

**Oklahoma Swimming, Inc.**

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**December 31, 2023**



## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Board of Directors of  
Oklahoma Swimming, Inc.  
Tulsa, Oklahoma

We have performed the procedures enumerated below on the financial reports of Oklahoma Swimming, Inc., as of December 31, 2023. Oklahoma Swimming, Inc.'s management is responsible for the financial reports.

Oklahoma Swimming, Inc., has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for the submission of information to USA Swimming in accordance with the Affiliation Agreement. Additionally, Oklahoma Swimming, Inc., and USA Swimming have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. **Procedure:** Obtain USA Swimming provided "Agreed Upon Procedures Inquiry Checklist" completed by Oklahoma Swimming, Inc. Representative.

**Finding:** No exceptions were found as a result of applying the procedure. The completed checklist is included as Attachment A.

2. **Procedure:** Prepare a year over year comparison of the balance sheet financial statement line items. For any variances over 10 percent, inquire of Oklahoma Swimming, Inc. representative the reason for the variance. Financial statement line items less than 5% of total assets will not be reviewed.

**Finding:** No exceptions were found as a result of applying the procedure. Explanation for variances is included as Attachment B.

3. **Procedure:** Prepare a year over year and actual to budget comparison for income statement line items. For any variances over 10 percent, inquire of Oklahoma Swimming, Inc. representative for the reason for the variance. Income statement line items less than 5% of revenues will not be reviewed.

**Finding:** No exceptions were found as a result of applying the procedure. Explanations for variances are included as Attachment C.

HOOD & ASSOCIATES CPAs, P.C.

HOODCPAS.COM

5350 E. 46<sup>th</sup> St., Ste 130 • Tulsa, OK 74135

## **Independent Accountant's Report on Applying Agreed-Upon Procedures – (Continued)**

4. Procedure: Obtain from Oklahoma Swimming, Inc. representative a list of all vendor invoices paid during the fiscal year. Randomly select 10 vendor invoices and obtain invoice and cancelled check. Agree amount and payee per invoice to canceled check. Inspect invoice for signature or initials indicating approval for payment.

Finding: No exceptions were found as a result of applying the procedure.

5. Procedure: Obtain bank and investment reconciliations as of year-end. Agree bank/investment balance per reconciliation to bank/investment statement. Agree book balance per reconciliation to the general ledger balance at year end as provided by management.

Finding: No exceptions were found as a result of applying the procedure.

6. Procedure: Obtain list of cash disbursements by vendor for the calendar year (January 1 – December 31) from Oklahoma Swimming, Inc. representative. For each vendor paid more than \$600 for the fiscal year per the list, obtain copy of the vendor's 1099s.

Finding: No exceptions were found as a result of applying the procedure.

7. Procedure: If Oklahoma Swimming, Inc. pays wages, obtain reconciliation of IRS Form 941 to general ledger as of 12/31 prepared by Oklahoma Swimming, Inc. representative. Obtain a listing of amounts paid for the calendar year by employee. Obtain copies of W-2s issued for the year. For each employee per the listing who was paid over \$600, agree employee name and amount paid per the listing to the W-2. Exceptions noted are listed below:

Finding: No exceptions were found as a result of applying the procedure.

8. Procedure: Obtain and attach most recently filed 990.

Finding: No exceptions were found as a result of applying the procedures. The 2022 IRS Form 990 "Return of Organization Exempt from Income Tax" is included as Attachment D.

9. Procedure: Obtain and attach year-end internally prepared financial statements.

Finding: No exceptions were found as a result of applying the procedure. Financial statements are included as Attachment E.

We were engaged by Oklahoma Swimming, Inc., to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial reports of Oklahoma Swimming, Inc. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

## Independent Accountant's Report on Applying Agreed-Upon Procedures – (Continued)

We are required to be independent of Oklahoma Swimming, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Oklahoma Swimming, Inc., and is not intended to be and should not be used by anyone other than those specified parties.

*Hood & Associates, CPAs PC*

Hood & Associates CPAs, P.C.  
Tulsa, Oklahoma  
May 21, 2024

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HOOD & ASSOCIATES CPAs, P.C.

HOODCPAS.COM  
5350 E. 46<sup>th</sup> St., Ste 130 ● Tulsa, OK 74135

Attachment A – Completed Agreed Upon Inquiry Checklist

## **Oklahoma Swimming, Inc Agreed Upon Procedures Inquiry Checklist**

**LSC Name:** Oklahoma Swimming, Inc

**Completed By (Name & Email Address):** Pam Riddle ([pam@pamriddle.com](mailto:pam@pamriddle.com)), Jennifer Salcher. [jsalcher@oks.org](mailto:jsalcher@oks.org)

**Date Completed:** 05.18.24

**For Period Ending:** Dec. 2023

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### **General Company Information**

**EIN:** 31-1012862

**Accrual or Cash Method of Accounting:** Cash

**Name of General Chair:** Denis Mink

**Name of Treasurer:** Pam Riddle

**Others Involved in Accounting Functions:**

Jennifer Salcher

**Name of person who maintains books and records:** Pam Riddle, [pam@pamriddle.com](mailto:pam@pamriddle.com)

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

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

### **Policies & Procedures Manuals**

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

It should be available to all who need or think they need it. Certainly, the accounting staff needs the manual. Also, managers, and others who submit accounting data should have the manual available to them.

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

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

Yes. P&P 301 - link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksiipp301-01\\_059256.pdf](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksiipp301-01_059256.pdf)

### ***Bank Accounts***

- ☐ All accounts are on the books and financials. Yes

- Are funds deposited in a bank with FDIC protection and on what date and by who was this verified?

Yes

- Has the balance in any account exceeded the protection limits at any time during the period being reviewed? Document any issues below:

No

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

Aquatic Account – Arvest Bank XXXXXXXXX5954,

QBO Arvest Bank – Aquatic Registration Account – Arvest Bank XXXXXXXXX1758,

QBO Arvest Bank - Registration Business Savings Account – Arvest Bank

XXXXXXXXX6352,

QBO Arvest Bank - SavingsTravel Account – Arvest Bank XXXXXXXXX1936,

QBO Arvest Bank – Travel

Citizens Bank of Edmond Account Ending 4686, QBO Citizens Bank of Edmond – Closed Aug 2023

- ☐ All accounts are held in the name of the LSC (not an individual). Yes

- Do volunteers or employees of the LSC possess debit cards for any bank accounts? If so, list names:

NO

- Are all account signers authorized by the Board of Directors?

Yes

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

Yes

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

Jennifer Salcher –Finance Vice Chair

Pam Riddle – Treasurer

Denis Mink – General Chair

- Describe the LSC’s written cash control policies to include approval policies in place (authorization and documentation requirements before payment is made), check signers signing checks made payable to themselves or family members, signing of blank checks, the use of pre-numbered checks and their use in sequence, and the use of “Cash” as the payee on a check.

P&P 305 Cash and Investment Management – link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp305-01\\_043842](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp305-01_043842)

P&P 311 Travel and Expense Reimbursement General Policy – link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp311-01\\_018656.pdf](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp311-01_018656.pdf)

P&P 312 Athlete Meet Reimbursement – link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp312-01\\_091950.pdf](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp312-01_091950.pdf)

P&P 313 Coach Meet Reimbursement – link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp313-01\\_092693.pdf](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp313-01_092693.pdf)

P&P 314 Meet Travel Reimbursement for Officials – link below

[https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp314-01\\_024622.pdf](https://www.teamunify.com/czokslsc/UserFiles/File/BoD/Policy%20and%20Procedure/oksipp314-01_024622.pdf)

- Are these policies stated above strictly adhered to?

Yes

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



According to P&P 312 athlete meet reimbursement - 2.3. Daily Stipend is paid starting the first day the athlete competes and stops after the last event they swim. There is no change in funding for days between start and finish regardless of competition. So, if you swim day 1 and day 4 of Nationals you receive 4 days of stipend money.

When COVID came it changed the obligation for swimmers which was to travel early and take a COVID test to clear them to compete. That meant although the swimmer would not swim for 3 more days, they were mandated to be at the event a few days prior. Based on that we deviated from 2.3 and started the daily stipend based on the day the swimmer was obligated to be at the event. As of 2023 forward we now pay based on days of individual competition as permitted in the policies and procedures.

Any yearly subscription renewal (ex: Jotform) that is included in the annual budget and approved by the Board of Directors would not have a supporting approval email. The budget is the approval.

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

Yes, Online Bill Pay through QuickBooks (Melio).

➤ If yes, describe the approval policies for these transactions.

All check requests are approved by the finance vice chair and any other committee members if needed. Check request is then emailed to treasurer for payment.

➤ Explain the process for voiding and cancelling of checks.

If a check needs to be voided it is done through Melio and in QBO. If a check needs to be cancelled Melio is notified. If a case arises when a paper check is written the bank is notified to cancel the check and it is posted accordingly in QBO.

☐ Blank checks are never signed. True

☐ Payments are processed by someone other than the authorizing individual. Yes, payments are authorized by appropriate BOD Members, posted by the Treasurer and payment are finalized and processed through Melio by Finance Vice Chair

## Attachment B – Balance Sheet Variance

## Attachment B – Balance Sheet Variance

### Year over year comparison

Description	As of December 31, 2023	As of December 31, 2022	Increase (Decrease) (in USD)	Change (%)	Explanation
Cash	136,747	152,516	(15,769)	-10%	A
Investments	296,563	325,143	(28,580)	-9%	
Accounts Receivable	-	1,057	(1,057)	-100%	
<b>Total Assets</b>	433,310	478,716	(45,406)		
Current Liabilities	-	-	-	0%	
Credit cards	288	2,788	(2,500)	-90%	B
<b>Total Liabilities</b>	288	2,788	(2,500)		
Equity	433,022	475,928	(42,906)	-9%	
<b>Total Liabilities &amp; Equity</b>	433,310	478,716	(45,406)		

A: Use of prior year start up cash to cover expenses, which exceeded income and a net loss for the year contributed to less cash.

B: Credit Card Balance is paid on due date. Incurred \$288 on due date.

## Attachment C – Income Statement Variance

## Attachment C – Income Statement Variance

### Year over year comparison

Description	For the twelve months ended December 31, 2023	For the twelve months ended December 31, 2022	Increase (Decrease) (in USD)	Change (%)	Explanation
<b>Revenues:</b>					
Interest Income	2	2	-	0%	
Registration Income	27,907	86,281	(58,374)	-68%	A
Meet Income	103,053	95,900	7,153	7%	
Zone Income	4,103	2,485	1,618	65%	
Expedited and Fee income	1,637	1,706	(69)	-4%	
State Income	72,593	69,468	3,125	4%	
Memorial Income	-	350	(350)	-100%	
<b>Total Revenues</b>	<b>209,295</b>	<b>256,192</b>	<b>(46,897)</b>		
<b>Expenses:</b>					
Fees	431	757	(326)	-43%	
Software	423	847	(424)	-50%	
Supplies	-	159	(159)	-100%	
Services	37,716	32,645	5,071	16%	B
Equipment	-	63	(63)	-100%	
Meetings	5,586	5,583	3	0%	
Misc expenses	100,650	156,411	(55,761)	-36%	C
Workshops	15,622	2,351	13,271	564%	D
Swim meets	45,852	41,846	4,006	10%	E
Coaches	14,577	10,608	3,969	37%	F
Foundation	1,050	2,500	(1,450)	-58%	
Bad Debt Write Off	657	-	657	0%	
<b>Total Expenses</b>	<b>222,564</b>	<b>253,770</b>	<b>(31,206)</b>		
<b>Net Income</b>	<b>(13,269)</b>	<b>2,422</b>	<b>(15,691)</b>		

A: There was a change in how USA Swimming and OKSI collected registration fees during the year.

B: There was higher participation in 2023.

C: OKSI reduced spending and expenses for the year.

D: Increased travel costs and workshop participation during the year.

E: Increase in participation during the year.

F: Due to an increase in participation, there was an increase in coaching expenses during the year.

## Attachment C – Income Statement Variance

### Budget to Actual comparison

Description	Actual December 31, 2023	Budget December 31, 2023	Increase (Decrease) (in USD)	Change (%)	Explanation
<b>Revenues:</b>					
Interest Income	2	1,200	1,198	99.83%	A
Registration Income	27,907	32,000	4,093	12.79%	
Meet Income	103,053	113,000	9,947	8.80%	
Travel	-	1,000	1,000	100.00%	
Zone Income	4,103	3,000	(1,103)	-36.77%	B
Expedited and Fee Income	1,637	500	(1,137)	-227.40%	
Merchandise sales	-	-	-	0.00%	
State Income	72,593	75,000	2,407	3.21%	
<b>Total Revenues</b>	<b>209,295</b>	<b>225,700</b>	<b>16,405</b>		
<b>Expenses:</b>					
Fees	431	1,095	664	60.64%	B
Software	423	2,000	1,577	78.85%	
Supplies	-	200	200	100.00%	
Services	37,716	43,000	5,284	12.29%	
Equipment	-	2,500	2,500	100.00%	B
Meetings	5,586	6,000	414	6.90%	
Misc Expenses	100,650	125,450	24,800	19.77%	
Swim Meets	45,852	75,000	29,148	38.86%	
Coaches	14,577	17,500	2,923	16.70%	B
Workshops	15,622	14,500	(1,122)	-7.74%	
Foundation	1,050	2,500	1,450	58.00%	
Postage	-	250	250	100.00%	
Bad Debt Write Off	657	-	(657)	0.00%	
<b>Total Expenses</b>	<b>222,564</b>	<b>289,995</b>	<b>67,431</b>		
<b>Net Income</b>	<b>(13,269)</b>	<b>(64,295)</b>	<b>(51,026)</b>		

A: Came in under budget projections, due to timing variances of late December registrations with USA Swimming being recorded in 2024.

B: Oklahoma Swimming had less expenses than anticipated

Attachment D – IRS Form 990

# Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning

, and ending

\*\*-\*\*\*2862

## OKLAHOMA SWIMMING, INC.

Net Asset / Fund Balance at Beginning of Year

446,561

### Revenue

Contributions

Program service revenue

209,293

Investment income

7,028

Capital gain / loss

1,281

Fundraising / Gaming:

Gross revenue

Direct expenses

Net income

Other income

0

Total revenue

217,602

### Expenses

Program services

217,552

Management and general

6,497

Fundraising

Total expenses

224,049

Excess / (deficit)

-6,447

Changes

25,211

Net Asset / Fund Balance at End of Year

465,325

### Reconciliation of Revenue

Total revenue per financial statements

Less:

Unrealized gains

Donated services

Recoveries

Other

Plus:

Investment expenses

Other

Total revenue per return

217,602

### Reconciliation of Expenses

Total expenses per financial statements

Less:

Donated services

Prior year adjustments

Losses

Other

Plus:

Investment expenses

Other

Total expenses per return

224,049

### Balance Sheet

	Beginning	Ending	Differences
Assets	<u>449,349</u>	<u>465,613</u>	
Liabilities	<u>2,788</u>	<u>288</u>	
Net assets	<u><u>446,561</u></u>	<u><u>465,325</u></u>	<u>18,764</u>

### Miscellaneous Information

Amended return

Return / extended due date 11/15/24

Failure to file penalty



## **Filing Instructions**

### **OKLAHOMA SWIMMING, INC.**

#### **Exempt Organization / Private Foundation Tax Return(s)**

**Taxable Year Ended December 31, 2023**

#### **Federal Filing Instructions**

Your Form 990 for the year ended 12/31/23 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Hood Professional Services LLC  
5350 East 46th Street, Suite 130  
Tulsa, OK 74135-3537

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

Form **8879-TE****IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or fiscal year beginning . . . . . 2023, and ending . . . . . 20 . . . . .

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.****2023**

Name of filer

**OKLAHOMA SWIMMING, INC.**

EIN or SSN

**\*\*-\*\*\*2862**

Name and title of officer or person subject to tax

**JENNIFER SALCHER  
FINANCE VICE CHAIR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here	<input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b>	<b>217,602</b>
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b>	
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b>	
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b>	
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b>	
<b>6a</b> Form 990-T check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b>	
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b>	
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b>	
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b>	
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b>	

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize **HOOD PROFESSIONAL SERVICES LLC** to enter my PIN **36254** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

**05/15/24****Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**\*\*\*\*\***

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature

**PAUL HOOD CPA**

Date

**05/15/24****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

DAA

<b>Form 990</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Return of Organization Exempt From Income Tax</b> <small>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)</small> <b>Do not enter social security numbers on this form as it may be made public.</b> <b>Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.</b>	<small>OMB No. 1545-0047</small> <b>2023</b> <b>Open to Public Inspection</b>

<b>A For the 2023 calendar year, or tax year beginning , and ending</b>			
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>OKLAHOMA SWIMMING, INC.</b>		<b>D</b> Employer identification number <b>**-***2862</b>
	Doing business as		<b>E</b> Telephone number <b>918-638-0279</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. BOX 483</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>BROKEN ARROW OK 74013</b>		<b>G</b> Gross receipts\$ <b>217,602</b>
	<b>F</b> Name and address of principal officer: <b>DENIS MINK</b> <b>P.O. BOX 483</b> <b>BROKEN ARROW OK 74013</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: <b>WWW.OKS.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1982</b>	<b>M</b> State of legal domicile: <b>OK</b>

<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO DEVELOP EXCELLENCE, INTEGRITY AND GROWTH IN SWIMMING IN A SAFE ENVIRONMENT FOR ALL</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>15</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>15</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>25</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>256,192</b>	<b>0</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-26,635</b>	<b>209,293</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>8,309</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>229,557</b>	<b>0</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		<b>0</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>258,087</b>	<b>224,049</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>258,087</b>	<b>224,049</b>
<b>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-28,530</b>	<b>-6,447</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>449,349</b>	<b>465,613</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>2,788</b>	<b>288</b>
		<b>446,561</b>	<b>465,325</b>

<b>Part II Signature Block</b>					
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.					
<b>Sign Here</b>	Signature of officer <b>JENNIFER SALCHER</b>			Date <b>FINANCE VICE CHAIR</b>	
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL HOOD CPA</b>		Preparer's signature <b>PAUL HOOD CPA</b>		Date <b>05/28/24</b>
	Firm's name <b>HOOD PROFESSIONAL SERVICES LLC</b>		Firm's EIN <b>**-***4487</b>		Check <input type="checkbox"/> if self-employed PTIN <b>*****</b>
	Firm's address <b>5350 EAST 46TH STREET, SUITE 130 TULSA, OK 74135-3537</b>		Phone no. <b>918-747-7000</b>		

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 or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**TO DEVELOP EXCELLENCE, INTEGRITY AND GROWTH IN SWIMMING IN A SAFE ENVIRONMENT FOR ALL****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ **217,552** including grants of\$ ) (Revenue \$ **209,293** )**DEVELOP INCLUSIVE COMPETITIVE OPPORTUNITIES AND RELATIONSHIPS THAT PROMOTE LEADERSHIP, EXCELLENCE AND GROWTH.****4b** (Code: ) (Expenses \$ including grants of\$ ) (Revenue \$ )**N/A****4c** (Code: ) (Expenses \$ including grants of\$ ) (Revenue \$ )**N/A****4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses **217,552**

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		<b>X</b>
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 7	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	<b>X</b>

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)</b>		Yes	No
<b>2a</b>	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	<b>2a</b>	<b>0</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</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)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	

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

**Section A. Governing Body and Management**

	1a	15	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		<b>15</b>		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	<b>15</b>		
<b>2</b> 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?			<b>2</b>	<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?			<b>5</b>	<b>X</b>
<b>6</b> Did the organization have members or stockholders?			<b>6</b>	<b>X</b>
<b>7a</b> 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?			<b>7a</b>	<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			<b>8a</b>	<b>X</b>
<b>b</b> Each committee with authority to act on behalf of the governing body?			<b>8b</b>	<b>X</b>
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.			<b>9</b>	<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</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?	<b>10b</b>	<b>X</b>
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	<b>X</b>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<b>X</b>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<b>X</b>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>12c</b>	<b>X</b>
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</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?	<b>16b</b>	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **OK**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**JENNIFER SALCHER**

**P.O. BOX 483**

**BROKEN ARROW**

**OK 74013**

**918-638-0279**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>BOB STAAB</b>	40.00									
<b>GENERAL MANAGER</b>	0.00			X				22,762	0	0
(2) <b>DENIS MINK</b>	5.00									
<b>GENERAL CHAIR</b>	0.00	X		X				0	0	0
(3) <b>SCOTT EUDEY</b>	3.00									
<b>ADMIN. VICE CHAIR</b>	0.00	X		X				0	0	0
(4) <b>JENNIFER SALCHER</b>	3.00									
<b>FINANCE VICE CHAIR</b>	0.00	X		X				0	0	0
(5) <b>CHAD ENGLEHART</b>	3.00									
<b>SR. PROG. VICE-CHAIR</b>	0.00	X		X				0	0	0
(6) <b>PAMELA BRADLEY</b>	3.00									
<b>AGE GROUP VICE-CHAIR</b>	0.00	X		X				0	0	0
(7) <b>ALLI DENISON</b>	3.00									
<b>SECRETARY</b>	0.00	X		X				0	0	0
(8) <b>PAM RIDDLE</b>	3.00									
<b>TREASURER</b>	0.00			X				0	0	0
(9) <b>LYNNE GORMAN</b>	3.00									
<b>COACHES' REP.</b>	0.00	X						0	0	0
(10) <b>BETH HARKINS</b>	3.00									
<b>DEI CHAIR</b>	0.00	X						0	0	0
(11) <b>CAROLE LEE</b>	3.00									
<b>SAFE SPORT CHAIR</b>	0.00	X						4,500	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>MARISSA WILLIAMS</b>										
(12) <b>SENIOR ATHLETE REP.</b>	3.00 0.00	X						0	0	0
(13) <b>ALEXIS SELDEN</b>										
(13) <b>AT-LARGE SR ATHLETE</b>	3.00 0.00	X						0	0	0
(14) <b>ELLA LUNDT</b>										
(14) <b>JUNIOR ATHLETE REP.</b>	3.00 0.00	X						0	0	0
(15) <b>KAIDA BRADLEY</b>										
(15) <b>AT-LARGE JR ATHLETE</b>	3.00 0.00	X						0	0	0
(16)										
(17)										
(18)										
(19)										
<b>1b Subtotal</b>								<b>27,262</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>27,262</b>		

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<b>X</b>

**Section B. Independent Contractors**

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

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

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

0

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f						
<b>Program Service Revenue</b>	<b>2a</b> SWIM MEETS, DUES & FEES, ETC.		Business Code	209,293			209,293
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			209,293			
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			7,028		
<b>4</b> Income from investment of tax-exempt bond proceeds							
<b>5</b> Royalties							
<b>6a</b> Gross rents		<b>6a</b>	(i) Real (ii) Personal				
<b>b</b> Less: rental expenses		<b>6b</b>					
<b>c</b> Rental inc. or (loss)		<b>6c</b>					
<b>d</b> Net rental income or (loss)							
<b>7a</b> Gross amount from sales of assets other than inventory		<b>7a</b>	(i) Securities (ii) Other				
<b>b</b> Less: cost or other basis and sales exps.		<b>7b</b>					
<b>c</b> Gain or (loss)		<b>7c</b>					
<b>d</b> Net gain or (loss)			1,281			1,281	
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		<b>8a</b>					
<b>b</b> Less: direct expenses		<b>8b</b>					
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19		<b>9a</b>					
<b>b</b> Less: direct expenses		<b>9b</b>					
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11a</b>		Business Code				
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
	<b>12 Total revenue.</b> See instructions			217,602	0	0	217,602

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

☒**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	5,230	5,230		
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology	423	423		
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	6,700	6,700		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>SWIM MEET EXPENSES</b>	110,220	110,220		
<b>b</b> <b>LSC SERVICES</b>	32,486	25,989	6,497	
<b>c</b> <b>ZONES EXPENSE</b>	19,642	19,642		
<b>d</b> <b>COACHES EXPENSE</b>	14,577	14,577		
<b>e</b> All other expenses	34,771	34,771		
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	224,049	217,552	6,497	0
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing .....	<b>152,516</b>	<b>1</b>	<b>136,747</b>
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments—publicly traded securities .....	<b>296,833</b>	<b>11</b>	<b>328,866</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	<b>449,349</b>	<b>16</b>	<b>465,613</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....		<b>17</b>	
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	<b>2,788</b>	<b>25</b>	<b>288</b>
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	<b>2,788</b>	<b>26</b>	<b>288</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	<b>446,561</b>	<b>27</b>	<b>465,325</b>
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32 Total net assets or fund balances</b> .....	<b>446,561</b>	<b>32</b>	<b>465,325</b>
	<b>33 Total liabilities and net assets/fund balances</b> .....	<b>449,349</b>	<b>33</b>	<b>465,613</b>

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>217,602</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>224,049</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-6,447</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>446,561</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>25,211</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>465,325</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>2c</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	<b>3a</b>	<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	<b>3b</b>	

**SCHEDULE A**  
**(Form 990)**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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Name of the organization

**OKLAHOMA SWIMMING, INC.**

Employer identification number

**\*\*-\*\*\*2862****Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990) 2023

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	339,572	207,330	363,712	256,192	209,293	1,376,099
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	339,572	207,330	363,712	256,192	209,293	1,376,099
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						1,376,099

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	339,572	207,330	363,712	256,192	209,293	1,376,099
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	524	2,775	5,627	6,764	7,028	22,718
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						1,398,817
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	98.38 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	98.87 %
<b>16a 33 1/3% support test — 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test — 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test — 2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test — 2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		



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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2023</b> (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2022</b> Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3% support tests — 2023.** 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 — 2022.** 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 Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>2a</b>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>3b</b>			

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

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

  

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023			
<b>a</b> From 2018 .....			
<b>b</b> From 2019 .....			
<b>c</b> From 2020 .....			
<b>d</b> From 2021 .....			
<b>e</b> From 2022 .....			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019 .....			
<b>b</b> Excess from 2020 .....			
<b>c</b> Excess from 2021 .....			
<b>d</b> Excess from 2022 .....			
<b>e</b> Excess from 2023 .....			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**PART II, LINE 10 - OTHER INCOME DETAIL**

\$ 0

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Name of the organization

Employer identification number

**OKLAHOMA SWIMMING, INC.****\*\*-\*\*\*2862****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements**

Complete if the organization answered "Yes" on 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 (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 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 Tax Year
a Total number of conservation easements .....	<b>2a</b>
b Total acreage restricted by conservation easements .....	<b>2b</b>
c Number of conservation easements on a certified historic structure included on line 2a .....	<b>2c</b>
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	<b>2d</b>

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

9 In Part XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, 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 XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, 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) Revenue included on 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 FASB ASC 958 relating to these items.

a Revenue included on 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 acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** ☐ Public exhibition **d** ☐ Loan or exchange program  
**b** ☐ Scholarly research **e** ☐ Other .....

**c** ☐ Preservation for future generations

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

**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" on 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 XIII and complete the following table.

	Amount
<b>c</b> Beginning balance .....	<b>1c</b> .....
<b>d</b> Additions during the year .....	<b>1d</b> .....
<b>e</b> Distributions during the year .....	<b>1e</b> .....
<b>f</b> Ending balance .....	<b>1f</b> .....

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ..... %  
**b** Permanent endowment ..... %  
**c** Term endowment ..... %  
 The percentages on lines 2a, 2b, and 2c should equal 100%.

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

(i) Unrelated organizations? ☐ Yes ☐ No **3a(i)** ☐ ☐  
 (ii) Related organizations? ☐ Yes ☐ No **3a(ii)** ☐ ☐

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No **3b** ☐ ☐

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....				
<b>e</b> Other .....				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....



**Part VII Investments – Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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 .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) .....		

**Part VIII Investments – Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B)) .....		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) .....	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>CREDIT CARD PAYABLES</b>	<b>288</b>
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) .....	<b>288</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

## Part XIII Supplemental Information

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part XIII** Supplemental Information *(continued)*

**SCHEDULE O  
(Form 990)**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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Name of the organization

**OKLAHOMA SWIMMING, INC.**

Employer identification number

**\*\*-\*\*\*2862****FORM 990, PART I, LINE 6**

VOLUNTEERS PROVIDE SERVICES SUCH AS OFFICIATING AT SWIM MEETS,  
ADMINISTERING ACTIVITIES SUCH AS OFFICIALS COORDINATION AND TRAINING, MEET  
ADMINISTRATION, SUPPORT OF LSC FUNCTIONS AND OTHER TASKS AS IDENTIFIED BY  
THE BOARD OF DIRECTORS AND MEMBERSHIP.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
THE BOARD REVIEWS THE TAX RETURN PRIOR TO SUBMITTING TO THE INTERNAL  
REVENUE SERVICE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
OFFICERS AND MEMBERS TYPICALLY RECEIVE NO COMPENSATION FOR SERVICES AND  
SERVE AS VOLUNTEERS. CERTAIN BOARD MEMBERS SERVING IN OFFICER POSITIONS MAY  
RECEIVE NOMINAL CONTRACT AMOUNTS PER YEAR.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

**FORM 990, PART IX, LINE 24E - OTHER EXPENSES****DESCRIPTION****TOT/PROG SERVICE****MGT & GENERAL****FUNDRAISING****OFFICIALS EXPENSE**

\$ 9,685

\$ 0

\$ 0

**WORKSHOPS**

\$ 9,216

\$ 0

\$ 0

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

OKLAHOMA SWIMMING, INC.

\*\*-\*\*\*2862

## OTHER PROGRAM, DEI

\$ 6,406

\$ 0

\$ 0

## HOD/BOARD MEETINGS

\$ 5,586

\$ 0

\$ 0

## INVESTMENT FEES

\$ 1,485

\$ 0

\$ 0

## FOUNDATION CHAMPIONS CLUB

\$ 1,050

\$ 0

\$ 0

## BAD DEBT EXPENSE

\$ 657

\$ 0

\$ 0

## DUES &amp; FEES

\$ 586

\$ 0

\$ 0

## MISCELLANEOUS

\$ 100

\$ 0

\$ 0

## TOTAL

\$ 34,771

\$ 0

\$ 0

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning , ending		

Name

Taxpayer Identification Number

**OKLAHOMA SWIMMING, INC.****\*\*-\*\*\*2862**

		2022	2023	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	1. 256,192		-256,192
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3.		
	4. Program service revenue	4.	209,293	209,293
	5. Investment income	5. 6,764	7,028	264
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. -33,399	1,281	34,680
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.		
	12. <b>Total revenue.</b> Add lines 1 through 11	12. 229,557	217,602	-11,955
<b>Expenses</b>	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16.		
	17. Professional fundraising fees	17.		
	18. Other professional fees	18.	5,230	5,230
	19. Occupancy, rent, utilities, and maintenance	19.		
	20. Depreciation and Depletion	20.		
	21. Other expenses	21. 258,087	218,819	-39,268
	22. <b>Total expenses.</b> Add lines 13 through 21	22. 258,087	224,049	-34,038
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	23. -28,530	-6,447	22,083
<b>Other Information</b>	24. Total exempt revenue	24. 229,557	217,602	-11,955
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. -26,635	217,602	244,237
	27. Total assets	27. 449,349	465,613	16,264
	28. Total liabilities	28. 2,788	288	-2,500
	29. Retained earnings	29. 446,561	465,325	18,764
	30. Number of voting members of governing body	30. 12	15	
	31. Number of independent voting members of governing body	31. 12	15	
	32. Number of employees	32. 0	0	
	33. Number of volunteers	33. 8	25	

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>OKLAHOMA SWIMMING, INC.</b>	Employer Identification Number <b>**-***2862</b>
--	---

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....	339,572	207,330	363,712	256,192		
Membership dues .....						
Program service revenue .....					209,293	
Capital gain or loss .....		7,797	10,952	-33,399	1,281	
Investment income .....	524	2,775	5,627	6,764	7,028	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....						
<b>Total revenue</b> .....	<b>340,096</b>	<b>217,902</b>	<b>380,291</b>	<b>229,557</b>	<b>217,602</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....						
Other compensation .....						
Professional fees .....					5,230	
Occupancy costs .....						
Depreciation and depletion .....						
Other expenses .....	290,508	179,744	349,440	258,087	218,819	
<b>Total expenses</b> .....	<b>290,508</b>	<b>179,744</b>	<b>349,440</b>	<b>258,087</b>	<b>224,049</b>	
<b>Excess or (Deficit)</b> .....	<b>49,588</b>	<b>38,158</b>	<b>30,851</b>	<b>-28,530</b>	<b>-6,447</b>	
Total exempt revenue .....	340,096	217,902	380,291	229,557	217,602	
Total unrelated revenue .....						
Total excludable revenue .....	524	10,572	16,579	-26,635	217,602	
Total Assets .....	406,134	444,240	477,591	449,349	465,613	
Total Liabilities .....	52		2,500	2,788	288	
Net Fund Balances .....	406,082	444,240	475,091	446,561	465,325	

**Taxable Interest on Investments**

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
INTEREST, ARVEST BANK	\$ 2		14			
INTEREST, FIRST WESTERN	162		14			
TOTAL	\$ 164					

**Taxable Dividends from Securities**

Description		Unrelated	Exclusion	Postal	Acquired after	US
	Amount	Business	Code	Code	6/30/75	Obs (\$ or %)
DIVIDENDS	\$ 6,864		14			
TOTAL	\$ 6,864					



**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
OFFICIALS EXPENSE	\$ 9,685	\$ 9,685	\$	\$
WORKSHOPS	9,216	9,216		
OTHER PROGRAM, DEI	6,406	6,406		
HOD/BOARD MEETINGS	5,586	5,586		
INVESTMENT FEES	1,485	1,485		
FOUNDATION CHAMPIONS CLUB	1,050	1,050		
BAD DEBT EXPENSE	657	657		
DUES & FEES	586	586		
MISCELLANEOUS	100	100		
TOTAL	\$ 34,771	\$ 34,771	\$ 0	\$ 0

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST, ARVEST BANK	\$ 2
INTEREST, FIRST WESTERN	162
DIVIDENDS	6,864
TOTAL	\$ 7,028

**Net unrealized gains on invest**

Description	Amount
UNREALIZED GAIN OR (LOSS)	\$ 25,211
TOTAL	\$ 25,211

Attachment E – Internally Prepared Financial Statements

# Oklahoma Swimming Inc.

## Statement of Financial Position

As of December 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Arvest Bank - Aquatic	110,521.55
Arvest Bank - Registration	26,018.47
Arvest Bank - Savings	206.66
Arvest Bank - Travel	0.00
Citizen's Bank of Edmond	0.00
Savings (Reserve Account)	0.00
Transfer to Aquatic Fund	0.00
<b>Total Bank Accounts</b>	<b>\$136,746.68</b>
Other Current Assets	
First Western Investment Account	296,562.68
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$296,562.68</b>
<b>Total Current Assets</b>	<b>\$433,309.36</b>
<b>TOTAL ASSETS</b>	<b>\$433,309.36</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Arvest Credit Card	288.00
CBE Credit Card	0.00
<b>Total Credit Cards</b>	<b>\$288.00</b>
<b>Total Current Liabilities</b>	<b>\$288.00</b>
<b>Total Liabilities</b>	<b>\$288.00</b>
Equity	
Opening Balance Equity	193,110.32
Unrestricted Net Assets	253,180.14
Net Revenue	-13,269.10
<b>Total Equity</b>	<b>\$433,021.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$433,309.36</b>

# Oklahoma Swimming Inc.

## Statement of Activity

January - December 2023

	TOTAL
Revenue	
510 Interest Income	
514 Inter - Arvest Bank Savings	0.52
519 Interest Citizens bank of E	1.25
<b>Total 510 Interest Income</b>	<b>1.77</b>
520 OKS Registration Income	27,906.80
530 Meet Sanction Income	4,075.00
540 Meet Entry Income	98,978.00
560 Zone Income	
560.1 Central Zones Income	3,897.35
560.2 Open Water Zones Income	205.92
<b>Total 560 Zone Income</b>	<b>4,103.27</b>
590 Expedited and Fee Income	1,636.36
594 Online Payment Income	0.20
598 State Income	
598.2 OKS 14-Under State Income	30,556.00
598.3 OKS LCM State Income	42,037.50
<b>Total 598 State Income</b>	<b>72,593.50</b>
Sales	0.00
<b>Total Revenue</b>	<b>\$209,294.90</b>
GROSS PROFIT	<b>\$209,294.90</b>
Expenditures	
600 Dues & Fees	
602 Bank Service Fee	-15.00
604 Central Zone	446.25
<b>Total 600 Dues &amp; Fees</b>	<b>431.25</b>
610 Computer Software	422.85
640 Professional Services	5,230.00
650 LSC Services	
654 Registration Services	4,500.00
655 Treasurer Services	4,500.00
656 Miscellaneous LSC Services	23,485.70
<b>Total 650 LSC Services</b>	<b>32,485.70</b>
670 HOD/BOD Meetings	5,586.33
680 Convention Seminar Expense	6,699.88

# Oklahoma Swimming Inc.

## Statement of Activity

January - December 2023

	TOTAL
710 Age Group Meets	
714 Central Zones	
714.1 Central Zones Meet	7,571.80
714.2 Central Zones Open Water Meet	130.00
<b>Total 714 Central Zones</b>	<b>7,701.80</b>
719 State Meet Expenses	2,940.35
719.1 OKS Senior State Expenses	192.94
719.2 OKS 14-Under State Expenses	30,851.96
719.3 OKS LCM State Expenses	42,413.25
<b>Total 719 State Meet Expenses</b>	<b>76,398.50</b>
<b>Total 710 Age Group Meets</b>	<b>84,100.30</b>
720 Swimmers Expenses	
721 Summer Sectional	7,800.00
724 Spring Sectional	5,800.00
726 US Open	470.00
727 Winter Juniors	2,750.00
728 TYR	860.00
729 Futures	8,440.00
732 Zones	12,030.00
<b>Total 720 Swimmers Expenses</b>	<b>38,150.00</b>
740 Coaches Expenses	
741 Coaches Education	5,500.00
742 Coaches Travel	9,077.30
<b>Total 740 Coaches Expenses</b>	<b>14,577.30</b>
750 DEI Clinics	6,406.01
755 Workshops	
756 LSC Practice Day	4,592.92
759 LSC Travel Workshops	4,623.56
<b>Total 755 Workshops</b>	<b>9,216.48</b>
760 Zones Expenses	
760.1 Central Zones Expenses	5,678.92
760.2 Open Water Zones Expenses	1,486.54
<b>Total 760 Zones Expenses</b>	<b>7,165.46</b>
770 Officials Expense	9,684.81
800 Miscellaneous Expense	100.00
810 Foundation -Champions Club	1,050.00
845 Merchant Service Fees	117.50
846 Melio Credit card fee	147.64
847 QuickBooks Payments Fees	335.93
<b>Total Expenditures</b>	<b>\$221,907.44</b>
NET OPERATING REVENUE	<b>\$ -12,612.54</b>

Oklahoma Swimming Inc.

Statement of Activity

January - December 2023

	TOTAL
Other Expenditures	
Write Off/ Bad Debt	656.56
<b>Total Other Expenditures</b>	<b>\$656.56</b>
NET OTHER REVENUE	<b>\$ -656.56</b>
NET REVENUE	<b>\$ -13,269.10</b>