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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 10-01-2013, and ending 09-30-2014

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
JUNEAU SPORTS ASSOCIATION

D Employer identification number
94-3036442

Number and street (or P O box, if mail is not delivered to street address)Room/suite
PO BOX 22009

E Telephone number
(907) 463-3633

City or town, state or province, country, and ZIP or foreign postal code
JUNEAU, AK 99802

F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify)

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

I Website: N/A

J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 100,783

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					43,561	
	3	Membership dues and assessments	3					55,305	
	4	Investment income	4					19	
	5a	Gross amount from sale of assets other than inventory	5a						
	b	Less cost or other basis and sales expenses	5b						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c						
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a						
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b					1,898	
Expenses	c	Less direct expenses from gaming and fundraising events	6c					1,163	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d					735	
	7a	Gross sales of inventory, less returns and allowances	7a						
	b	Less cost of goods sold	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c						
	8	Other revenue (describe in Schedule O)	8						
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9					99,620	
	10	Grants and similar amounts paid (list in Schedule O)	10					4,678	
	11	Benefits paid to or for members	11					7,885	
	12	Salaries, other compensation, and employee benefits	12					16,789	
Net Assets	13	Professional fees and other payments to independent contractors	13					36,096	
	14	Occupancy, rent, utilities, and maintenance	14					28,074	
	15	Printing, publications, postage, and shipping	15					964	
	16	Other expenses (describe in Schedule O)	16					4,147	
	17	Total expenses. Add lines 10 through 16	17					98,633	
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18					987	
	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					160,653	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20					0	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21					161,640	

Part II

Balance Sheets

(see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	113,792	22	114,923
23 Land and buildings	45,004	23	44,208
24 Other assets (describe in Schedule O)	2,850	24	3,697
25 Total assets	161,646	25	162,828
26 Total liabilities (describe in Schedule O)	993	26	1,188
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	160,653	27	161,640

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

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

What is the organization's primary exempt purpose?

TO FACILITATE ONGOING AMATEUR SOFTBALL FOR THE RESIDENTS OF JUNEAU, ALASKA

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.

28 ESTABLISH RULES GOVERNING MEMBER TEAMS, ORGANIZE AND OPERATE LEAGUES AND TOURNAMENTS FOR THE COMMUNITY OF JUNEAU
(Grants \$ 0) If this amount includes foreign grants, check here

28a

50,482

29 PROVIDE GRANTS AND AWARDS
(Grants \$ 1,663) If this amount includes foreign grants, check here

29a

7,885

30 AFFILIATIONS FEES
(Grants \$ 3,015) If this amount includes foreign grants, check here

30a

0

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

58,367

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Part V

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ☐ 37a 0		
b	Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ☐ , section 4912 ☐ , section 4955 ☐		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ☐ AK		
42a	The organization's books are in care of ☐ BRIAN PRELLWITZ Telephone no ☐ (907) 789-3894 Located at ☐ C/O PO BOX 22009 JUNEAU, AK ZIP + 4 ☐ 99802		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ☐ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ☐	42c	No
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	43	
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

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

Part VI

Section 501(c)(3) organizations only

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

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

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "				
(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f	Total number of other employees paid over \$100,000	▶	
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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.	▶	
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52	Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A	▶	☐ Yes ☐ No
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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	2015-02-05 Date			
	BRIAN PRELLWITZ TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name DARLA S BUCK CPA	Preparer's signature	Date 2015-02-05	Check ☒ if self-employed	PTIN P00917100
	Firm's name ▶ SCHMITZ & BUCK LLC CPA'S			Firm's EIN ▶ 92-0161044	
	Firm's address ▶ 8800 GLACIER HWY SUITE 226 JUNEAU, AK 99801			Phone no (907) 789-9868	
May the IRS discuss this return with the preparer shown above? See instructions					

	☒ Yes ☐ No
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Additional Data

Software ID:
Software Version:
EIN: 94-3036442
Name: JUNEAU SPORTS ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
BOB KUHN PRESIDENT	4 00	0	0	0
MYRIA NEWPORT SHAKESPEARE VICE PRESIDENT	4 00	0	0	0
JODI NEIL SECRETARY	4 00	0	0	0
GARRY REMSBERG MEN'S AT LARGE	2 00	0	0	0
PETE CHRISTENSEN MEN'S	2 00	0	0	0
KATIE DAMIAN WOMEN'S C	2 00	0	0	0
DANIELLE LARSON COED D	2 00	0	0	0
SANDI BRANUM WOMEN'S AT LARGE	2 00	0	0	0
JANE SEBENS COED E	2 00	0	0	0
DAVE HAYS COED FN	2 00	0	0	0
BARB MURRAY COED FS	2 00	0	0	0
BRODIE ANDERSON COED G	2 00	0	0	0

SCHEDULE O
(Form 990 or 990-EZ)

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 to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

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

2013

**Open to Public
Inspection**

Name of the organization
JUNEAU SPORTS ASSOCIATION

Employer identification number

94-3036442

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST AMOUNT 19
FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	AFFILIATE NAME ASA PURPOSE OF PAYMENT MEMBERSHIP DUES AMOUNT OF PAYMENT 3,015
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 1,365 DESCRIPTION OTHER EXPENSES AMOUNT 26,709 TOTAL TO FORM 990-EZ, LINE 14 28,074
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION FEES & OTHER AMOUNT 3,783 DESCRIPTION TRAVEL AMOUNT 126 DESCRIPTION A DVERTISING AMOUNT 238 TOTAL TO FORM 990-EZ, LINE 16 4,147
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION SOFTBALLS INVENTORY BEG OF YEAR AMOUNT 431 END OF YEAR AMOUNT 1,321 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 2,419 END OF YEAR AMOUNT 2,376
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION PAYROLL LIABILITIES BEG OF YEAR AMOUNT 993 END OF YEAR AMOUNT 1,188

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment
Sequence No **179**

Name(s) shown on return
JUNEAU SPORTS ASSOCIATION

Business or activity to which this form relates
FORM 990-EZ PAGE 1

Identifying number

94-3036442

Part I

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

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II

Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

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

Part III

MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A		
17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	1,260
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		525	5 0	HY	200 DB	105
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV

Summary (see instructions.)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	1,365
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2013 Transfers Personal Benefits Contracts Declaration

Name: JUNEAU SPORTS ASSOCIATION

EIN: 94-3036442

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.