



South Carolina Swimming Board of Directors Meeting – June 5, 2022, 12:00 pm

Attendees

General Chair – Aimee Onoszko	Admin Vice Chair – Natalie Fennell	Senior Vice Chair – Jon Mengering	Secretary – Karen Cattaneo	Age Group Vice Chair – Eduardo Dos Santos	Finance Chair – Mike O'Shaughnessy	Technical Planning – Jason Overby
Governance – Vaughan Dodd	Treasurer – Joyce Dodd	Coaches Representative – not present	Para Swimming Chair – Annette Francescotti	Safe Sport Chair – Heather Alexander	Legislation – not present	Sports Development Director – Chip Holland
Sanctions – Karen Alexander	Officials Chair – Aimee McMillian	Senior Athlete Rep – Darden Tate	Junior Athlete Rep – Not present	Athlete 1 at Large – Not present	Athlete 2 at Large – Not present	Athlete 3 at Large – Not present
Communications - Lindsay Little	DEI - Not present					

The meeting was called to order at 12:02 pm with the reading of mission, vision, core values, and duty to serve (care, loyalty and obedience).

Reading, Correction and Adoption of Minutes – BOD and HOD minutes from May unanimously approved as distributed.

Report of Officers, Committees and Coordinators

Age Group chair – Eduardo Dos Santos – Held Age Group Select camp last weekend (5/28-29); camp had been previously postponed due to COVID, weather, etc. Girls participated one day and boys the next; Abby Fish was the camp facilitator – camp was a success and will return to fall time frame permanently



Officials Chair – Aimee McMillian – held an open water officials clinic – now have 18 officials for certified for open water (went from 4 to 18)

Governance – Vaughan Dodd – LSC Policies are updated; working on job descriptions for board members; looking for feedback on resurrecting the split of the P&P – primary advantage is to give the board the ability to make decisions without waiting until HOD; other LSC websites have gone to the split document

Discussion – each committee should review specific sections for their committee; committees need guidance on which are policies and which are procedures; will need to bring this to HOD in October; examples provided on why it is an advantageous project (Finale meet, membership guidance, etc.)

Senior Committee – Big Show – have written legislation that will allow for late qualifiers to be added to the State meet in the summer (due to short season and schedule); open water zones will be an LSC funded team – will discuss more in committee and be ready for voting at HOD in October

DEI Committee (via Joyce Dodd) – The Safety Day Free Swim Lesson ran successfully. We had 35 participating swimmers. Sigma Gamma Rho Sorority, Richland County Sheriff, Columbia Fire Department talked to athletes about gun safety. We talked about Fire Safety in the classroom and in the home. The showcase of the event was Olympic Swimmer Maritza McClendon. The Mayor of Eastover came out to support the event.

Unfinished business

All State recap – Financials from event – budgeted \$33 – spent \$34K – 1200 over (3% variance) – Natalie (Admin Vice Chair) – made contact with future event locations in Greenville; working to find caterer and will bring back athlete event (for Friday evening) – date for banquet is 4/22/23.

Discussion – moving All State to Greenville – looking for more participation from upstate teams; concerns for travel and expense for families; will work to promote HOD and All state weekend at various time throughout the year

Zones Team update – Eduardo – First round selections are complete – team is bigger than last year; need coaches to help promote the event – 11-12 age group is still lacking; registration form will be adjusted for para swimmers – to enable them to define how they register for the event (i.e. as an



athlete or para athlete); beneficial to have an “invitation process” for the zones team, instead of an application process

USAS Transgender Policy – (<https://www.teamunify.com/team/szscslsc/page/system/res/141224>) – Vaughan Dodd – Green highlights indicate who is affected by the policy, essentially anyone who wishes to compete in a category different from their gender assigned at birth; Orange highlights indicate action points, including but not limited to a Self-Identity Verification Request and an Elite Athlete/Event Fairness Application which includes eligibility criteria, panel evaluation and panel decision; Blue highlights indicate definitions; Red highlights indicate timing requirements. This policy may prove to be a major point of contention. The group reviewed the document with no further discussion.

Finale Meet – (via Big Show) – explanation of proposal for bringing back the format – current recommendation is to hold the Finale meet during the senior state meet – all timed final events, no relays

New Business

Financial Report – Joyce Dodd – Reports for May (see website); Mike O’Shaughnessy – going forward – will create a budget process to give a more accurate variance (easier to understand); finance committee will need to gain a better understanding of funds (invested/accounts) and how they might be best utilized

Athlete Extravaganza – discussed during board retreat; event will take place in August; committee will meet again in mid to late June to finalize plans; want to have a representative from each committee at the event to generate athlete interest in joining committees; want to get them involved in processes (ex. Designing zones t-shirts)

Board Member/Committee Review – Aimee O will reach out to individuals – Vaughan’s team working on job descriptions

Calendar review – Time standards meeting coming up; legislation – need to be submitted prior to HOD; Swims 3.0 will launch in September

Sports Development Director Report – Chip Holland – membership is up 9% this year; Instagram followers are up 50%; engagement is up 5%; have had a positive response from the Age Group camp facilitator; Facebook is up 51%; 42% of athletes eligible attended All State Banquet – review of social media calendar for June (see website)

Motion to adjourn – 1:40 pm



SOUTH CAROLINA SWIMMING, INC.

YTD Actual vs Annual Budget

September 2021 - May 2022

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Revenue				
40000 Grants and Incentive Revenue				
40101 USAS 2021 Developmental Select Camp Grant	5,000.00		-5,000.00	
Total 40000 Grants and Incentive Revenue	5,000.00		-5,000.00	
41000 Meet Revenue				
41100 7% of Meet Income	59,815.34	53,400.00	-6,415.34	112.01 %
41200 Sanction Fees	1,825.00	1,500.00	-325.00	121.67 %
41300 Fine Income	7,300.00	2,500.00	-4,800.00	292.00 %
41400 State Meet Medals	1,755.41	3,500.00	1,744.59	50.15 %
41450 LSC Travel Fee	35,962.00	40,500.00	4,538.00	88.80 %
41460 LSC Sports Development Fee	35,962.00	40,500.00	4,538.00	88.80 %
41470 SCLSC Out-of-LSC Surcharge	5,354.00	3,400.00	-1,954.00	157.47 %
Total 41000 Meet Revenue	147,973.75	145,300.00	-2,673.75	101.84 %
42000 Registration Revenue				
42001 Athlete Registration				
42010 Regular (Premium)	97,038.00	97,600.00	562.00	99.42 %
42015 Flex	2,200.00	2,200.00	0.00	100.00 %
42030 Seasonal	76.50	250.00	173.50	30.60 %
42060 Outreach	32.00	55.00	23.00	58.18 %
Total 42001 Athlete Registration	99,346.50	100,105.00	758.50	99.24 %
42002 Non-Athlete Registration				
42020 Individual	2,505.00	2,250.00	-255.00	111.33 %
42040 Coach	2,010.00	2,100.00	90.00	95.71 %
Total 42002 Non-Athlete Registration	4,515.00	4,350.00	-165.00	103.79 %
42070 Club Registration	4,700.00	3,600.00	-1,100.00	130.56 %
Total 42000 Registration Revenue	108,561.50	108,055.00	-506.50	100.47 %
48000 Other Program Revenue				
48010 All-State Banquet Revenue	4,834.00	5,500.00	666.00	87.89 %
48020 So. Zone AG Championship Meet		22,000.00	22,000.00	
48050 Age-Group Select Camp	4,125.00	10,000.00	5,875.00	41.25 %
48051 Senior Select Camp		9,500.00	9,500.00	
48052 Open Water Select Camp		2,000.00	2,000.00	
Total 48000 Other Program Revenue	8,959.00	49,000.00	40,041.00	18.28 %
Total Revenue	\$270,494.25	\$302,355.00	\$31,860.75	89.46 %
GROSS PROFIT	\$270,494.25	\$302,355.00	\$31,860.75	89.46 %
Expenditures				
51000 State Meets Expense				
51010 State Meet Banners	1,341.81	700.00	-641.81	191.69 %
51020 State Meet Plaques & Medals	2,495.10	3,300.00	804.90	75.61 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
51030 State Meet Caps -10/U LC		800.00	800.00	
51090 Paperweights/Flowers - Graduating Seniors	934.23	650.00	-284.23	143.73 %
Total 51000 State Meets Expense	4,771.14	5,450.00	678.86	87.54 %
52000 So. Zone AG Championship Meet Expense				
52010 So. Zone AG Championship Administrative	50.00	50.00	0.00	100.00 %
52030 So. Zone AG Championship Coaches' Supplement/Stipend		2,350.00	2,350.00	
52040 So. Zone AG Championship Entertainment		500.00	500.00	
52050 So. Zone AG Championship Meals, Drinks & Snacks		6,000.00	6,000.00	
52060 So. Zone AG Championship Entry Fees		2,500.00	2,500.00	
52070 So. Zone AG Championship Hotel Accommodations		22,000.00	22,000.00	
52090 So. Zone AG Championship Apparel & Gifts		6,000.00	6,000.00	
52100 So. Zone AG Championship Travel/Mileage	495.09	24,000.00	23,504.91	2.06 %
Total 52000 So. Zone AG Championship Meet Expense	545.09	63,400.00	62,854.91	0.86 %
53000 Select Camp Expense				
53005 Developmental Select Camp	5,761.62		-5,761.62	
53010 Age-Group Select Camp	4,866.53	10,000.00	5,133.47	48.67 %
53020 Senior Select Camp		9,000.00	9,000.00	
53030 Open Water Select Camp		2,000.00	2,000.00	
53040 Diversity Select Camp	4,208.20	3,000.00	-1,208.20	140.27 %
Total 53000 Select Camp Expense	14,836.35	24,000.00	9,163.65	61.82 %
58000 Other Program Expense				
58100 Carolina Crown Swim Meet	3,286.24	2,000.00	-1,286.24	164.31 %
58200 IM Tough 8&U		500.00	500.00	
58350 DEI Committee Program	1,092.16		-1,092.16	
58400 Safe Sport Committee Program		3,000.00	3,000.00	
58450 Para-Swimming Committee Program		3,000.00	3,000.00	
Total 58000 Other Program Expense	4,378.40	8,500.00	4,121.60	51.51 %
61000 Office Expense				
61010 Employee--Part-time	22,973.27	26,520.00	3,546.73	86.63 %
61011 Payroll Taxes	1,757.46	2,028.78	271.32	86.63 %
61030 Cell phone	495.69	588.00	92.31	84.30 %
61040 Antivirus Subscription - Office PC	19.99	25.00	5.01	79.96 %
61050 Tax Return with Review/Audit	11,950.00	13,530.00	1,580.00	88.32 %
61070 Copies	117.13	150.00	32.87	78.09 %
61080 Equipment		1,100.00	1,100.00	
61110 Internet Access - Office PC	297.00	360.00	63.00	82.50 %
61140 Office Supplies	53.44	100.00	46.56	53.44 %
61150 Postage	11.04	20.00	8.96	55.20 %
61170 P.O. Box 460 - rental	160.00	120.00	-40.00	133.33 %
61180 Conference Telephone Expense	19.92	100.00	80.08	19.92 %
61190 Travel Mileage	1,526.87	1,000.00	-526.87	152.69 %
61210 QB Online & QB 'Core' Payroll	1,328.94	1,644.00	315.06	80.84 %
Total 61000 Office Expense	40,710.75	47,285.78	6,575.03	86.10 %
62000 All-State Weekend Expense				
62020 All-State Awards	2,245.87	2,400.00	154.13	93.58 %
62030 All-State Printing		200.00	200.00	
62040 All-State Decorations		200.00	200.00	
62050 All-State Athlete Gifts	3,450.00	5,000.00	1,550.00	69.00 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
62060 All-State Meals & Facility	31,411.00	26,000.00	-5,411.00	120.81 %
62065 All-State Accommodations	2,482.18	4,000.00	1,517.82	62.05 %
62070 All-State Music		1,200.00	1,200.00	
Total 62000 All-State Weekend Expense	39,589.05	39,000.00	-589.05	101.51 %
63000 USAS Annual Meeting/Workshop				
63010 USAS Workshop Meals & Per Diem	1,743.06		-1,743.06	
63020 USAS Workshop Hotel	2,066.10		-2,066.10	
63030 USAS Workshop Registration		1,500.00	1,500.00	
63040 USAS Workshop Travel	2,408.31		-2,408.31	
Total 63000 USAS Annual Meeting/Workshop	6,217.47	1,500.00	-4,717.47	414.50 %
64000 Athlete Reimbursement Expense		33,000.00	33,000.00	
64150 NCSA Spring/Summer Nationals	8,932.49		-8,932.49	
64200 Nationals	2,400.00		-2,400.00	
64400 Winter Jr Nationals	10,030.42		-10,030.42	
64500 Open Water Nationals	400.00		-400.00	
64600 World Trials	825.58		-825.58	
Total 64000 Athlete Reimbursement Expense	22,588.49	33,000.00	10,411.51	68.45 %
65000 Outreach Expense				
65001 Club Reimbursements for Outreach Athletes	3,412.00	7,000.00	3,588.00	48.74 %
Total 65000 Outreach Expense	3,412.00	7,000.00	3,588.00	48.74 %
66000 Officials Expense				
66100 New Officials Expense	20.85	800.00	779.15	2.61 %
66200 Officials Supplies	1,622.94	4,000.00	2,377.06	40.57 %
66300 National Meet - Travel/Lodging	1,891.18	3,600.00	1,708.82	52.53 %
66400 Meet Evaluators	2,297.21	2,500.00	202.79	91.89 %
66500 Clinics & Workshops		4,000.00	4,000.00	
66600 State Meet - Travel/Lodging	1,695.18	5,400.00	3,704.82	31.39 %
Total 66000 Officials Expense	7,527.36	20,300.00	12,772.64	37.08 %
68000 General & Administrative Expense				
68010 LSC Meetings	1,462.79	2,500.00	1,037.21	58.51 %
68035 PayPal - Monthly Service Fee	270.00	360.00	90.00	75.00 %
68045 Team Unify - Merchant Bankcard Fees	395.31	300.00	-95.31	131.77 %
68050 Gifts	428.96	250.00	-178.96	171.58 %
68070 Clinics/Conferences	1,019.60	2,000.00	980.40	50.98 %
68100 LSC-paid USAS Registrations	132.00	128.00	-4.00	103.13 %
68150 Domain Registration "sc-swimming.org"		22.00	22.00	
68200 Workers' Comp Insurance	454.26	540.00	85.74	84.12 %
Total 68000 General & Administrative Expense	4,162.92	6,100.00	1,937.08	68.24 %
69000 Sport Development				
69001 Sport Development Director				
69020 Phone/Internet service	451.45	600.00	148.55	75.24 %
69060 SDD Salary	46,386.82	63,000.00	16,613.18	73.63 %
69061 Benefits Allowance	5,544.00	7,560.00	2,016.00	73.33 %
69070 Payroll Taxes	3,972.71	5,397.84	1,425.13	73.60 %
69090 Memberships/Registration Fees	69.48	150.00	80.52	46.32 %
Total 69001 Sport Development Director	56,424.46	76,707.84	20,283.38	73.56 %
69100 Sport Development Program Expense				
69030 Travel		8,000.00	8,000.00	

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
69031 Travel - Hotel	3,672.63		-3,672.63	
69032 Travel - Meals	91.71		-91.71	
69033 Transportation & Mileage	3,113.95		-3,113.95	
Total 69030 Travel	6,878.29	8,000.00	1,121.71	85.98 %
69080 Materials/Equipment	108.07	250.00	141.93	43.23 %
69081 Subscriptions	1,176.07	834.60	-341.47	140.91 %
69150 Grassroots Outreach Program	166.48	2,000.00	1,833.52	8.32 %
69200 Club Development Program		12,000.00	12,000.00	
69300 Marketing		20,000.00	20,000.00	
69301 Professional Services	5,232.65		-5,232.65	
69310 Advertising/Promotional	24.06		-24.06	
Total 69300 Marketing	5,256.71	20,000.00	14,743.29	26.28 %
Total 69100 Sport Development Program Expense	13,585.62	43,084.60	29,498.98	31.53 %
Total 69000 Sport Development	70,010.08	119,792.44	49,782.36	58.44 %
Total Expenditures	\$218,749.10	\$375,328.22	\$156,579.12	58.28 %
NET OPERATING REVENUE	\$51,745.15	\$ -72,973.22	\$ -124,718.37	-70.91 %
Other Revenue				
COACHES FUND REVENUE (EXPENSE)				
44500 Coaches Fund Revenue				
44510 Coach Registrations	5,050.00		-5,050.00	
44540 Coaches Fund MMKT Interest	2.87		-2.87	
Total 44500 Coaches Fund Revenue	5,052.87		-5,052.87	
67000 Coaches Fund Expense				
67050 General & Administrative	-248.62		248.62	
Total 67000 Coaches Fund Expense	-248.62		248.62	
Total COACHES FUND REVENUE (EXPENSE)	4,804.25		-4,804.25	
LSC INVESTMENTS REVENUE (EXPENSE)				
43020 Capital Gain Distribution	9,705.94		-9,705.94	
43030 Interest - CD's, Bank & MMKT	31.09		-31.09	
43040 Dividends - Mutual Funds	6,516.03		-6,516.03	
43050 Unrealized Gain (Loss)	-25,877.62		25,877.62	
Total LSC INVESTMENTS REVENUE (EXPENSE)	-9,624.56		9,624.56	
MISCELLANEOUS REVENUE (EXPENSE)				
48075 PayPal Transaction Fees Recovery	1,312.95		-1,312.95	
48076 Returned Check Fee Revenue	30.00		-30.00	
48077 Credit Card Rebate Revenue	611.44	100.00	-511.44	611.44 %
48078 USAS Registration Forfeitures		2,000.00	2,000.00	
68036 PayPal Transaction Fees Expense	-1,362.15		1,362.15	
Total MISCELLANEOUS REVENUE (EXPENSE)	592.24	2,100.00	1,507.76	28.20 %
Total Other Revenue	\$ -4,228.07	\$2,100.00	\$6,328.07	-201.34 %
NET OTHER REVENUE	\$ -4,228.07	\$2,100.00	\$6,328.07	-201.34 %
NET REVENUE	\$47,517.08	\$ -70,873.22	\$ -118,390.30	-67.05 %



SOUTH CAROLINA SWIMMING, INC.

Statement of Activity Summary

September 2021 - May 2022

	TOTAL
Revenue	
40000 Grants and Incentive Revenue	5,000.00
41000 Meet Revenue	147,973.75
42000 Registration Revenue	108,561.50
48000 Other Program Revenue	8,959.00
Total Revenue	\$270,494.25
GROSS REVENUE	\$270,494.25
Expenditures	
51000 State Meets Expense	4,771.14
52000 So. Zone AG Championship Meet Expense	545.09
53000 Select Camp Expense	14,836.35
58000 Other Program Expense	4,378.40
61000 Office Expense	40,710.75
62000 All-State Weekend Expense	39,589.05
63000 USAS Annual Meeting/Workshop	6,217.47
64000 Athlete Reimbursement Expense	22,588.49
65000 Outreach Expense	3,412.00
66000 Officials Expense	7,527.36
68000 General & Administrative Expense	4,162.92
69000 Sport Development	70,010.08
Total Expenditures	\$218,749.10
NET OPERATING REVENUE	\$51,745.15
Other Revenue	
COACHES FUND REVENUE (EXPENSE)	4,804.25
LSC INVESTMENTS REVENUE (EXPENSE)	-9,624.56
MISCELLANEOUS REVENUE (EXPENSE)	592.24
Total Other Revenue	\$ -4,228.07
NET OTHER REVENUE	\$ -4,228.07
NET REVENUE	\$47,517.08

TREASURER'S REPORT for Period Ending 5/31/2022

Balance Sheet Recap

ASSETS:

Total Deposit Accounts: \$802,303.09 = \$115,122.93 at Wells Fargo + \$687,180.16 at Edward Jones (of which \$52,142.82 is BOD Restricted for Zones and \$32,065.54 is restricted for Coaches Fund)

Accounts Receivable: \$6,709.99 = due to SCLSC from clubs

Other Current Assets: \$676.94 = prepaid for future Developmental Select Camps

LIABILITIES:

\$30,216.82 of the \$140,717.05 on deposit at Wells Fargo is either committed/owed to or belongs to others:

\$3,452.39 owed in Accounts Payable, \$(1,705.88) credit balance on credit cards, \$9,010.00 owed to USA Swimming for May registrations, \$480.00 owed to USA Swimming for Club ZOOM licenses, \$2,066.00 accruing payable to the Jennifer Smith scholarship fund, and \$16,914.31 in Custodial Funds belonging to various clubs but held in the SCLSC bank account.

EQUITY:

Total Equity has increased by the Year-to-Date Net Revenue of \$47,517.08

YTD Operating Income Compared to Same Period Last Year

	<u>Current Year</u>	<u>Variance Compared to Last Year</u>
Operating Revenue:	\$270,494.25	\$ 23,036.60 More than last year
Operating Expenditures:	<u>(218,749.10)</u>	<u>(86,616.34)</u> More than last year
Net <u>Operating</u> Revenue:	\$ 51,745.15	\$(63,579.74) <u>Less</u> than last year



Social Media Editorial Calendar

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4
Special Postings College Commitments			Newsletter signup	USA Swimming News Safe Sport Training Opportunities	Event/Meet Open Water Championships & Safety Day	
5	6	7	8	9	10	11
New State Records	Zone Team Update Athlete Registration & Leaderboard	USA Swimming Current Events World Championships	Latest Stats Current LC Top 16	Programs (DEI) Diversity in Aquatics	Event/Meet Meet Weekend Locations SCSC	
12	13	14	15	16	17	18
USA Swimming Recognition	Swimmer Spotlight Summer League Spotlight Gil Shaw	Coach Spotlight Coach Rep Mike Lane	Benefits Find A Club	Programs Officials Updates	Event/Meet Meet Weekend Locations RAYS	
19	20	21	22	23	24	25
Membership Survey	Programs Para-Swimming Parker Egbert competing in Portugal	Setting Goals Motivational Times & Meet Qualifying Times	Summer League Spotlight CAASL, Metrolina, CSRA	Swimmer Spotlight Summer League Spotlight Caroline Parker	Event/Meet Meet Weekend Locations TG - YSSC	
26	27	28	29	30		
	Zone Team Update Athlete Registration & Leaderboard	Latest Stats Current State Qualifiers	Coach Spotlight Zone Team Coaches	Programs Safe Sport Training		



SOUTH CAROLINA SWIMMING, INC.

Statement of Financial Position

As of May 31, 2022

	TOTAL
ASSETS	
Current Assets	
Deposit Accounts	
10000 Wells Fargo	115,122.93
10702 Edward Jones - Investment Accounts	
10701 LSC MMKT - BOD-Designated Reserve for Zones	52,142.82
10703 LSC Money Market	199,958.09
10710 LSC Mutual Funds	403,013.71
10730 Coaches Fund Money Market	32,065.54
Total 10702 Edward Jones - Investment Accounts	687,180.16
Total Deposit Accounts	\$802,303.09
Accounts Receivable	
A/R - Accounts Receivable	6,709.99
Total Accounts Receivable	\$6,709.99
Other Current Assets	
11000 Prepays	0.00
11005 Developmental Select Camp - Prepaid	676.94
Total 11000 Prepays	676.94
Total Other Current Assets	\$676.94
Total Current Assets	\$809,690.02
TOTAL ASSETS	\$809,690.02
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A/P Accounts Payable	3,452.39
Total Accounts Payable	\$3,452.39
Credit Cards	
20300 Credit Cards Payable ALL 4	0.00
20302 BOA *General Chair	98.24
20303 BOA *Office	-734.40
20304 BOA *SDD	-1,358.08
20305 BOA *Treasurer	288.36
Total 20300 Credit Cards Payable ALL 4	-1,705.88
Total Credit Cards	\$ -1,705.88
Other Current Liabilities	
23000 Other Current Liabilities	
23200 USA - Membership Liability	0.00
23210 Athlete - Regular	6,207.00
23215 Athlete - Flex	550.00

	TOTAL
23220 Non-Athlete - Individual & Coach	1,848.00
23230 Athlete - Seasonal	210.00
23260 Athlete - Outreach	5.00
23270 Club Fees	190.00
Total 23200 USA - Membership Liability	9,010.00
Total 23000 Other Current Liabilities	9,010.00
23300 Jennifer Smith Scholarship Fund	2,066.00
23351 Due to USA Swimming - ZOOM licenses	480.00
29100 Customer Advance Payments	16,914.31
Total Other Current Liabilities	\$28,470.31
Total Current Liabilities	\$30,216.82
Total Liabilities	\$30,216.82
Equity	
30000 Equity	
23119 Deferred Registration Revenue (GAAP Adj)	20,851.00
Total 30000 Equity	20,851.00
Opening Bal Equity	141,991.54
Retained Earnings	569,113.58
Net Revenue	47,517.08
Total Equity	\$779,473.20
TOTAL LIABILITIES AND EQUITY	\$809,690.02