



David W. Black, CPA
Managing Partner

Christopher R. Montgomery, CPA
Tax Partner

PINE BLUFF PARK, INC.

An officer should sign, date, and return **all** of the documents attached to the YBNP self-addressed envelope to our office **within 5 days**.

Sign and date the Form 2848 and mail in the envelope provided addressed to the Internal Revenue Service.

U.S. Return of Organization Exempt from Income Tax

Your 2021 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Young, Nicholas, Branner & Phillips, LLP
Certified Public Accountants

Located at 1041 South High Street
Mailing P.O. Box 2187
Harrisonburg, VA 22801-9506
(540) 433-2581 • FAX (540) 433-0147

Retired Partners

Edward M. Young, CPA
Jack D. Nicholas, CPA
J. Robert Branner, CPA
Richard E. Phillips, CPA

CLIENT 23422

PINE BLUFF PARK, INC.

54-0788570

5/04/22

1:39 PM

	2021	2020	DIFF
FORM 990-EZ REVENUE			
PROGRAM SERVICE REVENUE.....	11,738	2,105	9,633
MEMBERSHIP DUES AND ASSESSMENTS.....	68,515	66,186	2,329
INVESTMENT INCOME.....	3	9	-6
GROSS PROFIT (LOSS) - INVENTORY SALES.....	10,113	4,676	5,437
OTHER REVENUE.....	857	1,500	-643
TOTAL REVENUE.....	91,226	74,476	16,750
EXPENSES			
SALARIES AND EMPLOYEE BENEFITS.....	29,894	21,107	8,787
PROFESSIONAL FEES/PYMT TO CONTRACTORS.....	2,120	2,965	-845
OCCUPANCY/RENT/UTILITIES/MAINTENANCE.....	20,213	12,032	8,181
PRINTING, PUBLICATIONS, AND POSTAGE.....	1,152	1,493	-341
OTHER EXPENSES.....	22,765	11,361	11,404
TOTAL EXPENSES.....	76,144	48,958	27,186
NET ASSETS OR FUND BALANCES			
EXCESS OR (DEFICIT) FOR THE YEAR.....	15,082	25,518	-10,436
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	63,319	37,801	25,518
NET ASSETS/FUND BAL. AT END OF YEAR.....	78,401	63,319	15,082

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except private foundations)

OMB No. 1545-0047

2021

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning _____, 2021, and ending _____,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C PINE BLUFF PARK, INC. PO BOX 345 VERONA, VA 24482	D Employer identification number 54-0788570 E Telephone number (540) 280-3846 F Group Exemption Number
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G Accounting Method: Cash Accrual Other (specify) _____

I Website: ▶ WWW.PINEBLUFFPOOL.COM

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (7) ◀(insert no.) 4947(a)(1) or 527

H Check if the organization is not required to attach Schedule B (Form 990).

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 96,431.

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	11,738.
	3 Membership dues and assessments	3	68,515.
	4 Investment income	4	3.
	5a Gross amount from sale of assets other than inventory	5 a	
	b Less: cost or other basis and sales expenses	5 b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5 c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6 a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6 b	
c Less: direct expenses from gaming and fundraising events	6 c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6 d		
7a Gross sales of inventory, less returns and allowances	7 a	15,318.	
b Less: cost of goods sold	7 b	5,205.	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7 c	10,113.	
8 Other revenue (describe in Schedule O) SEE SCHEDULE O	8	857.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	91,226.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	29,894.
	13 Professional fees and other payments to independent contractors	13	2,120.
	14 Occupancy, rent, utilities, and maintenance	14	20,213.
	15 Printing, publications, postage, and shipping	15	1,152.
	16 Other expenses (describe in Schedule O) SEE SCHEDULE O	16	22,765.
	17 Total expenses. Add lines 10 through 16	17	76,144.
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	15,082.	
Net Assets	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	63,319.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	78,401.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2021)

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

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

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

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

Check if the organization used Schedule O to respond to any question in this Part III [X]

Expenses

What is the organization's primary exempt purpose? SEE SCHEDULE O

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

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

Table with 3 columns: Description, Expense Category, Expense Amount. Row 28: PROVIDE MEMBERS WITH A SWIMMING/RECREATION FACILITY FOR THEIR PLEASURE AND RECREATION. Expense amount: 70,360.

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

Check if the organization used Schedule O to respond to any question in this Part IV [X]

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: SEE SCHEDULE O.

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

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35 b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37 b Did the organization file Form 1120-POL for this year?
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38 b If 'Yes,' complete Schedule L, Part II, and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9.
39 b Gross receipts, included on line 9, for public use of club facilities.
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42 a The organization's books are in care of MISTY SHAVER Telephone no. (540) 280-3846
Located at 366 PINE BLUFF RD WAYNESBORO VA ZIP + 4 22980

42 b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
42 c At any time during the calendar year, did the organization maintain an office outside the United States?

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here.
and enter the amount of tax-exempt interest received or accrued during the tax year.

44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		X

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

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.

	Yes	No
48		

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If 'Yes,' was the related organization a section 527 organization?

	Yes	No
49b		

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

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

Sign Here
 Signature of officer: MISTY SHAVER Date: TREASURER
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: ALAN G PROPST Preparer's signature: Alan G. Propst Date: 5/04/22
 Firm's name: YOUNG, NICHOLAS, BRANNER & PHILLIPS, LLP Check if self-employed PTIN: P01340851
 Firm's address: P.O. BOX 2187 Firm's EIN: 54-0947976
HARRISONBURG, VA 22801 Phone no.: (540) 433-2581

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

PINE BLUFF PARK, INC.

Employer identification number

54-0788570

FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

REIMBURSEMENTS, ETC.....	\$ 857.
TOTAL	\$ 857.

FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

INSURANCE.....	\$ 14,300.
LIFEGUARD EXPENSES.....	1,051.
OFFICE EXPENSES.....	478.
ONLINE CONVENIENCE FEES.....	4,657.
PROPERTY TAXES.....	1,660.
SPECIAL EVENTS.....	619.
TOTAL	\$ 22,765.

FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
ADDITIONAL LAND COSTS.....	\$ 0.	\$ 1,652.
COSTS IN EXCESS OF SALE.....	0.	1,046.
TOTAL	\$ 0.	\$ 2,698.

FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	BEGINNING	ENDING
DEFERRED GAIN ON SALE OF LAND.....	\$ 8,293.	\$ 0.
TOTAL	\$ 8,293.	\$ 0.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDE RECREATION FOR MEMBERS

FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND TITLE	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	ESTIMATED AMOUNT OF OTHER COMPEN.
CHRIS SEVERS PRESIDENT	2	\$ 0.	\$ 0.	\$ 0.
DAYN QUICK BOARD MEMBER	0	0.	0.	0.

Name of the organization

Employer identification number

PINE BLUFF PARK, INC.

54-0788570

FORM 990-EZ, PART IV (CONTINUED)
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND TITLE	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	ESTIMATED AMOUNT OF OTHER COMPEN.
TROY THACKER VICE PRESIDENT	2	\$ 0.	\$ 0.	\$ 0.
KRISTIN FORSYTH BOARD MEMBER	0	0.	0.	0.
KEVIN MOORE BOARD MEMBER	0	0.	0.	0.
MISTY SHAVER TREASURER	3	0.	0.	0.
WENDY SAILER BOARD MEMBER	0	0.	0.	0.
JAMIE JACKSON BOARD MEMBER	0	0.	0.	0.
CHRISTIE FOLDEN BOARD MEMBER	0	0.	0.	0.
PENNY PRUITT SECRETARY	1	0.	0.	0.
HEATHER HARLOW BOARD MEMBER	0	0.	0.	0.
RACHEL GLASS BOARD MEMBER	0	0.	0.	0.
RANDY HANSEN BOARD MEMBER	0	0.	0.	0.
HANNAH BROOKS BOARD MEMBER	0	0.	0.	0.
JAN HALL BOARD MEMBER	0	0.	0.	0.
TOTAL		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

CLIENT 23422

PINE BLUFF PARK, INC.

54-0788570

5/04/22

01:39PM

PART 2, LINE 23
LAND & BUILDINGS

THE CURRENT VALUE OF THE PARK'S PROPERTY, BUILDINGS, ETC., IS \$263,500 PER AUGUSTA COUNTY'S TAX ASSESSMENT.

PART 2, LINE 26
TOTAL LIABILITIES

IN JANUARY 2019 THE ORGANIZATION SOLD A PORTION OF LAND. THEY HAVE CHOSEN TO EXCLUDE THE GAIN UNDER IRC 512(A)(3)(D) AS FOLLOWS:

GAIN ON SALE	\$ 53,538
2018 CAPITAL ITEMS APPLIED	(9,269)
2019 CAPITAL ITEMS APPLIED	(26,283)
2020 CAPITAL ITEMS APPLIED	(9,693)
2021 CAPITAL ITEMS APPLIED	(8,293)

DEFERRED GAIN AT 12/31/2021	\$ -0-

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20 _____

2021

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

PINE BLUFF PARK, INC.

EIN or SSN

54-0788570

Name and title of officer or person subject to tax

MISTY SHAVER TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and description, and Amount. Line 2b: Total revenue, 91,226.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) (EIN) and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize YOUNG, NICHOLAS, BRANNER & PHILLIPS, LL to enter my PIN 23422 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

CLIENT'S COPY

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54476622308

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Alan G. Propst

Date

5/04/2022

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address PINE BLUFF PARK, INC. PO BOX 345 VERONA, VA 24482	Taxpayer identification number(s) 54-0788570 Daytime telephone number Plan number (if applicable) (540) 280-3846
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address DAVID W BLACK P.O. BOX 2187 HARRISONBURG, VA 22801 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0303-84685R PTIN P01340961 Telephone No. 540-433-2581 Fax No. (540) 433-0147 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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Name and address ALAN G PROPST P.O. BOX 2187 HARRISONBURG, VA 22801 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 2605-62746R PTIN P01340851 Telephone No. 540-433-2581 Fax No. (540) 433-0147 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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Name and address CHRISTOPHER R MONTGOMERY P.O. BOX 2187 HARRISONBURG, VA 22801 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0308-93934R PTIN P01529023 Telephone No. 540-433-2581 Fax No. (540) 433-0147 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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Name and address EILEEN M. THOMAS P.O. BOX 2187 HARRISONBURG, VA 22801 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0314-54984R PTIN P01926229 Telephone No. 540-433-2581 Fax No. (540) 433-0147 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
EXEMPT ORGANIZATION INCOME	990, 990-EZ	2021, 2020, 2019
PAYROLL TAXES	W-2, W-3, 941	2021, 2020, 2019

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

CLIENT'S COPY

TREASURER

Signature

Date

Title (if applicable)

MISTY SHAVER

PINE BLUFF PARK, INC.

Print name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney — a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant — a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent — enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer — a bona fide officer of the taxpayer organization.
 - e Full-Time Employee — a full-time employee of the taxpayer.
 - f Family Member — a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer — Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate — receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent — enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter (a - r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
B	VIRGINIA	29031		MAY 4 2022
B	VIRGINIA	10598		MAY 4 2022
B	VIRGINIA	35260		MAY 4 2022
B	VIRGINIA	48285		MAY 4 2022



David W. Black, CPA
Managing Partner

Christopher R. Montgomery, CPA
Tax Partner

Pine Bluff Park, Inc.
P.O. Box 345
Verona, VA 24482

Dear Client:

This letter is to specify the terms of our engagement with you for the year ended December 31, 2021, to clarify the nature and extent of the services we will provide, and to confirm an understanding of our mutual responsibilities. Also, by sending you this engagement letter we have assumed that you are the person responsible for the tax matters of the organization. If this is not a correct assumption, please provide us with the name of the individual with whom this work should be coordinated.

This engagement is limited to the following services:

1. Prepare the Federal Exempt Organization Return with supporting schedules from information that you will provide to us.
2. Perform any bookkeeping necessary for preparation of the return.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions, assuming there is the appropriate authority for the position.

We will adopt whatever position you request on your return so long as it is consistent with our professional standards and ethics. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose.

The engagement does not include any services not specifically within the scope of services provided for in this letter. However, under the rules of professional responsibility governing our practice, we may have to provide additional accounting or research services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing for your tax return. At your request we would be pleased to consult with you regarding other tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such additional services at our standard billing rates.

Management is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. **You have the final responsibility for the return and, therefore, you should review it carefully before it is filed.**

It is your responsibility to provide all the information required for the preparation of a complete and accurate return. You should retain all the documents, canceled checks and other data that form the basis of income, deductions, credits and payments shown on the return. These may be necessary to prove the accuracy and completeness of the return to a taxing authority.

We will rely on the information provided without auditing or verifying it, however we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your return does not include any procedures designed to discover errors or other irregularities, should any exist.

You acknowledge and confirm that you are responsible for determining the correctness of any worker classification.

Your return may be selected for examination or audit by the taxing authorities, and in the event adjustments are proposed by the taxing authorities, you may have the right to appeal that conclusion. In the event of such governmental tax examination, we will be available to represent you under a separate engagement letter.

Your return will be electronically filed with the Internal Revenue Service Center through a secured third-party filing service. Electronic filing of your return does not affect your responsibility to review and approve the return before it is submitted. It is your responsibility to timely provide the signed e-file authorization form to us in order for us to timely e-file your return.

The law provides various penalties that may be imposed when taxpayers fail to file a complete and accurate return. If you would like information on these penalties, please contact us.

Young, Nicholas, Branner & Phillips, LLP
Certified Public Accountants

Located at 1041 South High Street
Mailing P.O. Box 2187
Harrisonburg, VA 22801-9506
(540) 433-2581 • FAX (540) 433-0147

Retired Partners

Edward M. Young, CPA
Jack D. Nicholas, CPA
J. Robert Branner, CPA
Richard E. Phillips, CPA

As part of your filing obligations, you may be required to make certain information disclosures related to your foreign investments. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions and ownership of any foreign entities, regardless of amount.

Certain entities may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, we will not prepare, file, or provide assistance with respect to the FinCEN Form 114.

Your Non-Profit return is due to be filed by May 15, 2022. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than May 1, 2022.

If an extension of the time is required, any tax due with the return must be paid with that extension. Any amount not paid by the filing deadline may be subject to interest and late payment penalties.

Our fee for these services will be based upon a standard fee structure, as governed by Virginia law, or the amount of time required at our standard billing rates, plus out-of-pocket expenses. All invoices are due and payable upon presentation. It is agreed that a finance charge of 1½% per month will be assessed on any unpaid balance after deduction of current payments, credits, and allowances made within 30 days of date of billing. This is an Annual Percentage Rate of 18%. It is also agreed that you will pay any attorney fees, costs of collection and additional time charges at rates then in effect as required to insure collection of fees, should such action be necessary. It is understood that Virginia law shall govern any process and costs incurred in the collection of unpaid fees. All claims arising from, or related to, the legal collection of unpaid fees and costs will be brought exclusively before courts located in Rockingham County, Virginia; furthermore, you consent to the exclusive jurisdiction of said courts.

This engagement does not cover the preparation of any 2021 financial statements. Any services related to the preparation of financial statements will be addressed in a separate engagement letter.

You may terminate the engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services.

If the foregoing fairly sets forth your understanding for tax return preparation services, please sign the enclosed copy of this letter in the space indicated and return it to our office. In the event you provide us with some of the information necessary to prepare the tax return, the commencement of our services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed.

We want to express our appreciation for this opportunity to work with you.

Privacy Policy

- CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.
- We collect nonpublic personal information about you that is either provided to us by you or that we have obtained with your authorization.
- For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all situations, we stress the confidential nature of information being shared.
- We retain records relating to professional services that have been provided so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Very truly yours,

YOUNG, NICHOLAS, BRANNER & PHILLIPS, LLP

Accepted By: CLIENT'S COPY

Title: _____

Date: _____

Comments or additional requests: _____ 0831

Alan K. Probst