

### **LETTER FROM CHAIRMAN GRAFF**

Dear Members,

Serving as the board chair for USA Water Polo has been one of the most extraordinary opportunities of my life. I was nominated to the Board of Directors and elected Chairman in 2006, when the organization faced a raft of financial, organizational and performance challenges. I finished my term while we dealt with our most significant challenge of all—the COVID-19 pandemic, which this report chronicles. I was tasked with leading our federation from a volunteer orientation to a professional one—a task that would have been impossible without the creative and financial support of our board and our community.

When I arrived, USA Water Polo was in debt, lacking the resources it needed to support its membership, field world-class national and Olympic teams, and expand water polo across America. Thanks to my colleagues on the Board, the USA Water Polo staff, and our athletes, coaches, officials, and family members, and especially our very generous donors, we have been able to advance our mission and are in a completely different place today than we were 15 years ago.

One of our first priorities was to clarify and clearly communicate our mission to all those involved and interested in our sport—to grow water polo across our country and to have great national teams.

The first part of our mission has been to grow the sport. I am happy to report that we have doubled our membership during my tenure, concentrating on new markets like Texas, where the UIL adopted water polo as the first new varsity sport in the last 25 years. Our women's numbers have increased at a greater rate than our men's have, and we have also grown faster outside of our traditional home base of California as we strive to be a truly national sport. We have built from the ground up with programs like SplashBall, for our youngest members, which is taking off across the country. And we have continued to add competitions for all age groups-including masters up to age 70, so that we all can continue to play. We have also instituted special programs to help those who need financial assistance in order to fully participate.

We had the privilege of supporting one of the true sports dynasties – our women's national team. Over the last ten years, they have won virtually every championship event in which they competed. They have won three consecutive Olympic gold medals, four consecutive FINA World Championships, eight FINA World League titles, and more. The outstanding program led by coach Adam Krikorian and his staff, has set new standards for excellence. Our men's national team also had its share of success, from a silver medal at the 2008 Beijing Olympics to silver medal finishes at the last two consecutive FINA World League Super Finals. Our men's team is still one of the youngest in the world and gaining valuable experience which should serve them well. We established the Olympic Development Program to ensure that all our members had access to the highest level of training, especially our coaches and officials.

Financial stewardship has been a priority for me and the Board, and I am pleased to report that your organization has never been in better shape. We have retired our debt and, as you will read in this report, have established significant reserves as well as funds for a new Olympic Water Polo facility in partnership with the City of Irvine, which should be completed shortly after the Paris Olympics – in ample time for the LA28 Games. The financial turnaround has had many aspects, from more disciplined control of expenses to the addition of new revenue streams from events, philanthropic giving, and overall growth in membership and related programs.

There are many to thank for these results, and I am fortunate to have served with a serious, dedicated group of professionals that have kept our eye on the ball. I wanted to especially thank all the board members who served over my tenure, as well as welcome two new board members, Nori Gerardo Leitz and Frank Quesada. I would also like to thank two members who recently completed their terms of service, Kay Krill, and Ted Weggeland Board service is a major commitment and my colleagues have taken that commitment seriously and your organization is better for it.

The pandemic changed everything in our daily lives since it shut the country down in early 2020. I am pleased to report that during this two-year odyssey, through austerity and creativity, our organization was able to manage through the challenge and stay competitive and solvent. In fact, many of the programs we launched during the pandemic will support stronger professional development in the future.

For my part, it has been a privilege serving USA Water Polo, and I look forward to continuing my support and counsel in the years ahead, when the next generation of leadership takes the reins. Thank you for the opportunity

Michael Graff Chairman through May 31, 2021



### **MISSION STATEMENT**

he Mission of USA Water Polo shall be to grow the sport of water polo throughout the United States and win medals in Olympic, World Championship and Pan American Games.

USA Water Polo, Inc. is a non-profit corporation designated as the sport's national governing body by the United States Olympic & Paralympic Committee (USOPC). The federation provides play opportunities for all ages, abilities and commitment levels throughout the United States, from sanctioning local tournaments to producing national championships to selecting and training U.S. Olympic Teams.

### **LETTER FROM CHAIRMAN SMITH**

ear Members.

When I took office as Chairman Elect of the USA Water Polo Board in June 2021, it was right in the heart of the COVID-19 epidemic. It has been an honor and privilege to see how our athletes, officials, board members & staff have come together during these uncertain times!

This report covers the past two years, a period where life in America and around the world was disrupted to an unprecedented extent.

Our membership dropped to 38,000 for each of the two pandemic years, which was directly related to COVID-19. However, by 2021 we were able to start our competition schedule again – although with extra precautions—which led us to host our first JO session in Texas and proved to be a resounding success!

The women's national team captured their third consecutive Olympic Gold Medal at the postponed Games in Tokyo under Coach Adam Krikorian. Without question one of history's greatest dynasties for success with an unmatched record-breaking winning streak that will live a very long time!

The men's national team made significant strides in Tokyo, capturing sixth place at the Olympics and a silver medal at the FINA World League Super Final. The men's program under Coach Dejan Udovicic has made significant competitive strides, and is now training regularly in Europe, where virtually all of our players are competing in professional leagues.

USA Water Polo was able to weather the pandemic with better financial results than we expected, thanks to the water polo community, which continued to support our programs and gave generously to our philanthropic funds. Overall revenue for 2021 reached \$13.7 million dollars including significant capital gifts. The organization has never been more financially stable or secure.

The state of our sport is healthy and continues to grow. The impact of Texas adopting varsity high school water polo is a game changer and will accelerate sport growth across the nation. NCAA programs are also growing, especially at the D3 level, making more college opportunities available to our members. Lastly, we are finalizing terms with the City of Irvine for a new National Aquatic Center, which will become the home for our national teams and provide beautiful new facilities for JO's, ODP, and other USAWP programs.

I want to thank our outgoing board Chairman Mike Graff, who served selflessly for more than 15 years to expand our sport, nurture our national teams, and of critical importance, manage our resources and improve our

governance. Mike always encouraged us to put our members first. We are all the better for his leadership.

We were fortunate to welcome five new board members during 2020-21. Olympian John Mann, national team standout Lolo Silver, and current national team member Maxwell Irving joined the board after being elected by their peers as athlete representatives. In addition, the nominating committee appointed former Stanford player and Harvard Business School Professor Nori Gerardo Leitz, and former Villanova player Frank Quesada to the USA Water Polo board. Thank you to all our donors who have contributed and given so much time. We are thankful for your service and are especially appreciative of those who have volunteered for board service.

I am so grateful to be a part of our beautiful sport and see its successes coming into view. We've come far since our early days, but there's still more work ahead! USA Water Polo will exit the pandemic in solid shape, with its national teams performing at a high-level and more age group opportunities available for our members than ever before.

I look forward to seeing you on the pool deck in the year ahead.

Willing to Amit

William Smith
Chairman from June 1, 2021







#### 2020-2021 Board of Directors

CHAIRMAN TO 5.31.21
William Smith
CHAIRMAN FROM 6.1.21
Alfonso Pulido
SECRETARY
Gerrit Adams
DIRECTOR
Rudy Baldoni
DIRECTOR
Susan Bao
DIRECTOR

**Michael Graff** 

DIRECTOR
Houston Hall
DIRECTOR
Laura Muller
DIRECTOR
Sheldon Pang
DIRECTOR
Walt Price

Nori Gerardo Lietz

DIRECTOR
Frank C. Quesada
DIRECTOR

Jessica Steffens DIRECTOR, AAC REPRESENTATIVE

John Mann\* DIRECTOR, ALT. AAC REPRESENTATIVE

Max Irving\*
DIRECTOR, ATHLETE REPRESENTATIVE

Lola Silver\*

DIRECTOR, ATHLETE REPRESENTATIVE
Peter Varellas

Peter Varellas
DIRECTOR, ALT. AAC REPRESENTATIVE

Brenda Villa
DIRECTOR, ATHLETE REPRESENTATIVE

As of December 31, 2021

\*Elected in 2021



#### **2021 USA WOMEN'S SENIOR NATIONAL TEAM**

NAME	POSITION	HGT	COLLEGE	CLUB
Rachel Fattal ~□+*#^°@	Attacker	5-8	UCLA 2017	Hunter Hurricanes
Aria Fischer +*#^°@	Center	6-0	Stanford	SET
Makenzie Fischer ~□+*#^°@	Defender	6-1	Stanford 2020	SET
Brigitta Games &	Center	6-1	USC 2017	Trojan WP
Kaleigh Gilchrist ~□+#^@	Attacker	5-9	USC 2014	NY Athletic Club
Stephania Haralabidis #^@	Attacker	5-11	USC 2017	NY Athletic Club
Paige Hauschild *#^°@	Defender	5-11	USC 2021	Santa Barbara 805
Ashleigh Johnson ~□+#^°@	Goalkeeper	6-1	Princeton 2016	NY Athletic Club
Amanda Longan *#^@	Goalkeeper	6-1	USC 2019	Santa Barbara 805
Maddie Musselman ~□+*^°@	Attacker	5-11	UCLA 2020	CDM Aquatics
Jamie Neushul *#°&@	Attacker	5-7	Stanford 2018	NY Athletic Club
Ryann Neushul &	Attacker	5-7	Stanford	Santa Barbara 805
Tara Prentice	Attacker	6-0	UCI	SOCAL
Jordan Raney *#&	Defender	5-10	Stanford 2018	NY Athletic Club
Melissa Seidemann !~□+*^°@	Defender	6-0	Stanford 2012	NY Athletic Club
Maggie Steffens !~□+*#^°@©	Attacker	5-9	Stanford 2016	NY Athletic Club
Gabby Stone *&	Goalkeeper	6-0	Stanford 2016	NY Athletic Club
Alys Williams ~*#^°@	Defender	5-11	UCLA 2016	NY Athletic Club

#### © Captain

- @ 2020 Olympian (Tokyo, Japan) 1st Place Finish
- ° 2019 Pan American Games (Lima, Peru) 1st Place Finish ^ 2019 FINA World Championship (Gwangju, South Korea) -
- 1st Place Finish
- & 2019 Beach Water Polo World Championships (Gwangju, South Korea) - 1st Place Finish
- # 2018 FINA World FINA World Cup (Surgut, Russia) 1st Place Finish \* 2017 FINA World Championship (Budapest, Hungary) 1st Place Finish
- + 2016 Olympian (Rio, Brazil) 1st Place Finish

- □ 2015 Pan American Games (Lima, Peru) 1st Place Finish
- ~ 2015 FINA World Championship (Kazan, Russia) 1st Place Finish ! 2012 Olympian (London, England) - 1st Place Finish

Head Coach: Adam Krikorian Assistant Coach: Dan Klatt Assistant Coach: Chris Oeding Sports Medicine Manager: Larnie Boquiren

Data as of December 31, 2021

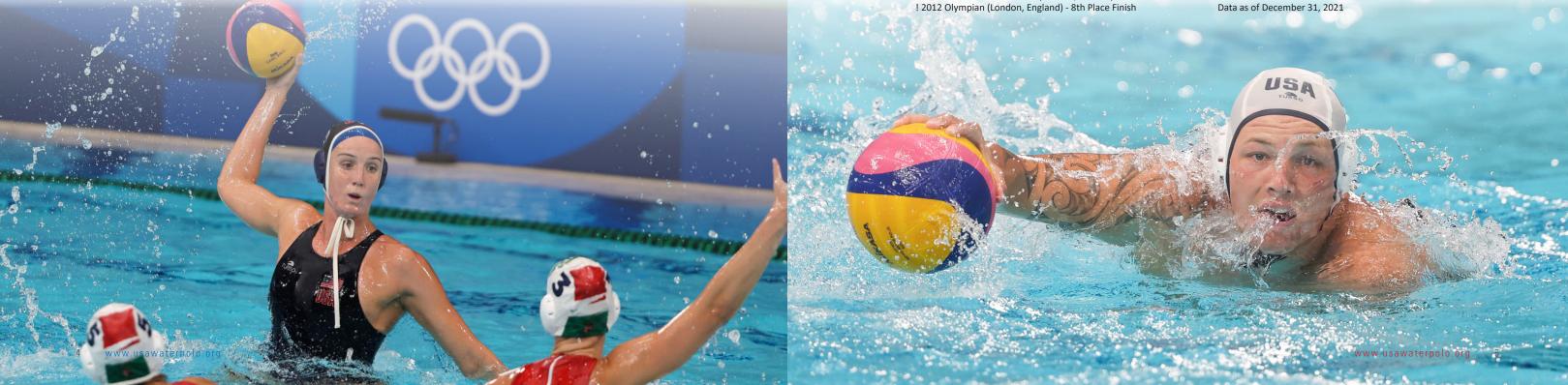
#### **2021 USA MEN'S SENIOR NATIONAL TEAM**

NAME	POSITION	HGT	COLLEGE	CLUB
Tyler Abramson	Attacker	6-2	Stanford 2021	Stanford WP
Alex Bowen □+*#<~@	Attacker	6-5	Stanford 2015	NY Athletic Club
Luca Cupido □+*#<~@	Attacker	6-4	UC Berkeley 2018	Olympic Club
Hannes Daube *<~@	Attacker	6-5	USC 2021	NY Athletic Club
Jacob Ehrhardt	Defender	6-6	USC 2021	USC
Matthew Farmer <~	Center	6-3	UCLA 2017	UCLA
Thomas Gruwell	Attacker	6-4	UCLA	UCLA
Ben Hallock +*#<~@	Center	6-6	Stanford 2020	LA Premier
Drew Holland <~@	Goalkeeper	6-5	Stanford 2018	Olympic Club
Johnny Hooper *#<~@	Attacker	6-1	UC Berkeley 2019	LA Premier
Max Irving *#<~@	Attacker	6-0	UCLA 2017	NY Athletic Club
Kacper Langiewicz	Center	6-4	UCSD 2019	Kaposvar UP
Ashworth Molthen	Attacker	6-3	USC 2021	USC
Alex Obert □+*#<~@	Defender	6-6	Pacific 2017	NY Athletic Club
Chancellor Ramirez *<~	Defender	6-2	UCLA 2016	NY Athletic Club
Jesse Smith >^!□+#<~@©	Defender	6-4	Pepperdine 2005	NY Athletic Club
Ben Stevenson #@	Attacker	6-4	Pacific	Alumni
Jack Turner #	Goalkeeper	6-7	UC San Diego	Sunset San Diego
Marko Vavic □*<~@	Attacker	6-5	USC 2020	Trojan WPC
Bennett Williams	Attacker	6-3	Stanford 2020	NY Athletic Club
Alexander Wolf *<~@	Goalkeeper	6-7	UCLA 2018	Trojan WPC
Dylan Woodhead #@	Defender	6-7	Stanford 2020	Stanford WPF

- @ 2020 Olympian (Tokyo, Japan) 1st Place Finish ~ 2019 Pan American Games (Lima, Peru) 1st Place Finish
- < 2019 FINA World Championships (Gwangju, South Korea) -9th Place Finish
- # 2018 FINA World FINA World Cup (Berlin, Germany) 6th Place Finish \* 2017 FINA World Championship (Budapest, Hungary) 13th Place Finish + 2016 Olympian (Rio, Brazil) 10th Place Finish

- □ 2015 Pan American Games (Toronto, Canada) 1st Place Finish ! 2012 Olympian (London, England) - 8th Place Finish
- ^ 2008 Olympian (Beijing, China) 2nd Place Finish
- > 2004 Olympian (Athens, Greece) 7th Place Finish

Head Coach: Dejan Udovicic Assistant Coach: Alex Rodriguez Assistant Coach: Gavin Arroyo Sports Medicine Manager: Chris Bates Team Manager: Lori Verdegaal





## USA WOMEN'S OLYMPIC TEAM 2020 TOKYO, JAPAN

- Team USA became the first women's team to win three consecutive water polo golds in Olympic history.
- Team USA has maintained their hold on the number one ranking since 2014, winning every major championship available including the Olympic Games, World Championship, Pan American Games and World League Super Final.
- Not only did Team USA become the first women's team to win three straight gold medals, but the group also continued a streak of being the only team to medal in every Olympics that has offered women's water polo.
- Team USA now boasts three gold, two silver, and a bronze medal in six Olympics Games since 2000.





































## USA MEN'S OLYMPIC TEAM 2020 TOKYO, JAPAN

- Jesse Smith competed in his USA Water Polo record-tying fifth Olympic Games in Tokyo.
   He ties Hall of Famer Tony Azevedo with the most Olympic Games appearances in USA Water Polo history.
- The USA Men defeated Italy in the 5th-8th place semifinal, helping secure a 6th place finish the program's best mark since the 2008 Games and tied for the second best finish in the last 20 years.
- Center Ben Hallock emerged as one of the top centers in the game scoring 12 goals and drawing multiple exclusions.
- Attacker Johnny Hooper competed in his first Olympic Games, capping up in Japan in the home country of his grandmother Tomiko Nagatani who lives an hour outside of Tokyo.





























# THE YEAR IN REVIEW: 2020-2021

The COVID-19 pandemic has challenged our clubs, our members and our world. In order to address the disruption adequately, we have chosen to combine 2020 and 2021 into a single biannual report. Audited financial statements for both years are included in this report and are also available for review on the USA Water Polo website. At USA Water Polo, we appreciate that these two years form a single narrative that has touched every corner of our community, requiring creativity and resilience from everyone in our sport.

In extraordinary times, sometimes the ordinary takes center stage. When venues were closed and sports were effectively postponed in March 2020, USA Water Polo clubs, from youth to Splashball to Masters, discovered alternative approaches to communicate with one another. When the 2020 Tokyo

Olympic Games were postponed to 2021, our men's and women's national teams refocused and found alternative ways to train, including relocation to other countries for competition. When some pools opened again in late summer 2020, coaches and club staff at all levels fought for pool time and worked tirelessly to adapt practices to avoid contact that might spread the virus. The challenge we all faced was compounded, since rules were often changing by the week, and states, cities and school districts each had different inthe-water COVID guidelines. Our water polo community met the challenge and found innovative ways to keep our athletes active. Together, these efforts have made our sport stronger.

The impact of the pandemic has gone far beyond operational obstacles. We saw athletes facing mental health issues

because of isolation and inactivity. We approached governors in seven states, including California, Michigan, and Nevada, making the case to revoke the "high risk of transmission" classification for water polo and allow a return to play. Slowly, with health department review, states recognized that the chlorine environment and other procedures made it possible to hold full-contact competition safely. These concessions



allowed us to hold a hybrid and lawful Junior Olympic tournament, the largest age-group water polo tournament in the United States, in July 2021 in California and in Texas.

Now, as we look back on 2020 and 2021, we recognize what a truly historic time it was for USA Water Polo and all of our athletes, coaches, officials, parents, volunteers and staff. Together, we have proved that we can overcome the



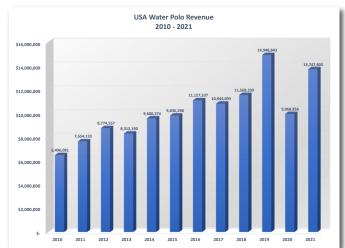


unexpected and come out stronger on the other side. Here's a review of all we have accomplished in the last two years under the shadow of the pandemic.

#### **FINANCE**

When USA Water Polo events came to a standstill in 2020, our operational revenue did as well. Despite this decrease, our philanthropic community generously helped us close the gap. Our net assets actually grew to \$5.1 million and were buoyed by generous contributions to our capital efforts, while the annual fund remained strong at \$675,187. Financial reserves (including restricted contributions to the National Training Center fund) exceeded \$5,140,405, while annual revenue decreased from \$14,948,843 to \$9,968,856 in 2020, a drop of 33.3%.

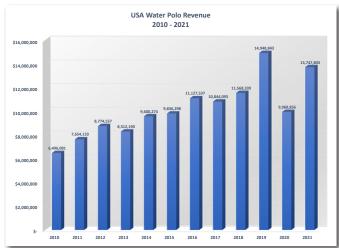
2021 turned around nicely. It was the 13th consecutive year that USA Water Polo had a balanced budget



and surplus, \$1,402,609 in 2021 on total revenue of \$13,747,803, a jump of 38%. Financial reserves continued their upswing, exceeding \$6.5 million along with the annual fund increasing to \$844,473, a jump of 25%. Since 2010, when annual revenue was \$6,496,081, revenue has grown 112%.

YEAR	REVENUE	NET ASSETS	ANNUAL FUND	MEMBERSHIP ±	FINA/OLYMPIC MEDALS
2010	6,496,081	148,887	644,568	33,766	2
2011 *	7,654,133	369,223	711,952	35,750	1
2012 ◊	8,774,557	289,462	690,145	35,794	2
2013	8,312,190	396,991	577,348	39,715	1
2014	9,600,274	532,082	782,611	42,090	4
2015 *	9,836,298	678,281	855,117	42,419	5
2016 ◊	11,127,537	908,555	870,248	44,773	6
2017	10,844,093	914,010	632,107	45,320	5
2018	11,568,339	1,089,524	737,940	48,122	4
2019 *	14,948,843	3,260,716	713,426	50,578	7
2020 ~	9,968,856	5,140,405	675,187	38,800	0
2021~◊	13,747,803	6,543,014	844,473	37,219	1

- ◊ Olympics
- \* Pan American Games
- ± total 12 month individual members
- ~ Covid19 Pandemic Year



#### TWELVE YEARS OF USA WATER POLO PERFORMANCE

	TECHNICAL/			
SPORTS MEDICINE  ANALYTICS/ TECHNOLOGY	TACTICAL	AWP lubs	COMPETITION & TRAINING  STRENGTH & CONDITIONING	
	MEDICINE  ANALYTICS/	ANALYTICS/ TECHNOLOGY	ANALYTICS/ TECHNOLOGY USAWP Clubs	SPORTS MEDICINE  ANALYTICS/ TECHNOLOGY  USAWP Clubs  COMPETITION & TRAINING  STRENGTH & CONDITIONING



#### **NATIONAL TEAMS**

Momentum for both the men's and women's national teams was strong moving into 2020. All eyes were locked on Tokyo, until the pandemic unfolded and the Olympics were postponed to 2021. Despite the setbacks and disappointments, USA Water Polo's athletes remained resilient as we pivoted toward a new path of success for Tokyo.

That path included innovative training methods, a strict protocol of critical safety measures and an enlightened view

with the metrics and vision of our High Performance Model, which guides the care, planning, execution and success of our teams. The unexpected gift of time in 2020 fortified our commitment to developing the resources and talent around this model, not only in the short-term response to the COVID-19 crisis but also to the long-term development of our athletes, teams and programs.

For the 2020-2021 club season, a record number of men (nearly 20 strong) played abroad. The performance of athletes such as Alex Bowen, Ben Hallock, Max Irving and



www.usawaterpolo.org www.usawaterpolo.org



Alex Obert on teams in the LEN Champions League marked the largest collection ever of U.S. athletes competing at the highest level of professional play. It also represented a key strategic anchor of Coach Dejan Udovicic's successful long-term development of potential national team athletes. This earned opportunity, combined with our teams qualifying for the Tokyo Games well in advance of the rest of the world,

contributed to the men's team momentum despite the Olympic Games postponement.

Coach Udovicic also collaborated with our European allies, including Greece, Italy and Serbia, to schedule test games during breaks in the professional season. This allowed time for the Men's National Team to be together without having





to travel the majority of the athletes and staff back to the U.S. This approach also benefitted NCAA athletes who had received a one-time waiver to compete abroad as their college season remained in doubt. In this scenario, the team had the flexibility to organize high-level team training while also keeping a consistent competition schedule.



At the end of June 2021, the men came together and earned silver at the FINA Men's Water Polo World League Super Final. The team, which represented the deepest and most experienced player pool in many years, followed that up with a sixth-place finish at the Tokyo Games, tying their second-best result in 25 years. For reference, the USA men's team has won six Olympic medals in men's water polo since the sport was formally added to the Games in 1912. (Water polo was an exhibition at the 1904 Games in St. Louis, Missouri.) No non-European nation other than the USA has ever won a men's Olympic water polo medal.

In 2020, the Women's National Team remained stateside and trained in California at the Los Alamitos Joint Forces Training Base, their longtime home. Led by Coach Adam Krikorian, the team built up their technical skills and revisited the fundamentals that have kept them at the top of the podium for the last decade. NCAA athletes continued to train with the team while they completed coursework online.

The focus and dedication paid off. At the FINA Women's Water Polo World League Super Final in June 2021, the team nabbed their seventh consecutive gold medal. In Tokyo, they became the first team in the history of women's water polo to win an unprecedented third straight Olympic gold medal, tying the record for consecutive Olympic gold water polo medals.







We are delighted that Coaches Krikorian and Udovicic have agreed to return to USA Water Polo through the 2024 Paris Games. In a pandemic-shortened quadrennial, having their skills and experience, as well as their rapport with their teams, provides stable, proven leadership.

As the pandemic took hold, our membership team supported clubs by supplying information about the Paycheck Protection Program, a U.S. Small Business Association loan that helped keep clubs afloat, including special webinars. Our membership numbers slowly made a

#### MEMBERSHIP

Heading into 2020, our total membership surpassed an all-time high of 50,000, with nearly 47,000 paid members. As COVID spread and stay-at-home orders became a reality, that number dropped to 38,800 members end of 2020. But as you might notice, there's a theme at play here: resilience.





comeback to 37,219 in 2021 as pools started to open and competition ramped up.

#### **SAFESPORT**

For 2020 and 2021, USA Water Polo remained committed to member safety by adhering to the SafeSport Code, which was adopted to help protect U.S. Olympic and Paralympic athletes from sexual, physical and emotional abuse. As the U.S. Center for SafeSport amends its SafeSport Program policies, the necessary changes are subsequently adopted within USA Water Polo's SafeSport program.

Education is a key component of any abuse and misconduct prevention strategy. USA Water Polo continues to encourage all members to complete the Center's SafeSport core education and training, as well as athlete training and awareness programs for minor athlete members.

NOTE: In 2022, USA Water Polo will launch the Bokrim Athlete Safety System (BASS), a Sexual Abuse Misconduct (SAM) Risk Abuse Safety System that requires every USA Water Polo club member to assign an Athlete Safety Officer and complete a SAM safety risk customization program specific to their club.

USA Water Polo has zero tolerance for sexual misconduct, and we encourage and promote active vigilance among all participants and members to recognize, respond and report misconduct.

#### **EVENTS**

The first event to fall victim to the pandemic was the 2020 ODP Girls National Championship, originally scheduled for mid-March. The USA Water Polo high performance and events departments and our partners at the Riverside Sports Commission worked swiftly to postpone and reschedule







the event, but that proved impossible. Soon the dominoes began to fall, and international and national events were canceled. USA Water Polo worked to reschedule signature events like the Great Lakes Classic and Golden State Invite but were eventually forced to cancel all events for the safety of participants and staff.

With the ability to host local tournaments in states outside California, we assisted clubs in arranging various events in Arizona, Florida, Texas and Utah. These events put our "Return to Competition" guidelines to the test while our sights remained set on bringing back national competitions as soon as safely possible.





And we did just that in 2021. We brought back our major tournaments, including the National Junior Olympics, the Men's Senior Nationals, the Masters Nationals and the Division III Collegiate Water Polo National Championship, among others.





#### **ADVANCEMENT**

Philanthropic giving in 2020 was a shining example of our water polo community at its best, turning a year of uncertainty into one of generosity. Contributions from 1,482 individuals, families and corporations to our Annual Fund totaled \$675,187. With our focus on donor retention, 2020 marked a 33% retention rate, up 8% from 2019.

In this diverse and generous community, 530 donors gave gifts of \$50 or less, making a significant impact collectively. New and steadfast members of our Goal Keeper's Society, totaling 59 donors, gave gifts of \$2,500 or higher. As you might guess, our in-person fundraising events were canceled. We are grateful for each of our donors whose gifts directly supported our mission and sustained us through a financially challenging year.

The entire USA Water Polo board of directors continued to give charitably to our organization. They also approved the establishment of the Diversity, Equity and Inclusion Fund

in September 2020. Donations restricted to this fund will provide access, education and resources to our membership to ensure equity for all.

Despite the pandemic's economic effects, the water polo community's generosity continued into 2021. A record 1,535 donors contributed a total of \$844,473 to our 2021 Annual Giving Fund, surpassing our budgeted goal of \$785,000. Our donor retention was marked at 40% (up from 33% in 2020).

An Annual Fund highlight that deserves recognition is the \$80,000 donated to the DEI Fund 2021. In its first full year, it collected support from 255 donors, making it the most widely supported designation outside of General Operations. We credit much of this success to the work of the Racial Equity & Reform Task Force that met bimonthly in 2021 to evaluate and strengthen USA Water Polo's ideological, structural and programmatic commitments to racial equity, fair play and access to sport.



We were excited to revive our in-person fundraising events in 2021. The golf tournaments exceeded their goals, generating more than \$500,000 for the USA Water Polo national teams. 2022 will bring a new golf tournament to Dallas, Texas, for the first time.

Our donors have enabled us to remain mission focused on supporting athletes at every level of our sport. They are





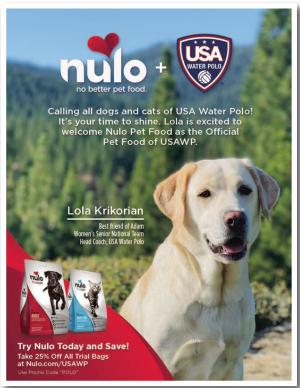




making a major impact in our sport, and we are deeply grateful for their generosity and commitment.

#### MARKETING

In 2020, rights fees and VIK totaled \$825,789. At the end of the year, Nulo Pet Foods, a privately owned company, joined us as our official pet food partner. This comprehensive partnership also included an individual partnership with Adam Krikorian, head coach of the U.S. Women's National Team (and Lola!).



## USA WATER POLO SALUTES OUR CORPORATE PARTNERS 2020 2021

#### SPONSORS

TYR, Sea Air Federal Credit Union, KAP7
International, Nulo Pet Food, The Irvine Company,
Visit Anaheim, Next College Student Athlete,
Antiwave, Cobian, Big Fish Employer Services,
Colorado Times Systems, Klean Athlete and RockTape

#### **SUPPLIERS**

Bag Tags, Surf City Optometry, The FOSH, United Airlines and Dr. Ted Tayenaka, DDS

#### LICENSEES

WaterMarque and Water Polo Jewelry

#### PROFESSIONAL SERVICE PARTNERS

Morgan, Lewis & Bockius LLP, Paul Hastings, O'Melveny & Myers, LLC and Saatchi & Saatchi

#### **SPONSORS**

Turbo Swim, Sea Air Federal Credit Union, KAP7 International, Antiwave, Nulo Pet Food, Next College Student Athlete (NCSA), Klean Athlete and Colorado Times Systems

#### **SUPPLIERS**

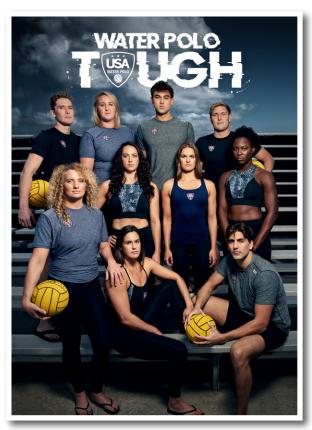
6-8 Sports, Bag Tags, Malmsten and Surf City Optometry

#### **LICENSEES**

WaterMarque, Staples Promotional, Mark St. John and Water Polo Jewelry

#### PROFESSIONAL SERVICE PARTNERS

Morgan, Lewis & Bockius LLP, Paul Hastings and O'Melveny & Myers, LLC



We also partnered with the Samueli Academy, which provides merchandise design support for the Anaheim Ducks. The students were commissioned to support USA Water Polo's merchandise design efforts in three categories: (1) Tokyo 2020 apparel, (2) post-Games celebration and (3) general merchandise.

We welcomed a good deal of success with our "Water Polo Tough" campaign; 30-second spots (Apple, Boom, Carved & Shred) were released late October—created in collaboration with award-winning advertising agency Saatchi & Saatchi and legendary photographer POBY (Peter Pobyjpicz). The campaign received promotional support from NBC Sports, NBC Olympics, *Today*, Team USA, FINA and NBC's On Her Turf. As a grassroots initiative and with the support of those media entities, the campaign generated a reach of more than 8.5 million. Impressions generated from USA Water Polo's platforms alone exceeded 375,000.

In our partnership marketing, we saw rights fees and VIK decline from 2020. The total was approximately \$650,000.





We were excited to offer in-person branding events again in 2021, including Olympic Day, which marks the birth of the modern-day Olympic Movement. Hosted at Northwood High School in Irvine, California, members and nonmembers spent an afternoon poolside, with water polo games, a water slide, music, food and our phenomenal Olympic and senior national team athletes. Seventy-two kids (12 and under) were in attendance, and it was a fun day for all.

A first for USA Water Polo, the U.S. Women's National Team Celebration focused on brand awareness, and we placed four billboards in the Los Angeles area. USA Water Polo earned more than 10.5 million impressions from individuals 18 years and older through this promotion. We also took

a professional sport's team approach to capitalizing on the Tokyo gold on social media with creative merchandise immediately following the women's win.

#### COMMUNICATIONS

When the pandemic hit—our plans changed dramatically. Going completely digital, we launched "At Home with USA Water Polo," and for 15 straight weeks, we hosted copious















amounts of content, including interviews with water polo legends, national team players, and college and high school athletes. Our experts also offered a ton of important educational content for coaches, athletes and referees.

That effort continued into the summer. We produced and hosted the first-ever digital Cutino Awards ceremony, recognizing the best in the college game, and held our "We Play" series that focused on the experience of various athletes in the Olympic movement. As the pandemic rolled along, our digital content continued with a focus on skill development and technical knowledge in our "At Home—Advanced" series in the fall. We closed the year with our



first-ever digital Hall of Fame induction ceremony that honored a star-studded class.

Eventually, the action returned in earnest stateside when the U.S. Women's National Team returned to the pool for exhibitions prior to the Tokyo Games. It was there that USA Water Polo took a major step forward, collaborating with ESPN to broadcast the first of five national team games on ESPNU in the lead-up to Tokyo. The excitement and interest around these broadcasts was palpable as we showcased the world's best water polo with a major broadcasting partner before the teams departed for Tokyo.







The U.S. Women's National Team was center stage after Tokyo, and we organized several appearances to amplify their astonishing performance at the Games. This included first-pitch opportunities at Major League Baseball games and a partnership with NBC Sports to place a variety of athletes on coverage of *Sunday Night Football*.

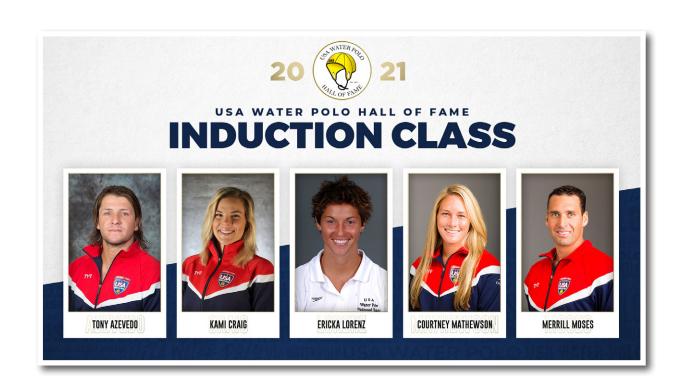
2021 concluded with a return to coverage of age-group competitions like Rock-tober and Champions Cup, and

we also returned to an in-person Hall of Fame induction in Irvine.

#### REFEREE DEVELOPMENT

In the beginning of 2020, our referee development team oversaw the roll out of phase two of the new FINA rules by creating presentations and educational material for referees and coaches. We mentored and evaluated 80 referees at the ODP Regionals and ODP Championships, using some of the best referees in the country as evaluators. As the world shut down, we shifted our focus to online education. We conducted a monthly online referee school, which was free to all USA Water Polo members.

We also created a new online course called "Introduction to Water Polo Officiating" to recruit referees from other sports. We had nearly 50 referees of various sports during our first offering. We participated in the "At Home" series of USA Water Polo and teamed up with the coach education department to identify and improve areas of contention and conflict between coaches and referees.







We organized and hosted a FINA Referee School for international referees in Las Vegas and once again welcomed referees to the Holiday Camp in Colorado Springs for the first time since 2019 for education and training. We continued our online referee schools and increased our social media presence as we emerged from COVID restrictions. Lastly, we budgeted more funds and resources for referee mentoring and evaluations for Junior Olympics 2022.



#### **HUMAN RESOURCES**

As you might imagine, our human resources department had its own set of challenges. They initiated an austerity program, which allowed us to retain our paid staff through the entire year. This included a hiring freeze as well as salary reductions that lasted May 2020 to the end of March 2021. We embraced working remotely with Zoom meetings. While we engaged fewer interns, we were happy we could provide students with an opportunity to work, albeit remotely, within an NGB environment.

In conclusion—and most important—I want to thank our members, donors, and community for their enduring commitment to USA Water Polo through this disruptive period. Every one of us—members, athletes, supporters, partners, coaches, referees and staff—has had to deal with a host of challenges since March 2020. The pandemic has transformed life around the world, and although it seems we're finally coming out of it, we must remain vigilant in our recovery and keep close what we learned: We are stronger together.



Christopher Ramsey
Chief Executive Officer



# USA WATER POLO, INC. FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

#### INDEPENDENT AUDITORS' REPORT

To the Board of Directors USA Water Polo, Inc. Irvine, California

We have audited the accompanying financial statements of USA Water Polo, Inc. (a nonprofit corporation) which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of USA Water Polo, Inc. as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **EMPHASIS OF MATTER**

As described in Note P, in March 2020, the World Health Organization declared a pandemic related to a fast-spreading novel strain of coronavirus. The outbreak caused significant global disruption in commercial and noncommercial activities. The disruption has had a significant impact on the financial performance of USA Water Polo, Inc.; however, the ultimate impact of this global concern cannot be determined. Our opinion is not modified with respect to this matter.

### REPORT ON SUMMARIZED COMPARATIVE INFORMATION

We have previously audited USA Water Polo, Inc.'s 2019 financial statements, and our report dated March 30, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended

December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Waugh & Goodwin, LLP

Waugh & Goodwin, LLP Colorado Springs, Colorado March 22, 2021



# USA WATER POLO, INC. STATEMENT OF FINANCIAL POSITION

**DECEMBER 31, 2020** 

(WITH COMPARATIVE AMOUNTS FOR 2019)

ASSETS		2020	2019	
CURRENT ASSETS	•			
Cash and cash equivalents	\$	6,104,783	\$	3,901,909
Accounts receivable		386,198		735,952
Investments				614,999
Prepaid expenses - current		336,559		559,675
Other assets		10,937		11,669
Total Current Assets		6,838,477		5,824,204
PREPAID EXPENSES				122,264
PROPERTY AND EQUIPMENT, AT COST				
National training center equipment		41,726		41,726
Training equipment		101,702		100,124
Event equipment		40,833		35,179
Office equipment		242,544		231,739
Total property and equipment, at cost		426,805		408,768
Less accumulated depreciation		(318,987)		(251,313)
Property and equipment - net		107,818		157,455
OTHER INVESTMENTS		453,082		329,695
TOTAL ASSETS	\$	7,399,377	\$	6,433,618
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$	139,730	\$	424,539
Accrued liabilities		560,251		655,870
Funds held in trust		14,103		14,103
Deferred revenue		1,052,402		1,696,758
Total Current Liabilities		1,766,486		2,791,270
NONCURRENT LIABILITIES				
Noncurrent deferred revenue		50,000		62,533
Other liabilities		442,486		319,099
TOTAL LIABILITIES		2,258,972		3,172,902
NET ASSETS				
Without donor restrictions		613,289		599,452
Without donor restrictions - Board designated		375,046		406,553
With donor restrictions		4,152,070		2,254,711
Total net assets		5,140,405		3,260,716
TOTAL LIABILITIES AND NET ASSETS	\$	7,399,377	\$	6,433,618

# USA WATER POLO, INC. STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2020 (WITH COMPARATIVE TOTALS FOR 2019)

SUPPORT AND REVENUE	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2020 TOTALS	2019 TOTALS
Membership registrations	\$ 2,938,792	\$	\$ 2,938,792	\$ 3,725,220
Contributions	675,187	2,289,695	2,964,882	3,253,426
USOPC grants	1,115,415		1,115,415	1,299,000
Olympic development program	784,528		784,528	2,107,641
Paycheck Protection Program	669,542		669,542	
Corporate sponsorship	570,943		570,943	847,349
Event income	320,949		320,949	2,570,449
Athlete support	250,261		250,261	
Fundraising events	139,572		139,572	262,445
Member merchandise sales	77,706		77,706	136,332
Cost of member merchandise sales	(73,057)		(73,057)	(106,963)
USOPC value-in-kind support	60,000		60,000	60,000
Junior/youth fundraising	58,471		58,471	488,328
Event merchandise sales and royalties, net	42,162		42,162	207,445
Other income	18,411		18,411	63,676
Interest	19,932	382	20,314	18,688
Sanction fees	4,710		4,710	
Magazine	2,750		2,750	8,700
National development - other	2,505		2,505	6,335
Gain on disposal of assets				820
Unrealized loss on investments				(48)
Net assets released from donor restrictions	392,718	(392,718)		
Total support and revenue	8,071,497	1,897,359	9,968,856	14,948,843
EXPENSES				
PROGRAM SERVICES:				
Membership and sport development services	2,230,684		2,230,684	3,077,701
Women's national development	1,234,407		1,234,407	2,371,896
Men's national development	1,096,043		1,096,043	1,800,291
Olympic development	1,018,320		1,018,320	1,724,829
Other programs	751,155		751,155	1,602,008
National training center	385,218		385,218	412,668
Total program services	6,715,827		6,715,827	10,989,393
SUPPORTING SERVICES:				
General and administrative	795,801		795,801	917,963
Fundraising and sponsor development	576,870		576,870	860,667
Board of Directors	669		669	9,628
Total supporting services	1,373,340		1,373,340	1,788,258
Total expenses	8,089,167		8,089,167	12,777,651
CHANGE IN NET ASSETS	(17,670)	1,897,359	1,879,689	2,171,192
NET ASSETS, beginning of year	1,006,005	2,254,711	3,260,716	1,089,524
NET ASSETS, end of year	\$ 988,335	\$ 4,152,070	\$ 5,140,405	\$ 3,260,716



# USA WATER POLO, INC. STATEMENT OF FUNCTIONAL EXPENSES - PROGRAM SERVICES

FOR THE YEAR ENDED DECEMBER 31, 2020

Accounting Advertising	\$			PROGRAM	PROGRAMS	TRAINING CENTER	PROGRAM SERVICES
ŭ		\$	\$	\$	\$	\$	\$
Airfare	13,056	65,795	116,769	90,620	5,486		291,726
Athlete Support		128,241	122,020				250,261
Contract labor	115	13,030	1,240	13,051	500		27,936
Cost of goods sold	73,057						73,057
Depreciation expense	12,826	6,721	4,474				24,021
Dues and subscriptions	52,555						52,555
Employment relations							
Equipment	174	2,616	178	26			2,994
Fulfillment expense	50,107			928			51,035
Gifts and awards	2,620	1,743	1,860	2,124	763		9,110
Grant expense	3,248	,	,	,			3,248
Ground transportation	2,185	6,101	6,179	54,740	1,674		70,879
Host stipends	9,589	, .	.,	7,500	,-		17,089
Insurance	861,774	895	1,157	,			863,826
Lodging	3,329	43,095	32,793	207,886	4,812		291,915
Meals	1,450	43,173	24,175	5,119	2,390		76,307
Miscellaneous expenses	17,938	18,950	9,395	30,146	21,417		97,846
Office supplies	21,617	,,,,,,	690	291	999		23,597
Online service and credit card fees	167,453			9,063			176,516
Outfitting and apparel	2,043	15,485	23,725	24,064			65,317
Per diem	ŕ	7,102	10,250	15,930	365		33,647
Pool maintenance and rental	26,233	42,122	15,493	71,177	10,890		165,915
Postage	10,441	230	1,434	4,270	124		16,499
Printing and copies	1,847		56	4,691	810		7,404
Professional fees	383			.,	40,440		40,823
Referee payments	15,280		3,063		240,231		258,574
Rent	,		7,111		-, -		/-
Retirement	5,894	5,192	3,971		7,234		22,291
Salaries, employee benefits and taxes	853,701	675,766	596,384	443,447	405,200	385,218	3,359,716
Skip shot magazine	80,000						80,000
Supplies	1,614	47,973	11,425		2,003		63,015
Telephone and internet	11,257	2,333	2,580	108	5,817		22,095
VIK usage	1,955	107,844	106,732	33,139	2,32,		249,670
0=	\$ 2,303,741	\$ 1,234,407	\$ 1,096,043	\$ 1,018,320	\$ 751,155	\$ 385,218	\$ 6,788,884
Less: cost of goods sold	(73,057)	,,	. =,===,0:10	,===,3=0	, 12=,100		(73,057)
Less. Cost of goods sold	\$ 2,230,684	\$ 1,234,407	\$ 1,096,043	\$ 1,018,320	\$ 751,155	\$ 385,218	

# USA WATER POLO, INC. STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2020

	GENERAL AND ADMINISTRATIVE	FUNDRAISING AND SPONSOR DEVELOPMENT	BOARD OF DIRECTORS	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES
Accounting	\$ 12,375	\$	\$	\$ 12,375	\$ 12,375
Advertising		560		560	560
Airfare	1,705	3,586		5,291	297,017
Athlete support					250,261
Contract labor	8,299	16,810		25,109	53,045
Cost of goods sold					73,057
Depreciation expense	43,652			43,652	67,673
Dues and subscriptions	36,070	35,537		71,607	124,162
Employment relations	2,417			2,417	2,417
Equipment		345		345	3,339
Fulfillment expense					51,035
Gifts and awards		291		291	9,401
Grant expense					3,248
Ground transportation	227	202		429	71,308
Host stipends					17,089
Insurance	38,704			38,704	902,530
Lodging	5,164	9,224		14,388	306,303
Meals	1,275	6,201		7,476	83,783
Miscellaneous expenses	51,300	31,852	669	83,821	181,667
Office supplies	5,862	2,836		8,698	32,295
Online service and credit card fees		1,397		1,397	177,913
Outfitting and apparel		439		439	65,756
Per diem					33,647
Pool maintenance and rental					165,915
Postage	7,296	2,496		9,792	26,291
Printing and copies	2,045	3,683		5,728	13,132
Professional fees	32,196	41,829		74,025	114,848
Referee payments					258,574
Rent	164,712			164,712	164,712
Retirement	12,439	10,168		22,607	44,898
Salaries, employee benefits and taxes					
Skip shot magazine	340,994	346,953		687,947	4,047,663
Supplies		(208)		(208)	79,792
Telephone and internet	343	6,105		6,448	69,463
Video and photography	28,726	8,233		36,959	59,054
VIK usage		48,331		48,331	298,001
	\$ 795,801	\$ 576,870	\$ 669	\$ 1,373,340	\$ 8,162,224
Less: cost of goods sold					(73,057)
	\$ 795,801	\$ 576,870	\$ 669	\$ 1,373,340	\$ 8,089,167



# USA WATER POLO, INC. STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020 (WITH COMPARATIVE AMOUNTS FOR 2019)

CASH FLOWS FROM OPERATING ACTIVITIES	2020	2019
Change in net assets	\$ 1,879,689	\$ 2,171,192
Adjustments to reconcile changes in net assets to net cash provided by o	operating activities:	
Paycheck Protection Program	(669,542)	
Depreciation	67,673	60,642
Gain on disposal of assets		(820)
(Increase) decrease in operating assets:		
Accounts receivable	349,754	(272,048)
Pledge receivable		50,000
Prepaid expenses	345,380	(485,973)
Other assets	732	8,720
Increase (decrease) in operating liabilities:		
Accounts payable	(284,809)	115,816
Accrued liabilities	(95,619)	73,249
Other liabilities	123,387	95,587
Deferred revenue	(656,889)	239,729
Total adjustments	(819,933)	(115,098)
Net cash provided by operating activities	1,059,756	2,056,094
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(18,036)	(123,838)
Gross proceeds from investments	1,548,400	2,053,460
Purchase of investments	(933,401)	(2,062,655)
Increase in other investments	(123,387)	(95,587)
Net cash provided (used) by investing activities	473,576	(228,620)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Paycheck Protection Program	669,542	
Net cash provided by financing activities	669,542	
NET INCREASE IN CASH	2,202,874	1,827,474
CASH AND CASH EQUIVALENTS, beginning of year	3,901,909	2,074,435
CASH AND CASH EQUIVALENTS, end of year	\$ 6,104,783	\$ 3,901,909

# USA WATER POLO, INC. NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

USA Water Polo, Inc. (the Corporation), is the national governing body for water polo, making it responsible for the conduct and administration of the sport in the United States.

#### **Method of Accounting**

The financial statements of USA Water Polo, Inc. have been prepared on the accrual basis of accounting.

#### **New Accounting Pronouncements**

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement: Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement (Topic 820). This ASU is effective for fiscal years beginning after December 15, 2019, with early adoption permissible. The ASU removes and modifies certain disclosures, adding disclosures related to fair value measurement. The Corporation adopted this standard during the year ended December 31, 2020.

#### **Basis of Presentation**

The financial statement presentation follows the recommendations of accounting principles generally accepted in the United States of America (GAAP).

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Net assets without donor restrictions: net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Corporation.
- Net assets with donor restrictions: net assets subject to stipulations imposed by donors, and grantors. Some
  donor restrictions are temporary in nature, such as those that will be met by the passage of time or other
  purposes specified by the donor. Other donor restrictions are perpetual in nature, whereby the donor has
  stipulated the funds be maintained in perpetuity. Donor-imposed restrictions are released when a restriction
  expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource
  was restricted has been fulfilled, or both.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.



#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### **Contributions**

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as increases to net assets without donor restrictions.

#### **Income Taxes**

The Corporation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, accordingly, is not subject to federal income tax. Accordingly, no income tax provision has been recorded.

The Corporation's Forms 990, Return of Organization Exempt from Income Tax, are subject to examination by various taxing authorities, generally for three years after the date they were filed.

Management of the Corporation believes that it does not have any uncertain tax positions that are material to the financial statements.

#### **Cash and Cash Equivalents**

Cash and cash equivalents consist of the Corporation's checking accounts and money market accounts.

The Corporation maintains its cash and cash equivalents at a commercial bank. In the event of a bank failure, the Corporation could suffer a loss to the extent its deposits exceeded the respective bank insurance limits.

#### **Accounts Receivable**

Accounts receivable are stated at the amount Management expects to collect from balances outstanding at year-end. Based on Management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that no allowance for doubtful accounts is necessary as of December 31, 2020 and 2019.

#### **Property and Equipment**

As of December 31, 2020, property and equipment consists of training equipment, event equipment, and office equipment used in the operations of the Corporation. Property and equipment are recorded at cost or, if donated, at the estimated fair market value at the date of donation.

Depreciation is recorded using the straight-line method over estimated lives of three to five years for training and office equipment.

#### **Revenue Recognition**

The Corporation's revenue recognition policies, modified after the adoption of the FASB's Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, are as follows:

• Membership registrations - Membership registration revenue is recognized in an amount that reflects the consideration that the Corporation is entitled to in exchange for providing membership services. Registrations are recognized as revenue in the period in which the Corporation satisfies its performance obligation to its members. A performance obligation is a promise in a contract to transfer a distinct good or service to a customer, as defined by ASC 606. The Corporation's performance obligation for membership registration revenue is to provide membership services and benefits accessible only to members.

#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- Event income Event income contains a specific delivery element and revenue is recognized at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when events are successfully conducted.
- Olympic Development Program The Olympic Development Program (ODP) is an eight-month training program which starts in September and ends in April. The timing of this program was altered for the 2020-2021 program due to COVID-19 (Note P). The program generates revenue through participation fees, development camps, the national championship program, and a regional championship program. The camps and competition income contain a specific delivery element and revenue is recognized at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when events are successfully conducted. Management has made an estimate for total participation fee revenue earned through December 31 of the fiscal year, based on historic data and expected participants, and creates an account receivable or deferred revenue dependent upon cash receipts through December in relation to the revenue earned. For the year ended December 31, 2020, cash receipts were less than participation fee revenue by \$126,165; therefore, the Corporation recorded an account receivable for that amount. Deferred ODP revenue at year end is \$82,190, which consists of amounts paid in 2020 for 2021 camps which occurred subsequent to December 31, 2020.
- Sponsorship revenue Sponsorship revenue is recognized in an amount that reflects the consideration that the Corporation is entitled to in exchange for substantially fulfilling performance obligations specific to each contract. Sponsorships are recognized as revenue in the period in which the Corporation satisfies its performance obligation to its members. A performance obligation is a promise in a contract to transfer a distinct good or service to a customer, as defined by ASC 606. The Corporation's performance obligations for sponsorship revenue is to provide promotion and advertising opportunities as arranged under each contract. The Corporation has determined that performance obligations of existing multi-year contracts do not materially differ from year-to-year; but, it continues to evaluate each new contract for proper recognition under ASC 606.
- Merchandise sales Merchandise sales income contains a single delivery element and revenue is recognized at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when sales occur.

#### **In-Kind Revenue**

Corporate sponsorship income in the form of in-kind goods, such as clothing and balls, and some qualifying services are reported as revenue and expense in the fiscal year they are received. For the years ended December 31, 2020 and 2019 in-kind goods received amounted to \$303,392 and \$458,467, respectively, which is included in corporate sponsorship in the accompanying statement of activities.

The Corporation receives pro bono professional advice on legal and management matters. However, the Corporation has not recorded any amounts for these services, since the conditions necessary for recognition under generally accepted accounting principles were not met.

The Corporation also receives donated services from other contributors and volunteers that are not measurable and, therefore, are excluded from the financial statements.

#### **Functional Expenses**

The financial statements report certain categories of expenses that are attributable to one or more program or supporting services of the Corporation. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Personnel expenses are allocated on the basis of estimates of time and effort spent by personnel in the various program and supporting services made by the Corporation's management. For the years ended December 31, 2020 and 2019, the Corporation's supporting service expenses amounted to 15.90 and 11.96%, respectively, of total support and revenue.



#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### **Use of Estimates in Preparation of Financial Statements**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

#### **Prior-Year Comparisons**

The financial statements include certain prior year summarized comparative information in total but not by natural classification of expenses and not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

Certain reclassifications may have been made to the prior-year amounts in order to conform to the current year financial statement presentation.

#### **Supplemental Cash Flow Disclosures**

During the years ended December 31, 2020 and 2019, cash flows from operating activities contained no amounts paid for interest or income taxes.

#### **Date of Management's Review**

In preparing the financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through March 22, 2021, the date that the financial statements were available to be issued.

#### **B** AVAILABLE RESOURCES AND LIQUIDITY

The Corporation regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

The Corporation operates under a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

The Corporation's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

	2020	2019
Cash and cash equivalents	\$ 6,104,783	\$ 3,901,909
Accounts receivable	386,198	735,952
Investments in marketable securities		614,999
Total	\$ 6,490,981	\$ 5,252,860

As part of the Corporation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The primary investment objectives of the Corporation are to preserve and protect the Corporation's assets and to provide liquidity for operations.

#### C FAIR VALUE MEASUREMENTS

The Corporation applies Generally Accepted Accounting Principles (GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis.

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Corporation has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2020 and 2019:

ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2020								
	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL				
Money market	\$ 10,831	\$	\$	\$ 10,833				
Mutual funds	442,251			442,253				
Total	\$ 453,082	\$	\$	\$ 453,082				
	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2019							
Money market	\$ 17,830	\$	\$	\$ 17,830				
Mutual funds	311,865			311,865				
Equities	1,047			1,047				
Fixed income	613,952			613,952				
Total	\$ 944,694	\$	\$	\$ 944,694				

Investment income (loss) in the accompanying statements of activities consists of the following for the years ended December 31, 2020 and 2019:

	2020		2019	
Interest and dividends	\$	20,314	\$	18,688
Unrealized				(48)
Total	\$	20,314	\$	18,640



#### D UNITED STATES OLYMPIC & PARALYMPIC COMMITTEE

The United States Olympic & Paralympic Committee (USOPC) provides grants to the Corporation for sports development, international competition, and team preparation. Support provided during the years ended December 31, 2020 and 2019, consisted of the following program categories:

	2020	2019
Performance funding	\$ 1,080,000	\$ 1,030,000
Special grants	32,415	266,000
International relations grant	3,000	3,000
Total	\$ 1,115,415	\$ 1,299,000

During each of the years ended December 31, 2020 and 2019, the Corporation received \$60,000 in value-in-kind support from the USOPC under the above grants.

The Corporation is economically dependent on the grants from the USOPC in order to maintain its national team programs at current levels.

#### **E** UNITED STATES WATER POLO FOUNDATION

The United States Water Polo Foundation (USWPF) is an exempt entity whose purpose was to extend financial and other aid and assistance for the benefit of, and to carry out the purposes of the Corporation.

During the year ended December 31, 2016, it was determined that the Corporation previously had a controlling financial interest through a majority voting interest and an economic interest in the Foundation, based on a review of the respective governing documents. According to ASC 958-810-25-3, control of a related (but separate) non-profit entity, through a majority voting interest in the Board and an economic interest in the other non-profit entity, requires consolidation, unless control does not rest with the holder of the majority voting interest. Several provisions of the Foundation's former governing documents indicated that these conditions exist between the Corporation and the Foundation. However, during the year ended December 31, 2018, the Corporation's and the Foundation's Boards of Directors collaborated to revise the entities' governing documents and to remove the Corporation's controlling financial interest in the Foundation. The controlling financial interest existed through the effective date of the pertinent revised governing documents, September 4, 2018.

The Corporation received \$150,000 in grants restricted for athlete support from the United States Water Polo Foundation during the year ended December 31, 2020.

#### F | ZONES

The Corporation has 11 separate zones that function as regional administrative authorities for USA Water Polo, Inc. across the United States of America.

The Corporation's net assets managed by all 11 zones are Board designated for expenditures in their regions and are reflected in Note K.

#### G DEFERRED REVENUE

Deferred revenue consists of the following at December 31, 2020 and 2019:

	2020	2019
One-year memberships	\$ 818,972	\$ 1,436,170
Conditional support	100,000	
Olympic development program	82,190	217,580
2021 Olympic tickets	62,553	62,553
Other	34,937	39,238
Sponsorships	3,750	3,750
Total	\$ 1,102,402	\$ 1,759,291

#### **H**| LEASES

During 2016, the Corporation amended an operating lease for its prior office space. The amended lease for the Huntington Beach office space was effective October 1, 2016, through January 31, 2019, at \$8,740 per month, which increased each year.

During the year ended December 31, 2018, the Corporation entered into an operating lease for office space in Irvine, California. The lease for the office space is effective January 1, 2019, through December 31, 2022 at \$10,138 per month, which increases each year. The Corporation also must pay a pro rata share of operating expenses which are currently estimated to be \$2,150 per month. As of the year ended December 31, 2020, the Corporation had paid and has recorded a security deposit in the amount \$10,900, for this lease.

The Corporation also leases a storage unit in Colorado Springs on a month-to-month basis, and it leases its postage machine for \$76 per month through August 2023.

Minimum future payments on these leases for each of the years ended December 31 are as follows:

2021	2022		2023	
\$ 157,584	\$	162,192	\$	608

Total rent expense amounted to \$164,712 and \$161,984 for the years ended December 31, 2020 and 2019, respectively.



#### I RETIREMENT PLAN

The Corporation adopted a 401(k) retirement plan effective January 1, 2015. The plan covers all employees over 21 years of age with six months of service. The Corporation matches 100% of the elective contributions of its employees up to 5% of the employee's compensation for the calendar year. Pension expense amounted to \$44,899 and \$110,281 for the years ended December 31, 2020 and 2019, respectively.

During the year ended December 31, 2015, the Corporation entered into a deferred compensation agreement under Section 457(f) of the Internal Revenue Code with its Chief Executive Officer. The purpose of the plan is to provide retirement benefits for this individual. Contributions to this non-qualified account will not be vested until the earliest of employee's 65th birthday, death, disability, involuntary termination without cause, or termination of employment for good reason. During the year ended December 31, 2020, the Corporation contributed a total of \$37,500 to the plan. As of December 31, 2020, the unvested balance in the non-qualified account was \$442,486, which includes earnings on the account balance and is presented in other investments and other liabilities in the accompanying statement of financial position.

#### J FUNDS HELD IN TRUST

At December 31, 2020 and 2019, funds held in trust consist of the following:

	2020	2019
American Water Polo Coaches Association	\$ 12,167	\$ 12,167
New York Athletic Club	1,214	1,214
Irvine Water Polo Club	650	650
Administration	72	72
Total	\$ 14,103	\$ 14,103

#### **K** NET ASSETS WITHOUT DONOR RESTRICTIONS - BOARD DESIGNATED

At December 31, 2020 and 2019, Board designated net assets without donor restrictions consist of the following:

	2020	2019
Central California Zone	\$ 31,024	\$ 31,674
Coastal California Zone	100,801	97,624
Midwest Zone	14,315	32,898
Mountain Zone	7,952	7,952
Northeast Zone	2,100	2,100
Pacific Northwest and Hawaii Zone	15,242	15,830
Pacific Southwest Zone	36,244	31,022
Pacific Zone	5,165	5,165
Southeast Zone	6,360	5,714
Southern Pacific Zone	130,661	159,810
Southwest Zone	25,182	16,764
Total	\$ 375,046	\$ 406,553

#### L NET ASSETS WITH DONOR RESTRICTIONS: TEMPORARY IN NATURE

Net assets with Donor Restrictions December 31, 2020 and 2019, that are subject to expenditure for specified purposes are as follows:

	2020	2019	
National training center stadium	\$ 4,096,012	\$	2,204,848
2021-2022 support	15,000		22,500
Diversity and Inclusion	11,145		
Hall of Fame	5,100		5,100
Stephen Friend	7,622		5,072
Toring memorial	3,162		3,162
LA project	2,207		2,207
Regional development	1,361		1,361
	\$ 4,141,609	\$	2,244,250

Net assets are released from donor restrictions by incurring expenses that satisfy the restricted purpose. During the years ended December 31, 2020 and 2019, respectively, net assets with donor restrictions were released from restrictions for the following programs:

	2020	2019
National training center stadium	\$ 385,218	\$ 412,668
2020 support	7,500	
Stephen Friend		767
	\$ 392,718	\$ 413,435

#### M NET ASSETS WITH DONOR RESTRICTIONS: PERMANENT IN NATURE

Net assets with perpetual donor restrictions at December 31, 2020 and 2019, consist of the Corporation's endowment fund in the amount of \$10,461 for both years. These net assets are subject to donor restrictions that stipulate that the original principal of the gift is to be held and invested by the Corporation indefinitely.

The Corporation has adopted investment and spending policies based on the California Uniform Prudent Management of Institutional Funds Act (UPMIFA). As a result of the Corporation's interpretation of UPMIFA, and in accordance with donor restrictions, contributions to this fund are classified as permanently restricted net assets. The historic dollar value of those contributions must be maintained intact. Income from the fund is classified as unrestricted net assets. These funds are invested in cash and cash equivalents, pursuant to the Corporation's spending objectives of subjecting the fund to low investment risk. The Corporation expends this fund's investment earnings for the restricted purpose in the year of receipt.



### M NET ASSETS WITH DONOR RESTRICTIONS: PERMANENT IN NATURE – CONTINUED

	With donor Restrictions: Temporary	With donor Restrictions: Permanent	Total
Endowment net assets, January 1, 2018	\$	\$ 10,461	\$ 10,461
Investment income	12		12
Program expenditures	(12)		(12)
Endowment net assets, December 31, 2019		10,461	10,461
Investment income	13		13
Program expenditures	(13)		(13)
Endowment net assets, December 31, 2020	\$	\$ 10,461	\$ 10,461
Investment income	14		14
Program expenditures	(14)		(14)
	\$	\$ 10,461	\$ 10,461

#### N CONTINGENCIES

Occasionally, in the conduct of business, the Corporation may be named defendant in a lawsuit or other form of legal action. In the opinion of Management, any pending or threatened claims against the Corporation, as of December 31, 2020, are either without merit or will not exceed insurance limits.

#### **O** LINE OF CREDIT

As of December 31, 2020, the Corporation maintained a line of credit available through its bank. If any amounts are drawn on the line, the balance accrues interest at Adjusted LIBOR Rate plus 3.00%; as of December 31, 2020, the Corporation's line had an available balance of \$1,000,000 with no amounts drawn. The line is secured with receivables, equipment, and other general assets of the Corporation.

#### P COVID-19 PANDEMIC

In March 2020, the World Health Organization declared a pandemic related to a fast-spreading novel strain of coronavirus. As a result of the global attention and concern arising from this disease, many event organizers have taken appropriate measures to limit the spread of the disease, such as postponing events. Potential impacts to the Corporation include disruptions or restrictions on the Corporation's ability to perform services and/or conduct events, which could inhibit its ability to secure sponsorships and other funding. Furthermore, the financial impacts of COVID-19 on the Corporation's sponsors and grantors are unknown.

Management continues to evaluate options for appropriate response to this global concern within the context of its operations and events. However, the impact of the COVID-19 outbreak is unknown.

#### **Q** USA WATER POLO FOUNDATION

During the year ended December 31, 2015, the Corporation established USA Water Polo Foundation, a 501(c) (3) organization with the sole purpose of supporting USA Water Polo, Inc. The entity's Board of Directors were to be appointed by USA Water Polo. The entity did not have any activity during the year ending December 31, 2020 and 2019. The Corporation intends to dissolve this entity.

# USA WATER POLO, INC. FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

#### INDEPENDENT AUDITORS' REPORT

To the Board of Directors USA Water Polo, Inc. Irvine, California

#### OPINION

We have audited the accompanying financial statements of USA Water Polo, Inc. (a nonprofit corporation) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of USA Water Polo, Inc. as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### BASIS OF OPINION

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of USA Water Polo, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements

in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about USA Water Polo, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
  statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of USA Water Polo, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about USA Water Polo, Inc.'s ability to continue as a going concern for a reasonable period of time.

#### **EMPHASIS OF MATTER**

As described in Note P, in March 2020, the World Health Organization declared a pandemic related to a fast-spreading novel strain of coronavirus. The outbreak caused significant global disruption in commercial and noncommercial activities. The disruption has had a significant impact on the financial performance of USA Water Polo, Inc.; however, the ultimate impact of this global concern cannot be determined. Our opinion is not modified with respect to this matter.

### REPORT ON SUMMARIZED COMPARATIVE INFORMATION

We have previously audited USA Water Polo, Inc.'s 2020 financial statements, and our report dated March 22, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Waugh & Goodwin, LLP

Waugh & Goodwin, LLP Colorado Springs, Colorado March 4, 2022

# USA WATER POLO, INC. STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2021

(WITH COMPARATIVE AMOUNTS FOR 2020)

ASSETS		2021	2020
CURRENT ASSETS	'		·
Cash and cash equivalents	\$	8,577,590	\$ 6,104,783
Accounts receivable		936,189	386,198
Prepaid expenses - current		106,959	336,559
Other assets		10,900	10,937
Total Current Assets		9,631,638	6,838,477
PROPERTY AND EQUIPMENT, AT COST			
National training center equipment		41,726	41,726
Training equipment		101,702	101,702
Event equipment		40,833	40,833
Office equipment		224,962	242,544
Total property and equipment, at cost		409,223	426,805
Less accumulated depreciation		(354,195)	(318,987)
Property and equipment - net		55,028	107,818
OTHER INVESTMENTS		567,896	453,082
TOTAL ASSETS	\$	10,254,562	\$ 7,399,377
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES:			
Accounts payable	\$	266,302	\$ 139,730
Accrued liabilities		728,818	560,251
Funds held in trust		14,103	14,103
Deferred revenue		2,145,025	1,052,402
Total Current Liabilities		3,154,248	1,766,486
NONCURRENT LIABILITIES			
Noncurrent deferred revenue			50,000
Other liabilities		557,300	442,486
TOTAL LIABILITIES		3,711,548	2,258,972
NET ASSETS			
Without donor restrictions		737,567	613,289
Without donor restrictions - Board designated		364,380	375,046
With donor restrictions		5,441,067	4,152,070
Total net assets		6,543,014	5,140,405
TOTAL LIABILITIES AND NET ASSETS	\$	10,254,562	\$ 7,399,377



# USA WATER POLO, INC. STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2021 (WITH COMPARATIVE TOTALS FOR 2020)

SUPPORT AND REVENUE	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	2021 TOTALS	2020 TOTALS
Membership registrations	\$ 3,459,081	\$	\$ 3,459,081	\$ 2,938,792
Contributions	844,473	1,714,867	2,559,340	2,964,882
Event income	1,842,041		1,842,041	322,999
Olympic development program	1,693,423		1,693,423	784,528
USOPC grants	1,536,542		1,536,542	1,115,415
Paycheck Protection Program	750,982		750,982	669,542
Junior/youth fundraising	512,694		512,694	58,471
Corporate sponsorship	467,515		467,515	570,943
Athlete support	295,969		295,969	250,261
Fundraising events	210,984		210,984	139,572
Event merchandise sales and royalties, net			169,864	42,162
Other investment income	169,864		75,906	
USOPC value-in-kind support	75,906		60,000	60,000
Member merchandise sales	60,000		85,706	77,706
Cost of member merchandise sales	85,706		(53,480)	(73,057)
Gain on sale of assets	(53,480)		28,046	. =
Sanction fees	28,046		24,236	4,710
Other income	24,236		17,971	18,411
Magazine	17,971		7,250	2,750
National development - other	7,250		4,085	455
Interest	(205)	44	(205)	20,314
Olympic ticket sales, net  Net assets released from donor restrictions	(396) 425,914	(425,914)	(396)	
Total support and revenue	12,458,806	1,288,997	13,747,803	9,968,856
EXPENSES	12,438,800	1,288,337	13,747,803	9,908,830
PROGRAM SERVICES:				
Membership and sport development services	3,778,425		3,778,425	2,230,684
Women's national development	1,867,435		1,867,435	1,234,407
Olympic development	1,628,175		1,628,175	1,018,320
Men's national development	1,608,035		1,608,035	1,096,043
Other programs	1,129,978		1,129,978	751,155
National training center	347,390		347,390	385,218
Total program services	10,359,438		10,359,438	6,715,827
	10,333,436		10,339,436	0,713,827
SUPPORTING SERVICES:	1.004.000		1 004 600	705 004
General and administrative	1,004,600		1,004,600	795,801
Fundraising and sponsor development	954,419		954,419	576,870
Board of Directors	26,737		26,737	669
Total supporting services	1,985,756		1,985,756	1,373,340
Total expenses	12,345,194		12,345,194	8,089,167
CHANGE IN NET ASSETS	113,612	1,288,997	1,402,609	1,879,689
NET ASSETS, beginning of year	988,335	4,152,070	5,140,405	3,260,716
NET ASSETS, end of year	\$ 1,101,947	\$ 5,441,067	\$ 6,543,014	\$ 5,140,405

# USA WATER POLO, INC. STATEMENT OF FUNCTIONAL EXPENSES - PROGRAM SERVICES

FOR THE YEAR ENDED DECEMBER 31, 2021

	AN DEV	MBERSHIP  ND SPORTS  /ELOPMENT  SERVICES	N	VOMEN'S IATIONAL 'ELOPMENT	N	MEN'S ATIONAL ELOPMENT	DEV	OLYMPIC ELOPMENT ROGRAM		OTHER OGRAMS	TR	ATIONAL RAINING RENTER		TOTAL ROGRAM SERVICES
Accounting	\$		\$		\$		\$		\$		\$		\$	
Advertising														
Airfare		20,764		95,861		134,376		293,400		30,144				574,545
Athlete Support				170,192		125,777								295,969
Contract labor		12,364		9,740		9,300		11,950		1,000				44,354
Cost of goods sold		53,480												53,480
Depreciation expense		13,611		4,594		388								18,593
Dues and subscriptions		45,163												45,163
Employment relations														
Equipment		425		5,238		4,619		23,825						34,107
Fulfillment expense		69,308												69,308
Gifts and awards		33,351		86,682		52,969		1,059		906				174,967
Grant expense		980												980
Ground transportation		14,434		29,508		104,295		14,946		2,145				165,328
Host stipends		302,800						65,672						368,472
Insurance		1,043,141		290		406								1,043,837
Lodging		151,566		203,605		215,624		235,791		31,945				838,531
Meals		21,476		99,727		56,748		11,432		3,363				192,746
Miscellaneous expenses		79,344		67,103		22,379		5,163		24,032				198,021
Office supplies		9,153		526		1,970		446		237				12,332
Online service and credit card fees		344,528						48,100						392,628
Outfitting and apparel		7,649		36,528		57,371		26,175		671				128,394
Per diem				16,126		23,330		10,500		75				50,031
Pool maintenance and rental		169,947		59,997		12,759		171,814		69,309				483,826
Postage		12,474		393		3,411		3,103		44				19,425
Printing and copies		5,697		167		89		8,719		819				15,491
Professional fees										44,378				44,378
Referee payments		224,288		8,126						417,185				649,599
Rent		50,702		13,740		19,740		2,135		13,180				99,497
Retirement		19,418		23,386		16,251				21,902				80,957
Salaries, employee benefits and taxes		986,688		770,112		629,167		692,078		463,254		347,390		3,888,689
Skip shot magazine		75,170												75,170
Supplies		15,411		70,725		12,573				575				99,284
Telephone and internet		11,555		4,216		5,363		8		4,814				25,956
Video and photography														
VIK usage		37,018		90,853		99,130		1,859						228,860
	\$	3,831,905	\$	1,867,435	\$	1,608,035	\$	1,628,175	\$	1,129,978	\$	347,390	\$	10,412,918
Less: cost of goods sold		(53,480)												(53,480)
	\$	3,778,425	\$	1,867,435	\$	1,608,035	\$	1,628,175	\$	1,129,978	\$	347,390	\$	10,359,438
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# USA WATER POLO, INC. STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2021

	_	ERAL AND NISTRATIVE	FUNDRAISING AND SPONSOR DEVELOPMENT		BOARD OF DIRECTORS	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES
Accounting	\$	15,500	\$		\$	\$ 15,500	\$ 15,500
Advertising			9,84	0		9,840	9,840
Airfare		6,731	27,06	6		33,797	608,342
Athlete support							295,969
Contract labor		3,658	31,19	9		34,857	79,211
Cost of goods sold							53,480
Depreciation expense		38,066				38,066	56,659
Dues and subscriptions		24,293	22,86	2		47,155	92,318
Employment relations		9,322				9,322	9,322
Equipment			16,64	5		16,645	50,752
Fulfillment expense							69,308
Gifts and awards			4,50	19		4,509	179,476
Grant expense							980
Ground transportation		203	18	5		388	165,716
Host stipends							368,472
Insurance		50,889				50,889	1,094,726
Lodging		11,378	8,46	5		19,843	858,374
Meals		8,370	19,66	9		28,039	220,785
Miscellaneous expenses		10,621	99,09	1	26,737	136,449	334,470
Office supplies		4,194	3,33	5		7,529	19,861
Online service and credit card fees			9,44	0		9,440	402,068
Outfitting and apparel							128,394
Per diem							50,031
Pool maintenance and rental							483,826
Postage		6,173	5,02	1		11,194	30,619
Printing and copies		2,158	4,57	7		6,735	22,226
Professional fees		251,671	105,07			356,745	401,123
Referee payments							649,599
Rent		25,417	46,37	6		71,793	171,290
Retirement		45,717	35,77			81,492	162,449
Salaries, employee benefits and taxes		457,089	341,99			799,080	4,687,769
Skip shot magazine		ĺ	,			,	75,170
Supplies		984	13,01	1		13,995	113,279
Telephone and internet		32,166	7,50			39,673	65,629
Video and photography		,	130,07			130,074	130,074
VIK usage			12,70			12,707	241,567
-0-	\$	1,004,600	\$ 954,41		\$ 26,737	\$ 1,985,756	\$ 12,398,674
Less: cost of goods sold		_,,	,			_,,	(53,480)
8	\$	1,004,600	\$ 954,41	.9	\$ 26,737	\$ 1,985,756	\$ 12,345,194

# USA WATER POLO, INC. STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021 (WITH COMPARATIVE AMOUNTS FOR 2020)

CASH FLOWS FROM OPERATING ACTIVITIES	2021	2020
Change in net assets	\$ 1,402,609	\$ 1,879,689
Adjustments to reconcile changes in net assets to net cash provided by	operating activities:	
Realized and unrealized gains on investments	(75,906)	
Paycheck Protection Program	(750,982)	(669,542)
Depreciation	56,659	67,673
Gain on sale of assets	(28,046)	
(Increase) decrease in operating assets:		
Accounts receivable	(549,991)	349,754
Prepaid expenses	229,600	345,380
Other assets	37	732
Increase (decrease) in operating liabilities:		
Accounts payable	126,572	(284,809)
Accrued liabilities	168,567	(95,619)
Other liabilities	114,814	123,387
Deferred revenue	1,042,623	(656,889)
Total adjustments	333,947	(819,933)
Net cash provided by operating activities	1,736,556	1,059,756
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(7,089)	(18,036)
Gross proceeds from sale of assets	37,111	
Gross proceeds from investments	77,313	1,548,400
Purchase of investments	(122,066)	(933,401)
Increase in other investments		(123,387)
Net cash provided (used) by investing activities	(14,731)	473,576
CASH FLOWS FROM FINANCING ACTIVITIES:		
Paycheck Protection Program	750,982	669,542
Net cash provided by financing activities	750,982	669,542
NET INCREASE IN CASH	2,472,807	2,202,874
CASH AND CASH EQUIVALENTS, beginning of year	6,104,783	3,901,909
CASH AND CASH EQUIVALENTS, end of year	\$ 8,577,590	\$ 6,104,783



# USA WATER POLO, INC. NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

#### **A** SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

USA Water Polo, Inc. (the Corporation), is the national governing body for water polo, making it responsible for the conduct and administration of the sport in the United States.

#### **Method of Accounting**

The financial statements of USA Water Polo, Inc. have been prepared on the accrual basis of accounting.

#### New Accounting Pronouncements - Not Yet Adopted

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*. This ASU allows for the presentation and disclosure of contributions of nonfinancial assets to be more transparent in not-for-profit entities' financial statements. The new guidance will require not-for-profit entities to add a separate line item to the statement of activities, and to include various disaggregated disclosures by category, for contributions of nonfinancial assets. ASU 2020-07 is to be applied retrospectively and would be effective for annual reporting periods beginning after June 15, 2021. Early adoption is permitted. Management is currently evaluating the impact of the adoption of ASU 2020-07 on its financial statements.

#### **Basis of Presentation**

The financial statement presentation follows the recommendations of accounting principles generally accepted in the United States of America (GAAP).

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Net assets without donor restrictions: net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Corporation.
- Net assets with donor restrictions: net assets subject to stipulations imposed by donors, and grantors. Some
  donor restrictions are temporary in nature, such as those that will be met by the passage of time or other
  purposes specified by the donor. Other donor restrictions are perpetual in nature, whereby the donor has
  stipulated the funds be maintained in perpetuity. Donor-imposed restrictions are released when a restriction
  expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource
  was restricted has been fulfilled, or both.

#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### **Contributions**

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as increases to net assets without donor restrictions.

#### **Income Taxes**

The Corporation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, accordingly, is not subject to federal income tax. Accordingly, no income tax provision has been recorded.

The Corporation's Forms 990, Return of Organization Exempt from Income Tax, are subject to examination by various taxing authorities, generally for three years after the date they were filed.

Management of the Corporation believes that it does not have any uncertain tax positions that are material to the financial statements.

#### **Cash and Cash Equivalents**

Cash and cash equivalents consist of the Corporation's checking accounts and money market accounts.

The Corporation maintains its cash and cash equivalents at a commercial bank. In the event of a bank failure, the Corporation could suffer a loss to the extent its deposits exceeded the respective bank insurance limits.

#### **Accounts Receivable**

Accounts receivable are stated at the amount Management expects to collect from balances outstanding at year-end. Based on Management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that no allowance for doubtful accounts is necessary as of December 31, 2021 and 2020.

#### **Property and Equipment**

As of December 31, 2021, property and equipment consists of training equipment, event equipment, and office equipment used in the operations of the Corporation. Property and equipment are recorded at cost or, if donated, at the estimated fair market value at the date of donation.

Depreciation is recorded using the straight-line method over estimated lives of three to five years for training and office equipment.

#### **Revenue Recognition**

The Corporation's revenue recognition policies, modified after the adoption of the FASB's Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, are as follows:

Membership registrations - Membership registration revenue is recognized in an amount that reflects the
consideration that the Corporation is entitled to in exchange for providing membership services. Registrations
are recognized as revenue in the period in which the Corporation satisfies its performance obligation to its
members. A performance obligation is a promise in a contract to transfer a distinct good or service to a
customer, as defined by ASC 606. The Corporation's performance obligation for membership registration
revenue is to provide membership services and benefits accessible only to members.



#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- Event income Event income contains a specific delivery element and revenue is recognized at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when events are successfully conducted.
- Olympic Development Program The Olympic Development Program (ODP) is an eight-month training program which starts in September and ends in April. The timing of this program was altered for the 2020-2021 program due to COVID-19 (Note P). The program generates revenue through participation fees, development camps, the national championship program, and a regional championship program. The camps and competition income contain a specific delivery element and revenue is recognized at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when events are successfully conducted. Management has made an estimate for total participation fee revenue earned through December 31 of the fiscal year, based on historic data and expected participants, and creates an account receivable or deferred revenue dependent upon cash receipts through December in relation to the revenue earned. For the year ended December 31, 2021, cash receipts were less than participation fee revenue by \$203,945; therefore, the Corporation recorded an account receivable for that amount. Deferred ODP revenue at year end is \$325,895, which consists of amounts paid in 2021 for 2022 camps which occurred subsequent to December 31, 2021.
- Sponsorship revenue Sponsorship revenue is recognized in an amount that reflects the consideration that the Corporation is entitled to in exchange for substantially fulfilling performance obligations specific to each contract. Sponsorships are recognized as revenue in the period in which the Corporation satisfies its performance obligation to its members. The Corporation's performance obligations for sponsorship revenue is to provide promotion and advertising opportunities as arranged under each contract. The Corporation has determined that performance obligations of existing multi-year contracts do not materially differ from year-to-year; but, it continues to evaluate each new contract for proper recognition under ASC 606.
- Merchandise sales Merchandise sales income contains a single delivery element and revenue is recognized
  at a single point in time when ownership, risks, and rewards transfer. Revenue is recognized when sales occur.

#### **In-Kind Revenue**

Corporate sponsorship income in the form of in-kind goods, such as clothing and balls, and some qualifying services are reported as revenue and expense in the fiscal year they are received. For the years ended December 31, 2021 and 2020, in-kind goods received, exclusive of in-kind support from the USOPC (Note D), amounted to \$149,745 and \$303,392, respectively, which is included in corporate sponsorship in the accompanying statement of activities.

The Corporation receives pro bono professional advice on legal and management matters. However, the Corporation has not recorded any amounts for these services, since the conditions necessary for recognition under generally accepted accounting principles were not met.

The Corporation also receives donated services from other contributors and volunteers that are not measurable and, therefore, are excluded from the financial statements.

#### **Functional Expenses**

The financial statements report certain categories of expenses that are attributable to one or more program or supporting services of the Corporation. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Personnel expenses are allocated on the basis of estimates of time and effort spent by personnel in the various program and supporting services made by the Corporation's management. For the years ended December 31, 2021 and 2020, the Corporation's supporting service expenses amounted to 13.52 and 13.78%, respectively, of total support and revenue.

#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### **Use of Estimates in Preparation of Financial Statements**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

#### **Prior-Year Comparisons**

The financial statements include certain prior year summarized comparative information in total but not by natural classification of expenses and not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Certain reclassifications may have been made to the prior-year amounts in order to conform to the current year financial statement presentation.

#### **Supplemental Cash Flow Disclosures**

During the years ended December 31, 2021 and 2020, cash flows from operating activities contained no amounts paid for interest or income taxes.

#### **Date of Management's Review**

In preparing the financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through March 4, 2022, the date that the financial statements were available to be issued.

#### **B** AVAILABLE RESOURCES AND LIQUIDITY

The Corporation regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

The Corporation operates under a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

The Corporation's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

	2021	2020
Cash and cash equivalents	\$ 8,577,590	\$ 6,104,783
Accounts receivable	936,189	386,198
Total	\$ 9,513,779	\$ 6,490,981

As part of the Corporation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The primary investment objectives of the Corporation are to preserve and protect the Corporation's assets and to provide liquidity for operations.



#### C FAIR VALUE MEASUREMENTS

The Corporation applies Generally Accepted Accounting Principles (GAAP) for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis.

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Corporation has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2021 and 2020:

	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2021							
	LEVEL 1	LEVEL 2	LEVEL 3		TOTAL			
Money market	\$ 10,59	96 \$	\$	\$	10,596			
Mutual funds	557,30	00			557,300			
Total	\$ 567,89	96 \$	\$	\$	567,896			
	ASSETS AT FA	IR VALUE AS OF DE	CEMBER 31, 2020					
Money market	\$ 10,83	31 \$	\$	\$	10,831			
Mutual funds	442,2	51			442,251			
Total	\$ 453,08	32 \$	\$	\$	453,082			

Investment income (loss) in the accompanying statements of activities consists of the following for the years ended December 31, 2021 and 2020:

	2021	2020
Interest and dividends	\$ 44	\$ 20,314
Unrealized	75,906	
Total	\$ 75,950	\$ 20,314

#### D UNITED STATES OLYMPIC & PARALYMPIC COMMITTEE

The United States Olympic & Paralympic Committee (USOPC) provides grants to the Corporation for sports development, international competition, and team preparation. Support provided during the years ended December 31, 2021 and 2020, consisted of the following program categories:

	2021	2020
Performance funding	\$ 1,090,000	\$ 1,080,000
Special grants	404,300	32,415
International relations grant	12,000	3,000
Total	\$ 1,506,300	\$ 1,115,415

During the years ended December 31, 2021 and 2020, the Corporation received \$95,195 and \$60,000 in additional value-in-kind support from the USOPC under the above grants, respectively.

The Corporation is economically dependent on the grants from the USOPC in order to maintain its national team programs at current levels.

#### **E** UNITED STATES WATER POLO FOUNDATION

The United States Water Polo Foundation (USWPF) is an exempt entity whose purpose was to extend financial and other aid and assistance for the benefit of and to carry out the purposes of the Corporation.

During the year ended December 31, 2016, it was determined that the Corporation previously had a controlling financial interest through a majority voting interest and an economic interest in the Foundation, based on a review of the respective governing documents. According to ASC 958-810-25-3, control of a related (but separate) non-profit entity, through a majority voting interest in the Board and an economic interest in the other non-profit entity, requires consolidation, unless control does not rest with the holder of the majority voting interest. Several provisions of the Foundation's former governing documents indicated that these conditions exist between the Corporation and the Foundation. However, during the year ended December 31, 2018, the Corporation's and the Foundation's Boards of Directors collaborated to revise the entities' governing documents and to remove the Corporation's controlling financial interest in the Foundation. The controlling financial interest existed through the effective date of the pertinent revised governing documents, September 4, 2018.

#### F | ZONES

The Corporation has 11 separate zones that function as regional administrative authorities for USA Water Polo, Inc. across the United States of America.

The Corporation's net assets managed by all 11 zones are Board designated for expenditures in their regions and are reflected in Note K.



#### G DEFERRED REVENUE

Deferred revenue consists of the following at December 31, 2021 and 2020:

	2021	2020
One-year memberships	\$ 1,713,062	\$ 818,972
Olympic development program	325,895	82,190
Conditional support	50,000	100,000
Sponsorships	28,938	3,750
Other	27,130	34,937
2021 Olympic tickets		62,553
Total	\$ 2,145,025	\$ 1,102,402

#### **H**| LEASES

During the year ended December 31, 2018, the Corporation entered into an operating lease for office space in Irvine, California. The lease for the office space is effective January 1, 2019, through December 31, 2022, at \$10,138 per month, which increases each year. The Corporation also must pay a pro rata share of operating expenses which are currently estimated to be \$2,150 per month. As of the year ended December 31, 2021, the Corporation had paid and has recorded a security deposit in the amount \$10,900 for this lease.

The Corporation leases its postage machine for \$76 per month through August 2023. It also has two storage units that it leases on a month-to-month basis in Colorado Springs, Colorado and Hollywood Park, Texas.

Minimum future payments on these leases for each of the years ended December 31 are as follows:

2022	2023	
\$ 162,192	\$	608

Total rent expense amounted to \$171,290 and \$164,712 for the years ended December 31, 2021 and 2020, respectively.

#### I RETIREMENT PLAN

The Corporation adopted a 401(k) retirement plan effective January 1, 2015. The plan covers all employees over 21 years of age with six months of service. The Corporation matches 100% of the elective contributions of its employees up to 5% of the employee's compensation for the calendar year. Pension expense amounted to \$165,938 and \$44,899 for the years ended December 31, 2021 and 2020, respectively.

During the year ended December 31, 2015, the Corporation entered into a deferred compensation agreement under Section 457(f) of the Internal Revenue Code with its Chief Executive Officer. The purpose of the plan is to provide retirement benefits for this individual. Contributions to this non-qualified account will not be vested until the earliest of employee's 65th birthday, death, disability, involuntary termination without cause, or termination of employment for good reason. During the year ended December 31, 2021, the Corporation contributed a total of \$37,500 to the plan. As of December 31, 2021, the unvested balance in the non-qualified account was \$557,300, which includes earnings on the account balance and is presented in other investments and other liabilities in the accompanying statement of financial position.

#### J FUNDS HELD IN TRUST

At December 31, 2021 and 2020, funds held in trust consist of the following:

	2021	2020
American Water Polo Coaches Association	\$ 12,167	\$ 12,167
New York Athletic Club	1,214	1,214
Irvine Water Polo Club	650	650
Administration	72	72
Total	\$ 14,103	\$ 14,103

#### K | NET ASSETS WITHOUT DONOR RESTRICTIONS - BOARD DESIGNATED

At December 31, 2021 and 2020, Board designated net assets without donor restrictions consist of the following:

	2021	20	20
Central California Zone	\$ 30,874	\$	31,024
Coastal California Zone	62,019		100,801
Midwest Zone	11,136		14,315
Mountain Zone	6,920		7,952
Northeast Zone	2,171		2,100
Pacific Northwest and Hawaii Zone	15,242		15,242
Pacific Southwest Zone	(6,755)		36,244
Pacific Zone	3,197		5,165
Southeast Zone	8,287		6,360
Southern Pacific Zone	205,253		130,661
Southwest Zone	26,036		25,182
Total	\$ 364,380	\$	375,046



#### L NET ASSETS WITH DONOR RESTRICTIONS: TEMPORARY IN NATURE

Net assets with donor restrictions, temporary in nature, at December 31, 2021 and 2020, that are subject to expenditure for specified purposes are as follows:

	2021	2020
National training center stadium	\$ 5,312,642	\$ 4,096,012
Diversity and Inclusion	91,012	11,145
Stephen Friend	7,622	7,622
2021-2022 support	7,500	15,000
Hall of Fame	5,100	5,100
Toring memorial	3,162	3,162
LA project	2,207	2,207
Regional development	1,361	1,361
	\$ 5,430,606	\$ 4,141,609

Net assets are released from donor restrictions by incurring expenses that satisfy the restricted purpose. During the years ended December 31, 2021 and 2020, net assets with donor restrictions were released from restrictions for the following programs:

	2021	2020
National training center stadium	\$ 418,414	\$ 385,218
2020-2021 support	7,500	7,500
	\$ 425,914	\$ 392,718

#### M | NET ASSETS WITH DONOR RESTRICTIONS: PERMANENT IN NATURE

Net assets with perpetual donor restrictions at December 31, 2021 and 2020, consist of the Corporation's endowment fund in the amount of \$10,461 for both years. These net assets are subject to donor restrictions that stipulate that the original principal of the gift is to be held and invested by the Corporation indefinitely.

The Corporation has adopted investment and spending policies based on the California Uniform Prudent Management of Institutional Funds Act (UPMIFA). As a result of the Corporation's interpretation of UPMIFA, and in accordance with donor restrictions, contributions to this fund are classified as permanently restricted net assets. The historic dollar value of those contributions must be maintained intact. Income from the fund is classified as unrestricted net assets. These funds are invested in cash and cash equivalents, pursuant to the Corporation's spending objectives of subjecting the fund to low investment risk. The Corporation expends this fund's investment earnings for the restricted purpose in the year of receipt.

### M NET ASSETS WITH DONOR RESTRICTIONS: PERMANENT IN NATURE – CONTINUED

	With donor Restrictions: Temporary	With donor Restrictions: Permanent	1	Гotal
Endowment net assets, January 1, 2020	\$	\$ 10,461	\$	10,461
Investment income	14			14
Program expenditures	(14)			(14)
Endowment net assets, December 31, 2020		10,461		10,461
Investment income	15			15
Program expenditures	(15)			(15)
Endowment net assets, December 31, 2021		10,461		10,461
	\$	\$ 10,461	\$	10,461

#### N CONTINGENCIES

Occasionally, in the conduct of business, the Corporation may be named defendant in a lawsuit or other form of legal action. In the opinion of Management, any pending or threatened claims against the Corporation, as of December 31, 2021, are either without merit or will not exceed insurance limits.

#### O LINE OF CREDIT

As of December 31, 2021, the Corporation maintained a line of credit available through its bank. If any amounts are drawn on the line, the balance accrues interest at Adjusted SOFR Rate plus 3.00%; as of December 31, 2021, the Corporation's line had an available balance of \$1,000,000 with no amounts drawn. The line is secured with receivables, equipment, and other general assets of the Corporation.

#### P | COVID-19 PANDEMIC

In March 2020, the World Health Organization declared a pandemic related to a fast-spreading novel strain of coronavirus. As a result of the global attention and concern arising from this disease, many event organizers have taken appropriate measures to limit the spread of the disease, such as postponing events. Potential impacts to the Corporation include disruptions or restrictions on the Corporation's ability to perform services and/or conduct events, which could inhibit its ability to secure sponsorships and other funding. Furthermore, the financial impacts of COVID-19 on the Corporation's sponsors and grantors are unknown.

Management continues to evaluate options for appropriate response to this global concern within the context of its operations and events. However, the impact of the COVID-19 outbreak is unknown.

#### **Q** USA WATER POLO FOUNDATION

During the year ended December 31, 2015, the Corporation established USA Water Polo Foundation, a 501(c)(3) organization with the sole purpose of supporting USA Water Polo, Inc. The entity's Board of Directors were to be appointed by USA Water Polo. The entity did not have any activity during the years ending December 31, 2021 and 2020. The Corporation intends to dissolve this entity.



# USA WATER POLO 2021 NATIONAL AWARD RECIPIENTS

AWARD WINNER	NATIONAL AWARD	NATIONAL AWARD CRITERIA
ALEX RODRIGUEZ POMONA-PITZER USA MEN'S OLYMPIC TEAM STAFF 2016/2020	Monte Nitzkowski Distinguished Coaching Award (Elite)	Honors elite men's coach whose performance exemplifies leadership, excellence, and sportsmanship at the highest competitive levels (college and above).
NATALIE BENSON FRESNO STATE USA WOMEN'S CADET NATIONAL TEAM	Sandy Nitta Distinguished Coaching Award (Elite)	Honors elite women's coach whose performance exemplifies leadership, excellence, and sportsmanship at the highest competitive levels (college and above).
ROSS SINCLAIR NEWPORT HARBOR HIGH SCHOOL USA MEN'S YOUTH NATIONAL TEAM	Bill Barnett Distinguished Coaching Award (Scholastic)	Honors a men's coach whose performance exemplifies leadership, excellence, and sportsmanship at the scholastic competitive levels.
SCOTT SLAY WEST HOUSTON VIPER PIGEONS	Doc Hunkler Distinguished Coaching Award (Scholastic)	Honors a women's coach whose performance exemplifies leadership, excellence, and sportsmanship at the scholastic competitive levels.
KEVIN VAN SUCH WISSAHICKON COMMUNITY AQUATIC CLUB (WCAC)	Ted Newland Distinguished Coaching Award (Developmental)	Honors a men's coach whose performance exemplifies leadership, excellence, and sportsmanship at the developmental level.
EKO LAPP O'AHU WATER POLO CLUB (OWPC) ASSISTANT WOMEN'S DEVELOPMENT NATIONAL TEAM COACH	Brent Bohlender Distinguished Coaching Award (Developmental)	Honors a women's coach whose performance exemplifies leadership, excellence, and sportsmanship at the developmental level.
MICHAEL GOLDENBERG SOUTHWEST EATON PACIFIC SOUTHWEST	Bret Bernard Distinguished Referee Award (Elite)	Honors a referee who exemplifies excellence and fairness in elite level competition.
GABRIEL MALDONADO NORTHEAST	Tom Hermstad Distinguished Referee Award (Scholastic)	Honors a referee who exemplifies excellence and fairness in scholastic level competition.
ADAM EATON SAN DIEGO, CA	Aaron Chaney Distinguished Referee Award (Developmental)	Honors a referee who exemplifies excellence and fairness in developmental level competition.
KRISTY WINKLER TEXAS	Barbara Kalbus Distinguished Volunteer Award	Honors an individual who has furthered the sport of water polo through exemplary volunteer service.
GARY BECKER SAN DIEGO ATHLETIC CLUB (SDAC)	Bryan Weaver Distinguished Male Masters Athlete of the Year Award	Honors the Masters member who exemplifies sportsmanship, winning performances and a commitment to the Masters Water Polo community.
NINA BENSON TEAM VEGAS/HENDERSON	Dion Gray Distinguished Female Masters Athlete of the Year Award	Honors the Masters member who exemplifies sportsmanship, winning performances and a commitment to the Masters Water Polo community.
JACOB HENRY SWIMRVA RAPIDS WATER POLO TEAM	Brenda Villa Diversity, Equity, and Inclusion Individual Award	Four-time Olympic medalist Brenda Villa carved out a legendary career in the pool as one of the best women's water polo players of all-time. Her impact on the sport is far from over as her work with Diversity, Equity & Inclusion takes center stage. Villa serves on the USA Water Polo Racial Equity & Reform Task Force, PanAm Sports Executive Committee and previously held a DEI position at The Castilleja School in Palo Alto, CA.
ANGELA UNO SOUTHWEST ZONE	Brenda Villa Diversity, Equity, and Inclusion Individual Award	Four-time Olympic medalist Brenda Villa carved out a legendary career in the pool as one of the best women's water polo players of all-time. Her impact on the sport is far from over as her work with Diversity, Equity & Inclusion takes center stage. Villa serves on the USA Water Polo Racial Equity & Reform Task Force, PanAm Sports Executive Committee and previously held a DEI position at The Castilleja School in Palo Alto, CA.
CHICAGO PARKS DISTRICT	Brenda Villa Diversity, Equity, and Inclusion Team Award	Four-time Olympic medalist Brenda Villa carved out a legendary career in the pool as one of the best women's water polo players of all-time. Her impact on the sport is far from over as her work with Diversity, Equity & Inclusion takes center stage. Villa serves on the USA Water Polo Racial Equity & Reform Task Force, PanAm Sports Executive Committee and previously held a DEI position at The Castilleja School in Palo Alto, CA.

# USA WATER POLO 2021 NATIONAL AWARD RECIPIENTS ACCOMPLISHMENTS

#### **ACCOMPLISHMENTS**

MONTE NITZKOWSKI DISTINGUISHED MEN'S COACHING AWARD (ELITE) | ALEX RODRIGUEZ, POMONA-PITZER / USA MEN'S OLYMPIC TEAM STAFF 2016/2020 Alex Rodriguez has spent 11 years as the head coach of both the Pomona-Pitzer Men's and Women's Water Polo programs, after beginning his tenure in the 2005-06 season. He took a sabbatical in 2015-16 to coach with USA Water Polo, serving as the head coach for the Men's Junior National and Youth National Teams and as an assistant coach with the Men's Senior National Team. Rodriguez has been part of the Team USA Men's Olympic Team staff at the 2016 and 2020 Olympic Games. While with the Sagehens, Rodriguez has been at the helm for 13 conference titles, leading the men's program to SCIAC titles in 2007, 2008, 2011, 2012 (co-champions) and 2017, and the women's program to SCIAC titles in 2007, 2008, 2010, 2012, 2013, 2014, 2015 (co-champions) and 2017. Most recently, Rodriguez and the Sagehens claimed the first USA Water Polo Division III Women's National Collegiate Championship in 2022. The Pomona-Pitzer Women's Water Polo program has made five NCAA Championship appearances in Rodriguez' tenure, earning the SCIAC's automatic bid with his first five league titles. The Sagehens have won three NCAA matches in those five appearances, including a 13-12 win over Iona in the seventh-place match in 2013

SANDY NITTA DISTINGUISHED WOMEN'S COACHING AWARD (ELITE) | NATALIE BENSON, FRESNO STATE / USA WOMEN'S CADET NATIONAL TEAM
Natalie Benson became the first ever Head Coach for Fresno State Women's Water Polo when she was hired in 2016. This past season, in just its fourth year
of competition, Fresno State finished the regular season with an overall record of 13-6 (6-1 GCC). The Bulldogs took a piece of the Golden Coast Conference
regular season championship after recording a program-best six wins in conference play, finishing in a three-way tie for first place with San Diego State and
Pacific. Natalie was named the 2021 GCC Coach of the Year. Regarded as one of the best women's water polo players of all time, Natalie was inducted into
the USA Water Polo Hall of Fame on May 30, 2015. An integral part of two Olympic medal-winning squads for Team USA at the 2004 (Bronze) and 2008
(Silver) Olympic Games, she also led the United States to three Fédération Internationale de Natation World Championship medals (2003, 2005, 2007),
including two gold medals. Involved in the sport for two decades, Natalie transformed herself from a player who reached the pinnacle of the sport to
becoming one of the top up-and-coming coaches in the country. Natalie, who also serves as the head coach for the USA Women's Cadet National Team, was
appointed to the NCAA Division I Water Polo Committee.

BILL BARNETT DISTINGUISHED MEN'S COACHING AWARD (SCHOLASTIC) | ROSS SINCLAIR, NEWPORT HARBOR HIGH SCHOOL / USA MEN'S YOUTH NATIONAL TEAM Ross Sinclair is the current Men's Youth National Team Head Coach and Newport Harbor High School Head Coach for both men and women. Ross is also the director of Newport Beach Aquatics, where he leads both the 18U men and 18U women teams. His 18U women's team finished 2nd last year at Junior Olympics and 18U men's team finished 5th. Ross is a native of Newport Beach, having graduated from Newport Harbor High School. After high school, he was a two time All-American at UC Santa Barbara and played five years abroad in Australia, France, and Brazil. He has been the head coach at Newport Harbor High School leading the men for seven years and the women for four years. He recently became the first coach in CIF history to lead both the men and women to the CIF Open Division championship in the same school year.

DOC HUNKLER DISTINGUISHED WOMEN'S COACHING AWARD (SCHOLASTIC) | SCOTT SLAY, WEST HOUSTON VIPER PIGEONS

Scott Slay is the Head Coach/Administrator for the West Houston Viper Pigeons. He has been at the helm of seven high school state championship winning teams: Sterling Boys 2007 & 2008, Sterling Girls 2007, 2008, & 2009, Tomball Boys 2010, and Foster HS Girls 2019. Scott acted as TISCA Water Polo Chairman from 2007-2010 and again from 2019 to the present day. He served as a Southwest Zone ODP coach from 2000-2010.

TED NEWLAND DISTINGUISHED MEN'S COACHING AWARD (DEVELOPMENTAL) | KEVIN VAN SUCH, WISSAHICKON COMMUNITY AQUATIC CLUB (WCAC) Kevin Van Such began his coaching career in 2008 at The Haverford School, where he continues to coach the middle school and high school teams. In 2014, he founded Maverick Water Polo to expand access to water polo in the Philadelphia area for athletes of all ages and experience levels. He joined the Olympic Development Program coaching staff in 2018, serving as the NEZ Girls Development Coach from 2018-2020 and the Boys Development Coach from 2020-2022. In 2020, he joined Wissahickon Community Aquatic Club (WCAC) as Program Director. In this role, Kevin continues to organize tournaments, ODP camps, and other NEZ events to help grow the sport on the East Coast.

#### BRENT BOHLENDER DISTINGUISHED WOMEN'S COACHING AWARD (DEVELOPMENTAL) | EKO LAPP, O`AHU WATER POLO CLUB (OWPC) / ASSISTANT WOMEN'S DEVELOPMENT NATIONAL TEAM COACH

Eko Lapp began coaching in 2009 at Kamehameha Middle School in Honolulu, Hawai'i. She joined the Hawai'i Zone Olympic Development Program (ODP) team in 2009 as the Girls Development Head Coach and has served as the Hawai'i Zone Girls ODP Head Coach since 2014. She helped found the O'ahu Water Polo Club (OWPC) in 2018, which merges the local school and summer teams into one more competitive program for mainland tournaments. Since the inaugural team of eight 10U athletes, the program has grown to include more than 200 athletes from across the islands and OWPC plans to send teams to all three Junior Olympic sessions in 2022. She is currently the OWPC coach and Technical Director. Additionally, she traveled with the USA Women's Cadet Futures International Team to Greece in 2021 and is an Assistant Women's Development National Team Coach

#### BRET BERNARD DISTINGUISHED REFEREE AWARD (ELITE) | MICHAEL GOLDENBERG, SOUTHWEST / EATON PACIFIC SOUTHWEST

Michael Goldenberg is a water polo referee at the collegiate, club and international levels. He has been officiating collegiate competition since 1993 and has called conference and NCAA Championships Finals. In 2003, Michael became an international referee (FINA) and he has since had the opportunity to officiate Gold Medal games at the 2020 Olympic Games, 2021 World Championships, and 2010 World Cup. Michael is the Head Coach/Administrator with Florida Water Polo Club and the Head Coach of the Boys Team at St. Thomas Aquinas High School, both located in Fort Lauderdale, FL. Water polo gave Michael a chance to meet and work with great people and travel the world. His career would not be possible without great support from his wife, Irina, and children, Elina and Eric, both of whom played at club, high school, and collegiate levels.

#### TOM HERMSTAD DISTINGUISHED REFEREE AWARD (SCHOLASTIC) | GABRIEL MALDONADO, NORTHEAST

Gabriel Maldonado has spent six years as a referee with USA Water Polo and CWPA in addition to participating in FINA School in 2019 in Miami. He has been a coach at Greenwich Aquatics in Connecticut for seven years, and is currently coaching Sacred Heart High School and Innis Arden Country Club, where he's been for the past five years. Although this recognition is for refereeing, Gabriel's fondest memories in water polo came as a coach at Greenwich Aquatics. Coaching helped Gabriel learn more about the sport and his colleagues helped build his knowledge as both a coach and referee. Gabriel's most outstanding results in coaching include 1st place 14U Boys at the 2021 Futures WP league and 1st place 16U Boys at the Club Championships in California, which doubled as his Junior Olympics since we could not play California Junior Olympics in 2020 due to the pandemic. Gabriel played for more than 20 years in Venezuela, where he earned a full scholarship for sports merit at Yacambú University and obtained a degree in Psychology. In 2014, he played his last tournament in Venezuela, winning the open National Championship with Duros de Lara.

# USA WATER POLO 2021 NATIONAL AWARD RECIPIENTS ACCOMPLISHMENTS (CONTINUED)

#### **ACCOMPLISHMENTS**

#### AARON CHANEY DISTINGUISHED REFEREE AWARD (DEVELOPMENTAL) | ADAM EATON, SAN DIEGO, CA

Adam Eaton played Water Polo in High School and College. Decades later, he coached his children, nieces, and nephews at several different clubs in San Diego. Adam joined the San Diego Water Polo Officials Association in Winter 2018, then joined USAWP in Spring 2019. He has participated in many Water Polo events since then including CIF San Diego Championships, CIF State Championships, ODP, Junior Olympics, and Rocktober. Adam really enjoys getting to learn the sport from a different perspective while refereeing, from learning rule interpretations to discussing philosophy of officiating. He also values the relationships and camaraderie that come with each game while working with partners to keep athletes safe and ensure fair outcomes. Adam is blessed with a son, daughter, nephew and nieces - all who love to play the sport, and with whom he can share these different perspectives.

#### BARBARA KALBUS DISTINGUISHED VOLUNTEER AWARD | KRISTY WINKLER, TEXAS

Kristy Winkler is a dedicated leader with over 25 years of small business management and accounting experience. A mother of four, she is dedicated to the wellbeing of children. In recent years she has devoted her time and resources to helping several Texas based non-profit organizations whose main focus is children's development and expanding support within their communities. Outside the world of Water Polo, Kristy helps in business management for Riding Unlimited, inc. a non-profit therapeutic riding center. In 2014, she became a board member for North Texas Thunder Water Polo Club and aided in growing the club from 60 to over 300 athletes who attend one of four practice locations throughout North Texas. She continues to help elevate Thunder to a competitive club on the national stage. Kristy joined the USA Water Polo Southwest Zone board in 2019 and was voted Chair in 2021. She is recognized for leadership, organization, money management, and human relations. Over the past decade of helping her own athletes and their teammates navigate the world of Water Polo from splash ball to college, it is her desire to help shape the sport of Water Polo in Texas to be as big or bigger than it is in California.

#### BRYAN WEAVER MALE MASTER OF THE YEAR AWARD | GARY BECKER, SAN DIEGO ATHLETIC CLUB (SDAC)

Gary Becker, 73, still has a passion for water polo and encouraging others to play at the master's level. He currently presides over a board of 10 as President of the newly organized San Diego Athletic Club (SDAC), which merged four masters teams and whose goal is to become an all-encompassing and self-sustaining organization for master's water polo players in San Diego. Gary's water polo experience began in the mid-1960s as a player and grew over the years to include high school, college, and club coaching. Along the way, he has served as the founding chair of the Pacific Southwest Zone, administrator for the San Diego Water Polo Club, Old Mission Bay Water Polo Club, and current SDAC. He has directed water polo camps, hosted and instructed at numerous water polo clinics, mentored officials, and served on the master's Water Polo committee. As a master's athlete for 20+ years, he has competed in almost every Masters Nationals and Bay Area senior games, organized teams for master's tournaments, and competed in FINA Master's World Championships. As an advocate for master's water polo, Gary volunteers his time to help organize teams, host tournaments, innovate ideas for growth, and support the needs and goals for master's development.

#### DION GRAY FEMALE MASTER OF THE YEAR AWARD | NINA BENSON, TEAM VEGAS/HENDERSON

Nina Benson played collegiate Water Polo at Bucknell University from 2017-2020. She scored 89 goals while dishing out 64 assists during her college career. Before Bucknell, Nina was a three-year swimming letter winner at Green Valley High School and swimming team captain. She graduated as the school's 200 free relay record holder and helped team to three regional titles and two runner-up finishes at state meet. Nina played club water polo with Team Vegas/Henderson, where she helped the team to the Mountain Zone championship. Nina majored in Computer Science at Bucknell University.

#### BRENDA VILLA DIVERSITY, EQUITY, AND INCLUSION INDIVIDUAL AWARD | JACOB HENRY, SWIMRVA RAPIDS WATER POLO TEAM

Jacob Henry is the head coach of the SwimRVA Rapids Water Polo Team in Richmond, Virginia. His first introduction to water polo was when his Summer League swim team would do 'Monday Funday' after swim meets with a water polo ball and goals made out of three lounge chairs from around the pool deck. As interest in 'Monday Funday' grew, other local swim teams were invited to play. Jacob started working at SwimRVA in 2016 doing swim lessons full time and when he heard they needed a water polo coach, he jumped at the opportunity. He attended camps at the Naval Academy and the USAWP ODP Holiday Camp in 2018 in order to build his coaching toolbox. Jacob attended Virginia State University and obtained a degree in Health and Physical Education through their HPER program which helped him learn how to work with and teach groups while keeping information culturally responsive and relevant. SwimRVA is looking forward to making their first every USA Water Polo Junior Olympics run this summer in Dallas, TX!

#### BRENDA VILLA DIVERSITY, EQUITY, AND INCLUSION INDIVIDUAL AWARD | ANGELA UNO, SOUTHWEST ZONE

Angela Uno's hometown is Los Gatos, CA which is where her early water polo career began while competing for West Valley Water Polo Club. She attended Los Gatos High School where she played goalkeeper. In high school, she began an officiating career after getting recruited by an official who noticed that she could run the desk all by herself. Besides officiating, Angela works as a high school Social Studies teacher. In 2020, she was appointed to the first-ever USA Water Polo Racial Equity and Reform Task Force in which she and her colleagues strive to strengthen diversity, equity, and inclusion efforts for the organization. Angela is currently one of the Southwest Zone Head Referees and continues to work towards recruiting and retaining officials.

#### BRENDA VILLA DIVERSITY, EQUITY, AND INCLUSION TEAM AWARD | CHICAGO PARKS DISTRICT

The Chicago Park District aquatics unit runs programming that includes coaching and introducing team sports to all ages. The Chicago Park District Water Polo Club (CPDWPC) is a special branch of the aquatics unit that specifically looks to promote and advance water polo throughout the city. The CPDWPC was established in 2004 and is run by Santiago Rosario. Beto Garcia, Luis Martinez, Brian Ruiz, Nicole Lum, and Angelo Espinoza currently act as coaches. The focus of every season is to continue to build the program. From its inception, the CPDWPC has been committed to being an all-inclusive program that respects athlete and family needs. The mission of the Chicago Park District Water Polo Club is to have water polo practiced and played in every Park District pool. The goal is to increase local participation through running annual leagues, clinics, and trainings for all ages. CPDWPC takes great pride in seeing athletes that began with them at the age of 10-12 either continue to play in college or continue to give back to the sport as a coach.

# USA WATER POLO ZONES

As of December 31, 2021

ZONES ARE RESPONSIBLE FOR GOVERNANCE, QUALIFICATION TO URNAMENTS, LEAGUES AND GROWTH OF SPORT IN THEIR RESPECTIVE REGIONS

#### Central California Zone (CCZ)

Website: www.centralzonewp.weebly.com Chair: Brent Bohlender, bbohlender@usawaterpolo.org

Vice Chair: Raf Ruano, arwaterpolo@yahoo.com

Zone Head Referee: Alan Korsgaden, akorsgaden@yahoo.com

#### **Zone Board**

Treasurer: Kim Roos Secretary: Bruce Hastie

Members-At-Large: David Alberstein, Jason Gall, David Maes,

Nic Maes, John Marsh, Jamey Wright

The Central California Zone is comprised of the counties of Alpine, Amador, Calaveras, El Dorado, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, Napa, Nevada, Placer, Sacramento, San Luis Obispo\*, San Joaquin, Solano, Stanislaus, Sutter, Tulare, Tuolumne, Yolo, and Yuba in California and the following zip codes in Santa Barbara County, California\*: 93429, 93434, 93454, 93455, 93456, 93457 and 93458.

#### Coastal California Zone (CCA)

Chair: Bryan Weaver, bryan.weaver@cox.net
Vice Chair: Connor Levoff, connor@805wpc.org
Zone Head Referees: Scott Brennand, sbrennand@usawaterpolo.org and Christopher Jimenez, cjimenez@usawaterpolo.org

#### **Zone Board**

Treasurer: Peggy McClintick Secretary: Emily Zalenski-Olson

Member-At-Large: Michael McMahon and Julie Snyder

The Coastal California Zone is comprised of the counties of and Santa Barbara\* (other than those portions of Santa Barbara County listed as being in the Central California Zone), Ventura and Los Angeles in California.

#### Midwest Zone (MWZ)

Chair: Timothy Daniel, tdaniel@usawaterpolo.org
Vice Chair: Matt Latham, gbwingswim@yahoo.com

Zone Head Referee: Nicholas Cargola, ncargola@usawaterpolo.org

#### **Zone Board**

Treasurer: Chad Packer Secretary: Maura Moore

Members-At-Large: Ryan Castle, Joseph Chapman, Raymond

Kreienkamp, Paul Splitt and Keith Yavitt

The Midwest Zone is comprised of Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota and Wisconsin.

#### Mountain Zone (MTZ)

Chair: Chris Magee, chrisrmagee@gmail.com
Vice Chair: Shawn Stringham, sqstringham@yahoo.com

Zone Head Referee: Madisen Drury, mdrury@usawaterpolo.org

#### **Zone Board**

Treasurer: Shawn Stringham
Secretary: Jennifer Pittman-Leeper

Members-At-Large: Molly Cahill, John Cogliandro, Kyle Davenport

and Mark St. John

The Mountain Zone is comprised of Arizona, Colorado, Nevada, New Mexico and Utah.



#### Northeast Zone (NEZ)

Website: www.usawpnezodp.shutterfly.com

Chair: Andy Lewandowski, alewandowski@usawaterpolo.org Vice Chair: Scott Schulte, schulte.scotty@gmail.com Zone Head Referee: Jamie Wolff, Jwolff@usawaterpolo.org

#### **Zone Board**

Treasurer: Peter Smith Secretary: Chris Judge

Members-At-Large: Steve Barone, Larry Naeve and Ken Vincent

The Northeast Zone is comprised of Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Rhode Island, New Hampshire, New Jersey, New York, Pennsylvania, Vermont, Virginia and West Virginia.

#### Pacific Zone (PAC)

Website: www.pacificwaterpolo.com
Chair: Christine McCracken, crmcc@comcast.net

Vice Chair: Steve Carrera, stevegcarrera@gmail.com
Zone Head Referees: Michael Francis, MichaelFrancis@
usawaterpolo.org and Andrew Selder, aselder@usawaterpolo.org

#### **Zone Board**

Treasurer: Dan Siri

Secretary: Michael Agostino

Members-At-Large: Susan Ortwein and Seth Tasman

The Pacific Zone is comprised of the counties of Alameda, Butte, Colusa, Contra Costa, Del Norte, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Monterey, Plumas, San Benito, San Francisco, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Sonoma, Tehama and Trinity in California.

### Pacific Northwest and Hawaii Zone (PNWH)

Chair: Mike Wallen, Mike Wallen Vice Chair: Kristin Gellert, Kristin Gellert

Zone Head Referee (Hawaii): Dave Fasi, dfasi@usawaterpolo.org

#### **Zone Board**

Treasurer: John Orlando Secretary: Morgan Rauch

Members-At-Large: C.B. Dwight IV, Farrah Kunkel and Rudy Ramirez

The Pacific Northwest and Hawaii Zone (PNWH) is comprised of Alaska, Hawaii, Idaho, Montana, Oregon, Washington and Wyoming.

#### Pacific Southwest Zone (PSW)

Chair: Dan Way, sdshoresboys@gmail.com

Vice Chair: Heather Calvin, heathercalvin20@yahoo.com Zone Head Referee: Danielle Dabbaghian, DDabbaghian@ usawaterpolo.org

#### **Zone Board**

Treasurer: Gary Hull Secretary: Mike Mulvey

Members-At-Large: Tommy Corcoran

The Pacific Southwest Zone is comprised of the counties of San Diego and Imperial in San Diego, California.

#### Southeast Zone (SEZ)

Website: www.usawpsezone.com

Chair: Jeff Bailey, jbailey@usawaterpolo.org

Vice Chairs: Chelsea Johnson, cheljohn22@gmail.com and Anna

Rosen, annarosenjp@gmail.com

Zone Head Referee: Stephanie Villalobos, Svillalobos@

usawaterpolo.org

#### **Zone Board**

Treasurer: Priam Rosenberg

Secretary: Stuart Sheldon

Members-At-Large: David Huelsman, Zak Kappos and Stephanie

Beauchmein Villalobos

The Southeast Zone is comprised of Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina and Tennessee.

#### Southern Pacific Zone (SPZ)

Chair: Haz Ortega, hazortega@yahoo.com Vice Chair: Nick Baba, nick@irvinewaterpolo.org

Vice Chair: Nick Baba, nick@irvinewaterpolo.org

Zone Head Referee: Chris Belcher, cbelcher@usawaterpolo.org and

Jenn McCall, JMcCall@usawaterpolo.org

#### **Zone Board**

Treasurer: Wes Kading
Secretary: Edwin Carrera

Members-At-Large: Jose De La Jara and Sean Plotkin

The Southern Pacific Zone is comprised of the counties of Orange, Riverside and San Bernardino in California.

#### Southwest Zone (SWZ)

Website: www.southwestwaterpolo.org

Chair: Kristy Winkler, kwinkler@usawaterpolo.org Vice Chair: Kristin Oliver, kristen.oliver1029@gmail.com

Zone Head Referee: John Rightmeyer, Jrightmyer@usawaterpolo.

org and Angela Uno, auno@usawaterpolo.org

#### **Zone Board**

Treasurer: Jim Linehan Secretary: Zack Cleveland

Members-At-Large: John Rightmyer and Scott Slay

The Southwest Zone is comprised of Arkansas, Louisiana, Oklahoma and Texas.

# USA WATER POLO, INC. NATIONAL EVENTS 2021

#### DARE TO DREAM FESTIVAL JAN 16-17

- Houston, Texas
- 12U Mixed Division
- 14 teams, 154 athletes, 20 coaches
- 24 games, 2 courses

### CLEARWATER BEACH CHALLENGE MAY 15-16

- Clearwater, Florida
- 34 teams, 230 athletes, 26 coaches
- 90 games, 3 courses

### ODP REGIONAL TOURNAMENTS MAY 22-23, 29-31

- Carlisle, PA & San Antonio, TX
- Alternative to ODP Regional & National Championships due to Covid
- All-Non CA Zones were represented

### NATIONAL JUNIOR OLYMPICS SESSIONS 1 & 2 | JUL 17-25

- Irvine, California
- Championship Venue: Woollett Aquatics Center
- CA Zones Only (Due to Covid Restrictions in CA)
- 543 Teams, 8,424 Athletes, 1,067 Coaches
- Top Performers (Boys / Girls)
   10U Coed: Tustin Patriot
- 10U Girls: Tustin Patriot
- 12U: Del Mar / Newport Beach
- 12U Mixed: Costa Mesa
- 14U: North Irvine / Vanguard
- 16U: Vanguard / SB 805
- 18U: CC United / SOCAL

#### NATIONAL JUNIOR OLYMPICS SESSION 3 | JUL 29 - AUG 1

- Dallas, Texas
- Championship Venue: Lewisville Westside ISD
- Non-CA Zones (Due to Covid Restrictions in CA)
- 183 Teams, 2,493 Athletes, 293 Coaches
- Top Performers (Boys / Girls)
- 10U Coed: Longhorn
- 12U Mixed: Pegasus
- 14U: CT Premier / Greenwich
- 16U: Capital / Sarasota
- 18U: CT Premier / Viper Pigeons

#### MEN'S SENIOR NATIONALS AUG 2-4

- Marin, California
- 12 Teams, 215 Athletes, 24 Coaches
- 32 Games, 2 Courses
- Top Performers
  - 1st NYAC 2nd Olympic Club 3rd LA

#### MASTERS NATIONALS AUG 27-29

- Dallas, Texas
- 51 Teams, 587 Athletes, 53 Coaches
- Top Performers (Men / Women)
   19+ LAAC / Pegasus
- 30+ Pegasus / San Diego Shores
- 40+ Newport WPF
- 45+ Darkside
- 50+ Darkside55+ The Olympic Club
- 60+ Blue Thunder
- 65+ LOBO

### WELCOME TO TEXAS SHOOTOUT SEP 4-6

- San Antonio, Texas
- 48 teams, 427 athletes, 39 coaches
- 96 games, 4 courses
- Top Performers
- 12U Mixed: 68014U Mixed: Pegasus
- 16U Boys: Southside
- 16U Girls: Rocky Mountain18U Boys: Pegasus
- 18U Girls: Thunder

### ROCK-TOBER PCA 12 & UNDER CLASSIC OCT 15-17

- Kino Aquatics Center Mesa, Arizona
- 31 Teams, 410 Athletes, 60 Coaches80 Games, 2 courses
- 42 Splashball Clinic Participants
- Top Performers
   Rock: Del Mar, Pegasus, Pride
- Roll: Oahu, North Irvine, Costa Mesa
- Rhythm: Vanguard Girls, SB 805, Vanguard Boys
- Rhyme: SOCAL Girls, Lamorinda, Team Vegas



#### CHAMPIONS CUP NOV 5-7

- Indiana University Bloomington, Indiana
- 14 & Under / 8th Grade & Under National Championship
- 24 teams, 331 athletes, 86 coaches
- 64 Games, 2 courses
- Top Performers
- Boys: Del Mar, Greenwich, Diablo
- Girls: Diablo, SOCAL, SB 805

### DIVISION III COLLEGIATE WATER POLO NATIONAL CHAMPIONSHIP DEC 4-5

- Pomona-Pitzer College Pomona, California
- 4 teams (2 CWPA, 2 SCIAC)
- 4 Games, 2 Days
- Final Standings
- 1st Pomona 2nd Claremont Mudd Scripps 3rd Johns Hopkins 4th MIT

#### ACADEMIC ALL-AMERICAN 2019-2020

For the 2019-2020 Academic All-American ('AAA') program, the qualification criteria was modified to better identify AAA Award recipients in light of school closures, sports not allowed and variations of virtual classes during the Covid-19 pandemic. It was important to USA Water Polo to award all deserving student-athletes during this unprecedented time of challenges.

The minimum GPA threshold to qualify for the award was 3.5 on a scale of 4.0. The grading criteria remained cumulative, combining both first and second semester grades for core classes. First semester grades were calculated, as normal, on a 4-point or 5-point weighted scale. Second semester grades were based on credit/pass or no credit/fail. If the student-athlete received a grade for the second semester, the grades were translated to credit/pass or no credit/fail. Grades A-B-C were considered

credit/pass, and D-F were considered no credit/fail. No Outstanding Honors were awarded for members who achieved a 4.0+.

A total of 1,885 student-athletes were recognized as USA Water Polo Academic All-Americans in the 2019-20 school year. SOCAL led with 62 athletes recognized. Other top clubs included Stanford Water Polo Foundation 59, San Diego Shores Water Polo Club 49, CC United 37, Santa Barbara Premier 37, Rose Bowl 36, Vanguard Aquatics 34, South Coast 33, 680 32, Sleepy Hollow 29, Orange County WPC 27, P.V. Water Polo 27, Greenwich 26, SET 26, American River 25, Diablo Alliance 25, Trojan Water Polo 25.

#### ACADEMIC ALL-AMERICAN 2020-2021

For the 2020-2021 Academic All-American ('AAA') program, the modified 2019-2020 qualification criteria was applied in order to continue to better identify AAA Award recipients considering school closures and alternative virtual classes during the Covid-19 pandemic.

A total of 1,847 student-athletes were recognized as USA Water Polo Academic All-Americans in the 2020-21 school year with 74% earning Outstanding Honors. SOCAL led with 54 athletes recognized. Other top clubs included Stanford Water Polo Foundation 45, Trojan Water Polo 45, Saddleback El Toro (SET) 41, Lamorinda Water Polo 39, La Jolla United WPC 38, San Diego Shores Water Polo Club 38, CC United 34, South Coast WPC 34, Northern California Aquatics 32, 680 Water Polo 31, Santa Barbara Premier 30, Sleepy Hollow Aquatics 30, Greenwich Aquatics 27, Vanguard Aquatics 27, West Valley Water Polo 25.



## USA WATER POLO CLUBS

AS OF DECEMBER 31, 2021

CLUB NAME	CITY	STATE	ZONE
American River WPC	Carmichael	CA	Central Calif
ACE Aquatics	Bakersfield	CA	Central Calif
Arroyo Grande Water Polo	Arroyo Grande	CA	Central Calif
Asa Aquatics	Merced	CA	Central Calif
A-Town Water Polo Club	Atascadero	CA	Central Calif
Bakersfield Water Polo Club	Double Oak	CA	Central Calif
BarDown Water Polo Academy	Turlock	CA	Central Calif
Blazer Water Polo Club	Visalia	CA	Central Calif
Bulldog Water Polo Club	Fresno	CA	Central Calif
California Republic SC	Citrus Heights	CA	Central Calif
Capital City Masters WPC	Antelope	CA	Central Calif
Central Coast Water Polo Club	San Luis Obispo	CA	Central Calif
Central Valley Dogs	Valley Springs	CA	Central Calif
Central Valley Water Polo Club	Fresno	CA	Central Calif
Davis Water Polo Club	Davis	CA	Central Calif
Fresno Dolphins Water Polo	Clovis	CA	Central Calif
Granite Bay Water Polo Club	Fair Oaks	CA	Central Calif
Kern Premier Aquatics Club	Bakersfield	CA	Central Calif
Kings County United	Hanford	CA	Central Calif
Modesto/Stanislaus Water Polo	Turlock	CA	Central Calif
Napa Valley Masters WPC	Napa	CA	Central Calif
Oakdale Water Polo	Oakdale	CA	Central Calif
Orcutt Polo Assoc./One Way WPC	Santa Maria	CA	Central Calif
Pantera Valle Water Polo	Nipomo	CA	Central Calif
Paso Robles Aquatics	Paso Robles	CA	Central Calif
Porterville Water Polo	Porterville	CA	Central Calif
Praetorian Water Polo	Fresno	CA	Central Calif
Rebel Water Polo Club	Sanger	CA	Central Calif
Sacramento Water Polo	Sacramento	CA	Central Calif
SKIP	Merced	CA	Central Calif
Solano County Water Polo Club	Benicia	CA	Central Calif
Sonora Water Polo	Sonora	CA	Central Calif
South Valley Water Polo	Visalia	CA	Central Calif
Tulare Water Polo Club	Tulare	CA	Central Calif
Turlock United Water Polo Club	Denair	CA	Central Calif
Vine Water Polo Club	Napa	CA	Central Calif
Visalia Area Water Polo	Visalia	CA	Central Calif
Visalia United Water Polo Club	Visalia	CA	Central Calif
Kings Water Polo Club	Hanford	CA	Central Calif
Aerie Water Polo Club	Los Angeles	CA	Coastal Calif
Agoura Water Polo Foundation	Agoura Hills	CA	Coastal Calif
Blue Thunder Masters WPC	Torrance	CA	Coastal Calif
Brenda Villa Academy	Commerce	CA	Coastal Calif
Bruin Water Polo Club	Los Angeles	CA	Coastal Calif
Commerce Aquatics	Commerce	CA	Coastal Calif
Costa	Hermosa Beach	CA	Coastal Calif
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CLUB NAME	CITY	STATE	ZONE
Foothill Club	Claremont	CA	Coastal Calif
Glendora Storm WPC	Glendora	CA	Coastal Calif
Gold Coast Aquatics	Ventura	CA	Coastal Calif
La Mirada Armada Water Polo	Fullerton	CA	Coastal Calif
Long Beach Aquatics Federation	Long Beach	CA	Coastal Calif
Long Beach Club	Long Beach	CA	Coastal Calif
Long Beach Rams Water Polo	Long Beach	CA	Coastal Calif
Los Angeles Premier	Beverly Hills	CA	Coastal Calif
Los Angeles Water Polo Club	Agoura Hills	CA	Coastal Calif
Malibu Water Polo Foundation	Agoura Hills	CA	Coastal Calif
Mid Valley Water Polo	Arcadia	CA	Coastal Calif
Olimpiakan Reservner (ORWP)	Granada Hills	CA	Coastal Calif
OVAC	P.V. Peninsula	CA	Coastal Calif
P.V. Water Polo Club	Redondo Beach	CA	Coastal Calif
Pride Water Polo Academy	Agoura Hills	CA	Coastal Calif
RH Polo Club	Simi Valley	CA	Coastal Calif
Rose Bowl Water Polo Club	Pasadena	CA	Coastal Calif
Route 66 Aquatics	Upland	CA	Coastal Calif
San Gabriel Polo Club	Monrovia	CA	Coastal Calif
Santa Barbara 805	Santa Barbara	CA	Coastal Calif
Santa Monica Water Polo Club	Los Angeles	CA	Coastal Calif
Shore Aquatics	Seal Beach	CA	Coastal Calif
South Coast Water Polo Club	Thousand Oaks	CA	Coastal Calif
SPA Vibes International	Hawthorne	CA	Coastal Calif
Summit Water Polo	Rowland Hts.	CA	Coastal Calif
Super Buena Ventura WPC	Ventura	CA	Coastal Calif
Temple City Aquatics Club	Glendale	CA	Coastal Calif
Trojan Water Polo (Ca)	Manhattan Bch	CA	Coastal Calif
Valle Unita	Walnut	CA	Coastal Calif
West Hollywood Aquatics	West Hollywood	CA	Coastal Calif
Western Club	Acton	CA	Coastal Calif
Westside Aquatics	Marina del Rey	CA	Coastal Calif
Youngwood Aquatics	Whitter	CA	Coastal Calif
CHI Water Polo Club	Chicago	IL	Midwest
Chicago Apostles Water Polo	Riverside IL	IL	Midwest
Chicago Aquatic & Polo Club	Chicago	IL	Midwest
Chicago Park District	Chicago	IL	Midwest
Club of Chicago	Chicago	IL	Midwest
East Side Water Polo	Evanston	IL	Midwest
Elmhurst Aquatics	Western Springs	IL	Midwest
Hinsdale Water Polo Club	Hinsdale	IL	Midwest
Lyons Aquatics Water Polo Club	Western Springs	IL	Midwest
New Trier Aquatics	Winnetka	IL	Midwest
NIPC	Long Grove	IL	Midwest
NWC Water Polo Club	Palatine	IL	Midwest
St. Charles Water Polo Club	St. Charles	IL	Midwest

CILID NIABAE	CITY	CTATE	ZONE
CLUB NAME	CITY	STATE	ZONE
West Suburban Water Polo Club	Naperville	IL	Midwest
Des Moines Water Polo	W. Des Moines	IA	Midwest
Iowa City Sea Lions	Iowa City	IA	Midwest
Great Lakes Aquatics	East Lansing	MI	Midwest
Rockford Aquatic Club	Grand Rapids	MI	Midwest
Minnesota Water Polo Club	St. Paul	MN	Midwest
Clayton Water Polo Club	Clayton	MO	Midwest
Gateway Water Polo Club	Manchester	MO	Midwest
Jungle Cat Water Polo	St. Louis	MO	Midwest
Pat Jones YMCa	Springfield	MO	Midwest
St. Louis Lions Water Polo Club	Wildwood	MO	Midwest
241 Water Polo Club	Sycamore Twp	OH	Midwest
Columbus Water Polo	Columbus	OH	Midwest
Moose Water Polo	Liberty Twsp.	ОН	Midwest
Sylvania Water Polo	Sylvania	ОН	Midwest
City of Chandler Splashball	Chandler	AZ	Mountain
Old Pueblo Water Polo	Tucson	AZ	Mountain
Scottsdale Water Polo	Buckeye	AZ	Mountain
Tucson Water Polo Club	Tucson	AZ	Mountain
Arapahoe Warrior Aquatics	Centennial	СО	Mountain
Arvada West Water Polo	Golden	CO	Mountain
Denver Water Polo	Denver	CO	Mountain
Rocky Mountain Neptunes	Boulder	CO	Mountain
Lobo 50's	Mackay	ID	Mountain
Northern Nevada Aquatics	Reno	NV	Mountain
YMCA of Southern Nevada	Las Vegas	NV	Mountain
505 Master's Water Polo Club	Albuquerque	NM	Mountain
Albuquerque Water Polo Club	Albuquerque	NM	Mountain
Duke City Aquatics	Albuquerque	NM	Mountain
Bear River HS Water Polo	Garland	UT	Mountain
Cache Polo	Millville	UT	Mountain
Greater Ogden Aquatic Team	Ogden	UT	Mountain
Heights Polo	SLC	UT	Mountain
Kearns	Kearns	UT	Mountain
Mountain Premier Water Polo	Park City	UT	Mountain
Olympus Aquatics	Salt Lake City	UT	Mountain
Park City	Park City	UT	Mountain
South County-Herriman Polo	Herriman	UT	Mountain
Southern Utah Water Polo	Hurricane	UT	Mountain
Utah East Side	Salt Lake City	UT	Mountain
Utah High School WP Association	Salt Lake City	UT	Mountain
CT Premier Water Polo Club	Darien	СТ	Northeast
Greater New Haven Water Polo	North Haven	СТ	Northeast
Greenwich Aquatics	Greenwich	СТ	Northeast
Washington DSeahorses	Ellicott City	MD	Northeast
Whitman Vikings WP Club	Bethesda	MD	Northeast
Gray Bee Aquatics	Newark	NJ	Northeast
Brooklyn Hustle Water Polo Club	Brooklyn	NY	Northeast
Y Pro Water Polo	Brooklyn	NY	Northeast
British Swim School Hammerheads	Wexford	PA	Northeast
Buxmont Water Polo	Emmaus	PA	Northeast
Epic Water Polo	Erie	PA	Northeast
Lansdale Parks & Recreation	Lansdale	PA	Northeast
Mechanicsburg Area Parks & Rec.	Mechanicsburg	PA	Northeast
Wicelianicsburg Area Fairs & Nec.	Micchailleanuig	i A	IVOITIEUSE

CLUB NAME	CITY	STATE	ZONE
Norco Polo	Pottstown	PA	Northeast
Capital DC Water Polo Club	Springfield	VA	Northeast
Northern Virginia WPC	Alexandria	VA	Northeast
Swim RVA Rapids	Richmond	VA	Northeast
Virginia Beach High School WP	Virginia Beach	VA	Northeast
Anchorage Water Polo Club	Anchorage	AK	Pacific NW & H
Hawaii Water Polo, Inc	Honolulu	HI	Pacific NW & H
Hawaiian Islands Water Polo	Honolulu	HI	Pacific NW & H
Hilo Water Polo	Hilo	HI	Pacific NW & H
Honolulu Masters Water Polo Club	Kaneohe	HI	Pacific NW & F
Hui O Polo Wai	Kealakekua	HI	Pacific NW & F
Iolani Raiders Water Polo Club	Honolulu	HI	Pacific NW & F
Island Water Polo	Wailuku	HI	Pacific NW & F
Mid-Pacific Water Polo Club	Honolulu	HI	Pacific NW & F
Oahu Water Polo Club	Honolulu	HI	Pacific NW & F
Treasure Valley Water Polo	Eagle	ID	Pacific NW & F
Ashland Water Polo	Ashland	OR	Pacific NW & F
Eugene City Water Polo	Eugene	OR	Pacific NW & F
Lake Oswego WP Organization	Lake Oswego	OR	Pacific NW & F
Newberg Water Polo Club	Newberg	OR	Pacific NW & F
Oregon Empire WP Academy	Sandy	OR	Pacific NW & F
Tualatin Hills Water Polo Club	Beaverton	OR	Pacific NW & F
Bainbridge Water Polo	Bainbridge	WA	Pacific NW & F
Cascade United Water Polo Club	Seattle	WA	Pacific NW & F
Mercer Island Water Polo Club	Sammamish	WA	Pacific NW & F
Puget Sound Polo	Lakewood	WA	Pacific NW & F
Rain City Water Polo	Mercer Island	WA	Pacific NW & F
Sammamish/Interlake	Bellevue	WA	Pacific NW & F
Sasquatch Imperial Polo Assoc.	Seattle	WA	Pacific NW & F
Seattle Otters Water Polo	Seattle	WA	Pacific NW & F
Seattle Water Polo	Seattle	WA	Pacific NW & F
Skagit Valley Family YMCA	Mount Vernon	WA	Pacific NW & F
University Of Washington WPC	Monroe	WA	Pacific NW & F
Walla Walla Parks & Rec	Walla Walla	WA	Pacific NW & F
Washington State HS WP	Auburn	WA	Pacific NW & F
Washington Wolfpack WP	Seattle	WA	Pacific NW & F
Aztec Water Polo	San Diego	CA	Pacific S.Wes
Carlsbad Masters Water Polo	Carlsbad	CA	Pacific S.Wes
Carlsbad Water Polo	Carlsbad	CA	Pacific S.Wes
Coronado Aquatics Club	Coronado	CA	Pacific S.Wes
Darkside	San Diego	CA	Pacific S.Wes
Del Mar Water Polo Club	San Diego	CA	Pacific S.Wes
Fallbrook Associated Swim Team	Fallbrook	CA	Pacific S.Wes
La Jolla United WPC	La Jolla	CA	Pacific S.Wes
Moonlight Beach WPC	Carlsbad	CA	Pacific S.Wes
North County Riptides WP	Escondido	CA	Pacific S.Wes
North San Diego Stars	Vista	CA	Pacific S.Wes
Odin Water Polo Club	El Cajon	CA	Pacific S.Wes
Pacific Polo	San Diego	CA	Pacific S.Wes
Poway Valley Water Polo	Poway	CA	Pacific S.Wes
San Diego Athletic Club	San Diego	CA	Pacific S.Wes
San Diego Shores WPC	San Diego	CA	Pacific S.Wes
Seaside Water Polo	Carlsbad	CA	Pacific S.Wes
Steele Canyon Water Polo Club	Bonita	CA	Pacific S.Wes

CLUB NAME	CITY	STATE	ZONE
Sultan Polo	Santee	CA	Pacific S.West
Windansea Water Polo	San Diego	CA	Pacific S.West
222 Water Polo	San Jose	CA	Pacific
680 Water Polo	Walnut Creek	CA	Pacific
Alameda Water Polo Club	Alameda	CA	Pacific
Bay Area Masters	Los Gatos	CA	Pacific
Breakers Water Polo Club	Atherton	CA	Pacific
Cal Bears Water Polo	Berkeley	CA	Pacific
Castle Water Polo	San Mateo	CA	Pacific
CC United	Lafayette	CA	Pacific
Coastside Water Polo Club	Half Moon Bay	CA	Pacific
DACA Water Polo	San Jose	CA	Pacific
Diablo Alliance Water Polo	Orinda	CA	Pacific
Eldads Water Polo	Moraga	CA	Pacific
Elevate Water Polo Club	Portola Valley	CA	Pacific
Euroskill	sunnyvale	CA	Pacific
Hawk Water Polo	Livermore	CA	Pacific
Holy Cross Polo	San Jose	CA	Pacific
Lamorinda Water Polo	Layfayette	CA	Pacific
Los Altos United WPC	Campbell	CA	Pacific
Marco Polo Water Polo Club	Novato	CA	Pacific
Marin Water Polo Club	Novato	CA	Pacific
Mayfield 650 Water Polo Club	San Jose	CA	Pacific
Menlo Mavens Masters WP	Menlo Park	CA	Pacific
Mid-Pen Water Polo Club	Menlo Park	CA	Pacific
Monterey Bay United Water Polo	Monterey	CA	Pacific
Morgan Hill Water Polo	Morgan Hill	CA	Pacific
NORCAL - Northern CA Aquatics	Campbell	CA	Pacific
Oakland Water Polo	Oakland	CA	Pacific
Pacific Valley Premier WPC	San Jose	CA	Pacific
Pacifica Fog Water Polo	Pacifica	CA	Pacific
Padres Aquatics Club	Half Moon Bay	CA	Pacific
Redwood City Select WPC	Redwood City	CA	Pacific
San Benito Aquatics	Hollister	CA	Pacific
San Jose Express Water Polo	San Jose	CA	
San Jose Water Polo Foundation	Santa Cruz	CA	Pacific
San Leandro Water Polo Club	San Leandro	CA	Pacific
			Pacific
Santa Barbara Silver Surfers WPC	Milpitas	CA	Pacific
Santa Cruz Waxem Polo Club	Capitola	CA	Pacific
SASO Water Polo	Fairfield	CA	Pacific
Silicon Valley Outlaws	San Jose	CA	Pacific
Sleepy Hollow Aquatics	San Anselmo	CA	Pacific
SoAC - UCLS Water Polo Club	Union City	CA	Pacific
South Peninsula WPF	Atherton	CA	Pacific
Southern Water Polo Club	Chula Vista	CA	Pacific
Stanford Water Polo Foundation	Stanford	CA	Pacific
TPCM Sharks WPC	San Rafael	CA	Pacific
Tri-Valley Water Polo	Livermore	CA	Pacific
Ukiah Dolphins	Ukiah	CA	Pacific
West Valley Water Polo	Mountain View	CA	Pacific
Central Florida Sun WPC	Winter Park	FL	Southeast
Daytona Beach WPC	Ormond Beach	FL	Southeast
Florida East Coast WPC	Boynton Beach	FL	Southeast
Gainesville Water Polo Club	Gainesville	FL	Southeast

CLUB NAME	CITY	STATE	ZONE
Gator Water Polo	Gainesville	FL	Southeast
Hialeah Storm Water Polo Club	Hialeah	FL	Southeast
Jacksonville Water Polo	Jacksonville	FL	Southeast
Lake Mary Longwood Water Polo	Lake Mary	FL	Southeast
Miami Athletics Collective	Sunny Isles Bch	FL	Southeast
Miami Riptides Water Polo	Miami	FL	Southeast
Neptunes Water Polo	Miami	FL	Southeast
Orlando International WPC	Sanford	FL	Southeast
Orlando Thunder	Orlando	FL	Southeast
Orlando United WPC	Orlando	FL	Southeast
Patriot Aquatics	Longwood	FL	Southeast
Raider Water Polo	Palmetto Bay	FL	Southeast
Saint Andrew's Aquatics	Boca Raton	FL	Southeast
S. Florida Aquatics - Hurricanes	Hollywood	FL	Southeast
South Florida Water Polo	Fort Lauderdale	FL	Southeast
Southwest Florida WPF	Osprey	FL	Southeast
Sun Coast Aquatics Inc.	Englewood	FL	Southeast
Tallahassee Tribe Water Polo	Tallahassee	FL	Southeast
The Treasure Coast WPC	Hobe Sound	FL	Southeast
Atlanta Rainbow Trout	Atlanta	GA	Southeast
NC Select	Greensboro	NC	Southeast
Triangle Water Polo		NC	Southeast
Bluff City Water Polo	Raleigh Collierville	TN	Southeast
Aetos Water Polo Club	Ladera Ranch	CA	SOPAC
Aliso Polo	Mission Viejo	CA	SOPAC
Apex Water Polo	Temecula	CA	SOPAC
		CA	SOPAC
Back Bay Aquatics Foundation	Newport Beach Brea	CA	SOPAC
Boa - (Brea Olinda Aquatics)		CA	SOPAC
CDM Aquatics Federation	Newport Beach Anahiem Hills	CA	SOPAC
Costa Masa Aquatics Club		CA	
Costa Mesa Aquatics Club Credo Water Polo Club	Costa Mesa Costa Mesa	CA	SOPAC
East	Yorba Linda	CA	SOPAC
Elite Water Polo		CA	
	Murrieta La Habra	CA	SOPAC
Flo Water Polo Club	Hemet		
Hemet Valley Water Polo		CA	SOPAC
I.E Storm Water Polo Club	Colton	CA	SOPAC
Irvine Water Polo Club (Kahuna)	Laguna Niguel	CA	SOPAC
Laguna Beach Water Polo	Laguna Beach	CA	SOPAC
LMS Water Polo Club	Yorba Linda	CA	SOPAC
Los Alamitos Aquatics Foundation	Garden Grove	CA	SOPAC
Los Angeles Water Polo Foundation	Seal Beach	CA	SOPAC
Mission Water Polo Club	Encinitas	CA	SOPAC
Newport Beach Water Polo	Newport Beach	CA	SOPAC
Newport Water Polo Foundation	Irvine	CA	SOPAC
North Irvine Water Polo Club	Tustin	CA	SOPAC
Ohana Water Polo Academy	Los Alamitos	CA	SOPAC
Orange County Riptide	Huntington Bch	CA	SOPAC
Orange County Water Polo Club	Laguna Niguel	CA	SOPAC
Orange County WPF	Fullerton	CA	SOPAC
Rancho Tsunami WPC	R. Cucamonga	CA	SOPAC
Raptor Water Polo	Chino	CA	SOPAC
Riverside Water Polo	Riverside	CA	SOPAC
San Dimas Water Polo Academy	Upland	CA	SOPAC



CLUB NAME	CITY	STATE	ZONE
Sand Canyon Water Polo Club	Yucaipa	CA	SOPAC
SC Tritons	San Clemente	CA	SOPAC
Scorpions	Palm Desert	CA	SOPAC
SOCAL Water Polo Foundation	Tustin	CA	SOPAC
SwimNation Aquatics Pgms-SNAP	Irvine	CA	SOPAC
Temescal Canyon WPC	Lake Elsinore	CA	SOPAC
Tustin-Irvine Patriot Aquatics	Irvine	CA	SOPAC
Vanguard Aquatics	Huntington Bch	CA	SOPAC
Yeti Water Polo Club	Moreno Valley	CA	SOPAC
YMCA Baton Rouge	Baton Rouge	LA	Southwest
Alamo Area Aquatics Association	San Antonio	TX	Southwest
Alamo Masters Wp Club	San Antonio	TX	Southwest
Aqua Swift Aquatics Water Polo	Boerne	TX	Southwest
Austin Water Polo Club	Austin	TX	Southwest

CLUB NAME	CITY	STATE	ZONE
CFWPC	Cypress	TX	Southwest
Cowtown Water Polo	Fort Worth	TX	Southwest
Fort Bend Aquatics Club	Sugar Land	TX	Southwest
Greater Laredo Aquatic Assoc.	Laredo	TX	Southwest
Hops	Iowa Colony	TX	Southwest
Lone Star Water Polo Club	Grapevine	TX	Southwest
Longhorn Aquatics	Austin	TX	Southwest
North Houston WPC	The Woodlands	TX	Southwest
North Texas Thunder WPC	Southlake	TX	Southwest
Pegasus Water Polo Academy	Dallas	TX	Southwest
Sigma Podium Water Polo Club	Fort Worth	TX	Southwest
Southside WPC Honey Badgers	Rosharon	TX	Southwest
Trident Water Polo	Dallas	TX	Southwest
West Houston Water Polo	Katy	TX	Southwest



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## **WEBSITES**

FINA: www.fina.org

United States Olympic & Paralympic Committee (USOPC): www.teamusa.org

Positive Coaching Alliance (PCA) and FREE Tools for Athletes, Coaches, Parents, & Leaders: https://usawaterpolo.org/sports/2018/12/19/professional-development-education.aspx#pca PCA Website: www.positivecoach.org

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