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A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

Form **990**

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

► The organization may have to use a copy of this return to satisfy state reporting requirements

2008

OMB No 1545-0047

Open to Public Inspection

B Check if applicable			Please	C Name of organization PGA FINANCIAL ASSISTANCE FUND) INC		D Employer Idei	itification number						
Address change			use IRS label or	Doing Business As	65-0443262									
Name change			print or type. See	Doing business As	E Telephone number									
┌ Inıt	ıal retu	rn	Specific	Number and street (or P O box if	mail is not delivered to street addre	ess) Room/suite	(561) 624-8							
┌ _{Ter}	mınatıo		Instruc- tions.	PO BOX 109601		, , , , , , , , , , , , , , , , , , , ,	G Gross receipts	s \$ 365,696						
┌ Am	ended	return		City or town, state or country, and	1 ZIP + 4									
		pending		PALM BEACH GARDENS, FL 33420										
, ,,	neation	Penaling				ı								
				ne and address of Principal Off ERANKA	icer	H(a) Is this affiliat	s a group return	for □ Yes 🔽 No						
				X 109601		aiiiia	les.	1 165 1 110						
				BEACH GARDENS, FL 33420		H(b) Are all	affiliates include	d?						
I 1a	x-exem	npt status	501(c)) (3) ◀ (insert no)) or 527	7		See instructions)						
J W	eb sit	e: 🟲				H(c) Grou	p Exemption Nur	nber 🟲						
			_			<u> </u>	T							
К Тур	e of org	janization	∨ Corporat	ion trust association other	•	L Year of For	mation 1993 M S	State of legal domicile FL						
Pa	rt I													
	1	•		e organization's mission or mo	-									
ቋ				THE ORGANIZATION'S PRI										
Ě		ATTAINMENT OF HIGHER EDUCATIONAL GOALS BY AWARDING SCHOLARSHIPS BASED ON A HIGH LEVEL OF ACADEMIC ACHIEVEMENT IN ADDITION, THE ORGANIZATION'S PURPOSE IS TO PROVIDE TEMPORARY FINANCIA												
#		AID TO	THOSE II	N DIRE FINANCIAL NEED US	UALLY AS A RESULT OF AN	ACCIDENT	OR SUDDEN ILL	NESS						
Governance	2	Check th	ns box 🦵	if the organization discontinue	d its operations or disposed o	of more than 2	5% of its assets							
	3	Number	of voting r	nembers of the governing body	(Part VI, line 1a)		з _	3						
жо V)	4	Number	ofındepen	ndent voting members of the go	verning body (Part VI, line 1	b)	. 4 _	3						
Activities &	5	Total nui	mber of en	nployees (Part V , line 2a) .			5 _	0						
Ě	6	Total nui	mber of vo	olunteers (estimate if necessar	y)		6 _							
đ	7a	Total gro	ss unrela	ted business revenue from Par	t VIII, line 12, column (C)		7a _	0						
	ь	Net unre	lated busi	ness taxable income from Forr		7b								
						Prio	r Year	Current Year						
	8	Contrib	utions and	d grants (Part VIII, line 1h) .			180,323	152,761						
enne	9	Progran	n service	revenue (Part VIII, line 2g)				0						
ye.	10	Investr	nent incor	me (Part VIII, column (A), line	s 3, 4, and 7d)		528,277	87,442						
Вэу€	11	Otherr	evenue (P	art VIII, column (A), lines 5, 6	id, 8c, 9c, 10c, and 11e)			0						
	12	Total re	venue—a	dd lines 8 through 11 (must eq	ual Part VIII, column (A), lır	е								
		12)					708,600	240,203						
	13			ar amounts paid (Part IX, colun			370,000	390,600						
	14		•	or for members (Part IX, columi	,			0						
92	15	Salaries	s, other co	ompensation, employee benefit	s (Part IX, column (A), lines	5 –		0						
)3e	16a	,	ional fund	raising fees (Part IX, column (Λ \ line 11e)									
Expenses	_													
五	ь	•	-	penses, Part IX, column (D), line 25 C			22.452	42.064						
	17			(Part IX, column (A), lines 11a			32,152	43,961						
	18			add lines 13–17 (must equal F			402,152	434,561						
in or	19	Kevenu	e iess exp	penses Subtract line 18 from l		306,448	-194,358							
ව සි		_				Beginni	ng of Year	End of Year						
38e	20			rt X, line 16)			4,744,138	3,684,547						
Not Assets or Fund Balances	21	Total lia	abilities (F	Part X, line 26)			163,217	345,724						
	22	Netass	ets or fun	d balances Subtract line 21 fr	om line 20		4,580,921	3,338,823						
Pai	t II		iture Bl											
				егјигу, I declare that I have examined correct, and complete Declaration of										
Plea	Se	****		correct, and complete Declaration of	property (other than officer) is base	1		i nas any knowicage						
Sign			ture of office	er		2010- Date	05-11							
Here		עמזע או	Δ ΡΩΤΤΙΝΩΕ	ER TAX OFFICER										
			or print nam											
		Dura Tara			Date	Check If	Preparer's PTIN (See Gen Inst \						
De: 4		Preparer's signature		M CLOUGH CPA	2010-05-12	self-	Treparers Print (see our mac)						
Paid	.ro-'-	-	<i>'</i>	L =1000-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		empolyed 🕨 🦳								
•	arer's	Firm's nar	ne (or yours ployed),	THOMAS & CLOUGH CO PA			EIN Þ							
Use (JIIIY		and ZIP + 4	4512 N FLAGLER DR STE 204										
		<u></u>		WEST PALM BEACH, FL 33407			Phone no 🕨 (561) 655-2004							
May	he IR	S discuss	this retu	rn with the preparer shown abo	ve? (See instructions)			┌ Yes						

Part III Statement of Program Service Accomplishments (See the instructions.)

4e	Total program service e	expenses \$	413,741 Must equal Par	IX, Line 25, column (B).	
4d	Other program services (Expenses \$	s (Describe in Schedule including	O) grants of \$) (Revenue \$)
4c	(Code) (Expenses \$	including grants of \$) (Revenue \$)
4b	(Code BENEVOLENT & RELIEF FUND AWARED GRANTS OF 5,000 I		10,000 including grants of \$ IED FOR FINANCIAL AID UNDER T	10,000) (Revenue \$ HIS PROGRAM WERE DETERMINED TO) Dibe destitute and were
4a	(Code SCHOLARSHIP PROGRAMS - ACADEMIC ACHIEVEMENTS) (Expenses \$ 184 INDIVIDUALS WERE GRAN	403,741 including grants of \$ NTED SCHOLARSHIPS TO ATTEND	380,600) (Revenue \$ VARIOUS COLLEGES AND UNIVERSITI) ES AS A RESULT OF THEIR HIGH
4	Section 501(c)(3) and (4	1) organizations and 494		ree largest program services be to report the amount of grants orted	
	services?	changes on Schedule O			Yes No
3	Did the organization cea		ignificant changes in how it	conducts any program	☐ Yes ☑ No
	the prior Form 990 or 99 If "Yes," describe these				☐ Yes ☑ No
2	Did the organization und	ertake any significant pr	ogram services during the	rear which were not listed on	
•	SEE SCHEDULE O THE ORGANIZ SCHOLARSHIPS BASED ON A HI	ZATION'S PRIMARY EXEMPT PU GH LEVEL OF ACADEMIC ACHI		MOTE THE ATTAINMENT OF HIGHER GANIZATION'S PURPOSE IS TO PROVIE S	
1	Briefly describe the organization	n's mission			

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10		No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15		Νο
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section $501(c)(3)$ and $501(c)(4)$ organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		Νο
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes,"</i> complete Schedule L, Part IV	28b		Νο
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		N o
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νο
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νο
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>	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νο
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	Yes	
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No

Pa	t V Statements Regarding Other IRS Filings and Tax Compliance	e				
					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal					
	of U.S. Information Returns. Enter -0- if not applicable					
		1a	0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments t	o ven	dors and reportable			
	gaming (gambling) winnings to prize winners?			1c		No
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	2a	0			
b	If at least one is reported in 2a, did the organization file all required federal employs Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file thi	nent t	ax returns?	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during return?			3a		N o
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sch	edule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a s					
	over, a financial account in a foreign country (such as a bank account, securities acacount)?			4a		No
b	If "Yes," enter the name of the foreign country					
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , <i>Re Financial Accounts</i> .	eport o	f Foreign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time duri	ng the	tax year?	5a		Νο
b	Did any taxable party notify the organization that it was or is a party to a prohibited	tax sh	nelter transaction?	5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exemp	t Entit	ty Regarding Prohibited			
	Tax Shelter Transaction?	•		5c		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		Νο
b	If "Yes," did the organization include with every solicitation an express statement the were not tax deductible?	hat su	ch contributions or gifts	6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization provide goods or services in exchange for any quid pro quo cormore $^{\circ}$	itribut	ion of \$75 or	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services \boldsymbol{p}	rovide	d?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal prope	rty for	which it was required to	70		NI a
الد	file Form 8282?	7d	 I	/6		N o
u	in res, indicate the number of forms 5252 med during the year					
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay benefit contract?			7e		Νο
f	Did the organization, during the year, pay premiums, directly or indirectly, on a pers	onal b	enefit contract?	7f		Νο
g	For all contributions of qualified intellectual property, did the organization file Form	8899	as required?	7g		Νο
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization f	file a F	orm 1098-C as			
	required?			7h		No
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds a supporting organizations. Did the supporting organization, or a fund maintained by a excess business holdings at any time during the					NI -
	year?			8		No
9	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds.					
а	Did the organization make any taxable distributions under section 4966?			9a		Νο
b	Did the organization make a distribution to a donor, donor advisor, or related person	۱۶ .		9b		Νο
10	Section 501(c)(7) organizations. Enter		1			
	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					
а	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 ii	n lieu d	of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

Section A. Governing Body and Management

Yes

11

Νo

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances,
processes, or changes in Schedule O. See instructions.

Is there any officer, director or 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

	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 3			
Ь	Enter the number of voting members that are independent 1b 3			
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?	2		Νο
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?	3		Νο
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? \cdot .	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		o N
6	Does the organization have members or stockholders?	6		Νo
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
Ь	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	the governing body?	8a	Yes	
Ь	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		Νo
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10		Νο

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		Νo
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		Νo
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
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?	16a		Νο
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed FL
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website another's website upon request
- Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- State the name, physical address, and telephone number of the person who possesses the books and records of the organization

THE CONTROLLER 100 AVE OF THE CHAMPIONS PALM BEACH GARDENS, FL 334209601 (561) 624-8400

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- * List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- * List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- * List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- * List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee or key employee												
		Posit t	(C non (hat a	chec		I			(-)	(F)		
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Office	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations		
ALLEN WRONOWSKI, VICE PRESIDE	1	Х		Х				0	52,135	0		
JIM REMY , PRESIDENT	1	Х		Х				0	48,633	0		
TED BISHOP, SECRETARY	1	Х		Х				0	6,555	0		
JOE STERANKA, CEO	1			Х				0	783,185	57,335		
TIM SHANK , TREASURER	1			Х				0	349,914	51,587		
CHRISTINE GARRITY , ASST SEC	1			Х				0	320,906	41,345		
KIRK POTTINGER , TAX OFFICER	1			Х				0	256,255	44,061		
BRADLEY SULLIVAN , SR DIRECTOR	1				Х			0	239,388	22,020		
JULIUS MASON , SR DIRECTOR	1					Х		0	234,482	39,267		
ROSEMARIE BARR , SR DIRECTOR	1					Х		0	188,435	28,409		
LAWRENCE GREEN , DIRECTOR	1					Х		0	182,878	18,751		
STEPHEN JUBB , DIRECTOR	2					Х		0	147,050	19,381		
THOMAS BRAWLEY , DIRECTOR	1					Х		0	119,447	15,752		
JIM AWTRY , FORMER CEO				Х			Х	0	241,941	64,775		
PAUL BOGIN , FORMER COO				Х			Х	0	120,018	60,115		

Form 990 (2008)

Part VIII Continued

		(C) Position (check all that apply)							(E)		
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee		Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations	
1b Total					<u> </u>		>		3,291,222	462,798	

Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►12

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
7. Total number of independent contractors (including these in 1) who recovered more than #	100 000 in compansation	

Part Statement of Revenue VIII

					(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
22	1a	Federated camp	paigns 1 a	1				314
죮	ь	Membership du	es 1 b					
Σ.Ę	c	Fundraising eve	ents 1c					
Other Revenue Contributions, gifts, grant Program Service Revenue and other similar amount	d	Related organiz	ations 1d					
	e	Government grants	s (contributions) 1e					
급 존	f	All other contribution	ons, gifts, grants, and 1f	152,761	İ			İ
ē ģ	g		butions included in					
듍								
ರಹ	h	Total (Add lines	s 1a-1f)	•	152,761			
Program Service Revenue and other sim				Business Code				
Other Revenue Contributions and other simple and other si	2a							
	Ь							
	c							
	d							
	e f							
	f	All other progra	im service revenue					
	g	Total. Add lines	s 2a-2f	 \$				
	3		ome (ıncludıng dıvıden					
			nounts)		115,566			115,566
			tment of tax-exempt bond					
	5	Royalties	(ı) Real	(II) Personal				
	6a	Gross Rents	(I) Keal	(II) F elsolial				
	ь	Less rental						
	c	expenses Rental income						
	d	or (loss)	me or (loss)	<u> </u>				
	<u> </u>	Tractical mean	(ı) Securities	(II) O ther				
	7a	Gross amount	97,369					
		from sales of assets other						
	Ь	than inventory Less cost or	125,493					
		other basis and sales expenses						
	C	Gain or (loss)	-28,124					
	d		s)	•	-28,124			-28,124
	8a	Gross income fi events (not incl \$						
evenue		of contributions See Part IV, lin Attach Schedule	reported on line 1c) e 18 G if total exceeds					
er H	ь	Less direct exp	penses b					
ರ	c 9a		loss) from fundraising rom gaming activities	events F				
		See part IV, lın						
	b c		penses b loss) from gaming acti					
		Gross sales of i						
		returns and allo	owances . a					
-	b c	=	oods sold b loss) from sales of inv	entory •				
	-	Miscellaneous	·	Business Code				
	11a	Sanancous						
	ь							
	c							
	_	All other revers						
	d e	All other revenu	ue s 11a-11d	\$				
	12	Total Revenue.	Add lines 1h, 2g, 3, 4,		240,203			87,442

Part IX Statement of Functional Expenses

	Il other organizations must complete column (A) but are not re	1	(B)	(C)	(D)
Do I	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S $$ See Part IV $\!$				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	390,600	390,600		
3	Grants and other assistance to governments, organizations and individuals outside the U S 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 contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
а	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	43,038	23,141	19,897	
L2	Advertising and promotion				
L3	Office expenses				
L4	Information technology				
L 5	Royalties				
L6	Occupancy				
L7	Travel				
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
L9	Conferences, conventions and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	PRINTING & PUBLICATIONS	659		659	
b	LICENSE	150		150	
c	MISCELLANEOUS	114		114	
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	434,561	413,741	20,820	
26	Joint Costs. Check if if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and			-	
	fundraising solicitation				

Part X	Balance	Sheet

			(A)		(B)
	ـ ا		Beginning of year	_	End of year
		Cash—non-interest-bearing	20.000	1	40.475
		Savings and temporary cash investments	20,089		18,475
	_	Pledges and grants receivable, net		3	
	_	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	
	6	Receivables from other disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$ Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
2	9	Prepaid expenses and deferred charges		9	
ssei	10a	Land, buildings, and equipment cost basis			
-	b	Less accumulated depreciation Complete Part VI of	1		
	ט	Schedule D		10c	
	11	Investments—publicly traded securities	4,724,049	11	3,666,072
	12	Investments—other securities See Part IV, line 11 Complete Part VII of Schedule D		12	
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII</i> of Schedule D .		13	
	14	Intangible assets		14	
Net Assets or Fund Balances 11	15	Other assets See Part IV, line 11 Complete Part IX of Schedule			
		D		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	4,744,138	16	3,684,547
	17	Accounts payable and accrued expenses .		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
<u>.</u>	21	Escrow account liability Complete Part IV of Schedule D		21	
Dilit.	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified			
Liabilities 5		persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
Net Assets or Fund Balances Liabilities Assets or Fund Balances Liabilities Assets or Fund Balances Liabilities Assets or Fund Balances Liabilities Liabil	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D	163,217	25	345,724
	26	Total liabilities. Add lines 17 through 25	163,217	26	345,724
-		Organizations that follow SFAS 117, check here ▶ 🔽 and complete lines 27			
ð		through 29, and lines 33 and 34.			
an	27	Unrestricted net assets	4,580,921	27	3,338,823
<u>г</u>	28	Temporarily restricted net assets		28	
돧	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
set	31	Paid-in or capital surplus, or land, building or equipment fund		31	
AS	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	4,580,921	33	3,338,823
Z	34	Total liabilities and net assets/fund balances	4,744,138	34	3,684,547
	1		1	•	
Pa	rt XI	Financial Statements and Reporting			

Dowl VI	Financial	Ctatamanta	and Reporting
7.11.5	l Financiai	Statements	and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b		Νο
С	If "Yes" to lines 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?	2c		
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits?	3b		

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As Filed Data -

DLN: 93493132022730

Employer identification number

OMB No 1545-0047

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts. Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

PGA FI	NANCI	AL ASSISTANCE	FUND INC								
									-0443262		
	rt I			harity Status (to be con					Instruct	ions)	
	rganiz			ation because it is (Please							
1	<u> </u>	•		nurches, or association of ch			Section 1	L/U(B)(1)((A)(I).		
2	<u> </u>			t ion 170(b)(1)(A)(ii). (Attac							
3	<u>_</u>	•	·	e hospital service organizati			-		• •		•
4	ļ		-	zation operated in conjuncti	on with a l	hospital d	escribed ii	n Section :	170(b)(1)	(A)(iii). E	nter the
			name, city, and								
5	Г	An organiza	n organization operated for the benefit of a college or university owned or operated by a governmental unit described in								
		Section 170	Section 170(b)(1)(A)(iv). (Complete Part II)								
6	Γ	A federal, s	state, or local go	overnment or governmental	unıt descr	ibed in Se	ct ion 170((b)(1)(A)	(v).		
7	굣	An organiza	ation that norma	ally receives a substantial p	art of its s	support fro	m a govei	rnmental u	ınıt or fron	n the gene	ral public
		described i	n Section 170(b))(1)(A)(vi) (Complete Par	tII)						
8	Γ	A communi	ity trust describ	oed in Section 170(b)(1)(A)	(vi) (Com	plete Par	tII)				
9	Γ	An organiza	ation that norma	ally receives (1) more than	331/3% o	fits supp	ort from co	ontribution	ıs, membe	rship fees	, and gross
		receipts fro	om activities rel	lated to its exempt functions	—subject	to certair	n exceptio	ns, and (2) no more	than 331/	3% of
		ıts support	from gross inve	estment income and unrelate	ed busines	s taxable	ıncome (l	ess sectio	on 511 tax	() from bu	sınesses
		acquired by	the organization	on after June 30, 1975 See	Section 5	09(a)(2).	(Complete	e Part III)		
10	\sqcap	An organiza	atıon organızed	and operated exclusively to	test for p	ublic safe	ty See Se	ct ion 509((a)(4). (Se	ee instruc	tions)
11	Γ	_	=	and operated exclusively fo					•	•	• •
				orted organizations describe						Section 5	09(a)(3). Check
			it describes the ype I b	type of supporting organiza			nes lle t nally Integ		n d	□ Type	III - Other
e	\vdash	·	• •	rtify that the organization is							
_	'	•		agers and other than one or			•			•	•
		section 50			•	, , ,					. , ,
f		_		d a written determination fro	m the IRS	that it is	a Type I,	Type II o	r Type III	supportin	ng organizatio <u>n,</u>
_		check this		the ergonization accepts	danu aift.	ar aantribi	ution from				ļ
g		following pe		as the organization accepted	u ally gilt i	or continu	ution nom	any or the	:		
				r indirectly controls, either a	alone or to	gether wi	th persons	describe	d ın (ıı)		Yes No
		and (III) bel	low, the governi	ng body of the the supported	d organiza	tion?				11g	(i)
		(ii) a family	/ member of a p	erson described in (i) above	7					11g(ii)
		(iii) a 35%	controlled enti	ty of a person described in (ı) or (ıı) al	bove?				11g(
h				mation about the organizatio			supports				
	(i) Na	ame of	(ii) EIN	(iii) Type of organization	(iv) I	s the	(v) Did y	ou notify	(vi) I	s the	(vii) A mount of
		orted		(described on lines 1-9	_	atıon ın	_	nızatıon		atıon ın	support?
(Organ	nızatıon		above or IRC section	col (i)) of your		rganized	
				(See Instructions))	your go	verning nent?	supp	ortz	In the	US?	
					Yes	No	Yes	No	Yes	No	1
					. 00	'''	1.03				

Total

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

	(Complete only if you chec	kea the box of	1 line 5, 7, or	8 of Part I.)				
P	ublic Support			<u>.</u>				
Cal	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	155,994	163,214	147,867	180,323		152,761	800,159
2	Tax revenues levied for the organization's benefit and either paid to or expended on							
3	its behalf The value of services or facilities furnished by a governmental unit to the organization without charge							
4	Total. Add line 1-3	155,994	163,214	147,867	180,323		152,761	800,159
5	The portion of total contribution by each	200,551	100,211	211,001	100,020			
3	person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)							
6	Public Support subtract line 5 from line							800,159
	4							
	otal Support							
Cal	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4	155,994	99,399	147,867	180,323		152,761	800,159
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar	102,920	99,399	140,483	156,427		115,566	614,795
9 10	Net income from unrelated business activities, whether or not the business is regularly carried on Other income Do not include gain or loss from the sale of capital assets (Explain in							
	Part IV)							
11	Total Support (Add lines 7 through 10)							1,414,954
12	Gross receipts from related activities, etc	(See instruction:	s)			12		
13 C	First Five Years. If the Form 990 is for the corganization, check this box and stop here omputation of Public Support Percent		st, second, third	l, fourth, or fifth	tax year as a 5(01(c)(▶ ┌
14	Public Support Percentage for 2008 (line 6	column (f) divid	ed by line 11 co	lumn (f))		14		56.550 %
15	Public Support Percentage for 2007 Sched	ule A , Part IV - A	, lıne 26f			15		59.728 %
	33 1/3% Test - 2008. If the organization did and stop here. The organization qualifies as 33 1/3% Test - 2007. If the organization did	a publicly supp	orted organizatio	on	·			▶ ✓
	box and stop here. The organization qualifies 10% Facts and Circumstances Test - 2008. It more, and if the organization meets the "factor"	es as a publicly s If the organization ts and circumst	supported organ in did not check ances" test, che	ization a box on line 13 ck this box and	3, 16a, or 16b a stop here. Expl	nd line lain in	e 14 is 10º Part IV ho	► % or ow the
b	organization meets the "facts and circumst 10% Facts and Circumstances Test - 2007. I more, and if the organization meets the "fac	If the organization its and circumsta	n did not check ances" test, che	a box on line 13 ck this box and	3, 16a, 16b, or : stop here. Expl	17a ar Iain in	nd line 15 i Part IV ho	w
18	the organization meets the "facts and circu Private Foundation. If the organization did							►□ ►□

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
c	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
				-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)
	Facts and Circumstances Test

Schedule A (Form 990 or 990-EZ) 2008

OMB No 1545-0047

Open to Public

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Supplemental Financial Statements

Inspection **Employer identification number** Name of the organization PGA FINANCIAL ASSISTANCE FUND INC 65-0443262 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 Total number at end of year Aggregate Contributions to (during year) 3 Aggregate Grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised ✓ No funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area Preservation of certified historic structure Protection of natural habitat Preservation of open space Complete lines 2a-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 Year 2a Total number of conservation easements h 2b Total acreage restricted by conservation easements 2c c Number of conservation easements on a certified historic structure included in (a) 2d d Number of conservation easements included in (c) acquired after 8/17/06 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during 3 Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and √ No enforcement of the conservation easements it holds? Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year 🕨 7 A mount of expenses incurred in monitoring, inspecting, and enforcing easements during the year 🕨 \$ Does each conservation easement reported on line 2(d) above satisfy the requirements of section ┌ Yes √ No 170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)? In Part XIV, 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. If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items If the organization elected, as permitted under SFAS 116, 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,

following amounts required to be reported under SFAS 116 relating to these items

provide the following amounts relating to these items (i) Revenues included in Form 990, Part VIII, line 1

Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the

► \$

art	Organizations Maintaining Collections of A	rt, His	tori	<u>ical Treasur</u>	es, or Ot	<u>ther</u>	<u> Similar</u>	Assets	(contını	ıed)
3	Using the organization's accession and other records, check a items (check all that apply)	any of th	ne fol	lowing that are	a sıgnıfıca	nt us	e of its col	lection		
а	Public exhibition	d	Γ	Loan or excha	ange progra	ms				
b	Scholarly research	e	Γ	Other						
С	Preservation for future generations									
ı	Provide a description of the organization's collections and exp Part XIV	olaın hov	w the	y further the or	ganızatıon'	sexe	∍mpt purpo	se in		
5	During the year, did the organization solicit or receive donation assets to be sold to raise funds rather than to be maintained a						lar	☐ Yes	. F.	lo
ar	Trust, Escrow and Custodial Arrangements				ızatıon ar	ารพย	red "Yes"	' to Form	990,	
_	Part IV, line 9, or reported an amount on Form									
•	Is the organization an agent, trustee, custodian or other interrincluded on Form 990, Part X?	mediary	TOT C	ontributions or	otnerasse	ets n	ot	┌ Yes	. F	lo
b	If "Yes," explain why in Part XIV and complete the following ta	able								
								A mount		
5	Beginning balance					1c				
d	Additions during the year					1d				
е	Distributions during the year					1e				
F	Ending balance					1f				
1	Did the organization include an amount on Form 990, Part X, I	ıne 21?						☐ Yes	· F	lo
)	If "Yes," explain the arrangement in Part XIV									
a	rt V Endowment Funds. Complete if the organizati	on ans	wer	ed "Yes" to Fo	orm 990,	Part	IV, line 1	LO.		
	(a)Current Year	(b)) Prior	Year (c)Two	Years Back	(d)⊤	hree Years Ba	ack (e) Fou	r Years B	ack_
3	Beginning of year balance	_								
b	Contributions	_								
3	Investment earnings or losses	_								
t	Grants or scholarships	_								
2	Other expenditures for facilities and programs	_								
	Administrative expenses	_								
J	End of year balance	_								
	Provide the estimated percentage of the year end balance held	d as								
1	Board designated or quasi-endowment 🕨									
)	Permanent endowment 🕨									
:	Term endowment 🕨									
1	Are there endowment funds not in the possession of the organ organization by	ıızatıon	that	are held and ad	mınıstered	for t	he	Lv.	N.	_
	(i) unrelated organizations						г	3a(i) Ye	No No	_
	(ii) related organizations						-	3a(ii)	No	_
,	If "Yes" to 3a(II), are the related organizations listed as requi							3Ь	No	_
	Describe in Part XIV the intended uses of the organization's e	ndowme	ent fu	ınds			_		•	_
: T	t VI Investments—Land, Buildings, and Equipm	i ent. S	ee F	orm 990, Par	t X, line	10.				
	Description of investment			(a) Cost or other asis (investment)	(b)Cost or basis (oth		(c) Depre	ciation (d	l) Book v	alue
	Land		\top							
,	Buildings									
:	Leasehold improvements									
d	Equipment									
e	Other									
	I Add Imag 1s 1s (Column (d) should soud Form 000 Park Y sal	luman (D)	1 1	10(=)	1		<u> </u>			

Part VII Investments—Other Securities. See	Form 990, Part X, line 1	2.	
(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method	d of valuation year market value
Financial derivatives and other financial products			
Closely-held equity interests			
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)			
Part VIII Investments—Program Related. Se	e Form 990, Part X, line	13.	
(a) Description of investment type		d of valuation year market value	
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, II	ne 15.		
(a) Descri			(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line.	15.)		
Part X Other Liabilities. See Form 990, Part X			
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
DUE TO AFFILIATES	345,724		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	345,724		

Pai	t XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	its	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	240,203
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	434,561
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-194,358
4	Net unrealized gains (losses) on investments	4	-1,047,740
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-1,047,740
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-1,242,098
	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p		
1	Total revenue, gains, and other support per audited financial statements	1	-807,537
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	-1,047,740
3	Subtract line 2e from line 1	3	240,203
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b		
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	240,203
	Reconciliation of Expenses per Audited Financial Statements With Expenses		
1	Total expenses and losses per audited financial statements	1	434,561
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities		
b	Prior year adjustments		
c d	Losses reported on Form 990, Part IX, line 25		
	Add lines 2a through 2d	2e	
е 3	Subtract line 2e from line 1	3	434,561
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	-	434,301
a	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
ь	Other (Describe in Part XIV) 4b		
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	434,561
_	t XIV Supplemental Information	-	,
C - :-	and the base was to support the decomptions required for Doub II lines 2. F. and O. Doub III lines 1. and 4. Do		lines thend 2h

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanation
SUPPLEMENTAL FINANCIAL INFORMATION		THE ORGANIZATION'S FINANCIAL STATEMENTS ARE NOT SEPARATELY COMPILED, REVIEWED, OR AUDITED HOWEVER, THEY ARE AUDITED AS PART OF A CONSOLIDATED FINANCIAL STATEMENT CONSEQUENTLY, SCHEDULE D PARTS XI, XII, AND XIII REFLECT RECONCILIATION ITEMS THAT ARE A COMPONENT OF THE CONSOLIDATED FINANCIAL STATEMENTS THAT RELATE TO THIS ORGANIZATION

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Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

OMB No 1545-0047

2008

DLN: 93493132022730

Department of the Treasury Internal Revenue Service Name of the organization

PGA FINANCIAL ASSISTANCE FUND INC

Schedule I

(Form 990)

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

Open to Public Inspect ion

Employer identification number

	02 1 0 11 2 11 0					65-0443262	
Part I General Info	rmation on Gra	nts and Assistance	е			•	
	ed to award the gra	nts or assistance?			gibility for the grants or a		F Yes □
Part II Grants and O Form 990, Part Part IV and Sci	ther Assistance IV, line 21 for a hedule I-1 if add	e to Governments ny recipient that reci itional space is	and Organizations erved more than \$5,0	in the United Sta	tes. Complete if the of the office of the of	ceived more than \$5,	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	, , , , ,	(h) Purpose of grant or assistance
2 Enter total number of se organizations							
For Paperwork Reduction Act No				Cat No 50055			hedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b) Number of recipients	(c) A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
SCHOLARSHIP	164	325,000			
SCHOLARSHIP	10	50,000			
SCHOLARSHIP	1	2,000			
SCHOLARSHIP	9	3,600			
FINANCIAL AID	2	10,000			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	COLLEGE SCHOLARSHIPS ARE MADE AVAILABLE TO CHILDREN AND GRANDCHILDREN OF PGA OF AMERICA MEMBERS THE SCHOLARSHIP PROGRAMS AWARD STUDENTS ON AN ACEDEMIC BASIS TAKING INTO ACCOUNT GPA, SAT AND/OR ACT TEST SCORES, AND EXTRACURRICULAR ACTIVITIES THE BENEVOLENT & RELIEF FUND PROVIDES FINANCIAL AID TO MEMBERS OF THE PGA OF AMERICA APPLICATIONS FOR AID ARE REVIEWED BY STAFF TO ASSURE THAT THE "DESTITUTE" REQUIREMENT IS MET APPLICATIONS MEETING THE DESTITUTE REQUIREMENT ARE THEN REVIEWED AND APPROVED BY IN-HOUSE LEGAL COUNSEL AND THEN REVIEWED AND APPROVED BY THE BOARD OF CONTROL OF THE PGA OF AMERICA WHICH IS A COMMITTE CHAIRED BY THE SECRETARY OF THE PGA OF AMERICA

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493132022730

OMB No 1545-0047

2008

Open to Public

Inspection

Schedule J (Form 990)

Department of the Treasury Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest **Compensated Employees**

Compensation Information

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Name of the organization PGA FINANCIAL ASSISTANCE FUND INC **Employer identification number**

65-0443262

Pa	rt I Questions Regarding Compensation	on				
					Yes	Νo
1a	Check the appropriate box(es) if the organization property Section A, line 1a Complete Part I		ny of the following to or for a person listed in Form vide any relevant information regarding these items			
	First class or charter travel	Γ	Housing allowance or residence for personal use			
	▼ Travel for companions	Γ	Payments for business use of personal residence			
	▼ Tax idemnification and gross-up payments	Γ	Health or social club dues or initiation fees			
	Discretionary spending account	Г	Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a provision of all the expenses described above? If	•		1b	Yes	
2	Did the organization require substantiation prior to officers, directors, trustees, and the CEO/Executiv			2	Yes	
3	Indicate which, if any, of the following the organizar organization's CEO/Executive Director Check all					
	Compensation committee	<u> </u>	Written employment contract			
	✓ Independent compensation consultant	<u> </u>	Compensation survey or study			
	Form 990 of other organizations	<u> - </u>	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990	, Part VI	I, Section A, line 1a			
а	Receive a severance payment or change of control	l paymen	t?	4a		Νo
b	Participate in, or receive payment from, a supplem	ental nor	iqualified retirement plan?	4b	Yes	
c	Participate in, or receive payment from, an equity-	based co	mpensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and p	provide th	ne applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must c	complete	lines 5-8.			
5	For persons listed in form 990, Part VII, Section A compensation contingent on the revenues of	A, line 1a	, did the organization pay or accrue any			
а	The organization?			5a		Νo
Ь	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A compensation contingent on the net earnings of	A, line 1a	, did the organization pay or accrue any			
а	The organization?			6a		Νo
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in form 990, Part VII, Section A payments not described in lines 5 and 6? If "Yes,"			7	Yes	
8	Were any amounts reported in Form 990, Part VII, subject to the initial contract exception described in Part III			8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of	W-2 and/or 1099-MIS	C compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & ıncentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
JOE STERANKA	(ı) (ıı)	718,683	27,680	36,822	48,000	9,335	840,520	358,159
TIM SHANK	(1) (11)	258,713	85,680	5,521	40,660	10,927	401,501	215,760
CHRISTINE GARRITY	(ı) (ıı)	247,385	65,680	7,841	38,729	2,616	362,251	186,452
KIRK POTTINGER	(ı) (ıı)	206,849	45,680	3,726	35,934	8,127	300,316	148,148
BRADLEY SULLIVAN	(ı) (ıı)	144,655	25,680	69,053	14,278	7,742	261,408	
JULIUS MASON	(ı) (ıı)	183,161	45,680	5,641	31,041	8,226	273,749	
ROSEMARIE BARR	(ı) (ıı)	150,707	32,680	5,048	19,074	9,335	216,844	
LAWRENCE GREEN	(ı) (ıı)	144,643	32,478	5,757	17,449	1,302	201,629	
STEPHEN JUBB	(ı) (ıı)	118,970	23,478	4,602	14,102	5,279	166,431	
JIM AWTRY	(ı) (ıı)	200,000		41,941		64,775	306,716	
PAUL BOGIN	(1) (11)	120,018				60,115	180,133	
	(ii)							
	(ii)							
	(i) (ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
FRINGE OR EXPENSE EXPLANATION	PAGE 1, PART	THE DIRECTORS, OFFICERS, AND OTHER EMPLOYEES LISTED ON FORM 990, PART VII, SECTION A, LINE 1A MAY RECEIVE COMPENSATION RELATED TO FIRST CLASS AND/OR OTHER TRAVEL FOR THEMSELVES AND THEIR COMPANIONS THIS COMPENSATION MAY INCLUDE TAX GROSS-UP PAYMENTS IN CONNECTION WITH THE TRAVEL COSTS
SEVERANCE, NONQUALIFIED, AND EQUITY- BASED PAYMENTS	PAGE 1, PART I, LINE 4	JOE STERANKA 0 25,000 0 TIM SHANK 0 17,660 0 CHRISTINE GARRITY 0 15,729 0 KIRK POTTINGER 0 12,934 0 JULIUS MASON 0 11,765 0
NON-FIXED PAYMENTS PROVIDED		THE EMPLOYEES OF THE RELATED COMPANY MAY RECEIVE DISCRETIONARY BONUS PAYMENTS FROM TIME TO TIME THEY MAY ALSO RECEIVE PAYMENTS UNDER THE RELATED COMPANY'S GENERAL EXPENSE REIMBURSEMENT PLAN

Software ID: Software Version:

EIN: 65-0443262

Name: PGA FINANCIAL ASSISTANCE FUND INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown c	of W-2 and/or 1099-MIS	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base Compensation	(ii) Bonus & (iii) Other compensation		compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
JOE STERANKA	(ı) (ıı)		27,680	36,822	48,000	9,335	840,520	358,159
TIM SHANK	(ı) (ıı)		85,680	5,521	40,660	10,927	401,501	215,760
CHRISTINE GARRITY	(ı) (ıı)		65,680	7,841	38,729	2,616	362,251	186,452
KIRK POTTINGER	(ı) (ıı)		45,680	3,726	35,934	8,127	300,316	148,148
BRADLEY SULLIVAN	(ı) (ıı)		25,680	69,053	14,278	7,742	2 261,408	
JULIUS MASON	(ı) (ıı)		45,680	5,641	31,041	8,226	273,749	
ROSEMARIE BARR	(ı) (ıı)		32,680	5,048	19,074	9,335	216,844	
LA WRENCE GREEN	(ı) (ıı)		32,478	5,757	17,449	1,302	201,629	
STEPHEN JUBB	(ı) (ıı)		23,478	4,602	14,102	5,279	166,431	
JIM AWTRY	(ı) (ıı)		1	41,941		64,775	306,716	
PAUL BOGIN	(ı) (ıı)	120,018	,			60,115	180,133	
1								'

OMB No 1545-0047

Open to Public Inspection

SCHEDULE 0

Department of the Treasury Internal Revenue Service

(Form 990)

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Supplemental Information to Form 990

Name of the organization PGA FINANCIAL ASSISTANCE FUND INC

Employer identification number

65-0443262

ldentifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE IS TO ENCOURAGE & PROMOTE THE ATTAINMENT OF HIGHER EDUCATIONAL GOALS BY AWARDING SCHOLARSHIPS BASED ON A HIGH LEVEL OF ACADEMIC ACHIEVEMENT IN ADDITION, THE ORGANIZATION'S PURPOSE IS TO PROVIDE TEMPORARY FINANCIAL AID TO THOSE IN DIRE FINANCIAL NEED USUALLY AS A RESULT OF AN ACCIDENT OR SUDDEN ILLNESS

ldentifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	ALL MEMBERS OF THE BOARD OF DIRECTORS RECEIVE A CONFLICT OF INTEREST POLICY AT THE TIME THEY ARE ELECTED TO THE BOARD THE CONFLICT OF INTEREST POLICY REQUIRES DIRECTORS TO A VOID CONFLICT SITUATIONS IN THE EVENT A CONFLICT ARISES, THEY ARE REQUIRED TO DISCLOSE THE CONFLICT TO THE OTHER DIRECTORS SO THEY CAN TAKE APPROPRIATE ACTION

ldentifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	ALL EMPLOYEE COMPENSATION IS DETERMINED BASED ON COMPARABILITY DATA AND PERFORMANCE EVALUATIONS AND THE DELIBERATION AND DECISION PROCESS IS CONTEMPORANEOUSLY SUBSTANTIATED CERTAIN POSITIONS MAY ALSO BE SUBJECT TO REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS WITH THE ASSISTANCE OF INDEPENDENT CONSULTANTS

ldentifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	1	ALL EMPLOYEE COMPENSATION IS DETERMINED BASED ON COMPARABILITY DATA AND PERFORMANCE EVALUATIONS AND THE DELIBERATION AND DECISION PROCESS IS CONTEMPORANEOUSLY SUBSTANTIATED CERTAIN POSITIONS MAY ALSO BE SUBJECT TO REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS WITH THE ASSISTANCE OF INDEPENDENT CONSULTANTS

ldentifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE R	THE ORGANIZATION SHARES CERTAIN FACILITIES AND EQUIPMENT WITH THE PGA OF AMERICA PGA CORPORATION IS THE DIRECT EMPLOYER FOR MOST OF THE RELATED ORGANIZATIONS AND THE ORGANIZATION SHARES SOME OF THESE EMPLOYEES PGA OF AMERICA HOLDS THE GENERAL DISBURSEMENT ACCOUNT FOR MOST OF THE RELATED ORGANIZATIONS PGA OF AMERICA DISBURSES FUNDS FOR EXPENSES OF THE ORGANIZATION THROUGH AN INTERCOMPANY LOAN BALANCE THE ORGANIZATION REIMBURSES PGA OF AMERICA FOR THIS INTERCOMPANY LOAN BALANCE ON A PERIODIC BASIS

ldentifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE O	FORM 990, PART VI, SECTION A, QUESTION 10 - FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND THEN REVIEWED BY THE TAX MANAGER AND THEN THE TAX OFFICER PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE FORM 990, PART VI, SECTION C, QUESTION 19 - THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, POLICIES, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST FORM 990, PART VII - ESTIMATE OF THE AVERAGE HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS FOR THE CURRENT DIRECTOR WHO IS ALSO THE HONARARY PRESIDENT IS 3, FOR OTHER CURRENT DIRECTORS WHO ARE ALSO OFFICERS IS 5, FOR OTHER CURRENT DIRECTORS IS 2, AND FOR ALL OTHER OFFICERS, KEY EMPLOYEES, AND HIGHEST COMPENSATED EMPLOYEES IT IS THE BALANCE OF HOURS NOT REPORTED FOR THIS ENTITY TO TOTAL 40 FOR ALL ENTITIES

DLN: 93493132022730

OMB No 1545-0047

2008

Open to Public Inspection

Employer identification number

SCHEDULE R (Form 990)

Name of the organization

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. See separate instructions.

Related Organizations and Unrelated Partnerships

PGA FINANCIAL ASSISTANCE FUND INC				65-0443262	
Part I Identification of Disregarded Entities					
(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
Part II Identification of Related Tax-Exempt Organizat	ions				
(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	Public charity star (if section 501(c)((F) tus Direct controlling (3)) entity
PGA OF AMERICA					
PO BOX 109601 PALM BEACH GARDENS, FL334109601 59-0785835	MEMBER ORG	FL	501		NA
PGA FOUNDATION INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0443262	FINC'L AID	FL	501	7	NA

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	Direct	(D) controlling entity	ıncome(relat ınvestmen	(E) Predominant income(related, investment, unrelated)		(F) Share of total income		(G) Share of end-of-year assets		l) ortionate cions?	(I) Code V—UBI amount Box 20 of K-1	Gen on mai	(J) neral or naging rtner?
											Yes	No	-	Yes	No
VALHALLA GOLF CLUB LTD PO BOX 109601 PALM BEACH GARDENS, FL334109601 61-1252109	GOLF RLTD	кү	NA									No			No
															+
Part IV Identification of Relat	ted Organizat	ions Taxa	ble as	a Corpo	ration or T	rust									
(A) Name, address, and EIN of related organization	(B) Primary activi	ty		(st	(C) domicile rate or reign untry)	Direc	(D) t controlling entity	(E) Type of (C corp, to	entity S corp,	(F) Share of tota ıncome		(G) Share cend-of-years	ear ownership		
See Additional Data Table															
						1									

(5)

(6)

PGA OF AMERICA

Part V	Transactions with Related Organizations
Partv	iransactions with Related Organizations

									
	Note. Complete line 1 if any entity is listed in Parts II, III or IV				Yes	No			
1 D	uring the tax year, did the orgranization engage in any of the following transactions with on	e or more related organizations listed in Parts II-IV?							
а	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity			1a		No			
b	b Gift, grant, or capital contribution to other organization(s)								
c	Gift, grant, or capital contribution from other organization(s)								
d	Loans or loan guarantees to or for other organization(s)			1d		No			
e	Loans or loan guarantees by other organization(s)			1e	Yes				
f	Sale of assets to other organization(s)			1f		No			
g	Purchase of assets from other organization(s)			1g		No			
h	Exchange of assets			1h		No			
i	Lease of facilities, equipment, or other assets to other organization(s)			1i		No			
j	Lease of facilities, equipment, or other assets from other organization(s)			1j		No			
k	Performance of services or membership or fundraising solicitations for other organization	u(s)		1k		No			
ı	Performance of services or membership or fundraising solicitations by other organization(s)								
m	m Sharing of facilities, equipment, mailing lists, or other assets								
n	n Sharing of paid employees								
o	Reimbursement paid to other organization for expenses			10	Yes				
р	Reimbursement paid by other organization for expenses			1р		No			
q	O ther transfer of cash or property to other organization(s)			1q		No			
r	O ther transfer of cash or property from other organization(s)			1r	Yes				
					ı				
2	If the answer to any of the above is "Yes," see the instructions for information on who mu	st complete this line, including covered relationships a	nd transaction thresholds						
_	(A)	(B)	(C)						
	Name of other organization(s)	Transaction type(a-r)	Amount Involved						
(1)	PGA OF AMERICA	E			182,50	7			
(2)	PGA OF AMERICA								
	TON OF PITERION	М							
(3)	PGA CORPORATION	N							
(4)	PGA OF AMERICA	0			252,05	4			
		-			,				

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152,761

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		(E) Share of end-of-year assets			(G) Code V—UBI amount on Box 20 of K-1	(H) General o managing partner?)
			Yes	No		Yes	No		Yes	No						
			•	•		•		Cabadul	D / Form							

Software ID: Software Version:

EIN: 65-0443262

Name: PGA FINANCIAL ASSISTANCE FUND INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust											
(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership				
PGA CORPORATION PO BOX 109601 PALM BEACH GARDENS, FL334109601 59-1101063	GOLF RLTD	FL	NA	C CORP							
PGA GOLF DEVELOPMENT INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0775946	GOLF RLTD	FL	N A	C CORP							
PGA GOLF ENTERPRISES INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0397758	GOLF RLTD	FL	N A	C CORP							
PGA GOLF PROPERTIES INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 59-2763185	GOLF RLTD	FL	N A	C CORP							
PGA GOLF PARTNERS INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0394728	GOLF RLTD	FL	NA	C CORP							
PGA MANAGEMENT SERVICES INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0394727	GOLF RLTD	FL	NA	C CORP							
PGA RESERVE INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0520200	GOLF RLTD	FL	NA	C CORP							
PGA ST LUCIE INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0394724	GOLF RLTD	FL	NA	C CORP							
PGA TOURNAMENT CORPORATION INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0394725	GOLF RLTD	FL	NA	C CORP							
PGA VALHALLA INC PO BOX 109601 PALM BEACH GARDENS, FL334109601 65-0447187	GOLF RLTD	FL	N A	C CORP							