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SCANNED MAR 03 2010

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

# Short Form Return of Organization Exempt From Income Tax

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

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

**2008**

**Open to Public  
Inspection**

<b>A</b> For the 2008 calendar year, or tax year beginning <u>January 1</u> , 2008, and ending <u>December 31</u> , 2008											
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td rowspan="3">Please use IRS label or print or type See Specific Instructions.</td> <td colspan="2"><b>C</b> Name of organization <u>Kansas Golf Course Superintendents Assn.</u></td> <td><b>D</b> Employer identification number <u>31-1560011</u></td> </tr> <tr> <td colspan="2">Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>2021 Throckmorton Hall, KSU</u></td> <td><b>E</b> Telephone number <u>(785) 532-6173</u></td> </tr> <tr> <td colspan="2">City or town, state or country, and ZIP + 4 <u>Manhattan, KS 66506-5507</u></td> <td><b>F</b> Group Exemption Number ▶</td> </tr> </table>	Please use IRS label or print or type See Specific Instructions.	<b>C</b> Name of organization <u>Kansas Golf Course Superintendents Assn.</u>		<b>D</b> Employer identification number <u>31-1560011</u>	Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>2021 Throckmorton Hall, KSU</u>		<b>E</b> Telephone number <u>(785) 532-6173</u>	City or town, state or country, and ZIP + 4 <u>Manhattan, KS 66506-5507</u>		<b>F</b> Group Exemption Number ▶
Please use IRS label or print or type See Specific Instructions.	<b>C</b> Name of organization <u>Kansas Golf Course Superintendents Assn.</u>		<b>D</b> Employer identification number <u>31-1560011</u>								
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	City or town, state or country, and ZIP + 4 <u>Manhattan, KS 66506-5507</u>		<b>F</b> Group Exemption Number ▶								

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method ☒ Cash ☐ Accrual  
Other (specify) ▶

**I** Website: ▶ www.kgcsa.org  
**J** Organization type (check only one) — ☒ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	45,233.85
	3	Membership dues and assessments	3	10,565.00
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶)	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	55,798.85
Expenses	10	Grants and similar amounts paid (attach schedule)	10	15,000.00
	11	Benefits paid to or for members	11	1,119.00
	12	Salaries, other compensation, and employee benefits	12	9,500.00
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	5,179.61
	16	Other expenses (describe ▶ <u>Seminars, Ntl Tournament, Research Town, Mtg exp.</u> )	16	28,597.57
	17	<b>Total expenses.</b> Add lines 10 through 16	17	59,396.18
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3,597.33
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	16,939.55
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	13,342.22

## Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	16,939.55	22 13,342.22
23 Land and buildings		23
24 Other assets (describe ▶)		24
25 <b>Total assets</b>	16,939.55	25 13,342.22
26 <b>Total liabilities</b> (describe ▶)		26
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	16,939.55	27 13,342.22

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat No 106421

Form **990-EZ** (2008)

<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (See the instructions for Part III.)
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## Expenses

What is the organization's primary exempt purpose? Golf Course research & education  
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28 Turfgrass research and education for golf course superintendents  
in Kansas

(Grants \$ \_\_\_\_\_) If this amount includes foreign grants, check here ☐

28a

29 Hold monthly meetings/seminars on timely environmental and water quality issues.

(Grants \$ ) If this amount includes foreign grants, check here ☐

**29a**

30 \_\_\_\_\_

(Grants \$ ) If this amount includes foreign grants, check here ☐

**30a**

31 Other program services (attach schedule) . . . . .

(Grants \$ ) If this amount includes foreign grants, check here . . . . . ☐

31a

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

32

<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated (See the instructions for Part IV.)
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[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		<input checked="" type="checkbox"/>
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> NA		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		<input checked="" type="checkbox"/>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b> NA		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b> NA		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b> NA		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>NA</b> ; section 4912 <b>NA</b> ; section 4955 <b>NA</b>		
<b>b</b> Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed <b>Kansas</b>		
<b>42a</b> The books are in care of <b>Christy Dipman</b> Telephone no. <b>(785) 532-6173</b> Located at <b>2021 Throckmorton Hall, KS La., Manhattan, KS</b> ZIP + 4 <b>66506-5597</b>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		<input checked="" type="checkbox"/>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: _____		<input checked="" type="checkbox"/>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b> <input type="checkbox"/>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

- |            | Yes | No |
|------------|-----|----|
| <b>46</b>  |     |    |
| <b>47</b>  |     |    |
| <b>48</b>  |     |    |
| <b>49a</b> |     |    |
| <b>49b</b> |     |    |
- 46** 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
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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** ▶ Christy Dipman Date 2/9/10  
 Signature of officer

▶ Christy Dipman  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no ▶ ( )	

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