

**PLEASANT VALLEY RECREATION & PARK DISTRICT
COMMUNITY SERVICE ORGANIZATION
ANNUAL UPDATE FORM**

NAME OF ORGANIZATION: Pleasant Valley Swim Team

A representative from your Organization must attend the following PVRPD Board meeting on:
Wednesday, September 6, 2023 at 6pm at the City of Camarillo Council Chambers

OFFICERS	NAME	ADDRESS	PHONE
President	<u>Amy Patterson</u>	<u>1704 Santo Domingo, Camarillo, CA 93012</u>	<u>559-709-3455</u>
Vice President	<u>Abby Singleton</u>	<u>3798 Hedge Lane, Camarillo, CA 93012</u>	<u>714-345-3590</u>
Treasurer	<u>Nicole Goodwin</u>	<u>3713 Islander Walk, Oxnard, CA 93035</u>	<u>619-861-1714</u>
Secretary	<u>Sonia Gonzalez</u>	<u>1779 Coachman Dr., Camarillo, CA 93012</u>	<u>805-479-3243</u>

Number of Participants last year: _____ Primary season: ave 103 Secondary Season: ave 94
 Projected number of participants in upcoming year: _____ Primary season: ave 114 Secondary Season: ave 95

What day and time are Board Meetings held? Day: 3rd Tues (typically) Time: 5:00
 Address where Board Meetings are held? PVAC 1030 Temple Ave or ACHS pool deck 4660 Mission Oaks Blvd
 Are Board Members elected or appointed? Elected: √ Appointed: _____
 When are new Board Members elected? Month: October
 When are new Board Members installed? Month: October

Organization must attach a copy of current By-Laws and IRS Form 990 when submitting this form

Changes Organization has made from previous year:
We hired a new Head Coach (Emma Lythgoe) and additional Assistant Coaches. We re-branded our logo (adding a mascot – Stingers) and restructured our swim groups. Coach Emma has brought new energy to our club and has caused our membership to increase since the pandemic and remain steady.
PVST returned to hosting USA Swimming/Southern California Swimming swim meets this past year at the ACHS pool. Hosted Coach Emma handles the “Wet” (all that pertains to swimming) and the Board takes care of the “Dry” side (business aspects).

Please provide any comments for the PVRPD Board of Directors:
PVST is grateful to have the support of the PVPRD and the Aquatics Staff.

Please complete and return the Annual Update, By-Laws and IRS Form 990 by August 4, 2023 to:
 Lanny Binney
 Recreation Supervisor
 1605 E. Burnley Street
 Camarillo, CA 93010

lbinney@pvrpd.org

Phone: (805) 482-1996

Submitted By: Amy J Patterson

Signature: 

Bylaws of the Pleasant Valley Swim Club

Article I: Name

The name of this organization shall be the Pleasant Valley Swim Club for the purposes of this document hereinafter referred to as the Club. The Club is organized pursuant to the general non-profit corporation law of the State of California, being Part I of Division 2 of Title I of the Corporations Code. The Club is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Article II: Objective

The objectives of the Club shall be:

Section 1. To operate and oversee the Pleasant Valley Swim Team

Section 2. In affiliation with United States Swimming, INC (the national governing body for swimming in the United States), to promote the financially support swimming as a competitive sport for the youth of the community.

Section 3. Notwithstanding any other provision of these Bylaws, the Club shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from Federal Income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or (b) by an organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986.

Article III: Members

Section 1. Voting membership in the Club shall be open to families of all swimming/athlete members in good standing of the Pleasant Valley Swim Team. Each family may cast one vote on issues as described in the Bylaws. In addition, any adult actively interested in the aims and purposes of the Club shall be eligible to join as a nonvoting member by agreeing to abide by the Bylaws.

Section 2. Honorary Lifetime Membership may be conferred upon a worthy individual by a two-thirds vote of the membership at any General Membership meeting provided the candidate's name has been submitted to the membership at a previous meeting or acceptable team-wide communication such as e-mail.

Article IV: Officers

Section 1. The Executive Board shall consist of a minimum of 5 and up to 7 members with a quorum of 4 members: The President; Vice President; Secretary; Treasurer; Head Coach; and at least 1 Member at Large. Eligibility is limited to adult family members of a swimmer/athlete member with the exception of the Head Coach. The Head Coach shall automatically be appointed as voting members at large with the exception noted in Article IV, Section 2. All other officers will be elected by simple majority of the general membership. The Executive Board shall perform the duties prescribed by these Bylaws and by the current edition of Robert's Rules of Order.

Section 2. The Head Coach shall be a voting Executive Board member except in matter involving coaching contract or performance.

Section 3. The Executive Board shall have general supervision of the affairs of the Club; fix the hour and place of meetings; make recommendations to the Club; and perform such other duties as are specified in these Bylaws. The Executive Board's basic responsibilities are: Establishing, maintaining and operating within basic budgets, executing contracts for use of facilities, hiring of the Head Coach, purchase of equipment necessary for operation of the Team, coordination with Pleasant Valley Recreation and Parks District, coordination with Oxnard Union High School District, conduct of swim meets, and other such administrative functions, in support of the swimming program developed by the Coach. Executive Board Members will be required to obtain a USA Swimming a Non-Athlete Membership.

Section 4. Absence of any Executive Board member for two consecutive Board Meetings without prior approval of the Board will constitute resignation from office. Removal from office for any reason other than absence will require a two-thirds vote of the Club membership present at any properly called General Membership Meeting.

Section 5. In the event of a vacancy in the office of President, the Vice President will automatically assume that office until the vacancy is filled. Except for a vacancy created by the removal of a board member, vacancies of elected members on the Executive Board may be filled by a member then in office or by the sole remaining members. The Voting Members may elect a member or members at any time to fill any vacancy or vacancies on the Executive Board not filled by the current members and vacancies created by the removal of board member, by any such election by written consent shall require the consent of a majority of the voting power.

Article V: Duties of Officers

Section 1. President: The president shall be the chief executive officer of the corporation and, subject to the control of the board of directors, shall generally supervise, direct, and control the business and the officers of the corporation. He/She shall preside at all meetings of the members and at all meetings of the Board of Directors. He/She shall have such other powers and duties as may be prescribed by the Board of Directors or the Bylaws.

Section 2. Vice President: In the absence or disability of the President, the Vice President shall perform all the duties of the president, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice President shall have such other powers and perform such other duties as from time to time may be prescribed by the Executive Board.

Section 3. Secretary: The secretary shall attend to the following:

1. **Book of Minutes:** The secretary shall keep or cause to be kept, at the principal office or such other place as the board of directors may direct, a book of minutes of all meetings and actions of Executive Board members, committees of directors, and members, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice given, the names of those present at such meetings, the number of members present or represented at members meetings, and the proceedings of such meetings.
2. **Notices and other duties:** The Secretary shall give, or cause to be given, notice of all meetings of the members and of the board of directors required by the Bylaws to be given. He/She shall have such

other powers and perform such other duties as may be prescribed by the board of directors of the Bylaws.

The secretary shall have such other powers and perform such other duties as from time to time may be prescribed by the Executive Board.

Section 4. Treasurer: The Treasurer shall attend to the following:

- 1. Books of Account:** The treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements. The books of account shall be open to inspection by any Executive Board member at all reasonable times.
- 2. Deposit and disbursement of money and valuables:** The treasurer shall deposit all money and other valuables in the name and to the credit of the corporation with such depositories as may be designated by the Executive Board; shall disburse the funds of the corporation as may be ordered by the Executive Board; shall render to the President and directors, when ever they request it, an account of all of his/her transactions as Treasurer and of the financial condition of the corporation; and shall have other powers and perform such other duties as may be prescribed by the Executive Board or the Bylaws.

The Treasurer shall have such other powers and perform such other duties as from time to time may be prescribed by the board of directors or the chairman of the board.

Article VI: Funds

Section 1. An administrative fee will be collected from each Swim Team family at the beginning of the fiscal year or at the time of joining or rejoining the Club. Amount of said fee will be determined and/or altered by the Executive Board.

Section 2. Pleasant Valley Swim Team fees will be considered annual dues. Amount and payment schedule of said dues shall be determined by the Executive Board and presented with the budget to the membership at the September General Membership meeting. Proposed budgets and/or supplements must be voted upon by the General Membership. Fees shall be collected by the Treasurer in an appropriate manner.

Section 3. Children of the coaching staff shall be exempt from payment of Swim Team dues.

Section 4. The Club requires that all member families agree to participate in fund raising events as a means of keeping the dues/fees as low as possible. Details concerning the per family financial commitment are included in the Team Handbook.

Section 5. Expenditures of budgeted funds in excess of \$100 or expenditure of unbudgeted funds in any amount shall require majority vote of the Executive Board or board meeting consent agreement.

Article VII: Meetings

Meetings of the Club fall into two categories: General Membership Meetings (where attendance by the general membership is strongly encouraged) and Board Meetings (where attendance by the general membership is welcome). These occur on a regularly scheduled basis or may be specially called as specified below.

Section 1. The General Membership Meeting of the Club shall be held in October, just after the start of the swim season.

Section 2. The General Membership meeting held in October shall be for the purpose of electing officers, receiving reports of officers and committees and for any other business that may arise. Coaching staff and spouses may attend General Membership Meetings.

Section 3. Special Meetings of the General Membership or the Executive Board will be called at the discretion of the President and must be called when requested by ten (10) or more members of the Club. Members must be notified at least forty-eight (48) hours in advance.

Section 4. A quorum for the purpose of conducting Club business at any properly called Board meeting will consist of 4 members of the executive board.

Section 5. The Board meetings will occur monthly and the time and date will be determined by the consensus of the Executive Board. All portions of Board Meetings will be open to the General Membership except those designated Executive Session. Additional meetings may be called as necessary but must be announced to the Club. General members will be notified of meeting at least 48 hours in advance except in emergency situations determined by the President or Board members. Members desiring items to be discussed at the Board Meeting should submit them in writing 24 hours in advance to the Secretary for inclusion on the agenda. The Board will be notified of the agenda 24 hours before the meetings.

Article VIII: Elections

Section 1. Officers: The officers of the corporation shall be a President, Vice President, a Secretary and a Treasurer. Any number of offices may be held by the same person, except that neither the secretary nor the treasurer may serve concurrently as the president.

Section 2. Election of Officers: The officers of the corporation shall be chosen by the voting members and approved at the General Meeting. Officers shall hold office until the next annual meeting; provided, however, that if any annual meeting is not held or the Board members are not elected thereat, they may be elected at any special members meeting held for that purpose. Each such Board member, including a director elected to fill a vacancy or elected at a special members meeting, shall hold office until expiration of the term for which elected and until a successor has been elected and qualified. The person elected as President must have been on the Board at least one year prior to being elected President.

Article IX: Committees

Section 1. Meetings and Action of Committees:

Meetings and action of committees shall be governed by, and held and taken in accordance with, the provisions of Article 7 of these Bylaws concerning meetings of directors, with such changes in the

context of those Bylaws as are necessary to substitute the committee and its members for the Executive Board and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of committees may also be called by resolution of the committee. Special meetings of committees may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternated members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the government of any committee not inconsistent with the provisions of these Bylaws.

Article X: Coaching

Section 1: The Head Coach is responsible for developing and executing all phases of the swimming program. The Head Coach shall be a voting member of the Executive Board, except in matters involving the coach's contract and/or performance.

Section 2: Aspects of the swimming program involving changes in regular practice hours, the scheduling of home and away team swim meets and team trips shall be the responsibility of the Head Coach.

Section 3: The Head Coach, and under his/her direction the Coaching Staff, shall be in complete charge of swimmers at workouts and meets. Parents having concerns or complaints regarding the swimming program should discuss them verbally at an appropriate time with the Coaching Staff. Procedures for submitting and adjudicating complaints are contained in the Team Handbook.

Section 4: With the exception of those decisions and actions specifically reserved to the Head Coach in his/her contract, the Executive Board (by majority vote) may override actions or decisions made by the Coaching staff. In the event of such an incidence and at the request of either the Board or the Head Coach, the matter will be referred to a specially called meeting of the General Membership.

Section 5. The Coaching Staff reimbursement of expenses related to Swim Meets, Coaching Clinics, or other swim activities will be allowed as authorized by the Executive Board. Whenever possible, estimated expenses should be submitted in advance for prior approval.

Section 6. The Executive Board shall review the performance of the Head Coach on a regular basis. If an affirmative vote is cast, the Executive Board shall negotiate a new contract with the Head Coach for approval at the May Board Meeting. Any unresolved contract issues can, at the request of the Coach, be referred to a specially called meeting of the General Membership. During the contract year the Head Coach's contract may be terminated by two-thirds vote of the General Membership, by ballot or by written signed proxy, at a specially called meeting.

Section 7. The Head Coach will advertise, recruit, interview and recommend Assistant Coaches consistent with established budget constraints.

Section 8. In the event of a vacancy in the Head Coaching position, the Executive Board shall advertise, interview, select and hire a new head Coach.

Article XI: Sponsorship

Section 1. The Swim Team shall be sponsored by the Pleasant Valley Swim Club with the Pleasant Valley Recreation and Parks District acting in an advisory capacity.

Section 2. Basic conditions of the Recreation and Parks District with respect to the Swim Team and Club are contained in Attachment 1 to the Bylaws - "Policy Statement on Co-sponsored Groups". Said conditions having been reviewed by the Pleasant Valley Recreation and Parks District Board of Directors.

Article XII: Parliamentary Authority

The rules contained in the current edition of Robert's Rules of Order shall govern the Club in all cases to which they are applicable and in which they are not inconsistent with these Bylaws.

Article XIII: Amendment of Bylaws

These Bylaws can be amended at any properly called General Membership Meeting of the Club by a two-thirds vote of the membership present, providing the amendment of amendments have been submitted in writing at a previous Meeting or at least seven (7) days prior to the voting. The Club Bylaws and amendments thereto must be registered with the Secretary of the State of California. This process shall not conduct activities not permitted by an organization exempt from Federal Income tax under Section 501 (c)(3) of the Internal Revenue Code of 1986.

Article XIV: Dissolution

If deemed advisable by the members, the Club may be dissolved pursuant to the applicable provisions of California Laws. Upon the dissolution of the Club, assets shall be distributed for one or more exempt purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), or shall be distributed to the Federal Government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the court of common pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations as said court shall determine, which organized and operated exclusively for such purposes.

Pleasant Valley Recreation & Park District
Policy Statement on Co-Sponsored Groups

Organizations which provide a community recreation program which might otherwise be provided by the District, will be considered for co-sponsorship. Current by-laws are required for approval by the District, and membership rosters with addresses shall be presented to the district whenever requested. All District co-sponsored groups must have at least 75% of the participants reside within the District boundaries.

1. Each co-sponsored group will attend the meeting of the Board of Directors of the District following the group's election of officers to present an oral report to the Directors.
2. Each co-sponsored group will complete the attached forms and return to District staff prior to the District Board meeting:
 - a. Annual update form
 - b. Financial Statement form
 - c. Current By-Laws
3. Any co-sponsored group failing to turn in completed Financial statement, Annual Update, or making their scheduled presentation to the Board within three months period following elections, shall pay fees in for category C users until such time as all paperwork is submitted to the District and the presentation is made to the Board of Directors.

Form **990EZ**

Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-0047

2021

Open to
Public
Inspection

A For the 2021 calendar year, or tax year beginning 09-01-2021, and ending 08-31-2022

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization PLEASANT VALLEY SWIM CLUB	
Number and street (or P. O. box, if mail is not delivered to street address) PO Box 992	Room/suite
City or town, state or province, country, and ZIP or foreign postal code Camarillo, CA 930110992	

D Employer identification number

23-7117183

E Telephone number

F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) ▶

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ www.pvst.org

J Tax-exempt status (check only one) - 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ **\$ 130,043**

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	13,292
	2 Program service revenue including government fees and contracts	2	116,708
	3 Membership dues and assessments	3	
	4 Investment income	4	39
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8	4	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	130,043	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	53,230
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	30,554
	15 Printing, publications, postage, and shipping	15	214
	16 Other expenses (describe in Schedule O)	16	36,431
17 Total expenses. Add lines 10 through 16 ▶	17	120,429	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,614
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	32,221
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	41,835

Part II Balance Sheets(see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	32,221	22 41,835
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	32,221	25 41,835
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	32,221	27 41,835

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . .

What is the organization's primary exempt purpose?

A school described in section 170(b)(1)(A)(ii).

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Provided year-round swim instruction, coaching, and facilities to approximately 100 children. (Grants \$ 5,000) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	28a	120,429
29 (Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) ▶	32	120,429

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated ; see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Amy Patterson President	5.00	0		
Abby Singleton Vice President	2.00	0		
Erin Howe Secretary	2.00	0		
Margie Hanley Treasurer	2.00	0		
Sonia Gonzalez Member at Large	2.00	0		

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Margie Hanley</u> Telephone no. ▶ <u>(805) 626-8796</u> Located at ▶ <u>PO Box 992 Camarillo, CA</u> ZIP + 4 ▶ <u>93011</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____	42b	
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ _____	42c	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	

Part VI Section 501(c)(3) Organizations Only

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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 **0**

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. **0**

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A **Yes** **No**

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

Sign Here	***** Signature of officer	2023-08-07 Date
	Amy J Patterson President Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Department of the Treasury

Name of the organization
PLEASANT VALLEY SWIM CLUB

Employer identification number
23-7117183

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 [X] A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations 0
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8
9 Distributable amount for 2021 from Section C, line 6	9
10 Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021:			
a From 2016.			
b From 2017.			
c From 2018.			
d From 2019.			
e From 2020.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.			
b Excess from 2018.			
c Excess from 2019.			
d Excess from 2020.			
e Excess from 2021.			

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

Facts And Circumstances Test

Return Reference	Explanation
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TY 2021 ReasonableCauseExplanation

Name: PLEASANT VALLEY SWIM CLUB

EIN: 23-7117183

Explanation: During the COVID-19 pandemic, the head coach/general manager stepped away from the organization. At this time, the volunteer governing board focused on keeping the organization running while trying to learn the responsibilities managed by the previous general manager. One of those responsibilities was tax filings and renewal registrations.