising events | | | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | | |
| | | | b | Less: direct expenses | 9b | | | | |
| | | | c | Net income or (loss) from gaming activities | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | 10a | | | | | | | |
| | | | b | Less: cost of goods sold | 10b | | | | |
| | | | c | Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | 11 a | | Business Code | | | | | | |
| | b | | | | | | | | |
| | c | | | | | | | | |
| | d | All other revenue | | | | | | | |
| | e Total. Add lines 11a-11d | | | | | | | | |
| 12 Total revenue. See instructions | | | | 261,026. | 121,957. | 0. | 2,203. | | |

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

| 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 | 25,621. | 25,621. | | |
| 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 | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 1,960. | 1,960. | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| 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 Sch O.) | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 17,086. | 3,417. | 13,669. | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | 2,051. | 1,768. | 283. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 7,522. | 7,522. | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 356. | | 356. | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a SWIM MEET AND EVENT COS | 109,968. | 109,968. | | |
| b ATHLETE CLUB REGISTRATI | 86,325. | 86,325. | | |
| c ATHLETE REIMBURSEMENT | 23,050. | 23,050. | | |
| d _____ | | | | |
| e All other expenses _____ | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 273,939. | 259,631. | 14,308. | 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) | | (B) |
|---|--|-------------------|-----------|-------------|
| | | Beginning of year | | End of year |
| Assets | 1 Cash - non-interest-bearing | 295,217. | 1 | 275,227. |
| | 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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 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 | | 11 | |
| | 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 33) | | 295,217. | 16 | 275,227. |
| Liabilities | 17 Accounts payable and accrued expenses | 17,083. | 17 | 10,006. |
| | 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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 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 | | 17,083. | 26 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | | 27 | |
| | 28 Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | 0. | 29 | 0. |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | 0. | 30 | 0. |
| | 31 Retained earnings, endowment, accumulated income, or other funds | 278,134. | 31 | 265,221. |
| | 32 Total net assets or fund balances | 278,134. | 32 | 265,221. |
| 33 Total liabilities and net assets/fund balances | 295,217. | 33 | 275,227. | |

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 | 261,026. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 273,939. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -12,913. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 278,134. |
| 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 on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 265,221. |

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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 2b | Were the organization's financial statements audited by an independent accountant? _____ 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 2c | 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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____ | | X |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____ | | |

SCHEDULE A
(Form 990)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

| | |
|---|---|
| Name of the organization MIDWESTERN-UNITED STATE SWIMMING | Employer identification number [REDACTED] |
|---|---|

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).)
- 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 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 on 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? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
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| 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 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); 13 First 5 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. 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 - 2021. 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) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 179,846. | 172,598. | 169,350. | 190,787. | 136,866. | 849,447. |
| 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 | 186,104. | 169,045. | 56,268. | 128,424. | 121,957. | 661,798. |
| 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 | 365,950. | 341,643. | 225,618. | 319,211. | 258,823. | 1,511,245. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0. |
| 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 | | | | | | 0. |
| c Add lines 7a and 7b | | | | | | 0. |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 1,511,245. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|--|----------|----------|----------|----------|----------|------------|
| 9 Amounts from line 6 | 365,950. | 341,643. | 225,618. | 319,211. | 258,823. | 1,511,245. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 1,771. | 2,042. | 2,123. | 2,147. | 2,203. | 10,286. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 1,771. | 2,042. | 2,123. | 2,147. | 2,203. | 10,286. |
| 11 Net income from unrelated business activities not included on 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.) | 367,721. | 343,685. | 227,741. | 321,358. | 261,026. | 1,521,531. |

14 First 5 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 2022 (line 8, column (f), divided by line 13, column (f)) | 15 | 99.32 % |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15 | 16 | 99.39 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|-------|
| 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) | 17 | .68 % |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17 | 18 | .61 % |

19a 33 1/3% support tests - 2022. 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 - 2021. 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? <i>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.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| 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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i> | | |
| 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)? <i>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.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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).</i> | | |
| 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? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 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))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

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 on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI . | | |
| 11a | | |
| 11b | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 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. | | |
| 1 | | |
| 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? | | |
| 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). | | |
| 3 By reason of the relationship described on line 2, above, 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. | | |
| 1 | | |
| 2 | | |
| 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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| 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. | | | |
| b Did the activities described on line 2a, above, 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. | | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in Part VI . | | | |
| 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. | | | |
| 2a | | | |
| 2b | | | |
| 3a | | | |
| 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 0.015 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 0.035. | 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 0.85 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 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

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 | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|---|---|--|---|
| 1 | Distributable amount for 2022 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2022 | | |
| a | From 2017 | | |
| b | From 2018 | | |
| c | From 2019 | | |
| d | From 2020 | | |
| e | From 2021 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2022 distributable amount | | |
| i | Carryover from 2017 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2022 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2022 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2018 | | |
| b | Excess from 2019 | | |
| c | Excess from 2020 | | |
| d | Excess from 2021 | | |
| e | Excess from 2022 | | |



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.)

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

MIDWESTERN-UNITED STATE SWIMMING

Employer identification number



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

| | |
|---|--|
| Name of organization MIDWESTERN-UNITED STATE SWIMMING | Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div> |
|---|--|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 1 | <div style="background-color: black; width: 150px; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 150px; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 180px; height: 15px;"></div> | \$ 7,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|--|
| Name of organization MIDWESTERN-UNITED STATE SWIMMING | Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div> |
|---|--|

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|----------------------|
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |

| | |
|---|--|
| Name of organization MIDWESTERN-UNITED STATE SWIMMING | Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div> |
|---|--|

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|--|--|
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|--|--|
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|--|--|
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

| | |
|--|--|
| | |
| | |

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MIDWESTERN-UNITED STATE SWIMMING

Employer identification number

FORM 990, PART VI, SECTION B, LINE 11B:

THE RETURN IS REVIEWED AT THE BOARD MEETING PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD REVIEWS ANY WRITTEN NOTICES THAT ARE RECEIVED.

FORM 990, PART VI, SECTION B, LINE 15:

SIMILAR ORGANIZATIONS ARE REVIEWED NOTING TIME REQUIREMENTS.

FORM 990, PART VI, SECTION C, LINE 19:

AVAILABLE FOR INSPECTION DURING NORMAL BUSINESS HOURS.

ATTACHMENT E**Midwestern Swimming, Inc.**

Balance Sheet

As of December 31, 2022

| | TOTAL |
|-----------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 102 Wells Fargo | 92,242.55 |
| 122 Savings Wells Fargo | 65,127.45 |
| 124 CD FNBO | 116,243.50 |
| 129 PayPal Account | 0.00 |
| Bill.com Money Out Clearing | 1,613.06 |
| Total Bank Accounts | \$275,226.56 |
| Accounts Receivable | |
| 1200 Accounts Receivable | 0.00 |
| Total Accounts Receivable | \$0.00 |
| Other Current Assets | |
| 119 close out of investments | 0.00 |
| 410 Kirkpatrick Pettis | 0.00 |
| 412 American Express | 0.00 |
| 414 Dain Rauscher | 0.00 |
| Payroll Refunds | 0.00 |
| Total Other Current Assets | \$0.00 |
| Total Current Assets | \$275,226.56 |
| Fixed Assets | |
| 181 Depreciation | 0.00 |
| Total Fixed Assets | \$0.00 |
| TOTAL ASSETS | \$275,226.56 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 0.00 |
| Total Accounts Payable | \$0.00 |
| Credit Cards | |
| 204 Credit Card - Kooy, Betty | 0.00 |
| 209 Credit Card - Scot Sorensen | 0.00 |

| | TOTAL |
|--|---------------------|
| Total Credit Cards | \$0.00 |
| Other Current Liabilities | |
| 2001 Acct Pay | 0.00 |
| 201 Prepaid USS Registrations | 7,474.00 |
| 2100 Payroll Liabilities | 0.00 |
| 211 Accrued PR Taxes | 2,532.32 |
| 301 Payroll Tax | 0.00 |
| Direct Deposit Payable | 0.00 |
| Total Other Current Liabilities | \$10,006.32 |
| Total Current Liabilities | \$10,006.32 |
| Total Liabilities | \$10,006.32 |
| Equity | |
| 3000 Opening Bal Equity | 0.00 |
| 3900 Retained Earnings | 278,142.16 |
| Net Income | -12,921.92 |
| Total Equity | \$265,220.24 |
| TOTAL LIABILITIES AND EQUITY | \$275,226.56 |

Midwestern Swimming, Inc.

Profit and Loss

January - December 2022

| | TOTAL |
|---|---------------------|
| Income | |
| 415 Donations | 7,000.00 |
| 420 Interest Income | 2,194.87 |
| 421 All Star Meet | 5,549.03 |
| 423 Zone Meet | 4,077.18 |
| 425 Officials Income | 224.60 |
| 431 MWS LSC Long Course | 131.00 |
| 432 MWS LSC Short Course | 31,878.50 |
| 441 MWS Sanction Fee | 2,950.00 |
| 442 MWS Splash Fee | 75,199.75 |
| 443 MWS Fines | 175.00 |
| 451 USS Athlete Membership | |
| 451.1 Athlete-Premium | 103,747.36 |
| 451.2 Athlete-Seasonal | 3,663.00 |
| 451.3 Athlete-Upgrade | 1,188.00 |
| 451.31 Athlete-Flex | 2,457.60 |
| 451.4 Athlete-Outreach | 40.00 |
| 451.5 Athlete-Txfr | 1,190.00 |
| Total 451 USS Athlete Membership | 112,285.96 |
| 452 USS Nonathlete Members | 12,876.00 |
| 452.1 Non-Athlete Coach | 622.08 |
| 452.2 Non-Athlete Official | 414.72 |
| 452.3 Non-Athlete Administrator | 100.80 |
| 452.4 Other | 125.76 |
| Total 452 USS Nonathlete Members | 14,139.36 |
| 453 USS Club Memberships | 3,440.00 |
| 490 Coaches Clinic Income | 800.00 |
| 495 Miscellaneous Income | 972.00 |
| Total Income | \$261,017.25 |
| GROSS PROFIT | \$261,017.25 |
| Expenses | |
| 521 All Star Meet Exp | 13,500.08 |
| 522 Clinics/Workshops Exp | 1,345.54 |
| 523 Zone Meet Exp | 17,176.52 |
| 526 Diversity Support | |
| 526.1 Outreach Meet Support | 1,228.41 |
| 526.2 Diversity Camp/Meet | 11,660.45 |
| Total 526 Diversity Support | 12,888.86 |
| 527 Safe Sport | 493.00 |
| 531 MWS LSC LongCourse | 28,813.77 |
| 532 MWS LSC ShortCourse | 31,685.67 |

| | TOTAL |
|--|------------------|
| 541 Athlete Reimbursement | |
| 541.1 Sectional & Open Water | 11,975.00 |
| 541.2 TYR Pro/Futures | 3,850.00 |
| 541.3 Nat, Jr Nat, Open, Int Trials | 7,225.00 |
| Total 541 Athlete Reimbursement | 23,050.00 |
| 551 USS Athlete Registration | |
| 551.1 Athlete-Premium | 70,656.00 |
| 551.2 Athlete-Seasonal | 2,970.00 |
| 551.3 Athlete-Flex | 405.00 |
| 551.4 Athlete-Outreach | 35.00 |
| Total 551 USS Athlete Registration | 74,066.00 |
| 552 USS NonAthlete Reg | 11,484.00 |
| 553 USS Club Registrations | 700.00 |
| 554 Club Rebates | 75.00 |
| 566 Insurance | 356.00 |
| 568 Service Charge | 168.05 |
| 569 Returned Checks | 2,814.00 |
| 571 Administration | 2,122.50 |
| 571.1 Admin - HBE Monthly | 10,983.45 |
| Total 571 Administration | 13,105.95 |
| 572 Office Supplies | 367.54 |
| 573 Admin Internet-Google/Constant Contact | 2,285.86 |
| 575 Admin Postage | 27.60 |
| 576 Admin Travel/Training | |
| 576.1 Admin Travel-Mileage Reimburse | 282.56 |
| Total 576 Admin Travel/Training | 282.56 |
| 576.2 Travel-Meals | 52.31 |
| 577 National Workshop/Bus Mtg | |
| 577.2 Travel & Hotel | 1,389.89 |
| 577.3 Meals & Incidentals | 468.47 |
| Total 577 National Workshop/Bus Mtg | 1,858.36 |
| 578 Officials Expense | 202.93 |
| 578.1 Evaluator & Certification | 874.08 |
| 578.2 Meet Costs-Shirts/NameTags | 2,233.06 |
| 578.3 Officials Reimbursement | 1,100.00 |
| Total 578 Officials Expense | 4,410.07 |
| 579 USA Swim Conference Expenses | 870.02 |
| 581 Exec Secretary - Wage | 25,621.32 |
| 582 Payroll Taxes | 1,960.03 |
| 589 LSC Awards Banquet | 58.20 |
| 589.2 Awards | 4,735.49 |
| Total 589 LSC Awards Banquet | 4,793.69 |
| 590 Coaches Clinic | 1,369.89 |
| 595 Miscellaneous Expense | -1,824.49 |
| 596 BOD Meeting Expenses | 9.97 |
| Unapplied Cash Bill Payment Expense | 0.00 |

| | TOTAL |
|-----------------------|----------------------|
| Uncategorized Expense | 132.00 |
| Total Expenses | \$273,939.17 |
| NET OPERATING INCOME | \$ -12,921.92 |
| NET INCOME | \$ -12,921.92 |