

Pacific Northwest Swimming Association
PO Box 841
Maple Valley, WA 98038

Board Meeting Minutes, September 18th, 2023

Call to Order: 7:34PM via Zoom Video Conference

In Attendance:

John Skroch – General Chair
Melissa Stiner – Membership/Registration
Deb Soper – Finance Vice Chair
Alex Reed – At-Large Rep
Carl Baber – Safe Sport Operational Risk Char
Chad Winkle – Program Ops Vice Chair
Ellie Wang – Athlete Rep
Emily Murray – DEI Vice Chair
Garrett McCaffrey – Senior Vice Chair
Jaiden Sreenivasan – Athlete Rep
Jerry Chen – Athlete Rep

John Gagliardo – Admin Vice Chair
Kara Forbis – Age Group Vice Chair
Linda Vicik – Meet Sanctioning
Nathan Lee – Athlete Rep
Nick Chevalier – Coach Rep
Suzanne Rychlik – Meet Scheduling
Teresa Winterstein – Secretary
Nick Sripipat – Officials Committee Chair
Ken Spencer – At-Large Rep
Alice Godfred – Program Development Chair

APPROVAL OF MINUTES

A motion was made, seconded, and voted upon to approve the June 12th, 2023 BOD minutes as posted.

OFFICERS REPORTS

Treasurer Report: Dave Baer – Presented by John Skroch

Treasurer Report, Balance Sheet, and Budget vs. Actuals reports posted online.

Cashier's check from 6/26 paid for AG Zones CC/hotel after card maxed. Check amount not recorded.

Zelle now used for officials' clinics payments (bank payments). Transactions need to be recorded differently than in the past for QuickBooks.

Membership Report: Melissa Stiner

Reports posted online. New reports included from SWIMS 3.0:

Officials Report: Nick Siripipat

Report posted online.

One reimbursement overpayment. 3 people reviewed and situation was not caught. Nick wants to know what we're doing to make sure that doesn't happen in the future. John reviewed the check reimbursement process and is unsure how to change to prevent future errors.

Travel policy was amended at HOD. Reimbursement policy has been problematic, so is under review.

LC Champs: 12&U only sessions are not OQM for officials. Request is made that someone from the Officials Committee for changes in championship meets. Structure of the 400 IM at 13-14/SR Champs was not possible through Meet Manager. Question was raised as to whether that was considered by Technical Planning. Suzanne says the double age groups

made the process particularly complicated this year but has typically been done at previous meets.

Age Group Report: Kara Forbis

AG Zones: PNS placed 3rd. Swum at new facility in Boise. Overall a successful meet. Did go over budget. Previous data was used to calculate budget numbers, so changes will be made to the process in the future.

Senior Report: Garrett McCaffrey

Season 4 reimbursement getting finalized. Looking for LC time for swimmers/teams with Olympic Trials potential.

Program Operations Report: Chad Winkle

Report posted online.

Alex Reed has been working on Time Standards while reviewing the process. Potential issue with SR meet being smaller than in the past. Could end up financially backing the meet if standards bring in low numbers.

Nick S. asked if we had hosts for 2024 LC Champs. Suzanne says Futures 2024 has been moved to same weekend as SR Champs along with Summer JRs. Possibility of schedule changes. Chad says coaches have not discussed whether teams are alright splitting athletes away from LSC Champs to USAS meets.

Program Development Report: Alice Godfred

No report.

Administrative Report: John Gagliardo

No report.

Athlete Report: Jaiden Sreenivasan, Jerry Chen, Nathan Lee, Ellie Wang

Report posted online. Raffle/Speaker proposal posted online.

Nick S. asked what kind of role officials need to fulfill to highlight them more on Instagram as per previous athlete request. Link for highlight submissions on Instagram account (search PNS Highlights).

Coach Report: Nick Chevalier, Chris Coghill

No report.

Coaches meeting indicate focus from teams is on meet hosts and time standards.

Safe Sport/Op Risk Report: Carl Baber

No report.

Discussion during New Business of SSRP.

Finance Report: Deb Soper

Report posted online.

Nick S. observes that Tap Fee deficits are not listed on the Balance Sheet. Deb says the fees are not accounted for in QuickBooks since there isn't currently a procedure for tracking what teams owe after meet entries completed. Balance sheet won't show tap fees until money is deposited.

Linda keeps track of the meet sanctions. Provided to Melissa already. Going forward can provide fee information to help.

Carl wonders how big the tap fees are still in arrears, wondering if it's worth the work. Deb and Suzanne are adamant is necessary. John S. says this is how we pay for almost everything and we don't want to start letting teams' slide. Suzanne says the timing of fees currently in policy don't align with how teams pay their fees.

Melissa clarifies that the office can invoice based on what the Meet Manager file reports but cannot track the Outreach athlete entries.

Diversity Report: Emily Murray
No report.

Disability Report: Kiko VanZandt
No report.

OLD BUSINESS

None

NEW BUSINESS

1. USAS Annual Business Meeting – HOD Voting Recommendations
Nick S. says we should not support R9. John S., Kara, Chris, and Ellie attending.
2. Western Zone Business Meeting – Voting Recommendations
John S., Kara, Chris, and Ellie attending.
3. LEAP Update
Allows PNS to be Level 3 within USAS. Review policy and procedures within LSC
4. Grays Harbor Riptides (new team)
Teams can be accepted or denied by BOD. Currently 1 swimmer and a coach but wants to grow the program.

Linda was asking about the business model vs. private organization previously seen. Carl wants to know how they plan on growing. John S. reports that it is the Grays Harbor YMCA.

BOD approved membership via straw poll.

5. SSRP (Safe Sport Recognized Club Program)
According to USAS, within a year all club hosting meets will need to be SSRP to host. Carl wants to discuss what tact PNS should take (if any) to help prepare member clubs. He reports ~60% of clubs already have certification. Nick C. recommends incentivization to help support the process rather than penalizing teams.

6. Treasurer Replacement

David Baer has resigned. John S. currently looking for immediate replacement. Candidate will need to be familiar with QuickBooks and a financial background.

Chad asks if we should consider employing a CPA in order to prevent further financial recording/reporting issues. Support is expressed on multiple fronts. Payroll, QuickBooks reconciliation, invoicing all areas that could be covered by employee.

John S. wants to implement a Bookkeeper/CPA ASAP. Nick C. wants to consider what we can afford to start. Teresa recommends putting together a written report.

Deb proposes looking for a qualified employee to hire with an approximate budget of \$1200/first 2 months, \$700/month in the future. A motion was made, seconded, and approved via straw poll. John S. will start the process immediately.

NEXT MEETING

November 20th – 7:30PM via Zoom

A motion was made, seconded, and approved to adjourn the meeting at 9:08PM.

Teresa Winterstein
Secretary

Attached are the Balance Sheet and Budget vs Actuals Performance Reports for the Fiscal Year 2022-2023 that ended on August 31, 2023.

Reconciling the accounts has become more difficult as changes in Finance practices have resulted in many charges not being recorded and are only discovered while performing the bank account reconciliation. There are several areas where the recording practices need to be implemented:

1. Recording payments to the PNS Credit Cards. There are both scheduled minimum payments and payment of the balance payments. Neither are being recorded in Quickbooks so when reconciling I am making journal entries to reflect the transactions and assure the checking balance accurately reflects the actual balance.
2. Cashiers check withdrawals from the Wells Fargo Checking account. On July 26, a cashiers check in the amount of \$24,945.75 was drawn to cover the Age Group Zones expenses. This was not recorded until I reconciled the account.
3. Implementation of Zelle payments for officials clinics. While these amounts are small, they are numerous. There is no process in place to record the transactions and I have been recording a journal entry to capture these transactions which began in August. I only discovered this process had been implemented while performing the August Bank Account reconciliation.

My personal situation has changed and I am no longer able to continue as the PNS Treasurer. A significant contributing factor is the relationship (or lack thereof) with the Finance Vice Chair. The relationship failed during the budget process. Therefore, I am submitting my resignation effective immediately.

Pacific Northwest Swimming

Balance Sheet

As of August 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
INVESTMENT INCOME	456,713.07
Fidelity Investment	387,356.75
Total INVESTMENT INCOME	844,069.82
Non-Athlete Individual	-200.00
WF Checking	83,114.87
WF Savings	10,470.16
Total Bank Accounts	\$937,454.85
Accounts Receivable	
Accounts Receivable (A/R)	81.00
Total Accounts Receivable	\$81.00
Other Current Assets	
Fidelity Income in Transit	6,155.92
Payroll Corrections	0.00
Undeposited Funds	736.50
Total Other Current Assets	\$6,892.42
Total Current Assets	\$944,428.27
Fixed Assets	
Furniture & Equipment	37,527.61
Accumulated Depreciation	-37,527.61
Total Furniture & Equipment	0.00
Total Fixed Assets	\$0.00
TOTAL ASSETS	\$944,428.27
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Credit Cards	
AMEX	0.00
WF CC AgeGroup	-36,831.29
WF CC Office	-1,953.10
WF GC Credit Card	-3,927.22

Pacific Northwest Swimming

Balance Sheet

As of August 31, 2023

	TOTAL
Total Credit Cards	\$ -42,711.61
Other Current Liabilities	
Accrued Expenses	62,857.93
Contributions Payable	-20,000.00
Direct Deposit Payable	0.00
Payroll Liabilities	45.33
Dept of Labor and Industries	-931.75
Federal Taxes (941/944)	1,453.17
WA Cares Fund	55.10
WA Paid Family and Medical Leave Tax	199.82
WA SUI Employer	98.07
WA Workers Compensation	491.43
Total Payroll Liabilities	1,411.17
USA-S Registration	1,382.00
Athlete - Annual	-15,026.03
Athlete - Outreach	-220.00
Athlete - Seasonal	-24.70
Club	-9,385.02
Dual Membership Credit	1,432.00
Flex Athlete/USA	1,627.52
Flex Upgrade to Premier/USA	11,551.99
Non-Athlete Family	0.00
Non-Athlete Individual	-1,104.62
Total USA-S Registration	-9,766.86
Total Other Current Liabilities	\$34,502.24
Total Current Liabilities	\$ -8,209.37
Long-Term Liabilities	
Payroll Protection Program (PPP) Loan	12,682.00
Total Long-Term Liabilities	\$12,682.00
Total Liabilities	\$4,472.63
Equity	
Net Assets	881,605.07
Retained Earnings	-83,041.76
Net Income	141,392.33
Total Equity	\$939,955.64
TOTAL LIABILITIES AND EQUITY	\$944,428.27

Pacific Northwest Swimming

Budget vs. Actuals: FY2022-23 - FY23 P&L

September 2022 - August 2023

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
ADMINISTRATION	-6.00		6.00
Club Penalties	1,050.00	1,200.00	150.00
Total ADMINISTRATION	1,044.00	1,200.00	156.00
OFFICIALS			
Donations		500.00	500.00
Officials Clinics	2,259.47	2,900.00	640.53
Total OFFICIALS	2,259.47	3,400.00	1,140.53
PROGRAM DEV			
Donations to Heidloff Outreach Fund	7,600.00		-7,600.00
Sponsorships/Grants	6,250.00	30,000.00	23,750.00
Total PROGRAM DEV	13,850.00	30,000.00	16,150.00
PROGRAM OPS			
Meet Tap	145,327.12	145,100.00	-227.12
Sanction Fees	4,294.23	4,000.00	-294.23
Total PROGRAM OPS	149,621.35	149,100.00	-521.35
Unapplied Cash Payment Income	397.05		-397.05
Uncategorized Income	6,000.00		-6,000.00
USA-S REGISTRATION/PNS	37,390.72		-37,390.72
Athlete - Annual	95,025.12	102,000.00	6,974.88
Athlete - Seasonal		375.00	375.00
Athlete - Transfer Fee	20.00	1,700.00	1,680.00
Club	8,510.00	1,500.00	-7,010.00
Flex Athlete		7,740.00	7,740.00
Flex Upgrade to Premier		100.00	100.00
Non-Athlete - Individual		9,350.00	9,350.00
Total USA-S REGISTRATION/PNS	140,945.84	122,765.00	-18,180.84
Total Income	\$314,117.71	\$306,465.00	\$ -7,652.71
GROSS PROFIT	\$314,117.71	\$306,465.00	\$ -7,652.71
Expenses			
ADMINISTRATION	19.57		-19.57
Athlete Activities	965.76	1,500.00	534.24
Board Enhancement/Workshop	688.02	3,200.00	2,511.98
Clean Sport		500.00	500.00
Convention	1,245.12	13,300.00	12,054.88
Gifts		100.00	100.00
Governance/Swimposium		8,100.00	8,100.00
Hall of Fame	3,448.98		-3,448.98
HOD Meeting		1,500.00	1,500.00
Safe Sport		1,300.00	1,300.00
Taxes & Licenses	748.50	50.00	-698.50
Total ADMINISTRATION	7,115.95	29,550.00	22,434.05

Pacific Northwest Swimming

Budget vs. Actuals: FY2022-23 - FY23 P&L

September 2022 - August 2023

	TOTAL		
	ACTUAL	BUDGET	REMAINING
AGE GROUP			
All-Star Meet	12,436.71	7,500.00	-4,936.71
Swim Camps		2,500.00	2,500.00
Zone Championship	-16,370.33	20,000.00	36,370.33
Total AGE GROUP	-3,933.62	30,000.00	33,933.62
DISABILITY			
Disability Think Tank		2,000.00	2,000.00
Disability Travel Funding		2,300.00	2,300.00
PNS Disability Camp		800.00	800.00
Total DISABILITY		5,100.00	5,100.00
DIVERSITY & INCLUSION		2,700.00	2,700.00
Age Group Subsidies - All-Stars	-3,100.00		3,100.00
Heidloff Outreach Program	36,819.35	3,650.00	-33,169.35
LGBTQ+ Initiatives		1,000.00	1,000.00
NW Diversity Select Camp		3,000.00	3,000.00
Promoting Inclusion		300.00	300.00
Team Training Support		15,200.00	15,200.00
USA-S Outreach Registration	60.06	900.00	839.94
Western Zone D&I Select Camp		1,500.00	1,500.00
Women in Leadership		1,800.00	1,800.00
Workshop USA or Other		1,700.00	1,700.00
Total DIVERSITY & INCLUSION	33,779.41	31,750.00	-2,029.41
FINANCE & MARKETING			
Accountant	172.50	4,500.00	4,327.50
Bank Charges	57.16	200.00	142.84
Payroll - Bookkeeping		1,100.00	1,100.00
Total FINANCE & MARKETING	229.66	5,800.00	5,570.34
OFFICIALS EXPENSES	5,999.62		-5,999.62
Official's Clinics	-240.00		240.00
Officials Championship Meet Travel	1,647.46	8,000.00	6,352.54
Officials Equipment Purchases		2,500.00	2,500.00
Officials Evaluator Visits	3,311.81	2,400.00	-911.81
Officials Workshop Travel	701.83	1,000.00	298.17
Total OFFICIALS EXPENSES	11,420.72	13,900.00	2,479.28
Other Miscellaneous Service Cost	280.00		-280.00
Paid & Unpaid Employees			
Compensation		66,000.00	66,000.00
Mileage		200.00	200.00
Per Diem		2,700.00	2,700.00
Taxes		5,200.00	5,200.00
Total Paid & Unpaid Employees		74,100.00	74,100.00
Payroll Expenses			

Pacific Northwest Swimming

Budget vs. Actuals: FY2022-23 - FY23 P&L

September 2022 - August 2023

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Taxes	5,427.00		-5,427.00
Wages	62,749.92		-62,749.92
Total Payroll Expenses	68,176.92		-68,176.92
PNS OFFICE	302.96		-302.96
Internet Services	2,766.74	1,200.00	-1,566.74
Office Supplies	361.92	1,500.00	1,138.08
PNS Storage Unit & PO Box	1,192.35	1,320.00	127.65
Postage	84.67	500.00	415.33
Repair & Maintenance		500.00	500.00
Telephone	799.78	1,100.00	300.22
Total PNS OFFICE	5,508.42	6,120.00	611.58
Prior Year Expense recorded in current Year	82,857.93		-82,857.93
PROGRAM DEVELOPMENT			
Club Development Meetings		100.00	100.00
Total PROGRAM DEVELOPMENT		100.00	100.00
PROGRAM OPERATIONS			
PNS Meet Awards	19,329.82	21,500.00	2,170.18
Scheduling		700.00	700.00
Total PROGRAM OPERATIONS	19,329.82	22,200.00	2,870.18
QuickBooks Payments Fees	2,188.05		-2,188.05
Reimbursements	4,023.24		-4,023.24
Officials Championship Travel paid by Western Zone or USA Swimming	4,546.00		-4,546.00
Total Reimbursements	8,569.24		-8,569.24
SENIOR SWIMMING			
LC Senior Championship	329.31	1,800.00	1,470.69
Open Water		1,000.00	1,000.00
Season 1	22,528.01	37,600.00	15,071.99
Season 2	6,122.18	3,300.00	-2,822.18
Season 3	0.00	4,800.00	4,800.00
Season 4	0.00	66,100.00	66,100.00
Season 5	2,325.00	1,800.00	-525.00
Senior Training Practices		4,000.00	4,000.00
Senior Zones	19,087.50	11,100.00	-7,987.50
Total SENIOR SWIMMING	50,392.00	131,500.00	81,108.00
Special Programs			
Special Advocacy Expenditures	20,000.00		-20,000.00
Total Special Programs	20,000.00		-20,000.00
Unapplied Cash Bill Payment Expense	0.00		0.00
Uncategorized Expense	81.53		-81.53
Total Expenses	\$305,996.03	\$350,120.00	\$44,123.97
NET OPERATING INCOME	\$8,121.68	\$ -43,655.00	\$ -51,776.68
Other Income			

Pacific Northwest Swimming

Budget vs. Actuals: FY2022-23 - FY23 P&L

September 2022 - August 2023

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Gain/Loss on Investment	129,182.45		-129,182.45
Reimbursed Expenses	4,088.20		-4,088.20
Total Other Income	\$133,270.65	\$0.00	\$ -133,270.65
NET OTHER INCOME	\$133,270.65	\$0.00	\$ -133,270.65
NET INCOME	\$141,392.33	\$ -43,655.00	\$ -185,047.33

LSC Transaction Summary Report - PN



Season	Category	Registration Type	Transaction Type	LSC Fee		USA Swimming Fee	
2023 (9/1/2022 - 8/31/2023)	Club Registration	Organization	Renew	3	\$0.00	3	\$210.00
		Year-Round Club	Renew	40	\$0.00	40	\$2,800.00
	Member Registration	Administrator	Cancel	-1	(\$1.00)	-1	(\$30.00)
			New	24	\$24.00	24	\$720.00
			Renew	32	\$32.00	32	\$960.00
		Apprentice Official	New	50	\$0.00	50	\$0.00
			Renew	11	\$0.00	11	\$0.00
		Coach	Cancel	-10	(\$77.00)	-10	(\$476.00)
			New	39	\$396.00	39	\$2,380.00
			Renew	275	\$2,970.00	275	\$18,020.00
			Renew - Life	6	\$0.00	6	\$0.00
			Upgrade	17	\$0.00	17	\$0.00
			Life Upgrade			2	\$2,000.00
		Flex Athlete	Cancel	-6	(\$60.00)	-6	(\$120.00)
			New	785	\$7,850.00	785	\$15,700.00
			Renew	294	\$2,940.00	294	\$5,880.00
		Junior Coach	Cancel	-8	(\$88.00)	-5	(\$340.00)
			New	11	\$121.00	11	\$544.00
			Renew	41	\$440.00	41	\$1,428.00
		Official	Cancel	-3	(\$22.00)	-3	(\$136.00)
			New	86	\$869.00	86	\$5,372.00
			Renew	336	\$3,509.00	336	\$21,692.00
			Renew - Life	3	\$0.00	3	\$0.00
			Upgrade	23	\$253.00	23	\$1,564.00
		Other	Adjustment	3	\$33.00	4	\$272.00
			Cancel	-10	(\$99.00)	-10	(\$612.00)
			New	96	\$957.00	96	\$5,848.00
			Renew	87	\$682.00	87	\$4,284.00
			Renew - Life	6	\$0.00	6	\$0.00
		Premium Athlete	Cancel	-93	(\$1,429.00)	-99	(\$6,118.00)
			New	1,605	\$25,664.00	1,605	\$109,004.00
			Renew	4,250	\$68,000.00	4,250	\$286,892.00
			Upgrade	149	\$982.00	149	\$6,652.00
			Upgrade Overpay	1	(\$8.50)	1	(\$30.00)
			Adjustment			4	\$272.00
		Premium Athlete- 2023 Outreach Athlete	Cancel	-1	\$0.00	-1	\$0.00
			New	32	\$0.00	32	\$160.00
			Renew	70	\$0.00	70	\$350.00
		Season 1 Athlete	Cancel	-2	(\$17.00)	-2	(\$60.00)
			New	86	\$731.00	86	\$2,580.00
			Renew	35	\$297.50	35	\$1,050.00
		Season 2 Athlete	Cancel	-1	(\$8.50)	-1	(\$30.00)
			New	141	\$1,198.50	141	\$4,230.00
			Renew	54	\$459.00	54	\$1,620.00
Total				8,556	\$116,598.00	8,560	\$494,532.00

September Membership Payout - PN



Check Payable by: October 15th



Pay To the Order Of:

Pacific Northwest

\$27,391.68

For September Membership

Lsc Collected
Amount

\$28,533.00

4% Tech Fee

\$1,141.32

Payout Amount

\$27,391.68

LSC MONTHLY PAYOUT CHECK				
YEAR	MONTH	LSC AMOUNT COLLECTED	4% TECH FEE	USA/S PAYOUT AMOUNT
2022	SEPT	\$49,268.72	\$1,970.72	\$47,297.28
	OCT	\$12,237.00	\$489.48	\$11,747.52
	NOV	\$9,039.50	\$361.58	\$8,677.92
	DEC	\$13,656.50	\$546.26	\$13,110.24
2023	JAN	\$14,783.50	\$591.34	\$14,192.16
	FEB	\$4,519.50	\$180.78	\$4,338.72
	MARCH	\$3,130.00	\$125.20	\$3,004.80
	APRIL	\$1,874.50	\$74.98	\$1,799.52
	MAY	\$2,427.00	\$97.08	\$2,329.92
	JUNE	\$2,354.50	\$94.18	\$2,260.32
	JULY	\$2,156.00	\$86.24	\$2,069.76
	AUG	\$1,152.00	\$46.08	\$1,105.92
TOTAL				\$111,934.08

Membership Over Time



Membership Details by Season

Pick a Member Type

Member Type

Coaches

Registered Coaches

331

Pick a Season Year

2023

Athletes

Registered Athletes

7,213

Membership Details by Season

Pick a Member Type

Member Type

Coaches

Registered Coaches

50

Member Type by Age Group

Pick a Season Year

2024

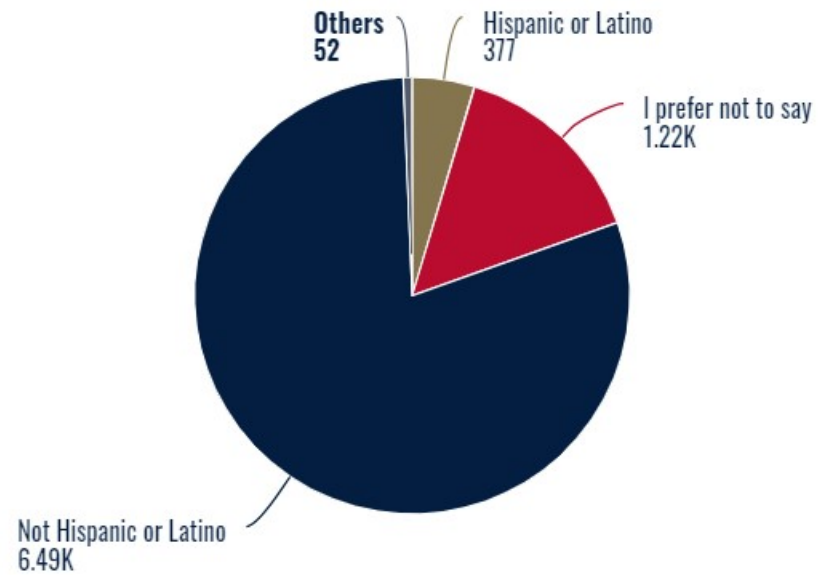
Athletes

Registered Athletes

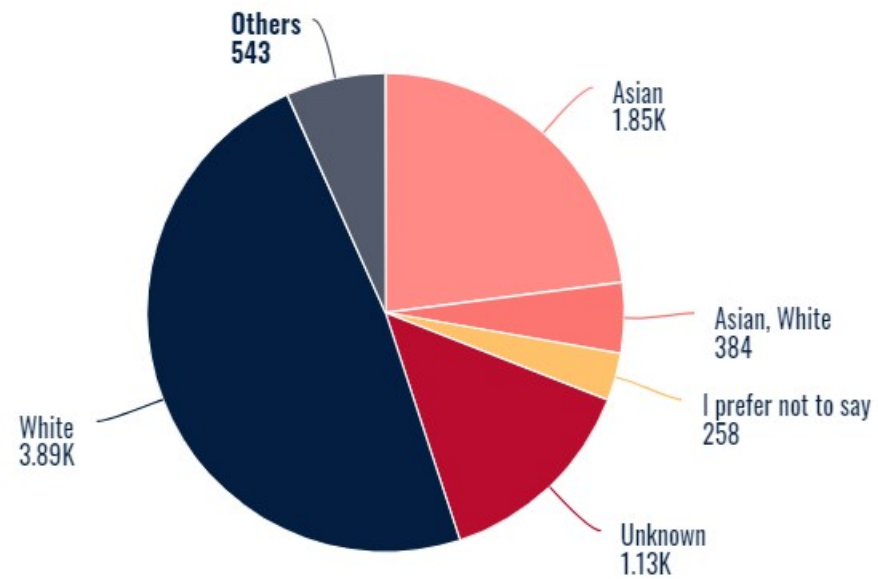
1,684

Athlete Competition Category Breakdown

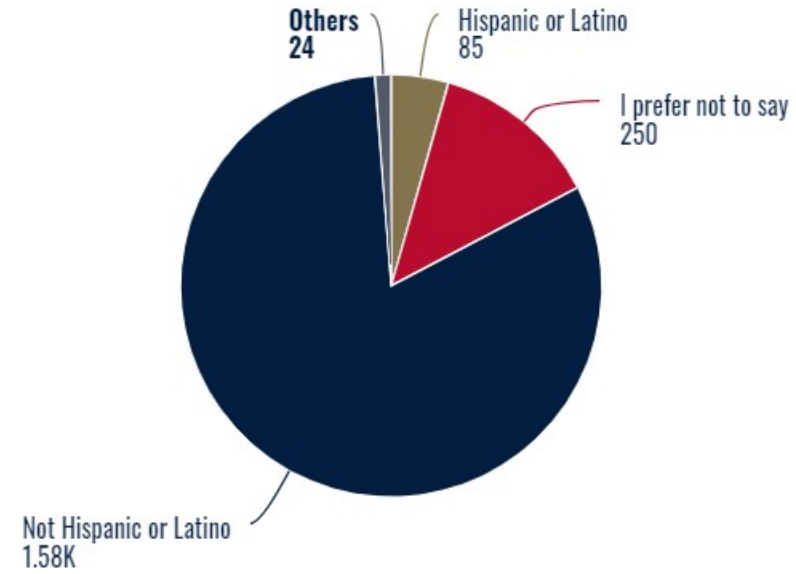
Lsc Ethnicity



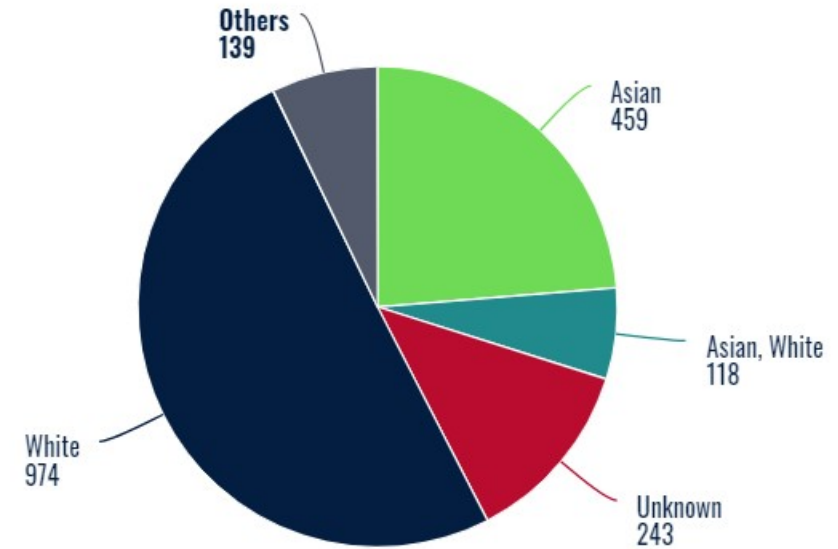
Lsc Race



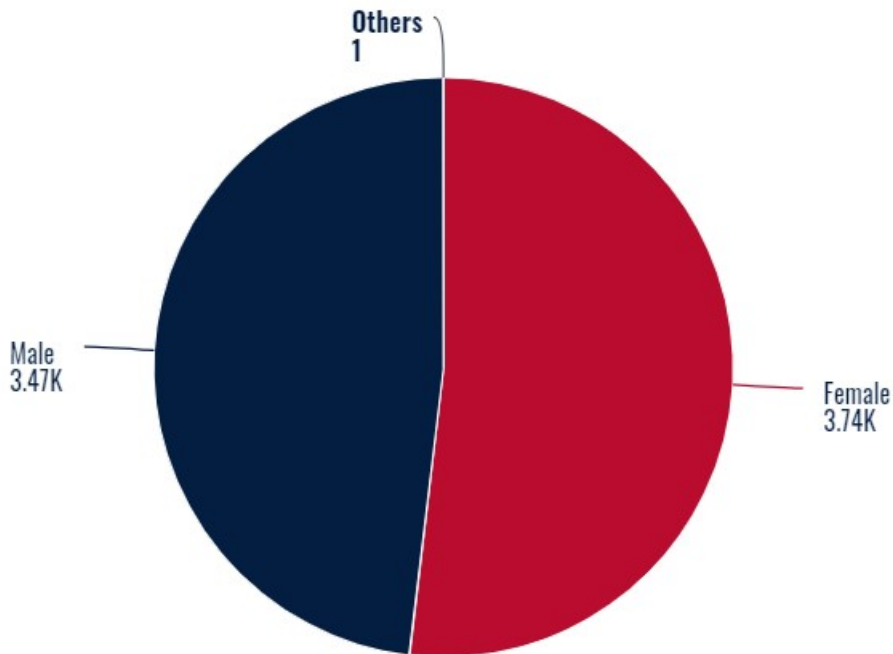
Lsc Ethnicity



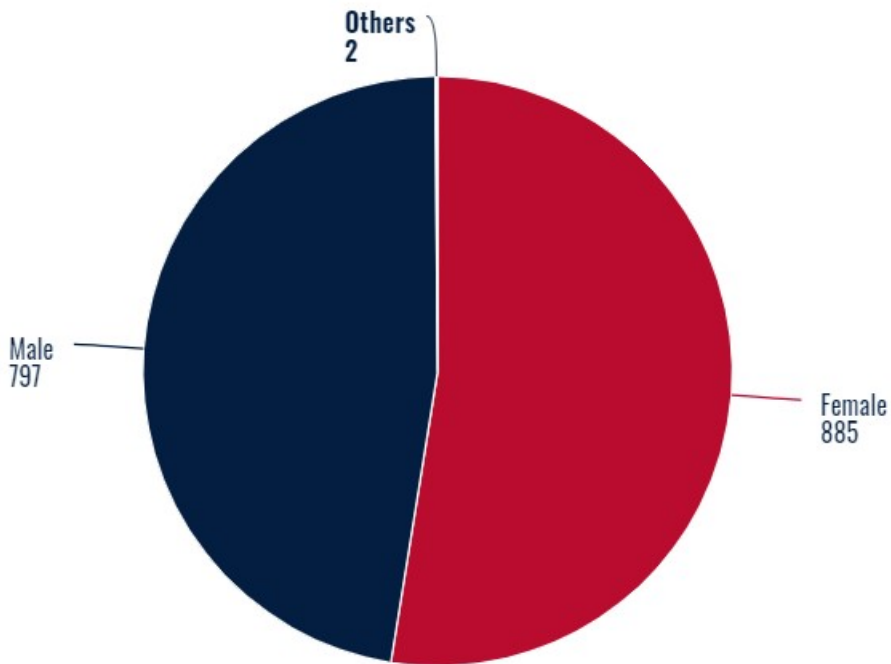
Lsc Race



Athlete Competition Category Breakdown



Athlete Competition Category Breakdown



Officials report 2023.09.11

🕒 Created September 9, 2023 6:01 PM

📅 Date Empty

▼ 1 more property

Officials Report

- 7 officials reimbursed for LC travel season
- Aline Bensen, Kay Dupont, and Lorraine Masse selected as recipients of the Dick LaFave Award. The award will be presented at December champs.
- Website continues to be refreshed and updated.
- Checklists for novice expectations have been posted for stroke&turn, starter, referee positions.
- Minutes and subcommittee reports are now available online
- Zelle is now used for all clinic payments. Money goes directly into the PNS account.
- Insulated water bottles with PNS logos purchased as a token of appreciation for officials with > 10 years of service.
- Referee clinic content has been refreshed

- Referee clinic broken into deck referee and meet referee
 - Deck referee-only certification is now available for those not wanting to run meets yet
- We had the largest new referee clinic ever this fall (per Rick Cox). 10 deck referees; 10 meet referees
- Clinic fees have changed.
 - \$15 for new officials,
 - \$5 for advancement,
 - \$0 for recertification
- Roster of officials updated to address OTS/SWIMS feature gaps. We will continue to maintain the list this fall to help referees track novices
- Engagement subcommittee added Deb Soper as co-chair
- Policy/procedure subcommittee added Rene Folk as co-chair
- Technology subcommittee added Christine Love-Johnson as co-chair
- Our current Zoom account only allows for 1 concurrent meeting versus the previous 2. We have a lot of conflict caused by clinics this fall.
- 1 travel reimbursement was issued at over 2.5 times the approved amount.

- The adjustment to LC champs negatively affected the officials. We respectfully request that those changes aren't made anymore without consultation.
 - The addition of a day required the meet leadership team take an extra day off work.
 - The reduction of the 14&u champs to 12&u caused it to lose OQM status and recognized USAS training opportunity. For those who don't understand, an OQM is a meet where officials have the opportunity to formally advance their national credentials.
 - The 400 IM was defined in such a manner that Meet Manager is incapable of running.
- Committee is recommending a vote **against** the R-9 proposed legislation as it takes the away the LSC's ability to add requirements to officials minimum standards and has a significant potential to reduce the quality of our officials.
- We are formally exploring a move away from TeamUnify/SportsEngine in an attempt to simplify and beautify the PNS Officials website.

Thank you to all of the Officials Committee members and non-committee members for their contributions in the subcommittees, as clinicians, observers, and all other duties within the LSC.



Coaches,

As the meet season kicks off, I wanted to follow up with some updates for meets this upcoming year. So check out a rundown of the upcoming meets for the season:

- 1) November AGI Series - Alignments were posted recently, so please check out where your team has been assigned. [nov-agi-assignments- 065945.jpg \(605×497\)](#) (gomotionapp.com)
- 2) Fall Divisional's - While we appreciate an additional team stepping up (Thank you TAC), we are still unable to find the hosts needed to run Divisionals in its regular format. However, divisionals will still happen. Technical planning will be meeting early next week to look at formatting and will announce the structure, format, and details of these meets by the first week of October.
- 3) December Champs (Age Group and SR) are set with hosts at KCAC (Thanks BCST and CSC).
- 4) Winter Challenge Meets - We are still in the need of 2 hosts. If we do not have hosts by October 1st, we will be canceling this series and making January similar to what October has been for the front part of the season.
- 5) February AGI's are set and good to go.
- 6) Age Group Regionals is still looking for a host.
- 7) Spring Showdown is still TBD with KCAC's lack of availability. But once we have the rest of the meets through AGRs set, we will start diving into Spring Showdown solutions.

I hope that gives everyone some concrete information (or as close to concrete information that I can give right now) for planning for the rest of the Short Course.

One note that I would add is that as you are looking to add meets is to consider setting up your meets as Open, but having strict entry deadlines for sign ups. I think the vast majority of the LSC has been setting up invites to ensure they can have manageable timelines, not necessarily to limit which teams attend your meet. If you set your meet as Open, but give an entry open at time and will be accepted till the meet is full, then you are able to control the timeline while also opening the meet up to more teams.

Lastly, based on how the host volunteers have been going, I am really looking at how we can adapt and/or change the meet schedule to meet the current demands of the LSC. We have had a few great discussions at the coaches meetings and I will continue to take feedback at those. But if you are unable to attend those but want to share your thoughts, please send me an email (ChadWinkle@waveaquatics.org).

Thanks and hope everyone has been having a great start to the season.

Thanks
Chad Winkle
Vice Chair Program Ops

Athletes Report:

- Gave out rubber duckies at Senior LC Champs to heat winners.
- Paid for an athlete hospitality stand for both AG and Senior LC Champs.
- Created a PNS highlights Instagram account, designated an athlete taskforce to get entries and post them.
- Met with Western Zone athlete directors, decided to possibly highlight Safe Sport certified teams and raising awareness also possibly for mental health.
- Convened Athlete committee multiple times, cleared out old and unactive members and received input from new and current members.
- Formulated proposal for a guest speaker to benefit athletes and the community, to be brought up at this meeting for discussion.

Summary:

The Athlete Committee would like to have a speaker come, in person, to a champs meet and give a talk to athletes, parents, and coaches. Ideally, this speaker would be a relatively well-known Olympic swimmer, i.e., Nathan Adrian, Missy Franklin. To fund this rather pricey idea, the athletes were planning on hosting a raffle at the next champs meet to help support this event.

Plan of Action:

1. Secure a speaker:

By securing a speaker first, even tentatively, we would be able to put a cause on our raffle and help us visualize a goal amount. This would help us sell the idea not only to the athletes and parents buying tickets, but also to the meet directors. If an Olympian is not an attainable goal, whether financially or logistically, we could instead go for a mindset coach or a sports nutritionist.

2. Organize a raffle:

We attempted to organize a raffle for the Age Group LC PNS Champs, but the effort was a bit unorganized and last minute. However, much of the research and logistics were thought out and should make hosting a raffle more straightforward this time around. We plan on having this raffle during both Senior and AG SC PNS Champs. We imagine it would be anywhere from 1-2 gift baskets a day, valued at around 100 dollars each. Tickets would go for 2 or 5 dollars each, and would run on a rolling basis, where tickets would not reset daily. We would need volunteers to run the stand but no more than 2 if not 1.

3. Secure a venue, finalize speaker plans:

We would have to figure out a time and place to host this talk, ideally at one of the summer champs meets, which tend to be much more relaxed. We would also livestream the talk to increase the audience range. If necessary, we could have a small entry fee to help recoup costs.

Conclusion and Next Steps:

We believe that the right speaker could inspire innumerable athletes and would benefit younger and older athletes alike, as well as any number of parents and coaches. We also believe an opportunity like this would be a great way to increase LSC level Athlete engagement, as well as make the Athlete committee more relevant to members of the LSC. If this idea is approved by the board, next steps would be to start working on securing a speaker, as well as finding and contacting the meet directors of the Winter PNS Champs. We would also need a slight monetary advance to host the raffle if that idea does get off the ground.

Please let us know if you have any questions or advice.

Finance Vice Chair Report

September 18, 2023

The 990 Tax Forms and 2021-2022 Review

- 7/13/2023 Completed with H E R S M A N, S E R L E S, A L M O N D, L L C (HSA) working with David Baer, Treasurer only.
- 7/22/2023 John Skrotch signed the mailed packet of 990
- 7/23/2023 Melissa sent back to HSA.
- 8/14/2023 Melissa sent the HSA 990 packet to USA-S
- 8/15/2023 USA-S informed us that neither an audit or a review was included in the packet
- HSA reported that they had been trying to contact David Baer since 6/12/2023 with no response Agreed Upon Procedures and Annual Review requested by USA-S... David was the only person on HSA books that could be contacted concerning the 2021-22 tax year. HSA did not contact anyone else due to privacy concerns. David Baer did not forward the emails to us concerning the questions HSA was asking.
- 8/24/2023 Melissa Stiner, and Deb Soper met with HSA rep to go over variances. David Baer, treasurer not available so John Skrotch was invited to the meeting.
- 8/24/2023 The Agreed Upon Procedures Form was completed.
- 8/31/2023 Completed its review, and Deb Soper sent it to USA-S

I want to thank Melissa Stiner for stepping up when we found that there was information that needed answers for HSA immediately to get the review done at a time she was leaving on vacation. To John Skrotch also who brought the historical aspect to what was happening at that time. As you know I was not the finance vice chair at the time of this tax year.

Issues:

1. HSA point of contacts:

- This has now been changed to specific emails not a specific person. The treasurer, finance, and office emails should all be contacted at tax time and Audit/Reviews. Therefore, nothing will fall through the cracks in the future.

2. Review:

- David Baer, treasurer/finance vice chair had not turned in any 1099 forms for the past two years. These are due at the end of February every year, if not in compliance there are fines associated with them. I created a list of possible 1099 forms that HSA and I discussed to be verified by David Baer and to paperwork done by treasurer. This was sent on Sept 6th, 2023, and have not received a reply.
- PNS needs a book of procedures (Agreed Upon Procedures Form) looking back at the past three years USA-S asks us every year but we have not attempted to create this. Since I am not the treasurer, I cannot say that what was written in this form is correct. It is obvious to me, after this summer, there are emergency situations where the office does not cut the check. The board should seriously currently consider a book of procedures.
- For the most part Melissa, John S. and I were able to answer the questions about variances.
- The incorrect board members were reported for the 2022 fiscal year in the 990 tax form.

3. Tax Extensions:

- Don't ask for an extension unless it is necessary. The 2021-2022 tax filing and review went to the wire this year. I am not sure why this happened because I had monthly meetings with David Baer and asked what is happening with the taxes. The answer was it was not due until June 15th. It wasn't June 15th it was July 15th and he still waited to do them down to the wire. I have no idea why? I suggest we create a calendar to make sure things get done in a timely manner so the board can see the taxes and review before they are turned in to US/Washington tax filing and USA-S.

Meet Tap Report

We were able to create a system with office manager and finance vice chair checking on collecting past funds not paid and by host teams. Although this job probably should be the treasurers not the finance vice chair and part of the reconciliation of the books. But I will continue to work with this for now.

1. Approved Meets: YMCA has paid sanction funds for some meets but not the \$50.00 meet tap. They are requesting to be absolved of the past payments and start with a clean slate this fiscal year because they didn't know. They also said they have never been asked for the meet tap before. I feel this is a board decision.
2. UPAC is still in the rears for several meets in 2022 and 2023. Melissa was on vacation I do not have an up to date accounting
3. Many teams are still not following policy concerning date due for paperwork to be invoiced, payment and meet information statement.
4. Task Force has not met because it is difficult during summer trying to get everyone together. Board needs to decide if we are going to add more strongly worded description. I believe the placement of this is more up front and center so that it will remind host teams to be on time.

Investment Committee

PNS Investment Committee Meeting

August 10, 2023 Zoom Meeting

The Committee (Deb Soper, David Baer, Bob Keller, John Gagliardo, David Coddington and Jerry Chen)

Met via Zoom to discuss the future of the committee and the investment brokerage account at Fidelity.

David C. has expressed an interest in reducing his role on the committee.

Bob K. indicated he had identified other potential candidates for the committee. He'll vet these with Deb S. to see if they are a good fit.

The sense of the committee was that the current portfolio was OK as is, pending a review of the need to rebalance to reduce risk associated with our larger holdings. TBD

David C. suggested contracting with a professional management firm to manage the legal aspects of the brokerage account. The potential for having a professional manager that outlives the periodic board changes seems beneficial. Having a consistent manager responsible to the Board through the Finance Vice Chair is the goal.

David C. has reached out to a local (Kirkland) based financial planning resource who has tentatively agreed to manage our account on a pro bono basis. Further discussions will clarify next week. Results, questions and recommendations will be forwarded to the committee for comment.

John G. and Deb S. expressed concern that the bylaws and policies and procedures should be updated to reflect any changes, and to generally bring them up-to-date. The plan is that these be available for discussion at the next PNS Board Meeting.

Update Investment Committee

David C. and Deb S. are to meet with a professional manager on September 28th. Deb S. is looking for potential candidates to bring more depth to the committee. Bob K. is currently on a 10-week trip out of the country and has not contacted me about members but does want to look at other professional managers.

LSC Agreed Upon Procedures Inquiry Checklist

LSC Name:

PN

Completed By:

Name:

Deborah Soper

Date Completed (MM/DD/YYYY):

08/24/2023

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

finance@pns.org

For Period Ending (MM/DD/YYYY):

08/31/2023

General Company Information

EIN:

31-1040507

Accrual or Cash Method of Accounting:

- ☒ Accrual
☐ Cash

Name of General Chair:

John Skrotch

Name of Treasurer:

David Baer

Others involved in Accounting Functions:

1

Melissa Stiner

2

3

4

5

6

7

8

9

10

Person who maintains books and records:

Name:

Email:

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

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

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

It should be available to all who need or think they need it. Certainly, the accounting staff needs

the manual. Also, managers, and others who submit accounting data should have the manual available to them.

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

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

- ☐ Yes
- ☒ No
- ☐ Work in Progress

Bank Accounts

All accounts are on the books and financials.

- ☒ Yes
- ☐ No

Are funds deposited in a bank with FDIC protection?

- ☒ Yes
- ☐ No

Name of person who verified this:

Deborah Soper

Date Verified (MM/DD/YYYY):

08/20/2023

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

- ☐ Yes
- ☒ No

Document any issues below:

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

Account:

Account Number

WF Business Checking

General Ledger Number

9816398862

Additional account number and corresponding general ledger account number:

Account:

Account Number

WF Business Savings

General Ledger Number

8710313472

Additional account number and corresponding general ledger account number:

Account:

Account Number

Fidelity Investment

General Ledger Number

Z49-907839

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

- ☒ Yes
☐ No

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

- ☒ Yes
☐ No

If Yes, list names:

1

2

3

4

5

6

7

8

9

10

Are all account signers authorized by the Board of Directors?

- ☒ Yes
☐ No

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

- ☒ Yes
☐ No

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

Account Signer

Name

John Scrotch

Title

General Chair

Additional account signer:

Account Signer

Name

Suzanne Rychlik

Title

Past General Chair

Additional account signer:

Account Signer

Name

Title

Additional account signer:

Account Signer

Name

Title

Additional account signer:

Account Signer

Name

Title

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

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

Policies have not been documented. Checks are prepared by the PNS Office Manager and signed by the General Chair or Past General Chair (two years ago).

Are these policies stated above strictly adhered to?

- ☒ Yes
☐ No

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

N/A No written policies

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

- ☐ Yes
☒ No

If yes, describe the approval policies for these transactions.

Explain the process for voiding and cancelling of checks.

Voided checks noted in QuickBooks usually due to printing error or equipment malfunction. Process is to void the actual check, note in QuickBooks and select void, scan voided check and attach to QuickBooks document, all kept in file.

Blank checks are never signed.

- ☒ Yes
☐ No

Payments are processed by someone other than the authorizing individual.

- ☒ Yes
☐ No