



Agenda
Sierra Nevada Swimming
Board of Directors Meeting and Workshop
Wednesday, October 18, 2023
Zoom

Board of Directors

General Chair

- Scott Sewell

Admin Vice-Chair

- Daryn Glasgow

Finance Vice-Chair

- Roberta Savage

Senior Vice-Chair

- Brian Clark

Age Group Vice Chair

- Summer Huntsman

Program Dev't Vice Chair

- Adric Jope

Technical Planning Chair

- Alan Rosenfeld

Safe Sport Chair

- Deanna Hogenboom
- Jason Shibata

Athlete Representatives

- Julianna Gibson
- Ella Ching
- Aved Gorji
- Cooper Zarro

Coaches Representatives

- Betsy Aird

Officials Chair

- Melissa Szpik-Serrao

Diversity, Equity, Inclusion

- Leslie Juarez-Michel

Operational Risk/Safety

- Stephen Adams

At-Large

- David Karaczoff
- Scott Hastings
- Ted Curley

Disability/Adaptive Coord.

- Laura Crouch

Staff

- Alex Ongaco
- Mark Brown
- Alison Appel
- T.J. Kay
- Hope Gawlick

Sierra Nevada Swimming Mission

Promoting swimming by offering competitive and safe opportunities to athletes, support to coaches and educational awareness to clubs and volunteers.

Roll Call of Board Members

Open Session for Guest Comments

Reports of Officers, Chairs, Committees and Staff

Action/Discussion Items:

1. Adoption of minutes from the September 6, 2023 and September 10, 2023 Sierra Nevada Swimming Board of Directors Meeting
2. Authorization for Alex Ongaco to be listed in Quickbooks (Savage)
3. Discussion and Possible Action Regarding Two (2) Summer Senior Travel Requests (Savage)
4. Approval of up to a \$10,000 match for a SNS Olympic Training Center (OTC) Training Trip (Ongaco)
5. Approval of Updates to SNS Financial Policies (Savage)
6. Approval of Western Zone DEI Camp Proposal (Juarez Michel/Savage)
7. Approval of Funding for Attendance at November 2023 USA Swimming Meeting (Savage)
8. Approval of Modifications to the Championship Meet Qualifying Times (Rosenfeld)
9. Creation of a Committee to Review Championship Meet Fees (Rosenfeld)
10. Appointment of Marc Stanley as Open Water Chair (Non-voting)(Sewell)

Adjournment

Next General Sierra Nevada Swimming Board Meeting is to be determined.

10/17/23



SIERRA NEVADA SWIMMING BOARD REPORT

Board Member: Governance Committee / Administrative Vice Chair / Daryn Glasgow

Date of Board Meeting: 10/18/23 Date of last Committee Meeting: 5/9/23

Members Present: Daryn Glasgow, Betsy Aird & Roberta Savage

Date of Next Meeting: TBD

Committee Meetings are open to anyone that would like to attend.

Please contact Daryn Glasgow at CoachGlasgow@gmail.com to receive the Zoom Link for any upcoming Governance Meeting.

Action Items Completed: No Report

Action Items In-Progress:

- Chapter 5

Announcements:



SIERRA NEVADA SWIMMING COMMITTEE REPORT

To be submitted to Hope Gawlick (hope@gawlick.com) the Monday prior to the next BOD meeting

Board Member: Roberta Savage – Finance Vice Chair

Date of Next Finance/Audit Meeting: November 14 @ 6:00 p.m. via Google Hangout/Meet (if needed). All are welcome. Contact me to join (robertasavage2004@gmail.com)

Action Items Completed:

1. August 9th - met with investment advisor and Alison Appel - bi-yearly investment review. All is going well. Will stay the course with our investments.
2. In preparation for Board workshop/Board meeting, worked with Alison Appel to review/update finance policies.
3. Began Audit process with Alison Appel.
4. Worked with Daryn Glasgow, Scott Sewell and Jason Shibata to update employment agreements.
5. Reviewed Treasurer's Year-End for the 22-23 season. We stayed within the overall budget but had many expenses that exceeded our budgeted amount and we'll need to adjust for next year. See attached.
6. Reviewed August & September 2023 Treasurer's Report. See attached.
7. Held first Finance Committee meeting on October 10th. Discussed revised Financial Policies, WZ DEI Camp, overall finance issues.

Board Meeting AgDiscussion Items:

1. Discussion and Board action re: authorizing Alex Ongaco to be listed in Quickbooks in order to upload receipts.
2. Discussion and Board action re: two (2) 2023 Summer Senior Travel requests
3. Discussion and Board action re: SNS Financial Policies updated. See Attached.
4. Discussion and Board action re: WZ DEI Camp (with Leslie)
5. Discussion and Board action re: November 2023 USA meeting funding for Alex and Scott

Action Items In-Progress / Pending:

1. Review/update all finance related policies

Announcements:

Questions for the Board / Larger Group: _____

For Period: August 1, 2023 - August 31, 2023

Account Cash Balance 7/31/2023:	\$ 257,707.11
Income Registrations:	\$ 2,736.00
Income Meet Fees:	\$ 54,342.00
Income Sanction Fees:	\$ 330.00
Income Equipment Rentals:	\$ 1,900.00
Fines & Penalties	\$ -
WZ Copays	\$ 42,280.34
Return on Payment to Scott Powell	\$ 524.06
Expenses*:	\$ (101,275.71)
USA Swimming 4% Tech Fee	\$ (78.64)
Transfer to Investment Account	\$ -
Account Cash Balance 8/31/2023:	\$ 258,465.16

*(payroll, professional fees, supplies, storage, taxes, postage, awards, partial WZ expenses, National Evaluator, Officials Travel

**registration income includes LSC portion of Club Registrations received to date

I have reconciled the SNS Chase bank account for August 2023 and found that our known and recorded transactions match o

Account Cash Balance 8/31/2023:	\$ 258,465.16
Savings Account 8/31/2023:	\$ 496,944.45
Assets:	\$ 755,409.61

For Period: September 1, 2023 - September 29, 2023

Account Cash Balance 8/31/2023:	\$ 258,465.16
Income Registrations:	\$ 1,953.00
Income Meet Fees:	\$ -
Income Sanction Fees:	\$ -
Income Equipment Rentals:	\$ -
Fines & Penalties	\$ -
Expenses*:	\$ (24,584.74)
USA Swimming 4% Tech Fee	\$ (78.12)
Transfer to Investment Account	\$ -
Account Cash Balance 9/29/2023:	\$ 235,755.30

*(payroll, professional fees, supplies, storage, taxes, postage, partial WZ expenses, National Evaluator, Senior Travel Reimburs

**registration income includes LSC portion of Club Registrations received to date

I have reconciled the SNS Chase bank account for September 2023 and found that our known and recorded transactions matc

Account Cash Balance 9/29/2023:	\$ 235,755.30
Savings Account 9/30/2023:	\$ 480,655.30
Assets:	\$ 716,410.60

Sierra Nevada Swimming

Statement of Financial Position

As of August 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking	253,364.49
Total Bank Accounts	\$253,364.49
Other Current Assets	
Savings	496,944.45
Checks on Hand	0.00
Prepaid Expenses	0.00
Team Meet Fees Receivable	0.00
Total Other Current Assets	\$496,944.45
Total Current Assets	\$750,308.94
TOTAL ASSETS	\$750,308.94
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 Direct Deposit Liabilities	0.00
24000 Payroll Liabilities	0.00
CA PIT / SDI	225.69
CA SUI / ETT	30.24
Federal Taxes (941/944)	360.85
Total 24000 Payroll Liabilities	616.78
Direct Deposit Payable	0.00
Fiscal Sponsorship	0.00
Other payables	0.00
Unrealized Gains/Losses	31,160.15
USA Swimming Payable	0.00
Western Zone Expenses Payable	0.00
Total Other Current Liabilities	\$31,776.93
Total Current Liabilities	\$31,776.93
Total Liabilities	\$31,776.93
Equity	
30000 Opening Balance Equity	0.00
32000 Unrestricted Net Assets	687,788.29
Net Revenue	30,743.72
Total Equity	\$718,532.01
TOTAL LIABILITIES AND EQUITY	\$750,308.94

Sierra Nevada Swimming

Statement of Activity

September 2022 - August 2023

	TOTAL
Revenue	
301 Meet Fees	221,642.75
Fines and penalties	895.00
Total 301 Meet Fees	222,537.75
302 Sanction Fees	1,620.00
304 Equipment Rentals	7,990.00
5011 Banquet Attendee Fee	5,275.00
50704 WZ Officials Travel Reimbursement	0.00
5131 WZ Team Swimmer Contribution	42,280.34
5151 CTS Camp Athlete Contribution - Spring	2,050.00
5152 CTS Camp Athlete Contribution - Fall	2,400.00
5153 Age Elite Camp Athlete Contribution	3,920.00
660 Investment Income	0.00
Registrations	
300 Member Fees	105,894.00
3002 Dues to USA Swimming	-1,002.00
3012 USA Swimming Tech Fee 4%	-4,141.16
Total Registrations	100,750.84
Total Revenue	\$388,823.93
GROSS PROFIT	\$388,823.93
Expenditures	
500 Registration/General Office	31.25
5001 Office Equip	420.00
500116 Diversity & Inclusion Camp WZ	761.30
5002 Postage	45.83
5003 Phone/Internet	580.88
5004 Copying/Supplies	60.62
5005 USA Staff Annual Dues	312.00
5010 Workers Compensation	2,014.00
524 Office/General Administrative Expenditures/Thank You's	153.78
Bank charges	5.00
Payroll Expenses (ATA Payroll runs)	
Taxes	7,923.24
Wages	96,829.44
Total Payroll Expenses (ATA Payroll runs)	104,752.68
Total 500 Registration/General Office	109,137.34
501 Awards Banquet	300.00
5012 Facility	700.38
5013 Dinner	7,880.73
5014 Speaker Honorarium	500.00

Sierra Nevada Swimming

Statement of Activity

September 2022 - August 2023

	TOTAL
5017 Awards	2,940.03
Total 501 Awards Banquet	12,321.14
502 Equipment	
5021 Locker Rental	2,904.00
5022 Insurance	632.42
5023 Supplies	323.25
5029 New Equipment	101.26
Total 502 Equipment	3,960.93
503 Governance	
50300 Other Professional Services	1,600.00
5032 Other LSC Travel to Conventions, Seminars non USAS	291.95
5037 WZ / USAS Spring Meeting Registration Fees	
50371 WZ / USAS Spring Meeting Travel	2,364.18
50372 WZ / USAS Spring Meeting Hotel	1,268.06
50373 WZ / USAS Spring Meeting Per Diem	647.00
50374 WZ / USAS Spring Meeting Other Expenses	231.39
Total 5037 WZ / USAS Spring Meeting Registration Fees	4,510.63
5038 Legal Fees	10,908.05
5038a Reimbursed Legal Fees	-10,908.05
Total 5038 Legal Fees	0.00
509 General Chair Expense Fund	236.34
Total 503 Governance	6,638.92
504 Communications	
5041 Web Site	12.00
5044 Zoom License	247.00
Total 504 Communications	259.00
507 Officials	
50701 Officials Tier 1 Meet Travel Reimbursement	100.00
50702 Officials Tier 2 Meet Travel Reimbursement	2,400.00
50703 Officials Tier 3 Meet Travel Reimbursement	1,500.00
5077 Officials Training	632.70
5078 National Evaluator	2,200.58
5079 Official's OQM Social	529.42
Total 507 Officials	7,362.70
511 Swim Camps	299.26
5111 Age Catch The Spirit - Fall Camp -1	4,034.39
5112 Age Group Elite Camp	14,929.00
5113 Leadership Camp	100.00
5115 Age Catch The Spirit - Spring Camp - 2	6,329.41
Total 511 Swim Camps	25,692.06

Sierra Nevada Swimming

Statement of Activity

September 2022 - August 2023

	TOTAL
512 LSC Championship Meets / JOs / BRC / Scholar Athlete	
512017A SNS Scholar Athlete Awards	1,769.92
5121A LCM Summer BRC Host Team Stipend	5,000.00
5121B SCY Championship Host Team Stipend	3,750.00
5121C Senior Championship Host Team Stipend	3,125.00
5122 SCY Championships Awards	4,305.22
5123 SCY Swimmer Bag Tags	1,089.87
5125 LCM Summer BRC Awards	5,636.03
5126 NVAL Bag Tags	900.89
5127 LCM Summer BRC Bag Tags	1,117.30
5128A 5128 A Senior Championship Trophies	296.55
Total 512 LSC Championship Meets / JOs / BRC / Scholar Athlete	26,990.78
513 Western Zone Team	
5132 Ground Transportation	9,298.82
5133 Airfare	21,636.20
5134 Housing	36,408.60
5135 Meals	9,697.45
5136 Coach Stipends	3,750.00
5137 Team Social	2,129.57
5139 Meet Entry Fees	6,850.00
5140 Supplies, copies, first aid	165.49
5142 Team Uniforms	8,733.88
5143 Shade Tent Rentals	155.00
Total 513 Western Zone Team	98,825.01
516 Senior	
51611 Travel Awards per Swimmer / Club Achievement	
51611B Senior Travel Bronze Award	8,340.00
51611G Senior Travel Gold Award	13,800.00
51611S Senior Travel Silver Award	24,261.35
Total 51611 Travel Awards per Swimmer / Club Achievement	46,401.35
Total 516 Senior	46,401.35
518 Finance	
519 Accounting & Tax Prep	17,015.43
5191 Postage	119.05
Total 519 Accounting & Tax Prep	17,134.48
5190 Yearly Audit	2,490.00
523 Quickbooks Online	766.50
Total 518 Finance	20,390.98
Taxes & Licenses	100.00

Sierra Nevada Swimming

Statement of Activity

September 2022 - August 2023

	TOTAL
Unapplied Cash Bill Payment Expense	0.00
Total Expenditures	\$358,080.21
NET OPERATING REVENUE	\$30,743.72
NET REVENUE	\$30,743.72

Sierra Nevada Swimming

Budget vs. Actuals: FY' 2022-2023 - FY23 P&L

September 2022 - August 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
301 Meet Fees	221,642.75	200,168.00	21,474.75	110.73 %
Fines and penalties	895.00		895.00	
Total 301 Meet Fees	222,537.75	200,168.00	22,369.75	111.18 %
302 Sanction Fees	1,620.00	1,375.00	245.00	117.82 %
304 Equipment Rentals	7,990.00	5,000.00	2,990.00	159.80 %
5011 Banquet Attendee Fee	5,275.00	5,250.00	25.00	100.48 %
50704 WZ Officials Travel Reimbursement	0.00		0.00	
5131 WZ Team Swimmer Contribution	42,280.34	41,225.00	1,055.34	102.56 %
5151 CTS Camp Athlete Contribution - Spring	2,050.00	2,560.00	-510.00	80.08 %
5152 CTS Camp Athlete Contribution - Fall	2,400.00	2,560.00	-160.00	93.75 %
5153 Age Elite Camp Athlete Contribution	3,920.00	4,000.00	-80.00	98.00 %
5154 Leadership Camp Athlete Contribution		2,600.00	-2,600.00	
5155 Senior Athlete Camp Contribution		10,350.00	-10,350.00	
5156 5156 DEI Camp Athlete Contribution		2,200.00	-2,200.00	
660 Investment Income				
Unrealized Gains/Losses	0.00		0.00	
Total 660 Investment Income	0.00		0.00	
Registrations				
300 Member Fees	105,894.00	94,000.00	11,894.00	112.65 %
3002 Dues to USA Swimming	-1,002.00		-1,002.00	
3012 USA Swimming Tech Fee 4%	-4,141.16		-4,141.16	
Total Registrations	100,750.84	94,000.00	6,750.84	107.18 %
Total Revenue	\$388,823.93	\$371,288.00	\$17,535.93	104.72 %
GROSS PROFIT	\$388,823.93	\$371,288.00	\$17,535.93	104.72 %
Expenditures				
500 Registration/General Office	31.25		31.25	
5001 Office Equip	420.00	50.00	370.00	840.00 %
500116 Diversity & Inclusion Camp WZ	761.30		761.30	
5002 Postage	45.83	100.00	-54.17	45.83 %
5003 Phone/Internet	580.88	525.00	55.88	110.64 %
5004 Copying/Supplies	60.62	275.00	-214.38	22.04 %
5005 USA Staff Annual Dues	312.00	432.00	-120.00	72.22 %
5010 Workers Compensation	2,014.00	2,310.00	-296.00	87.19 %
524 Office/General Administrative Expenditures/Thank You's	153.78	250.00	-96.22	61.51 %
Bank charges	5.00		5.00	
Payroll Expenses (ATA Payroll runs)				
Taxes	7,923.24	10,091.72	-2,168.48	78.51 %
Wages	96,829.44	84,097.69	12,731.75	115.14 %
Total Payroll Expenses (ATA Payroll runs)	104,752.68	94,189.41	10,563.27	111.21 %
Total 500 Registration/General Office	109,137.34	98,131.41	11,005.93	111.22 %
501 Awards Banquet	300.00		300.00	

Sierra Nevada Swimming

Budget vs. Actuals: FY' 2022-2023 - FY23 P&L

September 2022 - August 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5012 Facility	700.38	3,500.00	-2,799.62	20.01 %
5013 Dinner	7,880.73	5,000.00	2,880.73	157.61 %
5014 Speaker Honorarium	500.00	1,000.00	-500.00	50.00 %
5017 Awards	2,940.03	1,500.00	1,440.03	196.00 %
Total 501 Awards Banquet	12,321.14	11,000.00	1,321.14	112.01 %
502 Equipment				
5021 Locker Rental	2,904.00	3,000.00	-96.00	96.80 %
5022 Insurance	632.42	470.00	162.42	134.56 %
5023 Supplies	323.25	450.00	-126.75	71.83 %
5024 Repairs		2,000.00	-2,000.00	
5026 Shipping Fees		400.00	-400.00	
5029 New Equipment	101.26	2,900.00	-2,798.74	3.49 %
Total 502 Equipment	3,960.93	9,220.00	-5,259.07	42.96 %
503 Governance				
50300 Other Professional Services	1,600.00		1,600.00	
5032 Other LSC Travel to Conventions, Seminars non USAS	291.95	1,600.00	-1,308.05	18.25 %
5035 Misc		500.00	-500.00	
50364 Safe Sport		2,500.00	-2,500.00	
5037 WZ / USAS Spring Meeting Registration Fees				
50371 WZ / USAS Spring Meeting Travel	2,364.18	6,196.00	-3,831.82	38.16 %
50372 WZ / USAS Spring Meeting Hotel	1,268.06	996.00	272.06	127.32 %
50373 WZ / USAS Spring Meeting Per Diem	647.00	1,095.00	-448.00	59.09 %
50374 WZ / USAS Spring Meeting Other Expenses	231.39		231.39	
Total 5037 WZ / USAS Spring Meeting Registration Fees	4,510.63	8,287.00	-3,776.37	54.43 %
5038 Legal Fees	10,908.05		10,908.05	
5038a Reimbursed Legal Fees	-10,908.05		-10,908.05	
Total 5038 Legal Fees	0.00		0.00	
5039 House of Delegates Expenses		2,000.00	-2,000.00	
509 General Chair Expense Fund	236.34	1,000.00	-763.66	23.63 %
Total 503 Governance	6,638.92	15,887.00	-9,248.08	41.79 %
504 Communications				
5041 Web Site	12.00	50.00	-38.00	24.00 %
5044 Zoom License	247.00	400.00	-153.00	61.75 %
Total 504 Communications	259.00	450.00	-191.00	57.56 %
507 Officials				
50701 Officials Tier 1 Meet Travel Reimbursement	100.00	2,400.00	-2,300.00	4.17 %
50702 Officials Tier 2 Meet Travel Reimbursement	2,400.00	2,400.00	0.00	100.00 %
50703 Officials Tier 3 Meet Travel Reimbursement	1,500.00	2,400.00	-900.00	62.50 %
5077 Officials Training	632.70	1,000.00	-367.30	63.27 %
5078 National Evaluator	2,200.58	5,000.00	-2,799.42	44.01 %
5079 Official's OQM Social	529.42	1,500.00	-970.58	35.29 %
Total 507 Officials	7,362.70	14,700.00	-7,337.30	50.09 %

Sierra Nevada Swimming

Budget vs. Actuals: FY' 2022-2023 - FY23 P&L

September 2022 - August 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
510 Adaptive Swimming		1,000.00	-1,000.00	
511 Swim Camps	299.26		299.26	
5111 Age Catch The Spirit - Fall Camp -1	4,034.39	4,066.00	-31.61	99.22 %
5112 Age Group Elite Camp	14,929.00	7,773.00	7,156.00	192.06 %
5113 Leadership Camp	100.00	5,000.00	-4,900.00	2.00 %
5115 Age Catch The Spirit - Spring Camp - 2	6,329.41	4,066.00	2,263.41	155.67 %
5117 Diversity & Inclusion Camp SN		4,318.00	-4,318.00	
Total 511 Swim Camps	25,692.06	25,223.00	469.06	101.86 %
512 LSC Championship Meets / JOs / BRC / Scholar Athlete				
512017A SNS Scholar Athlete Awards	1,769.92	1,750.00	19.92	101.14 %
5121A LCM Summer BRC Host Team Stipend	5,000.00	5,000.00	0.00	100.00 %
5121B SCY Championship Host Team Stipend	3,750.00	3,750.00	0.00	100.00 %
5121C Senior Championship Host Team Stipend	3,125.00	2,500.00	625.00	125.00 %
5122 SCY Championships Awards	4,305.22	3,850.00	455.22	111.82 %
5123 SCY Swimmer Bag Tags	1,089.87	1,250.00	-160.13	87.19 %
5125 LCM Summer BRC Awards	5,636.03	4,000.00	1,636.03	140.90 %
5126 NVAL Bag Tags	900.89	900.00	0.89	100.10 %
5127 LCM Summer BRC Bag Tags	1,117.30	1,250.00	-132.70	89.38 %
5128A 5128 A Senior Championship Trophies	296.55	350.00	-53.45	84.73 %
5129 A Medals		1,500.00	-1,500.00	
Total 512 LSC Championship Meets / JOs / BRC / Scholar Athlete	26,990.78	26,100.00	890.78	103.41 %
513 Western Zone Team				
5132 Ground Transportation	9,298.82	5,000.00	4,298.82	185.98 %
5133 Airfare	21,636.20	17,000.00	4,636.20	127.27 %
5134 Housing	36,408.60	32,000.00	4,408.60	113.78 %
5135 Meals	9,697.45	9,500.00	197.45	102.08 %
5136 Coach Stipends	3,750.00	3,200.00	550.00	117.19 %
5137 Team Social	2,129.57	3,200.00	-1,070.43	66.55 %
5138 Coaches Business Dinner		250.00	-250.00	
5139 Meet Entry Fees	6,850.00	3,200.00	3,650.00	214.06 %
5140 Supplies, copies, first aid	165.49	100.00	65.49	165.49 %
5142 Team Uniforms	8,733.88	9,000.00	-266.12	97.04 %
5143 Shade Tent Rentals	155.00		155.00	
Total 513 Western Zone Team	98,825.01	82,450.00	16,375.01	119.86 %
516 Senior				
51611 Travel Awards per Swimmer / Club Achievement		45,000.00	-45,000.00	
51611B Senior Travel Bronze Award	8,340.00		8,340.00	
51611G Senior Travel Gold Award	13,800.00		13,800.00	
51611S Senior Travel Silver Award	24,261.35		24,261.35	
Total 51611 Travel Awards per Swimmer / Club Achievement	46,401.35	45,000.00	1,401.35	103.11 %
51612 Olympic Trials		6,000.00	-6,000.00	
Total 516 Senior	46,401.35	51,000.00	-4,598.65	90.98 %

Sierra Nevada Swimming

Budget vs. Actuals: FY' 2022-2023 - FY23 P&L

September 2022 - August 2023

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
517 OTC				
5172 Room & Board		4,000.00	-4,000.00	
5173 Transportation - Air Fare		13,600.00	-13,600.00	
5174 Transportation - Ground		1,200.00	-1,200.00	
5175 Coach Stipend		975.00	-975.00	
5176 Team Gear		1,000.00	-1,000.00	
Total 517 OTC		20,775.00	-20,775.00	
518 Finance				
519 Accounting & Tax Prep	17,015.43	19,800.00	-2,784.57	85.94 %
5191 Postage	119.05		119.05	
Total 519 Accounting & Tax Prep	17,134.48	19,800.00	-2,665.52	86.54 %
5190 Yearly Audit	2,490.00	3,410.00	-920.00	73.02 %
523 Quickbooks Online	766.50	924.00	-157.50	82.95 %
Total 518 Finance	20,390.98	24,134.00	-3,743.02	84.49 %
526 Coach Education		1,700.00	-1,700.00	
Taxes & Licenses	100.00		100.00	
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenditures	\$358,080.21	\$381,770.41	\$ -23,690.20	93.79 %
NET OPERATING REVENUE	\$30,743.72	\$ -10,482.41	\$41,226.13	-293.29 %
NET REVENUE	\$30,743.72	\$ -10,482.41	\$41,226.13	-293.29 %

Sierra Nevada Swimming

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

September 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
301 Meet Fees		202,500.00	-202,500.00	
302 Sanction Fees		1,375.00	-1,375.00	
304 Equipment Rentals		5,000.00	-5,000.00	
5011 Banquet Attendee Fee		11,000.00	-11,000.00	
5131 WZ Team Swimmer Contribution		58,675.00	-58,675.00	
5151 CTS Camp Athlete Contribution - Spring		2,400.00	-2,400.00	
5152 CTS Camp Athlete Contribution - Fall		2,400.00	-2,400.00	
5153 Age Elite Camp Athlete Contribution		8,000.00	-8,000.00	
5154 Leadership Camp Athlete Contribution		4,000.00	-4,000.00	
5155 Senior Athlete Camp Contribution		5,000.00	-5,000.00	
5156 5156 DEI Camp Athlete Contribution		0.00	0.00	
Registrations				
300 Member Fees	1,953.00	94,000.00	-92,047.00	2.08 %
3012 USA Swimming Tech Fee 4%	-78.12		-78.12	
Total Registrations	1,874.88	94,000.00	-92,125.12	1.99 %
Total Revenue	\$1,874.88	\$394,350.00	\$ -392,475.12	0.48 %
GROSS PROFIT	\$1,874.88	\$394,350.00	\$ -392,475.12	0.48 %
Expenditures				
500 Registration/General Office				
50001 Executive Director Discretionary Fund		1,000.00	-1,000.00	
50002 Staff Holiday Bonuses		600.00	-600.00	
5001 Office Equip		50.00	-50.00	
500116 Diversity & Inclusion Camp WZ		288.00	-288.00	
5002 Postage		50.00	-50.00	
5003 Phone/Internet	43.49	525.00	-481.51	8.28 %
5004 Copying/Supplies		275.00	-275.00	
5005 USA Staff Annual Dues	242.70	432.00	-189.30	56.18 %
5010 Workers Compensation		2,310.00	-2,310.00	
524 Office/General Administrative Expenditures/Thank You's		250.00	-250.00	
Bank charges	5.00		5.00	
Payroll Expenses (ATA Payroll runs)				
Taxes	702.59	11,520.00	-10,817.41	6.10 %
Wages	9,014.62	96,000.00	-86,985.38	9.39 %
Total Payroll Expenses (ATA Payroll runs)	9,717.21	107,520.00	-97,802.79	9.04 %
Total 500 Registration/General Office	10,008.40	113,300.00	-103,291.60	8.83 %
501 Awards Banquet				
5012 Facility		3,500.00	-3,500.00	
5013 Dinner		5,000.00	-5,000.00	
5014 Speaker Honorarium		1,000.00	-1,000.00	
5017 Awards		1,500.00	-1,500.00	
Total 501 Awards Banquet		11,000.00	-11,000.00	

Sierra Nevada Swimming

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

September 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
502 Equipment				
5021 Locker Rental	484.00	3,000.00	-2,516.00	16.13 %
5022 Insurance		470.00	-470.00	
5023 Supplies		450.00	-450.00	
5024 Repairs		2,000.00	-2,000.00	
5026 Shipping Fees		400.00	-400.00	
5029 New Equipment		0.00	0.00	
Total 502 Equipment	484.00	6,320.00	-5,836.00	7.66 %
503 Governance				
5006 PO Box Rental Fee	97.00		97.00	
50300 Other Professional Services		800.00	-800.00	
503001 Registrar, Membership & Meet Sanctions Chair Contractor	1,974.17		1,974.17	
50305 SNS Board Offsite	1,218.44		1,218.44	
5032 Other LSC Travel to Conventions, Seminars non USAS	38.91	1,600.00	-1,561.09	2.43 %
5034 Other LSC Per Diem to Conventions, Seminars non USAS	56.75		56.75	
5035 Misc		500.00	-500.00	
50364 Safe Sport		500.00	-500.00	
5037 WZ / USAS Spring Meeting Registration Fees				
50371 WZ / USAS Spring Meeting Travel		6,195.60	-6,195.60	
50372 WZ / USAS Spring Meeting Hotel		996.48	-996.48	
50373 WZ / USAS Spring Meeting Per Diem		1,095.00	-1,095.00	
Total 5037 WZ / USAS Spring Meeting Registration Fees		8,287.08	-8,287.08	
509 General Chair Expense Fund		800.00	-800.00	
Total 503 Governance	3,385.27	12,487.08	-9,101.81	27.11 %
504 Communications				
5041 Web Site	12.00	50.00	-38.00	24.00 %
5044 Zoom License	50.00	400.00	-350.00	12.50 %
Total 504 Communications	62.00	450.00	-388.00	13.78 %
507 Officials				
50701 Officials Tier 1 Meet Travel Reimbursement		2,400.00	-2,400.00	
50702 Officials Tier 2 Meet Travel Reimbursement		2,400.00	-2,400.00	
50703 Officials Tier 3 Meet Travel Reimbursement		2,400.00	-2,400.00	
5077 Officials Training		1,000.00	-1,000.00	
5078 National Evaluator		2,000.00	-2,000.00	
5079 Official's OQM Social	767.36	1,500.00	-732.64	51.16 %
Total 507 Officials	767.36	11,700.00	-10,932.64	6.56 %
510 Adaptive Swimming		1,000.00	-1,000.00	
511 Swim Camps				
5111 Age Catch The Spirit - Fall Camp -1		4,163.00	-4,163.00	
5112 Age Group Elite Camp		8,068.00	-8,068.00	
5113 Leadership Camp		5,000.00	-5,000.00	
5115 Age Catch The Spirit - Spring Camp - 2		3,523.00	-3,523.00	

Sierra Nevada Swimming

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

September 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5120 Senior Athlete Camp		10,000.00	-10,000.00	
Total 511 Swim Camps		30,754.00	-30,754.00	
512 LSC Championship Meets / JOs / BRC / Scholar Athlete				
512-0 Award Mailing		100.00	-100.00	
51200 Promotional Incentives		500.00	-500.00	
512017A SNS Scholar Athlete Awards		1,750.00	-1,750.00	
5121A LCM Summer BRC Host Team Stipend		5,000.00	-5,000.00	
5121B SCY Championship Host Team Stipend		3,750.00	-3,750.00	
5121C Senior Championship Host Team Stipend		3,125.00	-3,125.00	
5122 SCY Championships Awards		3,050.00	-3,050.00	
5123 SCY Swimmer Bag Tags		1,000.00	-1,000.00	
5125 LCM Summer BRC Awards		3,150.00	-3,150.00	
5126 NVAL Bag Tags		1,300.00	-1,300.00	
5127 LCM Summer BRC Bag Tags		1,000.00	-1,000.00	
5128A 5128 A Senior Championship Trophies		350.00	-350.00	
5129 A Medals		0.00	0.00	
Total 512 LSC Championship Meets / JOs / BRC / Scholar Athlete		24,075.00	-24,075.00	
513 Western Zone Team				
5132 Ground Transportation		5,000.00	-5,000.00	
5133 Airfare		50,000.00	-50,000.00	
5134 Housing		32,000.00	-32,000.00	
5135 Meals		9,500.00	-9,500.00	
5136 Coach Stipends		3,850.00	-3,850.00	
5137 Team Social		3,200.00	-3,200.00	
5138 Coaches Business Dinner		250.00	-250.00	
5139 Meet Entry Fees		3,200.00	-3,200.00	
5140 Supplies, copies, first aid		1,350.00	-1,350.00	
5142 Team Uniforms		9,000.00	-9,000.00	
5144 Chaperone USA Swim Registration	38.00		38.00	
Total 513 Western Zone Team	38.00	117,350.00	-117,312.00	0.03 %
516 Senior				
51611 Travel Awards per Swimmer / Club Achievement		45,000.00	-45,000.00	
51611G Senior Travel Gold Award	900.00		900.00	
51611S Senior Travel Silver Award	4,800.00		4,800.00	
Total 51611 Travel Awards per Swimmer / Club Achievement	5,700.00	45,000.00	-39,300.00	12.67 %
Total 516 Senior	5,700.00	45,000.00	-39,300.00	12.67 %
518 Finance				
519 Accounting & Tax Prep	2,763.00	19,800.00	-17,037.00	13.95 %
5190 Yearly Audit		3,410.00	-3,410.00	
523 Quickbooks Online		924.00	-924.00	
Total 518 Finance	2,763.00	24,134.00	-21,371.00	11.45 %
Total Expenditures	\$23,208.03	\$397,570.08	\$ -374,362.05	5.84 %

Sierra Nevada Swimming

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

September 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -21,333.15	\$ -3,220.08	\$ -18,113.07	662.50 %
NET REVENUE	\$ -21,333.15	\$ -3,220.08	\$ -18,113.07	662.50 %



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@sns swimming.org prior to the next meeting.

Committee/Chair/Board Member: Brian Clark, Senior Chair

Date of Board Meeting: October 18, 2023 **Date of last Committee Meeting:** idk

Members Present:

Me

Date of Next Meeting: TBD

Action Items Completed: _____

Action Items In-Progress / Pending: _____

Announcements: We have accepted the dates of February 25-29 at the OTC in Colorado Springs for a Senior Development Camp. We are allotted 25 spaces for athletes, coaches, staff and chaperones. We have not yet determined staff nor selection procedures and we are open to suggestions. _____

Questions for the Board / Larger Group: I/We are looking for people interested in being on the Senior Swimming Committee. Athletes and non-athletes alike, if you are interested in putting forth your ideas (probably having them belittled but eventually considered) then the Senior Committee is the place for you. If you have interest in helping make senior swimming better in Sierra Nevada, throw you hat in the ring. _____

Notes/ Other: _____



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@snswimming.org prior to the next meeting.

Committee/Chair/Board Member: Alan Rosenfeld

Date of Board Meeting: October 18th Date of last Committee Meeting: _____

Members Present:

Date of Next Meeting: _____

Action Items Completed: Talked with Mark Brown and Approved Moving DPCC 1000 Meet at Elk Grove to November 11th, Approved Daryn's NSS EGAC Dual Meet to a NSS, EGAC, CCA Tri-Meet on October 28th. There are no other meets that weekend so it shouldn't cause any issues.

Action Items In-Progress / Pending: Working on creating script concept idea for SNS video series. I have a rough outline attached to the email for sending out the to rest of the board. All feedback is welcome in terms of content as well as organization or other issues. This is a longer term project that will take some time to complete.

Announcements: _____

Questions for the Board / Larger Group: Talked with Mark Brown about JO qualifying time changes to BB standard for all 500 and below events with 1000 and 1650 being changed to A cuts. Also adding finals swims for 8 and under athletes. I would like to bring this up for a vote for approval from the board as a whole

I would like to start a committee on Championship meet fee pricing committee with input from multiple member clubs including coaches, and parents along with some board members.

SNS Video Concept Series

1. What is USA Swimming
 - a. Why Swim with SNS (How are we special)
 - b. INFO about SNS (How USA Swimming is broken out general USA Swimming info)
 - c. Set up for the video series
2. Opportunities with SNS
 - a. Camps
 - b. Meets
 - c. Other Activities
3. USA Swimming Registration
 - a. Season (September-December of next year)
 - b. Registration options
 - c. Club Codes (What they are how they can be found)
 - d. Walk through of registration process
 - e. How Age Up works with USA Swimming (different from rec swimming)
4. Meet Registration
 - a. OME sign up vs team entry
 - b. Navigating OME
 - c. Meet pricing/explanation of where money goes? (Talk about opportunities)
5. Meet procedures
 - a. Check in vs Pre-Seeded meets
 - b. Warm up and warm down polices and procedures (3 point entries, dive lanes ect.)
 - c. Heats and Lanes (odd, even sides ect.)
 - d. Rules and policies (Photography ect)
6. USA Official Registration
 - a. Why officiate
 - b. How to proceed (ideally link to training videos and zoom video information)
 - c. Registration process
 - d. Steps to officiate and how to advance
7. Qualifying procedures and Meets
 - a. JO's
 - b. SWAGR
 - c. WZ
 - d. Future ect
 - e. How to advance within the sport
8. College Swimming
 - a. Information about what it is and isn't
 - b. Why swimming year-round is an important step to swimming in college
 - c. Other information
- 9.

SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

Submit to Hope Gawlick (hope@gawlick.com) and Alex Ongaco (alex.ongaco@snswimming.org) prior to the meeting.

Committee/Chair/Board Member: Athlete Committee, Julianna Gibson (Sr Rep), Ella Ching (Jr Rep), Aved Gorji, Cooper Zarro

Date of Board Meeting: October 18th, 2023

Date of last Committee Meeting: June 29th, 2023

Members Present:

- Julianna Gibson
- Ella Ching
- Aved Gorji
- Cooper Zarro

Date of Next Meeting: October 22nd, 2023

Action Items Completed:

- Elected a wonderful new rep replacing (but never forgetting) Audrey Bull, Cooper Zarro
- Sent out Athlete Committee invitations via Instagram and mass email

Action Items In-Progress / Pending:

- We are planning the in-person social event for the Scholar-Athlete recipients, event date est. mid-April. In the process of deciding venues in the greater Sacramento region for this event
- In the process of finding LSC stories by utilizing the Athlete Committee to put together an LSC-wide bimonthly newsletter.

Announcements: n/a

Questions for the Rest of the Board: n/a

Other: n/a



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@snswimming.org prior to the next meeting.

Committee/Chair/Board Member: Melissa Szpik + Scott Hastings

Date of Board Meeting: October 2023

Action Items Completed: Completed 4 clinics : New Stroke + Turn and Admin Official, Returning Stroke + Turn and Admin Referee. Very well attended with 164 Returning Officials and 116 new Officials for the Stroke + Turn.

Action Items In-Progress / Pending: Registering and assisting all Officials with their certifications and planning the next clinics in January.

Announcements: Meet Refs for OQM/Championship meets have been selected and Evaluators have been invited.

Questions for the Board / Larger Group:

Notes/ Other:



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@sns swimming.org prior to the next meeting.

Committee/Chair/Board Member: Leslie Juarez Michel, DEI Chair

Date of Board Meeting: October 18, 2023

Date of last Committee Meeting: N/A

Members Present:

N/A

Date of Next Meeting: N/A

Action Items Completed: Met with USA Swimming DEI staff along with SNS Executive Director. Discussed DEI goals and will have onboarding of all DEI chairs in January. Met with Coach Mark Stanley who is now part of DEI committee and discussed LSC goals, fundraising, and outreach athletes.

Action Items In-Progress / Pending: Western Zones DEI camp in Indianapolis June 17-20th proposal to be presented at this meeting.

Announcements: _____

Questions for the Board / Larger Group: Would like to present a proposal to send 2 athletes and 1 adult to the DEI camp in Indianapolis.

Notes/ Other: _____



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@sns swimming.org prior to the next meeting.

Committee/Chair/Board Member: Stephen Adams

Date of Board Meeting: 10/18/2023

Date of last Committee Meeting: N/A

Members Present:

Date of Next Meeting: _____

Action Items Completed: Discussed the role of the SNS Operational Risk/Safety Chair with Alex Ongaco.

Action Items In-Progress / Pending: Familiarize myself with the 2023 Insurance Packet, Report of Occurrence (ROO) Form, & review the USA Swimming Insurance FAQs. I also will be working with Alex to get my contact information added to the USA Swimming Risk/Safety database for SNS.

Announcements: Please use Stephen.Adams.SNS@gmail.com for any SNS business.

Questions for the Board / Larger Group: _____

Notes/ Other: _____



SIERRA NEVADA SWIMMING COMMITTEE/CHAIR/BOARD MEMBER REPORT

To be submitted to Hope Gawlick (SNS Secretary) hope@gawlick.com and Alex Ongaco (SNS Executive Director) alex.ongaco@snswimming.org prior to the next meeting.

Committee/Chair/Board Member: Alex Ongaco (SNS Executive Director)

Date of Board Meeting: _____ **Date of last Committee Meeting:** _____

Members Present:

Date of Next Meeting: _____

Action Items Completed: Unofficial onboarding with various SNS Board Members. Attended USAS ABM/HOD & LSC General Chairs Track (Sept 21-23, 2023). Attended Western Zones HOD (Sept 24, 2023). USAS Mighty-Mid Logistics completed. SNS Athlete Representative Meetings (Sept 16, 2023 & Oct 1, 2023) regarding 2022-2023 SNS Scholar-Athlete rollout & event/award options discussed, future SNS Athlete Committee Meeting date proposed, & SNS Athlete Representative 2022-2023 Project options discussed.

Action Items In-Progress / Pending: USAS LEAP (LSC Assessment and Achievement Program) due Oct 31, 2023. Mandated USAS Bylaw Update rcvd Sept 28, 2023. Exploring 2024 BRC Venue options. Attend USAS Mighty-Mid Workshop Nov 3-4, 2023 (Colorado Springs, CO). Coordinate w/ SNS Winter Sr & SNS SC Champs Meet Host (CCA) regarding LSC award support. Release 2022-2023 SNS Scholar-Athlete rollout.

Announcements: 2024 USAS Workshop (held in April previous 2 years) will be combined w/ USAS ABM Sept 26-29, 2024 (Denver Tech Center Marriott). SNS Awards Banquet to be held, Sunday, January 28, 2024 @ DPCC.

Questions for the Board / Larger Group: Lahaina Swim Club GoFund Campaign Authorization.

Notes/ Other:



Sierra Nevada Swimming

Board of Directors Meeting Minutes

September 6, 2023

Meeting called to order by Scott Sewell. **Quorum not present (6).**

Agenda moved to September 10, 2023.

Present: Scott Sewell, *Roberta Savage, Deanna Hogenboom, Jason Shibata, Betsy Aird, Scott Hastings, Juliana Gibson (Athlete)*

Staff: *Mark Brown, Alison Appel, Hope Gawlick*

Absent: *Adric Jope, Melissa Szpik-Serrao, David Karacozoff, Cooper Zarro (Athlete), Aved Gorji (Athlete), Ella Ching (Athlete), Laura Crouch (non-voting)*

Respectfully submitted,
Hope Gawlick
SNS Secretary



Sierra Nevada Swimming

Board of Directors Meeting Minutes
September 10, 2023

Meeting called to order by Scott Sewell at 12:54pm. **Quorum present (13).**

1. Roll Call of Board Members
2. General Chair Appointments approved by email consent vote prior to meeting as allowed by the SNS Bylaws.
 - Senior Vice Chair: Brian Clark
 - Technical Planning Chair: Alan Rosenfeld
 - Operational Risk/Safety Chair: Stephen Adams
 - Diversity, Equity and Inclusion Chair: Leslie Juarez-Michel
 - At Large Member: Ted Curley
3. Crisis Communication Plan
 - Primary Spokesperson: Alex Ognaco, Executive Director
 - Alternate Spokesperson: Scott Sewell, General Chair
 - Information Officer (2): Stephen Adams, Operational Risk/Safety Chair and Mark Brown, Registrar, Membership & Meet Sanctions Chair

Motion 2324-01: **Motion to approve positions listed above as part of the Crisis Communication Plan. Motion Savage, Second Clark. For 13, Against 0, Abstained 0. Approved**

4. Updated Policies: Financial Policy; Senior Travel, U.S. Olympic Trials, Officials Travel, National Evaluator Reimbursement, Equipment Rental Policy
 - a. Equipment Rental Policy.

Motion 2324-02: **Motion to update the CTS Fee from \$75 to \$175. Motion Clark, Second Rosenfeld. For 13, Against 0, Abstained 0. Approved**
 - b. Remaining Policies will return at the next meeting.
 - i. National Evaluator Reimbursement for OQM - Process for when payment is required. Policy should be modified to begin "If SNS is obligated to pay." Needs to include what SNS will pay for: airfare and accommodations. Notification from the host team when bidding on a meet that requires LSC to pay certain fees with an estimate of costs.
 - ii. Senior Travel - was over budget in fiscal year 22-23 and closure of the fiscal year on 8/31/23 makes payment challenging. Consider whether it makes sense to pay reimbursements after September 1. Consider limits for payment of reimbursements for local meets.
 - iii. Financial Policies II.A - Consider 30 days for submission of fees to SNS after meets.
 - iv. Senior Travel - Consider adjusting reimbursements to match for Spring and Summer.

v. Renumbering and organization of financial policies for ease.

5. Potential Board Committees and Membership

- a. Business Development Committee
- b. Committee on Championship Meet Fees - Alan Rosenfeld and Scott Hastings, will bring other names forward

Closed Session

Adjournment

Present: *Scott Sewell, Roberta Savage, Deanna Hogenboom, Jason Shibata, Ted Curley, Scott Hastings, Summer Huntsman, Leslie Juarez-Michel, Alan Rosenfeld, Brian Clark, Julianna Gibson (Athlete), Ella Ching (Athlete), Cooper Zarro (Athlete)*

Staff: *Alex Ognaco, Mark Brown, TJ Kay, Alison Appel, Hope Gawlick*

Absent: *Daryn Glasglow, Melissa Szpik-Serrao, David Karacozoff, Betsy Aird, Aved Gorji (Athlete), Laura Crouch (non-voting)*

Respectfully submitted,
Hope Gawlick
SNS Secretary

SNS OTC Training Trip (February 25-28, 2024)

25 slots (22 Athletes, 2 Coaches & 1 Staff) x \$90/Day: \$6,750

Estimated Airfare (\$390 roundtrip SMF to COS; \$390/Person): \$9,750

Coach Stipends (\$475/Coach) = \$950

Estimated Total Cost: **\$17,450**

Estimated Cost Per Athlete (22): **\$800**

50% Athlete Co-Pay: \$400 Per Athlete (Total Cost to LSC: \$8,750)

75% Athlete Co-Pay: \$600 Per Athlete (Total Cost to LSC: \$4,375)

Sierra Nevada Swimming

Financial Policies

Alison Turner & Associates, Inc.
Certified Public Accountants
Created February 11, 2021

Revised 11/2022
Revised ~~10~~9/2023

SIERRA NEVADA SWIMMING FINANCIAL POLICIES

Sierra Nevada Swimming (hereinafter referred to as SNS) adopts the following Financial Policies.

I. ACCOUNTING POLICIES

A. Accounting Method

It is the policy of SNS to use the cash basis of accounting that recognizes revenues when they have been deposited and expenses when they have been paid for internal reporting and tax purposes.

B. Accounts Payable Accruals

It is the policy of SNS to not accrue expenses and pay vendors and contractors for services as the expense is submitted for payment.

C. Long-Term Debt

It is the policy of SNS to avoid debt. However, if the board makes capital purchases that require financing, it is the policy to include the current portion of long-term debt (the amount due to be paid within 12 months) with current liabilities on the financial records. Only the non-current portion of long-term debts will be included in the long-term debt section of the financial records.

D. Chart of Accounts

It is the policy of SNS to maintain a chart of accounts. All employees involved with account coding responsibilities or budgetary responsibilities will be issued a chart of accounts, and the chart of accounts must be updated on a routine basis.

E. Check Disbursements

It is the policy of SNS to keep unused check supplies safeguarded under lock and key. All check disbursements will require approved invoices or expense vouchers.

Expenses incurred by any member which have not been funded and approved will not

be paid by SNS.

F. Check Signers

SNS accounts have the Executive Director, Board Chairperson and SNS Accountant as designated check signers.

F.G. Non-Budget Expense Approvals

SNS accounts have the Executive Director, Board Chairperson and SNS Accountant as designated check signers.

For expenses that are not part of the yearly budget and for all bills from the SNS Accountant \$5,000 or greater, the invoice will be sent electronically to the Board's Chairperson, Administrative Vice-Chair, Executive Director, and Finance Vice-Chair for dual approval before it is paid or check issued. Any two of the listed are needed for approval.

H. Non-Budget Expense Approvals – USA Swimming Required Action

USA Swimming hosts conferences, business meetings, training sessions throughout the year. Prior to COVID these were on a set schedule and the list of attendees was known in advance. Today, USA Swimming hosts more events with less notice and less is known about the intended audience. To accommodate these events, SNS Board authorizes the attendance of up to 4 individual attendees to unbudgeted USA Swimming events. Any number of attendees over this needs Board approval. Additional attendees to budgeted and known events also requires Board approval.

Along the same lines, USA Swimming offers Select Camps to our athletes. If they are unknown at the time of budgeting, SNS Board will allow up to 4 athletes a year to attend the various Select Camps.

Athletes who are eligible for this reimbursement can not receive funding from any other source for the Select Camp, including USA Swimming. SNS will reimburse eligible athletes up to \$1000 for air fare and camp fees, based upon proof of payment of expenses.

G.I. Contract Signing Authority

It is the policy of SNS to grant authority to sign contracts to the Executive Director, and SNS Board General Chair, as long as the financial implications of the contract are included in the SNS budget. Unless expressly authorized by the Board Chairperson, no officer, director, committee member or any other person may sign a contract or obligate SNS or its funds in any way.

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H.J. Reimbursement for Travel and Other Miscellaneous Expenses

It is the policy of SNS to reimburse the staff, or approved SNS coaches, officials or members participating in LSC or USA Swimming programs for appropriate expenses incurred while traveling. All reimbursement of travel and expenses should follow the SNS Travel and Expense Expenditure Policy and Procedure. Properly documented expense reports will be approved by the Executive Director and paid by SNS.

H.K. Segregation of Duties

It is the policy of SNS to work with SNS’s independent CPA firm to ensure adequate segregation of duties exist. Suggestions on improving controls through duty segregation will be given serious consideration, and employees will be required to participate in the interest of both SNS and the employee.

H.L. Control Policy

SNS does not allow for checks made out to Cash. Checks made out to personnel are for reimbursable expenses with dated receipts.

The SNS accounting firm, currently Alison Turner & Associates (ATA) does make out checks to itself to pay monthly itemized bills for services, and for subscriptions it pay on behalf of SNS.

SNS Treasurer will keep Board apprised of all payables and unusual expenses.

Unsigned blank checks are kept in a locked cabinet at ATA or the current accounting firm.

K.M. Fiscal Year

The fiscal year begins September 1.

L.N. Funds

SNS has three funds established: General, Age Group, Senior. Meet fees are allocated to each of these funds in a formula set forth by the Board of Directors each year.

The SNS Registrar will provide the breakdown of fees allocated into each fund with every deposit of Meet Fees as computed in Appendix 11 of the SNS Policy and Procedures.

SNS allocates funds in roughly 3 categories - general , age group and senior. Each year the Budget will reflect the approximate breakdown in how much is dispersed in each category.

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Meet fees payments by host teams must be made with 43040 days of completion of meet or fines will be assessed as stated in the SNS Policy and Procedures.

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M.O. Bank Reconciliations

SNS bank activity is reviewed weekly and statement reconciliations are performed monthly.

P. Outstanding Checks

SNS will monitor its written checks on a monthly basis. If a check is not cashed within 30 days, the Treasurer and Executive Director will work together to contact payee and make sure the check has been received. At 60 days, if check is still uncashed, the Treasurer and Executive Director will work together to contact payee again and give them 30 days to cash check or forfeit funds. At 90 days, the check will be voided/stopped. Payee can at this time issue a new bill or request for payment from SNS.

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N.O. Electronic payments

Beginning in the Summer of 2023, SNS began accepting payments via Zelle and making payments via Zelle. SNS also began making payments via ACH.

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SNS will update electronic payment options as appropriate and accepted by the Treasurer. All approvals used with checks apply to electronic payments.

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II. REVENUES AND FUNDS DUE

SNS has fees and fines identified and amounts defined in the Policy and Procedures. All such payments shall be sent to the Registrar or his/her representative. The general procedures are:

Revenue

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A. Payment to SNS by a host team of their portion of meet fees shall be made within 43040 days of the meet. Completion of a meet establishes debt of the host team to pay portion of the fees due SNS, without further notice from SNS officials.

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A-B. Sanction fees for each meet will be paid to SNS concurrently with the meet fees, in Section II. Revenue. A., above.

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C. Athlete, coaches, officials and non-athlete Registrations to USA Swimming are processed through USA Swimming.

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B-D. Club Team Registrations are processed through USA Swimming and the SNS portion of the registration fee is collected by SNS. This is due within 30 days of registration with USA Swimming.

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Fines

- A. For any fine that occurs as part of an SNS sanctioned meet, it shall be the responsibility of the Meet Referee official involved to notify the Admin Official Registrar, or his/her authorized representative of the amount of fees or fines established, why it is due, and who is responsible for payment. Meet fines must then be forwarded onto the Registrar.
- A-B. For other fines, such as for failure to pay Meet Fees on time, it is the responsibility of the Treasurer to notify the Registrar of the fine. The Registrar will then invoice the appropriate club team for the fine.
- B-C. Fines are due and payable at the time of establishment of the fine in accordance with the applicable section of this Manual. All SNS fines will be paid into the general fund. If the debt is a fine which requires immediate payment, the Registrar shall make such notification necessary to bar entry or competition in future meets.
- C-D. If the debt is Entry Fee(s) not paid at a meet, the swimmer or team involved shall be barred from entering another meet until the debt is paid.

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Judgment

At each Board/House meeting the Finance Vice Chair, Treasurer or Trustees shall report unpaid fees or fines which have not been paid and ask the Board/House for a determination of Judgment of funds due. If approved, the Treasurer, or representative, shall initiate the procedures for collection of funds.

Reporting

A. Meet Fees

The SNS Registrar should provide monthly reports detailing meet fees by meet and broken down into the three SNS funds: Age, Senior, General owed by each host team.

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B. Sanction Fees

The SNS Registrar should provide monthly reports on sanctions issued and sanction fees owed by each host team.

C. Registrations

The SNS Registrar should provide monthly reports on registrations broken down in the same categories as the USA Swimming Monthly Registration Report.

All three reports should be reconciled monthly by the Treasurer against bank deposits. Over or underpayments should be brought to the attention of the Registrar and Finance Vice Chair so they can determine if efforts are needed to collect funds due or return overpayments.

III. ACCOUNTS RECEIVABLE WRITE-OFF POLICY

It is the policy of SNS to ensure that all available means of collecting accounts receivable have been exhausted before write-off procedures are initiated. If after following collection procedures a receivable is deemed uncollectible, approval from the Board, is required before write-off implementation of any receivable over \$500. For any receivable under \$500, two of the following four individuals: Board's Chairperson, Administrative Vice-Chair, Executive Director, and Finance Vice Chair, must approve the write-off.

It is the policy of SNS that the following actions occur prior to write-off procedures being initiated:

1. Get a signed commitment letter as soon as a funding agreement is reached.
2. Send invoice out as soon as signed commitment letter is received.
3. SNS staff to provide monthly monitoring of accounts receivable list and generate an invoice every month until payment is received.
4. After 120 days, initiate involvement from Finance Committee so that the individual case may be evaluated and next steps may be assessed.

A listing of all write-offs for the current month should be included with the monthly financial statements for review by the Finance Committee.

If write-off procedures have been initiated, the following accounting treatment applies:

1. Invoices written off that are dated during the current year will be treated as a reduction of the appropriate revenue account.
2. Invoices written off that are dated prior to the current year will be treated as bad debt.

IV. SNS BUSINESS TRAVEL REIMBURSEMENT POLICY AND PROCEDURES

Must comply with the Travel and Expense Expenditure Policy and Procedure

A. HOUSE OF DELEGATES

It is the policy of SNS to reimburse parking fees to attend any in-person House of Delegates meeting. Parking receipts are required and electronically sent to the SNS Treasurer within 10-15 days of meetings.

B. SNS REQUIRED ATTENDANCE AT USA SWIMMING FUNCTIONS

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It is the policy of SNS to reimburse travel expenditures to attend any SNS budgeted in-person training, seminar, camp, or special program not already reimbursed by USA Swimming or other sponsoring organization. Per Diems for food and incidentals for travel days on either end of the trip are also permissible and paid at a rate determined by the Executive Director and will be pro-rated if meals are provided as part of the program. Trip expenses should be submitted to the SNS Treasurer as one report within 1015 days of returning from trip.

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C. FUNDING OF SNS REPRESENTATIVES AT THE USA SWIMMING ANNUAL MEETING

The SNS Board shall determine the selection of individuals to be funded to attend the USA Swimming Annual Meeting in accordance with the budget and needs of SNS. The delegates to USA Swimming Annual Meeting shall normally be:

1. General Chair
2. Admin Vice Chair
3. Senior Vice Chair
4. Age Group Vice Chair
5. Finance Vice Chair
6. Coaches Representative
7. Athlete Representatives (2)

Exception: When SNS members filling these positions are delegates to the USA Swimming House by way of other activity or cannot attend, the SNS House or Board may elect to send other members in their place.

Travel Expense: The amount to be established for Travel Expense shall be determined in the budget or by the Board as a part of the General Fund. It shall be divided equally among delegates. Each delegate must register and attend USA Swimming Convention sessions for at least three days. Funding to any individual may be in whole or in part for travel expenses, hotel, registration and meals.

~~D. Senior Travel Fund~~

~~The reimbursement of costs associated with senior travel meets is spelled out in Appendix 9 & 10 of the Policy and Procedures.~~

V. SENIOR TRAVEL FUND AND U.S. OLYMPIC TRIALS FUNDING

Please see Appendix 9, 10 and XXX of the Policy and Procedures.

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VI. BUDGET POLICY AND PROCEDURES

It is the policy of SNS to annually prepare an annual budget forecast, including a 12-month detailed operational budget for the upcoming fiscal year.

A. Procedures

A multi-year business plan/strategic plan should be approved each year at the HOD meeting. Budgets will be developed with the short-term and long-term view in mind. Budgets will be prepared by staff and reviewed and approved by the Finance Committee prior to submittal to the Board of Directors for approval.

B. Budget Approval Limitations

In any one fiscal year, the Board may approve a maximum of \$20,000 in cumulative expenses yearly which are not allocated to any specific operation or programmatic need that would serve to improve or enhance the Association's operation or programs.

Funds may be spent or committed which are not budgeted and pre-approved by the Audit and Finance Committee at the Board's discretion, as long as it follows specific operation or programmatic need. All payments must be documented with appropriate receipts. Even if budgeted, SNS leaders and agents must be prudent and justified in obligating and spending all funds seeking competitive bids whenever possible and in negotiating the lowest appropriate cost.

VII. FINANCIAL STATEMENT PREPARATION AND DISTRIBUTION POLICY

It is the policy of the SNS to prepare and distribute quarterly financial statements that will include a Year to Date SNS Budget vs Actual. These statements will be prepared and distributed to the Board at the following scheduled meetings.

1st Quarter Reports – December
Meeting 2nd Quarter Reports – March
Meeting 3rd Quarter Reports – June
Meeting

VIII. INSURANCE

It is the policy of SNS to have a periodic independent insurance consultant review the SNS insurance policies to ensure coverage and limitations adequately meet the needs of SNS, members, employees, and board members.

IX. INVESTMENT POLICY

SNS holds cash balances for working capital and emergency cash flow needs. The staff will be prudent on the type of investment and the liquidity of the balance of cash in excess of the working capital reserve. The overarching principles, in priority order, to guide investment decisions are (1) preservation of principal, (2) maintenance of liquidity, and (3) maximization of return.

On December 1st and June 1st of each year, the Treasurer and Finance Vice Chair will evaluate the cash in the SNS Operating Expenses bank account, consider any known expenses for the next 30 days and will identify an amount of money in excess of \$250,000 to transfer to the SNS Investment Account. The transfer will then be made by the 15th of the month. The funds will be deposited into the Investment Account using the same investment strategy that SNS is currently using.

X. FINANCIAL STATEMENTS

On an annual basis the board will review and engage in a financial statement audit to maintain our Affiliate Agreement with USA Swimming.

XI. 1099

SNS will follow IRS policy and issue 1099s to all service providers. W9 forms need to be submitted prior to entity being paid.

XII. Equipment Disposal

At the end of equipment's useful life, the Equipment Chair, Finance Vice Chair, and Executive Director will together determine whether the equipment in question should be sold, donated, appropriately recycled or disposed.

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Western Zone DEI Camp Proposal

Who: 2 Swimmers who:

- must be 13-16 years of age as of the first day of the camp
- must have at least 1 AA qualifying time
- must be a member of an under-represented population in USA Swimming including African American, Pacific Islander, Native American, Asian, Native Alaskan, Hispanic/Latino, or Native Hawaiian, LGBTQ+, or outreach members (low income).

1 Adult (DEI Chair or Executive Director)

When: June 17-20th, 2024

Where: Indianapolis. Stay at Butler University Dorms. Swim at Riviera Club, Attend Finals on Night 3 of Olympic Trials

How: SNS will provide funding for this camp per the SNS Financial Policies.

Other Info: Participant Camp Cost \$425 plus flight amounts to \$1000 to \$1500. Deposit of \$225 per attendee due Dec. 1st. Application available in October.

Included:

Paid by Western Zones:

- guest speakers
- camp coaches
- meeting rooms
- insurance
- Transportation getting participants to and from the airport, pool and Trials
- Lane space for practices, plus T-shirts, caps, and extras

Paid by LSC/ Athletes

- Room and board: Butler University Dorm room and linens
- Meals: Dining commons meals and snacks
- Trials: Wednesday Finals tickets have been estimated at no more than \$50
- Flights: Plane tickets to and from Indianapolis

**Life Time Swim - Northern California: Roseville
Age Group - Head Coach: Marc Stanley**



Coach: Marc Stanley
Title: Head Coach - Roseville
Email: marc@teamgoldusa.com
Phone: 202-525-0094

Mr. Sewell,

Thank you for considering me as a volunteer for the non-voting open water position. Let me share “The Why” of my desire to help in this position and a brief description about my background.

Coming out of coaching retirement I would consider myself an average age group coach with an above-average desire to serve my community. 20 years ago, I was the full-time true coach of a very large swimming program. I served as the diversity chair for our LSC (PV). During that time was able support our efforts to send an athlete (John Register) to the Paralympic Games in 1996 and to obtain funding (suits and training fees) for our socioeconomic disadvantaged swimmers from our area to participate in swimming locally and at swim camps.

I decided to begin coaching again and was greatly impressed by Sierra Nevada Swimming volunteer officials. Many officials have long left swimming but have had the dedication to continue to help the LSC provide opportunities for swimmers, to make friends, to learn about swimming, and to develop important life skills.

Recently, I've been thinking about how I could best volunteer to further support the LSC. My first efforts are to develop our "Parent Culture" to understand the need for volunteers and serve our community as officials. Life Time Northern California has never had an officials program. While insignificant in comparison to other teams we now have seven in training and this has been a significant positive change in the last six months.

For the specific position of open water, I have no previous LSC board experience, yet I do have a passion for open water distance swimming and a background in training distance swimmers and triathletes. I would like to be considered for this position since it is currently open.

With that said, I would be open to doing anything that the LSC needs to help fulfill whatever gaps will make our community better.

I coach myself, athletes, and parents to keep our minds open, flexible, and equipped to handle unexpected challenges. Sharing knowledge and expertise is a way to give back to my community and help others on their learning journeys.

Thank you for your time and consideration.

Sincerely,

Marc