

Federal Diagnostics

Prepared by: Michael J. Bryant, CPA
03/29/2018 08:52 AM
Jenna_Schuman

Critical Messages

None

Electronic Filing

None

Informational Messages

- ☐ Force field entered with data "3,254" on Screen Exp-2
- ☐ Force field entered with data "3,713,889" on Screen Bal-2
- ☐ Lump sum entry of multiple grant amounts less than or equal to \$5,000 each is indicated; Recipients who've received more than \$5,000 should be listed separately
- ☐ Data accepted via Datasharing review and verify
- ☐ Form 8868 for Form 990/990-EZ extension previously printed; verify extended due date in Screen Ext
- ☐ Return does not qualify for electronic signature for the following reasons:
 - ☐ Officer social security number is missing
 - ☐ Preparer 'Michael J. Bryant, CPA'
 - ☐ 2 Field Notes Exist

Missing Data

Prior Year Data

Balance Sheet - Liabilities and Equity

- ☐ Deferred revenue - BOY 205
- ☐ Separate basis X

Electronic Signature

- ☐ ESign Form 114a X
- ☐ ESign Engagement letter X
- ☐ ESign Consent to disclose X
- ☐ ESign Bank verification wrk X

Tick Data

Input Screen	Current Value	Prior (Ticked) Value	Difference
<input type="checkbox"/> ✓"PARTNER" - Screen 990 - City	CONCORD	SANTA CLARA	

Forms 990 / 990-EZ Return SummaryFor calendar year 2016, or tax year beginning **09/01/16**, and ending **08/31/17****94-2701340****PACIFIC SWIMMING****Net Asset / Fund Balance at Beginning of Year** **3,346,775****Revenue**

Contributions	<u>365,666</u>
Program service revenue	<u>705,615</u>
Investment income	<u>72,696</u>
Capital gain / loss	<u>127,205</u>

Fundraising / Gaming:

Gross revenue _____

Direct expenses _____

Net income _____

Other income 18,089**Total revenue****1,289,271****Expenses**

Program services	<u>889,033</u>
Management and general	<u>185,933</u>

Fundraising

Total expenses**1,074,966****Excess / (deficit)****214,305**

Changes

152,809**Net Asset / Fund Balance at End of Year****3,713,889****Reconciliation of Revenue**Total revenue per financial statements **1,452,483**

Less:

Unrealized gains **152,808**

Donated services _____

Recoveries _____

Other **10,404**

Plus:

Investment expenses _____

Other _____

Total revenue per return **1,289,271****Reconciliation of Expenses**Total expenses per financial statements **1,085,370**

Less:

Donated services _____

Prior year adjustments _____

Losses _____

Other **10,404**

Plus:

Investment expenses _____

Other _____

Total expenses per return **1,074,966****Balance Sheet**

	Beginning	Ending	Differences
Assets	<u>3,424,792</u>	<u>3,789,299</u>	
Liabilities	<u>78,017</u>	<u>75,410</u>	
Net assets	<u><u>3,346,775</u></u>	<u><u>3,713,889</u></u>	<u>367,114</u>

Miscellaneous Information

Amended return _____

Return / extended due date **07/16/18**

Failure to file penalty _____

**Wheeler Accountants LLP
1475 Saratoga Ave Ste 100
San Jose, CA 95129-4951
408-252-1800**

March 29, 2018

CONFIDENTIAL

PACIFIC SWIMMING
1320 WILLOW PASS ROAD, STE 655
CONCORD, CA 94520

Dear Mary:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)
Annual Registration Renewal Fee Report (Form RRF-1)
California Exempt Organization Annual Information Return (Form 199)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

None is required. Your Form 990 for the year ended 8/31/17 shows no balance due.

You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

Wheeler Accountants LLP
1475 Saratoga Ave Ste 100
San Jose, CA 95129-4951

If previously signed and returned no further action is required for Form 8879-EO.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

California Form 199 Filing Instructions

Your Form 199 for the tax year ended 8/31/17 shows a balance due of \$10. Include a check payable to Franchise Tax Board with payment voucher 3586 and write "E.I.N. 94-2701340, FTB 3586" on the check.

Mail the voucher by July 16, 2018 to:

Franchise Tax Board

P.O. Box 942857
Sacramento, CA 94257-0531

If a private delivery service is used, mail to:
Franchise Tax Board
Sacramento, CA 95827

Your return is being filed electronically with the California Franchise Tax Board and is not required to be mailed. If you mail a paper copy of Form 199 to the California Franchise Tax Board it will delay processing of your return. Initial and date the copy, and retain it for your records.

Your electronically filed return is not complete without your signature. Form 8453-EO, California e-file Return Authorization for Exempt Organizations, should be signed and dated by an authorized officer of the corporation and returned to Wheeler Accountants LLP before the electronic file is transmitted to the California Franchise Tax Board.

If you scheduled an electronic funds withdrawal and wish to cancel it, you must call the California Franchise Tax Board at (916) 845-0353 at least two working days prior to the date of withdrawal.

California Form RRF-1 Filing Instructions

Your Form RRF-1 for the tax year ended 8/31/17 shows a balance due of \$150. The return should be signed and dated on Page 1 by an officer representing the organization. Include a check payable to the Attorney General's Registry of Charitable Trusts in the amount of \$150. Write "E.I.N. 94-2701340, RRF-1 Balance Due for the year ended 8/31/17" on the check. Mail the return by July 16, 2018 to:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

A copy of the federal return should be attached and sent with the registration renewal.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Michael J. Bryant, CPA
Wheeler Accountants LLP



1475 Saratoga Ave Ste 100 San Jose, CA 95129-4951 - Phone: 408-252-1800

March 29, 2018

CLIENT ID: PAC1340

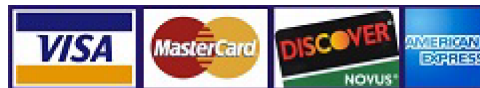
PACIFIC SWIMMING
1320 WILLOW PASS ROAD, STE 655
CONCORD, CA 94520

INVOICE

For professional services rendered in connection with the preparation of the following tax forms for year ending 8/31/17.

Amount due \$ 0.00

Please return this portion with your payment or pay online with eCheck or credit card at www.wheelercpa.com/payments. Thank you for your prompt payment.



Client ID: PAC1340

Card Type: _____ **Exp Date:** _____

Card #: _____ **Security Code:** _____

Signature: _____ **Zip Code:** _____

Please make checks payable to Wheeler Accountants, LLP

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service
Name of exempt organizationFor calendar year 2016, or fiscal year beginning 9/01, 2016, and ending 8/31, 20 17
u Do not send to the IRS. Keep for your records.
u Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**2016**Name and title of officer
PACIFIC SWIMMING
MARY RUDELL
TREASUREREmployer identification number
94-2701340**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, 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 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,289,271</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize WHEELER ACCOUNTANTS LLP to enter my PIN 12345 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2016 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2016 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.

Officer's signature } _____ Date } 03/29/18**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.

77946712345

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization 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 } MICHAEL J. BRYANT, CPA Date } 03/29/18**ERO Must Retain This Form — See Instructions****Do Not Submit This Form To the IRS Unless Requested To Do So****For Paperwork Reduction Act Notice, see back of form.**Form **8879-EO** (2016)

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990 .	OMB No. 1545-0047 2016 Open to Public Inspection
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A For the 2016 calendar year, or tax year beginning 09/01/16, and ending 08/31/17

B Check if applicable: <input checked="" 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	C Name of organization <div style="text-align: center; font-weight: bold; font-size: 1.2em;">PACIFIC SWIMMING</div> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1320 WILLOW PASS ROAD, STE 655 City or town, state or province, country, and ZIP or foreign postal code CONCORD CA 94520	D Employer identification number 94-2701340 E Telephone number 925-825-6041 G Gross receipts \$ 1,838,092
F Name and address of principal officer: DAVID BENJAMIN 1320 WILLOW PASS ROAD CONCORD CA 94520		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.PACSWIM.ORG	H(c) Group exemption number u 5367
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u	L Year of formation: 1980	M State of legal domicile: CA

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	THE OBJECTIVES AND PRIMARY PURPOSE OF PACIFIC SWIMMING SHALL BE THE EDUCATION, INSTRUCTION AND TRAINING OF INDIVIDUALS TO DEVELOP AND IMPROVE THEIR CAPABILITIES IN THE SPORT OF SWIMMING.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	6
	6 Total number of volunteers (estimate if necessary)	6	1250
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	404,614	365,666
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	713,827	705,615
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	39,612	199,901
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,918	18,089
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,183,971	1,289,271
	14 Benefits paid to or for members (Part IX, column (A), line 4)	27,955	67,521
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	238,428	252,479
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) u	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	776,711	754,966
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,043,094	1,074,966
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	140,877	214,305
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	3,424,792	3,789,299
	22 Net assets or fund balances. Subtract line 21 from line 20	78,017	75,410

Part II Signature Block

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

Sign Here	Signature of officer <div style="text-align: center; font-weight: bold; font-size: 1.2em;">MARY RUDELL</div>		Date _____
	Type or print name and title <div style="text-align: center; font-weight: bold;">TREASURER</div>		
Paid Preparer Use Only	Print/Type preparer's name MICHAEL J. BRYANT, CPA	Preparer's signature MICHAEL J. BRYANT, CPA	Date 03/29/18
	Firm's name WHEELER ACCOUNTANTS LLP	Firm's EIN 26-1508234	Check <input type="checkbox"/> if self-employed PTIN P01568974
	Firm's address 1475 SARATOGA AVE STE 100 SAN JOSE, CA 95129-4951	Phone no. 408-252-1800	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2016)

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:

THE OBJECTIVES AND PRIMARY PURPOSE OF PACIFIC SWIMMING SHALL BE THE EDUCATION, INSTRUCTION AND TRAINING OF INDIVIDUALS TO DEVELOP AND IMPROVE THEIR CAPABILITIES IN THE SPORT OF SWIMMING.

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 \$ **889,033** including grants of \$ **67,521**) (Revenue \$ **705,615**)

AGE GROUP (TO AGE 18) SWIMMER COMPETITION AND DEVELOPMENT OPPORTUNITY THROUGH CAMPS; TRAVEL ASSISTANCE TO REGIONAL MEETS; SUPPORT AND SUPERVISION OF LOCAL COMPETITION. SENIOR SWIMMING (PERFORMANCE BASED CLASS) AND ADAPTED SWIMMER COMPETITION AND DEVELOPMENT THROUGH CAMPS AND TRAVEL ASSISTANCE TO NATIONAL MEETS; SUPPORT AND SUPERVISION OF LOCAL COMPETITION. ZONE OPERATION AND MANAGEMENT OF SWIMMING PROGRAMS IN 5 GEOGRAPHIC ZONES TO MEET INDIVIDUALIZED LOCAL COMPETITION NEEDS, INCLUDING 10 ZONE AND LEAGUE CHAMPIONSHIP MEETS, AND PROMULGATION OF INFORMATION AT THE ZONE LEVEL. USA SWIMMING - PASS THROUGH OF ATHLETE, NON-ATHLETE, CLUB AND OTHER MEMBERSHIP DUES COLLECTED ON BEHALF OF AND PAID TO OUR PARENT ORGANIZATION OTHER PROGRAMS INCLUDE DIVERSITY, DISABILITY, OPEN WATER, AND OTHERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **u 889,033**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, 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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 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? If "Yes," complete Schedule F, Parts II and IV		X
16 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? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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>		X
22 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>		X
23 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>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		X
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>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 7		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 6		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
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	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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	24	1b	24	Yes	No
1a 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 in Schedule O.						
b Enter the number of voting members included in line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?					3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
6 Did the organization have members or stockholders?					6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?					7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?					7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					8a	X
b Each committee with authority to act on behalf of the governing body?					8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O					9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **u**
MARY A. RUDELL, TREASURER **1320 WILLOW PASS ROAD, STE 655**
CONCORD **CA 94520** **925-787-2707**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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.

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

☐ Check this box if neither the organization nor any related 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID BENJAMIN	15.00									
GENERAL CHAIRMAN	0.00	X		X				0	0	0
(2) KYLE KIKUTA	1.00									
CHAIR -AGE GROUP COM	0.00	X						0	0	0
(3) MARIE LIN	2.00									
SECRETARY	0.00	X		X				0	0	0
(4) BRAIN HOLM	3.00									
SENIOR COMM CHAIR	0.00	X						0	0	0
(5) LEO LIN	2.00									
AT-LARGE MEMBER	0.00	X						0	0	0
(6) JUDY SEIGRIST	35.00									
REGISTRATION	0.00	X						7,200	0	0
(7) JAMES STRETCH	5.00									
CHAIR, ZONE 1 NORTH	0.00	X						0	0	0
(8) CLIFF REYDA	5.00									
CHAIR, ZONE 1 SOUTH	0.00	X						0	0	0
(9) CLINT BENTON	2.00									
PARLIMEMTARIAN	0.00	X						0	0	0
(10) KEVIN TWOHEY	5.00									
CHAIR, ZONE 3	0.00	X						0	0	0
(11) JIM MOREFIELD	5.00									
CHAIR, ZONE 4	0.00	X						0	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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) DON HEIDARY	1.00									
CLUB DEVELOP CHAIR	0.00	X						0	0	0
(13) PAM REDDING	1.00									
DISABILITY SWIMMING	0.00	X						0	0	0
(14) PAUL REIDL	1.00									
ADMIN. REVIEW BOARD	0.00	X						0	0	0
(15) RICK BEEBE	1.00									
RECORDS CHAIR	0.00	X						0	0	0
(16) MARSHA BENJAMIN	1.00									
OPEN WATER CHAIR	0.00	X						0	0	0
(17) KENT YOSHIWARA	2.00									
DIVERSITY COMM CHAIR	0.00	X						0	0	0
(18) JAY ROWLAND	2.00									
AT-LARGE MEMBER	0.00	X						0	0	0
(19) MARY RUDELL	39.00									
TREASURER	0.00	X		X				0	0	0
1b Sub-total							u	7,200		
c Total from continuation sheets to Part VII, Section A							u			
d Total (add lines 1b and 1c)							u	7,200		

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 **u 0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

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 **u**

0

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	365,666			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	u	365,666			
Program Service Revenue	2a MEET REVENUES	Busn. Code	622,749	622,749		
	b AGE GROUP PROGRAMS		53,476	53,476		
	c FAR WESTERNS		21,445	21,445		
	d CAMPS AND OTHER PROGRAM		7,945	7,945		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	u	705,615			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	72,696	72,696	
4 Income from investment of tax-exempt bond proceeds		u				
5 Royalties		u				
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)		u				
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis & sales exps.			538,417			
c Gain or (loss)			127,205			
d Net gain or (loss)		u	127,205	127,205		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events		u				
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities		u				
10a Gross sales of inventory, less returns and allowances		a	8,617			
b Less: cost of goods sold		b	10,404			
c Net income or (loss) from sales of inventory		u	-1,787	-1,787		
Miscellaneous Revenue		Busn. Code				
11a OTHER REVENUE		15,144	15,144			
b CREDIT CARD POINTS REDEMPTION		3,000	3,000			
c MARKETING REVENUE		1,732	1,732			
d All other revenue						
e Total. Add lines 11a-11d	u	19,876				
12 Total revenue. See instructions.	u	1,289,271	923,605	0	0	

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	67,521	67,521		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	252,479	164,111	88,368	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	26,444		26,444	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	35,598		35,598	
12 Advertising and promotion	1,750		1,750	
13 Office expenses	32,772		32,772	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,254	3,254		
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NATIONAL PROGRAM	177,963	177,963		
b AGE GROUP EXPENSES	167,193	167,193		
c OFFICIAL EXPENSES	67,204	67,204		
d EVENTS	56,895	56,895		
e All other expenses	185,893	184,892	1,001	
25 Total functional expenses. Add lines 1 through 24e	1,074,966	889,033	185,933	0
26 Joint costs. 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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	857,782	1	1,053,973
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	17,605	4	5,049
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	15,010	8	8,346
	9 Prepaid expenses and deferred charges	20,169	9	13,062
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 34,068		
	b Less: accumulated depreciation	10b 28,657		
		8,664	10c	5,411
	11 Investments—publicly traded securities	2,505,562	11	2,703,458
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,424,792	16	3,789,299	
Liabilities	17 Accounts payable and accrued expenses	74,348	17	70,655
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,669	25	4,755
	26 Total liabilities. Add lines 17 through 25	78,017	26	75,410
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,346,775	27	3,713,889
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	3,346,775	33	3,713,889	
34 Total liabilities and net assets/fund balances	3,424,792	34	3,789,299	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,289,271
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,074,966
3	Revenue less expenses. Subtract line 2 from line 1	3	214,305
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,346,775
5	Net unrealized gains (losses) on investments	5	152,809
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,713,889

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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		X
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c 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 in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) VERONICA HERNANDEZ	3.00									
VICE CHAIR-DEVELOP	0.00	X						0	0	0
(21) DEBBIT TUCKER	10.00									
VICE CHAIR-OPERATION	0.00	X						0	0	0
(22) MICHAEL DAVIS	5.00									
OFFICIALS CHAIR	0.00	X						0	0	0
(23) CALLA RICHARDS	2.00									
SR ATHLETE REP	0.00	X						0	0	0
(24) LAARY RICE	2.00									
MEMBER AT LARGE	0.00	X						0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **u**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 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>		

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 **u**

SCHEDULE A
(Form 990 or 990-EZ)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.

u Attach to Form 990 or Form 990-EZ.**u** Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340**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 or 990-EZ).)
- 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 in 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)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2016

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) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions)	12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here		<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2015. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 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) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,387,999	1,383,129	445,494	404,614	365,666	3,986,902
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	679,449	661,802	845,541	739,745	734,108	3,660,645
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,067,448	2,044,931	1,291,035	1,144,359	1,099,774	7,647,547
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						7,647,547

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	2,067,448	2,044,931	1,291,035	1,144,359	1,099,774	7,647,547
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	73,611	67,426	71,578	71,518	72,696	356,829
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	73,611	67,426	71,578	71,518	72,696	356,829
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,141,059	2,112,357	1,362,613	1,215,877	1,172,470	8,004,376
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	95.54 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	95.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	4 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	4 %

- 19a 33 1/3% support tests—2016.** 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—2015.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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 Part VI when and how the organization made the determination.</i>		
c 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 Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
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 Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c 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 Part VI 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>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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 Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a 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 Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in 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 Part VI.</i>		
10a 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 10b below.</i>		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>		
1		
2 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>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
1		
2 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>		
2		
3 By reason of the relationship described in (2), 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>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a 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>		
2a		
b Did the activities described in (a) 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>		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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>Provide details in Part VI.</i>		
3a		
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>		
3b		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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 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	Distributable Amount. 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	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2016 from Section C, line 6		
10	Line 8 amount divided by Line 9 amount		

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013			
d	From 2014			
e	From 2015			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2016 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2017. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b	Excess from 2013			
c	Excess from 2014			
d	Excess from 2015			
e	Excess from 2016			

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.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****u** 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.**u** Attach to Form 990.**u** Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340**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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year **u**

4 Number of states where property subject to conservation easement is located **u**

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 **u**

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **u** \$

8 Does each conservation easement reported on line 2(d) 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 SFAS 116 (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 SFAS 116 (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 **u** \$

(ii) Assets included in Form 990, Part X **u** \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 **u** \$

b Assets included in Form 990, Part X **u** \$

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 are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
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:

- c** Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	
1d	
1e	
1f	

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 ☐ Yes ☐ No

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment **u** %
b Permanent endowment **u** %
c Temporarily restricted endowment **u** %

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
(ii) related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		34,068	28,657	5,411
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) u				5,411

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) u		

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) u		

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) u	

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) PAYROLL LIABILITIES	3,841	
(3) ACCRUED EXPENSES	914	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	4,755	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	1,452,483
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	152,808
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	10,404
e	Add lines 2a through 2d	2e	163,212
3	Subtract line 2e from line 1	3	1,289,271
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,289,271

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.

1	Total expenses and losses per audited financial statements	1	1,085,370
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	10,404
e	Add lines 2a through 2d	2e	10,404
3	Subtract line 2e from line 1	3	1,074,966
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,074,966

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 X - FIN 48 FOOTNOTE

PER GAAP, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH A TAX POSITION TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND ACCORDINGLY, THEY WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX. NO INTEREST OR PENALTIES WERE ACCRUED AS OF ADOPTION OF THE STANDARD.

FOR THE YEARS ENDED AUGUST 31, 2017 AND 2016, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN THE FINANCIAL STATEMENTS.

THERE WAS NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED AUGUST 31, 2017

Part XIII Supplemental Information (continued)

AND 2016. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS MADE IN THESE
FINANCIAL STATEMENTS.

THE ORGANIZATION IS SUBJECT TO POTENTIAL EXAMINATION BY TAXING AUTHORITIES
FOR INCOME TAX RETURNS FILED IN THE U.S. FEDERAL JURISDICTION AND THE STATE
OF CALIFORNIA. THE TAX YEARS THAT REMAIN SUBJECT TO POTENTIAL EXAMINATION
FOR THE U.S. FEDERAL JURISDICTION ARE AUGUST 31, 2014 AND FORWARD. THE
STATE OF CALIFORNIA TAX JURISDICTION RETURNS SUBJECT TO POTENTIAL
EXAMINATION FOR TAX YEARS ARE DECEMBER 31, 2013 AND FORWARD.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS	\$	10,404
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PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS	\$	10,404
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SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Employer identification number

PACIFIC SWIMMING**94-2701340****FORM 990 - ADDITIONAL INFORMATION****FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES**PACIFIC SWIMMING SHALL PROMOTE SWIMMING FOR THE BENEFIT OF SWIMMERS OF ALL
AGES AND ABILITIES IN ACCORDANCE WITH ITS BYLAWS, POLICIES AND PROCEDURES.**FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT**VOLUNTEER MANAGEMENT AND SUPERVISION OF USA SWIMMING PROGRAMS IN NORTHERN
CALIFORNIA AREA FOR 130 CLUBS; NON-ATHLETES (COACHES, OFFICIALS AND
OTHER VOLUNTEERS) AND ATHLETES.**FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS**

DAVID BENJAMIN

MARSHA BENJAMIN

ZONE 2 CHAIR

OPENWTR CHR

MARRIED COUPLE

CINDY ROWLAND

JAY ROWLAND

EXEC. ADMIN.

MEMBER AT LA

MARRIED COUPLE

LEO LIN

MARIE LIN

MEMBER AT LA

BOARD SECRET

MARRIED COUPLE

CLINT BENTON

LAURIE BENTON

PARLIMENTAR

OFFICE STAFF

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340

MARRIED COUPLE

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

ONLY THE ELECTED AND APPOINTED BOARD MEMBERS ARE ENTITLED TO A VOTE

MONTHLY. AT THE HOUSE OF DELEGATES (NOVEMBER AND MAY/JUNE) EACH MEMBER CLUB
IS ENTITLED TO VOTE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

SECTION C DISCLOSURE 19 PACIFIC SWIMMING MAINTAINS A WEBSITE

WWW.PACSWIM.ORG WHERE ITS GOVERNING DOCUMENTS, BYLAWS, RULES AND

REGULATIONS AND POLICIES AND PROCEDURES ARE ACCESSIBLE TO MEMBERS AND

PUBLIC. A COPY OF CONFLICT OF INTEREST POLICY IS CONTAINED IN THE POLICIES

AND PROCEDURES DOCUMENT OF THE ORGANIZATION, AVAILABLE ON ITS WEBSITE.

THE FINANCIAL STATEMENTS ARE MAINTAINED BY THE TREASURER. A COPY OF THE

FINANCIAL STATEMENTS AND THE IRS FORM 990 IS AVAILABLE TO MEMBERS AND THE

PUBLIC BY REQUESTING IT FROM THE TREASURER. INSTRUCTIONS AND CONTACT

INFORMATION ARE AVAILABLE ON THE PACIFIC SWIMMING WEBSITE- WWW.PACSWIM.ORG

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

PART VI-GOVERNANCE, MANAGEMENT AND DISCLOSURE SECTION B POLICIES 12C THE BOARD

ADOPTED A CONFLICT OF INTEREST STATEMENT TO BE SIGNED ANNUALLY EACH YEAR.

THE SECRETARY IS RESPONSIBLE FOR COLLECTING AND MONITORING THAT ALL MEMBERS

HAVE TURNED A SIGNED FORM EACH YEAR.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD APPROVES COMPENSATION OF THE ORGANIZATION'S TOP OFFICIAL.

Name of the organization

Employer identification number

PACIFIC SWIMMING**94-2701340****FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS**

THE BOARD APPROVES COMPENSATION OF THE ORGANIZATION'S OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**SECTION C DISCLOSURE 19 PACIFIC SWIMMING MAINTAINS A WEBSITE**

WWW.PACSWIM.ORG WHERE ITS GOVERNING DOCUMENTS, BYLAWS, RULES AND

REGULATIONS AND POLICIES AND PROCEDURES ARE ACCESSIBLE TO MEMBERS AND

PUBLIC. A COPY OF CONFLICT OF INTEREST POLICY IS CONTAINED IN THE POLICIES

AND PROCEDURES DOCUMENT OF THE ORGANIZATION, AVAILABLE ON ITS WEBSITE.

THE FINANCIAL STATEMENTS ARE MAINTAINED BY THE TREASURER. A COPY OF THE

FINANCIAL STATEMENTS AND THE IRS FORM 990 IS AVAILABLE TO MEMBERS AND THE

PUBLIC BY REQUESTING IT FROM THE TRESURER. INSTRUCTIONS AND CONTACT

INFORMATION ARE AVAILABLE ON THE PACIFIC SWIMMING WEBSITE- WWW.PACSWIM.ORG

FORM 990, PART IX, LINE 24E - OTHER EXPENSES**DESCRIPTION****PROGRAM SERVICE****MGT & GENERAL****FUNDRAISING****MEET EXPENSES**

\$ 50,986

\$ 0

\$ 0

VOLUNTEER EXPENSES

\$ 43,317

\$ 0

\$ 0

DIVERSITY

\$ 30,731

\$ 0

\$ 0

CAMP EXPENSES

\$ 26,885

\$ 0

\$ 0

EQUIPMENT

Name of the organization	Employer identification number
PACIFIC SWIMMING	94-2701340

\$	16,158	\$	0	\$	0
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CHAIR EXPENSE

\$	9,615	\$	0	\$	0
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CONTRACT

\$	7,200	\$	0	\$	0
----	-------	----	---	----	---

FOREIGN TAXES PAID

\$	0	\$	1,001	\$	0
----	---	----	-------	----	---

TOTAL

\$	184,892	\$	1,001	\$	0
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FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

COGS	\$	10,404
------	----	--------

COGS	\$	-10,404
------	----	---------

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

u Attach to your tax return.

u Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016Attachment
Sequence No. **179**

Name(s) shown on return

PACIFIC SWIMMING

Identifying number

94-2701340

Business or activity to which this form relates

INDIRECT DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,253

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,253
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:										
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000			X	4,000	5 HY 200DB	8,000	0
2	ZONE 2 EQUIPMENT	1/01/09	5,000			X	2,500	5 HY 200DB	5,000	0
3	ZONE 4 EQUIPMENT	1/01/09	4,800			X	2,400	5 HY 200DB	4,800	0
			<u>17,800</u>				<u>8,900</u>		<u>17,800</u>	<u>0</u>
Other Depreciation:										
4	New Time System	6/29/12	6,124				6,124	5 MO S/L	4,564	1,224
5	SWIM DISPLAY	11/20/13	4,588				4,588	5 MO S/L	2,044	917
6	New scoring system - Z1S	4/29/15	5,556				5,556	5 MO S/L	996	1,112
	Total Other Depreciation		<u>16,268</u>				<u>16,268</u>		<u>7,604</u>	<u>3,253</u>
	Total ACRS and Other Depreciation		<u>16,268</u>				<u>16,268</u>		<u>7,604</u>	<u>3,253</u>
	Grand Totals		34,068				25,168		25,404	3,253
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>34,068</u>				<u>25,168</u>		<u>25,404</u>	<u>3,253</u>

CA Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
Prior MACRS:								
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000	8,000	8,000	0	0	0
2	ZONE 2 EQUIPMENT	1/01/09	5,000	5,000	5,000	0	0	0
3	ZONE 4 EQUIPMENT	1/01/09	4,800	4,800	4,800	0	0	0
			<u>17,800</u>	<u>17,800</u>	<u>17,800</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Depreciation:								
4	New Time System	6/29/12	6,124	6,124	4,564	1,224	1,224	0
5	SWIM DISPLAY	11/20/13	4,588	4,588	2,044	917	917	0
6	New scoring system - Z1S	4/29/15	5,556	5,556	996	1,112	1,112	0
	Total Other Depreciation		<u>16,268</u>	<u>16,268</u>	<u>7,604</u>	<u>3,253</u>	<u>3,253</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>16,268</u>	<u>16,268</u>	<u>7,604</u>	<u>3,253</u>	<u>3,253</u>	<u>0</u>
	Grand Totals		34,068	34,068	25,404	3,253	3,253	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>34,068</u>	<u>34,068</u>	<u>25,404</u>	<u>3,253</u>	<u>3,253</u>	<u>0</u>

AMT Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:										
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000			X	4,000	5 HY 200DB	8,000	0
2	ZONE 2 EQUIPMENT	1/01/09	5,000			X	2,500	5 HY 200DB	5,000	0
3	ZONE 4 EQUIPMENT	1/01/09	4,800			X	2,400	5 HY 200DB	4,800	0
			<u>17,800</u>				<u>8,900</u>		<u>17,800</u>	<u>0</u>
Other Depreciation:										
4	New Time System	6/29/12	6,124				6,124	5 MO S/L	4,564	1,224
5	SWIM DISPLAY	11/20/13	4,588				4,588	5 MO S/L	2,044	917
6	New scoring system - Z1S	4/29/15	5,556				5,556	5 MO S/L	996	1,112
	Total Other Depreciation		<u>16,268</u>				<u>16,268</u>		<u>7,604</u>	<u>3,253</u>
	Total ACRS and Other Depreciation		<u>16,268</u>				<u>16,268</u>		<u>7,604</u>	<u>3,253</u>
	Grand Totals		34,068				25,168		25,404	3,253
	Less: Dispositions and Transfers		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>34,068</u>				<u>25,168</u>		<u>25,404</u>	<u>3,253</u>

Bonus Depreciation Report

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 990, Page 1								
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000		0	0	4,000	4,000
2	ZONE 2 EQUIPMENT	1/01/09	5,000		0	0	2,500	2,500
3	ZONE 4 EQUIPMENT	1/01/09	4,800		0	0	2,400	2,400
Form 990, Page 1			17,800		0	0	8,900	8,900
Grand Total			17,800		0	0	8,900	8,900

Depreciation Adjustment Report**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	1	ZONE 1 SOUTH EQUIPMENT	0	0	0
Page 1	1	2	ZONE 2 EQUIPMENT	0	0	0
Page 1	1	3	ZONE 4 EQUIPMENT	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>
				<u>0</u>	<u>0</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000	0	0
2	ZONE 2 EQUIPMENT	1/01/09	5,000	0	0
3	ZONE 4 EQUIPMENT	1/01/09	4,800	0	0
			<u>17,800</u>	<u>0</u>	<u>0</u>
<u>Other Depreciation:</u>					
4	New Time System	6/29/12	6,124	336	336
5	SWIM DISPLAY	11/20/13	4,588	918	918
6	New scoring system - ZIS	4/29/15	5,556	1,111	1,111
	Total Other Depreciation		<u>16,268</u>	<u>2,365</u>	<u>2,365</u>
	Total ACRS and Other Depreciation		<u>16,268</u>	<u>2,365</u>	<u>2,365</u>
	Grand Totals		<u>34,068</u>	<u>2,365</u>	<u>2,365</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>CA</u>
<u>Prior MACRS:</u>				
1	ZONE 1 SOUTH EQUIPMENT	1/01/09	8,000	0
2	ZONE 2 EQUIPMENT	1/01/09	5,000	0
3	ZONE 4 EQUIPMENT	1/01/09	4,800	0
			<u>17,800</u>	<u>0</u>
<u>Other Depreciation:</u>				
4	New Time System	6/29/12	6,124	336
5	SWIM DISPLAY	11/20/13	4,588	918
6	New scoring system - ZIS	4/29/15	5,556	1,111
	Total Other Depreciation		<u>16,268</u>	<u>2,365</u>
	Total ACRS and Other Depreciation		<u>16,268</u>	<u>2,365</u>
	Grand Totals		<u>34,068</u>	<u>2,365</u>

Form 990	Two Year Comparison Report		2015 & 2016
For calendar year 2016, or tax year beginning 09/01/16 , ending 08/31/17			
Name PACIFIC SWIMMING		Taxpayer Identification Number 94-2701340	

			2015	2016	Differences
Revenue	1. Contributions, gifts, grants	1.			
	2. Membership dues and assessments	2.	404,614	365,666	-38,948
	3. Government contributions and grants	3.			
	4. Program service revenue	4.	713,827	705,615	-8,212
	5. Investment income	5.	71,518	72,696	1,178
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	-31,906	127,205	159,111
	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.		-1,787	-1,787
	11. Other revenue	11.	25,918	19,876	-6,042
	12. Total revenue. Add lines 1 through 11	12.	1,183,971	1,289,271	105,300
Expenses	13. Grants and similar amounts paid	13.	27,955	67,521	39,566
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	238,428	252,479	14,051
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	58,007	62,042	4,035
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.	1,826	3,254	1,428
	21. Other expenses	21.	716,878	689,670	-27,208
	22. Total expenses. Add lines 13 through 21	22.	1,043,094	1,074,966	31,872
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	140,877	214,305	73,428
Other Information	24. Total exempt revenue	24.	1,183,971	1,289,271	105,300
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	779,357	923,605	144,248
	27. Total assets	27.	3,424,792	3,789,299	364,507
	28. Total liabilities	28.	78,017	75,410	-2,607
	29. Retained earnings	29.	3,346,775	3,713,889	367,114
	30. Number of voting members of governing body	30.	31	24	
	31. Number of independent voting members of governing body	31.	31	24	
	32. Number of employees	32.	6	6	
	33. Number of volunteers	33.	1250	1250	

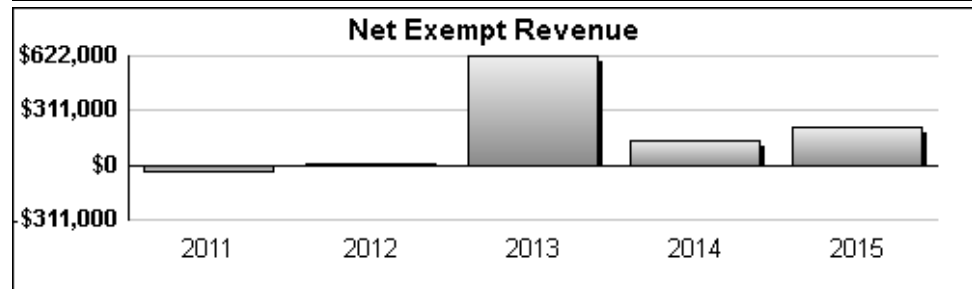
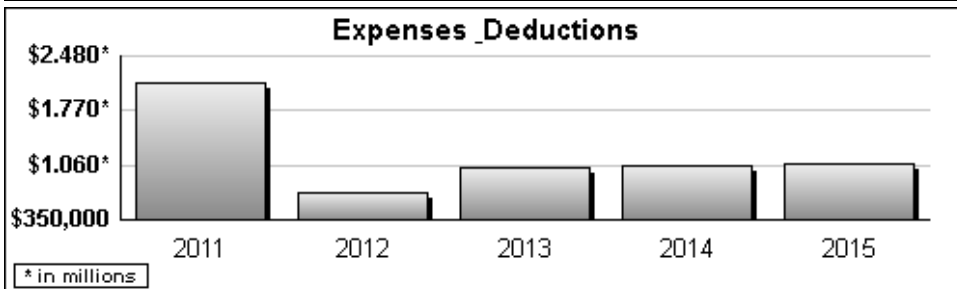
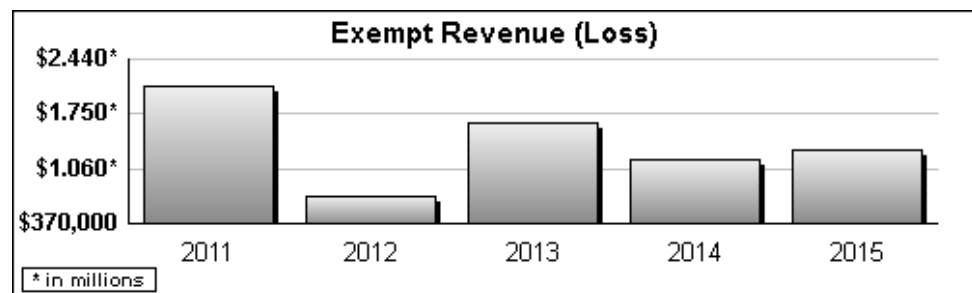
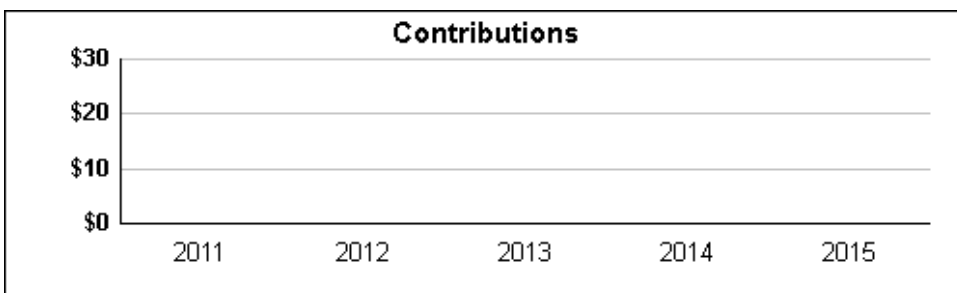
Form 990	Tax Return History	2016
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Name PACIFIC SWIMMING	Employer Identification Number 94-2701340
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	2012	2013	2014	2015	2016	2017
Contributions, gifts, grants						
Membership dues	1,387,999	100,790	445,494	404,614	365,666	
Program service revenue	583,747	474,122	818,965	713,827	705,615	
Capital gain or loss	20,990	70,990	275,631	-31,906	127,205	
Investment income	73,611	51,043	71,578	71,518	72,696	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	22,091	16,749	26,576	25,918	18,089	
Total revenue	2,088,438	713,694	1,638,244	1,183,971	1,289,271	
Grants and similar amounts paid	56,802	25,000		27,955	67,521	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	114,484	77,120	138,684	238,428	252,479	
Professional fees		46,983	79,615	58,007	62,042	
Occupancy costs						
Depreciation and depletion	612	1,428	2,513	1,826	3,254	
Other expenses	1,947,183	553,667	793,515	716,878	689,670	
Total expenses	2,119,081	704,198	1,014,327	1,043,094	1,074,966	
Excess or (Deficit)	-30,643	9,496	623,917	140,877	214,305	
Total exempt revenue	2,088,438	713,694	1,638,244	1,183,971	1,289,271	
Total unrelated revenue						
Total excludable revenue		612,904	1,192,750	779,357	923,605	
Total Assets	2,707,443	2,825,449	3,107,492	3,424,792	3,789,299	
Total Liabilities	370,496	52,802	65,264	78,017	75,410	
Net Fund Balances	2,336,947	2,772,647	3,042,228	3,346,775	3,713,889	

Form 990T	Tax Return History	2016
Name PACIFIC SWIMMING		Employer Identification Number 94-2701340

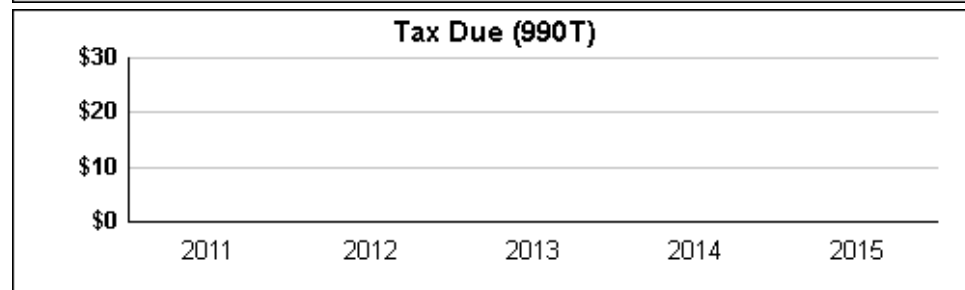
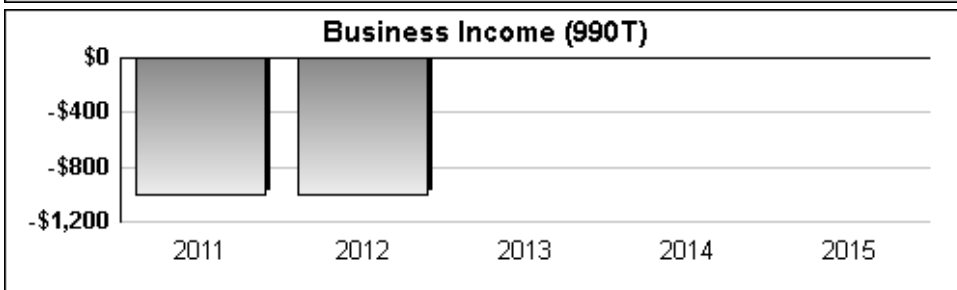
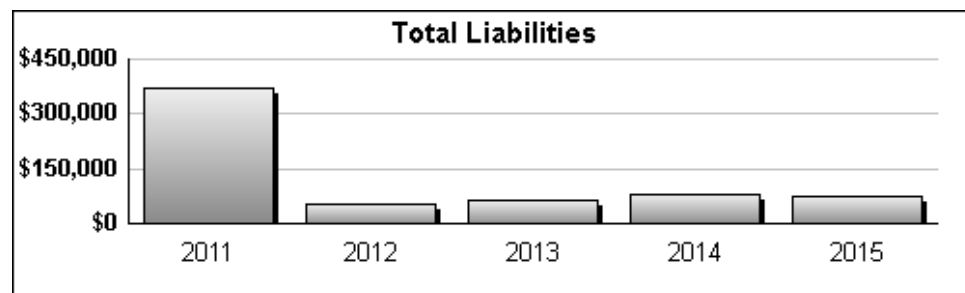
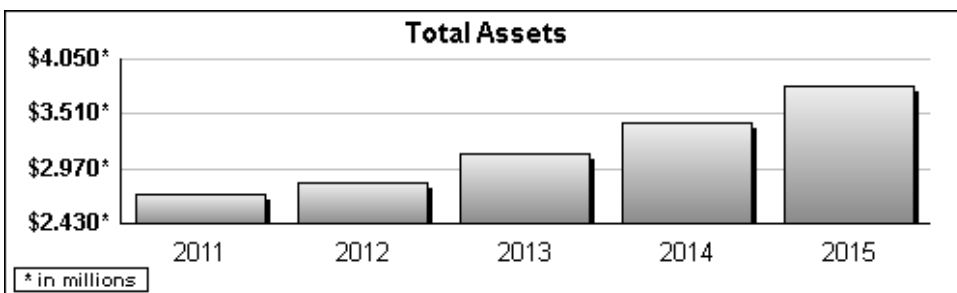
	2012	2013	2014	2015	2016	2017
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.						
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						



Form 990T	Tax Return History	2016
Name PACIFIC SWIMMING		Employer Identification Number 94-2701340

	2012	2013	2014	2015	2016	2017
Other deductions						
Net operating loss deduction						
Specific deduction	1,000	1,000				
Income after expense and deductions	-1,000	-1,000				
Income tax (corporate or trust)						
Other taxes						
Total taxes						
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due/Overpayment						

* Income shown net of expenses



Federal Statements**Taxable Interest on Investments**

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
		\$ 1,903					
TOTAL		\$ 1,903					

Taxable Dividends from Securities

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
		\$ 70,793					
TOTAL		\$ 70,793					

Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
TREASURER	\$ 35,598	\$	\$ 35,598	\$
TOTAL	\$ 35,598	\$ 0	\$ 35,598	\$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
MEET EXPENSES	\$ 50,986	\$ 50,986	\$	\$
VOLUNTEER EXPENSES	43,317	43,317		
DIVERSITY	30,731	30,731		
CAMP EXPENSES	26,885	26,885		
EQUIPMENT	16,158	16,158		
CHAIR EXPENSE	9,615	9,615		
CONTRACT	7,200	7,200		
FOREIGN TAXES PAID	1,001		1,001	
TOTAL	\$ 185,893	\$ 184,892	\$ 1,001	\$ 0

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	\$ 365,666
TOTAL	\$ 365,666

Review Notes

Sch Sch O

DO we need to disclose the Rowland relationship? or is this coincidence?

Form 990

should this be yes?

California Diagnostics

Critical Messages

None

Electronic Filing

None

Informational Messages

☐ Form 199 is marked to be filed electronically

Tick Data

Form	Current Value	Prior (Ticked) Value	Difference
<input type="checkbox"/> ✓"REVIEWER" - Form 199	172,684	194,129	(21,445)
<input type="checkbox"/> ✓"REVIEWER" - Form 199	519,922	367,114	152,808

Form 199 Return SummaryFor calendar year 2016, or tax year beginning **09/01/2016** , and ending **08/31/2017****94-2701340****PACIFIC SWIMMING**

Gross sales / receipts	<u>1,625,234</u>	
Dues from members		
Contributions / grants	<u>365,666</u>	
Total costs	<u>548,821</u>	
Expenses	<u>1,074,965</u>	
Excess / (deficit)		<u><u>367,114</u></u>

Filing fee	<u>10</u>
Total payments	
Penalties and interest	
Use tax	

Balance due	<u>10</u>
Refund	

	Balance Sheet		
	Beginning	Ending	Differences
Assets	<u>3,424,792</u>	<u>3,789,299</u>	
Liabilities	<u>78,017</u>	<u>75,410</u>	
Net assets	<u><u>3,346,775</u></u>	<u><u>3,713,889</u></u>	<u><u>367,114</u></u>

Miscellaneous Information

Amended return

Return / extended due date 07/16/18

MAIL TO:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:

<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number _____ PACIFIC SWIMMING Name of Organization 1320 WILLOW PASS ROAD, STE 655 Address (Number and Street) CONCORD CA 94520 City or Town, State and ZIP Code		Check if: <input checked="" type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. 1013537 Federal Employer I.D. No. 94-2701340	
ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts			
Gross Annual Revenue Less than \$25,000 Between \$25,000 and \$100,000	Fee 0 \$25	Gross Annual Revenue Between \$100,001 and \$250,000 Between \$250,001 and \$1 million	Fee \$50 \$75
		Gross Annual Revenue Between \$1,000,001 and \$10 million Between \$10,000,001 and \$50 million Greater than \$50 million	Fee \$150 \$225 \$300
PART A - ACTIVITIES For your most recent full accounting period (beginning <u>09/01/16</u> ending <u>08/31/17</u>) list: Gross annual revenue \$ <u>1,289,271</u> Total assets \$ <u>3,789,299</u>			
PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT			
Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.			
		Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?			X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable prop. or funds?			X
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?			X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.			X
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.			X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.			X
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.			X
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.			X
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		X	
Organization's area code and telephone number 925-825-6041			
Organization's e-mail address TREASURER@PACSWIM.ORG			
I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.			
_____ Signature of authorized officer		_____ Printed Name	
_____ Title		_____ Date	

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990 .	OMB No. 1545-0047 2016 Open to Public Inspection
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A For the 2016 calendar year, or tax year beginning 09/01/16, and ending 08/31/17

B Check if applicable: <input checked="" 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	C Name of organization <div style="text-align: center; font-weight: bold; font-size: 1.2em;">PACIFIC SWIMMING</div> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1320 WILLOW PASS ROAD, STE 655 City or town, state or province, country, and ZIP or foreign postal code CONCORD CA 94520	D Employer identification number <div style="font-weight: bold; font-size: 1.2em;">94-2701340</div> E Telephone number <div style="font-weight: bold; font-size: 1.2em;">925-825-6041</div> G Gross receipts \$ <div style="font-weight: bold; font-size: 1.2em;">1,838,092</div>
F Name and address of principal officer: DAVID BENJAMIN 1320 WILLOW PASS ROAD CONCORD CA 94520		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.PACSWIM.ORG	H(c) Group exemption number u <div style="font-weight: bold; font-size: 1.2em;">5367</div>
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u	L Year of formation: <div style="font-weight: bold; font-size: 1.2em;">1980</div>	M State of legal domicile: <div style="font-weight: bold; font-size: 1.2em;">CA</div>

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <div style="font-weight: bold; font-size: 1.1em;">THE OBJECTIVES AND PRIMARY PURPOSE OF PACIFIC SWIMMING SHALL BE THE EDUCATION, INSTRUCTION AND TRAINING OF INDIVIDUALS TO DEVELOP AND IMPROVE THEIR CAPABILITIES IN THE SPORT OF SWIMMING.</div>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	<div style="font-weight: bold; font-size: 1.2em;">24</div>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	<div style="font-weight: bold; font-size: 1.2em;">24</div>
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	<div style="font-weight: bold; font-size: 1.2em;">6</div>
	6 Total number of volunteers (estimate if necessary)	6	<div style="font-weight: bold; font-size: 1.2em;">1250</div>
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	<div style="font-weight: bold; font-size: 1.2em;">0</div>
b Net unrelated business taxable income from Form 990-T, line 34	7b	<div style="font-weight: bold; font-size: 1.2em;">0</div>	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<div style="font-weight: bold; font-size: 1.2em;">404,614</div>	<div style="font-weight: bold; font-size: 1.2em;">365,666</div>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<div style="font-weight: bold; font-size: 1.2em;">713,827</div>	<div style="font-weight: bold; font-size: 1.2em;">705,615</div>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<div style="font-weight: bold; font-size: 1.2em;">39,612</div>	<div style="font-weight: bold; font-size: 1.2em;">199,901</div>
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<div style="font-weight: bold; font-size: 1.2em;">25,918</div>	<div style="font-weight: bold; font-size: 1.2em;">18,089</div>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<div style="font-weight: bold; font-size: 1.2em;">1,183,971</div>	<div style="font-weight: bold; font-size: 1.2em;">1,289,271</div>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<div style="font-weight: bold; font-size: 1.2em;">27,955</div>	<div style="font-weight: bold; font-size: 1.2em;">67,521</div>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<div style="font-weight: bold; font-size: 1.2em;">238,428</div>	<div style="font-weight: bold; font-size: 1.2em;">252,479</div>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<div style="font-weight: bold; font-size: 1.2em;">0</div>	<div style="font-weight: bold; font-size: 1.2em;">0</div>
	b Total fundraising expenses (Part IX, column (D), line 25) u	<div style="font-weight: bold; font-size: 1.2em;">0</div>	<div style="font-weight: bold; font-size: 1.2em;">0</div>
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<div style="font-weight: bold; font-size: 1.2em;">776,711</div>	<div style="font-weight: bold; font-size: 1.2em;">754,966</div>
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<div style="font-weight: bold; font-size: 1.2em;">1,043,094</div>	<div style="font-weight: bold; font-size: 1.2em;">1,074,966</div>
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	<div style="font-weight: bold; font-size: 1.2em;">140,877</div>	<div style="font-weight: bold; font-size: 1.2em;">214,305</div>
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	<div style="font-weight: bold; font-size: 1.2em;">3,424,792</div>	<div style="font-weight: bold; font-size: 1.2em;">3,789,299</div>
	22 Net assets or fund balances. Subtract line 21 from line 20	<div style="font-weight: bold; font-size: 1.2em;">78,017</div>	<div style="font-weight: bold; font-size: 1.2em;">75,410</div>
		<div style="font-weight: bold; font-size: 1.2em;">3,346,775</div>	<div style="font-weight: bold; font-size: 1.2em;">3,713,889</div>

Part II Signature Block

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

Sign Here	Signature of officer <div style="font-weight: bold; font-size: 1.2em;">MARY RUDELL</div>	Date	
	Type or print name and title <div style="text-align: right; font-weight: bold; font-size: 1.2em;">TREASURER</div>		
Paid Preparer Use Only	Print/Type preparer's name MICHAEL J. BRYANT, CPA	Preparer's signature MICHAEL J. BRYANT, CPA	Date 03/29/18
	Firm's name WHEELER ACCOUNTANTS LLP	Firm's EIN 26-1508234	Check <input type="checkbox"/> if self-employed PTIN P01568974
	Firm's address 1475 SARATOGA AVE STE 100 SAN JOSE, CA 95129-4951	Phone no. 408-252-1800	

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:

THE OBJECTIVES AND PRIMARY PURPOSE OF PACIFIC SWIMMING SHALL BE THE EDUCATION, INSTRUCTION AND TRAINING OF INDIVIDUALS TO DEVELOP AND IMPROVE THEIR CAPABILITIES IN THE SPORT OF SWIMMING.

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 \$ **889,033** including grants of \$ **67,521**) (Revenue \$ **705,615**)

AGE GROUP (TO AGE 18) SWIMMER COMPETITION AND DEVELOPMENT OPPORTUNITY THROUGH CAMPS; TRAVEL ASSISTANCE TO REGIONAL MEETS; SUPPORT AND SUPERVISION OF LOCAL COMPETITION. SENIOR SWIMMING (PERFORMANCE BASED CLASS) AND ADAPTED SWIMMER COMPETITION AND DEVELOPMENT THROUGH CAMPS AND TRAVEL ASSISTANCE TO NATIONAL MEETS; SUPPORT AND SUPERVISION OF LOCAL COMPETITION. ZONE OPERATION AND MANAGEMENT OF SWIMMING PROGRAMS IN 5 GEOGRAPHIC ZONES TO MEET INDIVIDUALIZED LOCAL COMPETITION NEEDS, INCLUDING 10 ZONE AND LEAGUE CHAMPIONSHIP MEETS, AND PROMULGATION OF INFORMATION AT THE ZONE LEVEL. USA SWIMMING - PASS THROUGH OF ATHLETE, NON-ATHLETE, CLUB AND OTHER MEMBERSHIP DUES COLLECTED ON BEHALF OF AND PAID TO OUR PARENT ORGANIZATION OTHER PROGRAMS INCLUDE DIVERSITY, DISABILITY, OPEN WATER, AND OTHERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **u 889,033**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, 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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 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? If "Yes," complete Schedule F, Parts II and IV		X
16 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? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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>		X
22 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>		X
23 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>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		X
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>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 7		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 6		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
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	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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	24	1b	24	Yes	No
1a 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 in Schedule O.						
b Enter the number of voting members included in line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?					3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
6 Did the organization have members or stockholders?					6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?					7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?					7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					8a	X
b Each committee with authority to act on behalf of the governing body?					8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O					9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **u**
MARY A. RUDELL, TREASURER **1320 WILLOW PASS ROAD, STE 655**
CONCORD **CA 94520** **925-787-2707**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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.

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

☐ Check this box if neither the organization nor any related 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID BENJAMIN	15.00									
GENERAL CHAIRMAN	0.00	X		X				0	0	0
(2) KYLE KIKUTA	1.00									
CHAIR -AGE GROUP COM	0.00	X						0	0	0
(3) MARIE LIN	2.00									
SECRETARY	0.00	X		X				0	0	0
(4) BRAIN HOLM	3.00									
SENIOR COMM CHAIR	0.00	X						0	0	0
(5) LEO LIN	2.00									
AT-LARGE MEMBER	0.00	X						0	0	0
(6) JUDY SEIGRIST	35.00									
REGISTRATION	0.00	X						7,200	0	0
(7) JAMES STRETCH	5.00									
CHAIR, ZONE 1 NORTH	0.00	X						0	0	0
(8) CLIFF REYDA	5.00									
CHAIR, ZONE 1 SOUTH	0.00	X						0	0	0
(9) CLINT BENTON	2.00									
PARLIMEMTARIAN	0.00	X						0	0	0
(10) KEVIN TWOHEY	5.00									
CHAIR, ZONE 3	0.00	X						0	0	0
(11) JIM MOREFIELD	5.00									
CHAIR, ZONE 4	0.00	X						0	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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) DON HEIDARY	1.00									
CLUB DEVELOP CHAIR	0.00	X						0	0	0
(13) PAM REDDING	1.00									
DISABILITY SWIMMING	0.00	X						0	0	0
(14) PAUL REIDL	1.00									
ADMIN. REVIEW BOARD	0.00	X						0	0	0
(15) RICK BEEBE	1.00									
RECORDS CHAIR	0.00	X						0	0	0
(16) MARSHA BENJAMIN	1.00									
OPEN WATER CHAIR	0.00	X						0	0	0
(17) KENT YOSHIWARA	2.00									
DIVERSITY COMM CHAIR	0.00	X						0	0	0
(18) JAY ROWLAND	2.00									
AT-LARGE MEMBER	0.00	X						0	0	0
(19) MARY RUDELL	39.00									
TREASURER	0.00	X		X				0	0	0
1b Sub-total							u	7,200		
c Total from continuation sheets to Part VII, Section A							u			
d Total (add lines 1b and 1c)							u	7,200		

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 **u 0**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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 **u**

0

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	365,666			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	u	365,666			
Program Service Revenue	2a MEET REVENUES	Busn. Code	622,749	622,749		
	b AGE GROUP PROGRAMS		53,476	53,476		
	c FAR WESTERNS		21,445	21,445		
	d CAMPS AND OTHER PROGRAM		7,945	7,945		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	u	705,615			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	72,696	72,696	
4 Income from investment of tax-exempt bond proceeds		u				
5 Royalties		u				
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)		u				
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other	665,622			
b Less: cost or other basis & sales exps.			538,417			
c Gain or (loss)			127,205			
d Net gain or (loss)		u	127,205	127,205		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events		u				
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities		u				
10a Gross sales of inventory, less returns and allowances		a	8,617			
b Less: cost of goods sold	b	10,404				
c Net income or (loss) from sales of inventory	u	-1,787	-1,787			
Miscellaneous Revenue		Busn. Code				
11a OTHER REVENUE		15,144	15,144			
b CREDIT CARD POINTS REDEMPTION		3,000	3,000			
c MARKETING REVENUE		1,732	1,732			
d All other revenue						
e Total. Add lines 11a-11d	u	19,876				
12 Total revenue. See instructions.	u	1,289,271	923,605	0	0	

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	67,521	67,521		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	252,479	164,111	88,368	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	26,444		26,444	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	35,598		35,598	
12 Advertising and promotion	1,750		1,750	
13 Office expenses	32,772		32,772	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,254	3,254		
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NATIONAL PROGRAM	177,963	177,963		
b AGE GROUP EXPENSES	167,193	167,193		
c OFFICIAL EXPENSES	67,204	67,204		
d EVENTS	56,895	56,895		
e All other expenses	185,893	184,892	1,001	
25 Total functional expenses. Add lines 1 through 24e	1,074,966	889,033	185,933	0
26 Joint costs. 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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	857,782	1	1,053,973
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	17,605	4	5,049
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	15,010	8	8,346
	9 Prepaid expenses and deferred charges	20,169	9	13,062
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 34,068		
	b Less: accumulated depreciation	10b 28,657	10c 8,664	5,411
	11 Investments—publicly traded securities	2,505,562	11	2,703,458
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,424,792	16	3,789,299	
Liabilities	17 Accounts payable and accrued expenses	74,348	17	70,655
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,669	25	4,755
	26 Total liabilities. Add lines 17 through 25	78,017	26	75,410
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,346,775	27	3,713,889
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	3,346,775	33	3,713,889	
34 Total liabilities and net assets/fund balances	3,424,792	34	3,789,299	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,289,271
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,074,966
3	Revenue less expenses. Subtract line 2 from line 1	3	214,305
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,346,775
5	Net unrealized gains (losses) on investments	5	152,809
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,713,889

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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		X
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c 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 in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) VERONICA HERNANDEZ	3.00									
VICE CHAIR-DEVELOP	0.00	X						0	0	0
(21) DEBBIT TUCKER	10.00									
VICE CHAIR-OPERATION	0.00	X						0	0	0
(22) MICHAEL DAVIS	5.00									
OFFICIALS CHAIR	0.00	X						0	0	0
(23) CALLA RICHARDS	2.00									
SR ATHLETE REP	0.00	X						0	0	0
(24) LAARY RICE	2.00									
MEMBER AT LARGE	0.00	X						0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **u**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 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>		

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 **u**

SCHEDULE A
(Form 990 or 990-EZ)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.

u Attach to Form 990 or Form 990-EZ.**u** Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340**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 or 990-EZ).)
- 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 in 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)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2016

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) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2015. 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 stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,387,999	1,383,129	445,494	404,614	365,666	3,986,902
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	679,449	661,802	845,541	739,745	734,108	3,660,645
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,067,448	2,044,931	1,291,035	1,144,359	1,099,774	7,647,547
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						7,647,547

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	2,067,448	2,044,931	1,291,035	1,144,359	1,099,774	7,647,547
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	73,611	67,426	71,578	71,518	72,696	356,829
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	73,611	67,426	71,578	71,518	72,696	356,829
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,141,059	2,112,357	1,362,613	1,215,877	1,172,470	8,004,376
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	95.54 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	95.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	4 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	4 %

- 19a 33 1/3% support tests—2016.** 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—2015.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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 Part VI when and how the organization made the determination.</i>		
c 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 Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
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 Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c 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 Part VI 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>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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 Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a 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 Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in 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 Part VI.</i>		
10a 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 10b below.</i>		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>		
1		
2 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>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
1		
2 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>		
2		
3 By reason of the relationship described in (2), 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>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a 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>		
2a		
b Did the activities described in (a) 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>		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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>Provide details in Part VI.</i>		
3a		
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>		
3b		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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 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	Distributable Amount. 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	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2016 from Section C, line 6		
10	Line 8 amount divided by Line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
Underdistributions, if any, for years prior to 2016			
2 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2017. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

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.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****u** 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.**u** Attach to Form 990.**u** Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340**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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year **u**

4 Number of states where property subject to conservation easement is located **u**

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **u**

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **u** \$

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

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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a significant use of its collection items (check all that apply):

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

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment **u** %
b Permanent endowment **u** %
c Temporarily restricted endowment **u** %

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
(ii) related organizations

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

	Yes	No
3a(i)		
3a(ii)		
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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		34,068	28,657	5,411
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **u** **5,411**

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) u		

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) u		

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) u	

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) PAYROLL LIABILITIES	3,841	
(3) ACCRUED EXPENSES	914	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	4,755	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	1,452,483
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	152,808
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	10,404
e	Add lines 2a through 2d	2e	163,212
3	Subtract line 2e from line 1	3	1,289,271
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,289,271

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.

1	Total expenses and losses per audited financial statements	1	1,085,370
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	10,404
e	Add lines 2a through 2d	2e	10,404
3	Subtract line 2e from line 1	3	1,074,966
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,074,966

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 X - FIN 48 FOOTNOTE

PER GAAP, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH A TAX POSITION TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND ACCORDINGLY, THEY WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX. NO INTEREST OR PENALTIES WERE ACCRUED AS OF ADOPTION OF THE STANDARD.

FOR THE YEARS ENDED AUGUST 31, 2017 AND 2016, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN THE FINANCIAL STATEMENTS.

THERE WAS NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED AUGUST 31, 2017

Part XIII Supplemental Information (continued)

AND 2016. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS MADE IN THESE
FINANCIAL STATEMENTS.

THE ORGANIZATION IS SUBJECT TO POTENTIAL EXAMINATION BY TAXING AUTHORITIES
FOR INCOME TAX RETURNS FILED IN THE U.S. FEDERAL JURISDICTION AND THE STATE
OF CALIFORNIA. THE TAX YEARS THAT REMAIN SUBJECT TO POTENTIAL EXAMINATION
FOR THE U.S. FEDERAL JURISDICTION ARE AUGUST 31, 2014 AND FORWARD. THE
STATE OF CALIFORNIA TAX JURISDICTION RETURNS SUBJECT TO POTENTIAL
EXAMINATION FOR TAX YEARS ARE DECEMBER 31, 2013 AND FORWARD.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS	\$	10,404
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PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS	\$	10,404
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SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Employer identification number

PACIFIC SWIMMING**94-2701340****FORM 990 - ADDITIONAL INFORMATION****FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES**

PACIFIC SWIMMING SHALL PROMOTE SWIMMING FOR THE BENEFIT OF SWIMMERS OF ALL
AGES AND ABILITIES IN ACCORDANCE WITH ITS BYLAWS, POLICIES AND PROCEDURES.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

VOLUNTEER MANAGEMENT AND SUPERVISION OF USA SWIMMING PROGRAMS IN NORTHERN
CALIFORNIA AREA FOR 130 CLUBS; NON-ATHLETES (COACHES, OFFICIALS AND
OTHER VOLUNTEERS) AND ATHLETES.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

DAVID BENJAMIN

MARSHA BENJAMIN

ZONE 2 CHAIR

OPENWTR CHR

MARRIED COUPLE

CINDY ROWLAND

JAY ROWLAND

EXEC. ADMIN.

MEMBER AT LA

MARRIED COUPLE

LEO LIN

MARIE LIN

MEMBER AT LA

BOARD SECRET

MARRIED COUPLE

CLINT BENTON

LAURIE BENTON

PARLIMENTAR

OFFICE STAFF

Name of the organization

PACIFIC SWIMMING

Employer identification number

94-2701340

MARRIED COUPLE

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

ONLY THE ELECTED AND APPOINTED BOARD MEMBERS ARE ENTITLED TO A VOTE

MONTHLY. AT THE HOUSE OF DELEGATES (NOVEMBER AND MAY/JUNE) EACH MEMBER CLUB
IS ENTITLED TO VOTE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

SECTION C DISCLOSURE 19 PACIFIC SWIMMING MAINTAINS A WEBSITE

WWW.PACSWIM.ORG WHERE ITS GOVERNING DOCUMENTS, BYLAWS, RULES AND

REGULATIONS AND POLICIES AND PROCEDURES ARE ACCESSIBLE TO MEMBERS AND

PUBLIC. A COPY OF CONFLICT OF INTEREST POLICY IS CONTAINED IN THE POLICIES

AND PROCEDURES DOCUMENT OF THE ORGANIZATION, AVAILABLE ON ITS WEBSITE.

THE FINANCIAL STATEMENTS ARE MAINTAINED BY THE TREASURER. A COPY OF THE

FINANCIAL STATEMENTS AND THE IRS FORM 990 IS AVAILABLE TO MEMBERS AND THE

PUBLIC BY REQUESTING IT FROM THE TREASURER. INSTRUCTIONS AND CONTACT

INFORMATION ARE AVAILABLE ON THE PACIFIC SWIMMING WEBSITE- WWW.PACSWIM.ORG

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

PART VI-GOVERNANCE, MANAGEMENT AND DISCLOSURE SECTION B POLICIES 12C THE BOARD

ADOPTED A CONFLICT OF INTEREST STATEMENT TO BE SIGNED ANNUALLY EACH YEAR.

THE SECRETARY IS RESPONSIBLE FOR COLLECTING AND MONITORING THAT ALL MEMBERS

HAVE TURNED A SIGNED FORM EACH YEAR.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD APPROVES COMPENSATION OF THE ORGANIZATION'S TOP OFFICIAL.

Name of the organization

Employer identification number

PACIFIC SWIMMING**94-2701340****FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS**

THE BOARD APPROVES COMPENSATION OF THE ORGANIZATION'S OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**SECTION C DISCLOSURE 19 PACIFIC SWIMMING MAINTAINS A WEBSITE**

WWW.PACSWIM.ORG WHERE ITS GOVERNING DOCUMENTS, BYLAWS, RULES AND

REGULATIONS AND POLICIES AND PROCEDURES ARE ACCESSIBLE TO MEMBERS AND

PUBLIC. A COPY OF CONFLICT OF INTEREST POLICY IS CONTAINED IN THE POLICIES

AND PROCEDURES DOCUMENT OF THE ORGANIZATION, AVAILABLE ON ITS WEBSITE.

THE FINANCIAL STATEMENTS ARE MAINTAINED BY THE TREASURER. A COPY OF THE

FINANCIAL STATEMENTS AND THE IRS FORM 990 IS AVAILABLE TO MEMBERS AND THE

PUBLIC BY REQUESTING IT FROM THE TRESURER. INSTRUCTIONS AND CONTACT

INFORMATION ARE AVAILABLE ON THE PACIFIC SWIMMING WEBSITE- WWW.PACSWIM.ORG

FORM 990, PART IX, LINE 24E - OTHER EXPENSES**DESCRIPTION****PROGRAM SERVICE****MGT & GENERAL****FUNDRAISING****MEET EXPENSES**

\$ 50,986

\$ 0

\$ 0

VOLUNTEER EXPENSES

\$ 43,317

\$ 0

\$ 0

DIVERSITY

\$ 30,731

\$ 0

\$ 0

CAMP EXPENSES

\$ 26,885

\$ 0

\$ 0

EQUIPMENT

Name of the organization	Employer identification number
PACIFIC SWIMMING	94-2701340

\$	16,158	\$	0	\$	0
----	--------	----	---	----	---

CHAIR EXPENSE

\$	9,615	\$	0	\$	0
----	-------	----	---	----	---

CONTRACT

\$	7,200	\$	0	\$	0
----	-------	----	---	----	---

FOREIGN TAXES PAID

\$	0	\$	1,001	\$	0
----	---	----	-------	----	---

TOTAL

\$	184,892	\$	1,001	\$	0
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FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

COGS	\$	10,404
------	----	--------

COGS	\$	-10,404
------	----	---------

034

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2016**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

PACIFIC SWIMMING

Identifying number

94-2701340**Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	1,990,900
2	Total gross income (Form 199, line 8)	2	1,442,079
3	Total expenses and disbursements (Form 199, Line 9)	3	1,074,965

Part II Settle Your Account Electronically for Taxable Year 2016

4	<input type="checkbox"/> Electronic funds withdrawal	4a	Amount _____	4b	Withdrawal date (mm/dd/yyyy) _____
---	--	----	--------------	----	------------------------------------

Part III Banking Information (Have you verified the exempt organization's banking information?)

5	Routing number _____	7	Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6	Account number _____		

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2016 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign
Here****u**

Signature of officer

03/29/18

Date

u TREASURER

Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2016 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO
Must
Sign**ERO's-
signature**u MICHAEL J. BRYANT, CPA**

Date

03/29/18Check if
also paid
preparer☒Check
if self-
employed☐

ERO's PTIN

P01568974Firm's name (or yours
if self-employed)
and address**u WHEELER ACCOUNTANTS LLP
1475 SARATOGA AVE STE 100
SAN JOSE CA**

FEIN

26-1508234

ZIP code

95129-4951

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid
Preparer
Must
Sign**Paid
preparer's
signature**u**

Date

Check
if self-
employed☐

Paid preparer's PTIN

Firm's name (or yours
if self-employed)
and address**u**

FEIN

ZIP code

Voucher at bottom of page.

**DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION TAX RETURN
WITH THE PAYMENT VOUCHER.**

If the amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the corporation number or FEIN and "2016 FTB 3586" on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Corporations - File and Pay by the 15th day of the 4th month following the close of the taxable year.**
S corporations – File and Pay by the 15th day of the 3rd month following the close of the taxable year.
Exempt organizations – File and Pay by the 15th day of the 5th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Due to the federal Emancipation Day holiday observed on April 17, 2017, tax returns filed and payments mailed or submitted on April 18, 2017, will be considered timely.

ONLINE SERVICES: Corporations can make payments online with Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov** for more information.

— — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER — — — — — DETACH HERE — —

CAUTION: You may be required to pay electronically, see instructions.

TAXABLE YEAR

CALIFORNIA FORM

2016

**Payment Voucher for Corporations and Exempt
Organizations e-filed Returns**

3586 (e-file)

1013537 PACI 94-2701340 000000000000 16 FORM 3
TYB 09-01-2016 TYE 08-31-2017
PACIFIC SWIMMING

1320 WILLOW PASS ROAD, STE 655
CONCORD CA 94520

(925) 825-6041

Amount of Payment 10.

TAXABLE YEAR

California Exempt Organization Annual Information Return

FORM

2016**199**Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) **09/01/2016**, and ending (mm/dd/yyyy) **08/31/2017**

Corporation/Organization name

PACIFIC SWIMMING

California corporation number

1013537

Additional information. See instructions.

FEIN

94-2701340

Street address (suite or room)

1320 WILLOW PASS ROAD, STE 655

PMB no.

City

CONCORD

State

CA

Zip code

94520

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First Return ☐ Yes ☒ No
- B** Amended Return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final Information Return?
- I** ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) **I** _____
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) ☐ 990T (2) ☐ 990-PF (3) ☐ Sch H (990) (4) ☐ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☒ Yes ☐ No
- If "Yes," what is the parent's name? _____
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No

- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. **N/A** ☐ Yes ☐ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If "Yes," enter the gross receipts from nonmember sources. \$ _____
- L** If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box.
- No filing fee is required ☐
- M** Is the organization a Limited Liability Company? ☐ Yes ☒ No
- N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- P** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
- Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	1,625,234	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	365,666	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3.	4	1,990,900	00
	5	Cost of goods sold	5	10,404	00
	6	Cost or other basis, and sales expenses of assets sold	6	538,417	00
	7	Total costs. Add line 5 and line 6	7	548,821	00
	8	Total gross income. Subtract line 7 from line 4	8	1,442,079	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,074,965	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	367,114	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Instruction K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Filing fee \$10 or \$25. See General Instruction F	15	10	00
	16	Penalties and Interest. See General Instruction J	16		00
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	10	00
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				
Paid Preparer's Use Only	Signature of officer u	Title TREASURER	Date	Telephone 925-825-6041	
	Preparer's signature u MICHAEL J. BRYANT, CPA	Date 03/29/2018	Check if self-employed <input type="checkbox"/>	PTIN P01568974	
	Firm's name (or yours, if self-employed) and address u WHEELER ACCOUNTANTS LLP 1475 SARATOGA AVE STE 100 SAN JOSE, CA 95129-4951	FEIN 26-1508234	Telephone 408-252-1800		
	May the FTB discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No				

PACIFIC SWIMMING**94-2701340****Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1	714,232	00
	2 Interest	2	1,903	00
	3 Dividends	3	70,793	00
	4 Gross rents	4		00
	5 Gross royalties	5		00
	6 Gross amount received from sale of assets (See Instructions) SEE STATEMENT 1	6	665,622	00
	7 Other income. Attach schedule SEE STATEMENT 2	7	172,684	00
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	1,625,234	00
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule SEE STATEMENT 3	9	67,521	00
	10 Disbursements to or for members	10		00
	11 Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 4	11		00
	12 Other salaries and wages	12	252,479	00
	13 Interest	13		00
	14 Taxes	14		00
	15 Rents	15		00
	16 Depreciation and depletion (See instructions)	16	3,253	00
	17 Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 5	17	751,712	00
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	1,074,965	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1 Cash			857,782		1,053,973
2 Net accounts receivable			17,605		5,049
3 Net notes receivable					
4 Inventories			15,010		8,346
5 Federal and state government obligations					
6 Investments in other bonds					
7 Investments in stock STMT 6			2,505,562		2,703,458
8 Mortgage loans					
9 Other investments. Attach schedule					
10 a Depreciable assets		34,068		34,068	
b Less accumulated depreciation		(25,404)	8,664	(28,657)	5,411
11 Land					
12 Other assets. Attach schedule. STMT 7			20,169		13,062
13 Total assets			3,424,792		3,789,299
Liabilities and net worth					
14 Accounts payable			74,348		70,655
15 Contributions, gifts, or grants payable					
16 Bonds and notes payable					
17 Mortgages payable					
18 Other liabilities. Attach schedule. STMT 8			3,669		4,755
19 Capital stock or principal fund					
20 Paid-in or capital surplus. Attach reconciliation					
21 Retained earnings or income fund			3,346,775		3,713,889
22 Total liabilities and net worth			3,424,792		3,789,299

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	519,922	7 Income recorded on books this year not included in this return. Attach schedule SEE STMT 10	163,212
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	163,212
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	367,114
5 Expenses recorded on books this year not deducted in this return. Attach schedule STMT 9	10,404		
6 Total. Add line 1 through line 5	530,326		

California Statements

Statement 1 - Form 199, Part II, Line 6 - Gross Amount Received from Sale of Assets

Description		Date Acquired	Date Sold	Gross Proceeds	Cost & Expense	Depr	Net Basis
How Received	Whom Sold To						
REALIZED GAIN							
PURCHASE		VARIOUS	VARIOUS	\$ 665,622	\$ 538,417	\$	\$ 538,417
TOTAL				\$ 665,622	\$ 538,417	\$ 0	\$ 538,417

California Statements**Statement 2 - Form 199, Part II, Line 7 - Other Income**

<u>Description</u>	<u>Amount</u>
SWIM GUIDE AD SALES	\$
OTHER REVENUE	15,144
MARKETING REVENUE	1,732
CREDIT CARD POINTS REDEMPTION	3,000
UNREALIZED GAIN	<u>152,808</u>
TOTAL	\$ <u><u>172,684</u></u>

California Statements

Statement 3 - Form 199, Part II, Line 9 - Contributions, Gifts, Grants, and Similar Amounts

PSA	Class	Name	Address	City	State	Zip	Relationship	Status	Purpose	Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
1		EQUIPMENT GRANT								67,521					

Statement 4 - Form 199, Part II, Line 11 - Officer Compensation

Name	Address							
	City	State	Zip	Title		Avg Hrs	Compensation Amount	
DAVID BENJAMIN	CONCORD	CA	94520	GENERAL CHAIRMAN		15.00		
KYLE KIKUTA				CHAIR -AGE GROUP COM		1.00		
MARIE LIN				SECRETARY		2.00		
BRAIN HOLM				SENIOR COMM CHAIR		3.00		
LEO LIN				AT-LARGE MEMBER		2.00		
JUDY SEIGRIST				REGISTRATION		35.00		
JAMES STRETCH				CHAIR, ZONE 1 NORTH		5.00		
CLIFF REYDA				CHAIR, ZONE 1 SOUTH		5.00		
CLINT BENTON				PARLIMENTARIAN		2.00		
KEVIN TWOHEY				CHAIR, ZONE 3		5.00		
JIM MOREFIELD				CHAIR, ZONE 4		5.00		
DON HEIDARY				CLUB DEVELOP CHAIR		1.00		
PAM REDDING				DISABILITY SWIMMING		1.00		

California Statements

Statement 4 - Form 199, Part II, Line 11 - Officer Compensation (continued)

Name	Address				
City	State	Zip	Title		
PAUL REIDL			ADMIN. REVIEW BOARD	Avg Hrs	Compensation Amount
				1.00	
RICK BEEBE			RECORDS CHAIR	1.00	
MARSHA BENJAMIN			OPEN WATER CHAIR	1.00	
KENT YOSHIWARA			DIVERSITY COMM CHAIR	2.00	
JAY ROWLAND			AT-LARGE MEMBER	2.00	
MARY RUDELLE			TREASURER	39.00	
VERONICA HERNANDEZ			VICE CHAIR-DEVELOP	3.00	
DEBBIT TUCKER			VICE CHAIR-OPERATION	10.00	
MICHAEL DAVIS			OFFICIALS CHAIR	5.00	
CALLA RICHARDS			SR ATHLETE REP	2.00	
LAARY RICE			MEMBER AT LARGE	2.00	
TOTAL					<u>0</u>

California Statements**Statement 5 - Form 199, Part II, Line 17 - Other Expenses**

<u>Description</u>	<u>Amount</u>
	\$
MEET REVENUES	
MEET EXPENSES	50,986
CAMPS AND OTHER PROGRAM	
CAMP EXPENSES	26,885
PAYROLL TAXES	
TREASURER	35,598
INVESTMENT EXPENSE	26,444
AGE GROUP EXPENSES	167,193
NATIONAL PROGRAM	177,963
VOLUNTEER EXPENSES	43,317
DIVERSITY	30,731
OFFICIAL EXPENSES	67,204
EQUIPMENT	16,158
MISCELLANEOUS	
CHAIR EXPENSE	9,615
CONTRACT	7,200
FOREIGN TAXES PAID	1,001
WEBSITE UPGRADES	
EVENTS	56,895
REIMBURSE - TRIAL EVENTS	
MARKETING	1,750
OFFICE EXPENSE	32,772
GRANTS AND AWARDS	
TOTAL	\$ <u>751,712</u>

Statement 6 - Form 199, Schedule L, Line 7 - Investments in Stock

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
WELLS FARGO	\$ <u>2,505,562</u>	\$ <u>2,703,458</u>
TOTAL	\$ <u>2,505,562</u>	\$ <u>2,703,458</u>

Statement 7 - Form 199, Schedule L, Line 12 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
EMPLOYEE ADVANCE	\$	\$
PREPAID EXPENSES	<u>20,169</u>	<u>13,062</u>
TOTAL	\$ <u>20,169</u>	\$ <u>13,062</u>

California Statements**Statement 8 - Form 199, Schedule L, Line 18 - Other Liabilities**

Description	Beginning of Year	End of Year
ACCRUED EXPENSES	\$ 663	\$ 914
PAYROLL LIABILITIES	3,006	3,841
TOTAL	<u>\$ 3,669</u>	<u>\$ 4,755</u>

Statement 9 - Form 199, Schedule M-1, Line 5 - Expenses Recorded on Books

Description	Amount
COGS	\$ 10,404
TOTAL	<u>\$ 10,404</u>

Statement 10 - Form 199, Schedule M-1, Line 7 - Income Recorded on Books

Description	Amount
NET UNREALIZED GAINS	\$ 152,808
COGS	10,404
TOTAL	<u>\$ 163,212</u>

TAXABLE YEAR

2016**Corporation Depreciation
and Amortization**

CALIFORNIA FORM

3885Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

PACIFIC SWIMMING

California corporation number

1013537**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California	1	
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7 Listed property (elected IRC Section 179 cost)		7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7		8	
9 Tentative deduction. Enter the smaller of line 5 or line 8		9	
10 Carryover of disallowed deduction from prior taxable years		10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5		11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11		12	
13 Carryover of disallowed deduction to 2017. Add line 9 and line 10, less line 12		13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 SEE STATEMENT 1						3,253	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	3,253

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	3,253
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year	
19							
20 Total. Add the amounts in column (g)						20	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22	

California Statements

Indirect Depreciation

Statement 1 - Form 3885, Part II, Line 14 - Depreciation Detail Information

Description		Date Acquired	Cost / Basis	Accum Depr	Method	Life / Rate	Current Depr	Add'l 1st Year
NEW TIME SYSTEM		6/29/12	\$ 6,124	\$ 4,564	S/L	5.00	\$ 1,224	\$
SWIM DISPLAY		11/20/13	4,588	2,044	S/L	5.00	917	
NEW SCORING SYSTEM - Z1S		4/29/15	5,556	996	S/L	5.00	1,112	
TOTAL			\$ <u>16,268</u>	\$ <u>7,604</u>			\$ <u>3,253</u>	\$ <u>0</u>