



# North Texas Swimming

## Final Minutes of the North Texas Swimming, Inc. House of Delegates Meeting November 7, 2009 CISD Aquatic Center, Southlake, TX

**Brian Dangelmaier called the meeting to order at 3:00pm.**

### 1. Roll Call

**Motion** made to forego roll call. Seconded – passed.

Board members present:

Claire Brandt	Executive Committee Junior Athlete Representative
Maggie Shook	Senior Vice-Chair, Club Development Liason
Brian Dangelmaier	Age Group Vice-Chair
Michael McDonald	Secretary
Brent Mitchell	Technical Planning Chair
Karen Rourke	Registration & Membership Chair, LSC Forms
Bill Christensen	Coaches Representative
Jay Brandt	Safety Chair
Ron Forrest	Program Development Chair
Sherry Gentry	TSA TAGS Committee Representative
Jason Walter	TSA All-Star Committee Representative
Mike Eubanks	Sanction Chair
Ann Lang	Officials Coordinator, Equipment Coordinator
Suzanne Dangelmaier	Outreach Chair
Jeanne Manikowski	Finance Chair, Review Section Chair
Bob Lang	Equipment Chair
Nancy French	NTSI Webmaster and Member-at-Large

Team members present (\* denotes athlete):

ATAC:	Chris MacCurdy, Sherry Gentry, Robbi Kilpatrick, Mike Gentry
CAT:	
COPS:	Steve Mateer, Ted Carson, Liz Kershaw
COR:	Maggie Shook, Nate Saunders, Adam Bull*, Brooks Maczka*
DM:	Mook Rhodenbaugh, Doug Moyse

FA: Dan McDonough, Toni Kline, Chris Rowe  
 FAST: Ron Forrest, Steve Plamandon, Julia Anderson\*, Randi Anderson\*  
 IS: Tom Radam, Beverly Stone, Anne Rice  
 LAC: Jason Walter, Terry Feehery, Adam Arnett, David Durand\*, Shannon Gillespy  
 LSCC:  
 MAC: Cody Huckabay, Robert Button, Carlos Salazar, Tony Tullbane  
 MARS: Brian Dangelmaier, Suzanne Dangelmaier, Daniel Jau, Haylie Stanat\*  
 MTRO: Brent Mitchell, Ginger Brennecke, Janet Taylor, Lisa Stults, Mark Morrison, Jane Maxvill, Deanna Morrison\*  
 NTN: Stuart Smith, Heather Maher, Traci Johnson, Joy Roberts, Bill Christensen, Jennifer Sowinski, Kaitlyn Sowinski\*  
 QA:  
 RACE:  
 SMU:  
 SNAP:  
 SWAT: Amy Sisler-Chagnon, Jay Chagnon, Theresa Brown, Micah Newmann  
 TRS: Pat Henry, Zach Widener, Hayden Henry  
 WW2:  
 WEST:

## 2. Minutes

Minutes from the October 10, 2009, House of Delegates (HoD) meeting are still being compiled. They will be posted to the NTSI website as soon as they are completed. Bruce Stratton from USA Swimming requires these minutes to officially approve the HEAT swim club transfer to the South Texas LSC, which was unanimously approved at the October 2009 NT LSC HoD meeting.

## 3. Reports of Officers

### a. General Chair

Because John and Gloria were absent, Brian opened the meeting.

### b. Secretary

No report

### c. Treasurer

No report

### d. Admin Vice-Chair

No report

### e. Senior Vice-Chair

No report

**f. Age-Group Chair**

Brian reported that 81% of the kids achieved best times at Zones. The only unfortunate note was that no disability swimmers participated this year.

**g. Coaches Representative**

No report

**4. Reports of Standing Committees**

**a. Registration & Membership**

Karen reported that 2216 athletes and 196 non-athletes have registered to date for 2010. Clubs have until November 20<sup>th</sup> to submit their renewals, which must be in hardcopy and electronic file formats. Karen will close the fiscal registration year on December 20<sup>th</sup>.

USA Swimming is strongly recommending that all registration cards be returned to the athletes by their clubs. The athlete registration list available through the club portal on the NTSI website can be used as proof of registration.

**b. Officials**

No report

**c. Safety**

No report

**d. Technical Planning**

Report deferred until Unfinished Business

**e. Athletes**

Claire reported that approximately 15 swimmers attended the athlete's meeting. She encouraged the athletes to become more involved at HoD meetings and in special committees.

**f. Finance**

Jeanne reported that the Finance Committee has released a new 2010 budget, based on comments given on the proposed budget at the October HoD meeting. (See Appendix A for the updated 2010 budget.) The major changes include increasing in splash fee revenue and adding a "Treasurer" expenditure, which covers the fees necessary to hire a third-party bookkeeper.

Jeanne also reported that the Audit Committee is continuing its investigation of 2008 financial discrepancies. (See Appendix B for a summary of their findings.) In particular the Committee could not find splash fee records for 18 meets during that year. The Committee is working with those affected teams to reconcile the

paperwork. There are also outstanding checks for meets, such as Zones, that have not been deposited and/or cleared.

Sherry read an email received from the current Treasurer requesting that the HoD accept his resignation, effective immediately. (See Appendix C for a copy of the email.)

**Motion** made to accept Robert Edwards' resignation as Treasurer of the NT LSC, effective November 7, 2009. Seconded – passed.

Moving forward, the Audit Committee will continue to gather and analyze all existing financial paperwork from the Treasurer.

Traci Johnson reported on the financial task force charged with investigating the hiring of a third-party treasurer/bookkeeper. This is a summary of their findings and recommendations (see Appendix D for more details):

- ? The primary cause of the current financial issues is a lack of controls and accountability.
- ? Monthly reports should be made to the Executive Board.
- ? Up-to-date financial information for the LSC should be easily available.
- ? Coaches should have a venue for making comments or asking questions, such as why a team check has not been cashed.
- ? QuickBooks Online is recommended to allow easy and quick access to up-to-date financial information. Cost per month is approximately \$35.
- ? An outside audit will cost roughly \$5000, but will not necessarily find “lost” checks or solve other problems; at most, the audit will tell us that our procedures are not working, something that it already known.
- ? The treasurer function should be separated from the bookkeeper function.
- ? The treasurer should continue to be a volunteer position. The current rate for a third-party, non-CPA bookkeeper is \$25-\$35 per hour.

After Jeanne's and Traci's presentations, there were several motions:

**Motion** made to authorize the Executive Board to hire a bookkeeper for up to 4 hours per week. Seconded – defeated.

**Motion** made to appoint Traci Johnson as interim Treasurer effective November 7, 2009. Seconded – passed. The interim status will be in effect until NT LSC elections in March 2010.

**Motion** made to authorize the Treasurer to establish and pay for a QuickBooks Online account and to establish user privileges for the account. Seconded – passed.

**Motion** made to authorize Karen Rourke to accept and deposit checks for NT LSC accounts payable until the end of the short course season on March 31, 2010. Seconded – passed.

**Motion** made that all NT LSC expenditures be approved through the Treasurer and the General Chair write the checks to cover these expenditures. Seconded – passed.

- g. Sanctions**  
No report

**5. Reports of Special Committees**

- a. Policies & Procedures/Bylaws update**  
No report

- b. Equipment**  
No report

- c. NTV**  
No report

- d. Records/Top 16**  
No report

- e. Swim Camps**  
No report

- f. Club Development**  
Three plaques have been ordered and should arrive soon. Two of these will be going to Heather Maher of NTN for Coach of the Year.

- g. Outreach**  
No report

- h. Disability Swimming**  
No report

**6. Unfinished Business**

- a. 2009 Financial Report**  
See section 4.f Finance for details

- b. 2010 Budget**  
See section 4.f Finance for details

- c. Audit Committee Recommendation Follow-up**  
See section 4.f Finance for details

**d. Payment Plan Recommendation for Lost Checks**

One of the findings of the Audit Committee is that there are several 2008 splash fee checks that are missing. The Committee has contacted the teams involved to attempt collection, but at issue is how these teams can pay if they currently do not have the full amount on hand.

**Motion** made to authorize the Treasurer to work with teams that owe 2008 splash fees to formulate a plan for payment of those fees to the NT LSC by August 31, 2010. Seconded – passed.

The other issue is that there are individual athlete checks totaling approximately \$20,000 for 2008 meets, such as All-Stars and Zones, which have not been deposited. (According to the outgoing Treasurer, the checks have been deposited, but there is no record yet of this occurring.)

**Motion** made for the NT LSC to cover this loss. Withdrawn.

**Motion** to table this topic [recovering un-deposited individual athlete checks] until the Treasurer has had time to further investigate. Seconded – passed.

**e. 2010 Meet Bids**

While discussing meet bids for the 2010 schedule, there were three contested dates. Below is the vote count for each date:

- ? Feb 19-21 (A Champs): NTN – 36, DM – 18  
==> Meet awarded to NTN
- ? May 14-16 (A meet): LAC – 21, DM – 28  
==> Meet awarded to DM
- ? Jun 11-13 (Div 2 meet): DM – 7, MTRO – 16  
==> Meet awarded to MTRO, which bid as an Open meet

Several other bids were modified before the House awarded the meets to the bidding teams:

- ? Feb 26-28 (BB Champs): TRS agreed to divide all events by gender
- ? Mar 5-7 (B/C Champs): LAC pulled the \$5 surcharge per swimmer exception
- ? Jul 9-11 (A Champs): LAC agreed to run the meet identically to the short-course A Champs meet

Refer to Appendix D – **Task Force for Treasurer/bookkeeping Options**

Committee consists of Traci Johnson, Clark Wilson, Heather Maher and a swimmer athlete. Also consulted were various coaches and officials.

Suggestions and Recommendations:

**Controls and Accountability** are keys to avoiding past problems and running efficiently.

- ? Controls – separate bookkeeping (paid) and Treasurer (volunteer) functions, or at least separate direct money handling from the reporting function. Bookkeeper to enter transactions including payables and receivables, then Treasurer to approve and print checks.
- ? Accountability – bookkeeper to report directly to Finance Chair, Treasurer will provide instruction and support for bookkeeper. Bank reconciliations done by bookkeeper and approved by Treasurer monthly, along with aged receivables, payables and general ledger. Treasurer reports directly to Executive Board.
- ? Audit/Review – Outside audit will cost approximately \$5K; will not clean up books and procedures. Expensive way to be told that current systems are inadequate. Review costs less than audit, but does not fix anything.
- ? Quickbooks Online – Software which holds company information on web server and can be accessed from any remote computer. Provides accessibility and review ability for any authorized user. Transparency with regard to timely work and cash flow. Reports can be exported to excel and distributed on a monthly basis, providing accountability to any level deemed appropriate. Cost is approximately \$35 per month. User access to bookkeeper and treasurer, read only access to other board members.
- ? Bookkeeper cost – per Monster.com, TX Society of CPAs and others, bookkeeper can be paid as independent contractor \$25 - \$35 per hour. Limit hours by assigning specific tasks per internal control procedures...educated guess is 2-4 hrs per week, which would equate to \$3 - \$6K per year.
- ? Treasurer cost – per bylaws needs to be a volunteer position to avoid conflict of interest. Should be CPA in order to maintain appropriate accounting procedures and most efficient instruction for bookkeeper. Should be responsible for reporting to board and HOD as well as answering questions for individual board members and coaches/team treasurers.

**Appendix E** for the 2010 approved meet schedule.

**7. New Business**

There is an open-water event scheduled on Sunday, November 15, 2009, after the weekend's TSA All-Star meet. The event is no longer restricted to only All-Star swimmers, but is now open to all "athletes in the Southern Zone who are currently registered, USA Swimming year-round athletes."

**8. Resolutions and orders**

None

**9. Next meeting**

The next House of Delegates meeting is yet to be determined. An announcement will be posted to the NTSI website regarding the next time, location, and date.

**Brian Dangelmaier adjourned the meeting at 4:47 pm.**

Respectfully submitted,

Mike McDonald  
Secretary

# Appendix A – 2010 Proposed Budget

## NORTH TEXAS SWIMMING - 2010 PROPOSED BUDGET

	2008 (Jan-Dec) Actual	2009 (Jan-June) Actual	2010 Budget
<b>REVENUES</b>			
Fines	0.00	0.00	700.00
Forms	0.00	0.00	200.00
Interest	1,692.65	85.42	1,600.00
Miscellaneous Income	0.00	12,610.00	0.00
Recognition Banquet	0.00	0.00	0.00
Rental Income	13,533.36	1,100.00	7,000.00
Sanctions	438.88	225.00	1,000.00
Splash Fees	22,848.70	14,968.95	42,000.00
Swimposium	0.00	0.00	0.00
TAGS	53,845.94	50,292.54	0.00
USA Registrations	355,038.07	50,960.50	309,494.00
Zones	21,486.92	0.00	18,000.00
All-Star Meet	16,800.00	0.00	7,000.00
Donations	650.00	0.00	0.00
Swim Camp	0	570.00	1,000.00
Chargebacks	-4,698.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>481,636.52</b>	<b>130,812.41</b>	<b>387,994.00</b>
<b>EXPENDITURES</b>			
All Star Meet	24,696.45	0.00	7,000.00
Bank Charge	901.61	207.98	500.00
Coaches Clinics	0.00	0.00	3,000.00
Coaches Rep - Awards	0.00	0.00	200.00
Contract Labor	0.00	27,187.00	25,000.00
Donations to Charity	0.00	0.00	0.00
Elite Camp	0.00	0.00	1,000.00
Equipment - Depreciation	17,819.00	0.00	0.00
Equipment - Insurance	780.00	0.00	780.00
Equipment Expense	0.00	0.00	0.00
Equipment Expense - General	93.08	1,012.00	1,100.00
Equipment Maintenance	2,078.34	752.70	2,000.00
Forms Expense	312.00	0.00	300.00
Hy-Tec Software	0.00	0.00	100.00
Interest Expense	2.01	0.00	0.00
Legal & Professional	750.00	0.00	750.00
LSC Travel	1,973.42	3,789.40	2,000.00
Meetings	3,532.64	0.00	3,500.00
Miscellaneous	0.00	700.55	0.00
National - Seniors	3,627.16	4,073.60	10,000.00
National - Juniors	20,743.54	1,257.24	10,000.00
National - Juniors Team			1,500.00
National Convention	9,522.00	0.00	10,000.00
Non-Athlete Family1	1,302.50	306.25	1,302.00
Non-Athlete Family2	1,302.50	306.25	1,302.00
Officials Expense	207.50	0.00	250.00
Postage	276.27	114.78	250.00
Recognition Banquet	0.00	0.00	0.00
Southern Zone Membership	50.00	50.00	50.00
Office Supplies	2,529.62	4,304.89	2,500.00
Swim Camps	0.00	399.76	500.00
Swimposium	0.00	0.00	0.00
TAGS Expenses	43,551.64	45,978.54	0.00
Telephone	1,298.96	192.74	1,300.00
Training & Supplies	1,377.89	2,585.00	2,000.00
Treasurer			8,155.00
TSA Convention	1,241.95	0.00	800.00
TSA Dues	0.00	0.00	40.00
USA Registration - Athlete	234,584.00	55,220.00	230,000.00
USA Registration - Club	2,100.00	350.00	1750.00
USA Registration - Non-Athlete	15,375.00	2,655.00	18400.00
USA Registration - Outreach	85.00	165.00	165.00
USA Registration - Seasonal	4,992.00	50.00	5000.00
USA Registration - Sports Med	0.00	0.00	
USA Swimming Registration	2,271.17	2,160.00	
Website Expense	500.00	500.00	500.00
Zones	49,138.35	16,278.90	35,000.00
Olympic Trials	34,390.60	2,554.10	0.00
<b>TOTAL EXPENDITURES</b>	<b>483,406.20</b>	<b>173,151.68</b>	<b>387,994.00</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-1,769.68</b>	<b>-42,339.27</b>	<b>0.00</b>

October 4, 2009

## **Appendix B – Audit Committee Summary**

Zones Checks – Our initial investigation revealed that the zones checks for 2008 had not been deposited. We asked Robert Edwards, the treasurer, about this and he said the checks had been misplaced and not deposited, but that they had located the checks and that the checks would be deposited. (That was October 10<sup>th</sup>). We followed up with a later e-mail about this issue because we did not have any indications from parents that the outstanding checks had cleared their accounts. He responded that the checks had been deposited. I reported that as one of the parents of a 2008 zone swimmer I had been checking my account, but the check had not yet cleared.

Splash Fees – The audit committee did an extensive review of all splash fees received and recorded by the Treasurer. We identified 18 meets from 2008 where there was not a record of splash fees being received and deposited. We contacted the teams to see if they had a canceled check to show proof of payment. Some teams did produce cancelled checks. Others verified that their checks had not yet cleared their accounts. Other teams realized that payment had not been made. Some teams are still investigating.

All Star Meet – Our review of the records could only document that checks from 61 of the 102 athletes who participated had been deposited into our account. We contacted the treasurer about this but he stated that because he had been on travel and the woman working on our account, Chandra, had been on vacation they would need more time to respond.

Depreciation – The treasurer explained that the method he used to depreciate LSC assets is allowed by the IRS.

Athlete Reimbursement – Chandra had asked for clarification on the formula used to calculate athlete reimbursement. I had forwarded the formula approved at the last meeting to her.

Please let me know if you have any additional questions.

Jeanne

## Appendix C – Treasurer Resignation

From Robert Edwards, NT Treasurer

Consider this my request for the LSC to find someone to replace me as Treasurer, effective immediately, however I will continue to function as Treasurer until a replacement can be found or January 1, 2010, whichever occurs first.

Robert Edwards

## Appendix D – Task Force for Treasurer/bookkeeping Options

Committee consists of Traci Johnson, Clark Wilson, Heather Maher and a swimmer athlete. Also consulted were various coaches and officials.

Suggestions and Recommendations:

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### Appendix E – 2010 Meet Schedule

<b>Meet</b>	<b>Host</b>	<b>Location</b>
January 8-10 BB meet Both divisions	FA	FISD Natatorium
January 15-17 A meet	LAC	LISD Aquatic Center
January 22-24 B/C meet Div 1 Div 2 Div 3	MARS TRS FA	Trinity HS GCISD Swim Center FISD Natatorium
January 29-31 BB meet Both divisions	ATAC	LISD Aquatic Center
February 5-7 A meet	COPS	Loos Natatorium
February 13-14 B/C meet Div 1 Div 2 & 3	SWAT LAC	Duncanville Natatorium LISD Aquatic Center
February 19-21 A Champs	NTN	CISD Aquatic Center
February 26-28 BB Champs	TRS	GCISD Swim Center
March 5-7 B/C Champs	LAC	LISD Aquatic Center
April 10-11 B/C meet Div 1 & 2 Div 3	MARS/MAC MTRO	Mansfield ISD Natatorium Rodenbaugh Natatorium
April 16-18 BB Div 1 Div 2	No bid COR/RACE	RISD Aquatic Facility
April 23-25 A meet	MARS/MAC	Mansfield ISD Natatorium

<b>Meet</b>	<b>Host</b>	<b>Location</b>
April 30-May 2 B/C meet Div 1 Div 2 Div 3	FAST NTN ATAC	Wilkerson-Greines CISD Aquatic Center LISD Aquatic Center
May 7-9 BB meet Div 1 Div 2	MAC FA/COR	Mansfield ISD Natatorium RISD Aquatic Facility
May 14-16 A meet	DM	SMU
May 21-23 B/C Div 1 Div 2 Div 3	MARS TRS COPS	Trinity HS GCISD Swim Center Oak Point Rec Center
June 4-6 A meet	MARS	UT at Arlington
June 11-13 BB meet Div 1 Div 2	MARS/MAC MTRO	Mansfield ISD Natatorium Fun Forest Pool
June 18-20 B/C Div 1 Div 2 & 3	SWAT TRS	Duncanville Natatorium GCISD Swim Center
June 27-29 A meet	ATAC/RACE	RISD Aquatic Facility
July 9-11 A Champs	LAC	KISD Natatorium
July 16-18 BB meet Div 1 Div 2	MAC/MARS COPS	Mansfield ISD Natatorium Oak Point Rec Center
July 23-25 B/C Champs	TRS	GCISD Swim Center
July 30-August 1 BB Champs	FA/RACE	RISD Aquatic Facility

<b>Meet</b>	<b>Host</b>	<b>Location</b>
August 6-8 A meet	TRS	GCISD Swim Center
September 24-25 B/C meet Div 1 Div 2 Div 3	MAC IS COPS	Mansfield ISD Natatorium Northlake College Oak Point Rec Center
October 1-3 A meet	COPS	Oak Point Rec Center
October 15-17 BB meet Div 1 Div 2	LAC RACE/COR	Keller ISD Natatorium RISD Aquatic Facility
October 22-24 B/C Div 1 Div 2 Div 3	MARS DM COPS	Trinity HS Loos Natatorium Oak Point Rec Center
October 29-31 A meet	ATAC	CISD Aquatic Center
November 5-7 BB meet Div 1 Div 2	TRS MTRO	GCISD Swim Center Rodenbaugh Natatorium
November 12-14 B/C Div 1 Div 2 Div 3	FAST LAC ATAC	Wilkerson-Greines KISD Natatorium LISD Aquatic Center
December 3-5 A meet	COR	Loos Natatorium
December 10-12 B/C meet Div 1 Div 2 Div 3	SWAT NTN COPS	Duncanville Natatorium CISD Natatorium Oak Point Rec Center

<b>Meet</b>	<b>Host</b>	<b>Location</b>
December 17-19 BB meet Div 1 Div 2	MARS/MAC MTRO	Mansfield ISD Natatorium Rodenbaugh Natatorium

## Appendix F – Motions and New Actions

### Motions Passed

- ? **Motion** made to forego roll call.
- ? **Motion** made to accept Robert Edwards' resignation as Treasurer of the NT LSC, effective November 7, 2009.
- ? **Motion** made to appoint Traci Johnson as interim Treasurer effective November 7, 2009.
- ? **Motion** made to authorize the Treasurer to establish and pay for a QuickBooks Online account and to establish the user privileges for the account.
- ? **Motion** made to authorize Karen Rourke to accept and deposit checks for NT LSC accounts payable until the end of the short course season on March 31, 2010.
- ? **Motion** made that all NT LSC expenditures be approved through the Treasurer and the General Chair write the checks to cover these expenditures.
- ? **Motion** made to authorize the Treasurer to work with teams that owe 2008 splash fees to formulate a plan for payment of those fees to the NT LSC by August 31, 2010.
- ? **Motion** to table this topic [recovering un-deposited individual athlete checks] until the Treasurer has had time to further investigate.

### Motions Defeated

- ? **Motion** made to authorize the Executive Board to hire a bookkeeper for up to 4 hours per week.

### Motions Withdrawn

- ? **Motion** made for the NT LSC to cover this loss [individual athlete checks not deposited].

### New Actions

None