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A For the 2009 calendar year, or tax year beginning 01-01-2009, and ending 12-31-2009				
B Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization HAWAII GOLF COURSE SUPERINTENDENTS ASSOC		D Employer identification number 99-0321403
Address change		Number and street (or P O box, if mail is not delivered to street address) Room/suite PO BOX 894719		E Telephone number (808) 423-0825
Name change				F Group Exemption Number
Initial return		City or town, state or country, and ZIP + 4 MILILANI, HI 96789		
Terminated				
Amended return				
Application pending				

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

I Website: ☐ N/A		H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
J Tax-Exempt status (check only one)— ☒ 501(c)(6) ☐ (insert no.) ☐ 4947(a)(1) or ☐ 527		

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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ **\$** 36,287

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	
	3	Membership dues and assessments						3	7,600
	4	Investment income						4	1,762
	5a	Gross amount from sale of assets other than inventory				5a			
	b	Less cost or other basis and sales expenses				5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)				5c			
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here 							
	a	Gross revenue (not including \$ _ of contributions reported on line 1)				6a	24,500		
	b	Less direct expenses other than fundraising expenses				6b	15,356		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)				6c	9,144		
	7a	Gross sales of inventory, less returns and allowances				7a			
b	Less cost of goods sold				7b				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)				7c				
8	Other revenue (describe )						8	2,425	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8						9	20,931	

Expenses	10	Grants and similar amounts paid (attach schedule) 	10	2,100
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,076
	16	Other expenses (describe )	16	10,651
	17	Total expenses. Add lines 10 through 16 	17	13,827

Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,104
	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	67,354
	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	74,458

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 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	67,354	22 74,458
23	Land and buildings		23
24	Other assets (describe _____)		24
25	Total assets	67,354	25 74,458
26	Total liabilities (describe _____)	0	26 0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	67,354	27 74,458

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? TO PROVIDE FOR AND ENHANCE THE RECOGITION OF THE GOLF COURSE SUPERINTENDENT AS A PROFESSIONALS			
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, and other relevant information for each program title			
28 TO PROVIDE FOR AND ENHANCE THE RECOGITION OF THE GOLF COURSE SUPERINTENDENT AS A PROFESSION AND RELATED EDUCATIONAL AND TRAINING PROGRAMS (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		28a	11,728
29 TO ADVANCE THE ART AND SCIENCE OF GOLF COURSE MAINTENANCE THROUGH COLLECTION AND DISSEMINATION OF KNOWLEDGE OF GOLF COURSE MANAGEMENT WITH A VIEW OF MORE EFFICIENT AND ECONOMICAL MANAGEMENT OF GOLF COURSES (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		29a	0
30 DONATIONS TO SELECTED EDUCATIONAL PROGRAMS FOR SCHOLARSHIPS OR OTHER FUNDING NEEDS OF THE COLLEGE'S TURF GRASS PROGRAM (Grants \$ 2,100) If this amount includes foreign grants, check here . . . ☐		30a	2,100
31 O ther 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	13,828

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Part VOther Information (Note the statement requirements in the instructions for Part V.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
35	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 why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	0
b	Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . .	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved .	38b	
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ▶ HI		
42a	The organization's books are in care of ▶ WAYNE YAMAMOTO Telephone no ▶ (808) 792-6014 PO BOX 894719 Located at ▶ MILILANI, HI ZIP + 4 ▶ 96789		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶	43	
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
45	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.	45	No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and 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

50(f) Total number of other employees paid over \$100,000

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

Please Sign Here	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.				
	***** Signature of officer		2010-07-02 Date		
	LES JEREMIAH, PRESIDENT Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	Gilford Sato	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	GILFORD SATO & ASSOCIATES CPAS INC 711 KAPIOLANI BLVD SUITE 1480 HONOLULU, HI 96813			EIN
					Phone no (808) 942-8868
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

Additional Data

Software ID:

Software Version:

EIN: 99-0321403

Name: HAWAII GOLF COURSE SUPERINTENDENTS ASSOC

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
B RUSSELL DOOGE 2500 HONOAPIILANI HWY WAIKAPU, HI 96793	DIRECTOR 0 50	0	0	0
Les Jeremiah PO Box 630310 lanai, HI 96763	PRESIDENT 0 50	0	0	0
Chad Higaki 93-059 WAIPIO PT ACCESS RD WAIPAHU, HI 96797	secretary 0 50	0	0	0
DERRICK WATTS 700 VILLAGE ROAD LAHAINA, HI 96761	VICE PRESIDENT 0 50	0	0	0
KEKOA WILLING 943 VALKENBURG ST HONOLULU, HI 96813	TREASURER 0 50	0	0	0
JAMES RUSSELL PO BOX 5380 KAILUAKONA, HI 96745	DIRECTOR 0 50	0	0	0

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** HAWAII GOLF COURSE SUPERINTENDENTS ASSOC**EIN:** 99-0321403

Item No.	1
Class of Activity	educationAL
Donee's Name	ALOHA SECTION PGA FOUNDATION
Donee's Address	770 KAPIOLANI BLVD STE 706 HONOLULU, HI 968135241
Amount (FMV)	1,000
Purpose of Payment to Affiliate	
Relationship	
Description	CASH
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-04

Item No.	2
Class of Activity	educationAL
Donee's Name	Hawaii State Junior Golf Association Inc
Donee's Address	4330 Kukui Grove St Lihue, HI 967661674
Amount (FMV)	1,000
Purpose of Payment to Affiliate	
Relationship	
Description	CASH
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-12

Item No.	3
Class of Activity	educationAL
Donee's Name	THE FIRST TEE HAWAII
Donee's Address	68-369 Crozier Drive WAIALUA, HI 96791
Amount (FMV)	100
Purpose of Payment to Affiliate	
Relationship	
Description	CASH
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-11

TY 2009 Other Expenses Schedule**Name:** HAWAII GOLF COURSE SUPERINTENDENTS ASSOC**EIN:** 99-0321403

Description	Amount
INSURANCE	1,663
MISCELLANEOUS	1,146
BANK FEES	68
Travel, seminars, special events	2,550
SEMINARS	3,916
TAXES	1,308

TY 2009 Other Revenues Schedule

Name: HAWAII GOLF COURSE SUPERINTENDENTS ASSOC

EIN: 99-0321403

Description	Amount
ADVERTISING	2,425

TY 2009 Transfers Personal Benefits Contracts Declaration

Name: HAWAII GOLF COURSE SUPERINTENDENTS ASSOC

EIN: 99-0321403

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.