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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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 12-01-2010 and ending 11-30-2011

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
UNITED STATES GOLF ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
77 Liberty Corner Road

City or town, state or country, and ZIP + 4
Far Hills, NJ 079310708

D Employer identification number
13-1427105

E Telephone number
(908) 234-2300

G Gross receipts $ 264,436,913

F Name and address of principal officer
Mike Davis
77 Liberty Corner Road
Far Hills, NJ 079310708

H(a) Is this a group return for affiliates? ☐ Yes ☑ No
H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ www usga org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1894 | M State of legal domicile DE

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
The United States Golf Association ("USGA") promotes and conserves the true spirit of the game of golf as embodied in its ancient and honorable traditions It acts in the best interests of the game for the continued enjoyment of those who love and play it

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	361
6	Total number of volunteers (estimate if necessary)	6	1,300
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,149,820
b	Net unrelated business taxable income from Form 990-T, line 34	7b	857,714

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	11,526,265	13,257,782
	9	Program service revenue (Part VIII, line 2g)	104,442,540	108,272,557
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,844,072	25,013,829
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,753,609	8,530,673
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	131,566,486	155,074,841
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	6,379,379	966,504
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	40,967,196	40,372,980
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	98,642	116,338
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,863,180		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	54,495,067	80,324,356
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	101,940,284	121,780,178
	19	Revenue less expenses Subtract line 18 from line 12	29,626,202	33,294,663

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	292,007,755	300,810,069
	21	Total liabilities (Part X, line 26)	60,328,680	63,594,363
	22	Net assets or fund balances Subtract line 21 from line 20	231,679,075	237,215,706

Part II Signature Block

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

Sign Here

Signature of officer | Date 2012-02-17

pamela martin assistant treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no ▶

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . ☑

1 Briefly describe the organization's mission

The United States Golf Association promotes and conserves the true spirit of the game of golf as embodied in its ancient and honorable traditions It acts in the best interests of the game for the continued enjoyment of those who love and play it The USGA serves the game most visibly through the conduct of its national championships Together with The R&A, the USGA provides governance for the game worldwide, jointly administering the Rules of Golf, establishing equipment standards, and formulating the Rules of Amateur Status the USGA also maintains the USGA Handicap and Course Rating Systems, develops and promotes sustainable golf course management practices and celebrates the history of the game

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☑ **Yes** ☐ **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 61,990,223 including grants of $ 0) (Revenue $ 87,033,937)

USGA Championships, including broadcasts - Each year the USGA conducts the U S Open, U S Women's Open and Senior Open, which include amateur golfers and professional golfers from around the world Each year, the USGA also conducts ten national amateur golf championships In 2011, over 33,500 people competed in these USGA championships Additionally, tens of thousands attended these USGA championships as spectators By exposing the public to these USGA championships through various spectator packages and through extensive broadcasts, the USGA promotes worldwide interest in the game of golf, educates the public about the rules of golf, and encourages public participation in the game The USGA also sponsors teams for several international amateur golf championships

4b (Code) (Expenses $ 9,632,740 including grants of $ 0) (Revenue $ 9,800,479)

USGA Members Program - Each year the USGA provides educational materials and other support to people who have expressed an interest in the game of golf by electing to enroll in the USGA Members Program Such educational materials include publications about the rules of golf and the USGA championships The USGA also provides an on-line newsletter and access to the USGA's websites which include information on a wide variety of golf topics In 2012, over 665,000 people opted to enroll in the USGA Members Program

4c (Code) (Expenses $ 6,943,001 including grants of $ 277,673) (Revenue $ 2,092,632)

USGA Green Section - Each year USGA agronomists provide turfgrass advisory services ("TAS") to golf clubs and golf courses throughout the United States and abroad In 2011, over 1,300 clubs and courses received TAS consultations The USGA Green Section also provides speakers, on-line publications and on-line conferences to educate interested parties about agronomic issues affecting the game of golf Additionally, the USGA provides grants to colleges and universities to finance turfgrass and environmental research which may benefit golf courses and the environment

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses $ 27,123,534 including grants of $ 688,831) (Revenue $ 9,345,509)

4e **Total program service expenses** ▶$ 105,689,498

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
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		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or 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	Yes	
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, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school 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 United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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 U S ? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
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 U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions 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 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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 lines 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	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	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
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)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 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		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	588			
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 to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
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	361			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes	
b	If "Yes," enter the name of the foreign country ▶CJ , VI See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	Yes	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	Yes	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			14b		

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 15			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 15			
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		No
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	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				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
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 ▶ AK , AL , AR , AZ , CA , CO , CT , FL , GA , HI , IL , IN , KS , KY , LA , MA , MD , ME , MI , MN , MS , NC , ND , NH , NJ , NM , NY , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WI , WV

18 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

19 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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Suzanne Colon
United States Golf Association
77 Liberty Corner Road
Far Hills, NJ 079310708
(908) 234-2300

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

Check if Schedule O contains a response to any question in this Part VII . . . .

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- 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, and 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See Additional Data Table										

		(D)	(E)	(F)
1b	**Sub-Total** ▶			
c	**Total from continuation sheets to Part VII, Section A** ▶			
d	**Total (add lines 1b and 1c)** ▶	4,850,630	0	886,022

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶85

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *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 or individual 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
Infocision Management Corp 325 Springside Drive Akron, OH 44333	Printing and fulfillment for USGA members	1,461,586
Graeme McDowell 3rd Floor Chiswick Gate 598-608 Chiswick High Road London, UK W4 5RT UK	Prize money - US Open champion	850,500
Intelligencer Printing PO Box 1328 Lancaster, PA 176081328	Printing services	690,599
Attivio 275 Grove Street Suite3-101C Newton, MA 02466	Rules application and search for USGA org	670,333
Blackbaud PO Box 930256 Atlanta, GA 311930256	Team Approach/CRM for USGA members	607,482

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶60

Part VIII Statement of Revenue

	Line	Description		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . 1a	0				
	b	Membership dues 1b	6,487,732				
	c	Fundraising events 1c	0				
	d	Related organizations . . . 1d	4,000				
	e	Government grants (contributions) 1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	6,766,050				
	g	Noncash contributions included in lines 1a-1f $	0				
	h	**Total.** Add lines 1a-1f . . . . ▶		13,257,782			
Program Service Revenue			Business Code				
	2a	Championships, including broadcast	711300	87,033,937	87,033,937	0	0
	b	USGA Members Program	711300	9,800,479	9,726,019	74,460	0
	c	Handicap & GHIN services	711300	4,679,977	4,670,058	9,919	0
	d	Green Section services	711300	2,092,632	2,092,632	0	0
	e	Equipment standards and testing	711300	1,438,400	1,438,400	0	0
	f	All other program service revenue		3,227,132	2,161,691	1,065,441	0
	g	**Total.** Add lines 2a–2f . . . . ▶		108,272,557			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		5,464,200	0	0	5,464,200
	4	Income from investment of tax-exempt bond proceeds . . ▶		0	0	0	0
	5	Royalties . . . . ▶		1,615,666	0	0	1,615,666

Line	Description	(i) Real	(ii) Personal
6a	Gross Rents	0	0
b	Less rental expenses	0	0
c	Rental income or (loss)	0	0

Line	Description	(A)	(B)	(C)	(D)
d	Net rental income or (loss) . . . . ▶	0	0	0	0

Line	Description	(i) Securities	(ii) Other
7a	Gross amount from sales of assets other than inventory	122,805,467	64,818
b	Less cost or other basis and sales expenses	103,199,160	121,496
c	Gain or (loss)	19,606,307	-56,678

Line	Description		(A)	(B)	(C)	(D)
d	Net gain or (loss) . . . . ▶		19,549,629	0	0	19,549,629
8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c) See Part IV, line 18 . . . a	0				
b	Less direct expenses . . . b	0				
c	Net income or (loss) from fundraising events . . ▶		0		0	0
9a	Gross income from gaming activities See Part IV, line 19 . a	0				
b	Less direct expenses . . . . b	0				
c	Net income or (loss) from gaming activities . . . ▶		0	0	0	0
10a	Gross sales of inventory, less returns and allowances . a	12,956,423				
b	Less cost of goods sold . . b	6,041,416				
c	Net income or (loss) from sales of inventory . . ▶		6,915,007	6,915,007	0	0
	Miscellaneous Revenue	Business Code				
11a						
b						
c						
d	All other revenue		0	0	0	0
e	**Total.** Add lines 11a–11d . . . . ▶		0			
12	**Total revenue.** See Instructions . . . ▶		155,074,841	114,037,744	1,149,820	26,629,495

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	740,475	740,475		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	0	0		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	226,029	226,029		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	2,354,747	1,362,304	992,443	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	26,289,524	20,038,357	5,464,577	786,590
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,600,425	3,660,390	798,731	141,304
9 Other employee benefits	5,282,223	4,122,897	1,000,359	158,967
10 Payroll taxes	1,846,061	1,455,433	337,639	52,989
a Fees for services (non-employees) Management	0	0	0	0
b Legal	420,828	330,888	89,813	127
c Accounting	132,344	0	132,344	0
d Lobbying	0	0	0	0
e Professional fundraising services *See Part IV, line 17*	116,338			116,338
f Investment management fees	819,345	0	819,345	0
g Other	7,065,869	6,148,303	727,745	189,821
12 Advertising and promotion	799,476	793,035	6,441	0
13 Office expenses	8,432,690	7,154,194	379,599	898,897
14 Information technology	5,034,302	4,282,512	751,790	0
15 Royalties	0	0	0	0
16 Occupancy	3,032,779	2,983,179	49,600	0
17 Travel	3,218,991	2,726,992	411,407	80,592
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	939,199	755,032	181,908	2,259
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	2,695,769	2,594,064	101,705	0
23 Insurance	1,753,849	1,632,633	119,083	2,133
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a Championship - prize money	14,000,000	14,000,000	0	0
b Championships - other expenses	29,263,820	28,990,085	5,960	267,775
c All other expenses	2,715,095	1,692,696	857,011	165,388
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	121,780,178	105,689,498	13,227,500	2,863,180
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		83,518	1	42,941
	2	Savings and temporary cash investments		21,789,732	2	16,439,161
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		2,271,297	4	2,148,134
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		1,365	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L		0	6	0
	7	Notes and loans receivable, net		130,000	7	190,000
	8	Inventories for sale or use		405,125	8	875,544
	9	Prepaid expenses and deferred charges		8,770,056	9	9,045,185
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 51,036,153			
	b	Less accumulated depreciation	10b 30,753,721	22,713,426	10c	20,282,432
	11	Investments—publicly traded securities		189,748,321	11	178,891,809
	12	Investments—other securities See Part IV, line 11		45,187,218	12	72,894,863
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets See Part IV, line 11		907,697	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		292,007,755	16	300,810,069
Liabilities	17	Accounts payable and accrued expenses		14,791,677	17	11,946,229
	18	Grants payable		0	18	0
	19	Deferred revenue		26,610,973	19	24,544,509
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*		0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities Complete Part X of Schedule D		18,926,030	25	27,103,625
	26	**Total liabilities.** Add lines 17 through 25		60,328,680	26	63,594,363
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		231,679,075	27	237,165,509
	28	Temporarily restricted net assets		0	28	0
	29	Permanently restricted net assets		0	29	50,197
		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	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		231,679,075	33	237,215,706
	34	Total liabilities and net assets/fund balances		292,007,755	34	300,810,069

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	155,074,841
2	Total expenses (must equal Part IX, column (A), line 25)	2	121,780,178
3	Revenue less expenses Subtract line 2 from line 1	3	33,294,663
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	231,679,075
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-27,758,032
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	237,215,706

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☑ Both consolidated and separated basis			
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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col (i) of your support? Yes	No	(vi) Is the organization in col (i) organized in the U S ? Yes	No	(vii) Amount of support
Total									

Part II **Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 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)						

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	38,205,157	38,549,596	32,440,107	11,526,265	13,257,782	133,978,907
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	116,710,983	129,142,138	120,302,394	104,249,646	114,037,744	584,442,905
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 **Total.** Add lines 1 through 5	154,916,140	167,691,734	152,742,501	115,775,911	127,295,526	718,421,812
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public Support** (Subtract line 7c from line 6)						718,421,812

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	154,916,140	167,691,734	152,742,501	115,775,911	127,295,526	718,421,812
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,366,359	9,819,836	3,704,079	5,497,524	7,079,866	32,467,664
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	547,834	169,943	345,222	857,714	1,920,713
c Add lines 10a and 10b	6,366,359	10,367,670	3,874,022	5,842,746	7,937,580	34,388,377
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0	0	0	0
13 **Total support** (Add lines 9, 10c, 11 and 12)	161,282,499	178,059,404	156,616,523	121,618,657	135,233,106	752,810,189

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	95 432 %
16	Public support percentage from 2009 Schedule A, Part III, line 15	16	96 02 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17	4 568 %
18	Investment income percentage from **2009** Schedule A, Part III, line 17	18	3 98 %

19a **33 1/3% support tests—2010.** 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 ▶☑

b **33 1/3% support tests—2009.** 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 ▶☐

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID: 10000077
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
James B Hyler Jr Executive Committee Member and President	30	X		X				0	0	0
Glen D Nager Executive Committee Member and Vice President	20	X		X				0	0	0
Thomas J O'Toole Jr Executive Committee Member and Vice President	15	X		X				0	0	0
Geoffrey Y Yang Executive Committee Member and Secretary	10	X		X				0	0	0
Steven R Smyers Executive Committee Member and Treasurer	10	X		X				0	0	0
Christie L Austin Executive Committee Member	10	X						0	0	0
Daniel B Burton Executive Committee Member	10	X						0	0	0
William W Gist IV DDS Executive Committee Member	10	X						0	0	0
William L Katz Executive Committee Member	10	X						0	0	0
Brigid Shanley Lamb Executive Committee Member	10	X						0	0	0
Christopher Liedel Executive Committee Member	10	X						0	0	0
Gene McClure Executive Committee Member	10	X						0	0	0
Edward G Michaels III Executive Committee Member	10	X						0	0	0
Diana M Murphy Executive Committee Member	10	X						0	0	0
James B Williams Executive Committee Member	10	X						0	0	0
Cameron Jay Rains Executive Committee Member and Officer thru 2-2011	1	X		X				0	0	0
John Y Kim Executive Committee Member and Officer thru 2-2011	1	X		X				0	0	0
Pat Kaufman Executive Committee Member thru 2-2011	1	X						0	0	0
Michael Davis Executive Director	40			X				440,529	0	49,312
David Fay Executive Director thru 12-2010	40			X				1,551,675	0	170,611
Pamela Martin Assistant Treasurer and Managing Director of Finance	40			X				280,820	0	77,929
James Noel Assistant Secretary and Chief Legal Officer	40			X				183,366	0	20,278
Michael Butz Senior Managing Director	40				X			426,995	0	111,511
Pete Bevacqua Chief Business Officer thru 4-2011	40				X			372,478	0	41,051
Dick Rugge Senior Technical Director	40					X		439,511	0	172,037

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Jane Swiggett Managing Director, Human Resources	40					X		311,365	0	99,448
Barry Hyde Chief Marketing Officer	40					X		310,739	0	34,343
Kevin O'Connor Senior Director thru 5-2011	40					X		287,062	0	68,388
Reg Jones Senior Director, U S Open	40					X		246,090	0	41,114

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 27,123,534 including grants of $ 688,831) (Revenue $ 9,345,509)

Each year the USGA provides a variety of programs that benefit everyone who plays the game The USGA writes and interprets the rules of golf, and provides seminars and publications to educate golfers about the rules The USGA administers the rules of amateur status in the USA The USGA monitors equipment standards to ensure that skill rather than technology represents the essence of the game The USGA maintains national handicap and course rating systems to enable golfers of varying skill to compete fairly and equitably The USGA supports grassroots golf programs such as junior programs for disadvantaged youth and accessible programs for physically challenged golfers The USGA provides education and information through public service announcements, championship webcasts, internet content, publications and seminars The USGA supports regional golf associations in their local efforts and provides grants to state and regional associations to fund internships to help administer their local programs The USGA maintains a museum dedicated to the game's history The USGA serves as caretaker and steward of the USGA's archive collection

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 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 for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 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
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶________

4 Number of states where property subject to conservation easement is located ▶________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 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.

1a 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

b 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, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ 0

b Assets included in Form 990, Part X ▶ $ 0

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☑ Public exhibition
b ☑ Scholarly research
c ☑ Preservation for future generations
d ☑ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

		(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a	Beginning of year balance	0	0	0		
b	Contributions	50,197	0	0		
c	Investment earnings or losses	0	0	0		
d	Grants or scholarships	0	0	0		
e	Other expenditures for facilities and programs	0	0	0		
f	Administrative expenses	0	0	0		
g	End of year balance	50,197	0	0		

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 0 %

b Permanent endowment ▶ 1 00 %

c Term endowment ▶ 0 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	No
	(i) unrelated organizations	3a(i)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	772,634		772,634
b Buildings	0	43,214,841	25,004,095	18,210,746
c Leasehold improvements	0	0	0	0
d Equipment	0	6,901,103	5,620,579	1,280,524
e Other	0	147,575	129,047	18,528
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				20,282,432

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other		
(A) Equity fund partnership	7,782,615	F
(B) Absolute return hedge fund	10,599,781	F
(C) Absolute return hedge fund	4,456,418	F
(D) Absolute return hedge fund	8,383,501	F
(E) Long/short hedge fund of funds	23,463,944	F
(F) Multi-strategy hedge fund	4,222,954	F
(G) Infrastructure hedge fund	8,329,451	F
(H) Private equity fund of funds	5,656,199	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	72,894,863	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-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, line 15.

(a) Description	(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, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	0
Postretirement benefit obligations,	0
in excess of plan assets	27,103,625
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	27,103,625

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	155,074,841
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	121,780,178
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	33,294,663
4	Net unrealized gains (losses) on investments	4	-17,343,685
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	-10,414,348
9	Total adjustments (net) Add lines 4 - 8	9	-27,758,033
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	5,536,630

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	137,477,705
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	0		
b	Donated services and use of facilities	2b	1,346,521		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIV)	2d	6,126,850		
e	Add lines **2a** through **2d**			2e	7,473,371
3	Subtract line **2e** from line **1**			3	130,004,334
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0		
b	Other (Describe in Part XIV)	4b	25,070,507		
c	Add lines **4a** and **4b**			4c	25,070,507
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	155,074,841

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	128,434,204
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	1,346,521		
b	Prior year adjustments	2b	0		
c	Other losses	2c	0		
d	Other (Describe in Part XIV)	2d	6,126,850		
e	Add lines **2a** through **2d**			2e	7,473,371
3	Subtract line **2e** from line **1**			3	120,960,833
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	819,345		
b	Other (Describe in Part XIV)	4b	0		
c	Add lines **4a** and **4b**			4c	819,345
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	121,780,178

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
SchD_P03_S00_L01	Schedule D, Part III, Line 1	The museum and archives collection includes graphics, books and golf memorabilia The collection is held for public exhibition, education and research No value is assigned to the collection in the statements of financial position
SchD_P03_S00_L04	Schedule D, Part III, Line 4	The USGA maintains a museum dedicated to game's history Additionally, the USGA serves as the caretaker and steward for the USGA's archive collection By collecting, preserving and interpreting the historical developments of the game in the United States, with an emphasis on the USGA and its championships, the museum promotes a greater understanding of golf's cultural significance for a worldwide audience The museum sponsors a rich array of programs designed to educate and inspire the public about the history of golf and the USGA's role in the game's development The museum offers a wide variety of programming to suit audiences of all ages Portions of the archives collection travel across the country to USGA championship sites, member clubs, and national and local museums and libraries Also, a comprehensive website enables photos and videos to be shared with a wide audience
SchD_P05_S00_L04	Schedule D, Part V, Line 4	In 2011, the USGA Foundation ceased to exist Remaining assets and liabilities of the USGA Foundation were accepted by the USGA Included in the assets and liabilities were two permanent endowment funds that had been created as a result of donations received in the 1980's The first endowment is to fund junior golf programs and is the result of a $20,000 donation The donor specified that only earned income should be used The USGA will comply with this restriction by using all earned income to fund junior golf programs in the year the income is earned The second endowment is to fund turf research and is the result of a $30,197 donation The donor specified that only earned income should be used The USGA will comply with this restriction by using all earned income to fund turf research in the year the income is earned
SchD_P07_S00_L00	Schedule D, Part VII	Investments are valued in accordance with FASB Accounting Standards Codification 820, "Fair Value Measurements", which establishes a three level hierarchy for fair value measurements Under this hierarchy, Level 3 investments are defined as those inputs that are unobservable and reflect management's best estimates of what market participants would use as fair value The USGA has determined that its alternative investments, including hedge funds, should be classified as Level 3 investments
SchD_P10_S00_L02	Schedule D, Part X, Line 2	The USGA is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except for any income derived from unrelated business activities Tax of $297 and $0 were paid on unrelated business income in 2011 and 2010, respectively The USGA filed the IRS Federal Form 990 and 990-T, as well as other forms required in various jurisdictions The USGA adopted FASB ASC 740, "Income Taxes", as of December 1, 2009 Under ASC 740, an organization must recognize a liability for an uncertain tax position when it becomes more likely than not that the position will not be sustained The USGA believes there are no material uncertain tax positions and, accordingly, has not recognized any liability for uncertain tax positions
SchD_P11_S00_L04	Schedule D, Part XI, Line 4	On the audited financial statements, unrealized gains (losses) on investments are netted against investment income, realized gains (losses) and investment management fees On the audited financial statements, the net figure is recorded as an increase or (decrease) in net assets
SchD_P11_S00_L08	Schedule D, Part XI, Line 8	Loss on forgiveness of affiliate debt of $2,548,292, partially offset by transfer of assets from affiliate upon dissolution of $109,411 The effect of changes to unfunded postretirement benefit obligations of $7,975,467 On the audited financial statements, these expenses are recorded as an increase or (decrease) in net assets
SchD_P12_S00_L02d	Schedule D, Part XII, Line 2d	$6,041,416 is cost of goods sold, as per Part VIII, line 10b On the audited financial statements these expenses are program service expenses $85,434 is loss on disposal of a server
SchD_P12_S00_L04b	Schedule D, Part XII, Line 4b	Investment income of $5,464,200, as per Part VII, Line 3 And realized gains on sales of investments of $19,606,307 as per Part VIII, Line 7c(i) On the audited financial statements, these revenues are netted against unrealized gains (losses) and investment management fees On the audited financial statements, the net figure is recorded as an increase or (decrease) in net assets
SchD_P13_S00_L02d	Schedule D, Part XIII, Line 2d	$6,041,416 is costs of goods sold, as per Part VIII, line 10b On the audited financial statements these expenses are program service expenses $85,434 is loss on disposal of server

Additional Data

Software ID: 10000077
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990, Schedule D, Part VII - Investments— Other Securities

(a) Description of security or cateory (including name of security)	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Equity fund partnership	7,782,615	F
Absolute return hedge fund	10,599,781	F
Absolute return hedge fund	4,456,418	F
Absolute return hedge fund	8,383,501	F
Long/short hedge fund of funds	23,463,944	F
Multi-strategy hedge fund	4,222,954	F
Infrastructure hedge fund	8,329,451	F
Private equity fund of funds	5,656,199	F

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region/investments in region
	See Add'l Data					
3a	Sub-total					
b	Total from continuation sheets to Part I					
c	**Totals** (add lines 3a and 3b)	0	0			1,061,326

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Part V if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Relief donation to Japan	100,000	Check			
		East Asia and the Pacific	Relief donation to Australia	75,000	Check			
		North America (including Canada and Mexico, but not the United States)	Junior golf	50,000	Check			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 3

3 Enter total number of other organizations or entities . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

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

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	ReturnReference	Explanation
SchF_P01_S00_L02	Schedule F, Part I, Line 2	The USGA provides very few grants to organizations outside the United States Such grants are approved by the Executive Committee, and/or sub-committee Staff monitors the use of the funds to ensure that the grants are spent for proper purposes and are not otherwise diverted from intended use Monitoring may include formal periodic reports from the organization or informal reports, depending on the nature of the grant and the organization it was distributed to
SchF_P01_S00_L03	Schedule F, Part I, Line 3	In addition to the activities listed, the USGA owns investments in the Cayman Islands and in the British Virgin Islands Federal Form TD F 90-22 1 has been filed to report balances in these investment accounts Also, Federal Form 8865 has been filed to report any current distributions to these investment accounts

Additional Data

Software ID: 10000077
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Equipment Standards Forum - travel and meeting expenses	6,694
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Turfgrass Advisory Service - travel	13,966
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Mexican National Golf Course Superintendents Conference - travel	736
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Mexican Golf Federation National Amateur - travel	251
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	World Amateur Team Championship - 2016 site visit - travel	1,302
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Manitoba Turf Conference - travel	1,004
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Ontario Turf Conference - travel	392
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Canadian Golf Course Superintendents Association - travel	1,296
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Quebec Golf Course Superintendents Association seminar - travel	248
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	ISHA Annual conference - travel	2,098
East Asia and the Pacific	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
East Asia and the Pacific	0	0	Program Services	International qualifying for the U S Open - travel, course rental, and other expenses associated with conducting an international qualifying site in Japan	80,444
East Asia and the Pacific	0	0	Program Services	World Amateur Team Championship - 2014 site visit - travel	591
East Asia and the Pacific	0	0	Program Services	Handicap meeting - travel	9,660
East Asia and the Pacific	0	0	Program Services	International broadcast meetings - travel	7,268
East Asia and the Pacific	0	0	Program Services	Course rating seminars - travel	3,501
Europe (including Iceland and Greenland)	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
Europe (including Iceland and Greenland)	0	0	Program Services	Olympic Bid - travel and other expenses associated with request to the IOC to include golf in the 2016 Olympics	367,055
Europe (including Iceland and Greenland)	0	0	Program Services	Official Golf World Rankings - service fee	28,582
Europe (including Iceland and Greenland)	0	0	Program Services	Walker Cup - travel	197,488
Europe (including Iceland and Greenland)	0	0	Program Services	International qualifying for the U S Open - travel, course rental, and other expenses associated with conducting international qualifying in the UK	96,745
Europe (including Iceland and Greenland)	0	0	Program Services	British Open and Women's British Open - travel	45,698
Europe (including Iceland and Greenland)	0	0	Program Services	Joint Rules of Golf Committee meeting - travel	49,201
Europe (including Iceland and Greenland)	0	0	Program Services	Quadrennial Rules Conference - travel	31,982
Europe (including Iceland and Greenland)	0	0	Program Services	Joint Equipment Standards Committee meeting - travel	15,354
Europe (including Iceland and Greenland)	0	0	Program Services	Memorial service - travel	2,409
Europe (including Iceland and Greenland)	0	0	Program Services	World Amateur Team Championship - 2012 site visit - travel	28,968
Europe (including Iceland and Greenland)	0	0	Program Services	World Amateur Golf Rankings - travel	6,378
Europe (including Iceland and Greenland)	0	0	Program Services	International broadcast meetings - travel	20,229
Europe (including Iceland and Greenland)	0	0	Program Services	Corporate Partner meetings with RBS & Rolex - travel	24,714
Middle East and North Africa	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
Russia and the newly independent States	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
Sub-Saharan Africa	0	0	Program Services	Broadcast of USGA championships, including U S Open	0
South America	0	0	Program Services	World Amateur Team Championship - 2016 site visit - travel	17,072

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Thompson Habib and Denison Inc 80 Hayden Avenue Suite 300 Lexington, MA 02421	The USGA Members Program collects dues, a portion of which is recognized as contributions Thompson Habib provides advice only with respect to marketing strategies and the design of membership solicitations for the USGA Members Program		No	0	107,318	-107,318
Dentino Marketing 515 Executive Drive Princeton, NJ 08540	The USGA Members Program collects dues, a portion of which is recognized as contributions Dentino Marketing provides advice only with respect to marketing strategies and the design of membership solicitations for the USGA Members Program		No	0	9,020	-9,020
Total . . . . ▶				0	116,338	-116,338

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

All States

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

			(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1	Gross receipts				
	2	Less Charitable contributions				
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶				
	11	Net income summary Combine lines 3 and 10 in column (d) ▶				

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

			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain

11 Does the organization operate gaming activities with nonmembers? . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	**13a**	
b An outside facility	**13b**	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ____________ and the amount of gaming revenue retained by the third party ▶ $ ____________

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
SchG_P01_S00_L02biv	Schedule G, Part I, Line 2b(iv)	Thompson Habib and Dentino provide advice only for the solicitation of memberships for the USGA Members Program Gross receipts specifically attributable to their advice can not be calculated So no gross receipts have been reported

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed. . . . . ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶ 31

3 Enter total number of other organizations . . . . ▶ 6

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

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

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	The USGA provides grants to junior golf programs located throughout the United States, as well as to golf training facilities and programs to assist physically challenged golfers The USGA provides grants to state and regional associations to finance golf administration internships The USGA provides grants to colleges and universities to finance turfgrass research and environmental research that may benefit golf courses In all cases, staff monitors the use of funds to ensure that the grants are spent for the proper purposes and are not otherwise diverted from intended use Monitoring normally includes formal periodic reports from the organization, detail program progress and use of funds Monitoring can also include informal reports, depending on the nature of the grant and the organization it was distributed to For example, grants to junior golf programs typically require the recipient organization to complete a formal assessment report that includes information about program outcomes, financial compliance, participant statistics, program schedule, instruction provided, and follow-up support Such information is subject to audit, at the USGA's sole discretion In all cases, unspent funds must be returned to the USGA Grants to state and regional associations for golf administration internships typically require the recipient organization to complete a report describing the internship activities and accomplishments, and account for all internship salary payments Additionally, the intern is required to complete an evaluation on their internship responsibilities and confirm the duration of their employment Again, unspent funds must be returned to the USGA Grants to colleges and universities for turfgrass research and environmental research typically require the recipient organization to complete a report describing in detail the results of the research, and account for all funds spent Unspent funds must be returned to the USGA

Additional Data

Return to Form

Software ID: 10000077
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Arkansas State Golf Association3 Eagle Hill Court Suite B Little Rock, AR 72210	71-0470120	501 (c)(3)	10,000				Junior golf
Colorado Golf Association 5990 Greenwood Plaza Blvd Suite 130 Greenwood Village, CO 80111	84-1248840	501 (c)(3)	20,000				Junior golf
Columbia Golf Foundation 105 W Green Meadows Apt 8 Columbia, MO 65203	27-0623644	501 (c)(3)	10,000				Junior golf
Fairway FoundationPO Box 80658 Minneapolis, MN 55408	41-1755540	501 (c)(3)	10,000				Junior golf
First Green Foundation Glendale CC 13440 Main St Bellevue, WA 98005	11-3733316	501 (c)(3)	10,000				Junior golf
Georgia State Golf Association121 Village Parkway Building 3 Marietta, GA 30067	58-1145042	501 (c)(3)	10,000				Junior golf
Golf Coaches Association of America1225 West Main Street Suite 110 Norman, OK 73069	56-1237173	501 (c)(3)	10,000				Junior golf
Gulf Coast Golf Foundation PO Box 1914 Biloxi, MS 39533	20-4250206	501 (c)(3)	10,000				Junior golf
Indiana Golf Foundation Inc PO Box 516 Franklin, IN 46131	35-2145820	501 (c)(3)	10,000				Junior golf
Las Cruces Jr Golf Association Inc1911 San Fernando Drive Las Cruces, NM 88011	27-0349796	501 (c)(3)	20,000				Junior golf
Mongtomery County Revenue Authority101 Monroe Street Suite 410 Rockville, MD 20850	52-0694793	Government Entity	10,000				Junior golf
Nicklaus Childrens Health Care FND Inc1177 US Highway 1 Suite 303 N Palm Beach, FL 33408	57-1154352	501 (c)(3)	10,000				Junior golf

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Northern California GA Foundation3200 Lopez Road Pebble Beach, CA 93953	94-3108575	501 (c)(3)	20,000				Junior golf
Pikes Peak Golf Links103 East Cheyenne Road Colorado Springs, CO 80906	20-8128551	501 (c)(3)	20,000				Junior golf
Pittsburgh Youth Golf Foundation1433 Browning Road Pittsburgh, PA 15206	25-1655014	501 (c)(3)	10,000				Junior golf
Reaching Out For Kids Inc 237 Baxter Avenue Cincinnati, OH 45220	01-0831771	501 (c)(3)	10,000				Junior golf
South Carolina Jr Golf FoundationPO Box 186 Irmo, SC 29063	57-1021847	501 (c)(3)	20,000				Junior golf
Southern California GA Foundation3740 Cahuenga Blvd Studio City, CA 91604	95-3858373	501 (c)(3)	20,000				Junior golf
Tennessee Golf Association Inc400 Franklin Road Franklin, TN 37069	62-1049477	501 (c)(3)	10,000				Junior golf
Utah Section PGA580 West 3300 South Salt Lake City, UT 84115	87-0676350	501 (c)(3)	10,000				Junior golf
Virginia State GA Foundation Inc600 Founders Bridge Blvd Midlothian, VA 23113	54-1870905	501 (c)(3)	20,000				Junior golf
West Virginia Golf FoundationPO Box 2748 Charleston, WV 25330	55-0769677	501 (c)(3)	20,000				Junior golf
Environmental Turf Sciences 11141 Georgia Avenue Suite 208 Wheaton, MD 20902	85-8507775	Commercial Business	9,420				Turfgrass research
Michigan State University Dept of Plant Pathology 102 CIPS East Lansing, MI 48824	38-6005984	501 (c)(3)	32,184				Turfgrass research

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Oklahoma State University Oklahoma State University 368 Ag Hall Stillwater, OK 74078	73-6017987	115 (a)	10,000				Turfgrass research
Oklahoma State University 127 Noble Research Center Stillwater, OK 74078	73-6017987	115 (a)	14,304				Turfgrass research
Oklahoma State University Dept of Horticulture and LA 355B Agricultural Hall Stillwater, OK 74078	73-6017987	115 (a)	10,000				Turfgrass research
Pennsylvania State UniversityPenn State Berks Campus 111 Luerssen Bldg Reading, PA 19610	24-6000376	501 (c)(3)	12,750				Turfgrass research
Rutgers University59 Dudley Road Foran Hall 201B New Brunswick, NJ 08901	22-6001086	501 (c)(3)	43,000				Turfgrass research
University of ArkansasDept of Horticulture 308 Plant Science Bldg Fayetteville, AR 72701	71-6003252	501 (c)(3)	8,050				Turfgrass research
University of California RiversideDept of Botany and Plant Sciences Riverside, CA 92521	95-6006142	501 (c)(3)	17,734				Turfgrass research
University of FloridaPO Box 110620 Building 970 Gainesville, FL 32611	59-6002052	501 (c)(3)	19,488				Turfgrass research
University of Massachusetts Dept of Plant Soil Insect Sciences 12F Stockbridge Hall Amherst, MA 01003	04-3167352	501 (c)(1)	38,444				Turfgrass research
USDA Agricultural Research CenterSoil Drainage Research Unit 580 Woody Hayes Drive Columbus, OH 43210	72-0564834	Federal Agency	30,000				Turfgrass research
North Carolina State UniversityDepartment of Plant Pathology Campus Box 7616 Raleigh, NC 27695	56-6000756	115(a)	10,000				Turfgrass research
Clemson University Deparment of Horticulture PO Box 340375 Clemson, SC 29634	67-6000254	501 (c)(3)	13,000				Turfgrass research

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of Rhode Island Department of Plant Sciences 9 East Alumni Avenue Suite 7 Kingston, RI 02881	05-6000522	501 (c)(3)	10,000				Turfgrass research

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☑ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		No
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is 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-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Michael Davis	(i)	350,666	75,000	14,863	34,491	14,821	489,841	0
	(ii)	0	0	0	0	0	0	0
(2) David Fay	(i)	688,659	20,000	843,016	152,761	17,850	1,722,286	0
	(ii)	0	0	0	0	0	0	0
(3) Pamela Martin	(i)	250,510	15,000	15,310	69,333	8,596	358,749	0
	(ii)	0	0	0	0	0	0	0
(4) James Noel	(i)	173,510	0	9,856	10,769	9,509	203,644	0
	(ii)	0	0	0	0	0	0	0
(5) Michael Butz	(i)	394,665	15,000	17,330	89,750	21,761	538,506	0
	(ii)	0	0	0	0	0	0	0
(6) Pete Bevacqua	(i)	335,960	18,500	18,018	19,290	21,761	413,529	0
	(ii)	0	0	0	0	0	0	0
(7) Dick Rugge	(i)	396,203	20,000	23,308	150,909	21,128	611,548	0
	(ii)	0	0	0	0	0	0	0
(8) Jane Swiggett	(i)	233,477	15,000	62,888	85,782	13,666	410,813	0
	(ii)	0	0	0	0	0	0	0
(9) Kevin O'Connor	(i)	250,510	25,000	11,552	52,719	15,669	355,450	0
	(ii)	0	0	0	0	0	0	0
(10) Barry Hyde	(i)	268,994	25,000	16,745	25,719	8,624	345,082	0
	(ii)	0	0	0	0	0	0	0
(11) Reg Jones	(i)	230,970	15,000	120	20,155	20,959	287,204	0
	(ii)	0	0	0	0	0	0	0
(12)								
(13)								
(14)								
(15)								
(16)								

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

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	(1) The USGA has a written policy regarding use of corporate jet shares Such use is strictly limited to USGA business travel, as per USGA policy, and is subject to Audit Committee review and approval No other first class travel or charter travel is permitted or provided (2) The USGA's expense reimbursement policy excludes reimbursements for health club dues and social club dues However, one special exception to the social club dues restriction was specifically approved by the Executive Committee and/or the Compensation Committee This exception is for a senior staff member and is based on the specific USGA business needs associated with the position held
SchJ_P01_S00_L01b	Schedule J, Part I, Line 1b	(1) The USGA has a written policy regarding use of corporate jet shares The policy is strictly enforced (2) The USGA's expense reimbursement policy excludes reimbursements for health club dues and social club dues However, one special exception to the social club dues restriction was specifically approved by the Executive Committee and/or the Compensation Committee This exception is for a senior staff member and is based on the specific USGA business needs associated with the position held
SchJ_P01_S00_L04	Schedule J, Part I, Line 4	(1) In calendar 2010, the USGA issued compensation defined as per line 4a The compensation paid to Fay is included in other compensation on Schedule J, Part II, Column B (2) In calendar 2010, several people participated in a plan defined as per line 4b This plan provides benefits to certain members of senior managment whose retirement benefits under the pension plan are otherwise subject to certain limitations imposed by the Internal revenue Service Actuarial estimates for Davis, Fay, Martin, Butz, Bevacqua, Rugge, Swiggett, O'Connor, Hyde and Jones are included in deferred compensation on Schedule J, Part II, Column C

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▸Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▸ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
1 Art—Works of art . . .				
2 Art—Historical treasures	X	75	0	n/a
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles .				
7 Boats and planes . . .				
8 Intellectual property . .				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests .				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . .				
15 Real estate—Residential .				
16 Real estate—Commercial				
17 Real estate—Other . .				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
25 Other ▸ (____________)				
26 Other ▸(____________)				
27 Other ▸(____________)				
28 Other ▸ (____________)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . .	29	0

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SchM_P01_S00_L00	Schedule M, Part I	Number of contributions in Part I, lines 1 through 28, does not refer to the number of individual items donated Rather, if a donor provides several items, that is considered one donation Likewise, if a donor provides numerous shares of stock, that is considered one donation
SchM_P01_S00_L31	Schedule M, Part I, Line 31	The USGA has a gift acceptance policy for any item being donated to the USGA Museum The USGA also has a gift acceptance policy for any non-standard contributions to the USGA Procedures include reviews by the Managing Director of Finance before any such contribution can be accepted Where appropriate, the Chief Legal Officer is consulted
SchM_P01_S00_L33	Schedule M, Part I, Line 33	As permitted under SFAS 116, the USGA chooses 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

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Identifier	Return Reference	Explanation
F990_P01_S00_L06	Form 990, Part I, Line 6	The estimate for volunteers represents people who serve on a USGA committee or USGA sub-committee The estimate does not include the thousands of individuals who volunteer their time at USGA championships, and contribute toward the success of those USGA championships

Identifier	Return Reference	Explanation
F990_P03_S00_L02	Form 990, Part III, Line 2	The United States Golf Association Foundation ("USGA Foundation") is an affiliated organization It's mission is to support the United States Golf Association ("USGA") Until the spring of 2011, the USGA Foundation served as caretaker of the USGA's museum and archives collection In the spring of 2011, the USGA Foundation transferred those responsibilities to the USGA, and submitted a Plan of Dissolution to the State of New York, where it was incorporated Upon dissolution, all remaining assets and liabilities of the USGA Foundation were assumed by the USGA It should be noted that the USGA already owned the building which houses the museum And the USGA already owned the archives collection So it was only the responsibility for running the museum and caring for the archives collection that were transferred

Identifier	Return Reference	Explanation
F990_P04_S00_L08	Form 990, Part IV, Line 8	The museum collection, consisting of graphics, books and other golf memorabilia, is owned by the USGA

Identifier	Return Reference	Explanation
F990_P06_S0A_L06	Form 990, Part VI, Section A, Line 6	The USGA is an association of member clubs and courses While application for membership is open to any golf club, golf course or golf training facility, as specified and defined in the USGA By-Laws, voting privileges are limited to member clubs Voting privileges do not extend to member courses or to member golf training facilities Membership applications are reviewed and subject to approval or rejection at the discretion of the Executive Committee Membership is automatically continuous unless interrupted by written resignation or expulsion in accordance with USGA By-Laws Acceptance of membership binds each member to uphold all provisions of the USGA's Certificate of Incorporation, and By-Laws and other rules, to accept and enforce all rules and decisions of the Executive Committee acting within its jurisdiction and to otherwise conduct itself in a manner that furthers the interests of the USGA to promote the best interests and true spirit of the game of golf (The USGA is organized and exists under the Non-Profit Corporation Laws of the State of Delaware The USGA is a non-stock entity)

Identifier	Return Reference	Explanation
F990_P06_S0A_L07a	Form 990, Part VI, Section A, Line 7a	The Executive Committee is the governing body of the USGA The Executive Committee consists of fifteen voting members, including the five officers Each member of the Executive Committee is elected at the annual meeting of the USGA and holds office until the annual meeting next succeeding his or her election and his or her successor is elected and qualified, or until his or her resignation or removal Each member club is entitled to be represented by one voting delegate at the annual meeting of the USGA Duly certified proxies may be voted by voting delegates at the annual meeting of the USGA

Identifier	Return Reference	Explanation
F990_P06_S0B_L11a	Form 990, Part VI, Section B, Line 11a	The Federal Form 990 is compiled by USGA staff After the Managing Director of Finance has thoroughly reviewed the Federal Form 990 and deemed it to be accurate and complete, a copy of the Federal Form 990 is provided to the Executive Director and to all Executive Committee members (all voting Board members) for their review After the Federal Form 990 is reviewed by all Executive Committee members, it is signed by the Assistant Treasurer and submitted to the IRS

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	The USGA requires Executive Committee members and USGA employees to administer their affairs honestly and efficiently, exercising due care, skill and judgement for the benefit of the USGA It is the responsibility of Executive Committee members and USGA employees to make a full disclosure of any personal involvement which might result in a conflict of interest or the appearance of a conflict of interest on their part Such disclosures are submitted to the Audit Committee Chair and/or the Chief Legal Officer for review and consideration as per stated procedures Additionally, once a year, the USGA requires Executive Committee members and USGA employees to review the USGA's conflict of interest policy and submit a statement attesting to their understanding of and compliance with the policy Any conflict of interest or the appearance of a conflict of interest must be included on the submitted statement The Audit Committee reviews the statements and makes any necessary decisions to manage and/or eliminate the conflicts

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	On a periodic basis, the USGA does a thorough review of compensation for the Executive Director, the Managing Director of Finance, and the four Senior Managing Directors This review includes a compensation survey by an independent compensation consultant, and consideration of comparability data obtained from other sources The survey and data are carefully considered by the USGA's Compensation Committee to ensure that compensation is reasonable and appropriate This thorough review was last completed, and documented, in October 2011 In addition, employees of the USGA undergo a thorough evaluation process at the end of each year Performance and goals are carefully reviewed and documented, then discussed with the employee Merit increases and bonus awards are determined based on these evaluations

Identifier	Return Reference	Explanation
F990_P06_S0B_L16b	Form 990, Part VI, Section B, Line 16b	The USGA has a joint ventures policy to ensure that all arrangements are consistent with the organization's tax exempt status under IRC Section 501(c)(3) Specifically, the purpose of the policy is to set forth guidelines to help ensure that arrangements with for-profit entities will not jeopardize the USGA's tax exempt status

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	The USGA makes the follow ing documents available to the public by providing them to GuideStar to post on their w ebsite at w w w guidestar org IRS Letter of Determination, Federal Form 1023, Federal Form 990, Federal Form 990-T, audited financial statements, conflicts of interest policy The USGA also makes its governing documents available to the public "upon request" at its headquarters location in New Jersey, during normal business hours

Identifier	Return Reference	Explanation
F990_P08_S00_L01g	Form 990, Part VIII, Line 1g	As noted on Schedule M, the USGA receives non-cash donations Some non-cash donations are for the museum collection And some non-cash donations are to assist with USGA championships The USGA does not record non-cash donations The USGA does not assign a value to non-cash donations As such, no value is reported on line 1g

Identifier	Return Reference	Explanation
F990_P11_S00_L05	Form 990, Part XI, Line 5	Loss on forgiveness of affiliate debt of $2,548,292, partially offset by transfer of assets from affiliate upon dissolution of $109,411 Effect of changes to unfunded postretirement benefit obligations of $7,975,467 Net unrealized losses on investments of $17,343,685

Identifier	Return Reference	Explanation
SchB_P02_S00_L00	Schedule B, Part II	As noted on Schedule M, the USGA receives non-cash donations Some non-cash donations are for the museum collection And some non-cash donations are to assist with USGA championships The USGA does not record non-cash donations The USGA does not assign a value to non-cash donations As such, no non-cash donations are included on Schedule B

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I **Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(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 Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization Yes	No
(1) The United States Golf Association Foundation Inc 77 Liberty Corner Road Far Hills, NJ 079310708 13-6188356	Promote and conserve golf	NY	501(c)(3)	11	N/A		No

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(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

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to other organization(s)	1b		No
c Gift, grant, or capital contribution from other organization(s)	1c	Yes	
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
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(s)	1k		No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n		No
o Reimbursement paid to other organization for expenses	1o		No
p Reimbursement paid by other organization for expenses	1p		No
q Other transfer of cash or property to other organization(s)	1q	Yes	
r Other transfer of cash or property from other organization(s)	1r	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) The United States Golf Association Foundation Inc	c	4,000	
(2) The United States Golf Association Foundation Inc	q	2,548,292	
(3) The United States Golf Association Foundation Inc	r	109,411	
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

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?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
SchR_P05_S00_L02	Schedule R, Part V, Line 2	In April 2011, The United States Golf Association Foundation, Inc ("USGA Foundation") ceased operations In May 2011, the USGA Foundation submitted a request to the New York State Attorney General's office for approval of its dissolution In June 2011, the members and the Board of Directors of the USGA Foundation approved its dissolution (as set forth in a Plan of Dissolution) and the USGA Executive Committee approved the foregivemeness of debt of $2,548,292 due from the USGA Foundation In October 2011, the USGA Foundation transferred remaining net assets of cash and capital equipment, totaling $109,411, to the USGA In January 2012, the Attorney General approved the Certificate of Dissolution for filing with the Department of State