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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 1545-1150

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

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

C Name of organization: HICKORY HEIGHTS POOL ASSOCIATION
Number and street (or P O box, if mail is not delivered to street address): 118 HICKORY HEIGHTS DRIVE
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: BRIDGEVILLE, PA 15017

D Employer identification number: 23-2896810
E Telephone number:
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: WWW.HICKORYHEIGHTSPOOL.COM

J Tax-exempt status (check only one): 501(c)(3), 501(c)(7), 4947(a)(1), 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. \$ 87,386

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

Table with 21 rows and 3 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Values include 87,386 for Total Revenue and 74,466 for Total Expenses.

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 | 19,603 | 22 9,273 |
| 23 Land and buildings | 189,688 | 23 189,688 |
| 24 Other assets (describe in Schedule O) | 71,531 | 24 73,446 |
| 25 Total assets | 280,822 | 25 272,407 |
| 26 Total liabilities (describe in Schedule O) | 110,928 | 26 89,593 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 169,894 | 27 182,814 |

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

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose?
COMMUNITY SWIMMING POOL

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 PROVIDE COMMUNITY SWIMMING POOL FOR FAMILIES IN SOUTH FAYETTE TWP COMMUNITY (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | |
| 29 EXPENSES INCURRED IN OR TO PROVIDE COMMUNITY SWIMMING POOL FOR FAMILIES IN THE SOUTH FAYETTE TWP COMMUNITY (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | |

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 |
|----------------------------------|--|--|---|--|
| MELISSA MCKENZIE SOCIAL DIREC | 000 00 | 0 | | |
| MEGG HONDRU VICE-PRESIDE | 000 00 | 0 | | |
| KELLY BENNETT MEMBERSHIP C | 000 00 | 0 | | |
| MARCIE DEBOLD TREASURER | 000 00 | 0 | | |
| ELIZABETH GUMP PRESIDENT | 000 00 | 0 | | |
| RICH WESTBROOK COMMUNICATIO | 000 00 | 0 | | |
| DEANNA BRADLEY SECRETARY | 000 00 | 0 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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 | | 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) | | 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)? | | 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 | | |
| 35c | 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 | | 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 | | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions | 37a | |
| b | Did the organization file Form 1120-POL for this year? | 37b | No |
| 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 | 0 |
| b | Gross receipts, included on line 9, for public use of club facilities | 39b | 0 |
| 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), 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? If "Yes," complete Schedule L, Part I | 40b | |
| 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 | | |
| d | Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 | | |
| 42a | The organization's books are in care of <u>MARCIE DEBOLD</u> Telephone no <u>(412) 427-1502</u> Located at <u>118 HICKORY HEIGHTS DRIVE BRIDGEVILLE, PA</u> ZIP +4 <u>15107</u> | | |
| 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 | 42b | No |
| | See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) | | |
| 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? If "Yes," Form 990 must be completed instead of Form 990-EZ | 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? If "No," provide an explanation in Schedule O | 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 | No |

| | | |
|----|-----|----|
| | Yes | No |
| 46 | | 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

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 | | |
| 48 | | |
| 49a | | |
| 49b | | |

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?

b 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

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
 Date 2015-05-19
 MARCIE DEBOLD TREASURER
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name MICHAEL J SAVISKY CPA
 Preparer's signature
 Date 2015-06-15
 Check if self-employed PTIN P00854718
 Firm's name A F MCGERVEY & CO LLC Firm's EIN 02-0531422
 Firm's address 5329 BROWNSVILLE RD
 PITTSBURGH, PA 15236 Phone no (412) 653-6101

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

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization
HICKORY HEIGHTS POOL ASSOCIATION

Employer identification number

23-2896810

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|-----------------------------------|---|
| FORM 990-EZ, PART I, LINE 16 | |
| FORM 990-EZ, PART II, LINE 24 | OTHER DEPRECIABLE ASSETS 124,918 135,902 LESS ACCUMULATED DEPRECIATION 53,387 62,456 TOTAL 71,531 73,446 |
| FORM 990-EZ, PART II, LINE 26 | ACCOUNTS PAYABLE AND ACCRUED EXPENSES 7,857 0 LOANS PAYABLE 16,461 4,568 BONDS PAYABLE 86,610 85,025 |
| FORM 990-EZ, PART III, LINE 31 | EXPENSES INCURRED IN OR TO PROVIDE COMMUNITY SWIMMING POOL FOR FAMILIES IN THE SOUTH FAYETTE TWP COMMUNITY |

Form 4562

Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No 1545-0172

2014

Attachment Sequence No 179

Name(s) shown on return HICKORY HEIGHTS POOL ASSOCIATION

Business or activity to which this form relates INDIRECT DEPRECIATION

Identifying number 23-2896810

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 election details: 1 Maximum amount (500,000), 2 Total cost of section 179 property placed in service, 3 Threshold cost of section 179 property before reduction in limitation (2,000,000), 4 Reduction in limitation, 5 Dollar limitation for tax year.

Table with 13 rows for listed property details: 6-7 Description and cost, 8-13 Total elected cost, tentative deduction, carryover, and business income limitation.

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)

Table with 3 rows for special depreciation: 14 Special depreciation allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation (5,028).

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

Section A

Table with 2 rows for MACRS: 17 MACRS deductions for assets placed in service in tax years beginning before 2014 (4,041), 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 2014 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 10 rows (19a-i) for general depreciation system assets, including 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, and 25-year properties.

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

Table with 6 columns (a-f) and 3 rows (20a-c) for alternative depreciation system assets: 20a Class life, 20b 12-year, 20c 40-year.

Part IV Summary (see instructions.)

Table with 3 rows for summary: 21 Listed property, 22 Total (9,069), 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 26 Property used more than 50% in a qualified business use 27 Property used 50% or less in a qualified business use 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

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) 31 Total commuting miles driven during the year 32 Total other personal(noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

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? 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 2014 tax year (see instructions) 43 Amortization of costs that began before your 2014 tax year 44 Total. Add amounts in column (f) See the instructions for where to report