



November 14, 2023

As a result of Mr. Judson's exemplary service for the POA since 2016, in April of 2022 the Board of Directors and Mr. Judson entered into an employment agreement which will carry through to Mr. Judson's retirement. As part of this employment agreement, a trust (457f) was created by the POA on behalf of Mr. Judson. Bonuses Mr. Judson is eligible to receive between 2022 and retirement will be placed into this trust. Upon retiring, Mr. Judson will receive those funds at that time. If Mr. Judson were to leave his employment with the POA before retirement, he would forfeit the funds in the trust. In 2022, \$180,521 in deferred bonuses were placed into Mr. Judson's trust. On an annual basis, Mr. Judson does have the option to take up to \$50,000 in bonus compensation.

In the 990 & 990T tax returns for 2022, in compliance with IRS code, the \$180,521 which was placed into the trust was reported as part of the "estimated amount of other compensation from the organization and related organizations", even though these funds were not paid to Mr. Judson. The Board felt it was important to clarify what is reported on the POA's tax returns to avoid any misunderstandings.

The Board is very pleased with Mr. Judson's performance, and we are equally pleased we have assured Mr. Judson's ongoing commitment to remain with the POA through to his retirement."



Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the Form(s) 990 (and 990-T, if applicable), available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to the Form 990 (and 990-T if applicable) and all required schedules and attachments. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to an organization's Form(s) 990 (and 990-T, if applicable) for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to its Form(s) 990 (and 990-T, if applicable) through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>

Please contact your FORVIS advisor if you have questions about these rules.

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC		D Employer identification number 71-0390240
	Doing Business As		E Telephone number (479) 855-8000
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 98 CLUBHOUSE DRIVE		
	City or town, state or province, country, and ZIP or foreign postal code BELLA VISTA, AR 72715		
F Name and address of principal officer: THOMAS JUDSON 98 CLUBHOUSE DRIVE, BELLA VISTA, AR 72715		G Gross receipts \$ 36,521,283.	
I Tax-exempt status: 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) <input type="checkbox"/> (insert no.) 4947(a)(1) or 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
J Website: WWW.BELLAVISTAPOA.COM		H(c) Group exemption number ▶	
K Form of organization: Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶		L Year of formation: 1965	M State of legal domicile: AR

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO SERVE MEMBERS OF THE BELLA VISTA PROPERTY OWNERS ASSOCIATION WITH WATER DISTRIBUTION SYSTEMS, COMMON PROPERTY MAINTENANCE, AND RECREATIONAL FACILITIES.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	595
	6 Total number of volunteers (estimate if necessary)	6	9
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,776,818.
b Net unrelated business taxable income from Form 990-T, line 34	7b	401,453.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	22,402.	5,711.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,491,155.	20,362,563.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	994,636.	2,133,064.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,630,092.	9,312,097.
		31,138,285.	31,813,435.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,000.	29,934.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,462,041.	15,414,237.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	NONE	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	12,801,199.	15,968,498.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	26,288,240.	31,412,669.	
19 Revenue less expenses. Subtract line 18 from line 12	4,850,045.	400,766.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	65,598,574.	66,632,382.
	22 Net assets or fund balances. Subtract line 21 from line 20.	9,217,614.	9,850,656.
	56,380,960.	56,781,726.	

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	THOMAS JUDSON Type or print name and title		11/10/2023		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	AMBER SHERRILL	AMBER SHERRILL	11/10/2023		P00748683
	Firm's name ▶ FORVIS, LLP	Firm's EIN ▶			
Firm's address ▶ P.O. BOX 3667 LITTLE ROCK, AR 72203-3667			Phone no.	501-372-1040	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	71-0390240
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	98 CLUBHOUSE DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BELLA VISTA, AR 72715	

Enter the Return Code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ► TOM JUDSON
98 CLUBHOUSE DRIVE BELLA VISTA AR 72715
Telephone No. ► 479 855-5040 Fax No. ► _____

• If the organization does not have an office or place of business in the United States, check this box ►
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year 2022 or
► tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	NONE
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	NONE
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	NONE

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO SERVE MEMBERS OF THE BELLA VISTA PROPERTY OWNERS ASSOCIATION WITH WATER DISTRIBUTION SYSTEMS, COMMON PROPERTY MAINTENANCE, AND RECREATIONAL FACILITIES.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] 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 \$ 15,236,455. including grants of \$ 29,934.) (Revenue \$ 16,162,138.)

RECREATION: BELLA VISTA IS A 36,000 ACRE RECREATIONAL COMMUNITY IN NORTHWEST ARKANSAS OFFERING SEVEN GOLF COURSES, SEVEN PRIVATE LAKES, 100+ MILES OF NATURE TRAILS FOR HIKING AND BIKING, SWIMMING POOLS AND A BEACH, PARKS AND PAVILIONS, RV PARK AND CAMPGROUND, RECREATION CENTERS, TENNIS CENTER, RESTAURANTS, AND MUCH MORE.

4b (Code:) (Expenses \$ 6,344,391. including grants of \$ NONE) (Revenue \$ 11,250,258.)

WATER DEPARTMENT: NOT FOR PROFIT WATER UTILITY SERVING MEMBERS OF THE PROPERTY OWNERS ASSOCIATION.

4c (Code:) (Expenses \$ 1,327,485. including grants of \$ NONE) (Revenue \$ 54,264.)

MAINTENANCE DEPARTMENT: THE MAINTENANCE & CONSTRUCTION DIVISION IS MADE UP OF MULTIPLE DEPARTMENTS WITHIN THE MAC DIVISION THAT PERFORMS A MULTITUDE OF MAINTENANCE FUNCTIONS FOR ALL POA ORGANIZATIONS FACILITIES, GROUNDS, HVACR, HEAVY EQUIPMENT AND VEHICLE EQUIPMENT MAINTENANCE AND PROJECTS.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O (Expenses \$ 378,104. including grants of \$ NONE) (Revenue \$ NONE)

4e Total program service expenses 23,286,435.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 595		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . .		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15 If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. 16		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17 If "Yes," complete Form 6069.		

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (9), 1b (9), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include 10a (X), 10b, 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AR,
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.
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
TOM JUDSON 98 CLUBHOUSE DRIVE BELLA VISTA, AR 72715

479-855-5040

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 X

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) THOMAS JUDSON PRESIDENT	40.00 NONE			X				305,642.	NONE	206,246.
(2) DOUG MCCASH VP & LEGAL COUNSEL	40.00 NONE			X				190,005.	NONE	36,314.
(3) FRANCIS TAGGART DIRECTOR OF MAINT & CONSTR	40.00 NONE					X		154,746.	NONE	16,139.
(4) JOAN GLUBCZYNSKI DIRECTOR OF RECREATION	40.00 NONE					X		138,870.	NONE	25,419.
(5) KEITH IHMS DIRECTOR OF GOLF MAINTENANCE	40.00 NONE					X		146,419.	NONE	16,192.
(6) STACIE HIGGINS TREASURER (JAN - AUG)	40.00 NONE			X				142,923.	NONE	14,589.
(7) DARRYL MULDOON DIRECTOR OF GOLF OPERATIONS	40.00 NONE					X		136,937.	NONE	13,710.
(8) THOMAS LEE DIR OF BUSINESS DEVELOPMENT	40.00 NONE					X		134,883.	NONE	12,328.
(9) JESSICA MCCRARY SECRETARY (MAR - DEC)	40.00 NONE			X				55,660.	NONE	6,297.
(10) BETH NAGEL TREASURER (SEPT - DEC)	40.00 NONE			X				38,643.	NONE	667.
(11) CORINNE MORIN SECRETARY (JAN - FEB)	40.00 NONE			X				16,078.	NONE	1,597.
(12) DAVID BRANDENBURG CHAIRPERSON	10.00 NONE	X		X				NONE	NONE	NONE
(13) JERRE BARRON JR VICE CHAIRPERSON	10.00 NONE	X		X				NONE	NONE	NONE
(14) TEAH BIDWELL DIRECTOR	10.00 NONE	X						NONE	NONE	NONE

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MIKE ABB DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(16) JAN SIMMS DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(17) SANDY FOSDICK DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(18) JACKIE GAIN DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(19) JAN HAGAN DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(20) JB PORTILLO DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
(21) JASON LOYD DIRECTOR	10.00 NONE	X					NONE	NONE	NONE	
1b Sub-total							1,460,806.	NONE	349,498.	
c Total from continuation sheets to Part VII, Section A							NONE	NONE	NONE	
d Total (add lines 1b and 1c)							1,460,806.	NONE	349,498.	

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 **▶** 12

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** 17

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions) . .	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	5,711.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f			5,711.			
Program Service Revenue	2a	MEMBERSHIP DUES	Business Code	713910	11,373,774.	11,373,774.		
	b	GOLF CART & GREEN FEES		713910	4,210,532.	3,166,925.	1,043,607.	
	c	PRO SHOP, VEHICLE PARK FEES, OTHER		713990	2,874,659.	2,841,842.	32,817.	
	d	MEMBERSHIP TRANSFER FEES		713990	839,991.	839,991.		
	e	RESTAURANT & RV PARK INCOME		720000	551,534.		551,534.	
	f	All other program service revenue		713990	512,073.	414,946.	97,127.	
	g	Total. Add lines 2a-2f			20,362,563.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			143,346.		143,346.	
	4	Income from investment of tax-exempt bond proceeds .			NONE			
	5	Royalties			NONE			
	6a	Gross rents	6a	(i) Real	53,386.			
				(ii) Personal				
	b	Less: rental expenses	6b		NONE			
	c	Rental income or (loss)	6c		53,386.	NONE		
	d	Net rental income or (loss)			53,386.		38,086.	
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
				(ii) Other		2,052,128.		
	b	Less: cost or other basis and sales expenses . .	7b			62,410.		
	c	Gain or (loss)	7c			1,989,718.		
	d	Net gain or (loss)			1,989,718.		873,746.	
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a			NONE			
			b	Less: direct expenses	8b		NONE	
			c	Net income or (loss) from fundraising events			NONE	
9a	Gross income from gaming activities. See Part IV, line 19	9a			NONE			
			b	Less: direct expenses	9b		NONE	
			c	Net income or (loss) from gaming activities			NONE	
10a	Gross sales of inventory, less returns and allowances	10a		13,484,211.				
			b	Less: cost of goods sold	10b		4,645,438.	
			c	Net income or (loss) from sales of inventory			8,838,773.	8,838,773.
Miscellaneous Revenue	11a	ADVERTISING INCOME	Business Code	541890	139,901.	139,901.		
	b	DISCOUNTS EARNED		900099	36,114.		36,114.	
	c	SCRAP INCOME		900099	1,488.		1,488.	
	d	All other revenue			242,435.		242,435.	
	e	Total. Add lines 11a-11d			419,938.			
12	Total revenue. See instructions				31,813,435.	27,476,251.	2,776,818.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	29,934.	29,934.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	NONE			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	1,014,660.		1,014,660.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	11,222,664.	8,534,769.	2,687,895.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	426,262.	324,170.	102,092.	
9 Other employee benefits	1,816,637.	1,381,542.	435,095.	
10 Payroll taxes	934,014.	710,312.	223,702.	
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	63,210.	48,071.	15,139.	
c Accounting	80,392.		80,392.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	1,395,682.	1,061,408.	334,274.	NONE
12 Advertising and promotion	206,555.	157,084.	49,471.	
13 Office expenses	932,388.	709,076.	223,312.	
14 Information technology.	367,539.	279,511.	88,028.	
15 Royalties.	NONE			
16 Occupancy	1,949,654.	1,482,700.	466,954.	
17 Travel	56,398.	42,890.	13,508.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	112,363.	85,451.	26,912.	
20 Interest	109,614.	109,614.		
21 Payments to affiliates.	NONE			
22 Depreciation, depletion, and amortization	3,003,590.	2,284,212.	719,378.	
23 Insurance	760,580.	578,417.	182,163.	
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 EQUIPMENT EXPENSE	2,179,771.	1,657,703.	522,068.	
b MAINTENANCE & REPAIRS	1,705,550.	1,297,061.	408,489.	
c STUMP DUMP	1,355,658.	1,030,970.	324,688.	
d GOLF MAIN EQUIPMENT LEASE	821,043.	821,043.		
e All other expenses _____	868,511.	660,497.	208,014.	
25 Total functional expenses. Add lines 1 through 24e	31,412,669.	23,286,435.	8,126,234.	NONE
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance 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
Assets	1 Cash - non-interest-bearing	30,155.	1	38,550.
	2 Savings and temporary cash investments	7,794,537.	2	10,339,642.
	3 Pledges and grants receivable, net	NONE	3	NONE
	4 Accounts receivable, net	1,070,962.	4	1,078,350.
	5 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	NONE	5	NONE
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	581,918.	8	866,885.
	9 Prepaid expenses and deferred charges	254,800.	9	420,348.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 115,755,298.		
	b Less: accumulated depreciation	10b 61,895,299.		
		53,976,501.	10c	53,859,999.
	11 Investments - publicly traded securities	NONE	11	NONE
	12 Investments - other securities. See Part IV, line 11	1,885,824.	12	NONE
	13 Investments - program-related. See Part IV, line 11	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	3,877.	15	28,608.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	65,598,574.	16	66,632,382.	
Liabilities	17 Accounts payable and accrued expenses	3,227,447.	17	4,916,766.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	1,795,411.	19	1,723,027.
	20 Tax-exempt bond liabilities	2,942,149.	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	22 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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	1,252,607.	23	3,210,863.
	24 Unsecured notes and loans payable to unrelated third parties	NONE	24	NONE
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	NONE	25	NONE
	26 Total liabilities. Add lines 17 through 25	9,217,614.	26	9,850,656.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input type="checkbox"/>			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input checked="" type="checkbox"/>			
	29 Capital stock or trust principal, or current funds	NONE	29	NONE
	30 Paid-in or capital surplus, or land, building, or equipment fund	NONE	30	NONE
	31 Retained earnings, endowment, accumulated income, or other funds	56,380,960.	31	56,781,726.
	32 Total net assets or fund balances	56,380,960.	32	56,781,726.
33 Total liabilities and net assets/fund balances	65,598,574.	33	66,632,382.	

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	31,813,435.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,412,669.
3	Revenue less expenses. Subtract line 2 from line 1	3	400,766.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	56,380,960.
5	Net unrealized gains (losses) on investments	5	
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	56,781,726.

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
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

Employer identification number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

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: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Line number, Description, and Held at the End of the Tax Year. Rows include purpose(s) of easements, total number, acreage, 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: Line number, Description, and Amount. Rows include art collections held for public service and financial gain.

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

Schedule D (Form 990) 2022

JSA 2E1268 1.000

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 on 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:

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 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		20,310,152.		20,310,152.
b Buildings		22,990,612.	15,700,688.	7,289,924.
c Leasehold improvements				
d Equipment		40,926,514.	32,038,649.	8,887,865.
e Other		31,528,020.	14,155,962.	17,372,058.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				53,859,999.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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.

1	Total revenue, gains, and other support per audited financial statements		1	36,458,873.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	4,645,438.	
e	Add lines 2a through 2d	2e		4,645,438.
3	Subtract line 2e from line 1	3		31,813,435.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5		31,813,435.

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

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

1	Total expenses and losses per audited financial statements		1	36,058,107.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	4,645,438.	
e	Add lines 2a through 2d	2e		4,645,438.
3	Subtract line 2e from line 1	3		31,412,669.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5		31,412,669.

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.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

FORM 990, SCHEDULE D, PART X, LINE 2

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

FORM 990, SCHEDULE D, PART XI, LINE 2D

COST OF GOODS SOLD \$4,645,438

FORM 990, SCHEDULE D, PART XII, LINE 2D

COST OF GOODS SOLD \$4,645,438

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

Employer identification number

71-0390240

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 THOMAS JUDSON PRESIDENT	(i)	225,244.	75,000.	5,398.	195,508.	10,738.	511,888.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2 STACIE HIGGINS TREASURER (JAN - AUG)	(i)	94,762.	32,112.	16,049.	7,240.	7,349.	157,512.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 DOUG MCCASH VP & LEGAL COUNSEL	(i)	148,542.	41,017.	446.	9,830.	26,484.	226,319.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4 FRANCIS TAGGART DIRECTOR OF MAINT & CONSTR	(i)	121,772.	31,132.	1,842.	8,049.	8,090.	170,885.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
5 KEITH IHMS DIRECTOR OF GOLF MAINTENANCE	(i)	118,638.	19,670.	8,111.	7,311.	8,881.	162,611.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
6 JOAN GLUBCZYNSKI DIRECTOR OF RECREATION	(i)	115,705.	20,077.	3,088.	16,201.	9,218.	164,289.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
7 DARRYL MULDOON DIRECTOR OF GOLF OPERATIONS	(i)	107,278.	27,169.	2,490.	7,048.	6,662.	150,647.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

FORM 990, SCHEDULE J, PART I, LINE 4B

THE FOLLOWING INDIVIDUALS PARTICIPATED IN A 457(F) PLAN AND RECEIVED
CONTRIBUTIONS FROM THE ORGANIZATION.

THOMAS JUDSON - \$180,521

FORM 990, SCHEDULE J, PART I, LINE 7

2022 BONUSES WERE DETERMINED AT THE DISCRETION OF THE GENERAL MANAGER.
THESE WERE DETERMINED BASED ON INDIVIDUAL GOALS AND COMPANY PERFORMANCE.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

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 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

71-0390240

FORM 990, PART VI, SECTION A, LINES 6 & 7A

MEMBERS OF THE ORGANIZATION ARE OWNERS OF PROPERTY WITHIN BELLA VISTA VILLAGE. THE MEMBERS THAT ARE IN GOOD STANDING ARE ALLOWED TO VOTE ON THE MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B

MEMBERS VOTE ON ASSESSMENTS, BOARD OF DIRECTORS, AND DECLARATION CHANGES.

FORM 990, PART VI, SECTION A, LINE 8B

ORGANIZATION DOES NOT HAVE A COMMITTEE THAT CAN ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B

THE CONTROLLER AND TREASURER REVIEW ALL ASPECTS OF THE FORM 990 BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C

CONFLICT OF INTEREST POLICY COVERS THE BOARD MEMBERS, OFFICERS, AND SENIOR STAFF MEMBERS. WHENEVER ANY DIRECTOR OR OFFICER HAS A CONFLICT OF INTEREST, HE OR SHE IS TO NOTIFY THE BOARD CHAIR OF SUCH CONFLICT. WHENEVER A STAFF MEMBER HAS A CONFLICT OF INTEREST, HE OR SHE IS TO NOTIFY THE PRESIDENT/GENERAL MANAGER OF SUCH CONFLICT. WHEN ANY CONFLICT OF INTEREST IS RELEVANT TO A MATTER THAT REQUIRES ACTION BY THE BOARD, THE INTERESTED PERSON SHALL NOT BE INVOLVED DURING BOARD OR COMMITTEE DISCUSSION OR DECISION ON THE MATTER. FAILURE TO DISCLOSE A CONFLICT OF INTEREST IS SUBJECT TO THE DISCIPLINARY PROCEDURES.

FORM 990, PART VI, SECTION B, LINES 15A & 15B

COMPENSATION OF OFFICERS AND KEY EMPLOYEES IS REVIEWED ANNUALLY BY IMMEDIATE SUPERVISOR, NEXT LEVEL SUPERVISOR, AND HUMAN RESOURCES. THE

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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 990-EZ.

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

INFORMATION USED IN THE REVIEW AND APPROVAL PROCESS IS OBTAINED FROM THE
HUMAN RESOURCES DEPARTMENT AND OUTSIDE SOURCES AND COMPARED TO SIMILAR
POSITIONS FROM COMPARABLE ORGANIZATIONS.

FORM 990, PART VI, SECTION C, LINE 19

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL
STATEMENTS ARE AVAILABLE TO THE PUBLIC BY WEBSITE.

Name of the organization

Employer identification number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

=====

DESCRIPTION -----	GRANTS -----	EXPENSES -----	REVENUE -----
STREET DEPARTMENT	NONE	378,104.	NONE
TOTALS	NONE	378,104.	NONE

Name of the organization

Employer identification number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC**71-0390240**

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
KUTAK ROCK LLP PO BOX 30057 OMAHA, NE 68103-1157	LEGAL SERVICES	299,911.
DECCO EXCAVATION PO BOX 1780 ROGERS, AR 72757	EXCAVATION & PAVING	788,755.
DECCO CONTRACTORS PAVING, INC. PO BOX 22923 ROGERS, AR 72758	WATER UTILITY CONSTR	451,816.
EMERY SAPP & SONS INC 2301 I-70 DRIVE NW COLUMBIA, MO 65202	CONSTRUCTION SERVICE	318,363.
WELLS FARGO FINANCIAL LEASING P.O. BOX 77096 MINNEAPOLIS, MN 55480-7796	LEASING SERVICES	239,274.

RENT AND ROYALTY INCOME

Taxpayer's Name BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	Identifying Number 71-0390240
---	---

DESCRIPTION OF PROPERTY
RV PARK & RESTAURANT

	Yes	No	Did you actively participate in the operation of the activity during the tax year?
--	-----	----	--

TYPE OF PROPERTY:

OTHER INCOME:		
TOTAL GROSS INCOME		

OTHER EXPENSES:

DEPRECIATION (SHOWN BELOW)	88,229.	
LESS: Beneficiary's Portion		
AMORTIZATION		
LESS: Beneficiary's Portion		
DEPLETION		
LESS: Beneficiary's Portion		
TOTAL EXPENSES		88,229.
TOTAL RENT OR ROYALTY INCOME (LOSS)		-88,229.

Less Amount to

Rent or Royalty		
Depreciation		
Depletion		
Investment Interest Expense		
Other Expenses		
Net Income (Loss) to Others		
Net Rent or Royalty Income (Loss)		-88,229.

Deductible Rental Loss (if Applicable)

SCHEDULE FOR DEPRECIATION CLAIMED

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des.	(e) Bus. %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
SEE STATEMENT									
Totals									88,229.

RENT AND ROYALTY INCOME

Taxpayer's Name BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	Identifying Number 71-0390240
---	---

DESCRIPTION OF PROPERTY

Yes	No	Did you actively participate in the operation of the activity during the tax year?
-----	----	--

TYPE OF PROPERTY:

OTHER INCOME:		

TOTAL GROSS INCOME

OTHER EXPENSES:

DEPRECIATION (SHOWN BELOW)		
LESS: Beneficiary's Portion		
AMORTIZATION		
LESS: Beneficiary's Portion		
DEPLETION		
LESS: Beneficiary's Portion		
TOTAL EXPENSES		
TOTAL RENT OR ROYALTY INCOME (LOSS)		

Less Amount to

Rent or Royalty	
Depreciation	
Depletion	
Investment Interest Expense	
Other Expenses	
Net Income (Loss) to Others	
Net Rent or Royalty Income (Loss)	
Deductible Rental Loss (if Applicable)	

SCHEDULE FOR DEPRECIATION CLAIMED

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des.	(e) Bus. %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
Totals									

RENT AND ROYALTY SUMMARY

=====

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
-----	-----	-----	-----	-----
RV PARK & RESTAURANT		88,229.		-88,229.
GOLF COURSE, POOL, R		13,575.		-13,575.
	-----	-----	-----	-----
TOTALS		101,804.		-101,804.
	=====	=====	=====	=====

**Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022 or other tax year beginning _____, 2022, and ending _____, 20____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection
for 501(c)(3)
Organizations Only

A <input type="checkbox"/> Check box if address changed.		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	D Employer identification number 71-0390240
B Exempt under section <input checked="" type="checkbox"/> 501(C)(4) <input type="checkbox"/> 408(e) 220(e) <input type="checkbox"/> 408A 530(a) <input type="checkbox"/> 529(a) 529A	Print or Type	Number, street, and room or suite no. If a P.O. box, see instructions. 98 CLUBHOUSE DRIVE	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code BELLA VISTA, AR 72715	
C Book value of all assets at end of year		66632382.	
G Check organization type	<input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university
H Check if filing only to	<input type="checkbox"/> Claim credit from Form 8941	<input type="checkbox"/> Claim a refund shown on Form 2439	
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T)			4
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of	TOM JUDSON		Telephone number 479-855-5040
	98 CLUBHOUSE DRIVE		
	BELLA VISTA, AR 72715		

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	1	909,040.
2 Reserved	2	
3 Add lines 1 and 2	3	909,040.
4 Charitable contributions (see instructions for limitation rules)	4	SEE STATEMENT 1. 44,717.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	864,323.
6 Deduction for net operating loss. See instructions.	6	461,870.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	402,453.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions.	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.	11	401,453.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	84,305.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only).	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	84,305.

For Paperwork Reduction Act Notice, see instructions.

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	71-0390240
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	98 CLUBHOUSE DRIVE	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BELLA VISTA, AR 72715	

Enter the Return Code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ► TOM JUDSON
98 CLUBHOUSE DRIVE BELLA VISTA AR 72715
Telephone No. ► 479 855-5040 Fax No. ►

• If the organization does not have an office or place of business in the United States, check this box
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year 2022 or
► tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	NONE
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	NONE
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	NONE

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		84,305.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		84,305.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		
6a Payments: A 2021 overpayment credited to 2022	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 _____ <input checked="" type="checkbox"/> Form 4136 <u>4,506.</u> <input type="checkbox"/> Other _____ Total	6g	4,506.	STMT 3
7 Total payments. Add lines 6a through 6g	7		4,506.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input checked="" type="checkbox"/>	8		3,912.
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		83,711.
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.	10		
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u>143,346.</u>		
4 Enter available pre-2018 NOL carryovers here \$ <u>461,870.</u> . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
720000	\$ 803,387.	
541890	\$ 622,787.	
_____	\$ _____	
_____	\$ _____	
6a Did the organization change its method of accounting? (see instructions)		X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1122? If "No," explain in Part V.		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	THOMAS JUDSON Signature of officer	11/10/2023 Date	PRESIDENT Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	AMBER SHERRILL		11/10/2023
	Firm's name	Firm's EIN	
	FORVIS, LLP	44-0160260	
Firm's address	Phone no.		
P.O. BOX 3667, LITTLE ROCK, AR 72203-3667	501-372-1040		

May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

FORM 990-T, PAGE 1, PART I, LINE 4 DETAIL

CONTRIBUTION DEDUCTION	CASH CONTRIBUTION (CURRENT YEAR)	CASH CONTRIBUTION (ACCRUAL)
2022	29,934.	
SUBTOTAL CHARITABLE CONTRIBUTIONS		29,934.
CONTRIBUTIONS CARRYOVER		
12/31/2017		
12/31/2018		
12/31/2019		
12/31/2020		
12/31/2021	25,000.	
TOTAL CHARITABLE CONTRIBUTIONS		54,934.
TAXABLE INCOME FOR CHARITABLE CONTRIBUTION LIMITATION		447,170.
CHARITABLE CONTRIBUTION DEDUCTION LIMIT (10%)		44,717.
CHARITABLE CONTRIBUTION DEDUCTION		44,717.

FORM 990T, PART I, LINE 6 DETAIL

=====

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS AVAILABLE IN CURRENT YEAR	LOSS CLAIMED IN CURRENT YEAR
12/31/2002		NONE	NONE
12/31/2003		NONE	NONE
12/31/2004		NONE	NONE
12/31/2005		NONE	NONE
12/31/2006		NONE	NONE
12/31/2007		NONE	NONE
12/31/2008		NONE	NONE
12/31/2009		NONE	NONE
12/31/2010		NONE	NONE
12/31/2011		NONE	NONE
12/31/2012		NONE	NONE
12/31/2013		NONE	NONE
12/31/2014		NONE	NONE
12/31/2015	23,628.	NONE	NONE
12/31/2016	190,885.	86,089.	86,089.
12/31/2017	375,781.	375,781.	375,781.

TOTAL:	590,294.	461,870.	461,870.
	=====	=====	=====

NET OPERATING LOSS AVAILABLE FROM PRIOR YEARS BEFORE 2018	461,870.
TAXABLE INCOME (LINE 5 ON PAGE 1, 990-T)	864,323.

NET OPERATING LOSS DEDUCTION	461,870.
	=====

FORM 990T - PART III LINE 6G OTHER CREDITS, ADJUSTMENTS AND PAYMENTS
=====

FORM 4136 4,506.

TOTAL OTHER CREDITS, ADJUSTMENTS AND PAYMENTS -----
4,506.
=====

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	B Employer identification number 71-0390240
C Unrelated business activity code (see instructions) 720000	D Sequence: 1 of 4

E Describe the unrelated trade or business THE POA HAS RV PARKS & RESTAURANTS THAT PRODUCE IN

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 551,535.			
b Less returns and allowances c Balance	1c 551,535.		
2 Cost of goods sold (Part III, line 8).	2 181,241.		
3 Gross profit. Subtract line 2 from line 1c.	3 370,294.		370,294.
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10		
11 Advertising income (Part IX).	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12.	13 370,294.		370,294.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.	7	8a	8b
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		279,284.
3 Repairs and maintenance	3		43,922.
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		356.
6 Taxes and licenses	6		1,206.
7 Depreciation (attach Form 4562). See instructions	7	88,229.	
8 Less depreciation claimed in Part III and elsewhere on return	8a		88,229.
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		36,114.
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement) STMT. 1.	14		111,297.
15 Total deductions. Add lines 1 through 14	15		560,408.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-190,114.
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16.	18		-190,114.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Line 2: Purchases 181,241. Line 6: Total. Add lines 1 through 5 181,241. Line 8: Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 181,241. Line 9: Do the rules of section 263A... apply to the organization? Yes No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Line 1: Description of property. Lines 2-4: Rent received or accrued. Line 2a: From personal property. Line 2b: From real and personal property. Line 2c: Total rents received or accrued by property. Line 3: Total rents received or accrued. Line 4: Deductions directly connected with the income. Line 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Line 1: Description of debt-financed property. Lines 2-4: Gross income from or allocable to debt-financed property. Line 3a: Straight line depreciation. Line 3b: Other deductions. Line 3c: Total deductions. Line 4: Amount of average acquisition debt. Line 5: Average adjusted basis. Line 6: Divide line 4 by line 5. Line 7: Gross income reportable. Line 8: Total gross income. Line 9: Allocable deductions. Line 10: Total allocable deductions. Line 11: Total dividends - received deductions.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A B C D checkboxes

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns: A, B, C, D. Row 2: Gross advertising income.

a Add columns A through D. Enter here and on Part I, line 11, column (A).

Table with 4 columns: A, B, C, D. Row 3: Direct advertising costs by periodical.

a Add columns A through D. Enter here and on Part I, line 11, column (B).

Table with 4 columns: A, B, C, D. Rows 4-8: Advertising gain (loss), Readership costs, Circulation income, Excess readership costs.

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business.

Total. Enter here and on Part II, line 1.

Part XI Supplemental Information (see instructions)

Multiple horizontal lines for supplemental information.

SCHEDULE A:RESTAURANT & RV PARK
PART II - LINE 14 - OTHER DEDUCTIONS
=====

SUPPLIES	48,233.
CONTRACTS	7,701.
INSURANCE	2,301.
UTILITIES	41,851.
MEMBERSHIPS	2,576.
FUEL & OIL	51.
PROFESSIONAL SERVICES	3,176.
MISCELLANEOUS	2,700.
ACCOUNTING	2,708.

TOTAL OTHER DEDUCTIONS	----- 111,297. =====
------------------------------	----------------------------

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	B Employer identification number 71-0390240
C Unrelated business activity code (see instructions) 541890	D Sequence: 2 of 4

E Describe the unrelated trade or business THE POA HAS ADVERTISING SERVICES THAT PRODUCE INCO

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10		
11 Advertising income (Part IX)	11	259,356.	-119,455.
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	139,901.	-119,455.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.		(A) Income	(B) Expenses	(C) Net
1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2			
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement). See instructions	5			
6 Taxes and licenses	6			
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement)	14			
15 Total deductions. Add lines 1 through 14	15			
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			-119,455.
17 Deduction for net operating loss. See instructions	17			
18 Unrelated business taxable income. Subtract line 17 from line 16.	18			-119,455.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Columns include line numbers and descriptions like 'Inventory at beginning of year', 'Purchases', 'Cost of labor', 'Additional section 263A costs', 'Other costs', 'Total. Add lines 1 through 5', 'Inventory at end of year', and 'Cost of goods sold'. Includes a 'Yes/No' checkbox for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-4: Rent received or accrued from personal property, real and personal property, and total rents. Row 5: Total deductions. Includes a grid with columns A, B, C, D.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-4: Gross income from debt-financed property, deductions (straight line and other), and total deductions. Rows 5-7: Average acquisition debt, average adjusted basis, and gross income reportable. Row 8: Total gross income. Row 9: Allocable deductions. Row 10: Total allocable deductions. Row 11: Total dividends - received deductions.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	<input checked="" type="checkbox"/>	CONNECTIONS/INSIDE BELLA VISTA
B	<input type="checkbox"/>	
C	<input type="checkbox"/>	
D	<input type="checkbox"/>	

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income	139,901.			
a Add columns A through D. Enter here and on Part I, line 11, column (A),				139,901.

3 Direct advertising costs by periodical	259,356.			
a Add columns A through D. Enter here and on Part I, line 11, column (B),				259,356.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . .	-119,455.			
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			

Part XI Supplemental Information (see instructions)

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	B Employer identification number 71-0390240
C Unrelated business activity code (see instructions) 531190	D Sequence: 3 of 4

E Describe the unrelated trade or business THE POA HAS CELL TOWERS THAT PRODUCE INCOME.

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b 873,746.		873,746.
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6 38,086.		38,086.
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10		
11 Advertising income (Part IX).	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 911,832.		911,832.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.		(A) Income	(B) Expenses	(C) Net
1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2			
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement). See instructions	5			
6 Taxes and licenses	6			
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement) STMT. 1.	14		2,792.	
15 Total deductions. Add lines 1 through 14	15		2,792.	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			909,040.
17 Deduction for net operating loss. See instructions	17			
18 Unrelated business taxable income. Subtract line 17 from line 16.	18			909,040.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A 216 COMMONWEALTH DR, BELLA VISTA, AR 72712

B

C

D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	38,086.			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	38,086.			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	38,086.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A

B

C

D

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends - received deductions included in line 10				

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals					

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	<input type="checkbox"/>	_____
B	<input type="checkbox"/>	_____
C	<input type="checkbox"/>	_____
D	<input type="checkbox"/>	_____

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A),	_____			
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B),	_____			
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . .				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13	_____			

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1

Part XI Supplemental Information (see instructions)

SCHEDULE A:CELL TOWER
PART II - LINE 14 - OTHER DEDUCTIONS
=====

ACCOUNTING	2,792.

TOTAL OTHER DEDUCTIONS	2,792.
	=====

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC	B Employer identification number 71-0390240
C Unrelated business activity code (see instructions) 710000	D Sequence: 4 of 4

E Describe the unrelated trade or business THE POA HAS GOLF COURSES, POOLS, REC CENTERS, GUN

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 1,173,550.			
b Less returns and allowances c Balance	1c 1,173,550.		
2 Cost of goods sold (Part III, line 8).	2 663,641.		
3 Gross profit. Subtract line 2 from line 1c.	3 509,909.		509,909.
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions.	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts.	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI).	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII).	9		
10 Exploited exempt activity income (Part VIII).	10		
11 Advertising income (Part IX).	11		
12 Other income (see instructions; attach statement) . . . STMT. 1	12 458,876.		458,876.
13 Total. Combine lines 3 through 12	13 968,785.		968,785.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.		(A) Income	(B) Expenses	(C) Net
1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2		549,978.	
3 Repairs and maintenance	3		82,525.	
4 Bad debts	4			
5 Interest (attach statement). See instructions	5		380.	
6 Taxes and licenses	6		4,338.	
7 Depreciation (attach Form 4562). See instructions	7	13,575.		
8 Less depreciation claimed in Part III and elsewhere on return	8a			13,575.
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11		62,019.	
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement) . . . STMT. 2.	14		255,970.	
15 Total deductions. Add lines 1 through 14	15		968,785.	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			
17 Deduction for net operating loss. See instructions	17			
18 Unrelated business taxable income. Subtract line 17 from line 16.	18			

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	663,641.
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	663,641.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	663,641.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends - received deductions included in line 10				

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
		Nonexempt Controlled Organizations			
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals					

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5	Gross income from activity that is not unrelated business income.	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	<input type="checkbox"/>
B	<input type="checkbox"/>
C	<input type="checkbox"/>
D	<input type="checkbox"/>

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				

a Add columns A through D. Enter here and on Part I, line 11, column (A), _____

3 Direct advertising costs by periodical				
--	--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B), _____

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . .				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 _____

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 _____

Part XI Supplemental Information (see instructions)

SCHEDULE A:GOLF COURSE, POOL, REC, GUN RNGE, MARINA
PART I - LINE 12 - OTHER INCOME

=====

EXCESS OF EXPENSES OVER REVENUES FOR UNRELATED
ACTIVITIES HAVING NO PROFIT MOTIVE

458,876.

TOTAL OTHER INCOME

458,876.
=====

SCHEDULE A:GOLF COURSE, POOL, REC, GUN RNGE, MARINA
PART II - LINE 14 - OTHER DEDUCTIONS

=====

SUPPLIES	175,109.
CONTRACTS	5,542.
UTILITIES	50,169.
MEMBERSHIPS	3,280.
FUEL & OIL	15,908.
MISCELLANEOUS EXPENSE	2,928.
INSURANCE	2,720.
PROFESSIONAL SERVICES	314.

TOTAL OTHER DEDUCTIONS	-----	255,970.
	=====	

Name: **BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC** Employer identification number: **71-0390240**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	84,305.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty.	3	84,305.
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	NONE
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	84,305.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6** The corporation is using the adjusted seasonal installment method.
- 7** The corporation is using the annualized income installment method.
- 8** The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	05/15/2022	06/15/2022	09/15/2022	12/15/2022
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column.	21,076.	21,076.	21,076.	21,077.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions				
Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from line 18 of the preceding column				
13 Add lines 11 and 12				
14 Add amounts on lines 16 and 17 of the preceding column		21,076.	42,152.	63,228.
15 Subtract line 14 from line 13. If zero or less, enter -0-				
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		21,076.	42,152.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	21,076.	21,076.	21,076.	21,077.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column.				

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions				
20 Number of days from due date of installment on line 9 to the date shown on line 19.				
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022				
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4% (0.04)	\$	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022				
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 5% (0.05)	\$	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	SEE PENALTY COMPUTATION WHITEPAPER DETAIL STATEMENT 1			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 6% (0.06)	\$	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023				
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 7% (0.07)	\$	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023				
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x %	\$	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023				
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x %	\$	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024				
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x %	\$	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024				
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x %	\$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	\$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns				38 \$ 3,912.

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

PENALTY COMPUTATION DETAIL - FORM 2220

=====

DATE PD	UNDERPAYMENT	BEG. DATE	END DATE	DAYS	%	PENALTY
-----	-----	-----	-----	----	--	-----
QUARTER 1, RATE PERIOD 1 (05/15/2022 - 06/30/2022)						
=====						
	21,076.	05/15/2022	06/30/2022	46	4	106.
TOTAL TO FORM 2220, LINE 22, COLUMN A						----- 106. =====
QUARTER 1, RATE PERIOD 2 (06/30/2022 - 09/30/2022)						
=====						
	21,076.	06/30/2022	09/30/2022	92	5	266.
TOTAL TO FORM 2220, LINE 24, COLUMN A						----- 266. =====
QUARTER 1, RATE PERIOD 3 (09/30/2022 - 12/31/2022)						
=====						
	21,076.	09/30/2022	12/31/2022	92	6	319.
TOTAL TO FORM 2220, LINE 26, COLUMN A						----- 319. =====
QUARTER 1, RATE PERIOD 4 (12/31/2022 - 05/15/2023)						
=====						
	21,076.	12/31/2022	05/15/2023	135	7	546.
TOTAL TO FORM 2220						----- 546. =====
QUARTER 2, RATE PERIOD 1 (06/15/2022 - 06/30/2022)						
=====						
	21,076.	06/15/2022	06/30/2022	15	4	35.
TOTAL TO FORM 2220, LINE 22, COLUMN B						----- 35. =====
QUARTER 2, RATE PERIOD 2 (06/30/2022 - 09/30/2022)						
=====						
	21,076.	06/30/2022	09/30/2022	92	5	266.
TOTAL TO FORM 2220, LINE 24, COLUMN B						----- 266. =====
QUARTER 2, RATE PERIOD 3 (09/30/2022 - 12/31/2022)						
=====						
	21,076.	09/30/2022	12/31/2022	92	6	319.
TOTAL TO FORM 2220, LINE 26, COLUMN B						----- 319. =====
QUARTER 2, RATE PERIOD 4 (12/31/2022 - 05/15/2023)						
=====						

PENALTY COMPUTATION DETAIL - FORM 2220

=====

DATE PD	UNDERPAYMENT	BEG. DATE	END DATE	DAYS	%	PENALTY
-----	-----	-----	-----	----	--	-----
	21,076.	12/31/2022	05/15/2023	135	7	546.
TOTAL TO FORM 2220						546.
=====						
QUARTER 3, RATE PERIOD 2 (09/15/2022 - 09/30/2022)						
=====						
	21,076.	09/15/2022	09/30/2022	15	5	43.
TOTAL TO FORM 2220, LINE 24, COLUMN C						43.
=====						
QUARTER 3, RATE PERIOD 3 (09/30/2022 - 12/31/2022)						
=====						
	21,076.	09/30/2022	12/31/2022	92	6	319.
TOTAL TO FORM 2220, LINE 26, COLUMN C						319.
=====						
QUARTER 3, RATE PERIOD 4 (12/31/2022 - 05/15/2023)						
=====						
	21,076.	12/31/2022	05/15/2023	135	7	546.
TOTAL TO FORM 2220						546.
=====						
QUARTER 4, RATE PERIOD 3 (12/15/2022 - 12/31/2022)						
=====						
	21,077.	12/15/2022	12/31/2022	16	6	55.
TOTAL TO FORM 2220, LINE 26, COLUMN D						55.
=====						
QUARTER 4, RATE PERIOD 4 (12/31/2022 - 05/15/2023)						
=====						
	21,077.	12/31/2022	05/15/2023	135	7	546.
TOTAL TO FORM 2220						546.
=====						
TOTAL UNDERPAYMENT PENALTY						3,912.
=====						

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **27**

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC		Identifying number 71-0390240
1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions		1a
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets		1b
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets		1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is not zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
						873,746.	
11	Loss, if any, from line 7						11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable.						12
13	Gain, if any, from line 31						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17	Combine lines 10 through 16.						17 873,746.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
	a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4.						18b

For Paperwork Reduction Act Notice, see separate instructions. Form **4797** (2022)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
<i>These columns relate to the properties on lines 19A through 19D.</i>			
	Property A	Property B	Property C
	Property D		
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20.	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a.	25b	
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage. See instructions	27b	
c	Enter the smaller of line 24 or 27b	27c	
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a	28b	
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4136 for instructions and the latest information.

Name (as shown on your income tax return)

Taxpayer identification number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		24,621.	\$ 4,506.	362
b	Use on a farm for farming purposes	\$.183			
c	Other nontaxable use (see Caution above line 1)	.183			
d	Exported	.184			411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$	354
b	Other nontaxable use (see Caution above line 1)	.193			324
c	Exported	.194			412
d	LUST tax on aviation fuels used in foreign trade	.001			433

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243		\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			353
d	Use in certain intercity and local buses (see Caution above line 1)	.17			350
e	Exported	.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243		\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see Caution above line 1)	.17			347
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369

For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2022)

5 Kerosene Used in Aviation

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
e	LUST tax on aviation fuels used in foreign trade	.001			433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **Registration No.**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$	360
b	Use in certain intercity and local buses	.17		350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene for Use in Aviation) **Registration No.**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	}	\$
b	Sales from a blocked pump	.243		
c	Use in certain intercity and local buses	.17		347

8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation **Registration No.**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

9 Reserved for future use

Registration No.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit

Registration No.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS.

Sustainable aviation fuel (SAF) mixtures. Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) is not derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	(b) Rate	(c) Number of gallons sold or used	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$ 1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307
d Sustainable aviation fuel mixtures (see instructions)				440

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	BUS	\$.183		\$	419
b "P Series" fuels	BUS	.183			420
c Compressed natural gas (CNG) (see instructions)	BUS	.183			421
d Liquefied hydrogen	BUS	.183			422
e Fischer-Tropsch process liquid fuel from coal (including peat)	BUS	.243			423
f Liquid fuel derived from biomass	BUS	.243			424
g Liquefied natural gas (LNG) (see instructions)	BUS	.243			425
h Liquefied gas derived from biomass	BUS	.183			435

12 Alternative Fuel Credit

Registration No.

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (see instructions)	.50			428
d Liquefied hydrogen (terminated after 12/31/2022)	.50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG) (see instructions)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass	.50			437

13 Registered Credit Card Issuers

Registration No.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	360
b Kerosene sold for the exclusive use of a state or local government	.243			346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218			369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use	BUS	\$.197		\$	309
b Exported		.198			306

15 Diesel-Water Fuel Emulsion Blending

Registration No.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
b Exported dyed kerosene	.001			416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns

17	\$	4,506.	
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Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

Business or activity to which this form relates

GENERAL DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for general depreciation calculations and 13 rows for listed property details. Includes columns for description, cost, and elected cost.

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

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

Table with 3 rows for special depreciation allowance and other depreciation calculations.

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service in tax years beginning before 2022.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 3-year through 25-year property and residential/nonresidential rental property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for summary calculations: 21 Listed property, 22 Total, and 23 For assets shown above and placed in service during the current year.

For Paperwork Reduction Act Notice, see separate instructions.

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**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(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. See instructions 25								
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

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

(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 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year. 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

Business or activity to which this form relates

RV PARK & RESTAURANT

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.

Table with 5 main rows for election details and 13 rows for property listing with columns for description, cost, and elected cost.

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

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

Table with 3 rows for special depreciation allowance, election, and other depreciation.

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service before 2022 and election to group assets.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: Classification, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Class life, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for summary of listed property, total depreciation, and basis for current year.

For Paperwork Reduction Act Notice, see separate instructions.

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
(a) Type of property (list vehicles first) (b) Date placed in service (c) Business/investment use percentage (d) Cost or other basis (e) Basis for depreciation (business/investment use only) (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. See instructions 25
26 Property used more than 50% in a qualified business use:
27 Property used 50% or less in a qualified business use:
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.

30 Total business/investment miles driven during the year (don't include commuting miles)
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year. Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours?
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?
(a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6

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. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners
39 Do you treat all use of vehicles by employees as personal use?
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions
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

(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 2022 tax year (see instructions):
43 Amortization of costs that began before your 2022 tax year. 43
44 Total. Add amounts in column (f). See the instructions for where to report 44

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

Business or activity to which this form relates

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.

Table with 5 main rows for calculations and 7 rows for property details. Includes fields for maximum amount, total cost, threshold cost, reduction in limitation, and carryover amounts.

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

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

Table with 3 rows for special depreciation allowance, property election, and other depreciation (including ACRS).

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service before 2022 and election to group assets.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 3-year through 25-year property and residential/nonresidential rental property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Class life, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, and Depreciation deduction. Includes rows for 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for summary calculations: Listed property amount, Total amount, and Basis for current year assets.

For Paperwork Reduction Act Notice, see separate instructions.

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 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. See instructions 25

26 Property used more than 50% in a qualified business use: %

27 Property used 50% or less in a qualified business use: % S/L -

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 columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-36 regarding 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. See instructions.

Table for Section C with questions 37-41 regarding written policies and requirements for vehicle use by employees.

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 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 2022 tax year (see instructions):

Table for Section C with columns (a) through (f) for amortization of costs.

43 Amortization of costs that began before your 2022 tax year. 43

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

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

71-0390240

Business or activity to which this form relates

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.

Table with 5 main rows for calculations and 7 rows for property details. Includes fields for maximum amount, total cost, threshold cost, reduction in limitation, and dollar limitation.

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

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

Table with 3 rows for special depreciation allowance, property election, and other depreciation.

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

Section A

Table with 2 rows for MACRS deductions and election to group assets.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: Classification, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction. Includes rows for 3-year through 25-year property and residential/nonresidential rental property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Class life, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction. Includes rows for 12-year, 30-year, and 40-year class life.

Part IV Summary (See instructions.)

Table with 3 rows for summary calculations: listed property amount, total depreciation, and basis for current year.

For Paperwork Reduction Act Notice, see separate instructions.

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 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. See instructions 25

26 Property used more than 50% in a qualified business use: %

27 Property used 50% or less in a qualified business use: % S/L -

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 columns (a) through (f) for Vehicle 1 through Vehicle 6, and rows 30-36 for 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. See instructions.

Table for Section C with rows 37-41 and columns Yes/No for policy statements and requirements.

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 Part VI with 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 2022 tax year (see instructions):

Table for line 42 with columns (a) through (f).

43 Amortization of costs that began before your 2022 tax year. 43

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

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

Identifying number 71-0390240

BELLA VISTA VILLAGE PROPERTY OWNERS ASSOC

Business or activity to which this form relates

GOLF COURSE, POOL, REC, GUN RANGE, MARINA

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.

Table with 5 main rows for Part I. Row 1: Maximum amount. Row 2: Total cost of section 179 property. Row 3: Threshold cost of section 179 property. Row 4: Reduction in limitation. Row 5: Dollar limitation for tax year. Row 6-13: Detailed table for listed property with columns (a) Description, (b) Cost, (c) Elected cost, and rows 7-13 for calculations.

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

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

Table with 3 rows for Part II. Row 14: Special depreciation allowance. Row 15: Property subject to section 168(f)(1) election. Row 16: Other depreciation (including ACRS).

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

Section A

Table with 2 rows for Section A. Row 17: MACRS deductions for assets placed in service in tax years beginning before 2022. Row 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.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-g: 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property. Rows 19h-i: Residential rental property, Nonresidential real property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d: Class life 12-year, 30-year, 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Row 21: Listed property. Row 22: Total. Row 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

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	<input checked="" type="checkbox"/>	No	24b If "Yes," is the evidence written?	Yes	<input checked="" type="checkbox"/>	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(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. See instructions							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
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.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No

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. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	Yes	No
39 Do you treat all use of vehicles by employees as personal use?	Yes	No
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	Yes	No
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions	Yes	No

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

(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 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year.					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2022
Name: BELLA VISTA VILLAGE
Return No: E96530W2

Jurisdiction: Federal - 990T
No of Attachments: 1

PDF Attachment Description	PDF File Name	File Size
NOL Carryforward Attachment	E96530W2_FE-990T_NOL Carryforward Attachment.pdf	45,204

BELLA VISTA VILLAGE PROPERTY OWNERS

EIN: 71-0390240

12/31/2022

NOL CARRYOVER SCHEDULE - RESTAURANT & RV PARK

<u>YEAR ENDING</u>	<u>ORIGINAL NOL</u>	<u>AMOUNT USED IN PRIOR YEARS</u>	<u>AMOUNT USED IN CURRENT YEAR</u>	<u>CARRYOVER TO NEXT YEAR</u>
12/31/2018	341,834	-	-	341,834
12/31/2019	217,436	-	-	217,436
12/31/2020	173,191	-	-	173,191
12/31/2021	70,926	-	-	70,926
12/31/2022	190,114	-	-	190,114
TOTAL	<u>993,501</u>	<u>-</u>	<u>-</u>	<u>993,501</u>

BELLA VISTA VILLAGE PROPERTY OWNERS

EIN: 71-0390240

12/31/2022

NOL CARRYOVER SCHEDULE - ADVERTISING ONLY

<u>YEAR ENDING</u>	<u>ORIGINAL NOL</u>	<u>AMOUNT USED IN PRIOR YEARS</u>	<u>AMOUNT USED IN CURRENT YEAR</u>	<u>CARRYOVER TO NEXT YEAR</u>
12/31/2018	46,300	-	-	46,300
12/31/2019	518,859	-	-	518,859
12/31/2020	26,733	-	-	26,733
12/31/2021	30,895	-	-	30,895
12/31/2022	119,455	-	-	119,455
TOTAL	<u>742,242</u>	<u>-</u>	<u>-</u>	<u>622,787</u>