

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 5/1/2023, and ending 4/30/2024

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization HARPER'S CHOICE COMMUNITY ASSOCIATION, INC
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5440 OLD TUCKER ROW
 City or town State ZIP code
COLUMBIA MD 21044
 Foreign country name Foreign province/state/county Foreign postal code _____

D Employer identification number 52-0993424

E Telephone number (410) 730-3888

G Gross receipts \$ 822,522

F Name and address of principal officer:
REBECCA BEALL 5456 ENDICOTT LANE, COLUMBIA MD 21044

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) 4 (insert no.) 4947(a)(1) or 527

J Website: harperschoice.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 1968 **M** State of legal domicile: MD

H(c) Group exemption number _____

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>HCCA is a community organization that administers programs and special events for the residents of the community. It is also responsible for the operation, maintenance, and development of community 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) <u>3</u> <u>5</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b) <u>4</u> <u>5</u>
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) <u>5</u> <u>11</u>
	6	Total number of volunteers (estimate if necessary) <u>6</u> <u>15</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 <u>7a</u> <u>0</u>
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 <u>7b</u> _____	
Revenue	8	Contributions and grants (Part VIII, line 1h) <u>371,389</u> <u>380,759</u>
	9	Program service revenue (Part VIII, line 2g) <u>462,413</u> <u>435,306</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>95</u> <u>6,457</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c and 11e) <u>0</u> <u>0</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>833,897</u> <u>822,522</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) <u>0</u> <u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4) <u>0</u> <u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <u>527,693</u> <u>531,149</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e) <u>0</u> <u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) <u>0</u> _____
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <u>293,963</u> <u>306,345</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <u>821,656</u> <u>837,494</u>
19	Revenue less expenses. Subtract line 18 from line 12 <u>12,241</u> <u>-14,972</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) <u>511,300</u> <u>564,963</u>
	21	Total liabilities (Part X, line 26) <u>275,174</u> <u>343,809</u>
	22	Net assets or fund balances. Subtract line 21 from line 20 <u>236,126</u> <u>221,154</u>

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: STEPHEN INGLE Date: _____
 Type or print name and title: VILLAGE MANAGER

Paid Preparer Use Only

Print preparer's name: DEBORAH L HERMAN Preparer's signature: _____ Date: 7/17/2024 PTIN: P00104306
 Check if self-employed

Firm's name: DEBORAH L HERMAN, CPA Firm's EIN: 52-1302736
 Firm's address: 3036 PATUXENT OVERLOOK CT., ELLICOTT CITY, MD 21042 Phone no.: (410) 461-6992

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

HCCA IS A COMMUNITY ORGANIZATION THAT ADMINISTERS PROGRAMS AND SPECIAL EVENTS FOR THE RESIDENTS OF THE COMMUNITY IT IS ALSO RESPONSIBLE FOR THE OPERATION, MAINTENANCE AND DEVELOPMENT OF COMMUNITY FACILITIES. IT ALSO ENFORCES COMMUNITY COVENANTS

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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 \$ 149,643 including grants of \$) (Revenue \$)
PROGRAM EXPENSES - EXPENSES OF ADMINISTERING PROGRAMS, CLASSES, AND INSTRUCTORS FOR COMMUNITY PARTICIPATION

4b (Code) (Expenses \$ 564,418 including grants of \$) (Revenue \$ 431,096)
FACILITIES AND EQUIPMENT RENTAL EXPENSES - COSTS INCURRED IN RENTING AND MAINTAINING SPACE USED BY COMMUNITY FOR BUSINESS AND SOCIAL MEETINGS

4c (Code) (Expenses \$ 42,922 including grants of \$) (Revenue \$ 210)
SPECIAL EVENTS EXPENSES - EXPENSES INCURRED IN ADMINISTERING SPECIAL YEARLY AND NON-RECURRING EVENTS PROVIDED FOR COMMUNITY

4d Other program services (Describe on Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 756,983

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and other IRS filings.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and gambling winnings.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, gross receipts, and charitable trusts.

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

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed.
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 HARPER'S CHOICE COMMUNITY ASSOC. (410) 730-3888
 5440 OLD TUCKER ROW, COLUMBIA, MD 21044

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

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

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

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) STEPHEN INGLEY VILLAGE MANAGER/SECRETARY/TREASURER	40.00 0.00			X				111,863	0	6,712
(2) REBECCA BEALL BOARD CHAIR	2.00 0.00	X		X				0	0	0
(3) ROSALIND DANNER ASST. TREASURER	2.00 0.00	X		X				0	0	0
(4) JOEL HUREWITZ BOARD MEMBER	2.00 0.00	X						0	0	0
(5) JENNIFER MEDILLIN BOARD MEMBER	2.00 0.00	X						0	0	0
(6) BROOKE BLAIN BOARD MEMBER	2.00 0.00	X						0	0	0
(7) ASHLEY VAUGHAN COL. COUNCIL REP.	4.00 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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/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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							111 863	0	6 712	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							111 863	0	6 712	

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 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such person		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
		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue

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

		(A) 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 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 380,759				
	g Noncash contributions included in lines 1a-1f	1g \$ 0				
	h Total. Add lines 1a-1f		380,759			
Program Service Revenue	2a LEASE AND RENTAL REVENUE	Business Code 900099	431,096	431,096		
	b TUITION AND ENROLLMENT REVENUE	900099	0			
	c SPECIAL EVENT REVENUE	900099	210	210		
	d		0			
	e		0			
	f All other program service revenue		4,000	4,000		
	g Total. Add lines 2a-2f		435,306			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,457	6,457		
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c	0	0		
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7a	0	0		
	b Less: cost or other basis and sales expenses	7b	0	0		
	c Gain or (loss)	7c	0	0		
	d Net gain or (loss)		0			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	8a	0				
b Less: direct expenses	8b	0				
c Net income or (loss) from fundraising events		0				
9a Gross income from gaming activities See Part IV, line 19	9a	0				
b Less: direct expenses	9b	0				
c Net income or (loss) from gaming activities		0				
10a Gross sales of inventory, less returns and allowances	10a	0				
b Less: cost of goods sold	10b	0				
c Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue	11a	Business Code				
	b		0			
	c		0			
	d All other revenue		0			
	e Total. Add lines 11a-11d		0			
12 Total revenue. See instructions.		822,522	441,763	0	0	

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.	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22.	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	111,863	100,677	11,186	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	312,101	280,891	31,210	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	25,520	22,968	2,552	
9	Other employee benefits.	50,161	45,145	5,016	
10	Payroll taxes.	31,504	28,354	3,150	
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	17,880	16,092	1,788	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	0			
g	Other (if line 11g amount exceeds 10% of line 25, column (A), amount list line 11g expenses on Schedule O.)	6,855	6,169	686	
12	Advertising and promotion	264	264	0	
13	Office expenses	36,142	32,528	3,614	
14	Information technology	2,351	2,351	0	
15	Royalties	0			
16	Occupancy	184,706	166,235	18,471	
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings	3,320	3,320	0	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	18,647	16,782	1,865	0
23	Insurance	9,731	8,758	973	
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	NEWSLETTER	7,434	7,434	0	
b	DONATIONS	4,199	4,199	0	
c	SPECIAL EVENTS EXPENSES	14,480	14,480	0	
d	PRINTING	336	336	0	
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e.	837,494	756,983	80,511	0
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)		(B)	
		Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing	321,956	1	415,159
	2	Savings and temporary cash investments	130,873	2	108,245
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	3,700	4	318
	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	0	5	0
	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)	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	0	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	305,969		
	10b	Less: accumulated depreciation	264,728		
	11	Investments—publicly traded securities	54,771	10c	41,241
	12	Investments—other securities. See Part IV, line 11	0	11	0
	13	Investments—program-related. See Part IV, line 11	0	12	0
	14	Intangible assets	0	13	0
	15	Other assets. See Part IV, line 11	0	14	0
16	Total assets. Add lines 1 through 15 (must equal line 33)	511,300	16	564,963	
Liabilities	17	Accounts payable and accrued expenses	102,437	17	106,962
	18	Grants payable	0	18	0
	19	Deferred revenue	116,320	19	182,359
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	56,417	25	54,488
	26	Total liabilities. Add lines 17 through 25	275,174	26	343,809
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	236,126	27	221,154
	28	Net assets with donor restrictions	0	28	0
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds	0	29	0
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds	0	31	0
32	Total net assets or fund balances	236,126	32	221,154	
33	Total liabilities and net assets/fund balances	511,300	33	564,963	

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	822,527
2	Total expenses (must equal Part IX, column (A), line 25)	2	837,494
3	Revenue less expenses Subtract line 2 from line 1	3	-14,967
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	236,126
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	221,159

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	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?		X
3b	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		

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization HARPER'S CHOICE COMMUNITY ASSOCIATION, INC	Employer identification number 52-0993424
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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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply): <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

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.

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	0
1d	
1e	
1f	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	0
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	0	0	0	0	0

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	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	29,064	29,064	0
d Equipment	0	276,905	235,664	41,241
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				41,241

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	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	0	

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, line 13, col. (B))	0	

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, line 15, col. (B))	0

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) ACCRUED PAYROLL	15,906
(3) ACCRUED VACATION LEAVE	38,582
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	54,488

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.

Table with 5 main rows and sub-rows (a-e). Columns include descriptions, sub-row labels (2a-2d, 3, 4a-4b, 4c, 5), and values (0).

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.

Table with 5 main rows and sub-rows (a-e). Columns include descriptions, sub-row labels (2a-2d, 3, 4a-4b, 4c, 5), and values (0).

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.

Dotted lines for supplemental information.

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

HARPER S CHOICE COMMUNITY ASSOCIATION, INC

Employer identification number

52-0993424

Form 990, Part VI, Section A, Line 6, 7A, 7B: THE HARPER'S CHOICE COMMUNITY RESIDENTS/MEMBERS

ANNUALLY ELECT THE MEMBERS OF THE BOARD/GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF

THE BOARD. THEY HAVE THE RIGHT TO ELECT MEMBERS OF THE BOARD.

Form 990, Part VI, Section B, Line 11A: THE COMPLETED FORM 990 HAS BEEN PROVIDED TO ALL BOARD

MEMBERS VIA EMAIL FOR REVIEW PRIOR TO SUBMISSION.

Form 990, Part VI, Section B, Line 15A: ALL STAFF COMPENSATION, INCLUDING THE MANAGERS, DERIVE

FROM AN INDEPENDENT SALARY STUDY APPROVED BY THE BOARD OF DIRECTORS

Form 990, Part VI, Section B, Line 15B: EMPLOYEE WAGES ARE BASED ON AN INDEPENDENT SALARY

STUDY.

Form 990, Part VI, Section C, Line 19: THE ORGANIZATION POSTS ITS GOVERNING DOCUMENTS AND

POLICIES ON ITS WEBSITE. FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST IN THE ORGANIZATION

OFFICE.

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: HARPER'S CHOICE COMMUNITY ASSOCIATION 990
Business or activity to which this form relates:
Identifying number: 52-0993424

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 rows for Section 179 election. Line 1: Maximum amount (1,160,000); Line 2: Total cost (25,093); Line 3: Threshold cost (2,890,000); Line 4: Reduction in limitation (-); Line 5: Dollar limitation (1,160,000).

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 6 is blank.

Table with 13 rows for Section 179 calculation. Line 7: Listed property amount; Line 8: Total elected cost; Line 9: Tentative deduction; Line 10: Carryover of disallowed deduction; Line 11: Business income limitation; Line 12: Section 179 expense deduction; Line 13: Carryover of disallowed deduction to 2024.

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. Line 14: Special depreciation allowance (4,285); Line 15: Property subject to section 168(f)(1) election; Line 16: Other depreciation (including ACRS) (1,500).

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

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2023 (11,250); Line 18: Grouping assets (checkbox).

Section B - Assets Placed in Service During 2023 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 include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, residential rental, and nonresidential real property.

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

Table with 4 rows for Section C. Line 20a: Class life; Line 20b: 12-year (12 yrs, S/L); Line 20c: 30-year (30 yrs, MM, S/L); Line 20d: 40-year (40 yrs, MM, S/L).

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property amount (300); Line 22: Total (18,647); Line 23: 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)

Form section for Section A with columns (a) through (i) and rows 24a through 29. Includes data for 'DELL OPTIPLEX & LATI' with values like 8/16/2018, 100.00%, 3,108, 5, S/L - HY, 309.

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 through 36.

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.

Form section for Section C with rows 37 through 41 and Yes/No columns.

Part VI Amortization

Table for Section C with columns (a) through (f) and rows 42 through 44.

Form 4562 Statement - 990

4/30/2024

HARPER'S CHOICE COMMUNITY ASSOCIATION, INC 52-0993424

Item No	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec. 179, Bonus	2023 Deprec	2023 Accum. Deprec
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Depreciation Detail

ACRS and other depreciation (Line 16)

WEBSITE DESIGN	5/1/2023	F-1	100.00%	7,500	0	0	0	0	0	7,500	5.0	SL	FM	0	1,500	1,500
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Total ACRS and other depreciation (Line 16)				7,500	0	0	0	0	0	7,500				0	1,500	1,500
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MACRS deductions for prior years (Line 17)

CURTAINS	6/29/2018	F-11	100.00%	7,500	0	0	0	0	0	7,500	5.0	SL/GDS	HY	6,750	750	7,500
CHAIRS - SOCIAL ROOM	9/17/2018	F-11	100.00%	1,465	0	0	0	0	0	1,465	5.0	SL/GDS	HY	1,319	146	1,465
CHAIRS - SOCIAL ROOM	2/4/2020	F-11	100.00%	3,089	0	0	0	0	0	3,089	5.0	SL/GDS	HY	2,163	618	2,781
LOBBY FURNITURE	6/3/2021	F-11	100.00%	5,500	0	0	0	0	0	5,500	5.0	SL/GDS	HY	1,650	1,100	2,750
WEBSITE DESIGN	11/21/2021	F-10	100.00%	22,568	0	0	0	0	0	22,568	5.0	SL/GDS	HY	6,771	4,514	11,285
ICE MACHINE (UPSTAIRS)	12/28/2021	F-10	100.00%	4,337	0	0	0	0	0	4,337	5.0	SL/GDS	HY	1,301	867	2,168
ICE MACHINE (DOWNSTAIRS)	12/28/2021	F-10	100.00%	3,169	0	0	0	0	0	3,169	5.0	SL/GDS	HY	951	634	1,585
BALLROOM CHAIRS	3/18/2022	F-11	100.00%	9,500	0	0	0	0	0	9,500	5.0	SL/GDS	HY	2,850	1,900	4,750
FURNITURE	7/7/2022	F-3	100.00%	3,615	0	0	0	0	0	3,615	5.0	200DB	HY	362	723	1,085

Total MACRS deductions for prior years (Line 17)				60,743	0	0	0	0	0	60,743				24,117	11,252	35,369
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GDS 5-year property (Line 19b)

STAGE	5/1/2023	F-3	100.00%	10,291	0	0	0	0	0	10,291	5.0	200DB	HY	0	999	999
BLINDS	5/1/2023	F-3	100.00%	3,022	0	0	0	0	0	3,022	5.0	SL/GDS	HY	0	302	302
FURNITURE & FIXTURES	10/31/2023	F-11	100.00%	1,889	0	0	1,889	0	0	0	5.0	200DB	HY	0	0	1,889
FURNITURE & FIXTURES	2/6/2024	F-11	100.00%	1,105	0	0	1,105	0	0	0	5.0	200DB	HY	0	0	1,105

Total GDS 5-year property (Line 19b)				16,307	0	0	2,994	0	0	13,313				0	1,301	4,295
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GDS 7-year property (Line 19c)

FURNITURE & FIXTURES	3/31/2024	F-11	100.00%	827	0	0	827	0	0	0	7.0	200DB	HY	0	0	827
FURNITURE	4/12/2024	F-11	100.00%	464	0	0	464	0	0	0	7.0	200DB	HY	0	0	464

Total GDS 7-year property (Line 19c)				1,291	0	0	1,291	0	0	0				0	0	1,291
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Subtotal Depreciation

				85,841	0	0	4,285	0	0	81,556				24,117	14,053	42,455
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Listed Property

Listed property with more than 50% business use (Line 25 and 26)

COMPUTERS(4)	7/20/2014	F-4	100.00%	5,101	0	0	0	0	0	5,101	5.0	SL/GDS	HY	5,101	0	5,101
DELL LAPTOP	12/5/2018	F-15	100.00%	741	741	0	0	0	0	0	5.0	SL/GDS	HY	741	0	741
DELL MONITOR	11/12/2018	F-15	100.00%	158	158	0	0	0	0	0	5.0	SL/GDS	HY	158	0	158
DELL OPTIPLEX & LATITUDE	8/16/2018	F-15	100.00%	3,108	0	0	0	0	0	3,108	5.0	SL/GDS	HY	2,799	309	3,108
EVENT SOFTWARE	4/30/2018	F-15	100.00%	16,400	0	0	0	0	0	16,400	5.0	SL/GDS	HY	16,400	0	16,400
LAPTOP	6/24/2015	F-4	100.00%	1,236	0	0	0	0	0	1,236	5.0	SL/GDS	HY	1,236	0	1,236
LAPTOP	6/15/2021	F-15	100.00%	733	733	0	0	0	0	0	5.0	200DB	HY	733	0	733
PRINTER	12/9/2021	F-15	100.00%	345	345	0	0	0	0	0	5.0	200DB	HY	345	0	345

Total listed prop with > 50% business use				27,822	1,977	0	0	0	0	25,845				27,513	309	27,822
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Subtotal Listed Property

				27,822	1,977	0	0	0	0	25,845				27,513	309	27,822
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