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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

2012

Open to Public
Inspection

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

A For the 2012 calendar year, or tax year beginning and ending

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

C Name of organization
GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1421 RESEARCH PARK DRIVE

City, town, or post office, state, and ZIP code
LAWRENCE, KS 66049

F Name and address of principal officer J. RHETT EVANS
SAME AS C ABOVE

D Employer identification number
59-0874226

E Telephone number
785-841-2240

G Gross receipts \$ 13,035,248.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCSAA.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation. 1928 **M** State of legal domicile: DE

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O

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

| | | |
|----|---|----------|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 9 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 0 |
| 5 | Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 94 |
| 6 | Total number of volunteers (estimate if necessary) | 117 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | -10,261. |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | -10,261. |

| | Prior Year | Current Year |
|---|---------------------------------------|-------------------------|
| 8 Contributions and grants (Part VIII, line 1h) | 680,000. | 477,650. |
| 9 Program service revenue (Part VIII, line 2g) | 11,145,869. | 11,126,386. |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 332,585. | 276,538. |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a) | 109,101. | -159. |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 12,267,555. | 11,880,415. |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 11,090. | 12,570. |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 4,822,021. | 5,200,046. |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| b Total fundraising expenses (Part IX, column (D), line 25) | 0. | 0. |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 7,684,923. | 7,335,251. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 12,518,034. | 12,547,867. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -250,479. | -667,452. |
| 20 Total assets (Part X, line 16) | Beginning of Current Year 18,587,499. | End of Year 19,557,822. |
| 21 Total liabilities (Part X, line 26) | 7,575,755. | 8,550,415. |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 11,011,744. | 11,007,407. |

Part II Signature Block

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

Sign Here
 Signature of officer
 CAMERON E OURY, CFO
 Type or print name and title

Date

Paid Preparer Use Only
 Print/Type preparer's name
 Preparer's signature
 Date
 Check ☐ if self-employed PTIN
 Firm's name ▶ CBIZ MHM, LLC
 Firm's EIN ▶ 34-1874260
 Firm's address ▶ 11440 TOMAHAWK CREEK PARKWAY
 LEAWOOD, KS 66211
 Phone no. 913-234-1000

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

SCANNED NOV 05 2013
 ENVELOPE
 POSTMARK DATE AUG 27 2013

1090
 RECEIVED
 SEP 03 2013
 OGDEN, UT
 IRS-OSC

913

3

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

GCSAA IS DEDICATED TO SERVING ITS MEMBERS, ADVANCING THEIR PROFESSION
AND ENHANCING THE ENJOYMENT, GROWTH AND VITALITY OF THE GAME OF GOLF.

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
TO PROVIDE A VARIETY OF SERVICES TO ITS 18,000 MEMBERS FROM THE FIELD
OF GOLF COURSE MANAGEMENT. THESE SERVICES INCLUDE A CONFERENCE & SHOW,
WHICH APPROXIMATELY 15,000 INDIVIDUALS ATTENDED, EDUCATIONAL AND
INFORMATIONAL PROGRAMS, WHICH HELPED 8,600 MEMBERS THIS YEAR, AND 3,900
PEOPLE BENEFITED FROM THE IMAGE & CAREER DEVELOPMENT SERVICES.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

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Part IV Checklist of Required Schedules

| | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | | X |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | |
| 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? <i>If "Yes," complete Schedule C, Part III</i> | X | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | 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? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 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? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | 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 assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | | X |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> | X | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | 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? <i>If "Yes," complete Schedule G, Part I</i> | | 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? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> | | |

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Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | | X |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and II | X | |
| 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 Schedule J | X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 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? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | | |
| 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 | | |
| 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 | | 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 | | 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) | | |
| a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | X | |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 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 | | 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 | X | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 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 | X | |
| 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 | | |
| 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 | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | X | |

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | Yes | No |
|---|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 86 | |
| 1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 0 | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 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 | 94 | |
| 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) | X | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | X | |
| b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | X | |
| 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)? | | X |
| b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | |
| d If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | |
| a Did the organization make any taxable distributions under section 4966? | | |
| b Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 Section 501(c)(12) organizations. Enter: | | |
| a Gross income from members or shareholders | 11a | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O | | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c Enter the amount of reserves on hand | 13c | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | |

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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 ☒

Section A. Governing Body and Management

| | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 9 | |
| 1b Enter the number of voting members included in line 1a, above, who are independent | 0 | |
| 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? | <input checked="" type="checkbox"/> | |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | | <input checked="" type="checkbox"/> |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | <input checked="" type="checkbox"/> |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | | <input checked="" type="checkbox"/> |
| 6 Did the organization have members or stockholders? | <input checked="" type="checkbox"/> | |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | <input checked="" type="checkbox"/> | |
| 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | <input checked="" type="checkbox"/> | |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a The governing body? | <input checked="" type="checkbox"/> | |
| b Each committee with authority to act on behalf of the governing body? | <input checked="" type="checkbox"/> | |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | <input checked="" type="checkbox"/> |

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

| | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 10a Did the organization have local chapters, branches, or affiliates? | <input checked="" type="checkbox"/> | |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | <input checked="" type="checkbox"/> | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | <input checked="" type="checkbox"/> | |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 | <input checked="" type="checkbox"/> | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | <input checked="" type="checkbox"/> | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | <input checked="" type="checkbox"/> | |
| 13 Did the organization have a written whistleblower policy? | <input checked="" type="checkbox"/> | |
| 14 Did the organization have a written document retention and destruction policy? | <input checked="" type="checkbox"/> | |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a The organization's CEO, Executive Director, or top management official | <input checked="" type="checkbox"/> | |
| b Other officers or key employees of the organization | <input checked="" type="checkbox"/> | |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | <input checked="" type="checkbox"/> |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section 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) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. **CAMERON E. OURY - 785-841-2240**
1421 RESEARCH PARK DRIVE, LAWRENCE, KS 66049

232006
12-10-12

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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 nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) SANFORD G. QUEEN, CGCS PRESIDENT | 3.00 3.00 | X | | X | | | | 6,566. | 0. | 0. |
| (2) PATRICK R. FINLEN, CGCS VICE PRESIDENT | 1.00 1.00 | X | | X | | | | 7,132. | 0. | 0. |
| (3) KEITH A. IHMS, CGCS SECRETARY/TREASURER | 1.00 1.00 | X | | X | | | | 5,274. | 0. | 0. |
| (4) ROBERT M. RANDQUIST, CGCS DIRECTOR | 1.00 0.00 | X | | | | | | 7,006. | 0. | 0. |
| (5) JAMES R. FITZROY, CGCS DIRECTOR | 1.00 0.00 | X | | | | | | 17,907. | 0. | 0. |
| (6) JOHN J. O'KEEFE, CGCS DIRECTOR | 1.00 1.00 | X | | | | | | 3,409. | 0. | 0. |
| (7) PETER J. GRASS, CGCS DIRECTOR | 1.00 0.00 | X | | | | | | 4,096. | 0. | 0. |
| (8) BILL H. MAYNARD, CGCS DIRECTOR | 1.00 0.00 | X | | | | | | 6,050. | 0. | 0. |
| (9) RAFAEL BARAJAS, CGCS DIRECTOR | 1.00 0.00 | X | | | | | | 3,213. | 0. | 0. |
| (10) DARREN J. DAVIS DIRECTOR | 1.00 0.00 | X | | | | | | 3,080. | 0. | 0. |
| (11) J. RHETT EVANS CEO | 39.00 1.00 | | | X | | | | 340,666. | 0. | 34,722. |
| (12) RICHARD KONZEM COO | 39.00 1.00 | | | X | | | | 185,996. | 0. | 39,817. |
| (13) CAMERON E. OURY CFO | 39.00 1.00 | | | X | | | | 157,534. | 0. | 26,582. |
| (14) GREG T. LYMAN DIRECTOR, ENVIRONMENTAL PROG. | 40.00 0.00 | | | | | X | | 141,633. | 0. | 25,394. |
| (15) JEFFREY BOLLIG SR. DIRECTOR, COMMUNICATIONS | 40.00 0.00 | | | | | X | | 103,313. | 0. | 9,388. |
| (16) LAMBERT M. TOMELDAN DIRECTOR, IT | 40.00 0.00 | | | | | X | | 110,647. | 0. | 2,302. |
| | | | | | | | | | | |
| | | | | | | | | | | |

Form 990 (2012)

| | |
|-----------------|--|
| Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i> |
|-----------------|--|

| | | |
|---|--|---|
| 2 | Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization | 0 |
|---|--|---|

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**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Form 990 (2012)

59-0874226 Page **9**

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|--|--|----------------------|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d 477,650. | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | | |
| | h Total. Add lines 1a-1f | | 477,650. | | | |
| Program Service Revenue | 2 a CONFERENCE & SHOW | Business Code 611710 | 5,825,302. | 5,825,302. | | |
| | b MEMBERSHIP DUES | 713910 | 4,181,177. | 4,181,177. | | |
| | c EDUCATION & INFO. | 611710 | 1,064,755. | 1,064,755. | | |
| | d IMAGE & CAREER DEV. | 611710 | 55,152. | 55,152. | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | 11,126,386. | | | |
| | Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 239,693. | | |
| 4 Income from investment of tax exempt bond proceeds | | | | | | |
| 5 Royalties | | | 78,734. | | | 78,734. |
| 6 a Gross rents | | (i) Real 337,409. (ii) Personal | | | | |
| b Less: rental expenses | | 420,234. | | | | |
| c Rental income or (loss) | | -82,825. | | | | |
| d Net rental income or (loss) | | | -82,825. | | -10,261. | -72,564. |
| 7 a Gross amount from sales of assets other than inventory | | (i) Securities 768,506. (ii) Other 2,938. | | | | |
| b Less: cost or other basis and sales expenses | | 731,780. 2,819. | | | | |
| c Gain or (loss) | | 36,726. 119. | | | | |
| d Net gain or (loss) | | | 36,845. | | | 36,845. |
| 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 | | a | | | | |
| b Less: direct expenses | | b | | | | |
| c Net income or (loss) from fundraising events | | | | | | |
| 9 a Gross income from gaming activities. See Part IV, line 19 | | a | | | | |
| b Less: direct expenses | b | | | | | |
| c Net income or (loss) from gaming activities | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | |
| b Less: cost of goods sold | b | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11 a OTHER INCOME | 900099 | 3,932. | 3,932. | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 3,932. | | | | |
| 12 Total revenue. See instructions | | 11,880,415. | 11,130,318. | -10,261. | 282,708. | |

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Form **990** (2012)

**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Form 990 (2012)

59-0874226 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> | | | | |
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | 12,570. | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 849,051. | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 3,743,883. | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 73,098. | | | |
| 9 Other employee benefits | 260,901. | | | |
| 10 Payroll taxes | 273,113. | | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 12,212. | | | |
| c Accounting | 42,036. | | | |
| d Lobbying | 73,137. | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 50,000. | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 26,445. | | | |
| 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. | | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a CAREER DEVELOPMENT | 352,627. | | | |
| b OTHER EXPENSES | 142,096. | | | |
| c MEMBERSHIP | 122,825. | | | |
| d PROF. DEVELOPMENT | 55,320. | | | |
| e All other expenses | 92,251. | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 12,547,867. | | | |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here ☐ if following SOP 98-2 (ASC 958-720)

**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Form 990 (2012)

59-0874226 Page **11**

Part X Balance Sheet

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

| | | (A) Beginning of year | (B) End of year |
|--|---|---|--------------------|
| Assets | 1 Cash - non-interest-bearing | | 1 |
| | 2 Savings and temporary cash investments | 391,588. | 2 483,723. |
| | 3 Pledges and grants receivable, net | | 3 |
| | 4 Accounts receivable, net | 553,725. | 4 625,438. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 |
| | 7 Notes and loans receivable, net | 4,317,748. | 7 4,303,773. |
| | 8 Inventories 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 | 15,751,838. | |
| | 10b Less accumulated depreciation | 9,012,191. | 10c 6,739,647. |
| | 11 Investments - publicly traded securities | 6,454,372. | 11 6,505,071. |
| | 12 Investments - other securities. See Part IV, line 11 | 42,500. | 12 42,500. |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 |
| | 14 Intangible assets | | 14 |
| | 15 Other assets. See Part IV, line 11 | | 15 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 18,587,499. | 16 19,557,822. | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,134,356. | 17 1,287,038. |
| | 18 Grants payable | | 18 |
| | 19 Deferred revenue | 6,441,399. | 19 6,939,810. |
| | 20 Tax-exempt bond liabilities | | 20 |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0. | 23 323,567. |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 |
| | 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 Schedule D | | 25 |
| | 26 Total liabilities. Add lines 17 through 25 | 7,575,755. | 26 8,550,415. |
| | Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | |
| 27 Unrestricted net assets | | 11,011,744. | 27 11,007,407. |
| 28 Temporarily restricted net assets | | | 28 |
| 29 Permanently restricted net assets | | | 29 |
| Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| 30 Capital stock or trust principal, or current funds | | | 30 |
| 31 Paid-in or capital surplus, or land, building, or equipment fund | | | 31 |
| 32 Retained earnings, endowment, accumulated income, or other funds | | | 32 |
| 33 Total net assets or fund balances | | 11,011,744. | 33 11,007,407. |
| 34 Total liabilities and net assets/fund balances | | 18,587,499. | 34 19,557,822. |

Form **990** (2012)

**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Form 990 (2012)

59-0874226 Page **12**

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 11,880,415. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 12,547,867. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -667,452. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 11,011,744. |
| 5 | Net unrealized gains (losses) on investments | 5 | 663,115. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 11,007,407. |

Part XII Financial Statements and Reporting

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

| | | | |
|---|--|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ | | Yes | No |
| If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | X |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| 2b | Were the organization's financial statements audited by an independent accountant? | X | |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: | | | |
| <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

Form **990** (2012)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

► **Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.**
► **See separate instructions.**

OMB No 1545-0047

2012

**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 Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

| | | | |
|----------------------|---|--------------------------------|-------------------|
| Name of organization | GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA | Employer identification number | 59-0874226 |
|----------------------|---|--------------------------------|-------------------|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
☐ Yes ☐ No
- 4a Was a correction made?
☐ Yes ☐ No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|----------|-------------|---------|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

Schedule C (Form 990 or 990-EZ) 2012

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GOLF COURSE SUPERINTENDENTS ASSOCIATION

Schedule C (Form 990 or 990-EZ) 2012 OF AMERICA

59-0874226 Page 2

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals |
|---|--|----------------------------------|-----------------------------|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | |
| d Other exempt purpose expenditures | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | |
| f Lobbying nontaxable amount Enter the amount from the following table in both columns. | | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | |
| Over \$17,000,000 | \$1,000,000 | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | | |

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990 or 990-EZ) 2012

Schedule C (Form 990 or 990-EZ) 2012 OF AMERICA

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)).

[illegible]

| | Yes | No |
|---|-----|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | | X |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | | X |
| 3 Did the organization agree to carry over lobbying and political expenditures from the prior year? | | X |

| | | | |
|---|--|----|------------|
| 1 | Dues, assessments and similar amounts from members | 1 | 4,181,177. |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a | Current year | 2a | 98,812. |
| b | Carryover from last year | 2b | |
| c | Total | 2c | 98,812. |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | 250,871. |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | -152,059. |

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

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.

OMB No 1545-0047

2012Open to Public
InspectionName of the organization **GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**Employer identification number
59-0874226**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the
organization answered "Yes" to Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

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

| | |
|--|--|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

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

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

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

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

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

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

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

| | |
|--|------------|
| (i) Revenues included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| (ii) Assets included in Form 990, Part X | ▶ \$ _____ |

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

| | |
|--|------------|
| a Revenues included in Form 990, Part VIII, line 1 | ▶ \$ _____ |
| b Assets included in Form 990, Part X | ▶ \$ _____ |

**GOLF COURSE SUPERINTENDENTS' ASSOCIATION
OF AMERICA**

Schedule D (Form 990) 2012

59-0874226 Page 2

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

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

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

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

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

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

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

b. If "Yes," explain the arrangement in Part XIII and complete the following table:

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

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

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

b. 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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 20,000. | 20,000. | 20,000. | 20,000. | 20,000. |
| b Contributions | 12,570. | 11,090. | 5,900. | 13,630. | 17,670. |
| 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. |

2. 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 ☐ %
c Temporarily restricted 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

| | Yes | No |
|--------|-----|----|
| 3a(i) | | X |
| 3a(ii) | | X |
| 3b | | |

b. If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 597,754. | | 597,754. |
| b Buildings | | 8,535,404. | 4,231,452. | 4,303,952. |
| c Leasehold improvements | | | | |
| d Equipment | | 1,771,279. | 1,265,854. | 505,425. |
| e Other | | 4,847,401. | 3,514,885. | 1,332,516. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 6,739,647. |

Schedule D (Form 990) 2012

**GOLF COURSE 'SUPERINTENDENTS' ASSOCIATION
OF AMERICA**

Schedule D (Form 990) 2012

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ► | | |

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

| (a) Description of investment type | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ► | | |

Part IX Other Assets. See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|--|----------------|
| (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, line 25.

| 1. (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | |

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Schedule D (Form 990) 2012

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

| | | | | |
|---|---|----|------------|-------------|
| 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: | | | |
| a | Net unrealized gains on investments | 2a | 663,115. | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII) | 2d | 2,858,774. | |
| e | Add lines 2a through 2d | 2e | | 3,521,889. |
| 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: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 50,000. | |
| b | Other (Describe in Part XIII) | 4b | | |
| c | Add lines 4a and 4b | 4c | | 50,000. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | | 11,880,415. |

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

| | | | | |
|---|--|----|------------|-------------|
| 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: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII) | 2d | 2,785,118. | |
| e | Add lines 2a through 2d | 2e | | 2,785,118. |
| 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 | | |
| c | Add lines 4a and 4b | 4c | | 50,000. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | | 12,547,867. |

Part XIII Supplemental Information

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

PART V, LINE 4: THE FUNDS SHALL BE PAID AT THE DISCRETION OF THE

OFFICERS OF THE BOARD OF DIRECTORS TO ANY DISABLED OR DISTRESSED MEMBER

WHO SUFFERS PERSONAL LOSS OR MEDICAL HARDSHIP.

PART X, LINE 2: THE ORGANIZATION HAS ADOPTED THE INCOME TAXES TOPIC OF

THE FASB ASC RELATED TO UNCERTAIN TAX POSITIONS. THIS TOPIC PRESCRIBES A

RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL

STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED

Schedule D (Form 990) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

Schedule D (Form 990) 2012

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Part XIII Supplemental Information (continued)

TO 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)Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

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

OMB No 1545-0047

2012Open to Public
InspectionName of the organization
**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

Employer identification number

59-0874226**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes"
to Form 990, Part IV, line 14b

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|--|-------------------------------------|--|---|--|--|
| EAST ASIA AND THE PACIFIC | 0 | 0 | PROGRAM SERVICES | CONTINUING EDUCATION PROGRAMS IN CONJUNCTION WITH THE ASIA GOLF SHOW AND CHINA GOLF SHOW | 14,858. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 3 a Sub-total | 0 | 0 | | | 14,858. |
| b Total from continuation sheets to Part I | 0 | 0 | | | 0. |
| c Totals (add lines 3a and 3b) | 0 | 0 | | | 14,858. |

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

Schedule F (Form 990) 2012

Schedule F (Form 990) 2012

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.

[illegible]

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

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2012

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

Part III can be duplicated if additional space is needed

[illegible]

Schedule F (Form 990) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

Schedule F (Form 990) 2012

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Part IV Foreign Forms

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

Schedule F (Form 990) 2012

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

► Attach to Form 990.

| Name of the organization | GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA |
|--------------------------|--|
| | |

Employer identification number
59-0874226

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

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

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table | | | | | | | ▲ |
| 3 Enter total number of other organizations listed in the line 1 table | | | | | | | ▲ |

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

Schedule I (Form 990) (2012)

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| MEDICAL HARDSHIP GRANTS | 6 | 12,570. | 0. | FMV | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

SCHEDULE I, PART I, LINE 2: THE PRESIDENT, VICE PRESIDENT AND

SECRETARY/TREASURER SHALL ACT AS TRUSTEES OF THE FUND, AND THE TRUSTEES

SHALL MAKE COLLECTION OF THE REQUISITE PERCENTAGE OF DUES TO BE APPLIED TO

THIS TRUST AND SHALL DURING THE PERIOD FOR WHICH THEY ARE APPOINTED HAVE

THE SOLE POWER FOR MANAGEMENT, DISTRIBUTION, AND DISBURSEMENT OF THE FUNDS.

THE FUNDS SHALL BE PAID AT THE DISCRETION OF THE TRUSTEES TO ANY DISABLED

OR DISTRESSED MEMBER. IN ADVANCE OF PAYMENT, EVIDENCE IS RECEIVED THAT THE

MEMBER HAS ALREADY SPENT GREATER THAN THE AMOUNT OF ASSISTANCE THAT IS

BEING PROVIDED TO THEM. THIS ASSISTANCE IS A FORM OF GOODWILL ON BEHALF OF

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

Schedule I (Form 990)

59-0874226 Page 2

Part IV Supplemental Information

THE ASSOCIATION TO GIVE BACK TO THE GOLF COURSE SUPERINTENDENTS IN NEED AND
TO HELP STRENGTHEN THEIR FEELING OF COMMUNITY.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ 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

59-0874226

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☒ Travel for companions

☒ Tax indemnification and gross-up payments

☒ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☒ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☒ Compensation committee

☒ Independent compensation consultant

☒ Form 990 of other organizations

☒ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

X

2

X

4a

X

4b

X

4c

X

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

| | |
|---------|---|
| 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 (i)¢. 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.

[illegible]

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

59-0874226

Page 3

Schedule J (Form 990) 2012

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:

THE GCSAA PAYS FOR TRAVEL FOR COMPANIONS FOR THE BOARD OF DIRECTORS,
RICHARD KONZEM, AND J RHETT EVANS WHICH IS REPORTED AS TAXABLE INCOME ON
THEIR W-2S OR 1099S.

TAX INDEMNIFICATION AND GROSS UP PAYMENTS:

THE GCSAA PAYS FOR TAX INDEMNIFICATION AND GROSS UP PAYMENTS FOR THE BOARD
OF DIRECTORS, RICHARD KONZEM, AND J RHETT EVANS WHICH IS REPORTED AS
TAXABLE INCOME ON THEIR W-2S OR 1099S.

HEALTH AND SOCIAL CLUB DUES:

GCSAA PAYS FOR DUES TO THE ALVAMAR COUNTRY CLUB IN THE NAME OF J RHETT
EVANS, AND THE LAWRENCE COUNTRY CLUB IN THE NAME OF RICHARD KONZEM USED FOR
BUSINESS MEETINGS AND CAN BE USED BY THE GCSAA STAFF FOR THE SAME PURPOSE.

DISCRETIONARY SPENDING ACCOUNT:

THE GCSAA PAYS FOR DISCRETIONARY SPENDING ACCOUNTS FOR THE BOARD OF
DIRECTORS WHICH IS REPORTED AS TAXABLE INCOME ON THEIR 1099S.

Department of the Treasury
Internal Revenue Service

▶ **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.**

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Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

[illegible]

| | | | | | |
|-------|---|----|--|--|--|
| Total | ▶ | \$ | | | |
|-------|---|----|--|--|--|

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

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

Schedule L (Form 990 or 990-EZ) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION

Schedule L (Form 990 or 990-EZ) 2012 **OF AMERICA**

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Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| SEE PART V | | 0. | | | X |
| | | | | | |
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Part V Supplemental Information

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

SCHEDULE L, PART IV

BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS

(A) GCSAA COMMUNICATIONS, INC.

(B) SANFORD G. QUEEN, PATRICK R. FINLEN, KEITH A. IHMS, ROBERT M.

RANDQUIST, JAMES R. FITZROY, JOHN J. O'KEEFE, PETER J. GRASS, BILL H.

MAYNARD, RAFAEL BARAJAS, DARREN J DAVIS, J. RHETT EVANS, CAMERON E.

OURY, AND RICHARD KONZEM, SERVE AS OFFICERS AND DIRECTORS OF GCSAA

COMMUNICATIONS INC. AND GOLF COURSE SUPERINTENDENTS ASSOCIATION OF

AMERICA.

(C/D) \$78,734 ROYALTY, \$108,082 INTEREST FOR LOAN, \$44,167 RENTAL OF

REAL ESTATE, \$218,292 INDIRECT SERVICES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public
Inspection

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA | Employer identification number | 59-0874226 |
|--------------------------|---|--------------------------------|------------|

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
DIRECTOR OF BOTH GCSAA AND GCSAA COMMUNICATION, INC. 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, AT THE
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,
EXCEPT THAT OF HOLDING OFFICE.

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA | Employer identification number | 59-0874226 |
|--------------------------|---|--------------------------------|------------|

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 OR ASSISTANT 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

Name of the organization GOLF COURSE SUPERINTENDENTS ASSOCIATION
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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

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01-04-13

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OF AMERICA**

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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

Name of the organization **GOLF COURSE SUPERINTENDENTS ASSOCIATION
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(2) ANY MEMBER HAVING COMPLETED A MINIMUM OF TWENTY (20) YEARS OF SERVICE IN ANY MEMBERSHIP CLASSIFICATION MAY RETIRE IN THAT CLASSIFICATION AND SHALL HAVE ALL OF THE PRIVILEGES OF THE ASSOCIATION AFFORDED THAT CLASSIFICATION, WITH THE EXCEPTION OF HOLDING OFFICE.

FACILITY OUTREACH

TO QUALIFY FOR FACILITY OUTREACH MEMBERSHIP, AN APPLICANT MUST CURRENTLY BE PARTICIPATING IN THE TECHNICAL ASSISTANCE NETWORK OR HAVE BEEN A FORMER PARTICIPANT OF THE PROGRAM. MEMBERSHIP WILL BE ISSUED IN THE FACILITY'S NAME WITH ONE REPRESENTATIVE ASSIGNED AS THE RECIPIENT OF THE BENEFITS. THE MEMBERSHIP REPRESENTATIVE WILL BE ENTITLED TO THE SAME BENEFITS AS AFFILIATE COMPANY MEMBERSHIP.

RECLASSIFICATION OF MEMBERS:

VOLUNTARY RECLASSIFICATION

ANY INDIVIDUAL MEMBER MAY REQUEST A CHANGE IN HIS OR HER MEMBERSHIP CLASSIFICATION IN ACCORD WITH A CHANGE IN HIS OR HER QUALIFICATIONS FOR MEMBERSHIP.

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

232212
01-04-13

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

| | | | |
|--------------------------|---|--------------------------------|------------|
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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

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OR ITS COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 15: IN 2011, GCSAA COMPLETED A MARKET ANALYSIS AND ADJUSTED THE SALARY STRUCTURE AS A RESULT. THE SALARIES OF ALL EMPLOYEES OF THE ORGANIZATION WERE REVIEWED AND ADJUSTED ACCORDING TO AN ANNUAL MERIT PROCESS WITHIN THE FRAMEWORK OF THE NEW SALARY STRUCTURE. A COMPREHENSIVE SALARY REVIEW IS SCHEDULED FOR 2013 AS PART OF A FORMAL HR AUDIT THAT WILL BE PERFORMED BY AN INDEPENDENT PARTY.

FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCUMENTS AND THE YEAR-END FINANCIAL STATEMENTS ARE MADE AVAILABLE ON THE WWW.GCSAA.ORG WEBSITE. THE CONFLICT OF INTEREST STATEMENT IS PROVIDED UPON REQUEST.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2012

"Open to Public
Inspection"

Name of the organization

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OF AMERICA**

Employer identification number
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Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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Part II 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.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|---|-------------------------------|---|-------------------------------------|--|----|
| | | | | | | Yes | No |
| THE ENVIRONMENTAL INSTITUTE FOR GOLF - 59-0994338, 1421 RESEARCH PARK DRIVE, LAWRENCE, KS 66049 | FUNDRAISING | ILLINOIS | 501 (C) (3) | LINE 7 N/A | | | X |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2012

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)

[illegible]

Part IV 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)

[illegible]

**GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA**

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Schedule R (Form 990) 2012

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

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

1 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?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

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

| (a) Name of other organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-----------------------------------|----------------------------------|------------------------|--|
| (1) GCSAA COMMUNICATIONS INC. | A | 186,816. | CASH |
| (2) GCSAA COMMUNICATIONS INC. | D | 4,303,773. | CASH |
| (3) GCSAA COMMUNICATIONS INC. | J | 140,069. | CASH |
| (4) GCSAA COMMUNICATIONS INC. | O | 205,748. | CASH |
| (5) GCSAA COMMUNICATIONS INC. | Q | 120,255. | CASH |
| (6) GCSAA COMMUNICATIONS INC. | R | 2,105,000. | CASH |

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Schedule R (Form 990) 2012

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

Schedule R (Form 990)

59-0874226

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) Amount involved | (d) Method of determining amount involved |
|---|----------------------------------|------------------------|---|
| (7) THE ENVIRONMENTAL INSTITUTE FOR GOLF | C | 477,650.CASH | |
| (8) THE ENVIRONMENTAL INSTITUTE FOR GOLF | L | 115,000.CASH | |
| (9) THE ENVIRONMENTAL INSTITUTE FOR GOLF | O | 74,000.CASH | |
| (10) THE ENVIRONMENTAL INSTITUTE FOR GOLF | Q | 180,000.CASH | |
| (11) THE ENVIRONMENTAL INSTITUTE FOR GOLF | R | 215,000.CASH | |
| (12) | | | |
| (13) | | | |
| (14) | | | |
| (15) | | | |
| (16) | | | |
| (17) | | | |
| (18) | | | |
| (19) | | | |
| (20) | | | |
| (21) | | | |
| (22) | | | |
| (23) | | | |
| (24) | | | |

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.

[illegible]

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

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

Depreciation and Amortization 990
(Including Information on Listed Property)

OMB No 1545-0172

2012

Attachment
Sequence No 179

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

GOLF COURSE SUPERINTENDENTS ASSOCIATION
OF AMERICA

Business or activity to which this form relates

FORM 990 PAGE 10

Identifying number

59-0874226

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 500,000. |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | 2,000,000. |
| 4 | Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 | 11 | |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

| | | | |
|----|--|----|----------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 691,218. |

Part III MACRS Depreciation (Do not include listed property) (See instructions.)

Section A

| | | | |
|----|---|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | | |

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | / | | 27.5 yrs | MM | S/L | |
| | / | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | / | | 39 yrs | MM | S/L | |
| | / | | | MM | S/L | |

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|---|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | / | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|--|----|----------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr. | 22 | 691,218. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

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Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or 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? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | 24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
|---|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use | | | | | | | 25 | |
| 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 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | 28 | |
| 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.

| | (a) Vehicle | (b) Vehicle | (c) Vehicle | (d) Vehicle | (e) Vehicle | (f) 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 driven | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | Yes | No | Yes | No | Yes | No |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | |

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 employees? | Yes | No |
| 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

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
| 42 Amortization of costs that begins during your 2012 tax year: | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2012 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |