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Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
USA SWIMMING INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1 OLYMPIC PLAZA

City or town, state or country, and ZIP + 4
COLORADO SPRINGS, CO 80909

D Employer identification number
20-4264282

E Telephone number
(719) 866-4578

G Gross receipts $ 27,885,866

F Name and address of principal officer
CHUCK WIELGUS
1 OLYMPIC PLAZA
COLORADO SPRINGS, CO 80909

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 ▶ 5367

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW USASWIMMING ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 2005 | **M** State of legal domicile CO

Part I Summary

1 Briefly describe the organization's mission or most significant activities
USA SWIMMING IS THE NATIONAL GOVERNING BODY FOR THE SPORT OF SWIMMING WE ADMINISTER COMPETITIVE SWIMMING IN ACCORDANCE WITH THE AMATEUR SPORTS ACT WE PROVIDE PROGRAMS AND SERVICES FOR OUR MEMBERS, SUPPORTERS, AFFILIATES AND THE INTERESTED PUBLIC WE VALUE THESE MEMBERS OF THE SWIMMING COMMUNITY, AND THE STAFF AND VOLUNTEERS WHO SERVE THEM WE ARE COMMITTED TO EXCELLENCE AND THE IMPROVEMENT OF OUR SPORT

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	22
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	221
6	Total number of volunteers (estimate if necessary)	**6**	1,000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	1,238,709
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-509,089

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	6,826,651	7,294,294
	9 Program service revenue (Part VIII, line 2g)	16,962,109	17,266,952
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	669,902	662,927
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,946,739	2,316,011
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,405,401	27,540,184
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	922,726	892,204
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,340,966	7,730,759
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	18,445,594	18,412,549
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	26,709,286	27,035,512
	19 Revenue less expenses Subtract line 18 from line 12	-303,885	504,672

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	32,945,254	30,379,008
	21 Total liabilities (Part X, line 26)	11,436,414	13,894,998
	22 Net assets or fund balances Subtract line 21 from line 20	21,508,840	16,484,010

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

****** | 2012-11-12
Signature of officer | Date

CHUCK WIELGUS EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's taxpayer identification number (see instructions)
KENNETH E WAUGH		☐	P00450833

Firm's name (or yours if self-employed), address, and ZIP + 4
WAUGH & GOODWIN LLP
1365 GARDEN OF THE GODS SUITE 150
COLORADO SPRINGS, CO 80907

EIN ▶ 20-1766527

Phone no ▶ (719) 590-9777

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

USA SWIMMING IS THE NATIONAL GOVERNING BODY FOR THE SPORT OF SWIMMING WE ADMINISTER COMPETITIVE SWIMMING IN ACCORDANCE WITH THE AMATEUR SPORTS ACT WE PROVIDE PROGRAMS AND SERVICES FOR OUR MEMBERS, SUPPORTERS, AFFILIATES AND INTERESTED PUBLIC WE VALUE THESE MEMBERS OF THE SWIMMING COMMUNITY, AND THE STAFF AND VOLUNTEERS WHO SERVE THEM WE ARE COMMITTED TO EXCELLENCE AND THE IMPROVEMENT OF OUR SPORT

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 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 $ 6,749,763 including grants of $ 75,000) (Revenue $ 1,319,970)

EVENTS AND PROMOTION OUT OF THE POOL, USA SWIMMING ALSO SAW MAJOR SUCCESSES IN 2011 THE ORGANIZATION LAUNCHED DECK PASS, A CREATIVE DIGITAL APPLICATION DESIGNED SPECIFICALLY FOR SWIMMERS TO SHARE THEIR SWIMMING SUCCESS WITH FRIENDS AND FAMILY ONLINE OR VIA ITS MOBILE APP SPLASH BASH PROVED SUCCESSFUL AGAIN, AS 545 CLUBS HOSTED PARTIES - THE HIGHEST TOTAL NUMBER OF CLUBS WHO'VE PARTICIPATED IN A NON-OLYMPIC YEAR IN ADDITION, USA SWIMMING AND IHIGH COM FORGED A PARTNERSHIP, ALLOWING FANS ACCESS TO OVER 4,000 SANCTIONED EVENTS NATIONWIDE USA SWIMMING'S AWARD WINNING SPLASH MAGAZINE WAS DELIVERED TO OVER 220,000 HOUSEHOLDS AND WENT DIGITAL ON OUR WEBSITE AND, LASTLY, NBC AIRED BROADCASTS OF THE CONOCOPHILLIPS NATIONAL CHAMPIONSHIPS, THE FINA WORLD CHAMPIONSHIPS, THE AT&T WINTER NATIONAL CHAMPIONSHIPS AND THE MUTUAL OF OMAHA DUEL IN THE POOL IN FALL 2011, BRINGING THE YEAR'S MOST EXCITING EVENTS TO MILLIONS OF FANS

4b (Code) (Expenses $ 7,098,923 including grants of $ 5,000) (Revenue $)

NATIONAL TEAM IN 2011, OVER FORTY JUNIOR TEAM ATHLETES COMPETED IN INTERNATIONAL JUNIOR TEAM COMPETITIONS AT THE FINA WORLD JUNIOR CHAMPIONSHIPS IN LIMA, PERU, US ATHLETES WON A TOTAL OF 22 MEDALS, 11 GOLD, 8 SILVER, 3 BRONZE THERE WERE FOUR INTERNATIONAL COMPETITIONS FOR OUR NATIONAL TEAM ATHLETES IN 2011 AND FOUR OPEN WATER COMPETITIONS IN 2011 OVER 200 ATHLETES AND STAFF ATTENDED THESE COMPETITIONS AT THE WORLD CHAMPIONSHIPS IN SHANGHAI, CHINA, WHICH WAS THE HIGHEST LEVEL COMPETITION IN 2011, THE US ATHLETES WON THE GOLD MEDAL COUNT IN THE COMPETITION WITH 17 GOLD MEDALS AND FINISHED THE COMPETITION WITH 32 TOTAL MEDALS 16 OF THE 17 GOLD MEDALS CAME FROM THE SWIMMING COMPETITION AND ONE CAME FROM THE OPEN WATER SWIMMING COMPETITION

4c (Code) (Expenses $ 3,252,685 including grants of $ 337,102) (Revenue $ 179,197)

CLUB DEVELOPMENT NOTABLE ACCOMPLISHMENTS IN THE CLUB DEVELOPMENT AREA IN 2011 INCLUDED THE DEVELOPMENT OF THE SWIM ESSENTIALS INSTRUCTIONAL DVD, DEVELOPMENT OF THE AQUATIC RESOURCE MANUAL AND THE SAVING POOLS SAVES LIVES WORKSHOP (HOSTED FIVE WORKSHIPS FOCUSED ON SAVING UNDERPERFORMING AQUATIC FACILITIES), THE ADDITION OF TWO PART-TIME DIVERSITY CONSULTANTS TO PUSH FORWARD USA SWIMMING'S DIVERSITY EFFORTS AT THE GRASSROOTS LEVEL, AND THE ADDITION OF INCENTIVE AWARDS FOR LSCS TIED TO ACCOMPLISHMENTS IN THE LEAP PROGRAM KEY ONGOING PROGRAMS AND SERVICES INCLUDED OVER 420 CLUB VISITS BY THE FIELD SERVICE STAFF, 10 REGIONAL COACHES CLINICS SERVING A TOTAL OF 750 COACHES, SIX REGIONAL BUILD-A-POOL CONFERENCES WHICH SERVED 196 PARTICIPANTS, THE VARIOUS SELECT CAMP LEVELS SERVING 320 EMERGING ELITE ATHLETES, AND THE CLUB EXCELLENCE PROGRAM WHICH AWARDED 100 GRANTS TOTALING $329,600 TO HIGH PERFORMING CLUBS

(Code) (Expenses $ 3,039,055 including grants of $) (Revenue $ 15,946,982)

MEMBER SERVICES - NATIONAL CONVENTION WAS HELD WITH APPROXIMATELY 600 MEMBERS ATTENDING APPROXIMATELY 100,000 NEW MEMBER PACKETS WERE DISTRIBUTED

(Code) (Expenses $ 2,267,386 including grants of $) (Revenue $)

INSURANCE LIABILITY AND SECONDARY ACCIDENT MEDICAL INSURANCE COVERAGE WAS PROVIDED TO APPROXIMATELY 350,000 MEMBERS

(Code) (Expenses $ 550,102 including grants of $ 550,102) (Revenue $)

FOUNDATION SUPPORT USA SWIMMING PROVIDED FUNDING TO ITS AFFILIATE FOUNDATION FOR MAKE A SPLASH WATER SAFETY PROGRAMMING INCLUDING A NATIONWIDE LOCAL PARTNER PROGRAM AND A DROWNING PREVENTION TOUR FEATURING OLYMPIAN CULLEN JONES

(Code) (Expenses $ 222,447 including grants of $) (Revenue $)

SAFE SPORT THE USA SWIMMING SAFE SPORT PROGRAM IS A COMPREHENSIVE ABUSE PREVENTION INITIATIVE ROOTED IN SIX CORE AREAS POLICIES & GUIDELINES, SCREENING & SELECTION, TRAINING & EDUCATION, MONITORING & SUPERVISION, RECOGNIZING, REPORTING & RESPONDING, AND GRASSROOTS ENGAGEMENT & FEEDBACK USA SWIMMING IS PROUD OF ITS PROACTIVE APPROACH TO ABUSE PREVENTION AND CONTINUALLY STIVES TO BE THE LEADER IN SAFE SPORT IN THE OLYMPIC MOVEMENT

(Code) (Expenses $ 375,334 including grants of $) (Revenue $)

OTHER

4d Other program services (Describe in Schedule O)

(Expenses $ 6,454,324 including grants of $ 550,102) (Revenue $ 15,946,982)

4e **Total program service expenses** ▶ $ 23,555,695

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*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
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*	3		No
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? *If "Yes," complete Schedule C, Part II*	4		No
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? *If "Yes," complete Schedule C, Part III*	5		No
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? *If "Yes," complete Schedule D, Part I*	6		No
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*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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? *If "Yes," complete Schedule D, Part VII.*	11b		No
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? *If "Yes," complete Schedule D, Part VIII.*	11c		No
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? *If "Yes," complete Schedule D, Part IX.*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e		No
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)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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? *If "Yes," complete Schedule F, Part I*	14b		No
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 U S ? *If "Yes," complete Schedule F, Part II and IV*	15		No
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 U S ? *If "Yes," complete Schedule F, Part III and IV*	16		No
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? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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*	**23**	Yes	
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 line 25*	**24a**		No
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) 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*	**25a**		No
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*	**25b**		No
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*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
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, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
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*	**33**		No
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*	**34**	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	**35a**	Yes	
b	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**		No
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*	**36**		No
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*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V . . . . . .

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	90		
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?			**1c**		
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**	221		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			**3b**	Yes	
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 or securities account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for 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**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
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?			**6a**		No
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**		No
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**		No
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**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**		No
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 and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			**8**		
9	**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**				
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.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			**13a**		
b	Enter the aggregate 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 aggregate amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			**14b**		

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question 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	1a	22		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	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?	2			No
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?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6		Yes	
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?	7a		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
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 in Schedule O	9			No

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?	10a	Yes	
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	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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	15a	Yes	
b	Other officers or key employees of the organization	15b		No
	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?	16a		No
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 ▶ CO

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

THE CORPORATION
1 OLYMPIC PLAZA
COLORADO SPRINGS, CO 80909
(719) 866-4578

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

Check if Schedule O contains a response to any question 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, and **current** key employees 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, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								1,938,790	271,523	463,636

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 ▶ 9

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
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*	**4**	Yes	
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*	**5**		No

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
ECLIPSE PRODUCTION 4005 CARENON LANE VALRICO, FL 33596	EVENT PRODUCTION	1,099,092
STATERA INC 6501 E BELLEVIEW AVE SUITE 300 ENGLEWOOD, CO 801116022	IT SERVICES	945,805
SPORT GRAPHICS PRINTING 3423 PARK DAVIS CIRCLE INDIANAPOLIS, IN 462352397	PRINTING SERVICES	809,075
HOLME ROBERTS & OWEN 1700 LINCOLN STREET SUITE 4100 DENVER, CO 80203	LEGAL	574,186
DODD TECHNOLOGIES 720 W PIONEER TRACE STE 200 PENDLETON, IN 46064	EVENT PRODUCTION	202,818
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 ▶ 11		

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 3,850,245				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 3,444,049				
	g	Noncash contributions included in lines 1a-1f $ 651,850				
	h	**Total.** Add lines 1a-1f . . . . . ▶	7,294,294			
Program Service Revenue		Business Code				
	2a	MEMBERSHIP INCOME 900099	15,946,982	15,946,982		
	b	EVENTS 711300	1,319,970	1,319,970		
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	17,266,952			
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶	613,453			613,453
	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) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 395,156				
	b	Less cost or other basis and sales expenses 345,682				
	c	Gain or (loss) 49,474				
	d	Net gain or (loss) . . . . . ▶	49,474	49,474		
Other Revenue	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	ADVERTISING 541800	1,211,768		1,211,768	
	b	OTHER REVENUE 711300	746,158	746,158		
	c	SWIM-A-THON 711300	179,197	179,197		
	d	All other revenue	178,888	151,947	26,941	
	e	**Total.** Add lines 11a–11d . . . . . ▶	2,316,011			
	12	**Total revenue.** See Instructions . . . ▶	27,540,184	18,393,728	1,238,709	613,453

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)
Check if Schedule O contains a response to any question in this Part IX . . . . . ☑

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 United States See Part IV, line 21	892,204	892,204		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,130,447	1,053,875	1,076,572	
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	4,155,901	3,714,609	441,292	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	349,531	302,791	46,740	
9	Other employee benefits	697,405	578,277	119,128	
10	Payroll taxes	397,475	333,363	64,112	
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	37,717		37,717	
g	Other				
12	Advertising and promotion	6,889	1,644	5,245	
13	Office expenses	1,002,949	960,856	42,093	
14	Information technology	210,481	187,433	23,048	
15	Royalties . .				
16	Occupancy	517,605	421,966	95,639	
17	Travel	3,925,878	3,400,742	525,136	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	1,187	1,009	178	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	495,537	455,182	40,355	
23	Insurance	2,331,150	2,326,504	4,646	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	ATHLETE STIPENDS/MEDALS	2,474,375	2,474,375		
b	PROF FEES AND HONORARIA	2,144,990	1,698,644	446,346	
c	TELEVISION & PRODUCTION	1,420,882	1,415,882	5,000	
d	DUES, FEES AND TICKETS	864,156	611,235	252,921	
e					
f	All other expenses	2,978,753	2,725,104	253,649	
25	**Total functional expenses.** Add lines 1 through 24f	27,035,512	23,555,695	3,479,817	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) 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		47,504	1	1,545,548
	2	Savings and temporary cash investments		5,066,112	2	4,261,546
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,060,838	4	1,786,788
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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		250,000	7	250,000
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		3,712,346	9	4,468,792
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 8,035,790			
	b	Less accumulated depreciation	10b 5,343,320	2,339,562	10c	2,692,470
	11	Investments—publicly traded securities		17,037,120	11	10,242,092
	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		3,431,772	15	5,131,772
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		32,945,254	16	30,379,008
Liabilities	17	Accounts payable and accrued expenses		2,461,418	17	3,781,154
	18	Grants payable			18	
	19	Deferred revenue		8,669,996	19	10,113,844
	20	Tax-exempt bond liabilities		305,000	20	
	21	Escrow or custodial 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 to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		11,436,414	26	13,894,998
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		21,508,840	27	16,484,010
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		21,508,840	33	16,484,010
	34	Total liabilities and net assets/fund balances		32,945,254	34	30,379,008

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	27,540,184
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,035,512
3	Revenue less expenses Subtract line 2 from line 1	3	504,672
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	21,508,840
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-5,529,502
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	16,484,010

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ 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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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 in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
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		No
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 in Schedule O and describe any steps taken to undergo such audits . .	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

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 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

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 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)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2010 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2011.** 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—2010.** If the organization did not check the 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—2011.** 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

b **10%-facts-and-circumstances test—2010.** 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

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

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")		23,020,342	22,332,277	22,338,783	23,241,276	90,932,678
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		1,992,639	757,675	1,491,727	1,471,917	5,713,958
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		25,012,981	23,089,952	23,830,510	24,713,193	96,646,636
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b						0
8 **Public Support** (Subtract line 7c from line 6)						96,646,636

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6		25,012,981	23,089,952	23,830,510	24,713,193	96,646,636
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		543,306	681,073	669,902	662,927	2,557,208
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		543,306	681,073	669,902	662,927	2,557,208
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		88,806	908,513	1,381,288	1,238,709	3,617,316
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)		692,586	610,293	523,701	925,355	2,751,935
13 **Total support** (Add lines 9, 10c, 11 and 12)		26,337,679	25,289,831	26,405,401	27,540,184	105,573,095

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☑

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2011.** 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—2010.** 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 ☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data

Software ID:
Software Version:
EIN: 20-4264282
Name: USA SWIMMING INC

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 3,039,055 including grants of $) (Revenue $ 15,946,982)
MEMBER SERVICES - NATIONAL CONVENTION WAS HELD WITH APPROXIMATELY 600 MEMBERS ATTENDING APPROXIMATELY 100,000 NEW MEMBER PACKETS WERE DISTRIBUTED

(Code) (Expenses $ 2,267,386 including grants of $) (Revenue $)
INSURANCE LIABILITY AND SECONDARY ACCIDENT MEDICAL INSURANCE COVERAGE WAS PROVIDED TO APPROXIMATELY 350,000 MEMBERS

(Code) (Expenses $ 550,102 including grants of $ 550,102) (Revenue $)
FOUNDATION SUPPORT USA SWIMMING PROVIDED FUNDING TO ITS AFFILIATE FOUNDATION FOR MAKE A SPLASH WATER SAFETY PROGRAMMING INCLUDING A NATIONWIDE LOCAL PARTNER PROGRAM AND A DROWNING PREVENTION TOUR FEATURING OLYMPIAN CULLEN JONES

(Code) (Expenses $ 222,447 including grants of $) (Revenue $)
SAFE SPORT THE USA SWIMMING SAFE SPORT PROGRAM IS A COMPREHENSIVE ABUSE PREVENTION INITIATIVE ROOTED IN SIX CORE AREAS POLICIES & GUIDELINES, SCREENING & SELECTION, TRAINING & EDUCATION, MONITORING & SUPERVISION, RECOGNIZING, REPORTING & RESPONDING, AND GRASSROOTS ENGAGEMENT & FEEDBACK USA SWIMMING IS PROUD OF ITS PROACTIVE APPROACH TO ABUSE PREVENTION AND CONTINUALLY STIVES TO BE THE LEADER IN SAFE SPORT IN THE OLYMPIC MOVEMENT

(Code) (Expenses $ 375,334 including grants of $) (Revenue $)
OTHER

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
BRUCE STRATTON PRESIDENT	30 00	X		X				0	0	0
MARY JO SWALLEY ADMINISTRATION VP	15 00	X		X				0	0	0
JEFF GUDMAN PROGRAM DEVELOPMENT VP	15 00	X		X				0	0	0
JAMES SHEEHAN PROGRAM OPERATIONS VP	15 00	X		X				0	0	0
DAVID BERKOFF TECHNICAL VICE PRESIDENT	15 00	X		X				0	0	0
TYLER STORIE ATHLETE'S EXEC COMMITTEE CHAIR	15 00	X		X				0	0	0
TIM LIEBHOLD ATHLETE'S EXECUTIVE VICE C	15 00	X		X				0	0	0
TOM HASZ TREASURER	15 00	X		X				0	0	0
JOHN R MORSE SECRETARY & GENERAL COUNSE	10 00	X						0	0	0
MICHAEL LAWRENCE OLYMPIC INTERNATIONAL OPER	10 00	X						0	0	0
PAUL THOMPSON CENTRAL ZONE	10 00	X						0	0	0
DAVID ANDERSON CENTRAL ZONE	10 00	X						0	0	0
PARIS JACOBS EASTERN ZONE	10 00	X						0	0	0
MARCI CALLAN EASTERN ZONE	10 00	X						0	0	0
JAY THOMAS SOUTHERN ZONE	10 00	X						1,200	0	0
TIM BAUER SOUTHERN ZONE	10 00	X						0	0	0
ROBERT BROYLES WESTERN ZONE	10 00	X						0	0	0
BRANDON DRAWZ WESTERN ZONE	10 00	X						0	0	0
PATRICK DIDEUM ATHLETE REPRESENTATIVE	4 00	X						0	0	0
DIANA MUNZ DEPETRO ATHLETE REPRESENTATIVE	4 00	X						0	0	0
MEGAN RYTHER ATHLETE REPRESENTATIVE	4 00	X						0	0	0
ANTHONY HOLMAN NCAA ALLIED REP	4 00	X						0	0	0
JIM RYAN YMCA ALLIED REP	4 00	X						0	0	0
CHARLES WIELGUS CHIEF EXECUTIVE OFFICER	60 00			X				630,995	0	220,893
MICHAEL S UNGER ASST EXEC DIRECTOR	60 00			X				244,476	0	40,388

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
JAMES F HARVEY CHIEF FINANCIAL OFFICER	60 00			X				188,496	0	36,188
MATTHEW FARRELL CHIEF MARKETING OFFICER	60 00			X				184,476	0	34,700
FRANK BUSCH NAT TEAM HEAD COACH	60 00				X			199,255	0	7,432
PATRICK HOGAN CLUB DEVELOPMENT DIV DIR	60 00				X			176,976	0	34,988
DEBBIE HESSE EXECUTIVE DIRECTOR	60 00				X			0	271,523	27,841
LINDSAY MINTENKO NATL TEAM DIV DIR	60 00					X		109,502	0	21,682
CAROL BURCH MEMBER SERVICES DIRECTOR	60 00					X		102,666	0	22,627
MICK NELSON FACILITIES DEVELOPMENT	60 00					X		100,748	0	16,897

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,793,788	541,394	1,252,394
d Equipment		853,389	663,436	189,953
e Other		5,388,613	4,138,490	1,250,123
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				2,692,470

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INVESTMENT IN UNITED STATES SPORTS INSURANCE COMPANY, INC	5,131,772
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	5,131,772

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
See Additional Data Table	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	27,540,184
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	27,035,512
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	504,672
4	Net unrealized gains (losses) on investments	4	-529,502
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-5,000,000
9	Total adjustments (net) Add lines 4 - 8	9	-5,529,502
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-5,024,830

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	27,010,682
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-529,502		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	-529,502
3	Subtract line **2e** from line **1**			3	27,540,184
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	27,540,184

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	27,035,512
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	27,035,512
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	27,035,512

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	INCOME TAXES NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS BECAUSE USA SWIMMING, INC IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986 THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ISSUED FASB ASC 740, "INCOME TAXES," WHICH CLARIFIES THE ACCOUNTING AND RECOGNITION FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN USA SWIMMING, INC 'S INCOME TAX RETURNS USA SWIMMING, INC 'S INCOME TAX FILINGS ARE SUBJECT TO AUDIT BY VARIOUS TAXING AUTHORITIES THE OPEN AUDIT PERIODS FOR EACH ENTITY ARE 2008 - 2011 USA SWIMMING, INC BELIEVE THEIR OPERATIONS HAVE BEEN CONDUCTED IN ACCORDANCE WITH THEIR TAX-EXEMPT STATUS
PART XI, LINE 8 - OTHER ADJUSTMENTS		TRANSFER TO USA SWIMMING FOUNDATION -5,000,000

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SPORTS SCIENCE & TECHNOLOGY					
(2) ATHLETE SUBSISTENCE, MEDALS & RECORDS					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 APPLICANTS MUST QUALIFY, WHERE APPLICABLE, FOR CERTAIN GRANTS, AND A FINAL REPORT IS REQUIRED TO BE SUBMITTED TO USA SWIMMING

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 20-4264282
Name: USA SWIMMING INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SWIMMAC CAROLINA 9850 PROVIDENCE RD CHARLOTEE,NC 28277	59-1769720	501(C)(3)	11,989				CLUB EXCELLENCE
SWIM ATLANTA4850 SUGARLOAF PARKWAY STE 702 LAWERENCEVILLE,GA 300442867	20-4300861		8,011				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
THE WOODLAND SWIM TEAMPO BOX 7081 THE WOODLANDS, TX 77387	76-0129602	501(C)(3)	10,755				CLUB EXCELLENCE
CARMEL SWIM CLUB300 E MAIN ST STE E CARMEL,IN 46032	35-1468610	501(C)(3)	12,286				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NORTH BALTIMORE AQUATIC CLUB5700 COTTONWORTH AVENUE BALTIMORE,MD 21209	23-7115717	501(C)(3)	11,816				CLUB EXCELLENCE
UNIVERSITY OF DENVER HILLTOPPERS2201 E ASBURY/DU DEPT OF REC - AQUATICS RM 1923 DENVER,CO 80208	84-0404231	501(C)(3)	11,994				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
PALO ALTO STANFORD AQUATICS526 WAVERLY ST PALO ALTO,CA 94301	94-1549738	501(C)(3)	11,193				CLUB EXCELLENCE
AQUAJETS SWIM TEAM6545 FLYING CLOUD DR STE 202 EDEN PRAIRIE, MN 55347	20-5956938	501(C)(3)	10,982				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
BOLLES SCHOOL SHARKS7400 SAN JOSE BLVD JACKSONVILLE,FL 32217	59-0637814	501(C)(3)	9,461				CLUB EXCELLENCE
CURL BURKE SWIM CLUB6001 BURKE COMMONS RD BURKE,VA 22039	54-0987849		6,017				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
USA SWIMMING FOUNDATION1 OLYMPIC PLAZA COLORADO SPRINGS,CO 80909	72-1581977	501(C)(3)	75,000				MAKE A SPLASH
CALIFORNIA AQUATICS135 C HAAS PAVILION BERKELY,CA 94720	83-0376748	501(C)(3)	5,000				OLYMPIC TEAM PREP-COACHES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
COLORADO STARS3770 S GENOA CIR UNIT C AURORA,CO 80013	84-1514043	501(C)(3)	9,380				CLUB EXCELLENCE
CYPRESS-FAIRBANKS SWIM CLUB11659 JONES RD PMB351 HOUSTON,TX 77070	74-1855462	501(C)(3)	9,213				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DELAWARE SWIM TEAM2150 NEW CASTLE AVE NEW CASTLE,DE 19720	52-0357477	501(C)(3)	8,993				CLUB EXCELLENCE
DYNAMO SWIM CLUB3119 SHALLOWFORD RD CHAMBLEE,GA 30341	58-1076889	501(C)(3)	11,154				CLUB EXCELLENCE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
KANSAS CITY BLAZERS6501 ANTIOCH RD SHAWNEE MISSION,KS 66202	48-0856759	501(C)(3)	11,754				CLUB EXCELLENCE
NOVA OF VIRGINIA AQUATICS4015 COLLEGE VALLEY CT RICHMOND,VA 23233	54-1427388	501(C)(3)	8,663				CLUB EXCELLENCE

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☑ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	☑ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHARLES WIELGUS	(i)	585,627	30,000	15,368	205,005	15,888	851,888	0
	(ii)	0	0	0	0	0	0	0
(2) MICHAEL S UNGER	(i)	213,476	31,000	0	24,500	15,888	284,864	0
	(ii)	0	0	0	0	0	0	0
(3) JAMES F HARVEY	(i)	169,496	19,000	0	19,900	16,288	224,684	0
	(ii)	0	0	0	0	0	0	0
(4) MATTHEW FARRELL	(i)	175,476	9,000	0	18,900	15,800	219,176	0
	(ii)	0	0	0	0	0	0	0
(5) FRANK BUSCH	(i)	183,345	13,750	2,160	0	7,432	206,687	0
	(ii)	0	0	0	0	0	0	0
(6) PATRICK HOGAN	(i)	167,976	9,000	0	18,900	16,088	211,964	0
	(ii)	0	0	0	0	0	0	0
(7) DEBBIE HESSE	(i)	0	0	0	0	0	0	0
	(ii)	225,604	31,800	14,119	0	27,841	299,364	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	PART I, LINE 4B	CHUCK WEILGUS - $107,300

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Part I Types of Property

		(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (LICENSING INCOME)	X	1	10,000	FAIR MARKET VALUE
26	Other ▶ (TIMING SYSTEMS)	X	1	320,000	FAIR MARKET VALUE
27	Other ▶ (UNIFORMING)	X	1	215,831	FAIR MARKET VALUE
28	Other ▶ (AIRLINE CERTS)	X	2	116,019	FAIR MARKET VALUE

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . 29

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
METHOD FOR DETERMINING NUMBER OF CONTRIBUTORS	PART I, COLUMN (B)	THE ORGANIZATION HAS REPORTED THE ACTUAL NUMBER OF CONTRIBUTORS

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE CORPORATION IS A MEMBERSHIP ORGANIZATION
	FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS ELECT THE BOARD OF DIRECTORS AT AN ANNUAL CONVENTION
	FORM 990, PART VI, SECTION A, LINE 7B	THE MEMBER'S HOUSE OF DELEGATES IS RESPONSIBLE FOR THE FOLLOWING ACTIONS 1) THE ELECTION OF CERTAIN BOARD MEMBERS 2) APPROVAL OF CHANGES TO THE RULEBOOK 3) APPROVAL OF THE ANNUAL BUDGET
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM IS DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS VIA EMAIL AND ARE GIVEN THE OPPORTUNITY TO PROVIDE INPUT PRIOR TO FILING
	FORM 990, PART VI, SECTION B, LINE 12C	ALL EMPLOYEES, BOARD OF DIRECTORS, AND COMMITTEE MEMBERS ARE REQUIRED TO SIGN CONFLICT OF INTEREST ACKNOWLEDGEMENT FORMS BOARD MEMBERS ARE REQUIRED TO DISCLOSE CONFLICTS OF INTEREST BEFORE AND DURING BOARD MEETINGS
	FORM 990, PART VI, SECTION B, LINE 15A	A SPECIAL COMMITTEE OF THE BOARD OF DIRECTORS DEVELOPED AN EMPLOYMENT CONTRACT FOR THE CURRENT EXECUTIVE DIRECTOR USING COMPARABLE COMPENSATION DATA FROM OTHER NATIONAL GOVERNING BODIES AND LIKE INDUSTRIES THE HUMAN RESOURCE DEPARTMENT REVIEWS SALARY SURVEYS AND DATA FROM OTHER NATIONAL GOVERNING BODIES TO SET AND ADJUST COMPENSATION FOR OFFICERS AND OTHER KEY EMPLOYEES
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE
ALL OTHER FUNCTIONAL EXPENSES	FORM 990, PART X, LINE 24E	PRINTING & DUPLICATION PROGRAM SERVICE EXPENSES 656,108 MANAGEMENT AND GENERAL EXPENSES 36,352 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 692,460 SOFTWARE GEAR & EQUIPMENT PROGRAM SERVICE EXPENSES 636,435 MANAGEMENT AND GENERAL EXPENSES 17,264 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 653,699 AWARDS & GIFTS PROGRAM SERVICE EXPENSES 458,875 MANAGEMENT AND GENERAL EXPENSES 46,805 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 505,680 US ATHLETE MEET REIMB/HONORARIA PROGRAM SERVICE EXPENSES 463,228 MANAGEMENT AND GENERAL EXPENSES 42,000 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 505,228 APPAREL PROGRAM SERVICE EXPENSES 355,740 MANAGEMENT AND GENERAL EXPENSES 12,702 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 368,442 REPAIRS & MAINTENANCE PROGRAM SERVICE EXPENSES 122,945 MANAGEMENT AND GENERAL EXPENSES 3,017 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 125,962 GRANTS PROGRAM SERVICE EXPENSES 0 MANAGEMENT AND GENERAL EXPENSES 75,000 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 75,000 MISCELLANEOUS EXPENSE PROGRAM SERVICE EXPENSES 7,530 MANAGEMENT AND GENERAL EXPENSES 17,779 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 25,309 PROTOCOL PROGRAM SERVICE EXPENSES 17,178 MANAGEMENT AND GENERAL EXPENSES 318 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 17,496 GRAPHICS AND ARTWORK PROGRAM SERVICE EXPENSES 7,065 MANAGEMENT AND GENERAL EXPENSES 2,412 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 9,477
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -529,502 TRANSFER TO USA SWIMMING FOUNDATION -5,000,000 TOTAL TO FORM 990, PART XI, LINE 5 -5,529,502
	FORM 990, PART XII, LINE 2C	THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
USA SWIMMING INC

Employer identification number
20-4264282

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) 2012 SWIM TRIALS LLC 1 OLYMPIC PLAZA COLORADO SPRINGS, CO 80909 20-0724954	OLYMPIC TRIALS EVENT	NE		384,457	

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) USA SWIMMING FOUNDATION INC 1 OLYMPIC PLAZA COLORADO SPRINGS, CO 80909 72-1581977	FUNDRAISING ARM OF UNITED STATES SWIMMING, INC	CO	501(C)(3)	509(A)(2)	UNITED STATES SWIMMING INC		No
(2) UNITED STATES OLYMPIC COMMITTEE 1 OLYMPIC PLAZA COLORADO SPRINGS, CO 80909 13-1548339	PROGRAM FUNDING	DC	501(C)(3)	509(A)(2)			No

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) UNITED STATES SPORTS INSURANCE COMPANY INCORPORATED WHITE PARK HOUSE WHITE PARK ROAD BRIDGETOWN, BARBADOS BB	LICENSED INSURER	BB	UNITED STATES SWIMMING INC	C			100 000 %

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Sale of assets to related organization(s)	1f		No
g Purchase of assets from related organization(s)	1g		No
h Exchange of assets with related organization(s)	1h		No
i Lease of facilities, equipment, or other assets to related organization(s)	1i	Yes	
j Lease of facilities, equipment, or other assets from related organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations by related organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	Yes	
n Sharing of paid employees with related organization(s)	1n	Yes	
o Reimbursement paid to related organization(s) for expenses	1o	Yes	
p Reimbursement paid by related organization(s) for expenses	1p	Yes	
q Other transfer of cash or property to related organization(s)	1q	Yes	
r Other transfer of cash or property from related organization(s)	1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Schedule R (Form 990) 2011

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 20-4264282
Name: USA SWIMMING INC

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)	(d) Method of determining amount involved
(1)	UNITED STATES SWIMMING FOUNDATION	A	60,000	CASH
(2)	UNITED STATES SWIMMING FOUNDATION	B	550,102	CASH
(3)	UNITED STATES SWIMMING FOUNDATION	C	123,667	CASH
(4)	UNITED STATES SWIMMING FOUNDATION	I	60,000	CASH
(5)	UNITED STATES SWIMMING FOUNDATION	M	2,000	CASH
(6)	UNITED STATES SWIMMING FOUNDATION	N	75,000	ESTIMATED CASH
(7)	UNITED STATES SWIMMING FOUNDATION	O	10,000	ESTIMATED CASH
(8)	UNITED STATES SWIMMING FOUNDATION	P	400,000	ESTIMATED CASH
(9)	UNITED STATES SPORTS INSURANCE COMPANY	B	1,700,000	CASH
(10)	UNITED STATES SWIMMING FOUNDATION	Q	5,000,000	CASH
(11)	UNITED STATES SWIMMING FOUNDATION	K	75,000	ESTIMATED CASH
(12)	2012 SWIM TRIALS LLC	B	5,000	CASH

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
USA SWIMMING INC	FORM 990 PAGE 10	20-4264282

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount (see instructions)	**1**	500,000
2 Total cost of section 179 property placed in service (see instructions)	**2**	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	**3**	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	**4**	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	**5**	

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost

7 Listed property Enter the amount from line 29	**7**		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	**8**		
9 Tentative deduction Enter the **smaller** of line 5 or line 8	**9**		
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	**10**		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	**11**		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	**12**		
13 Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	**13**		

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	**14**	
15 Property subject to section 168(f)(1) election	**15**	
16 Other depreciation (including ACRS)	**16**	

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2011	**17**	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

	(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27 5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year		40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28	**21**	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	**22**	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	**23**	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1						**29**		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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TY 2011 Itemized Other Current Liabilities Schedule

Name: USA SWIMMING INC

EIN: 20-4264282

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
UNITED STATES SPORTS INSURANCE COMPANY	20-4264282	PROVISION FOR INSURANCE LOSSES	9,717,563	12,822,587

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TY 2011 Itemized Other Current Assets Schedule

Name: USA SWIMMING INC

EIN: 20-4264282

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
UNITED STATES SPORTS INSURANCE COMPANY	20-4264282	PREPAID EXPENSES	84,046	90,468

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TY 2011 Other Deductions Schedule

Name: USA SWIMMING INC

EIN: 20-4264282

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
UNDERWRITING EXPENSES		5,078,502
INSURANCE		126,500
MANAGEMENT FEES		135,833
MEETING EXPENSES		51,225
PROFESSIONAL SERVICES		129,582
SEMINARS AND TRAVEL		28,886
TRUST HANDLING FEES		11,653
OFFICE EXPENSE		5,684
BANK CHARGES		1,517
CHARITABLE CONTRIBUTIONS		2,000

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TY 2011 Itemized Other Investments Schedule

Name: USA SWIMMING INC

EIN: 20-4264282

Corporation Name	Corporation EIN	Other Investments Description	Beginning Amount	Ending Amount
UNITED STATES SPORTS INSURANCE COMPANY	20-4264282	US GOVERNMENT BONDS	6,182,725	9,399,645
		CORPORATE BONDS & OTHER FIXED INCOME	12,113,489	10,401,350
		COMMON STOCKS	10,686,098	8,008,485

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TY 2011 Other Income Statement

Name: USA SWIMMING INC

EIN: 20-4264282

Description	Foreign Amount	Amount
WRITE-DOWN IN VALUE OF INVESTMENT		-174,266
REALIZED GAINS ON INVESTMENTS		1,828,978

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TY 2011 Paid-In or Capital Surplus Reconciliation Statement

Name: USA SWIMMING INC

EIN: 20-4264282

Description	Beginning Amount	Ending Amount
PAID-IN OR CAPITAL SURPLUS 2010		2,441,911
OTHER COMPREHENSIVE INCOME (LOSS) 2011		-1,614,648
ADDITIONAL PAID-IN CAPITAL 2011		1,700,000
PAID-IN OR CAPITAL SURPLUS 2011		2,527,263