

PUBLIC DISCLOSURE COPY

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

# 2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2023** calendar year, or tax year beginning **SEP 1, 2023** and ending **AUG 31, 2024**

<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>Potomac Valley Swimming, Inc.</b>		<b>D</b> Employer identification number <b>31-1012959</b>
	Doing business as		<b>E</b> Telephone number <b>301-606-0807</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>McLean, VA 22103</b>		<b>G</b> Gross receipts \$ <b>1,101,903.</b>
<b>F</b> Name and address of principal officer: <b>Ellen Colket same as C above</b>		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		<b>H(b)</b> Are all subordinates included? Yes No	
<b>J</b> Website: <b>pvs swim.org</b>		If "No," attach a list. See instructions	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		<b>H(c)</b> Group exemption number	
<b>L</b> Year of formation: <b>1983</b>		<b>M</b> State of legal domicile: <b>MD</b>	

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Governing body for competitive swimming in the DC Metro area.</b>		
	<b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>3</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>716</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>307,805.</b>	<b>324,196.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>815,257.</b>	<b>753,747.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>16,743.</b>	<b>19,797.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,593.</b>	<b>4,163.</b>
		<b>1,143,398.</b>	<b>1,101,903.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>74,878.</b>	<b>99,511.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>167,934.</b>	<b>137,167.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>748,189.</b>	<b>711,873.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>991,001.</b>	<b>948,551.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>152,397.</b>	<b>153,352.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>1,232,803.</b>	<b>1,465,817.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>111,701.</b>	<b>149,427.</b>
	<b>1,121,102.</b>	<b>1,316,390.</b>	

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer <i>Ellen A Colket</i>		Date <b>12/17/2024</b>		
	Ellen Colket, Finance Vice Chair Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	Jennica Jardine Whitfield	<i>Jennica M Jardine Whitfield</i>	12/12/2024	<input type="checkbox"/>	P01379267
Firm's name <b>Kositzka, Wicks and Company</b>			Firm's EIN <b>54-1342298</b>		
Firm's address <b>5270 Shawnee Road, Suite 250 Alexandria, VA 22312</b>			Phone no. (703) 642-2700		

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Promotes competitive swimming and fosters equal access to competitive opportunities for swimmers of all ages and abilities in accordance with the rules, regulations and standards of PVS, USA Swimming and World Aquatics.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 731,690. including grants of \$ 52,900. ) (Revenue \$ 757,910. ) PVS championship and sanctioned swim meets - conducted and sanctioned swim meets in the DC Metro area for approximately 13,000 athletes. PVS also organizes a team of swimmers to represent PVS at the Eastern Zone Long Course championship meet.

4b (Code: ) (Expenses \$ 36,514. including grants of \$ ) (Revenue \$ ) Membership- The annual PVS membership allows membership with the USA Swimming organization and allows athletes to participate in meets and club practices.

4c (Code: ) (Expenses \$ 54,223. including grants of \$ 46,611. ) (Revenue \$ ) Education and advancement - PVS provides education and support to officials through workshops, membership support, and clinics in order to improve all aspects of competitive swimming. Subjects include competitive swimming rules and regulations, club management, inclusion and diversity, and USA Swimming's Safe Sport initiative.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 822,427.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b> X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b>	X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....	<b>26</b>	X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	<b>27</b>	X
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	<b>38</b> X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 8	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 14		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 14		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?	X	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
Kim Bullers - 703-909-5665  
PO Box 3729, McLean, VA 22103

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Kimberly Bullers Treasurer	20.00			X			46,000.	0.	0.	
(2) Tim Husson Immediate Past General Chair	0.00			X			0.	0.	0.	
(3) Cherlynn Venit General Chair	12.00	X		X			0.	0.	0.	
(4) Ellen Colket Finance Vice Chair	8.00	X		X			0.	0.	0.	
(5) Erik Collins Age Group Vice Chair	4.00	X		X			0.	0.	0.	
(6) Tom Ugast Operations Vice Chair	4.00	X		X			0.	0.	0.	
(7) Samantha Gilbert Senior Athletes Representa	4.00	X					0.	0.	0.	
(8) Harper Freeman Junior Athletes Representa	4.00	X					0.	0.	0.	
(9) Nicole Zhang At-Large Athlete Represent	4.00	X					0.	0.	0.	
(10) Trish Buswell Administrative Vice Chair	4.00	X					0.	0.	0.	
(11) Aaron Dean Senior Vice Chair	4.00	X		X			0.	0.	0.	
(12) Barb Ship Officials Representative	8.00	X					0.	0.	0.	
(13) Clifford Gordon Inclusion/Diversity Chair	4.00	X					0.	0.	0.	
(14) Greg York Safe Sport Chair	4.00	X					0.	0.	0.	
(15) Andrew Koons Senior Coaches Representative	4.00	X					0.	0.	0.	
(16) Nicole Erickson Junior Coaches Representative	4.00	X					0.	0.	0.	



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b> .....							46,000.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							46,000.	0.	0.	

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>					
	<b>b</b>	Membership dues .....	<b>1b</b>	324,196.				
	<b>c</b>	Fundraising events .....	<b>1c</b>					
	<b>d</b>	Related organizations .....	<b>1d</b>					
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>					
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		324,196.				
Program Service Revenue	<b>2 a</b>	Swim meet and entry fe	Business Code	713990	748,488.	748,488.		
	<b>b</b>	Swim meet equipment re		532000	5,259.	5,259.		
	<b>c</b>							
	<b>d</b>							
	<b>e</b>							
	<b>f</b>	All other program service revenue .....						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....			753,747.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....			19,797.		19,797.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....						
	<b>5</b>	Royalties .....						
	<b>6 a</b>	Gross rents .....	(i) Real	(ii) Personal				
			<b>6a</b>					
			<b>6b</b>					
	<b>c</b>	Rental income or (loss) .....	<b>6c</b>					
	<b>d</b>	Net rental income or (loss) .....						
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
			<b>7a</b>					
			<b>7b</b>					
	<b>c</b>	Gain or (loss) .....	<b>7c</b>					
	<b>d</b>	Net gain or (loss) .....						
	<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....						
<b>8a</b>								
<b>b</b>	Less: direct expenses .....	<b>8b</b>						
<b>c</b>	Net income or (loss) from fundraising events .....							
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....							
		<b>9a</b>						
<b>b</b>	Less: direct expenses .....	<b>9b</b>						
<b>c</b>	Net income or (loss) from gaming activities .....							
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....							
		<b>10a</b>						
		<b>10b</b>						
<b>c</b>	Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b>	Miscellaneous revenue	Business Code	713990	4,163.	4,163.		
	<b>b</b>							
	<b>c</b>							
	<b>d</b>	All other revenue .....						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....			4,163.			
<b>12</b>	<b>Total revenue.</b> See instructions .....			1,101,903.	757,910.	0.	19,797.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	52,900.	52,900.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	46,611.	46,611.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	50,000.		50,000.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	77,419.	33,919.	43,500.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	9,748.	2,595.	7,153.	
11 Fees for services (nonemployees):				
a Management	48,638.	48,638.		
b Legal				
c Accounting	7,900.		7,900.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	5,942.		5,942.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	101,678.	101,678.		
12 Advertising and promotion	575.		575.	
13 Office expenses	5,321.	1,995.	3,326.	
14 Information technology	5,173.		5,173.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	765.		765.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>Pool and other rental</b>	448,910.	448,910.		
b <b>Meet supplies and hospi</b>	53,089.	53,089.		
c <b>Equipment rental and st</b>	25,275.	25,275.		
d <b>Apparel and supplies</b>	5,617.	5,617.		
e All other expenses	2,990.	1,200.	1,790.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	948,551.	822,427.	126,124.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	228,938.	<b>1</b>	127,123.
	<b>2</b> Savings and temporary cash investments .....	598,779.	<b>2</b>	374,535.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	11,295.	<b>4</b>	15,016.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	35.	<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 64,449.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 64,449.	<b>10c</b> 0.	0.
	<b>11</b> Investments - publicly traded securities .....	392,756.	<b>11</b>	948,143.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,000.	<b>15</b>	1,000.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,232,803.	<b>16</b>	1,465,817.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	17,100.	<b>17</b>	47,720.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	94,601.	<b>19</b>	101,707.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	111,701.	<b>26</b>	149,427.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	1,121,102.	<b>27</b>	1,316,390.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	1,121,102.	<b>32</b>	1,316,390.
	<b>33</b> Total liabilities and net assets/fund balances .....	1,232,803.	<b>33</b>	1,465,817.

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,101,903.
2	Total expenses (must equal Part IX, column (A), line 25)	2	948,551.
3	Revenue less expenses. Subtract line 2 from line 1	3	153,352.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,121,102.
5	Net unrealized gains (losses) on investments	5	41,936.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,316,390.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
1		
2a		X
b	X	
c	X	
3a		X
3b		

Form 990 (2023)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Potomac Valley Swimming, Inc. Employer identification number 31-1012959

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		64,449.	64,449.	0.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

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

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



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	1,143,839.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	41,936.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	41,936.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,101,903.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	1,101,903.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	948,551.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	948,551.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	948,551.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X, Line 2:

PVS is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Income from certain activities not directly related to the Organization's exempt purpose is subject to taxation as unrelated business income. PVS had no unrelated business income for the year ended August 31, 2024.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization **Potomac Valley Swimming, Inc.** Employer identification number **31-1012959**

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
Arlington Aquatic Club 3700 S Four Mile Run Drive Arlington, VA 22206			7,700.	0.			Athlete travel grants
Nation's Capital Swim Club 8101 Wolftrap Road Vienna, VA 22182	80-0851325		24,000.	0.			Athlete travel grants
Rockville Montgomery Swim Club 18000 Central Park Circle Boyd's, MD 20841			11,200.	0.			Athlete travel grants

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table \_\_\_\_\_
- 3 Enter total number of other organizations listed in the line 1 table \_\_\_\_\_

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

Schedule I (Form 990) 2023

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Swim officials travel stipends	54	46,611.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

PVS requires officials to submit an application for travel reimbursement.

Accompanied by receipts and proof the individual officiated the minimum

number of sessions. The PVS officials chair reviews the application and

approves those that have met the requirements. Travel reimbursements are

capped at amounts determined by the board based on the specific event.

PVS also provides travel stipends to member clubs for athletes that travel

to compete in national championship level swim meets. Athlete travel

stipends are paid to the club rather than directly to the athlete in order

**Part IV** Supplemental Information

to comply with NCAA rules. PVS requires the clubs to provide a list of athletes and support that the listed athletes met the eligibility requirements for the stipend. All athlete travel stipends are approved by the Senior Chair. Athlete travel stipends are awarded in set amounts per athlete per meet as determined by the board.

All applications for travel stipends are required to be submitted within 30 days from the date of the event. Applications received after this period are required to appeal directly to the board. All applications and related support are maintained for future review.

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

Potomac Valley Swimming, Inc.

Employer identification number

31-1012959

Form 990, Part VI, Section A, line 6:

PVS has approximately 13,350 athlete members and 1,344 non-athlete members.

Form 990, Part VI, Section A, line 7a:

The House of Delegates, comprised of a representative from each of the PVS member clubs, the board of directors, and PVS individual members, elect the board of directors. Athlete members must comprise at least 20% of the vote at the House of Delegates.

Certain members of the board are elected by specific groups within the House of Delegates. Member athletes elect athlete representatives to the board, coaches elect Senior and Junior Coach representatives to the board, and officials elect an Officials representative to the board.

Form 990, Part VI, Section B, line 11b:

Form 990 is prepared by a public accounting firm and then reviewed by the Finance Vice Chair and General Chair prior to circulating the 990 to the remainder of the board and filing with the IRS.

Form 990, Part VI, Section B, Line 12c:

All board members are required to review and sign a statement of principles on ethical behavior and conflicts of interest annually. The policy requires that any situations that could give rise to conflicts of interest be disclosed to the board of directors.

Form 990, Part VI, Section C, Line 19:

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization Potomac Valley Swimming, Inc.	Employer identification number 31-1012959
---	--

The Organization's governing documents, conflict of interest policy, financial statements, and Form 990 are publicly available on the Organization's website.

Form 990, Part IX, Line 11g, Other Fees:

Meet management fees:

Program service expenses	101,678.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	101,678.
Total Other Fees on Form 990, Part IX, line 11g, Col A	101,678.

Form 990, Part XII, Line 2c

The Financial Committee oversees the audit or review of the financial statements.

2023 DEPRECIATION AND AMORTIZATION REPORT

Form 990 Page 10

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	Starter - Infinity	12/14/01		3.00		HY16	800.				800.	800.		0.	800.
2	Starter - Infinity	10/15/02		3.00		HY16	800.				800.	800.		0.	800.
3	Timing Console CTS SYS6	11/03/03		3.00		HY16	4,500.				4,500.	4,500.		0.	4,500.
4	TOUCH PAD 60" (TP-60G Aquagrip)	06/05/03		3.00		HY16	800.				800.	800.		0.	800.
5	TOUCH PAD 60" (TP-60G Aquagrip)	03/11/05		3.00		HY16	700.				700.	700.		0.	700.
6	TOUCH PAD 60" (TP-60G Aquagrip)	03/11/05		3.00		HY16	700.				700.	700.		0.	700.
7	Timing Console CTS SYS6	03/14/06		3.00		HY16	4,020.				4,020.	4,020.		0.	4,020.
8	Timing Console CTS SYS5	04/25/07		3.00		HY16	2,350.				2,350.	2,350.		0.	2,350.
9	TOUCH PAD 60" (TP-60G Aquagrip)	10/18/07		3.00		HY16	673.				673.	673.		0.	673.
10	TOUCH PAD 60" (TP-60G Aquagrip)	10/18/07		3.00		HY16	673.				673.	673.		0.	673.
11	Harness Cable Y Extension, 50 Meter	04/22/09		3.00		HY16	480.				480.	480.		0.	480.
12	Harness Cable Y Extension, 50 Meter	04/22/09		3.00		HY16	480.				480.	480.		0.	480.
13	TOUCH PAD 78" (TP-78G Aquagrip)	12/21/09		3.00		HY16	700.				700.	700.		0.	700.
14	TOUCH PAD 78" (TP-78G Aquagrip)	12/21/09		3.00		HY16	700.				700.	700.		0.	700.
15	Touchpad Cady (CAD-TP/P)	12/21/09		3.00		HY16	765.				765.	765.		0.	765.
16	Touchpad Cady (CAD-TP/P)	02/10/10		3.00		HY16	765.				765.	765.		0.	765.
17	Touchpad Cady (CAD-TP/P)	02/10/10		3.00		HY16	765.				765.	765.		0.	765.
18	Touchpad Cady (CAD-TP/P)	02/10/10		3.00		HY16	765.				765.	765.		0.	765.

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	Touchpad Cady (CAD-TP/P)	02/10/10		3.00	HY16	765.				765.	765.		0.	765.
20	SCOREBOARD - 48" 2 LINE PORTABLE	10/28/10		3.00	HY16	1,700.				1,700.	1,700.		0.	1,700.
21	TOUCH PAD 60" (TP-60G Aquagrip)	10/28/10		3.00	HY16	615.				615.	615.		0.	615.
22	TOUCH PAD 60" (TP-60G Aquagrip)	10/28/10		3.00	HY16	615.				615.	615.		0.	615.
23	TOUCH PAD 60" (TP-60G Aquagrip)	10/28/10		3.00	HY16	615.				615.	615.		0.	615.
24	TOUCH PAD 60" (TP-60G Aquagrip)	10/28/10		3.00	HY16	615.				615.	615.		0.	615.
25	TOUCH PAD 60" (TP-60G Aquagrip)	10/28/10		3.00	HY16	615.				615.	615.		0.	615.
26	SCOREBOARD - 48" 2 LINE PORTABLE	02/02/11		3.00	HY16	1,800.				1,800.	1,800.		0.	1,800.
27	SCOREBOARD - 48" 2 LINE PORTABLE	02/02/11		3.00	HY16	1,800.				1,800.	1,800.		0.	1,800.
28	Harness - Backup 10 Lane	12/30/11		3.00	HY16	531.				531.	531.		0.	531.
29	Harness - Backup 10 Lane	12/30/11		3.00	HY16	531.				531.	531.		0.	531.
30	Harness - Backup 10 Lane	12/30/11		3.00	HY16	531.				531.	531.		0.	531.
31	Harness - Prime -10 Lane	12/30/11		3.00	HY16	531.				531.	531.		0.	531.
32	Harness - Prime -10 Lane	12/30/11		3.00	HY16	531.				531.	531.		0.	531.
33	TOUCH PAD 78" (TP-78G Aquagrip)	01/01/12		3.00	HY16	748.				748.	748.		0.	748.
34	TOUCH PAD 78" (TP-78G Aquagrip)	01/01/12		3.00	HY16	748.				748.	748.		0.	748.
35	Harness Cable Y Extension, 50 Meter	01/10/13		3.00	HY16	432.				432.	432.		0.	432.
36	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.



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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
38	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
39	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
40	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
41	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
42	TOUCH PAD 78" (TP-78G Aquagrip)	04/15/13		3.00	HY16	750.				750.	750.		0.	750.
43	Timing Console CTS SYS6	06/17/13		3.00	HY16	4,000.				4,000.	4,000.		0.	4,000.
44	Starter - Infinity	07/15/13		33.00	HY16	800.				800.	800.		0.	800.
45	Starter - Infinity	07/15/13		3.00	HY16	800.				800.	800.		0.	800.
46	STARTER & TRIPOD (model INF-SSM)	05/28/15		3.00	HY16	700.				700.	700.		0.	700.
47	STARTER & TRIPOD (model INF-SSM)	05/28/15		3.00	HY16	700.				700.	700.		0.	700.
48	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
49	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
50	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
51	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
52	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
53	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.
54	TOUCH PAD 78" (TP-78G Aquagrip)	05/28/15		3.00	HY16	750.				750.	750.		0.	750.

328111 04-01-23

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	Harness - Prime -10 Lane	04/15/14		3.00	HY16	531.				531.	531.		0.	531.
56	Harness - Backup 10 Lane	06/13/14		3.00	HY16	544.				544.	544.		0.	544.
57	Harness - Prime -10 Lane	06/13/14		3.00	HY16	544.				544.	544.		0.	544.
58	Harness - Backup 10 Lane	06/15/14		3.00	HY16	544.				544.	544.		0.	544.
59	Harness - Prime -10 Lane	06/15/14		3.00	HY16	544.				544.	544.		0.	544.
60	TOUCH PAD 78" (TP-78G Aquagrip)	04/01/17		3.00	HY16	760.				760.	760.		0.	760.
61	TOUCH PAD 78" (TP-78G Aquagrip)	04/01/17		3.00	HY16	760.				760.	760.		0.	760.
62	TOUCH PAD 78" (TP-78G Aquagrip)	04/01/17		3.00	HY16	760.				760.	760.		0.	760.
63	TOUCH PAD 78" (TP-78G Aquagrip)	04/01/17		3.00	HY16	760.				760.	760.		0.	760.
64	TOUCH PAD 78" (TP-78G Aquagrip)	05/01/17		3.00	HY16	760.				760.	760.		0.	760.
65	TOUCH PAD 78" (TP-78G Aquagrip)	05/01/17		3.00	HY16	760.				760.	760.		0.	760.
66	Harness - Backup 10 Lane	10/30/17		3.00	HY16	544.				544.	544.		0.	544.
67	Harness - Prime -10 Lane	10/30/17		3.00	HY16	544.				544.	544.		0.	544.
68	Timing Console CTS SYS6	03/23/18		3.00	HY16	3,437.				3,437.	3,437.		0.	3,437.
	* Total 990 Page 10 Depr					64,451.				64,451.	64,451.		0.	64,451.

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Potomac Valley Swimming, Inc.

Form 990 Page 10

31-1012959

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

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

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

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year	/	30 yrs.	MM	S/L	
d	40-year	/	40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 columns (a-f) for Vehicle 1 through Vehicle 6. Rows 30-36 include questions about miles driven and personal use availability.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 2 columns (Yes, No) and rows 37-41 regarding policy statements and vehicle use.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Section C with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2023 tax year: Table with 6 columns for amortization details.

43 Amortization of costs that began before your 2023 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

## PVS - 990 forms

Final Audit Report

December 17, 2024

Created: December 13, 2024  
By: jennica.whitfield@kwccpa.com(jennica.whitfield@kwccpa.com)  
Status: ESigned  
Transaction ID: MKPZ57DAY324E3TKRUULUQG7GH  
Documents: 2023 E-File Form - Potomac Valley Swimming, Inc.pdf  
2023 Exempt Tax Return - Potomac Valley Swimming, Inc.pdf  
2023 Exempt Tax Return - Public Disclosure Copy - Potomac Valley-  
Swimming, Inc.pdf

### "PVS - 990 forms" History

- 👁 Document emailed to (ecpenny@msn.com) for signature  
12/13/2024 10:39:31 AM Eastern Standard Time
- 👁 Document viewed by (ecpenny@msn.com)  
12/13/2024 10:41:24 AM Eastern Standard Time - IP address: 192.26.21.6
- 👁 Document viewed by (ecpenny@msn.com)  
12/13/2024 11:11:32 AM Eastern Standard Time - IP address: 192.26.21.6
- 👁 Document viewed by (ecpenny@msn.com)  
12/13/2024 13:21:14 PM Eastern Standard Time - IP address: 192.26.21.6
- 👁 Document viewed by (ecpenny@msn.com)  
12/17/2024 16:01:28 PM Eastern Standard Time - IP address: 69.250.234.196
- ✍ Document e-signed by (ecpenny@msn.com)  
Signature Date: 12/17/2024 16:04:08 PM Eastern Standard Time - IP address: 69.250.234.196
- ✅ Document Signed  
12/17/2024 16:04:08 PM Eastern Standard Time