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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)

OMB No 1545-0047 Open to Public

Department of the Treasury

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

- tr	nternal R		Service	The organ	iization may have	to use a cop	y of this return to s	satisfy state	reportir	ng requi	rement	s.	Inspec	tion` ` `
7	A For	the 20	012 calend	ar year, or tax ye	ear beginning		ал	d ending						
Ē	3 Check	k if cable		forganization COURSE	SUPERINTE	NDENTS	ASSOCIATI	ION	D Er	nployer	identi	ficatio	on number	
	Ad	dress ange		MERICA										
	Na	me ange		usiness As					1		59-6	0874	4226	
	Jlnr	tial urn		and street (or P.C), box if mail is not	delivered to stre	eet address)	Room/suite	E Te	lephone	numb	er		
		rmın-		RESEARCH			,						1-2240	
	An	nended urn		vn, or post office,				<u>.</u>	G Gro	ss receipt	s \$	-	13,035,	,248.
		plica-		ENCE, KS	66049				H(a)	ls this a	group	return	1	
	ре	nding	F Name ar	nd address of pri	ncipal officer J.	RHETT	EVANS		1	for affiliates? Yes X No Are all affiliates included? Yes X No				
_	. ~			501(c)(3))◀ (insert r	10) 4947(a)(1)) or 52	_					
			ot status. L	GCSAA.ORC) (IIIserri	10) [] 4347 (a)(1)) UI 32	If "No," attach a list. (see instructions) H(c) Group exemption number					
				X Corporation				ite of legal don	nicile: DE					
	Part		ummary	AT COMPONENT	Trust	Association	Other -	1 2 100	01101111		1	101 0	to or rogal don	
				e the organization	n'e mission or mo	et eignificant	activities: SEE	SCHED	JLE (Ô				
(T)	. jg	One	eny describ	e trie Organization	11 3 1111331011 01 1110	ost significant	activities.			 -				
2013	Governance	Ch	ack this ho	v lifthe	organization disc	continued its	operations or dispo	osed of moi	e than 2	25% of I	ts net a	assets		
	5 3			ing members of t	=			0000 01 1110	0 1.14.72		3	1		9
				•	•		dy (Part VI, line 1b)				4	+		0
, ee	∞ ∣			of individuals emp				• -	•	-	5	+		94
3	# 6			of volunteers (est			u. (, , , , , o _ a,				6			117
≪ ;	.= ı			d business revent			ne 12		า		7a		-10	,261.
	∢ `	h Net	unrelated	business taxable	income from For	m 990-T line	34RECEIVI	ED.	Ĭ		76			,261.
Eventure of the AUG			- di il dialo d			4 - 1		JU.	Pri	or Year			Current Ye	ear
	" 8	Cor	ntabutions :	and grants (Part \	VIII. line 1h)	9	SEP 0 3 2	2013		680,				,650.
	Revenue 9			ce revenue (Part \		121	20 L	-013 E	11,	145,	869	. 1	11,126,	
₩ ૹ ૼ.	8 10	Inve	estment inc	come (Part VIII. co	olumn (A), lines 3.	4. and 7d)				332,				,538.
	œ 11	Oth	er revenue	(Part VIII column	(A), lines 5, 6d.	8c. 9c. 10c. a	nagden,	UT		109,				-159.
	12	Total	al revenue	- add lines 8 throi	uah 11 (must eau	ıal Part VIII. c	olumn (A), line 12)		12,	267,	555.	. 7	11,880,	,415.
_	13			nılar amounts pai						11,	090.		12,	,570.
	14			to or for members	-		,				0.			0.
	ري 15						ımn (A), lines 5-10)	, [4,8	822,	021.		5,200,	046.
	secuedxii			undraising fees (P							0.	$\cdot \Box$		0.
	<u>8</u>	b Tota	al fundraisii	ng expenses (Par	t IX, column (D), l	line 25)	-	0.	, ,	ئے ج ج	· \{	£ 1,1 1.	L	
1	û ₁₇			es (Part IX, columi					7,0	684,	923	$\cdot \mathbb{T}$	7,335,	,251.
~~				s. Add lines 13-17			A), line 25)		12,	518,	034.	. 1	12,547,	
][3	19	Rev	enue less e	expenses. Subtra	ct line 18 from lin	ne 12			- :	250,	479.	•	-667,	452.
20%	Ses							В	eginning				End of Ye	
មេន	[돌 20	Tota	al assets (F	Part X, line 16)			·			587,			19,557,	
⊕¥	21	Tota	al liabilities	(Part X, line 26)						575 <u>,</u>			8,550,	
~ 2	된 22	Net	assets or f	fund balances Su	ubtract line 21 fro	m line 20		<u> </u>	11,	011,	744.	<u>·</u>	11,007,	<u>,407.</u>
	Part		ignature											
							companying schedul					ny knoי	wledge and be	elief, it is
FF.	ue, cor	rect, ar	nd complete.	Declaration of prep	arer (other than off	icer) is based o	n all information of w	hich prepare	r has any	/ knowled	dge.			
<i>\$</i>														
S s	ign		Signature	of officer						Date				
(/)1	lere			RON E OUF	RY, CFO									
W			Type or p	rint name and title										
•		Prı	nt/Type prep	arer's name		Preparer's	signature	1	Date		Check	\sqcup	PTIN	
P	aid										sett-emplo			
P	repare			► CBIZ ME						Firm's	EIN 🛌	34	4-18742	260
υ	ise Only	/ Firi	m's address	▶ 11440 T			PARKWAY							_
		1		LEAWOOL), KS 662	11				Phone	e no.	<u> 13-</u>	-234-10)00
<u> </u>	lay the	IRS c	discuss this	return with the p	reparer shown a	bove? (see in	structions)						X Yes	No
							separate instruct	ions.					Form 9 9	0 (2012)

232001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response to any question in this Part III	······································	
1 `	Bnefly describe the organization's mission. GCSAA IS DEDICATED TO SERVING ITS MEMBERS, ADVANCING TO AND ENHANCING THE ENJOYMENT, GROWTH AND VITALITY OF THE	HEIR PROFESSI E GAME OF GOL	ON F.
			
2	Did the organization undertake any significant program services during the year which were not listed on		X No
	the prior Form 990 or 990-EZ?	. Can res	ZZ INO
	If "Yes," describe these new services on Schedule O.	yor	X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services if "Yes," describe these changes on Schedule O.	,;Tes	١٨٥ ليما
4	Describe the organization's program service accomplishments for each of its three largest program services, a	as measured by expenses	à.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to ot revenue, if any, for each program service reported.		
	(Code) (Expenses \$ including grants of \$) (Reve	enue \$	
	TO PROVIDE A VARIETY OF SERVICES TO ITS 18,000 MEMBERS		LD ′
	OF GOLF COURSE MANAGEMENT. THESE SERVICES INCLUDE A CO	ONFERENCE & SI	HOW,
	WHICH APPROXIMATELY 15,000 INDIVIDUALS ATTENDED, EDUCAT	rional and	
	INFORMATIONAL PROGRAMS, WHICH HELPED 8,600 MEMBERS THIS	S YEAR, AND 3	,900
	PEOPLE BENEFITED FROM THE IMAGE & CAREER DEVELOPMENT SI	ERVICES.	
			
			
			
4b	(Code) (Expenses \$	enue \$	<u> </u>
-16	(Code		
4c	(Code) (Expenses \$ including grants of \$) (Reve	enue \$	
			
		·	
		-	
4d	Other program services (Describe in Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$		
4e	Total program service expenses ▶		
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?	i	1	
	If "Yes," complete Schedule A	1	<u> </u>	X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	ļ		ļ
	during the tax year? If "Yes," complete Schedule C, Part II	4		
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	X	<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			l
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X.
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X			[a, b]
	as applicable.			فكنست
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			Х
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			Х
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
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			Х
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		- 21
1	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	х	
100				
128	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		Х
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	12.4		
D	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			
	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
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		_X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20ь		
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Part IV Checklist of Required Schedules (continued)

				·
		<u> </u>	Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the			x
00	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	 	<u> </u>
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,	22	$ _{\mathbf{x}}$	
22	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	12		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	1		
	Schedule J	23	X	
242	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	-		
2-14	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary penod 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		
q	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	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		
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		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified			
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions)		uner	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		$\frac{x}{x}$
þ	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28ь		
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,	00-	x	
~~	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c 29		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations?	30		
٥,	If "Yes," complete Schedule N, Part I	31	. [Х
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		Х
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	- 1	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Х	
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		
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		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		,	
	Note. All Form 990 filers are required to complete Schedule O	38	X	
		Form	990 (2012)

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1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 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 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 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)?	Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
1a Earter the number reported in Box 3 of Form 1086. Enter 0.1 not applicable be first the number of Form 90% Clinciduse in Intel. 5 (aft. 0.4 in da applicable c) bit the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming gambling wirmings to prize winness? 2a Enter the number of employees reported on Form W.3. Transmittal of Wage and Tax Statements, filled for the calendar year ending with or within the year covered by this reputation to the fill the sum of lines 12 and 23 eigenter than 250, you may be required tederal employment tax returns? Note: If the sum of lines 12 and 23 eigenter than 250, you may be required to e-file (see instructions). Did the organization have intended business gross income of \$1,000 or more dumpe the year? So If Yes, Thas it filed a Form 950 To this year? If Yes, Provide an explanation in Schedule O If Yes, and the form 950 To this year? If Yes, Provide an explanation in Schedule O If Yes, and the form 950 To the year? If Yes, Provide an explanation in Schedule O If Yes, and the form 950 To the year? If Yes, Provide an explanation in Schedule O A stary time the name of the foregro country (such as a bank account, securities account, or other national Accounts Was the organization aparty to a prohibited tax shelter transaction? See instructions for filing requirements for Form ID F 90-22 1, Report of Foreign Bank and Financial Accounts Was the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not act deductible in Germ 8886+7; Did you have been activated to the organization that it was or is a party to a prohibited tax shelter transaction? If Yes, did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductibles or this development of the year to the prohibited tax are contributions of automation solicit any contribution o		Check if Schedule O contains a response to any question in this Part V			
b Enter the number of Forms W2G included on line to. Enter 6-4 not applicable Ob the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) wirrings to prize womens? 2a Enter the number of employees reported on Form W3, Transmittad Wage and Tax Statements, lifed for the calendar year and and a greater than 250, yournay be required to effect the calendar year and 2 as greater than 250, yournay be required to effect enstructions) 3b Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 4a At any time during the celendar 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 over, or other financial account)? 5a Was the organization aparty to a prohibited tax shelter transaction at any time during the tax year? 5a Was the organization in orbit of the segar in the was or is a party to a prohibited tax shelter transaction? 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 deductable as charabale occritioutions? 6b If Yes, "did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductable as charabale occritioutions? 6c If Yes, "did the organization on clude wheevy solicitation an express statement that such contributions or gifts were not tax deductable as charabale occritioutions? 6c If Yes, "did the organization on clude wheevy solicitation an express statement that such contributions or gifts were not tax deductable as charabale occritioutions? 6c If Yes, "did the organization state and such as a contribution of a partity for goods and services provided to the payor? 7b If Yes," did the organization creaves a proper state of				Yes	No
De the organization comply with backey withholding rules for reportable payments to vendors and reportable gamming gambling) wrinings to prize winness? 2a Either the number of employees reported on Form W3, Transmittal of Wage and Tax Statements, field for the calendar year ending with or within the year covered by this return. 5 If all least one is reported on the 28, did the organization field in Equipment departed in employment tax returns? 6 Note. If the sum of lines 14 and 28 is greater than 250, you may be required to e-file (see instructions) 8 Did the organization have interested business gross incrine of \$1,000 or more dump the year? 5 If Yes, has it filed a Form 990 To for the year? If No. *provide an explanation in Schedule O 6 At any time dumpit 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)? 6 If Yes, *to first the name of the foreign country. Period of the security of a prohibited tax shefer transaction at any time dumpit the tax year? 6 Did any taxabib party northy the organization have an interest in, or a signature or other authority over, a financial account, is organization and the organization and the was or a a party to a privible tax shefer transaction? 6 Did any taxabib party northy the organization have mailly greater than \$100,000, and did the organization solicit any contributions that may receive deductable as charidable contributions? 6 If Yes, *to like the organization nucled with every solicitation are explose statement that such contributions or grifts were not tax deductable? 7 Dig an interest were not tax deductable as charidable contributions under section \$70(c). 8 If Yes, *to did the organization nucled with every solicitation are sproved and services provided to the payor? 9 If Yes, *to did the organization nucled with every solicitation are sproved and services provided to the payor? 9 If Yes,	1a	Enter the Hamber reported in Box of 1 of in 1656. Enter 6 in 165 applicable	*~*		· ` .
gembling) wrinings to prize winners? 2a Effect the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements. 1b (If at least one is reported on he ze, did the organization file all required (educate imployment tax returns?) Note, If the sum of lines 1s and 2a is greater than 250, you may be required to e-file (see instructions) 3b (If the sum of lines 1s and 2a is greater than 250, you may be required to e-file (see instructions) 3b (If Yes, This is filed a Form 990 FT for they serf If "No, "provide an explanation in Schedule 0 4c) If Yes, "note the name of the foreign country (such as a bank account, societies account, or other financial account? 5b (If Yes, "note the name of the foreign country (such as a bank account, societies account, or other financial account? 5c) Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5c) Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5c) Was the organization and the organization file form 8886-17 6c) Did any travable party notify the organization file form 8886-17 6c) Did any travable party notify the organization file form 8886-17 6c) If Yes, "to line Sa or Sb, did the organization file form 8886-17 6c) If Yes, "did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6c) If Yes, "did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6c) If Yes, "did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6c) If Yes, "did the organization receive deductible contributions under section 170(c). 6c) Did the organization receive and symmetri in excess of 35 made party as a contribution of an analyty for goods and services provided? 7c) If Yes, "did the organization received an contribution of case dispose of	b	Enter the humber of Forms w-2d included in line fat Enter -0- it not applicable		į.;-	` ''
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14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b					7.2.7
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	D	ir res, nas it lied a Form 720 to report these payments? If IVO, provide all explanation in Schedule O		990	(2012)

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

	Check if Schedule O contains a response to any question in this Part VI				
Sec	tion 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	9	2.5	sah i
	If there are material differences in voting rights among members of the governing body, or if the governing			\(\text{\tin}\text{\te}\tint{\texi}\\ \text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\}\text{\text{\text{\texi}\text{\text{\texi}\text{\text{\texi}\text{\text{\texi}\text{\texi}\text{\text{\texi}\text{\texi}\tex{\texitit}}\\text{\text{\text{\texi}\text{\texit{\text{\tet	
	body delegated broad authority to an executive committee or similar committee, explain in Schedule 0.		1 9	9	
b	Enter the number of voting members included in line 1a, above, who are independent	1b	0	, °	ليقير کوي ا مع عاسر
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	X	
3	Did the organization delegate control over management duties customarily performed by or under the	e direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?		3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's ass		5		X
6	Did the organization have members or stockholders?		6	Х	
7a		noint one or	- - -		
	more members of the governing body?	point one of	7a	х	
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	tockholdere or	10		
b	persons other than the governing body?	tock lolders, or	7b	х	
0	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	r by the following:	3	1,121	
8		by the following.		X	أهداءً
	The governing body?		8a	X	
	Each committee with authority to act on behalf of the governing body?		8b_		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	ched at the			v
C	organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue Code)	-		
				Yes	No
	Did the organization have local chapters, branches, or affiliates?		10a	X	
ь	If "Yes," did the organization have written policies and procedures governing the activities of such ch	apters, affiliates,		7.7	
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b	X	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before filing the form?	11a	X	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		2 34		[
	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise		12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	es, " describe		[
	ın Schedule O how this was done .		12c	X	
13	Did the organization have a written whistleblower policy?		13	X	
14	Did the organization have a written document retention and destruction policy?		14	Χ	
15	Did the process for determining compensation of the following persons include a review and approva	by independent	1.5		- 1 - 1
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				نست
а	The organization's CEO, Executive Director, or top management official		15a	Х	
b	Other officers or key employees of the organization		15b	Х	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		., 1		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	ent with a		('@`_T	-19
	taxable entity during the year?		16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its participation			200
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	ization's	25 pm "		3
	exempt status with respect to such arrangements?	·	16b		
Sect	ion C. Disclosure				
17	List the states with which a copy of this Form 990 is required to be filed NONE				
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990 T	(Section 501(c)(3)s only)	avaılab	le	
	for public inspection. Indicate how you made these available. Check all that apply.	, , , , , , , , , , , , , , , , , , , ,			
	X Own website Another's website X Upon request Other (explain in	n Schedule O)			
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, cor	•	nd finan	cial	
	statements available to the public during the tax year.		100 PLAN	J-141	
	State the name, physical address, and telephone number of the person who possesses the books an	d records of the organiza	ation 🕨		
	CAMERON E. OURY - 785-841-2240				
	1421 RESEARCH PARK DRIVE, LAWRENCE, KS 66049				
32006 2-10-1			Form	990 (2012)
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Form 990 (2012) 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. 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 (A)	(B)	Doction						(D)	(E)	(F)	
Name and Title	Average	(do	not c	heck	more	than	one	Reportable	Reportable	Estimated amount of	
	hours per week		, unle cer an					compensation from	compensation from related	other	
	(list any	ctor						the	organizations	compensation	
	hours for	al bic				ted		organization	(W-2/1099-MISC)	from the	
	related) aaysr	truste		بيه	suad		(W-2/1099-MISC)	! :	organization and related	
	organizations below	ual fri	lenoi		ploye	regular Jee	l _			organizations	
	line)	Individual trustee or director	institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizationio	
(1) SANFORD G. QUEEN, CGCS	3.00	_	_			-					
PRESIDENT	3.00	Х		X			İ	6,566.	0.	0.	
(2) PATRICK R. FINLEN, CGCS	1.00	<u> </u>									
VICE PRESIDENT	1.00	Х		Х				7,132.	0.	0	
(3) KEITH A. IHMS, CGCS	1.00										
SECRETARY/TREASURER	1.00	Х		Х			L.	5,274.	0.	0 .	
(4) ROBERT M. RANDQUIST, CGCS	1.00									1	
DIRECTOR	0.00	Х						7,006.	0.	0	
(5) JAMES R. FITZROY, CGCS	1.00	l							_		
DIRECTOR	0.00	X	L				L.	17,907.	0.	0	
(6) JOHN J. O'KEEFE, CGCS	1.00									•	
DIRECTOR	1.00	X						3,409.	0.	0	
(7) PETER J. GRASS, CGCS	1.00							4 005			
DIRECTOR	0.00	X					<u> </u>	4,096.	0.	0	
(8) BILL H. MAYNARD, CGCS	1.00							6 050	Λ .		
DIRECTOR	0.00	X	_				_	6,050.	0.	0	
(9) RAFAEL BARAJAS, CGCS	1.00	٠,,						2 212	0.	,	
DIRECTOR	0.00	X						3,213.	V •	0	
(10) DARREN J. DAVIS	1.00	₩.						3,080.	0.	0.	
DIRECTOR	39.00	Λ.	Н					3,000.	0.	<u> </u>	
(11) J. RHETT EVANS	1.00	ļ		х				340,666.	0.	34,722	
CEO (12) RICHARD KONZEM	39.00	-		Δ			<u> </u>	340,000.	-	34,122	
COO	1.00			х			İ	185,996.	0.	39,817	
(13) CAMERON E. OURY	39.00	 		- 41		-		103,330.		33,017	
CFO	1.00			х				157,534.	0.	26,582	
(14) GREG T. LYMAN	40.00	\vdash	Н					23.,332.		20,302	
DIRECTOR ENVIRONMENTAL PROG.	0.00	1				х		141,633.	0.	25,394	
(15) JEFFREY BOLLIG	40.00		Н			 					
SR. DIRECTOR, COMMUNICATIONS	0.00	l				х		103,313.	0.	9,388	
(16) LAMBERT M. TOMELDAN	40.00						\vdash		· · · · · · · · · · · · · · · · · · ·		
DIRECTOR, IT	0.00					х		110,647.	0.	2,302	
]					l				

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232007 12-10-12

Part VII Section A. Officers, Directors, Tru	stees, Key Em	ploy	ees	, an	d H	ighe	st C	Compensated Employe	es (continued)	
(A) Name and title	(B) Average hours per	(do box	not ci	(C Pos heck ss pe	C) sition more erson	than	one h an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer		Highest compensated carly		from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
					_					
							<u> </u>			
1b Sub-total c Total from continuation sheets to Part V	II, Section A					>		1,103,522.	0	. 0.
d Total (add lines 1b and 1c) 2 Total number of individuals (including but in	not limited to th	ose	liste	d al	DOVE	e) wh	o re	1,103,522. eceived more than \$100	,000 of reportable	. 138,205.
Compensation from the organization Did the organization list any former officer	director or tra	ıstor	- ko	v en	nnlo	WAR.	orl	highest compensated e	mplovee on	Yes No
line 1a? If "Yes," complete Schedule J for s 4 For any individual listed on line 1a, is the si	such individual								-	3 X
and related organizations greater than \$15Did any person listed on line 1a receive or	0,000? If "Yes, accrue comper	" <i>coi</i> nsati	<i>nple</i> on fi	te S rom	Sche any	dule unr	J f	or such individual		4 X
rendered to the organization? If "Yes," con Section B. Independent Contractors								<u>.</u>		5 X
Complete this table for your five highest countries the organization. Report compensation for								the organization's tax		
(A) Name and business	address	NC	NE	2			_	(B) Description of s	ervices	(C) Compensation
						<u></u>	_			
							\dashv			
							_			
							\dashv			
2 Total number of independent contractors (=	ot lır	nite	d to		se lis	ted	above) who received in	nore than	
\$100,000 of compensation from the organ	zation 🚩], 2,7.	Form 990 (2012)

OF AMERICA

L.		Check if Schedule O con	tains a response	to any question	in this Part VIII			
·					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Grants	1 :	a Federated campaigns	1a			1.0		
, Gran mount	į į	Membership dues	1b] ~			
s, (Am	(Fundraising events	1c		, , ,		<u>, </u>	
Gifts, ilar Ar	(d Related organizations	1d	477,650		1 1 1 -		
i, č	6	Government grants (contribute	tions) 1e					
Äς	į f	All other contributions, gifts, gran	nts, and					Property Control
the the		similar amounts not included abo	ve 1f				[· · · ·]	
Contributions, and Other Sim	و ا	Noncash contributions included in lines	1a-1f \$				5	
<u>8</u>	ŀ	Total. Add lines 1a-1f			477,650			
	[Business Code		2.31 C		33 (17) 23
e	2 a	CONFERENCE & SHOW		611710	5,825,302.			
ه ڲ	l b	MEMBERSHIP DUES		713910	4,181,177.	4,181,177.		
Sen	c	EDUCATION & INFO.	611710	1,064,755.	1,064,755.			
Program Service Revenue	0	IMAGE & CAREER DEV.		611710	55,152.	55,152.		
P. B.	e							
ፈ	f	All other program service reve	enue					
	l g	Total. Add lines 2a 2f		>	11,126,386.		1 1	1.40 - 1.00
	3	Investment income (including	dividends, intere	est, and				
	l	other similar amounts)		>	239,693.			239,693.
	4	Income from investment of ta	x exempt bond p	oroceeds >				
	5	Royalties		•	78,734.			78,734.
		•	(i) Real	(ii) Personal		1 3 4 3 35 35		
	6 a	Gross rents	337,409.					
	b	Less rental expenses	420,234.					ACT PROPERTY OF THE RES
	c	Rental income or (loss)	-82,825.					
	d	Net rental income or (loss)		>	-82,825.		-10,261.	-72,564.
	l .	Gross amount from sales of	(i) Securities	(II) Other	1 - 1			, , , , , , , , , , , , , , , , , , , ,
		assets other than inventory	768,506.	2,938.	14 7 3 4 7		~_ 4 _{4,}	
	ь	Less cost or other basis				ا ما الله الله الله الله الله الله الله	القراب المراجب أرسا	والمناج يباث يأشكك
	ľ	and sales expenses	731,780.	2,819.				Solve In the second
	c	Gain or (loss)	36,726.	119.	. As C - W			
	d	Net gain or (loss)		•	36,845.			36,845.
e l		Gross income from fundraising	g events (not		* _ * ·		, , ,	
enne		including \$	of			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1. "	
> I		contributions reported on line	1c) See					
Other Re		Part IV, line 18	a		F			
Ĕ	ь	Less: direct expenses	b					
١	c	Net income or (loss) from fund	fraising events					
	9 a	Gross income from gaming ac	tivities. See		4.1	· 新克勒·斯克		
		Part IV, line 19	а	L				
	b	Less direct expenses	. b					الأستأني والمسا
1	С	Net income or (loss) from gam	ing activities					
ı	10 a	Gross sales of inventory, less	returns					
ŀ		and allowances	а				學因為強烈	
ł	ь	Less cost of goods sold	b					
	С	Net income or (loss) from sales	s of inventory	. •				
[Miscellaneous Revenue	e	Business Code	, , , , , , ,	3.44		
	11 a	OTHER INCOME		900099	3,932.	3,932.		
j	b							
	С							
	d	All other revenue						
[e	Total. Add lines 11a-11d		. •	3,932.	3,932.		
	12	Total revenue. See instructions			11,880,415.	11,130,318.	-10,261.	282,708.
232009 12-10-	12							Form 990 (2012)

Form 990 (2012) OF AMERICA Part IX | Statement of Functional Expenses

Sect	ion 501(c)(3) and 501(c)(4) organizations must con			omplete column (A)	
	Check if Schedule O contains a respo		nis Part IX	(c)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the United States. See Part IV, line 21		 	27	7
2	Grants and other assistance to individuals in	12,570.			
	the United States See Part IV, line 22	12,370.	 	ten TEN TEN	
3	Grants and other assistance to governments,				
	organizations, and individuals outside the	ļ			
_	United States See Part IV, lines 15 and 16			14 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	o the second of
4	Benefits paid to or for members			- " i Tenter"	<u> </u>
5	Compensation of current officers, directors,	849,051.	}		
_	trustees, and key employees	049,031.			
6	Compensation not included above, to disqualified			1	
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	3,743,883.			
7	Other salaries and wages	3,743,003.			
8	Pension plan accruals and contributions (include	73,098.	{		
_	section 401(k) and 403(b) employer contributions)	260,901.			
9	Other employee benefits	273,113.	· · · · · · · · · · · · · · · · · · ·		
10	Payroll taxes	273,113.			
11	Fees for services (non-employees):				
a	Management	12,212.			
b	Legal	42,036.			
d	Accounting . Lobbying	73,137.			
e	Professional fundraising services See Part IV, line 17	7072311	Contract of the	Charles and the Contraction of t	
f	Investment management fees	50,000.	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · ·	
ď	Other (If line 11g amount exceeds 10% of line 25,				
9	column (A) amount, list line 11g expenses on Sch O.)	26,445.	İ		
12	Advertising and promotion	585,900.			
13	Office expenses	459,414.			
14	Information technology	267,330.			
15	Royalties				
16	Occupancy	250,426.			
17	Travel	651,166.			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	3,219,891.			
20	Interest	19,558.		 -	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	691,218.			
23	Insurance	221,399.		4	
24	Other expenses, Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	24e amount exceeds 10% of line 25, column (A)				
	amount, list line 24e expenses on Schedule 0.)	352,627.	A 76 Y	SAP AT THE PARTY OF THE PARTY OF	The Part Part of the Control of
a	CAREER DEVELOPMENT	142,096.			· · · · · · · · · · · · · · · · · · ·
b	OTHER EXPENSES MEMBERSHIP	122,825.			
C	PROF. DEVELOPMENT	55,320.			
d		92,251.			
е 25	All other expenses Total functional expenses. Add lines 1 through 24e	12,547,867.	 		
25 26	Joint costs. Complete this line only if the organization				
20	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
					200

Pa	rt X	Balance Sheet			
		Check if Schedule O contains a response to any question in this Part X	r	T	
			(A) Beginning of year	ļ	(B) End of year
	1	Cash - non-interest-bearing .	304 500	1	402 702
	2	Savings and temporary cash investments	391,588.	2	483,723.
	3	Pledges and grants receivable, net	F 2 70 F	3	COC 420
	4	Accounts receivable, net	553,725.	4	625,438.
	5	Loans and other receivables from current and former officers, directors,	the second of th		
		trustees, key employees, and highest compensated employees. Complete	ent end where were with it is	- T -	
		Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under			The street of the same
		section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
		employers and sponsoring organizations of section 501(c)(9) voluntary		. 00.00	
w		employees' beneficiary organizations (see instr). Complete Part II of Sch L	4 217 740	6	1 202 772
Assets	7	Notes and loans receivable, net	4,317,748.	7_	4,303,773.
As	8	Inventones for sale or use	12,852.	8	12,888.
	9	Prepaid expenses and deferred charges	559,151.	9_	844,782.
	10a	Land, buildings, and equipment: cost or other		*****************	
		basis. Complete Part VI of Schedule D 10a 15,751,838.	1.66 2.16 2.56 E. 6.24	ئىسد	6,739,647.
	b	Less accumulated depreciation 10b 9,012,191.	6,255,563.	10c	6,739,047.
	11	Investments - publicly traded securities	6,454,372.	11	42,500.
	12	Investments - other securities. See Part IV, line 11	42,500.	12	42,300.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	18,587,499.	15	19,557,822.
	16	Total assets. Add lines 1 through 15 (must equal line 34)	1,134,356.	16	1,287,038.
i	17	Accounts payable and accrued expenses	1,134,330.	17	1,207,030.
	18	Grants payable	6,441,399.	18	6,939,810.
	19	Deferred revenue	0,441,333.	19	0,000,010.
	20	Tax-exempt bond liabilities		20	
ies	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	S. J. S. L. Strand S.
Liabilities	22	Loans and other payables to current and former officers, directors, trustees,		2 ()	
<u> </u>		key employees, highest compensated employees, and disqualified persons.	الأنزا أمتك مريز براجه أأراء الأواه	22	
_		Complete Part II of Schedule L	0.	23	323,567.
	23	Secured mortgages and notes payable to unrelated third parties		24	320,700.
	24	Unsecured notes and loans payable to unrelated third parties			
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X of		25	
	00	Schedule D Tabel to bilities Add tree 17 through 25	7,575,755.	26	8,550,415.
	26	Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117 (ASC 958), check here X and	gin and to the co		gamming of the grade and
<i>'</i> 0		complete lines 27 through 29, and lines 33 and 34.		2	
Š	27	Unrestricted net assets	11,011,744.	27	11,007,407.
lan	27	Temporarily restricted net assets		28	, , , , , , , , , , , , , , , , , , , ,
B	28 29	Permanently restricted net assets		29	
ומ	29	Organizations that do not follow SFAS 117 (ASC 958), check here			China the Control of
Net Assets or Fund Balances		and complete lines 30 through 34.		racii	
ts c	30	Capital stock or trust principal, or current funds	The way is a second of the sec	30	production and the first the transfer
sse	31	Paid-in or capital surplus, or land, building, or equipment fund		31	· · · · · · · · · · · · · · · · · · ·
ţ Ă	32	Retained earnings, endowment, accumulated income, or other funds		32	
Se	33	Total net assets or fund balances	11,011,744.	33	11,007,407.
	34	Total liabilities and net assets/fund balances	18,587,499.	34	19,557,822.
	, , , ,	Total habilities and first assets/fully balances		 -	Form 990 (2012)

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Pa	rt XI Reconciliation of Net Assets			
	Check if Schedule O contains a response to any question in this Part XI			<u> </u>
1	Total revenue (must equal Part VIII, column (A), line 12)	1 2	11,880 12,547	
2	Total expenses (must equal Part IX, column (A), line 25)	3	-667	,452.
3	Revenue less expenses. Subtract line 2 from line 1	4	11,011	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	5		,115.
5	Net unrealized gains (losses) on investments	6		, = = = :
6	Donated services and use of facilities	7		
7	Investment expenses	8		
8	Prior period adjustments	9		0.
9	Other changes in net assets or fund balances (explain in Schedule O)	-		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,	10	11,007	407.
[Ba	column (B)) rt XII Financial Statements and Reporting			, 10, 0
Га				
	Check if Schedule O contains a response to any question in this Part XII			es No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewe	d on a		<u>}</u>
	separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis		3	
h	Were the organization's financial statements audited by an independent accountant?		2b	X
b	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,	1 	1 2 3 4
	consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis			
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audıt,		
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O	43.2	有學是
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si		iit Sp. Sp.	Ž Ž
	Act and OMB Circular A-133?		3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	ired aud	nt	1
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b	
			Form 9	90 (2012)

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

See separate instructions.

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

➤ Complete if the organization is described below. ➤ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations. Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)). Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to	·	xy Tax), or Form 990-	EZ, Part V, line 35c (Proxy Tax), then
• Section 501(c)(4), (5), or (6) organiza	tions: Complete Part III.	DENTING AGGOGA	TAME ON	Employer identification number
	URSE SUPERINTEN	DENTS ASSOCI	LATION	' '
OF AMER		J	Verie e entire	59-0874226
Part I-A Complete if the org	janization is exempt un	der section build	or is a section	527 Organization.
1 Provide a description of the organiz	ation's direct and indirect polit	ical campaign activities	s in Part IV	. .
2 Political expenditures				▶ \$
3 Volunteer hours		-		
Part I-B Complete if the ord	onination is event un	der section 501/o	1/3/	
(-2 	anization is exempt un	· · · · · · · · · · · · · · · · · · ·	<u> </u>	▶ \$
1 Enter the amount of any excise tax	, ,		·c	S S S S S S S S S S
2 Enter the amount of any excise tax	, ,	~	15	Yes No
3 If the organization incurred a sectio	n 4955 tax, did it tile Form 4/2	u for this year?	• •	Yes No
4a Was a correction made?			•	tes No
b If "Yes," describe in Part IV Part I-C Complete if the org	anization is exempt un	der section 501/c	except section	501(c)(3).
<u> </u>	~ ~~~			▶ \$
1 Enter the amount directly expended				• •
2 Enter the amount of the filing organ	ization's funds contributed to t	other organizations for s	Section 327	▶ \$
exempt function activities	Add to a docado Catallana		•	
3 Total exempt function expenditures	Add lines 1 and 2. Enter here	and on Form 1120-POI	L-,	▶ \$
line 17b			-	Yes No
4 Did the filing organization file Form	•		-141	
5 Enter the names, addresses and en				
made payments For each organizations received that were pro-	tion listed, enter the amount pa	alo from the filling organ	ganization, such as a	separate segregated fund or a
political action committee (PAC) If a				separate segregated fund of a
				from (a) A mount of political
(a) Name	(b) Address	(c) EIN	(d) Amount paid filing organizati	
			funds If none, en	
		•	, i	delivered to a separate
				political organization. If none, enter -0
			 	arrione, enter o.
		İ		
·				
			<u> </u>	
}				
				
				
			1	
				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2012

LHA

Schedule C (Form 990 or 990-EZ) 2012	OF AME	RICA			59-0	874226 Page 2
Part II-A Complete if the or	ganizatio	n is exe	mpt under section	n 501(c)(3) and fi	led Form 5768	- 1 ago 2
(election under sec			•			
			iliated group (and list ii	Part IV each affiliate	d group member's nam	ne, address, EIN.
expenses, and sha					3 - 1	
. — .			nd "limited control" pre	ovisions apply		
					(a) Filing	(b) Affiliated group
	its on Lobby				organization's	totals
(The term "expen	iditures" me	ans amo	unts paid or incurred.)	totals	
1a Total lobbying expenditures to infi	luence public	copinion	(grass roots lobbying)	······		
b Total lobbying expenditures to infl	-	-	· -	•		
c Total lobbying expenditures (add	_		, , , , , , , , , , , , , , , , , , , ,	•		
d Other exempt purpose expenditur		, .				
e Total exempt purpose expenditure		1c and 1	d)	•		
f Lobbying nontaxable amount Ent	,		•	h columns.		
If the amount on line 1e, column (a)			bying nontaxable am			The state of the state of
Not over \$500.000			the amount on line 1e		The state of the s	
Over \$500,000 but not over \$1,00	0000		00 plus 15% of the exc		Leville 1	
Over \$1,000,000 but not over \$1,50			00 plus 10% of the exc			
Over \$1,500,000 but not over \$17			00 plus 5% of the exce			
	,000,000	\$1,000.		SS 0VEI \$1,000,000.		Charles Charles of
Over \$17,000,000		\$1,000,	000			the state of the s
	. 050/ //	. 40			7 3851- 36 1 1	
g Grassroots nontaxable amount (er		-				
h Subtract line 1g from line 1a. If zer	· ·					
i Subtract line 1f from line 1c. If zero	•			=	L	
j If there is an amount other than ze	_	line 1h or	line 1, did the organiz	ation file Form 4/20	Г	¬., —.
reporting section 4911 tax for this						Yes No
10			eraging Period Under	* *	wlata all of the five	
•			ection 501(h) election e instructions for line			
					age 4.)	
<u> </u>	LODDY	ing Expe	nditures During 4-Yea	ar Averaging Period	γ	
Calendar year	(=) 20	100	/E) 2010	(c) 2011	(d) 2012	(e) Total
(or fiscal year beginning in)	(a) 20	109	(b) 2010	(6) 2011	(u) 2012	(e) rotar
			<u> </u>			
On Labbrer and Live						
2a Lobbying nontaxable amount	18108172 170	- 1473 - 24° -	The second of the second second	1	773	
b Lobbying ceiling amount			[三十二][[]][[]][[]			
(150% of line 2a, column(e))	m. 25 25 4		- 1000mm 1 2000年 ま 1	<u> </u>	(* 5256	
~						
c Total lobbying expenditures						
d Occasional managements						
d Grassroots nontaxable amount	7.22 - 12 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		1, 1 1 1 arm (No. 10)	Tust	a popular granger to the	
e Grassroots ceiling amount		塞拉				
(150% of line 2d, column (e))	- 1,5,43,u,,	15	15 1-2 13 GA 1 18 1/4 		1 The state of the	
f Grassroots lobbying expenditures	I		l .		1	

Schedule C (Form 990 or 990-EZ) 2012

Schedule C (Form 990 or 990 EZ) 2012 OF AMERICA 59-087422 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description	(;	a)	(1	0)
of the lobbying activity.	Yes	No	Amo	ount
During the year, did the filing organization attempt to influence foreign, national, state or	7 do			
local legislation, including any attempt to influence public opinion on a legislative matter	3 T - 3	1 1 1	" " " " " " " " " " " " " " " " " " "	
or referendum, through the use of:	,	1. The second		
a Volunteers?				TRANSCON.
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)	?			
c Media advertisements?				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?				
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i Other activities?				
j Total Add lines 1c through 1i	1.79	4 4 4 4 4		
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			1 1 1 1 1 1 1 1 1	[# <u>[</u>]]
b If "Yes," enter the amount of any tax incurred under section 4912	# 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a that they are		
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			- 305 - 3	
Part III-A Complete if the organization is exempt under section 501(c)(4), s	section 501(c)	(5), or se	ction	
501(c)(6).	·		r 	
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		1		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year		3		Х
				ne 3. is
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answ answered "Yes."			t III-A, lir	
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answarsed "Yes." 1 Dues, assessments and similar amounts from members	ered "No," O	R (b) Par	t III-A, lir	
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of	ered "No," O	R (b) Par	t III-A, lir	
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid).	ered "No," O	R (b) Par	t III-A, lir 4,181	177.
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answars answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid). a Current year	ered "No," O	R (b) Par	t III-A, lir 4,181	1,177.
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answars answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year	ered "No," O	1 1 2a	t III-A, lir 4,181 98	1,177. 3,812.
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answars answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year c Total	ered "No," Ol	1 1 2a 2b	4,181 98	3,812.
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501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) duesed in the time of the section 162 of	ered "No," Ol political pes he excess	1 2a 2b 2c	4,181 98	3,812.
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501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Yes." 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues the organization agree to carryover to the reasonable estimate of nondeductible lobbying expenditure next year?	ered "No," Ol political pes he excess	1 2a 2b 2c 3	98 250	3,812.
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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ➤ Attach to Form 990. ➤ See separate instructions. 2012
Copen to Public 7

Name of the organization

GOLF COURSE SUPERINTENDENTS ASSOCIATION

Employer identification number 59-0874226

Б.	OF AMERICA		- Other Cimiles From	- do ou A	33-08/4220	
Pa			or Other Similar Fur	nas or A	CCOunts.Complete if the	
	organization answered "Yes" to Form 990, Part IV, Iin					
		(a) D	onor advised funds	(b) Funds and other accounts	
1	Total number at end of year	L				
2	Aggregate contributions to (during year)			İ		
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 th	ne assets held in donor ac	dvised fun	nds	
	are the organization's property, subject to the organization's					No
6	Did the organization inform all grantees, donors, and donor a	-		he used o		
Ū	for charitable purposes and not for the benefit of the donor of				=	
		or dorior advis	sor, or for any other purpo	ose comen		lo.
Вэ	impermissible private benefit? rt II Conservation Easements. Complete if the organization		word "Vee" to Form 00	O Port IV		<u></u>
Ь				u, Fait IV,	me /.	
1	Purpose(s) of conservation easements held by the organizat					
	Preservation of land for public use (e.g., recreation or	education)			ly important land area	
	Protection of natural habitat		Preservation of a c	certified hi	storic structure	
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a quali	fied conserva	tion contribution in the fo	rm of a co	onservation easement on the last	
	day of the tax year					
					Held at the End of the Tax Ye	ar
а	Total number of conservation easements				2a	
b	Total acreage restricted by conservation easements				2b	
	Number of conservation easements on a certified historic str	ructure includ	ed in (a)		2c	
	Number of conservation easements included in (c) acquired		• •	ucture		
_	listed in the National Register	and, 6, 17, 66,	and not on a motorio out	acta, c	2d	
3	Number of conservation easements modified, transferred, re	lassed exting	wiished or terminated by	the organ	L	
3	_	ileased, extilig	juisiled, or terminated by	tile Organ	ization during the tax	
	year -					
4	Number of states where property subject to conservation ea					
5	Does the organization have a written policy regarding the pe		ing, inspection, nandling	OI		
_	violations, and enforcement of the conservation easements					ю
6	Staff and volunteer hours devoted to monitoring, inspecting,			_		
7	Amount of expenses incurred in monitoring, inspecting, and					
8	Does each conservation easement reported on line 2(d) above	ve satisfy the	requirements of section 1	170(h)(4)(B		
	and section 170(h)(4)(B)(ii)?					ю
9	In Part XIII, describe how the organization reports conservation	ion easement	s in its revenue and expe	nse stater	ment, and balance sheet, and	
	include, if applicable, the text of the footnote to the organiza	tion's financia	I statements that describ	es the org	ganization's accounting for	
	conservation easements.					
Pai	t III Organizations Maintaining Collections o	f Art, Histo	orical Treasures, or	Other S	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 (AS	SC 958), not to	o report in its revenue sta	itement ar	nd balance sheet works of art,	
	historical treasures, or other similar assets held for public ext	hibition, educ	ation, or research in furth	erance of	public service, provide, in Part XII	ı,
	the text of the footnote to its financial statements that descri	bes these ite	ms.			
h	If the organization elected, as permitted under SFAS 116 (AS			ent and b	alance sheet works of art, historic	:al
~	treasures, or other similar assets held for public exhibition, e					
		dddallori, or i	300010111110101010100001	pac 001	ivios, provido trio remetting armee.	
	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 tre			icial gain,	provide	
	the following amounts required to be reported under SFAS 1	16 (ASC 958)	relating to these items.			
а	Revenues included in Form 990, Part VIII, line 1				\$	_
b	Assets included in Form 990, Part X		-	•	> \$	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 232051 12-10-12

Schedule D (Form 990) 2012

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assetsconnues)	Sch	edule D (Form 990) 2012 OF AMER						374226 _{Pag}	je 2
Contect all that apply:	Pa	rt III Organizations Maintaining (Collections of A	rt, Historical Tr	easures, or Oth	ner Simi	lar Asse	ts(continued)	
a Public exhibition d	3.	Using the organization's acquisition, access	ion, and other record	ds, check any of the	following that are a	significant	use of its	collection items	
b Scholarly research e Other reservation for future generations 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 5 During the year, dut the organization solicit or recover 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? Part IVI 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 2 1a Is the organization an agent, fundee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 2 1b IV Yes, "explain the arrangement in Part XIII and complete the following table: C Beginning balance d Additions during the year 1 Ending balance 2 Dother organization include an amount on Form 990, Part X, line 21? b IV Yes, "explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII. Part V: Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10 1a Beginning of year balance 1b Contributions 1a Beginning of year balance 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,000, 20,000, 20,000, 20,000, 20,000, 20,000, 20,000. 20,000, 20,00		(check all that apply):							
c	а	Public exhibition	C		hange programs				
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 5 During the year, did the organization's collection? Fart IVI Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IVI, line 9, or reported an amount on Form 990, Part X, line 21 1a Is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X? 1b Is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X? 1c Beginning balance 1d Additions during the year 1 Ending balance 2a Dot the organization include an amount on Form 990, Part X, line 21? 2b If Yes' Explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10 1a Beginning of year balance 1a Beginning of year balance 1a Beginning of year balance 20 000, 20,000, 20	b	Scholarly research	e	Other					
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to be seld to raise funds rather than to be maintained as part of the organization's collection?	4	Provide a description of the organization's c	ollections and explai	n how they further t	he organization's ex	empt purp	ose in Pa	t XIII.	
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f Ending balance	d	- •			•	<u> </u>			
2a Did the organization include an amount on Form 990, Part X, line 21?	_					—			
Part V Endowment Funds. Complete if the explanation has been provided in Part XIII					•		L	T	
Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10 Table			•		/	•		ן Yes ∟	NO
(a) Current year (b) Pnor year (c) Two years back (d) Three years back (e) Four years back (a) Current year (b) Pnor year (c) Two years back (d) Three years back (e) Four years back (e) Four years back (e) Control 20,000. 20,000.									
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c Net investment earnings, gains, and losses d Grants or scholarships 12,570. 11,090. 5,900. 13,630. 17,670. e Other expenditures for facilities and programs f Administrative expenses g End of year balance 20,000. 20,000. 20,000. 20,000. 20,000. 20,000. Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment ▶ 100.00 % b Permanent endowment ▶ % The percentages in lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by. (i) unrelated organizations (ii) related organizations b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 4 Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land (b) Buildings (c) Lassehold improvements (d) Book value depreciation 1a Land (d) Book value depreciation 597,754.								<u> </u>	
d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 20,000, 20,			12,570.		3,500.		13,030.	17,0	
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b Permanent endowment ▶		· · · · · · · · · · · · · · · · · · ·			iji neid as				
Temporarily restricted endowment ▶		· ·							
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b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 4		•					•		
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e Other 4,847,401. 3,514,885. 1,332,516.		•		1,77				505,42	5 •
		• •	-	4,84			85.	1,332,516	6.
			qual Form 990, Part	X, column (B), line 1				6,739,64	7.

Schedule D (Form 990) 2012

Schedule D (Form 990) 2012 OF AMERICA			59-08/4226 Page 3
Part VII Investments - Other Securities. See (a) Description of security or category (including name of security)	(b) Book value	2. (c) Method (of valuation. Cost or end-of-year market value
	(b) Book value	(c) Welliod c	Validation Cost of Cita of your market value
(1) Financial derivatives (2) Closely-held equity interests		 	
(3) Other			
(A)			
(B)		- 	
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
(1)			
Total. (Col. (b) must equal Form 990, Part X, col. (8) line 12.) ▶			
Part VIII Investments - Program Related. Se	e Form 990, Part X, line 1		
(a) Description of investment type	(b) Book value	(c) Method o	f valuation. Cost or end-of-year market value
(1)		<u> </u>	
(2)			
(3)		<u> </u>	
(4)			
(5)			
(6)		ļ	
(7)			
(8)			
(9)			
(10)	<u> </u>	~ -, >;, * ,	
Total. (Col. (b) must equal Form 990, Part X, col (B) line 13.)		1 '	
Part IX Other Assets. See Form 990, Part X, line	escription		(b) Book value
			(b) Book value
(1)		 -	
(2)			
(3) (4)			
(5)			
(6)			
(7)			
(8)	··· ·		
(9)	· · · · · · · · · · · · · · · · · · ·		
(10)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	15.)		>
Part X Other Liabilities. See Form 990, Part X, III			
(a) Description of liability		(b) Book value	
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
(6)		<u> </u>	
(7)	(
			
(8)			
(8)			
(8) (9) (10) (11)			
(8) (9) (10)			

232053 12-10-12 Schedule D (Form 990) 2012

liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Sche	edule D (Form 990) 2012 OF AMERICA	ID W	SOCIATION	59-	0874226	Page 4
Pai	TXI ₂ Reconciliation of Revenue per Audited Financial Statem	ents V	/ith Revenue per P	Retur.	n	i age i
1.	Total revenue, gains, and other support per audited financial statements			1	15,352,	304.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			ŝ		
а	Net unrealized gains on investments	2a	663,115.			
b	Donated services and use of facilities	2b]-		
С	Recovenes of prior year grants	2c] - '		
d	Other (Describe in Part XIII)	2d	2,858,774.]		
е	Add lines 2a through 2d			2e	3,521,	
3	Subtract line 2e from line 1			3_	11,830,	415.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	50,000.	<u> </u>	1	
b	Other (Describe in Part XIII)	4b			}	
С	Add lines 4a and 4b			4c		000.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)			5	11,880,	415.
Pa	t XII Reconciliation of Expenses per Audited Financial Statem	nents \	Vith Expenses per	Retu		
1	Total expenses and losses per audited financial statements			1	15,282,	985.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			1	1	
а	Donated services and use of facilities	2a			}	
b	Prior year adjustments	2b		اب د		
С	Other losses .	2c		70 C 20		
d	Other (Describe in Part XIII)	2d	2,785,118.	1		
е	Add lines 2a through 2d		-	2e	2,785,	
3	Subtract line 2e from line 1			3	12,497,	867.
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	50,000.			
b	Other (Describe in Part XIII.)	4b				
С	Add lines 4a and 4b			4c		000.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)			5	12,547,	867.
Par	t XIII Supplemental Information					
Comp	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part	III, lines	1a and 4, Part IV, lines 1	b and	2b, Part V, line	l; Part
	e 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to CT V, LINE 4: THE FUNDS SHALL BE PAID AT T				E	
OFF	CICERS OF THE BOARD OF DIRECTORS TO ANY DI	SABL	ED OR DISTRE	SSE	D MEMBER	
WHC	SUFFERS PERSONAL LOSS OR MEDICAL HARDSHI	Р.				
PAR	T X, LINE 2: THE ORGANIZATION HAS ADOPTED	THE	INCOME TAXE	S_T	OPIC OF	
THE	FASB ASC RELATED TO UNCERTAIN TAX POSITI	ONS.	THIS TOPIC	PRE	SCRIBES	A
REC	OGNITION THRESHOLD AND MEASUREMENT ATTRIB	BUTE	FOR THE FINA	NCI.	AL	
STA	TEMENT RECOGNITION AND MEASUREMENT OF A T	'AX P	OSITION TAKE			
				C-L-	dula D./Earm Of	101 0040

Schedule D (Form 990) 2012 OF AMERICA	59-0874226 Page 5
Part XIII Supplemental Information (continued)	
TÒ BE TAKEN IN A TAX RETURN. THE ORGANIZATION DID NOT HAVE	ANY MATERIAL
UNCERTAIN TAX POSITIONS AT DECEMBER 31, 2012 OR 2011.	
PART XI, LINE 2D - OTHER ADJUSTMENTS:	
RELATED ORGANIZATION REVENUE	2,438,540.
RENTAL EXPENSES	420,234.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	2,858,774.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
RENTAL EXPENSES	420,234.
RELATED ORGANIZATION EXPENSES	2,364,884.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	2,785,118.
· · · · · · · · · · · · · · · · · · ·	

SCHEDULE F (Form 990)

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.

2012
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization
GOLF COURSE SUPERINTENDENTS ASSOCIATION

Employer identification number

59-0874226

OF AMERICA				39-06/422	0
Part I General Info	rmation on A	ctivities Ou	tside the United States. Compl	ete if the organization answered "Y	es"
to Form 990, Par					
			ds to substantiate the amount of its gr		
the grantees' eligibility for	or the grants or a	assistance, and	the selection criteria used to award the	e grants or assistance?	Yes No
					-1 - 41
	nbe in Part V the	e organization's	procedures for monitoring the use of it	s grants and other assistance outs	ide the
United States				anadad)	
	1		an be duplicated if additional space is	(e) If activity listed in (d)	(f) Total
(a) Region	(b) Number of offices	(c) Number of employees,	(d) Activities conducted in region (by type) (e.g., fundraising, program	is a program service,	expenditures
	in the region	agents, and independent	services, investments, grants to	describe specific type	for and
	l mane region	contractors	recipients located in the region)	of service(s) in region	investments in region
		in region		CONTINUING EDUCATION	
				PROGRAMS IN CONJUNCTION	
EAST ASIA AND THE				WITH THE ASIA GOLF SHOW	
PACIFIC	0	0	PROGRAM SERVICES	AND CHINA GOLF SHOW	14,858.
					-
		:			
	-				
				- [
				7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
3 a Sub-total	0	0		The state of the s	14,858.
b Total from continuation	_	-			•
sheets to Part I	0	0			<u>0.</u>
c Totals (add lines 3a	,	0			14.858.
200.301	, ()	U	the second secon	ا مقد بسؤد م استواد ا	11.UJU.

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

Schedule F (Form 990) 2012

59-0874226

Page 2

Schedule F (Form 990) 2012 OF AMERICA

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 Part II can be duplicated 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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
						-		

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 Enter total number of other organizations or entities

Schedule F (Form 990) 2012

. Page 3

59-0874226

Schedule F (Form 990) 2012 OF AMERICA 59 2 6 Exercise and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed

ı	ı	ı	1	1	j.	1	I	I	1	ĺ۵
(h) Method of valuation (book, FMV, appraisal, other)										Schedule F (Form 990) 2012
(g) Description of non-cash assistance										Schedi
(f) Amount of non cash assistance										
(e) Manner of cash disbursement										
(d) Amount of cash grant										
c) Number of recipients										
(b) Region										
(a) Type of grant or assistance (b) Region						•				

Sched	lule F (Form 990) 2012 OF AMERICA	59-0874226	Page 4
Part			·
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, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	X 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, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)	Yes	X 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	X 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, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)	Yes	X 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	X No
ε	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	X No

232074 12-10-12 Schedule F (Form 990) 2012

School to Public ဍ Employer identification number 59-0874226 OMB No 1545-0047 (h) Purpose of grant or assistance X Yes 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 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 (g) Description of non-cash assistance (f) Method of valuation (book, FMV, appraisal, other) Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Governments, and Individuals in the United States Grants and Other Assistance to Organizations, (e) Amount of non-cash assistance Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States ▶ Attach to Form 990. recipient that received more than \$5,000. Part II can be duplicated if additional space is needed GOLF COURSE SUPERINTENDENTS ASSOCIATION (d) Amount of cash grant Enter total number of section 501(c)(3) and government organizations listed in the line 1 table (c) IRC section if applicable Enter total number of other organizations listed in the line 1 table Part 123 General Information on Grants and Assistance (p) EIN criteria used to award the grants or assistance? OF AMERICA 1 (a) Name and address of organization or government Name of the organization Department of the Treasury Internal Revenue Service SCHEDULE 1 (Form 990) Part II

29

Schedule I (Form 990) (2012)

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

SUPERINTENDENTS ASSOCIATION GOLF COURSE

Part III

OF AMERICA

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22 Part III can be duplicated if additional space is needed Schedule I (Form 990) (2012)

Page 2

59-0874226

Schedule I (Form 990) (2012) (f) Description of non-cash assistance -Part IV. Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information (e) Method of valuation (book, FMV, appraisal, other) Q O E SOLE POWER FOR MANAGEMENT, DISTRIBUTION, AND DISBURSEMENT OF THE FUNDS EVIDENCE IS RECEIVED THAT THE THE TRUSTEES TO ANY DISABLED THIS TRUST AND SHALL DURING THE PERIOD FOR WHICH THEY ARE APPOINTED HAVE FORM OF GOODWILL ON BEHALF APPLIED TRUSTEES OF ASSISTANCE THAT 0. FMV BE AND THE (d) Amount of non-cash assistance AND 욘 VICE PRESIDENT THE REQUISITE PERCENTAGE OF DUES THE FUND, 12,570. (c) Amount of cash grant SPENT GREATER THAN THE AMOUNT O.F. THIS ASSISTANCE IS A THE FUNDS SHALL BE PAID AT THE DISCRETION OF IN ADVANCE OF PAYMENT, PRESIDENT, (b) Number of TRUSTEES recipients AS THE SHALL ACT 2 (a) Type of grant or assistance COLLECTION OF LINE BEING PROVIDED TO THEM. OR DISTRESSED MEMBER. SECRETARY/TREASURER H ALREADY PART MEDICAL HARDSHIP GRANTS SHALL MAKE MEMBER HAS Н SCHEDULE 232102 12-18-12 THE

GOLF COURSE SUPERINTENDENTS ASSOCIATION 59-0874226 Page 2 Schedule I (Form 990) OF AM Part-IV Supplemental Information OF AMERICA THE ASSOCIATION TO GIVE BACK TO THE GOLF COURSE SUPERINTENDENTS IN NEED AND TO HELP STRENGTHEN THEIR FEELING OF COMMUNITY.

232291 05-01-12

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Part I

Compensation Information

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

Compensated Employees

Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

Attach to Form 990. See separate instructions.

Name of the organization OF AMERICA

Questions Regarding Compensation

GOLF COURSE SUPERINTENDENTS ASSOCIATION

59-0874226

Open to Public Inspection Employer identification number

OMB No 1545-0047

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,		- 5	(a) (c)
	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	1 "	132	
	X Travel for companions Payments for business use of personal residence			
	X Tax indemnification and gross-up payments X Health or social club dues or initiation fees			
	X Discretionary spending account Personal services (e.g., maid, chauffeur, chef)	2-47	- 7	371
			3	5.5
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or	- النور	· " , 2 %	
_	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	`
2	Did the organization require substantiation pnor to reimbursing or allowing expenses incurred by all officers, directors,			
_	trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Х	
	addition, and the open blooding the residence of the second secon	1. F. T.	. ~ <u>.</u>	7 55
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's		13	
•	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to		, (i-,	, . ,
	establish compensation of the CEO/Executive Director, but explain in Part III.		5 -50	
	X Compensation committee X Written employment contract		- 15,	
	X Independent compensation consultant X Compensation survey or study	17.7	- 131	4,774.3
	X Form 990 of other organizations X Approval by the board or compensation committee	, " _A & 5		6,55
	- Tom 550 of other organizations		`. ; -	1
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing	1		1
•	organization or a related organization.		J. 3.	4
2	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		Х
C	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	177	- 7	7 3
	Tes to any of fines 44-6, list the persons and provide the applicable affective for saon kerning at the	1,5	1.5	
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.	3, 4, 2,		
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	1 , 1		
9	contingent on the revenues of:		"نان،	3 53
а	The organization?	5a	1,122,22	
_	Any related organization?	5b		
_	If "Yes" to line 5a or 5b, describe in Part III.	1.	1	180
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	美	1.5	167
J	contingent on the net earnings of	,	[137.	" 3 T
2	The organization?	6a		المحاسات ا
	Any related organization?	6b		
U	If "Yes" to line 6a or 6b, describe in Part III.	500	J. 300	vál. 1
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments	en collère a	te se tracte	n it colon and
•	not described in lines 5 and 6? If "Yes," describe in Part III	7	ļ	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
J	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	1	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in	Ť		
3	Requisitions section 53 4958-6(c)?	9		
	DECHROUGE SECTION DO SECTION (

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

Schedule J (Form 990) 2012

Page 2

OF AMERICA

Schedule J (Form 990) 2012

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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W-	V-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	reported as deferred in prior Form 990
(1) J. RHETT EVANS	3	281,576.	27,500.	31,590.	13,38	21,33	375,388.	0
CEO	Ξ		0	1 1		1 1		0
(2) RICHARD KONZEM	ε	165,266.	0	20,730.	22,50	17,31	225,81	
000	(11)	1 1	0					0
(3) CAMERON E. OURY	(1)	139,487.	750.	17,29	6,22	20,35	184,11	
CFO	(iii)		0	l i				
(4) GREG T. LYMAN	(:)	131,365.	3,759.	6,509.	16,718.	19'8	167,027.	
DIRECTOR, ENVIRONMENTAL PROG.	(ii)	0	0	0	0	•0	0	0
	Ξ							
	(ii)							
	(1)							
	(ii)							
	3							
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1	(11)							
				(Sched	Schedule J (Form 990) 2012

, Page 3

59-0874226

Schedule J (Form 990) 2012 OF AMERICA Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A: TRAVEL FOR COMPANIONS:

OF DIRECTORS BOARD THE TRAVEL FOR COMPANIONS FOR GCSAA PAYS FOR THE

Ö TAXABLE INCOME AS REPORTED SH RHETT EVANS WHICH AND J RICHARD KONZEM,

THEIR W-2S OR 1099S

TAX INDEMNIFICATION AND GROSS UP PAYMENTS:

BOARD THE FOR PAYMENTS UP GROSS INDEMNIFICATION AND TAX FOR PAYS GCSAA THE

AS REPORTED SH WHICH EVANS J RHETT AND DIRECTORS, RICHARD KONZEM,

TAXABLE INCOME ON THEIR W-2S OR 1099S.

HEALTH AND SOCIAL CLUB DUES:

RHETT Ь OF. THE NAME Z COUNTRY CLUB THE ALVAMAR OĽ FOR DUES GCSAA PAYS

FOR KONZEM USED RICHARD OF THE NAME ΝI CLUB THE LAWRENCE COUNTRY AND EVANS,

SAME PURPOSE. THE STAFF FOR GCSAA THE ΒY USED BE CAN BUSINESS MEETINGS AND

DISCRETIONARY SPENDING ACCOUNT:

THE GCSAA PAYS FOR DISCRETIONARY SPENDING ACCOUNTS FOR THE BOARD OF

10998. THEIR NO TAXABLE INCOME AS REPORTED SH WHICH DIRECTORS

SCHEDULE L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

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

OMB No 1545-0047

2012

Open To Public Inspection

Name of the organization

GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA

Employer identification number

		or murki									,, 12	20		
Part I	Excess Bene	efit Transac	ctions (section 5	01(c)(3) and	section 501(c)(4) org	ganız	zations only).						
	Complete if the	organization ar	nswered "Yes" on	Form	990. P	art IV, line 25a or 25	b. o	r Form 990-EZ, F	art V,	line 4	0b.			
1) Relationship bet									(d)	Corre	cted?
' (a) Na	me of disqualified p	person (•		•	(c) D	escription of trar	nsactio	n				
——			person and o	rganiz	ation							 '	es	No
		.	_											
	·									_		1		
												+	_	
												+	-+	
														
2 Enter	the amount of tax	incurred by the	e organization man	nagers	or dis	qualified persons du	ırıng	the year under						
section	on 4958									▶ \$				
3 Enter	the amount of tax,	if any, on line	2, above, reimburs	ed by	the or	ganization				▶ \$				
Part II	Loans to and	d/or From l	nterested Per	sons	5.									
	Complete if the	organization an	swered "Vec" on I	Form (000.F7	, Part V, line 38a or l	Form	n 990 Part IV lin	e 26.	or if th	ne oraș	nizati	on	
						, rait v, iiie ooa ori	011	11 330, 1 211 17, 111	ic 20,	01 11 11	ie orga	ıınzatı	JI I	
		(b) Relationsh	90, Part X, line 5, 6		an to or			· · · · · · · · · · · · · · · · · · ·		. 	V6\ Ani	roved	412.144	
	a) Name of	with	· [(c) Purpose	fror	n the	(e) Original principal amount	(f	f) Balance due		ln 	(h) Api	ard or	(i) W agree	rmen Ctaem
inter	ested person	organization	of loan	organ	zation?	i piiriciparamount	1		defa	iuit?	comm	ittee?	ayree	ment,
		1	}	То	From		l		Yes	No	Yes	No	Yes	No
		 												
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Total	Canada au An	olekania D		4-		<u>▶ \$</u>			: 1 ³⁴ .	<u> </u>		- 1/2	1	
Part III	Grants or As	sistance B	enefiting Inter	este	a Pei	rsons.								
	Complete if the c	organization an	swered "Yes" on f	orm 9	990, Pa	art IV, line 27.								
(a) N	ame of interested p	person	(b) Relationship	betwe	en	(c) Amount of		(d) Type	of				ose of	
			interested pers	on an		assistance		assistan	ce		a	essista	ance	
		1	the organiza	tion						- 1				
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Schedule L (Form 990 or 990-EZ) 2012

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz rever	ation'
				Yes	No.
SEE PART V		0.		ļ	Х
				 	
				ļ	
				ļ	
Part V Supplemental Information			<u> </u>		
· · ·	onal information for responses to questions	on Schedule L (see	instructions).		
		,			
SCHEDULE L, PART IV					
BUSINESS TRANSACTIONS IN	VOLVING INTERESTED PER	SONS			
					
(A) GCSAA COMMUNICATIONS	, INC.				
(B) SANFORD G. QUEEN, PA	TRICK R. FINLEN, KEITH	A. IHMS,	ROBERT M.		
RANDQUIST, JAMES R. FITZ	DOV TOWN T O'KEFFF	ב ד. משיישם	RACC RTT.T.	н	
CANDQUIST, DARES R. FITZ	ROI, BOIN B. O REEFE,	FEILK O. G	ICHOO, DIDI	11.	
MAYNARD, RAFAEL BARAJAS,	DARREN J DAVIS, J. RH	ETT EVANS,	CAMERON E.		
OURY, AND RICHARD KONZEM	CEDITE NO OFFICEDO AN	ጉ ስፐ₽፱ሮሞለ₽	C OF CCCAA		
JOKI, AND KICHARD KONZEM	, SERVE AS OFFICERS AN	D DIRECTOR	D OF GCDAA		
COMMUNICATIONS INC. AND	GOLF COURSE SUPERINTEN	DENTS ASSO	CIATION OF		
AMEDICA			-		
AMERICA.			·····		
/ (a / b) d = 0 = 2 4 b c x x b x	100 000 TYPERESE FOR Y	0337 644 1	C7 DENTEST O	-	
(C/D) \$78,734 ROYALTY, \$	108,082 INTEREST FOR L	OAN, \$44,1	6 / RENTAL U	r .	
REAL ESTATE, \$218,292 IN	DIRECT SERVICES.				
			·		
					
			···		

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Debartment of the Treasury Internal Revenue Service

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

OMB No 1545-0047 Open to Public Inspection

Name of the organization

GOLF COURSE SUPERINTENDENTS ASSOCIATION

Employer identification number

59-0874226 OF AMERICA FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: TO PROVIDE SERVICES TO ITS MEMBERS IN THE FIELD OF GOLF COURSE MANAGEMENT THROUGH CONFERENCES & SHOWS, COMMUNICATIONS, EDUCATION, TOURNAMENTS AND GOVERNMENT RELATIONS. FORM 990, PART VI, SECTION A, LINE 2: ROBERT M. RANDQUIST, SANFORD G. QUEEN, PATRICK R. FINLEN, KEITH A. IHMS, J. RHETT EVANS, CAMERON E. OURY, AND RICHARD KONZEM HAVE BUSINESS RELATIONSHIPS. THEY SERVE AS AN OFFICER OR INC. DIRECTOR OF BOTH GCSAA AND GCSAA COMMUNICATION, JOHN J. O'KEEFE PETER J. GRASS, BILL H. MAYNARD, DARREN DAVIS, AND RAFAEL BARAJAS ALSO SERVE AS DIRECTORS OF BOTH GCSAA AND GCSAA COMMUNICATIONS INC. FORM 990, PART VI, SECTION A, LINE 6: CLASS A GOLF COURSE SUPERINTENDENT (A) TO QUALIFY FOR CLASS A MEMBERSHIP, AN APPLICANT SHALL HAVE, AT THE TIME OF APPLICATION FOR MEMBERSHIP, AT LEAST THREE (3) YEARS OF EXPERIENCE AS A GOLF COURSE SUPERINTENDENT, BE EMPLOYED IN SUCH CAPACITY AND COMPLY WITH ALL ADDITIONAL QUALIFICATIONS ADOPTED BY THE MEMBERSHIP. SUPERINTENDENT MEMBER (SM) TO QUALIFY FOR SUPERINTENDENT MEMBER MEMBERSHIP, AN APPLICANT SHALL, TIME OF APPLICATION, BE EMPLOYED AS A GOLF COURSE SUPERINTENDENT AND DOES NOT MEET THE ADDITIONAL QUALIFICATIONS FOR CLASS A MEMBERSHIP. SUPERINTENDENT MEMBERS SHALL HAVE ALL THE PRIVILEGES OF THE ASSOCIATION,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 232211 01-04-13

Schedule O (Form 990 or 990-EZ) (2012)

EXCEPT THAT OF HOLDING OFFICE.

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INTERNATIONAL SUPERINTENDENT MEMBER (ISM)

TO QUALIFY FOR INTERNATIONAL SUPERINTENDENT MEMBERSHIP, AN APPLICANT SHALL
BE EMPLOYED OUTSIDE OF THE UNITED STATES AS A SUPERINTENDENT OR HEAD
GREENKEEPER AND BE A MEMBER OF HIS/HER OWN INTERNATIONAL ASSOCIATION AT
THE TIME OF APPLICATION FOR MEMBERSHIP. INTERNATIONAL SUPERINTENDENT
MEMBERS SHALL HAVE ALL THE PRIVILEGES OF THE ASSOCIATION, EXCEPT THOSE OF
VOTING AND HOLDING OFFICE. SERVICES AND BENEFITS PROVIDED TO INTERNATIONAL
SUPERINTENDENT MEMBERS ARE OUTLINED IN THE STANDING RULES FOR MEMBERSHIP.

ASSISTANT GOLF COURSE SUPERINTENDENT (CLASS C)

TO QUALIFY FOR ASSISTANT SUPERINTENDENT MEMBERSHIP, AN APPLICANT SHALL BE,
AT THE TIME OF APPLICATION FOR MEMBERSHIP, AN ASSISTANT TO A GOLF COURSE
SUPERINTENDENT, AND SHALL BE PRESENTLY EMPLOYED IN SUCH CAPACITY. CLASS C
MEMBERS SHALL HAVE ALL THE PRIVILEGES OF THE ASSOCIATION, EXCEPT THOSE OF
VOTING AND HOLDING OFFICE.

LIFE MEMBER (CLASS AA)

TO QUALIFY FOR LIFE MEMBERSHIP, ONE MUST HAVE RETIRED AS A GOLF COURSE SUPERINTENDENT OR ASSISTANT GOLF COURSE SUPERINTENDENT AND HAVE BEEN A GOLF COURSE SUPERINTENDENT MEMBER OF GCSAA FOR 25 YEARS OF WHICH A MINIMUM OF 20 YEARS HAS BEEN AS A GOLF COURSE SUPERINTENDENT. A LIFE MEMBER SHALL HAVE ALL THE RIGHTS AND PRIVILEGES OF THE ASSOCIATION EXCEPT THAT OF HOLDING OFFICE.

CLASS A - RETIRED

TO QUALIFY FOR CLASS A - RETIRED STATUS, ONE MUST NOT BE CURRENTLY EMPLOYED AS A GOLF COURSE SUPERINTENDENT AND HAVE A MINIMUM OF FIVE YEARS OF SERVICE

AS A CLASS A GOLF COURSE SUPERINTENDENT MEMBER. THE YEARS OF SERVICE AS A

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Employer identification number 59-0874226

GCSAA MEMBER WHEN COMBINED WITH THE MEMBER'S AGE MUST EQUAL OR EXCEED 75
YEARS. THIS MEMBER SHALL HAVE ALL THE PRIVILEGES OF THE ASSOCIATION
AFFORDED THAT CLASSIFICATION, WITH THE EXCEPTION OF HOLDING OFFICE.

AFFILIATE (AF)

TO QUALIFY FOR AFFILIATE MEMBERSHIP, AN APPLICANT MUST BE AN INDIVIDUAL,
BUSINESS FIRM OR GOVERNMENTAL BODY INTERESTED IN GOLF COURSE MANAGEMENT
AND/OR IN THE GROWING OR PRODUCTION OF FINE TURFGRASS, EITHER INDIVIDUALLY
OR THROUGH EMPLOYMENT BY, OR OTHER AFFILIATION WITH, A COMPANY,
PROPRIETORSHIP OR ASSOCIATION, AND WHO DOES NOT QUALIFY FOR MEMBERSHIP IN
ANOTHER CLASS. AFFILIATE MEMBERS SHALL HAVE SUCH PRIVILEGES OF THE
ASSOCIATION AS THE BOARD OF DIRECTORS MAY SPECIFY BY STANDING RULES, EXCEPT
THOSE OF VOTING AND HOLDING OFFICE.

ASSOCIATE MEMBER (AS)

TO QUALIFY FOR ASSOCIATE MEMBERSHIP, AN APPLICANT MUST BE EMPLOYED AT A
GOLF COURSE AND DOES NOT QUALIFY FOR MEMBERSHIP UNDER THE CLASS A,
SUPERINTENDENT MEMBER OR CLASS C BYLAWS DEFINITION. ASSOCIATE MEMBERS SHALL
HAVE SUCH PRIVILEGES OF THE ASSOCIATION AS THE BOARD OF DIRECTORS MAY
SPECIFY BY STANDING RULES, EXCEPT THOSE OF VOTING AND HOLDING OFFICE.

EDUCATOR (CLASS E)

TO QUALIFY FOR EDUCATOR MEMBERSHIP, AN APPLICANT MUST BE AN EDUCATOR OR

EXTENSION OFFICER. CLASS E MEMBERS SHALL HAVE SUCH PRIVILEGES OF THE

ASSOCIATION AS THE BOARD OF DIRECTORS MAY SPECIFY BY STANDING RULES, EXCEPT

THOSE OF VOTING AND HOLDING OFFICE.

INACTIVE

Employer identification number 59-0874226

AN INACTIVE MEMBER IS AN INDIVIDUAL WHO, BY REASON OF UNEMPLOYMENT, ILLNESS OR OTHER ADVERSE CIRCUMSTANCES, HAS BEEN PLACED IN THIS CLASS UPON HIS OR HER APPLICATION. THE BOARD OF DIRECTORS SHALL HAVE THE AUTHORITY TO ACT ON SUCH APPLICATION AND TO PLACE A MEMBER ON INACTIVE STATUS SUBJECT TO TERMS AND CONDITIONS AS THE BOARD OF DIRECTORS MAY SPECIFY BY STANDING RULES.

STUDENT (S)

TO QUALIFY FOR STUDENT MEMBERSHIP, AN APPLICANT MUST BE A FULL-TIME

TURFGRASS STUDENT ENROLLED IN A FORMAL COURSE OF EDUCATION, OR HAVE

COMPLETED HIS OR HER FORMAL EDUCATION LESS THAN ONE (1) YEAR PRIOR TO THE

DATE OF APPLICATION FOR MEMBERSHIP AND HAVE NOT BECOME EMPLOYED AT A GOLF

COURSE. STUDENT MEMBERS SHALL HAVE SUCH PRIVILEGES OF THE ASSOCIATION AS

THE BOARD OF DIRECTORS MAY SPECIFY BY STANDING RULES, EXCEPT THOSE OF

VOTING AND HOLDING OFFICE.

RETIRED (RT)

TO QUALIFY FOR RETIRED MEMBERSHIP, ONE MUST BE RETIRED AND NO LONGER

SEEKING EMPLOYMENT WITHIN THE SCOPE OF ACTIVITIES OF ANY MEMBERSHIP CLASS

OF THE ASSOCIATION. AN APPLICANT MAY APPLY TO THE BOARD OF DIRECTORS IN

WRITING FOR RETIRED MEMBERSHIP, THE ANNUAL DUES FOR WHICH SHALL BE SET BY

THE BOARD OF DIRECTORS BUT SHALL NOT EXCEED HALF THE AMOUNT PAID FOR THE

CLASSIFICATION IN WHICH THE MEMBER RETIRES. THERE ARE TWO OPTIONS FOR

RETIREMENT:

(1) ANY MEMBER REACHING AGE FIFTY-FIVE (55), MAY RETIRE AND SHALL HAVE ALL THE PRIVILEGES OF THE ASSOCIATION AFFORDED THE MEMBER IN HIS OR HER

IMMEDIATE PREVIOUS CLASSIFICATION, WITH THE EXCEPTION OF HOLDING OFFICE; OR

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MANDATORY RECLASSIFICATION

ALL MEMBERS, UPON RENEWAL OF THEIR ANNUAL MEMBERSHIP, MUST CLEARLY STATE

THEIR CURRENT EMPLOYMENT STATUS. THIS STATEMENT OF EMPLOYMENT STATUS SHALL

BE BASED UPON THE ASSOCIATION'S OFFICIALLY ACCEPTED JOB TITLES AND GOLF

COURSE ORGANIZATION CHART, OR OTHER COMMONLY ACCEPTED LISTINGS OF JOB

TITLES.

FORM 990, PART VI, SECTION A, LINE 7A: MEMBER TYPES WITH VOTING RIGHTS ARE

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CLASS AA, A, SUPERINTENDENT OR RETIRED A. THEY HAVE THE OPPORTUNITY TO

VOTE AS AN INDIVIDUAL, PROXY OR BE REPRESENTED BY THEIR CHAPTER DELEGATE.

FORM 990, PART VI, SECTION A, LINE 7B: ACCORDING TO CORPORATE BYLAWS, ISSUES OR PROCEDURES THAT REQUIRE MEMBERSHIP APPROVAL ARE:

- (A) SETTING OF DUES AMOUNT FOR CLASS A, SM & C MEMBERS.
- (B) SETTING OF QUALIFICATIONS FOR CLASS A MEMBERSHIP.
- (C) AMENDMENTS TO THE ARTICLES OF INCORPORATION AND THE BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11: AN INDEPENDENT ACCOUNTING FIRM
PREPARES AND REVIEWS THE FORM 990. THE FORM 990 IS THEN REVIEWED BY THE
ORGANIZATION'S OFFICERS AND ACCOUNTING PERSONNEL. ANY QUESTIONS AND
CONCERNS THE ORGANIZATION'S OFFICERS AND ACCOUNTING PERSONNEL HAVE ARE
ADDRESSED AND ALL NECESSARY CHANGES ARE MADE. THE FINAL FORM 990, WITH ALL
REQUIRED SCHEDULES, IS THEN PROVIDED TO ALL VOTING MEMBERS OF THE BOARD
PRIOR TO FILING THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C: AT THE TIME OF HIRE (OR ELECTION IN THE CASE OF A BOARD MEMBER), THE STAFF AND THE BOARD OF DIRECTORS ARE PROVIDED A COPY OF THE CONFLICT OF INTEREST POLICY. THIS POLICY IS IN THE NEW HIRE HANDBOOK AND IS PART OF THE RESPONSIBILITIES OF THE BOARD OF DIRECTORS. EACH MEMBER OF THE BOARD OF DIRECTORS AND OFFICERS SHALL DISCLOSE FULLY AND FRANKLY, ANY AND ALL, ACTUAL OR POTENTIAL CONFLICTS OR DUALITY OF INTEREST OR RESPONSIBILITY, WHETHER INDIVIDUAL, PERSONAL OR BUSINESS RELATED. IF A CONFLICT ARISES WITHIN THE BOARD, THE DISCLOSING INDIVIDUAL SHALL NEITHER VOTE NOR ENDEAVOR TO INFLUENCE CORPORATE ACTION. THE AFFECTED INDIVIDUAL SHALL LEAVE THE BOARDROOM WHILE THE MATTER IS DISCUSSED AND A VOTE, IF ANY, SHALL BE RECORDED IN THE MINUTES OF THE BOARD

DISCUSSED AND A VOTE, IF ANY, SHALL BE RECORDED IN THE MINUTES OF THE BOARD
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Name of the organization GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA	Employer identification number 59-0874226
OR ITS COMMITTEE.	, 35 00.1220
FORM 990, PART VI, SECTION B, LINE 15: IN 2011, GCSAA COM	IPLETED A MARKET
ANALYSIS AND ADJUSTED THE SALARY STRUCTURE AS A RESULT. T	THE SALARIES OF ALL
EMPLOYEES OF THE ORGANIZATION WERE REVIEWED AND ADJUSTED	ACCORDING TO AN
ANNUAL MERIT PROCESS WITHIN THE FRAMEWORK OF THE NEW SALA	RY STRUCTURE. A
COMPREHENSIVE SALARY REVIEW IS SCHEDULED FOR 2013 AS PART	OF A FORMAL HR
AUDIT THAT WILL BE PERFORMED BY AN INDEPENDENT PARTY.	The state of the s
FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCU	MENTS AND THE
YEAR-END FINANCIAL STATEMENTS ARE MADE AVAILABLE ON THE W	WW.GCSAA.ORG
WEBSITE. THE CONFLICT OF INTEREST STATEMENT IS PROVIDED	UPON REQUEST.
•	

Department of the Treasury Internal Revenue Service SCHEDULE R (Form 990)

Name of the organization

Related Organizations and Unrelated Partnerships

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

GOLF COURSE SUPERINTENDENTS ASSOCIATION

2012 . Open to Pubilic · · · Inspection ·

OMB No 1545-0047

Employer identification number 59-0874226

Direct controlling entity

End-of-year assets (e) Total income 9 Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33) Legal domicile (state or foreign country) Primary activity OF AMERICA Name, address, and EIN (if applicable) of disregarded entity Part I'

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year) Part II

(a)	(q)	(0)	(p)	(e)	(£)	(a)
Name, address, and EIN	Primary activity	Legal domicile (state or	Exempt Code	Public charity	Direct controlling	Section 512(b)(
of related organization		foreign country)	section	status (if section	entity	entity?
				501(c)(3))		Yes
THE ENVIRONMENTAL INSTITUTE FOR GOLF -						⊢
59-0994338, 1421 RESEARCH PARK DRIVE,	ı					
LAWRENCE, KS 66049	FUNDRAISING	ILLINOIS	501 (C) (3) LINE 7		N/A	×
	1					

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

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Schedule R (Form 990) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION

OF AMERICA Schedule R (Form 990) 2012

Page 2 Part III? Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

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ctivity Legal Direct controlling Predominant income share of total share of total state of total share of total	Legal Controlling Predominitionne Share of total Share of total Code V-UBI (related, unrelated, country) Sections 512-514) Predominity (related, unrelated, country) Sections 512-514) Predominitionne Share of total Share of total Code V-UBI amount in box assets Vest No Schedule Stophalule Schedule (Form 1065)	מכמוכח מז מ אמו	(a) (h) (h)	(c)	5	(3)	4)	[3]	147			
Legal Controlling Predominant income share of total Share of Code W-UBJ complement of the country state or country sections 512-514) Sections 512-514 Sect	Legal Direct controlling (redominant income state of total share of prepartion council) (state or country) (reduction income state allocations) (reduction income sections 512-514) (reduction income state allocations) (reduction income sections 512-514) (reduction income state allocations) (reduction income sections 512-514) (reduction income assets (reduction income assets) (reduction i		<u> </u>	<u> </u>	(n)	(a)	E	(B)	= =	=	3	3
Sections 512-514) Yes No K-1 (Form 1065)	Sections 512-514) Yes No K-1 (Form 1065)		Primary activity	Legal domicite (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end of-year	Disproportion- ate allocations?	Code V-UBJ amount in box	General or managing partner?	Percentage ownership
		$\overline{}$		country)		sections 512-514)			Yes No	K-1 (Form 1065)	Yes No	
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Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.) Part IV

(a)	(q)	(0)	(p)	(e)	(£)	(6)	(F)	=	
Name, address, and EIN of related organization	Primary activity	Legal domicite (state or foreign	Direct controlling entity	Type (C co	Shar	Share of end-of-year	Percentage ownership	Section 512(b)(13) controlled en(lty?	ion X13) olled ty?
		commy		,				Yes	S N
GCSAA COMMUNICATIONS INC 48-1070515	-								
1421 RESEARCH PARK DRIVE	T								
LAWRENCE, KS 66049	PUBLICATIONS	KS	GCSAA	C CORP	73,656.	643,159.	100.00\$	×	
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GOLF COURSE SUPERINTENDENTS ASSOCIATION

Schedule R (Form 990) 2012 OF AMERICA

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

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Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

ပ္ 9 ξ ā 4 ē 두 = 9 ş 9 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 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? Performance of services or membership or fundraising solicitations for related organization(s) Performance of services or membership or fundraising solicitations by related organization(s) Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity Lease of facilities, equipment, or other assets from related organization(s) Lease of facilities, equipment, or other assets to related organization(s) Other transfer of cash or property from related organization(s) Gift, grant, or capital contribution from related organization(s) Reimbursement paid by related organization(s) for expenses Reimbursement paid to related organization(s) for expenses Other transfer of cash or property to related organization(s) Gift, grant, or capital contribution to related organization(s) Loans or loan guarantees to or for related organization(s) Sharing of paid employees with related organization(s) Loans or loan guarantees by related organization(s) Purchase of assets from related organization(s) Exchange of assets with related organization(s) Sale of assets to related organization(s) Dividends from related organization(s) ε

(a) Name of other organization	(b) Transaction type (a-s)	(c) Annount involved	(d) Method of determining amount involved
(1) GCSAA COMMUNICATIONS INC.	Ą	186,816.CASH	CASH
(2) GCSAA COMMUNICATIONS INC.	D	4,303,773.CASH	CASH
(3) GCSAA COMMUNICATIONS INC.	ص	140,069.CASH	CASH
(4) GCSAA COMMUNICATIONS INC.	0	205,748.CASH	CASH
(5) GCSAA COMMUNICATIONS INC.	α	120,255.CASH	CASH
(6) GCSAA COMMUNICATIONS INC.	ጸ	2,105,000.CASH	CASH
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GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA

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Schedule R (Form 990) OF AMERICA

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Anount involved	(d) Method of determining amount involved
(7)THE ENVIRONMENTAL INSTITUTE FOR GOLF	υ	477,650.CASH	ASH
(8)THE ENVIRONMENTAL INSTITUTE FOR GOLF	Ц	115,000.CASH	'ASH
(9)THE ENVIRONMENTAL INSTITUTE FOR GOLF	0	74,000.CASH	АSН
(10)THE ENVIRONMENTAL INSTITUTE FOR GOLF	Ø	180,000.CASH	азн
(11)THE ENVIRONMENTAL INSTITUTE FOR GOLF	æ	215,000.CASH	зазн
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA

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Schedule R (Form 990) 2012 OF AMERICA

Part VI. Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to 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

that was not a related organization. See instructions regarding exclusion for certain investment partnerships	structions regarding exclu	sion for certain inve	stment partnerships						
(a)	(q)	(c)	(a) (b)		(6)	Ξ	(5)	3	(K)
Name, address, and EIN of entity	Primary activity	흥. 일.	(related, unrelated, 501(c)(3)	Share of total	Share of end-of-year	Dispropor tionate	Uspropor Code V-UBI General or Percentage to the amount in box 20 managing ownership	ieneral or nanaging	Percentage ownership
		country)	under section 512-514) Yes	_	assets	Yes No	(Form 1065)	Yes No	1
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Schedule R (Form 990) 2012

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Depreciation and Amortization (Including Information on Listed Property)

➤ See separate instructions. ► Attach to your tax return. Business or activity to which this form relates OMB No 1545-0172

Identifying number

990

Sequence No 179

OF.	LF COURSE SUPERINT AMERICA	ENDENTS AS		FORM 990	PAGE 10		59-0874226
	rt Election To Expense Certain Pro	perty Under Section 1				t V before	ou complete Part I
	Maximum amount (see instructions)			 		1	500,000.
	Total cost of section 179 property pl	aced in service (see	instructions)	•		2	
	Threshold cost of section 179 prope	•	·	•	•	3	2,000,000.
	Reduction in limitation Subtract line	-				4	
_	Pollar limitation for tax year. Subtract line 4 from		•	ely, see instructions		5	
6	(a) Description of			t (business use only)	(c) Electe	ed cost	58 4 3 A 3 A 3 A 3 A 3 A 3 A 3 A 3 A 3 A 3
]: 似的 自由知识错
				•			
	-						
7 L	usted property. Enter the amount fro	om line 29		7			
8	Total elected cost of section 179 pro	perty. Add amounts	in column (c), lines (and 7		8	
9 1	Tentative deduction Enter the small	er of line 5 or line 8				9	
10 (Carryover of disallowed deduction fro	om line 13 of your 2	011 Form 4562			10	
11 E	Business income limitation. Enter the	smaller of business	income (not less tha	an zero) or line 5		11	
12 5	Section 179 expense deduction Add	f lines 9 and 10, but	do not enter more th	nan line 11		12	
	Carryover of disallowed deduction to			▶ 13			(1 : 4 × 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	: Do not use Part II or Part III below	for listed property. I	nstead, use Part V.				
Pa	rt II Special Depreciation Allov	vance and Other D	epreciation (Do not	include listed pro	perty.)		
14 5	Special depreciation allowance for qu	ualified property (oth	ner than listed proper	ty) placed in servi	ce during		
t	he tax year					14	
15 F	Property subject to section 168(f)(1)	election		-		15	501 010
16 (Other depreciation (including ACRS)					16	691,218.
Pai	T III MACRS Depreciation (Do i	not include listed pr	operty) (See instruct	ions.)			
			Section A				,
17 N	MACRS deductions for assets placed	d in service in tax ye	ars beginning before	2012		17	
18 ır	you are electing to group any assets placed in s					<u> </u>	
	Section B - Asset	ts Placed in Servic	e During 2012 Tax Y		neral Depreci	ation Syst	em
	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciati (business/investment u only - see instruction	ise (u) necover)	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property					<u> </u>	
c	7-year property						
d	10-year property	الرابعا للما المرتبع والرا				<u> </u>	
_е	15-year property					ļ	
f	20-year property						
g	25-year property	agii ka jan		25 yrs		S/L	
_	Decidential rental property	/		27 5 yrs	MM	S/L	
h 	Residential rental property	/		27.5 yrs	MM	S/L	
	Namedantal	/		39 yrs	MM	S/L	
	Nonresidential real property	/			MM	S/L	
	Section C - Assets		During 2012 Tax Ye	ar Using the Alte	rnative Depre	ciation Sys	stem
20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
С	40-year	/		40 yrs.	MM	S/L	
Par	TIV. Summary (See instructions.)					
21 L	isted property. Enter amount from lir	ne 28				. 21	
22 T	otal. Add amounts from line 12, line	s 14 through 17, line	es 19 and 20 in colur	nn (g), and line 21			
E	nter here and on the appropriate line	es of your return Pa	rtnerships and S cor	porations · see ins	str.	22	691,218.
23 F	or assets shown above and placed i	n service during the	current year, enter t	he			
<u>p</u> 216251	ortion of the basis attributable to see	ction 263A costs		23			Carlotte Carlotte

GOLF COURSE SUPERINTENDENTS ASSOCIATION

OF AMERICA Form 4562 (2012) Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or Part V amusement) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (e) (f) (g) (d) Date Business/ Elected Basis for depreciation Type of property Depreciation Cost or Recovery Method/ investment section 179 placed in (business/investment (list vehicles first) deduction period Convention other basis use percentage service cost 25 Special depreciation allowance for qualified listed property placed in service during the tax year and 25 used more than 50% in a qualified business use 26 Property used more than 50% in a qualified business use % % % 27 Property used 50% or less in a qualified business use S/L % S/L % % S/L 28 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. **(f)** (a) (b) (c) (d) (e) Vehicle Vehicle Vehicle Vehicle Vehicle Vehicle 30 Total business/investment miles driven during the year (do not include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use Yes Yes Yes No Yes Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons. 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Nο employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles `#J`"g #### Part VI | Amortization (a) Description of costs (c) (d) (e) (f) Date amortization Amortization period or percentage 42 Amortization of costs that begins during your 2012 tax year. 43 Amortization of costs that began before your 2012 tax year 43

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44 Total. Add amounts in column (f). See the instructions for where to report