

Independent Accountant's Report on Applying Agreed-Upon Procedures

Wyoming Swimming and USA Swimming Inc.:

We have performed the procedures enumerated below to ensure Wyoming Swimming (the LSC) is operating in accordance with the LSC Affiliation Agreement of USA Swimming, Inc. as of and for the year ended August 31, 2021.

The LSC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that the LSC is operating in accordance with the LSC Affiliation Agreement. 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 sample size determined by USA Swimming, Inc. may not be representative of the population being tested.

The procedures and associated findings are as follows:

- 1) We obtained the USA Swimming provided "Agreed Upon Procedures Inquiry Checklist" completed by a LSC representative. The completed checklist is included as Attachment A.
- 2) We prepared a year over year comparison of the balance sheet financial statement line items. For any variances over 10 percent, we inquired of LSC representative the reason for the variance. Financial statement line items less than 5% of total assets were not reviewed. Explanations for variances are included as Attachment B.
- 3) We prepared an actual to budget comparison for income statement line items. For any variances over 10 percent, we inquired of LSC representative for the reason for the variance. Income statement line items less than 5% of revenues were not reviewed. Explanations for variance are included as Attachment C.
- 4) We obtain from a LSC representative a list of all vendor invoices paid during the fiscal year. We randomly selected 10 vendor invoices and obtained the invoice and cancelled check. We obtained invoices and canceled checks and agreed amount and payee per invoice to canceled check. We inspected invoice for signature or initials indicating approval for payment. There were no differences in amount or payee. For nine of the invoices selected, the invoice did not contain evidence of approval.
- 5) We obtained all the bank and investment reconciliations as of year-end. We agreed the bank/investment balance per the reconciliations to bank/investment statements. We agreed the book balance per the reconciliation to the general ledger balance at year end as provided by management. For two bank accounts, the bank statement and bank reconciliations were not provided.

- 6) We obtained list of cash disbursements by vendor for the calendar year (January 1 – December 31) from a LSC representative. For each vendor paid more than \$600 for the calendar year per the list, we obtained a copy of the vendor's 1099s. There were no vendors paid over the \$600 threshold for which a 1099 was not available.
- 7) The LSC does not pay any wages, as a result no procedures related to wages were performed.
- 8) We obtained the most recently filed Form 990, which is included as Attachment D.
- 9) We obtained the year-end internally prepared financial statements. The financial statements are included as Attachment E.

We were engaged by the LSC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on ensuring that the LSC is operating in accordance with the LSC Affiliation Agreement. 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 the LSC 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 Wyoming Swimming and USA Swimming and is not intended to be and should not be used by anyone other than those specified parties.

Stockman Kast Ryan + Co. LLP

November 21, 2022

ATTACHMENT A

LSC Agreed Upon Procedures Inquiry Checklist

LSC Name:

WY

Completed By:

Name:

Daniel Diver

Date Completed (MM/DD/YYYY):

04/20/2022

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

daniel_diver@comcast.net

For Period Ending (MM/DD/YYYY):

08/31/2021

General Company Information

EIN:

31-1012793

Accrual or Cash Method of Accounting:

- Accrual
 Cash

Name of General Chair:

Emily Swett

Name of Treasurer:

Daniel Diver

Others involved in Accounting Functions:

1

Jason Roesler

2

3

ATTACHMENT A

4

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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.

ATTACHMENT A

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:

Daniel Diver

Date Verified (MM/DD/YYYY):

04/20/2022

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

- Yes
- No

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Document any issues below:

Please note WYSI has two small accounts (a CD for \$138.45 and a savings account at \$19.19) that are held at Wyoming Employees Federal Credit Union that do not offer FDIC protection. WEFCU does offer insurance through the National Credit Union Administration.

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

Account:

Account Number

147490668661

General Ledger Number

10000

Additional account number and corresponding general ledger account number:

Account:

Account Number

247490124663

General Ledger Number

11000

Additional account number and corresponding general ledger account number:

Account:

Account Number

General Ledger Number

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

ATTACHMENT A

If Yes, list names:

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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:

ATTACHMENT A

Account Signer

Name

Daniel Diver

Title

Treasurer

Additional account signer:

Account Signer

Name

Emily Swett

Title

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

ATTACHMENT A

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.

Written accounting and cash control procedures are a work in process. However, current procedures call for payment approval coming from the vice-chair that is responsible for the expenditure request. Such as the senior chair approving travel stipends for elite meet reimbursements. Once the expense is approved, the check is written and the check stub is attached to the invoice/payment request thus

Are these policies stated above strictly adhered to?

- Yes
- No

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

If there was a situation where a reimbursement was requested for which there was not proper proof. In that case the vice-chair and the general chair would be asked for dual approval.

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

- Yes
- No

If yes, describe the approval policies for these transactions.

The invoice for USA Swimming is on auto-pay. The invoice is received at the end of the month 10 days before the transaction debits money from the checking account. This invoice is reconciled with the membership requests that have occurred for the month. Credit card payments are automatically debited by U.S. Bank. Again, the statement is reconciled and approved for payment in a similar

Explain the process for voiding and cancelling of checks.

Checks are voided in Quickbooks, with the actual check having VOID written across the front and placed in numerical sequence of the other checks that have gone out for payment. Checks are never deleted from Quickbooks.

Blank checks are never signed.

- Yes
- No

Payments are processed by someone other than the authorizing individual.

- Yes
- No

ATTACHMENT B

Threshold: 5% of total assets: 12,513

| Balance Sheet: | 8/31/2021 | 8/31/2020 | Change | % Change | Management's Explanation |
|-------------------------------------|------------------|------------------|---------------|-----------------|--|
| ASSETS | | | | | |
| CD at WEFCU | 138 | 138 | - | 0% | Below threshold |
| US Bank Checking | 87,311 | 70,270 | 17,041 | | Increased revenue in 2021 over the COVID 24% year of 2020 resulted in an increase in cash |
| US Bank Savings | 162,402 | 80,041 | 82,361 | 103% | Increased revenue in 2021 over the COVID year of 2020 resulted in an increase in cash |
| WEFCE MMA | 19 | 19 | 0 | 1% | Below threshold |
| Undeposited Funds | 387 | 137 | 250 | 182% | Below threshold |
| TOTAL ASSETS | 250,258 | 150,606 | 99,652 | 66% | |
| LIABILITIES | | | | | |
| US Bank Emily Swett CC | 5,456 | - | 5,456 | 100% | Below threshold |
| US Bank Teri CC | 20,181 | - | 20,181 | 100% | The credit card is largely used for expenditures incurred for the annual Western Zone meet in early August. The credit card is always paid off immediately. The difference here is purely timing |
| Retained Earnings | 150,605 | 134,095 | 16,510 | 12% | Increased revenue in 2021 over the COVID year of 2020 resulted in an increase in retained earnings |
| Net Income | 74,016 | 16,511 | 57,505 | 348% | Increased revenue in 2021 over the COVID year of 2020 resulted in an increase in net income |
| TOTAL LIABILITIES AND EQUITY | 250,258 | 150,606 | 99,652 | 66% | |

ATTACHMENT C

Threshold: 5% of total revenues: 12,821

| Income Statement: | 8/31/2021 | Budget | Change | % Change | Management's Explanation |
|--|----------------|----------------|-----------------|-------------|--|
| Revenues: | | | | | |
| Fines Levied | 100 | 73 | 27 | | Below threshold |
| Interest Income | 13 | 246 | (232) | | Below threshold |
| Championship - Long Course Income | 7,462 | 11,950 | (4,488) | | Below threshold |
| Championship - Short Course Income | - | 17,968 | (17,968) | 0% | Below threshold |
| Meet Participation Fees | 24,655 | 33,697 | (9,042) | | Below threshold |
| Meet Santion Fees | 2,555 | 2,129 | 426 | | Below threshold |
| Total Meet Income | 34,672 | 65,743 | (31,071) | -90% | Below threshold |
| Online Convenience fee | 84 | - | 84 | | WYSI received a State of Wyoming business grant in November 2021 for \$82,347, this was not anticipated at the time the budget was created |
| Misc Income other | 82,347 | 115 | 82,232 | 100% | 100% |
| Total Misc Income | 82,431 | 115 | 82,316 | 100% | |
| Club Chart Fees | 3,675 | 4,456 | (781) | | Below threshold |
| Flex Athlete Registrations | 6,120 | - | 6,120 | | Below threshold |
| Non-athlete Registration | 20,309 | 24,863 | (4,554) | | Budget was prepared 2 years ahead of actual time period. |
| Outreach athletes | 750 | 366 | 384 | | COVID caused a decrease in participation |
| Regular athlete registrations | 80,500 | 132,890 | (52,390) | -65% | Below threshold |
| Season athlete registrations | 3,768 | 5,564 | (1,796) | | Below threshold |
| Transfer fee | 140 | 393 | (253) | | Below threshold |
| Total Registration Income | 115,262 | 168,532 | (53,270) | -46% | |
| WSI Award Banquet Income | | 5,875.36 | (5,875) | | Below threshold |
| WSI Clinic Income | | 4,503.50 | (4,504) | | Below threshold |
| Age Group Zones Income | 700 | 10,138 | (9,438) | | Below threshold |
| Senior Zones Income | 23,240 | 26,068 | (2,828) | | Below threshold |
| Total Zones Meet Income | 23,940 | 36,206 | (12,266) | -51% | |
| TOTAL INCOME | 256,418 | 281,293 | (24,875) | -10% | |
| Administrative Expenses: | | | | | |
| Admin Office Professional fees | 7,560 | 7,865 | (305) | | Below threshold |
| Mailing | 33 | 3 | 30 | | Below threshold |
| Office supplies | 1,678 | 95 | 1,583 | | Below threshold |
| Administrative Office Expense - Other | 2 | 59 | (57) | | Below threshold |
| Total Administrative Office Expense | 9,273 | 8,022 | 1,251 | | Below threshold |
| Credit Card Receipts expense | 949 | 1,454 | (505) | | Below threshold |
| Bank Service Charges - Other | 14 | 10 | 4 | | Below threshold |
| Total Bank Service Charges | 963 | 1,465 | (502) | | Below threshold |
| Chair | - | 1,256 | (1,256) | | Below threshold |
| Admin Vice Chair | 128 | 839 | (710) | | Below threshold |
| Age Group Vice Chair | 100 | 437 | (337) | | Below threshold |
| Club Development | 300 | 137 | 163 | | Below threshold |
| Coaches' Representative | 350 | 261 | 89 | | Below threshold |
| DEI Chair | 165 | | 165 | | Below threshold |
| Finance Chair | 100 | | 100 | | Below threshold |
| National Conference Expense | | 5,040 | (5,040) | | Below threshold |
| Name Tags | 237 | 624 | (388) | | Below threshold |
| Observed Swims Officiating | 823 | 1,427 | (604) | | Below threshold |
| Official Background Check | 87 | | 87 | | Below threshold |
| Official National Evaluation | 2,319 | | 2,319 | | Below threshold |
| Official's Shirts | 1,466 | 5,943 | (4,477) | | Below threshold |
| Officials Chair - Other | 1,186 | 2,519 | (1,334) | | Below threshold |
| Safe Sport Chair | 100 | | 100 | | Below threshold |
| Safety Chair | | 400 | (400) | | Below threshold |
| Senior Vice Chair | 100 | 827 | (727) | | Below threshold |
| Student Athlete Rep | 2,010 | 1,357 | 653 | | Below threshold |
| Secretary | | 535 | (535) | | Below threshold |
| Treasurer | 363 | 689 | (326) | | Below threshold |
| Total Chairman Expense | 9,833 | 22,291 | (12,459) | | Below threshold |
| Accounting | 1,263 | 1,851 | (588) | | Below threshold |
| Total Professional Fees | 1,263 | 1,851 | (588) | | Below threshold |
| TOTAL ADMINISTRATIVE EXPENSES | 21,332 | 33,629 | | | |
| Senior Sectionals, Short Course | 3,500 | 4,046 | (546) | | Below threshold |
| Total Elite Meet Expenses | 3,500 | 4,046 | (546) | | Below threshold |
| Conference Meet Expenses | 6,718 | 1,948 | 4,770 | | Below threshold |
| Short Course Championships | - | 12,935 | (12,935) | 0% | Below threshold |
| Long Course Championships | 12,471 | 10,268 | 2,203 | | Below threshold |
| LSC Championship Expenses | 19,189 | 25,150 | (5,961) | | Below threshold |
| Club Charters | 1,540 | 1,560 | (20) | | Below threshold |
| Flex Athlete | 2,450 | - | 2,450 | | Below threshold |

Continued

ATTACHMENT C

| | | | | | |
|----------------------------------|----------------|----------------|-----------------|--------|--|
| Non-Athlete Fees | 17,590 | 18,168 | (578) | | Below threshold |
| Outreach Athlete | 535 | 422 | 113 | | Below threshold |
| Regular Athlete Fees | 71,868 | 104,527 | (32,659) | -45% | COVID caused a decrease in all activities and spending |
| Seasonal Athlete Fees | 3,210 | 3,399 | (189) | | Below threshold |
| USA Swimming Membership Expense | 97,193 | 128,076 | (30,883) | -32% | COVID caused a decrease in all activities and spending |
| WSI Banquet & HOD Expenses | 411 | 19,875 | (19,464) | -4735% | COVID caused a decrease in all activities and spending |
| Futures | | 199 | (199) | | Below threshold |
| Junior Nationals | | 730 | (730) | | Below threshold |
| Para-Olympic | | 133 | (133) | | Below threshold |
| Senior Nationals | | 66 | (66) | | Below threshold |
| Senior Sectionals Long Course | | 133 | (133) | | Below threshold |
| Western Zone Diversity Camp | | 64 | (64) | | Below threshold |
| Total Zone and Regional Expenses | | 1,324 | (1,324) | | Below threshold |
| Airfare for Age Group Zones | 922 | 1,218 | (296) | | Below threshold |
| Apparel Age Group Zones | 163 | 1,235 | (1,072) | | Below threshold |
| Entry Fees for Age Group Zones | 110 | 670 | (560) | | Below threshold |
| Lodging Age Group Zones | 1,280 | 4,924 | (3,643) | | Below threshold |
| Meals Age Group Zones | 686 | 1,988 | (1,302) | | Below threshold |
| Vehicles/Fuel Age Group Zones | 1,209 | 1,597 | (387) | | Below threshold |
| Age Group Zone Meet | 4,370 | 11,631 | (7,261) | | Below threshold |
| Airfare Senior Zones | 1,470 | 2,263 | (794) | | Below threshold |
| Apparel Senior Zones | 5,257 | 6,468 | (1,211) | | Below threshold |
| Entry Fees for Senior Zones | 3,280 | 2,039 | 1,241 | | Below threshold |
| Lodging Senior Zones | 15,864 | 16,322 | (458) | | Below threshold |
| Meals Senior Zones | 6,748 | 6,327 | 421 | | Below threshold |
| Vehicles/Fuel Senior Zones | 3,789 | 4,253 | (464) | | Below threshold |
| Senior Zone Meet | 36,408 | 37,673 | (1,265) | | Below threshold |
| Zone and Regional Expenses | 40,778 | 49,304 | (8,526) | | Below threshold |
| TOTAL EXPENSES | 182,403 | 261,403 | (79,001) | -43% | COVID caused a decrease in all activities and spending |
| | | | | | The grant WYSI received caused income to increase substantially, without it net income would have suffered caused by COVID and a decrease in all activities and spending |
| Net Income | 74,016 | 19,596 | 54,420 | 74% | |

ATTACHMENT D

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning **09/01/20**, and ending **08/31/21**

| | | |
|---|--|---|
| B Check if applicable: <input checked="" 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 <p style="text-align: center;">UNITED STATES SWIMMING, INC. WYOMING</p> Doing business as <p style="text-align: center;">WYOMING SWIMMING, INC</p> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p>551 SANTA FE TRAIL</p> City or town, state or province, country, and ZIP or foreign postal code <p>POWELL WY 82435</p> | D Employer identification number <p style="text-align: center;">31-1012793</p> |
| | F Name and address of principal officer: <p>EMILY SWETT 5 HICKORY CLUB CODY WY 82414</p> | E Telephone number <p style="text-align: center;">530-370-2002</p> |
| | 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 | G Gross receipts \$ 256,418 |
| | J Website: ▶ https://www.teamunify.com/team/wzwysls | 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 |
| | K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | H(c) Group exemption number ▶ 5367 |
| | L Year of formation: | M State of legal domicile: WY |

Part I Summary

| | | | |
|---|--|---------------------------|----------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: <p style="text-align: center;">PROMOTE COMPETITIVE SWIMMING IN THE USA SWIMMING LOCAL SWIMMING COMMITTEE (LSC) OF WYOMING FOR OVER 1,600 ATHLETES</p> | | |
| | 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 | 12 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 12 |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) | 5 | 0 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 200 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7a 7b | 0 0 |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 73,431 | 82,347 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 641 | 174,058 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 13 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 74,072 | 256,418 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 0 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ | | 0 |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 57,561 | 182,403 |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 57,561 | 182,403 | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 16,511 | 74,015 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 150,606 | 250,258 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 0 | 25,637 |
| | | 150,606 | 224,621 |

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 <p style="text-align: center;">DANIEL DIVER</p> Type or print name and title | Date <p style="text-align: center;">TREASURER</p> |
| | CLIENT COPY | |
| Paid Preparer Use Only | Print/Type preparer's name <p>JOSEPH ASAY</p> | Preparer's signature <p>WHITTLE HAMILTON & ASSOC PC CPAS</p> |
| | Firm's name <p>P.O. BOX 801</p> | Firm's EIN ▶ 83-0320370 |
| | Firm's address ▶ POWELL, WY 82435 | Phone no. 307-754-2962 |

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

For Paperwork Reduction Act Notice, see the separate instructions.

ATTACHMENT D

Form 990 (2020) **UNITED STATES SWIMMING, INC. WYOMING 31-1012793**

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 IN THE USA SWIMMING LOCAL SWIMMING COMMITTEE (LSC) OF WYOMING FOR OVER 1,600 ATHLETES

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

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

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

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

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

4a (Code:) (Expenses \$ **176,896** including grants of \$) (Revenue \$ **174,058**)
PROMOTE COMPETITIVE SWIMMING IN THE USA SWIMMING LOCAL SWIMMING COMMITTEE (LSC) OF WYOMING FOR OVER 1,600 ATHLETES

4b (Code:) (Expenses \$ **N/A** including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ **N/A** including grants of \$) (Revenue \$)

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

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

4e Total program service expenses **176,896**

ATTACHMENT D

Part IV Checklist of Required Schedules

| | | Yes | No |
|--|-----|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | 1 | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? | 2 | | X |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | 3 | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | 5 | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | 6 | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | 8 | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | 9 | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | 11a | | X |
| b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | 11b | | X |
| c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | 11c | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | 11d | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | 11e | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | 11f | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | 12a | | X |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | 12b | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 13 | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | 14b | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | 15 | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | 16 | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> See instructions | 17 | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | 18 | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | 19 | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 20a | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | | X |

ATTACHMENT D

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | Yes | No |
|--|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| 1a | | 1 |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| 1b | | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | X |
| 1c | | X |

ATTACHMENT D

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

| | | Yes | No |
|-----|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 2a 0 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | 2b | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | X |
| b | If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | 15 | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | X |

ATTACHMENT D

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 | 12 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| 1b | 12 | | |
| 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 |
| 7b | | | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| 8a | | | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 8b | | | |
| 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 |
| 9 | | | |

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 in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 11a | | | |
| 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 |
| 12b | | | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | | X |
| 12c | | | |
| 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 |
| 15a | | | |
| b | Other officers or key employees of the organization | | X |
| 15b | | | |
| | If "Yes" to line 15a or 15b, describe the process in 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.
 Own website Another's website Upon request 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 **DANIEL DIVER 551 SANTA FE TRAIL WY 82435 530-370-2002**

DANIEL DIVER
POWELL

551 SANTA FE TRAIL

WY 82435

530-370-2002

ATTACHMENT D

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See 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 per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-----------------------|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) AMBER BOYSEN | 2.00 | | | | | | | | | |
| AGE GROUP CHAIR | 0.00 | X | | | | | | 0 | 0 | 0 |
| (2) DAYNA GRIPP | 2.00 | | | | | | | | | |
| SAFE SPORT CHAIR | 0.00 | X | | | | | | 0 | 0 | 0 |
| (3) VIVYAN GRIPP | 2.00 | | | | | | | | | |
| SR. ATHLETE REP | 0.00 | X | | | | | | 0 | 0 | 0 |
| (4) KEVIN MONTEZ JR | 2.00 | | | | | | | | | |
| JR. ATHLETE REP. | 0.00 | X | | | | | | 0 | 0 | 0 |
| (5) GEORGE MATHES | 2.00 | | | | | | | | | |
| OFFICIAL'S CHAIR | 0.00 | X | | | | | | 0 | 0 | 0 |
| (6) PHIL REHARD | 2.00 | | | | | | | | | |
| SENIOR VICE CHAIR | 0.00 | X | | | | | | 0 | 0 | 0 |
| (7) JASON ROESLER | 2.00 | | | | | | | | | |
| FINANCE CHAIR | 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) JENNIFER HUDSON | SCHAFF 2.00 | | | | | | | | | |
| COACH'S REPRESENTATI | 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) REBECCA BYRAM | 2.00 | | | | | | | | | |
| SECRETARY | 0.00 | | | X | | | | 0 | 0 | 0 |
| (10) SARAH DELAY | 2.00 | | | | | | | | | |
| ADMIN VICE CHAIR | 0.00 | | | X | | | | 0 | 0 | 0 |
| (11) DANIEL DIVER | 4.00 | | | | | | | | | |
| TREASURER | 0.00 | | | 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 per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (12) EMILY SWETT | 4.00 | | | | | | | | | |
| GENERAL CHAIR | 0.00 | | | X | | | 0 | 0 | 0 | |
| 1b Subtotal | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

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

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

Section B. Independent Contractors

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

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

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

ATTACHMENT D

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|--|--|--|--|--|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | | | | |
| | 1b | Membership dues | | | | |
| | 1c | Fundraising events | | | | |
| | 1d | Related organizations | | | | |
| | 1e | Government grants (contributions) | 82,347 | | | |
| | 1f | All other contributions, gifts, grants, and similar amounts not included above | | | | |
| | 1g | Noncash contributions included in lines 1a-1f | \$ | | | |
| | h Total. Add lines 1a-1f | | | 82,347 | | |
| Program Service Revenue | | | Business Code | | | |
| | 2a | MEMBERSHIP FEES | 115,262 | 115,262 | | |
| | 2b | PARTICIPATION FEES | 34,672 | 34,672 | | |
| | 2c | ZONE MEET FEES | 23,940 | 23,940 | | |
| | 2d | FINES | 100 | 100 | | |
| | 2e | ONLINE CONVIENENCE FEES | 84 | 84 | | |
| | 2f | All other program service revenue | | | | |
| | g Total. Add lines 2a-2f | | | 174,058 | | |
| Other Revenue | 3 | | Investment income (including dividends, interest, and other similar amounts) | 13 | 13 | |
| | 4 | | Income from investment of tax-exempt bond proceeds | | | |
| | 5 | | Royalties | | | |
| | 6a | Gross rents | (i) Real | | | |
| | | | (ii) Personal | | | |
| | | | 6a | | | |
| | 6b | Less: rental expenses | | | | |
| | 6c | Rental inc. or (loss) | | | | |
| | d | | | Net rental income or (loss) | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | | | |
| | | | (ii) Other | | | |
| | | | 7a | | | |
| | 7b | Less: cost or other basis and sales exps. | | | | |
| | 7c | Gain or (loss) | | | | |
| | d | | | Net gain or (loss) | | |
| 8a | Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | |
| | | 8b | Less: direct expenses | | | |
| | | c | | | Net income or (loss) from fundraising events | |
| 9a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | |
| | | 9b | Less: direct expenses | | | |
| | | c | | | Net income or (loss) from gaming activities | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | | | |
| | | 10b | Less: cost of goods sold | | | |
| | | c | | | Net income or (loss) from sales of inventory | |
| Miscellaneous Revenue | | | Business Code | | | |
| | 11a | | | | | |
| | 11b | | | | | |
| | 11c | | | | | |
| | 11d | All other revenue | | | | |
| e | | | Total. Add lines 11a-11d | | | |
| 12 Total revenue. See instructions | | | 256,418 | 174,071 | 0 | 0 |

ATTACHMENT D

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

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | | | |
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | 7,560 | 3,780 | 3,780 | |
| b Legal | | | | |
| c Accounting | 1,263 | 1,263 | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 1,713 | | 1,713 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | 39,184 | 39,184 | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | | | | |
| 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 MEMBERSHIP | 97,193 | 97,193 | | |
| b CHAMPIONSHIP MEET | 19,189 | 19,189 | | |
| c OFFICIALS | 6,117 | 6,117 | | |
| d CHAMPIONSHIP APPAREL | 5,420 | 5,420 | | |
| e All other expenses | 4,764 | 4,750 | 14 | |
| 25 Total functional expenses. Add lines 1 through 24e | 182,403 | 176,896 | 5,507 | 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) | | | | |

ATTACHMENT D

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|------------------------------------|---|---|---------|--------------------|
| Assets | 1 | 150,606 | 1 | 87,698 |
| | 2 | | 2 | 162,560 |
| | 3 | | 3 | |
| | 4 | | 4 | |
| | 5 | | 5 | |
| | 6 | | 6 | |
| | 7 | | 7 | |
| | 8 | | 8 | |
| | 9 | | 9 | |
| | 10a | 10a | | |
| | b | 10b | 10c | |
| | 11 | | 11 | |
| | 12 | | 12 | |
| | 13 | | 13 | |
| | 14 | | 14 | |
| | 15 | | 15 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 150,606 | 16 | 250,258 |
| Liabilities | 17 | | 17 | 25,637 |
| | 18 | | 18 | |
| | 19 | | 19 | |
| | 20 | | 20 | |
| | 21 | | 21 | |
| | 22 | | 22 | |
| | 23 | | 23 | |
| | 24 | | 24 | |
| | 25 | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 0 | 26 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 | 150,606 | 27 | 224,621 |
| | 28 | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 | | 29 | |
| | 30 | | 30 | |
| | 31 | | 31 | |
| | 32 | Total net assets or fund balances | 150,606 | 32 |
| 33 | Total liabilities and net assets/fund balances | 150,606 | 33 | 250,258 |

ATTACHMENT D

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 | 256,418 |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 182,403 |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | 74,015 |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 150,606 |
| 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 | |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 224,621 |

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 in 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 | 2a | | X |
| b 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 | 2b | | X |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | 2c | | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

ATTACHMENT D

Public Charity Status and Public Support

OMB No. 1545-0047

2020

Open to Public Inspection

SCHEDULE A
(Form 990 or 990-EZ)

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

UNITED STATES SWIMMING, INC. WYOMING

Employer identification number

31-1012793

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

ATTACHMENT D

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |

- 12 Gross receipts from related activities, etc. (see instructions) 12
- 13 First 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

- | | | |
|---|----|---|
| 14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2019 Schedule A, Part II, line 14 | 15 | % |
- 16a 33 1/3% support test—2020. 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—2019. 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—2020. 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—2019. 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

ATTACHMENT D

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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 138,848 | 108,750 | 115,285 | 73,431 | 197,596 | 633,910 |
| 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 | | | | | 174,071 | 174,071 |
| 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 | 138,848 | 108,750 | 115,285 | 73,431 | 371,667 | 807,981 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 807,981 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 138,848 | 108,750 | 115,285 | 73,431 | 371,667 | 807,981 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 283 | 533 | 558 | 633 | 13 | 2,020 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 283 | 533 | 558 | 633 | 13 | 2,020 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 139,131 | 109,283 | 115,843 | 74,064 | 371,680 | 810,001 |

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 2020 (line 8, column (f), divided by line 13, column (f)) | 15 | 99.75 % |
| 16 Public support percentage from 2019 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2019 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests—2020. 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—2019. 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

ATTACHMENT D

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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> | 1 | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <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> | 2 | |
| 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> | 3a | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | 3b | |
| 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> | 3c | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | 4a | |
| 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> | 4b | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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> | 4c | |
| 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> | 5a | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | 5c | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | 6 | |
| 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 or 990-EZ).</i> | 7 | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | 8 | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | 9a | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | 9b | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | 9c | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | 10a | |
| 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> | 10b | |

ATTACHMENT D

Part IV Supporting Organizations *(continued)*

| | Yes | No |
|--|------------|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization? | 11a | |
| b A family member of a person described in line 11a above? | 11b | |
| c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | 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? <i>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.</i> | 1 | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>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.</i> | 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)? <i>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).</i> | 1 | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|----------|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | 2 | |
| 3 By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | 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. <i>Complete line 2 below.</i> | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i> | | |
| c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i> | | |
| 2 Activities Test. <i>Answer lines 2a and 2b below.</i> | | |
| 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? <i>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.</i> | 2a | |
| b Did the activities described in 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? <i>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.</i> | 2b | |
| 3 Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i> | | |
| 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? <i>If "Yes" or "No," provide details in Part VI.</i> | 3a | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | 3b | |

ATTACHMENT D

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 | | (A) Prior Year | (B) 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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

ATTACHMENT D

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

| Section D – Distributions | Current Year |
|---|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>) | |
| 6 Other distributions (<i>describe in Part VI</i>). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | |
| 9 Distributable amount for 2020 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2020 | (iii) Distributable Amount for 2020 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2020 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2020 (reasonable cause required— <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2020 | | | |
| a From 2015 | | | |
| b From 2016 | | | |
| c From 2017 | | | |
| d From 2018 | | | |
| e From 2019 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2020 distributable amount | | | |
| i Carryover from 2015 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2020 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2020 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2021. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2016 | | | |
| b Excess from 2017 | | | |
| c Excess from 2018 | | | |
| d Excess from 2019 | | | |
| e Excess from 2020 | | | |

ATTACHMENT D

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.)

Area with horizontal dotted lines for supplemental information.

ATTACHMENT D

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

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

Name of the organization

UNITED STATES SWIMMING, INC. WYOMING

Employer identification number

31-1012793

Form 990, Part V, Line 3b - Form 990-T Not Filed Explanation

ORGANIZATION DID NOT GENERATE ANY UNRELATED BUSINESS INCOME

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

**GENERAL CHAIR AND THE TREASURER BOTH REVIEW THE 990 BEFORE FILING. BOARD
IS NOTIFIED THAT THE 990 WAS FILED AND IS AVAILABLE FOR THEIR REVIEW**

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

**GOVERNING DOCUMENTS ARE MAINTAINED ON THE ORGANIZATION'S WEBSITE FOR PUBLIC
REVIEW**

Form 990, Part XII, Line 2c - Change in Financial Review Process

**ORGANIZATION WILL UNDERGO AN AGREED UPON PROCUEDURES ENGAGEMENT FOR THIS
FISCAL YEAR. THIS HAS NOT BEEN PERFORMED IN YEARS PAST.**

ATTACHMENT E

Wyoming Swimming, Inc.

Balance Sheet

As of August 31, 2021

8:39 AM

07/19/22

Cash Basis

| | <u>Aug 31, 21</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| CD at WEFCU | 138.45 |
| 10000 · US Bank Checking | 87,310.72 |
| 11000 · US Bank Savings | 162,402.35 |
| 12000 · WEFCU 54433 MMA | 19.19 |
| Total Checking/Savings | <u>249,870.71</u> |
| Other Current Assets | |
| 25000 · Undeposited Funds | 387.00 |
| Total Other Current Assets | <u>387.00</u> |
| Total Current Assets | <u>250,257.71</u> |
| TOTAL ASSETS | <u>250,257.71</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| 33050 · US Bank Emily Swett | 5,455.53 |
| 37000 · US Bank Teri 9644 | 20,181.25 |
| Total Credit Cards | <u>25,636.78</u> |
| Total Current Liabilities | <u>25,636.78</u> |
| Total Liabilities | 25,636.78 |
| Equity | |
| 72000 · Retained Earnings | 150,605.35 |
| Net Income | 74,015.58 |
| Total Equity | <u>224,620.93</u> |
| TOTAL LIABILITIES & EQUITY | <u>250,257.71</u> |

ATTACHMENT E

Wyoming Swimming, Inc.

Profit & Loss

September 2020 through August 2021

8:38 AM

07/19/22

Cash Basis

| | Sep '20 - Aug 21 |
|--|-------------------|
| Ordinary Income/Expense | |
| Income | |
| 41000 · Fines Levied | 100.00 |
| 41500 · Interest Income | 13.49 |
| 42000 · Meet Income | |
| 42010 · Championships - Long Course | 7,462.00 |
| 42030 · Meet Participation Fees | 24,655.00 |
| 42040 · Meet Sanction Fees | 2,555.00 |
| Total 42000 · Meet Income | 34,672.00 |
| 43000 · Miscellaneous Income | |
| 43020 · Online Convenience Fee | 84.00 |
| 43000 · Miscellaneous Income - Other | 82,347.00 |
| Total 43000 · Miscellaneous Income | 82,431.00 |
| 44000 · Registration Income | |
| 44010 · Club Charter Fees | 3,675.00 |
| 44020 · Flex Athlete Registrations | 6,120.00 |
| 44030 · Non-athlete Registrations | 20,309.00 |
| 44040 · Outreach athletes | 750.00 |
| 44050 · Regular Athlete Registrations | 80,499.60 |
| 44060 · Seasonal Athlete Registrations | 3,768.00 |
| 44070 · Transfer Fee | 140.00 |
| Total 44000 · Registration Income | 115,261.60 |
| 48000 · Zones Meet Income | |
| 48010 · Age Group Zones Income | 700.00 |
| 48020 · Senior Zones Income | 23,240.00 |
| Total 48000 · Zones Meet Income | 23,940.00 |
| Total Income | 256,418.09 |
| Gross Profit | 256,418.09 |
| Expense | |
| 51000 · Administrative Expenses | |
| 51010 · Administrative Office Expense | |
| 51020 · Admin Office Professional fees | 7,560.00 |
| 51030 · Mailing | 32.94 |
| 51050 · Office supplies | 1,678.20 |
| 51010 · Administrative Office Expense - Other | 2.05 |
| Total 51010 · Administrative Office Expense | 9,273.19 |
| 51080 · Bank Service Charges | |
| 51090 · Credit Card Receipts expense | 948.89 |
| 51080 · Bank Service Charges - Other | 14.00 |
| Total 51080 · Bank Service Charges | 962.89 |
| 52000 · Chairman Officer Expenses | |
| 52010 · Admin Vice Chair | 128.14 |
| 52020 · Age Group Vice Chair | 100.00 |
| 52030 · Club Development | 300.00 |
| 52040 · Coaches' Representative | 350.00 |
| 52045 · DEI Chair | 165.00 |
| 52050 · Finance Chair | 100.00 |
| 52510 · Officials Chair | |
| 52520 · Name Tags | 236.55 |
| 52530 · Observed Swims Officiating | 823.01 |
| 52540 · Official Background Check | 86.62 |
| 52550 · Official National Evaluation | 2,318.65 |
| 52600 · Official's Shirts | 1,465.90 |
| 52510 · Officials Chair - Other | 1,185.81 |

ATTACHMENT E

Wyoming Swimming, Inc.

Profit & Loss

September 2020 through August 2021

8:38 AM

07/19/22

Cash Basis

| | Sep '20 - Aug 21 |
|---|------------------|
| Total 52510 · Officials Chair | 6,116.54 |
| 52640 · Safe Sport Chair | 100.00 |
| 52660 · Senior Vice Chair | 100.00 |
| 52680 · Student Athlete Rep | 2,009.79 |
| 52700 · Treasurer | 363.04 |
| Total 52000 · Chairman Officer Expenses | 9,832.51 |
| 53810 · Professional Fees | |
| 53820 · Accounting | 1,263.00 |
| Total 53810 · Professional Fees | 1,263.00 |
| Total 51000 · Administrative Expenses | 21,331.59 |
| 55000 · Elite Meet Expenses | |
| 55070 · Senior Sectionals, Short Course | 3,500.00 |
| Total 55000 · Elite Meet Expenses | 3,500.00 |
| 55800 · LSC Championship Expenses | |
| 55810 · Conference Meet Expenses | 6,718.05 |
| 55820 · Long Course Championships | 12,470.96 |
| Total 55800 · LSC Championship Expenses | 19,189.01 |
| 57000 · USA Swimming Membership Expense | |
| 57010 · Club Charters | 1,540.00 |
| 57030 · Flex Athlete | 2,450.00 |
| 57040 · Non-Athlete Fees | 17,590.00 |
| 57050 · Outreach Athlete | 535.00 |
| 57070 · Regular Athlete Fees | 71,868.00 |
| 57080 · Seasonal Athlete Fees | 3,210.00 |
| Total 57000 · USA Swimming Membership Expense | 97,193.00 |
| 58500 · WSI Banquet & HOD Expenses | 411.02 |
| 59000 · Zone and Regional Expenses | |
| 59010 · Age Group Zone Meet | |
| 59020 · Airfare for Age Group Zones | 921.60 |
| 59030 · Apparel Age Group Zones | 162.50 |
| 59040 · Entry Fees for Age Group Zones | 110.00 |
| 59050 · Lodging Age Group Zones | 1,280.33 |
| 59060 · Meals Age Group Zones | 686.27 |
| 59070 · Vehicles/Fuel Age Group Zones | 1,209.40 |
| Total 59010 · Age Group Zone Meet | 4,370.10 |
| 59080 · Senior Zone Meet | |
| 59090 · Airfare Senior Zones | 1,469.56 |
| 59100 · Apparel Senior Zones | 5,257.33 |
| 59110 · Entry Fees for Senior Zones | 3,280.00 |
| 59120 · Lodging Senior Zones | 15,864.24 |
| 59130 · Meals Senior Zones | 6,748.01 |
| 59140 · Vehicles/Fuel Senior Zones | 3,788.65 |
| Total 59080 · Senior Zone Meet | 36,407.79 |
| Total 59000 · Zone and Regional Expenses | 40,777.89 |
| Total Expense | 182,402.51 |
| Net Ordinary Income | 74,015.58 |
| Net Income | 74,015.58 |