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SHORT PERIOD - CHANGE OF ACCOUNTING PERIOD

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning JAN 1 2009, 2008, and ending Aug. 31, 2009

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization UNITED STATES SWIMMING
Doing Business As PACIFIC NORTHWEST
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
753 CENTRAL AVENUE
 City or town, state or country, and ZIP + 4
KENT WA 98032-3051

D Employer identification number
3111040507

E Telephone number
(253) 852-0680

G Gross receipts \$ 270,213

F Name and address of principal officer: 2155 N. NORTH LAKEWAY
ANDY HATHAWAY SEATTLE WA 98103

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☒ No
 If "No," attach a list (see instructions)
H(c) Group exemption number 53671

I Tax-exempt status: ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: PNS.ORG

K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile: WASHINGTON

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SUPPORT FOR AMATEUR SWIMMING PROVIDE SUPPORT FOR USA SWIMMING IN WESTERN WASHINGTON TRAVEL SUPPORT, PROVIDE COMPETITIONS, REGISTRATION, TRAINING CLINICS FOR COACHES & OFFICIALS INFORMATIONAL SERVICES, SERVICES OVER 5,000 ATHLETES AND THEIR FAMILIES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a) 22

4 Number of independent voting members of the governing body (Part VI, line 1b) 22

5 Total number of employees (Part V, line 2a) 1

6 Total number of volunteers (estimate if necessary) 150

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) -0-

7b Net unrelated business taxable income from Form 990-T, line 34. -0-

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	14,000	14,000
9 Program service revenue (Part VIII, line 2g)	447,951	250,590
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,818	5623
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	468,769	270,213
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	27,223	18,408
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25)		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	409,845	214,333
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25).	437,068	232,741
19 Revenue less expenses. Subtract line 18 from line 12	31,701	37,472
	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	50,164	53,7620
21 Total liabilities (Part X, line 26)	1849	833
22 Net assets or fund balances. Subtract line 21 from line 20	49,315	53,6787

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 [Signature] Date 01/14/10

Type or print name and title JODY HATHAWAY TREASURER

Paid Preparer's Use Only

Preparer's signature [Signature] Date Check if self-employed ☐ Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 EIN Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☒ No

SCANNED JAN 25 2010

176

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

TO PROMOTE THE SPORT OF COMPETITIVE SWIMMING
THROUGH GOVERNANCE, PROGRAMMING AND EDUCATION
FOR THE PACIFIC NORTHWEST SWIMMING COMMUNITY

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 91,572 including grants of \$) (Revenue \$)

FUND SPENT FOR TRAVEL ASSISTANCE FOR SENIOR SWIMMERS
TO ATTEND NATIONAL & JUNIOR NATIONAL COMPETITIONS ALSO
TRAVEL ASSISTANCE FOR AGE GROUP SWIMMERS TO ATTEND ZONE
& ALL STAR MEETS PROGRAMMING & PROMOTIONAL COMPETITION

4b (Code:) (Expenses \$ 95,738 including grants of \$) (Revenue \$)

FEES TO USA SWIMMING (THOSE WERE COLLECTED FROM ATHLETES)
FOR PURPOSES OF PROMOTING THE SPORT OF AMATEUR SWIMMING
USA SWIMMING PROVIDES TOURNAMENT PROTECTION FOR ATHLETES
COMMITTEE AND NON-ATHLETE VOLUNTEERS MAINTAINS DATABASE FOR
SWIMMERS, TIMES, ORGANIZES COMPETITIONS, & PROVIDES STRUCTURE
OVERSIGHT & TRAINING FOR LSC'S & CLUBS.

GOVERNANCE PROGRAMMING & EDUCATION

4c (Code:) (Expenses \$ 3,429 including grants of \$) (Revenue \$)

CONFERENCES, CONVENTIONS & MEETINGS

PNS HOUSE OF DELEGATES MEETINGS FOR ALL MEMBER CLUBS
PROVIDES FRAMEWORK FOR MEET STRUCTURE & SCHEDULE AS WELL AS
CLUB DEVELOPMENT & REGISTRATION PROCEDURES
CONFERENCES AND BOARD MEETINGS PROVIDES PLANNING AND EDUCATION
FOR BOARD MEMBERS FOR PROMOTING & BUILDING THE SPORT OF AMATEUR
SWIMMING
PARTICIPATION IN USA SWIMMING ANNUAL CONVENTION FOR EDUCATION
RELATIONAL POLICIES AND PROCEDURES - 1970S FOR PROMOTING SPORT
PROPER REGISTRATION & COMPETITION PROCEDURES

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

(Expenses \$ 18,302 including grants of \$)

(Revenue \$)

4e Total program service expenses ▶ \$ 199,041 (Must equal Part IX, Line 25, column (B).)

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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 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, questions 3, 4, or 5? 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 questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) 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 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

- 28** During the tax year, did any person who is a current or former officer, director, trustee, or key employee:
- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
 - b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
 - c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV
- 29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M
- 30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
- 31** Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I
- 32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II
- 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
- 34** Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1
- 35** Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2
- 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
- 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

	Yes	No
28a		X
28b		X
28c		X
29		X
30		X
31		X
32		X
33		X
34		X
35		X
36		X
37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	-0-
1b	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?	1c	X
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	1
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 this return. (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
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 question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	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 provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
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	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	N/A
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the 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	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

- | | Yes | No |
|---|-----|----|
| 1a Enter the number of voting members of the governing body | 22 | |
| 1b Enter the number of voting members that are independent | 22 | |
| 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 or trustees, or key employees to a management company or other person? | | X |
| 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | | X |
| 5 Did the organization become aware during the year of a material diversion of the organization's assets? | | X |
| 6 Does the organization have members or stockholders? | | X |
| 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | | X |
| 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a The governing body? | | |
| b Each committee with authority to act on behalf of the governing body? | | |
| 9a Does the organization have local chapters, branches, or affiliates? | | X |
| b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | | |
| 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 | | X |
| 11 Is there any officer, director or 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 in Schedule O | | X |

Section B. Policies

- | | Yes | No |
|--|-----|----|
| 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | X | |
| 13 Does the organization have a written whistleblower policy? | | X |
| 14 Does 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? | | |
| b Other officers or key employees of the organization? | | |
| 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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | | |

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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Joey WOODRUFF 753 CENTRAL AVE N KENT WA 98032
206 546-1036

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 14,000				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		14,000			
Program Service Revenue	Business Code					
	2a <u>MARKETING</u>		174443	174403		
	b <u>CLINICAL FEES</u>		1271	1271		
	c <u>PMS. PLOS.</u>		40	40		
	d <u>PROGRAM DEVELOPMENT</u>		1509	1509		
	e <u>MEMBER FEES</u>		73367	73367		
	f All other program service revenue					
	g Total. Add lines 2a-2f		250590			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5623	5623		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c 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	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		270213	270213			

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. 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	17220		17220	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1188		1188	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses <i>SUPPLIES, POSTAGE, PHONE</i>	5746		5746	
14 Information technology				
15 Royalties				
16 Occupancy	5510		5510	
17 Travel	91572	91572		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3429	3429		
20 Interest				
21 Payments to affiliates	95738	95738		
22 Depreciation, depletion, and amortization	4036		4036	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <i>Club Development/Marketing</i>	1621	1621		
b <i>Swim Meets</i>	6681	6681		
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	232741	199041	33700	
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	290738	1	326047
	2 Savings and temporary cash investments	198472	2	203655
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	42735		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	34817		
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	501164	16	597620	
Liabilities	17 Accounts payable and accrued expenses		17	833
	18 Grants payable		18	
	19 Deferred revenue	1449	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1849	26	833
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		499315	27	536787
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances			33	
34 Total liabilities and net assets/fund balances		501164	34	537620

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 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?
- 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?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		<input checked="" type="checkbox"/>
2b		<input checked="" type="checkbox"/>
2c		
3a		<input checked="" type="checkbox"/>
3b		

Schedule A (Form 990 or 990-EZ) 2008

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.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 1-3						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33% support test—2008. If the organization did not check the box on line 13, and line 14 is 33% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9000	11200	12668	13332	14000	60200
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	434031	433561	448858	418375	250590	1985415
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 1-5	443031	444761	461526	431707	264590	
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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b	443031	444761	461526	431707	264590	
8 Public support (Subtract line 7c from line 6.)						2045615

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1781	4467	7918	9968	5623	29757
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1781	4467	7918	9968	5623	29757
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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	444812	449228	469444	441675	270213	2075372
14 First five 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	1 %

- 19a **33 1/3 % support tests—2008.** 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—2007.** 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 ☐

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Employer identification number

VI. LINE 10 Form 990 is sent to USA Swimming along with financial statements and a signed statement by an internal "Auditing" committee stating that the statements have been reviewed by the committee or an outside audit every 4 years.

Policies - Board members & other key volunteers sign conflict of interest policy - Admin Chair monitors policy. Attached

Governing documents ~~are~~ by law, policies and conflict of interest policies are all posted on website PNS.ORG. Financial statements are disseminated twice a year at Home of Delegate meetings and presented monthly at Board meetings. All info is available upon request by calling or e-mailing the office.

PACIFIC NORTHWEST SWIMMING

DEGREE SCHEDULE

Date	Prepared By	Work Paper No.
	Reviewed By	

DEP. EXP.

			8/31/08	A/DEP	8/31/09
		COST			
1	DISK	140.64			
2	DISK, TABLE CHAIRS	455.23			
3	OFFICE FURN.	732.34			
4	PRINTING	97.43			
5	CHAIRS	153.36	1534	7670	1534
6	✓	130.52	1305	7721	1305
7	STORAGE CABINET	86.50	865	5118	865
8	BYM COMPUTER	761.59	2538	76159	
9	Room Dividers	130.56	1306	7836	1306
10	LONG TABLE	65.00	650	3754	650
11	HALL FURN.	16,000.00	1600000	10666667	1600000
12	HALL FURN.	19987.92	199879	1116003	199879
13					
14					
15	8/31/08 VIDEO PROTECTION	129380	25876	77628	25876
16	COPIER MAINTENANCE	610.25	12205	24410	12205
17	JAN. 07				
18	AGE # 3 OLD				
19					
20	DEP. EXP. 4171.76				
21					
22	ACCUM DEP 417				
23					

15.34 +
 13.05 +
 8.65 +
 25.38 +
 13.06 +
 6.50 +
 1,600.00 +
 1,998.79 +
 258.76 +
 122.05 +
 4,061.58 *

12.34 +
 13.05 +
 0.01 +
 13.06 +
 6.50 +
 1,600.00 +
 1,998.79 +
 258.76 +
 122.05 +
 4,061.58 +

OK

Pacific Northwest Swimming Rules and Procedures	Conflict of Interest Policy
Index AD-07-01	Effective Date: 02/23/09
02/23/09: Original	

1. Conflict of Interest Statement

- a. It is the policy of Pacific Northwest Swimming (PNS) that all staff, committee chairs, and board members avoid any conflict of interest or perception of a conflict with the interests of PNS or USA Swimming.
- b. Conflicts of interest may result from such sources as personal, professional or business - including other non-profit organization - interests as well as those of family, personal or business associates.
- c. By accepting employment with PNS, election to the Board of Directors, appointment as chair of any PNS committee, the affected person also accepts the responsibility and obligation to implement this policy.

2. Expected Behavior

- a. Recognition of multiple USA Swimming related interests - As members of PNS, it is recognized that all board members and other PNS volunteers (paid or unpaid) have interests in their athlete family members (if any), affiliated club, and USA Swimming. This policy does not generally require specific action or inaction as a result of these interests unless they are of a particular importance to or bearing on the issue at hand.
- b. Disclosure of interests - When discussing issues in any board or committee, it is expected that all PNS staff, committee chair and board of directors members will either refrain from the discussion or openly disclose any interest that they have that may present a conflict with the interests of PNS or USA Swimming.
- c. Voting - When voting or making a decision in the performance of PNS duties, all PNS staff, committee chairs and board of directors members shall recuse themselves from voting on issues that cause or appear to cause a conflict with the interests of PNS or USA Swimming.
- d. Responsibility to perform duties - Should a conflict of interest exist or arise that prevents or substantially compromises the performance of necessary PNS duties, it is expected that the affected person will resign from the PNS position.

3. Staff and Board of Director Member Acknowledgement

- a. Upon employment, appointment, or election, and every year thereafter, all paid staff, committee chairs and Board of Directors members shall sign a copy of this Policy acknowledging the need to adhere to policy. The PNS Secretary shall be responsible for retaining copies of these signatures for the duration that the position is held.

The undersigned acknowledges that they have received, read and understood this policy and accept the responsibility to adhere to its specific content and its general intent of ensuring the integrity of PNS and USA Swimming, their subordinate institutions, and decision making processes, and the reputation and integrity of its staff, Board of Directors and volunteers.

Signature: _____

Name (Printed): _____

Date: _____

Check your data for accuracy, update as needed
2. SIGN YOUR NAME as record of attendance. THANKS!

PNS Board of Directors Meeting
Monday, April 27, 2009

General Chair
Andy Hathaway

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hathandy@gmail.com

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Deb Keane

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(H) (425) 745-8926

Officials Chair
Ken Breiding

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Senior Athlete Rep

Junior Athlete Rep

POSITION VACANT

Senior Coach Rep
Sean Hutchison

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Junior Coach Rep

POSITION VACANT

Disability Chair
Kiko VanZandt

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USA Swimming Board Rep Ron Van Pool	11940 Riviera Pl NE Seattle, WA 98125 ronvp@aol.com	(H) (206) 362-0147 (M) (206) 617-1611
Technical Planning Chair	POSITION VACANT	
Athlete Reps: Chris Picardo	4721 Forest Ave SE Mercer Island, WA 98040-4308 cppicardo@gmail.com	(H) (206) 236-2474
Steve Sholdra	1823 Morris Ave. S. Renton, WA 98055-3331 sholdras@yahoo.com	(H) (425) 255-2608
Jenna Beeler	28810 NE 10 th St Carnation, WA 98014-9619 jbeeler@holynames-sea.org	(H) (425) 213-2877
Samantha Simas	213 140 th Ave NE Bellevue, WA 98005-4726 swimmerbellesamm@yahoo.com	(H) (425) 644-5441