



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



EXTENDED TO FEBRUARY 16, 2016

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.**2014**Open to Public
Inspection**A** For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**MESA SPORTS ASSOCIATION, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P.O. BOX 261

Room/suite

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

MESA, AZ 85211**F** Name and address of principal officer. **PAUL BUSER****9333 E. PRINCESS DRIVE, MESA, AZ 85207****D** Employer identification number**86-0540940****E** Telephone number**(602) 999-0419****G** Gross receipts \$**436,513.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **MESACHAMBER.ORG/NONPROFIT-ORGANIZATION****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1952****M** State of legal domicile: **AZ****Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities **PROMOTE SPORTING ACTIVITIES FOR THE CITY OF MESA, ARIZONA INCLUDING SPONSORSHIP OF CHICAGO CUBS****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**3** **11****4** Number of independent voting members of the governing body (Part VI, line 1b)**4** **11****5** Total number of individuals employed in calendar year 2014 (Part V, line 2a)**5** **0****6** Total number of volunteers (estimate if necessary)**6** **176****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** **0.****b** Net unrelated business taxable income from Form 990-T, line 34**7b** **0.**

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

15,700.**16,680.****9** Program service revenue (Part VIII, line 2g)**214,401.****224,590.****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**-86,591.****-211.****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**88,621.****97,493.****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**232,131.****338,552.**

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)**52,367.****319,493.****14** Benefits paid to or for members (Part IX, column (A), line 4)**0.****0.****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**0.****0.****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0.****0.****b** Total fundraising expenses (Part IX, column (D), line 25)**0.****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**138,833.****80,795.****18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**191,200.****400,288.****19** Revenue less expenses. Subtract line 18 from line 12**40,931.****-61,736.**

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

512,844.**464,710.****21** Total liabilities (Part X, line 26)**787.****14,389.****22** Net assets or fund balances. Subtract line 21 from line 20**512,057.****450,321.****Part II Signature Block**

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

Sign Here

Signature of officer

Date

Type or print name and title

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Paid

WILLIAM J. GOSNEY, CPA**11-16-15****P00136557**

Preparer

Firm's name **GOSNEY & COMPANY, P.C.**

Firm's EIN

86-0336564

Use Only

Firm's address **9 W PEPPER PLACE**Phone no. **480-834-4300****MESA, AZ 85201**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

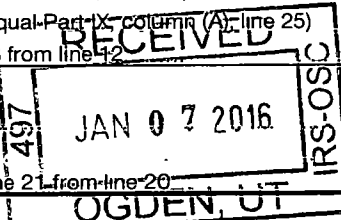
432001 11-07-14

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

Form 990 (2014)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED JAN 25 2015



638 16

Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

PROMOTE SPORTING ACTIVITIES FOR THE CITY OF MESA, ARIZONA INCLUDING
SPONSORSHIP OF THE CHICAGO CUBS SPRING TRAINING AND THE OAKLAND A'S
SPRING TRAINING IN ARIZONA.

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 \$ 319,493. including grants of \$ 319,493.) (Revenue \$)
PROVIDE GRANTS TO NONPROFIT ORGANIZATIONS IN MESA, ARIZONA, EDUCATING
THE PUBLIC ON SPORTS, AND PROMOTING YOUTH INVOLVEMENT IN SPORTS.

4b (Code) (Expenses \$ 44,672. including grants of \$) (Revenue \$ 224,590.)
PROMOTE MAJOR AND MINOR LEAGUE BASEBALL ACTIVITIES, INCLUDING
IMPROVEMENTS TO THE CITY OF MESA PARKS AND THE SPORTS FACILITIES IN THE
CITY OF MESA.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses 364,165.

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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	24	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	15	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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 in 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

- 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 in Schedule O.
- 1b Enter the number of voting members included in line 1a, above, who are independent
- 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?
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6 Did the organization have members or stockholders?
- 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?
- b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a The governing body?
- b Each committee with authority to act on behalf of the governing body?
- 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 in Schedule O.

	Yes	No
1a	11	
1b	11	
2		X
3		X
4		X
5		X
6	X	
7a	X	
7b	X	
8a	X	
8b	X	
9		X

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

- 10a Did the organization have local chapters, branches, or affiliates?
- 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?
- b Describe in 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
- b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done
- 13 Did the organization have a written whistleblower policy?
- 14 Did the organization have a written document retention and destruction policy?
- 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
- b Other officers or key employees of the organization
- If "Yes" to line 15a or 15b, describe the process in 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?
- 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?

	Yes	No
10a		X
10b		
11a		X
12a	X	
12b	X	
12c	X	
13		X
14		X
15a		X
15b		X
16a		X
16b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **AZ**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)
- 19 Describe in 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. **NANCY HUNTER - (602) 999-0419**

8231 E. WELDON AVENUE, SCOTTSDALE, AZ 85251

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

[illegible]

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

0

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address			(B) Description of services	(C) Compensation
NONE				
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 RevenueCheck 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	1 a Federated campaigns	1a					
	b Membership dues	1b	16,500.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	180.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			16,680.			
Program Service Revenue	2 a GAMES SERVICES	Business Code	711210	212,836.	212,836.		
	b TRAINING CLASS		711210	6,000.	6,000.		
	c WESTERN ATHLETIC CONFE		711210	2,500.	2,500.		
	d DOUBLE DAY EVENT		711210	2,000.	2,000.		
	e CUBS PROMO GAME		711210	1,254.	1,254.		
	f All other program service revenue						
	g Total. Add lines 2a-2f			224,590.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			135.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses				1,625.			
c Rental income or (loss)				0.			
d Net rental income or (loss)				1,625.			1,625.
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses				346.			
c Gain or (loss)				-346.			
d Net gain or (loss)				-346.			-346.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities See Part IV, line 19		a		188,737.			
b Less: direct expenses	b		97,615.				
c Net income or (loss) from gaming activities			91,122.			91,122.	
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a INSURANCE PREM REIMB		711210	4,746.			4,746.	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			4,746.				
12 Total revenue. See instructions.			338,552.	224,590.	0.	97,282.	

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	319,493.	319,493.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	11,500.		11,500.	
b Legal	1,500.		1,500.	
c Accounting	4,500.		4,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
	10,531.	10,531.		
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,897.	4,897.		
20 Interest	15.		15.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,106.	7,310.	796.	
23 Insurance	3,213.	1,239.	1,974.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LODGE EXPENSES	7,671.		7,671.	
b SPRING TRAINING EXPENSE	5,262.	4,545.	717.	
c UNIFORMS	3,861.	3,861.		
d HOLIDAY PARTY	3,519.		3,519.	
e All other expenses	16,220.	12,289.	3,931.	
25 Total functional expenses. Add lines 1 through 24e	400,288.	364,165.	36,123.	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 ☐ if following SOP 98-2 (ASC 958-720)

Part X: Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	287,343.	1	194,011.
	2 Savings and temporary cash investments	62,889.	2	0.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	58,836.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,994.	9	2,865.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	244,650.		
	10b Less: accumulated depreciation	36,652.	10c	207,998.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	1,000.	15	1,000.
16 Total assets. Add lines 1 through 15 (must equal line 34)	512,844.	16	464,710.	
Liabilities	17 Accounts payable and accrued expenses	687.	17	14,089.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	100.	25	300.
	26 Total liabilities. Add lines 17 through 25	787.	26	14,389.
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		512,057.	27	450,321.
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		512,057.	33	450,321.
34 Total liabilities and net assets/fund balances		512,844.	34	464,710.

Part XI Reconciliation of Net AssetsCheck 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	338,552.
2	Total expenses (must equal Part IX, column (A), line 25)	2	400,288.
3	Revenue less expenses Subtract line 2 from line 1	3	-61,736.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	512,057.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	450,321.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in 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 Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

Form 990 (2014)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

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

OMB No 1545-0047

2014Open to Public
Inspection

Name of the organization

MESA SPORTS ASSOCIATION, INC.

Employer identification number

86-0540940**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to 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" to 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 (e.g., 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 in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, 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? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ 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" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 in 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 SFAS 116 (ASC 958) relating to these items:

a Revenue included in 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 are a significant use of its collection items (check all that apply):

a ☒ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☒ Preservation for future generations

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" to 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	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

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

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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 Temporarily restricted endowment ☐ %

The percentages in 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

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

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" to 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		22,075.		22,075.
1b Buildings		125,075.	4,154.	120,921.
1c Leasehold improvements		59,737.	5,904.	53,833.
1d Equipment		37,763.	26,594.	11,169.
1e Other				0.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c.)				207,998.

Schedule D (Form 990) 2014

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

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

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PREPAID MEMBERSHIP DUES	300.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	300.

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 FIN 48 (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" to Form 990, Part IV, line 12a.

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

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

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

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

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.

PART III, LINE 4:

PHOTOGRAPHS OF FAMOUS AND NOT SO FAMOUS BASEBALL PLAYERS, HATS FROM
 BASEBALL PLAYERS, BRONZED BASEBALL GLOVES FROM BASEBALL PLAYERS, AND OTHER
 BASEBALL MEMORABILIA.

PART X, LINE 2:

THE ORGANIZATION HAS BEEN GRANTED TAX-EXEMPT STATUS UNDER
 SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM
 CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT
 PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS TAXABLE INCOME.
 DURING THE YEARS ENDED JUNE 30, 2015 AND 2014, THE ORGANIZATION DID NOT
 HAVE ANY UNRELATED BUSINESS TAXABLE INCOME; THEREFORE, THE ACCOMPANYING

Part XIII Supplemental Information *(continued)*

FINANCIAL STATEMENTS CONTAIN NO PROVISION FOR INCOME TAXES.

THE ORGANIZATION FOLLOWS THE GUIDANCE ISSUED BY THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) RELATED TO ACCOUNTING FOR INCOME TAX UNCERTAINTIES. UNDER THIS GUIDANCE, THE ORGANIZATION ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON WHETHER IT IS "MORE-LIKELY-THAN-NOT" THAT THE POSITION WILL BE SUSTAINED BY THE TAXING AUTHORITY UPON EXAMINATION. THE ORGANIZATION ROUTINELY EVALUATES POTENTIAL UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS IDENTIFIED ITS STATUS AS A TAX-EXEMPT ORGANIZATION AS A TAX POSITION; HOWEVER, THE ORGANIZATION HAS DETERMINED THAT SUCH A POSITION DOES NOT RESULT IN AN UNCERTAINTY THAT REQUIRES RECOGNITION.

THE ORGANIZATION FILES INFORMATIONAL RETURNS IN THE U.S. FEDERAL JURISDICTION AND IN THE STATE OF ARIZONA. FEDERAL RETURNS ARE GENERALLY SUBJECT TO EXAMINATION FOR A PERIOD OF THREE YEARS AFTER THEY HAVE BEEN FILED AND STATE RETURNS ARE GENERALLY SUBJECT TO EXAMINATION FOR A PERIOD OF FOUR YEARS AFTER THEY HAVE BEEN FILED.

INTEREST AND PENALTIES, IF ANY, ARE ACCRUED AS A COMPONENT OF MANAGEMENT AND GENERAL EXPENSES WHEN ASSESSED. AS OF JUNE 30, 2015 AND 2014, THE ORGANIZATION HAD NOT ACCRUED ANY INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (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

MESA SPORTS ASSOCIATION, INC.

Employer identification number
86-0540940

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1 Gross revenue			188,737.	188,737.
Direct Expenses	2 Cash prizes		83,817.	83,817.
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			13,798.
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				97,615.
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				91,122.

9 Enter the state(s) in which the organization conducts gaming activities. AZ**a** Is the organization licensed to conduct gaming activities in each of these states?☐ Yes ☒ No**b** If "No," explain A LICENSE IS NOT REQUIRED UNDER STATE LAW.**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?☐ Yes ☒ No**b** If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☒ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity conducted in
- | | |
|-------------------------------|--------------|
| a The organization's facility | 13a 100.00 % |
| b An outside facility | 13b % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► **JEFF BERNING**Address ► **2315 N. 81ST STREET - SCOTTSDALE, AZ 85257**

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► **JEFF BERNING**Gaming manager compensation ► \$ 0.Description of services provided ► **COORDINATES ALL RAFFLE RELATED FUNCTIONS**☒ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ 0.

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions)

Schedule C (Form 990 or 990-EZ) 2011	
Part IV	Supplemental Information (continued)

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Department of the Treasury
Internal Revenue Service

► **Attach to Form 990.**

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

MESA SPORTS ASSOCIATION, INC.

Part 166 General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MESA HO HO KAM FOUNDATION, INC. P.O. BOX 400 MESA, AZ 85211	11-3642839	501(C)(3)	316,008.	0.			YOUTH SPORTS PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2014)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

FUNDS ARE DONATED FOR LARGE EVENTS IN WHICH THE ORGANIZATION'S

MEMBERSHIP IS INVOLVED. THE MONITORING IS DONE BY OBSERVATION BY THE

ORGANIZATION'S MEMBERSHIP.

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

MESA SPORTS ASSOCIATION, INC.

Employer identification number
86-0540940

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SPRING TRAINING IN ARIZONA.

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

**SPONSORSHIP OF MESA CITY CHAMPIONSHIP TRACK MEET WHICH BENEFITS YOUTH
PARTICIPANTS BY PROMOTING YOUTH PARTICIPATION IN SPORTS.**

FORM 990, PART VI:

SECTION A, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

THE ORGANIZATION HAS 176 MEMBERS.

SECTION A, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

THE 176 MEMBERS ELECT THE MEMBERS OF THE GOVERNING BODY.

SECTION A, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

CHANGES TO THE ORGANIZATION'S BY-LAWS REQUIRE APPROVAL BY THE MEMBERS.

SECTION B, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE TREASURER AND PRESIDENT REVIEW THE FORM 990.

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

ENFORCEMENT OF CONFLICTS POLICY - THE BOARD OF DIRECTORS REVIEWS.

FORM 990, PART VI, SECTION C, LINE 19:

**THE ORGANIZATION DOES NOT CURRENTLY MAKE ITS GOVERNING DOCUMENTS, CONFLICT
OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC. THE**

Name of the organization

MESA SPORTS ASSOCIATION, INC.

Employer identification number

86-0540940

ORGANIZATION DOES PLAN TO PUBLISH THE DOCUMENTS ON ITS WEBSITE.

2014 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
16	APPRAISAL/INSPECTION LODGE	01/21/14	SL	39.00	MM	17	2,150.				2,150.	28.		55.	83.
17	BUILDING - LODGE	03/17/14	SL	39.00	MM	17	122,925.				122,925.	919.		3,152.	4,071.
	* 990 PAGE 10 TOTAL BUILDINGS						125,075.				125,075.	947.		3,207.	4,154.
	MACHINERY & EQUIPMENT														
1	PRESS ROOM CHAIRS	01/29/97	200DE	5.00	HY	17	5,121.				5,121.	5,121.		0.	5,121.
2	(D)FILE CABINET/STOOL	03/09/97	200DE	5.00	HY	17	1,716.				1,716.	1,716.		0.	
3	(D)BULLETIN BOARD	03/12/97	200DE	7.00	HY	17	352.				352.	322.		0.	
4	PICTURE FRAMING	12/01/97	200DE	7.00	HY	17	994.				994.	916.		0.	916.
5	PRESS ROOM ARTWORK	03/05/98	200DE	7.00	HY	17	533.				533.	487.		0.	487.
6	CHAIRS & TABLES	12/01/04	200DE	7.00	HY	17	14,977.				14,977.	13,793.		0.	13,793.
7	(D)TVS IN HO ROOM	01/19/06	200DE	5.00	HY	17	5,076.				5,076.	4,760.		0.	
8	FURNITURE	01/24/06	200DE	7.00	HY	17	256.				256.	227.		0.	227.
9	COMPUTER MONITOR	04/25/06	200DE	5.00	HY	17	450.				450.	422.		0.	422.
10	TABLES & CHAIRS	03/01/07	200DE	7.00	HY	17	1,122.				1,122.	1,122.		0.	1,122.
12	(D)PHONE SYSTEM	01/31/08	SL	5.00	HY	17	2,821.				2,821.	2,821.		0.	
13	HP DESK TOP TICKET OFFICE	11/23/11	SL	5.00	HY	17	827.				827.	428.		165.	593.
14	QUICKBOOKS SOFTWARE	01/03/12	SL	3.00	HY	17	271.				271.	226.		45.	271.

428111
03-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2014 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	C o v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
15	REFRIGERATOR IN HO ROOM	03/15/12	SL	5.00		HY17	3,981.				3,981.	1,857.		796.	2,653.
19	SIGN - LODGE	03/25/14	SL	7.00		HY17	579.				579.	41.		83.	124.
27	FRAMES - GOLF COURSE SIGNS	01/19/15	SL	5.00		HY19E	6,499.				6,499.			650.	650.
30	2 SAMSUNG TVS	04/02/15	SL	5.00		HY19E	1,513.				1,513.			151.	151.
32	HP LAPTOP	06/19/15	SL	5.00		HY19E	640.				640.			64.	64.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						47,728.				47,728.	34,259.		1,954.	26,594.
	LAND														
18	LAND - LODGE	03/17/14	L	.000			22,075.				22,075.			0.	
	* 990 PAGE 10 TOTAL LAND						22,075.				22,075.	0.		0.	0.
	PROGRAM SERVICES														
11	CARPET - LODGE	01/12/08	SL	15.00		HY17	5,897.				5,897.	2,555.		393.	2,948.
20	ALARM - LODGE	05/01/14	SL	7.00		HY17	4,141.				4,141.	296.		592.	888.
21	PA SYSTEM - LODGE	06/13/14	SL	7.00		HY17	635.				635.	45.		91.	136.
22	LANDSCAPING - LODGE	06/13/14	SL	7.00		HY17	884.				884.	63.		126.	189.
23	VENT HOOD - LODGE	10/27/14	SL	15.00		HY19E	2,975.				2,975.			99.	99.
24	ROOF - LODGE	11/06/14	SL	15.00		HY19E	9,017.				9,017.			301.	301.
25	LIGHTS & FANS - LODGE	12/09/14	SL	15.00		HY19E	4,499.				4,499.			150.	150.
26	ASPHALT PARKING - LODGE	01/05/15	SL	10.00		HY19E	2,970.				2,970.			149.	149.

428111
05-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990 PAGE 10

990

[illegible]

428111
05-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FEDERAL STATEMENT

2014 Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Services	Management and General	Fund Raising
MARKETING	\$ 2,849	\$ 2,849	\$	\$
GRANT RECIPIENT RECEPTION	2,487	2,487		
APPRECIATION PARTY	1,065	1,065		
COMPUTER SERVICES	439	439		
SUPPLIES	1,849	1,849		
MISCELLANEOUS	150	150		
LICENSES AND PERMITS	25	25		
POSTAGE/FREIGHT	166	166		
PRINTING	1,064	1,064		
TELEPHONE	935	935		
WEBSITE	86	86		
REPAIRS AND MAINTENANCE	1,869		1,869	
PROPERTY TAXES	2,062		2,062	
RENT	1,174	1,174		
TOTAL	\$ 16,220	\$ 12,289	\$ 3,931	\$ -