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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
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)
 Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
 The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning OCT 1, 2011 and ending SEP 30, 2012

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

SKIM USA

Number and street (or P.O. box, if mail is not delivered to street address)

1904 HIGHWAY ONE

City or town, state or country, and ZIP + 4

DEWEY BEACH, DE 19971

D Employer identification number

51-0393578

E Telephone number

302-227-4011

F Group Exemption
NumberG Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____

I Website: SKIMUSA.ORG

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 52,945.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I ☒

1	Contributions, gifts, grants, and similar amounts received	1	23,529.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	29,259.
4	Investment income	4	2.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events	6	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	155.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	52,945.
10	Grants and similar amounts paid (list in Schedule O)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	169.
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	45,775.
17	Total expenses. Add lines 10 through 16	17	45,944.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,001.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	7,446.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	14,447.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

SCANNED JAN 08 2013
Revenue

RECEIVED

DEC 11 2012

OGDEN UT

C75

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☒

14.447.

32	17,483.
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[illegible]

CHESAPEAKE, VA 23322

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See Attached List

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V ☒

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed. ▶ DE, CA		
42a The organization's books are in care of ▶ SKIM USA Telephone no ▶ 302-227-4011 Located at ▶ 1904 HIGHWAGAY ONE, DEWEY BEACH, DE ZIP + 4 ▶ 19971		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
-----	--	--

b If "Yes," was the related organization a section 527 organization?

49b		
-----	--	--

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

MICHAEL KANE

11/24/12

P01234918

Firm's name ▶ MICHAEL A. KANE CHARTERED

Firm's EIN ▶ 52-1938466

Firm's address ▶ 4915 HAMPDEN LANE
BETHESDA, MD 20814

Phone no. (301) 986-5100

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Form 990-EZ (2011)

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 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

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Name of the organization

SKIM USA

Employer identification number
51-0393578

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST INCOME ON CD	2.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
LATE FEES	155.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION	169.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
ADVERTISING	1,391.
BANK CHARGES	133.
CONTEST EXPENSES	14,483.
CONTEST TEE SHIRTS	5,960.
CREDIT CARD PROCESSING FEE	531.
OFFICE EXPENSE	1,497.
INSURANCE	572.
POSTAGE AND FREIGHT	651.
PROGRAM EXPENSES	5,000.
SCHOLARSHIP AWARD	3,000.
TRAVEL	11,057.
TROPHIES	1,500.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2011)

132211
01-23-12

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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TOTAL TO FORM 990-EZ, LINE 16

45,775.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
OTHER DEPRECIABLE ASSETS	422.	253.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - SKIM USA ASSOCIATION IS A
NON-PROFIT, YOUTH FOCUSED, SKIMBOARDING COMPETITION ORGANIZATION. OUR
MISSION IS OPERATING A PROGRAM OF SKIMBOARDING COMPETITIONS TO CREATE
EXPOSURE TO THE SPORT AND TO RECOGNIZE THE ATHLETIC PROWESS OF TALENTED
AND DEDICATED YOUTH ATHLETES. THE SKIM USA COMPETITION PROGRAM SIMPLY
PROVIDES A WAY FOR YOUNG PEOPLE TO PARTICIPATE IN A SPORT WHERE THEY
CAN DEVELOP SKILLS THEY CAN ENJOY FOR A LIFETIME.

FORM 990-EZ, PART III, LINE 29, PROGRAM SERVICE ACCOMPLISHMENTS:

SCHOLARSHIP PROGRAM - TO OFFER FINANCIAL AID TO DESERVING
STUDENT SKIMMERS WISHING TO CONTINUE THEIR EDUCATION
BEYOND THE SECONDARY SCHOOL LEVEL. THE GRANTS ARE AWARDED
BASED ON ACADEMICS AND CITIZENSHIP RATHER THAN ATHLETIC ABILITY. A
DETAILED APPLICATION AND LETTERS OF RECOMMENDATION ARE THE MAJOR
CRITERIA FOR THE SELECTION COMMITTEE, AND WHILE THERE ARE NO
APPLICATION FEES INVOLVED, APPLICANTS MUST BE SKIM USA MEMBERS IN GOOD
STANDING.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2011)

132211
01-23-12

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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Form 990 or 990-EZ or to provide any additional information.
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OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,

OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.



Association

1904 Coastal Highway, Suite C-7

Dewey Beach, DE 19971

Phone# 302-227-4011

Fax# 302-226-3407

SPONSORSHIP FEES 10/1/2011 TO 9/30/2012

Southern Delaware Tourism P. O. Box 240 Georgetown, DE 19947	\$ 500.00
Dewey Beach Lions Club P. O. Box 52 Dewey Beach, DE 19971	1,000.00
C. Rick Baker Contractor Cricke Boards 13623 E. Collins Pond Rd., Unit 2 Georgetown, DE 19947	750.00
Corey Schab 109 Madison Avenue Lewes, DE 19958	1,500.00
Midway Realty Corp. 35821 Derrickson Drive Midway Center Rehoboth Beach, DE 19971	1,000.00
Second String LLC Hammerheads 1818 Coastal Highway Dewey Beach, DE 19971	750.00
Beachview Chiropratic Center 550 Atlantic Avenue Millville, DE 19967	25.00
County Bank 19927 Shuttle Road Rehoboth Beach, DE 19971	300.00

The Debbis Read Team, Inc. 317 Rehoboth Avenue Rehoboth Beach, DE 19971	\$ 100.00
Atlantic Oceanside Motel 1700 Coastal Highway Dewey Beach, DE 19971	750.00
Rehoboth Beach-Dewey Beach CofC P. O. Box 216 Rehoboth Beach, DE 19971	650.00
Glaspro, Inc. DBA Zap Skim'ers 101 Pond Cypress Rd. Venice, FL 34292-1736	2,000.00
The Starboard 2009 Highway One Dewey Beach, DE 19971	1,500.00
Millington, LLC 12 Wellington Place Rehoboth Beach, DE 19971	600.00
The Boardwalk Store, Inc. t/a Ryans #1 Delaware Ave., PO Box 17 Rehoboth Beach, DE 19971	1,550.00
Dewey Beach Exxon 2106 Coastal Highway Dewey Beach, DE 19971	300.00
Kings of Dewey, LLC t/aPort 1205 Highway One Dewey Beach, DE 19971	300.00
Atlantic Liquors, Inc. 19108 Coastal Highway Rehoboth Beach, DE 19971	500.00
Eel Snot P. O. Box 6302 Williamsburg, VA 23185	750.00
Gary's Dewey Beach Grill 2000 Coastal Highway Dewey Beach, DE 19971	500.00

Just Skim 3,250.00
5511 2nd Avenue Drive, NW
Brandenton, F: 34209

Jim O'Conor 250.00
Woody's East Coast Bar & Grill
1904 Coastal Hwy, C-1&2
Dewey Beach, DE 19971

Ruddertown 500.00
PO Box 507
Rehoboth Beach, DE 19971

Short Bus Skim
P. O. 162
Buxton, NC 27920 250.00

Body Armour 400.00
5223 River Road
Bethesda, MD 20816



Association

1904 Coastal Highway, Suite C-7

Dewey Beach, DE 19971

Phone# 302-227-4011

Fax# 302-226-3407

CONTEST & CONTESTANTS FOR 10/1/11 TO 9/30/12

February 18-19, 2012	Boardwalk Blow Up	140
April 21-22, 2012	Mr. Surf's Spring Break Skim Jam	
June 2-3, 2012	South Side Shoot Out	129
June 23-24, 2012	Sea Bright Skim Bash	98
July 28-29, 2012	Outer Banks Skim Jam	174
August 11-12, 2012	31 st Annual Zap Amateur	156



Association

1904 Coastal Highway, Suite C-7

Dewey Beach, DE 19971

Phone# 302-227-4011

Fax# 302-226-3407

SKIM USA ASSOCIATION DIRECTORS

R. Harry Wilson
1904 Coastal Hwy, Ste. C-7
Dewey Beach, DE 19971

Executive Director
awayoflife@comcast.net

302-227-4011
302-226-3407 (Fax)

Greg Krolczyk
133 5th Avenue
Indialantic, FL 32903

Regional Director, NC
greg@skimcity.com

321-676-0051
321-243-8287 (Cell)
321-676-7748 (Fax)

Michael Kane
4915 Hampden Lane
Bethesda, MD 20814

Regional Director, MD
Michael@makane.com

301-986-5100 (Work)
302-226-7636

Ed & Jan Holt
211 Star Hill Drive
Cape Carteret, NC 28584

Regional Directors, NC
obskim@usa.net

252-393-8875
252-241-3997 (Jan's Cell)

Brice Roughton
631 Virginia Avenue
Virginia Beach, VA 23451

Regional Co-Director VA
korsource@hotmail.com
or 3601 Trading Place, Va. Beach, VA 23452

Felecia Stratton
19 Center Street
Sea Bright, NJ 07760

NJ Director
732-598-6029
Felecia@jerseyshoreskimcamp.com

Todd Rhoten
330 11th Court
Vero Beach, FL 32962

Regional Director FL
772-567-6634

Darrell O'Connor
1514 Turkey Run Road
Wilmington, DE 19803

Regional Director DE
302-377-6221
do1514@aol.com

Brian Edmondson
313 Lillian Avenue
Virginia Beach, VA 23452

Regional Co-Director VA
757-463-6435 (Home)
bledmondson@hotmail.com 757-328-3042 (Cell)

SCHOLARSHIP COMMITTEE

Jan Holt
Greg Krolczyk
Felecia Stratton