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SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

➤ Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Employer identification number Name of the organization 23-7150508 KENTUCKY GOLF ASSOCIATION, Reason for Public Charity Status (All organizations must complete this part) See instructions The organization is not a private foundation because it is (For lines 1 through 11, check only one box) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 9 X activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 10 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or 11 more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g 🔟 Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization You must complete Part IV, Sections A and B. J Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, functionally integrated, or Type III non functionally integrated supporting organization f Enter the number of supported organizations Provide the following information about the supported organization(s) (IV) Is the organization (i) Name of supported (II) EIN (III) Type of organization (v) Amount of monetary (vi) Amount of listed in your (described on lines 19 organization support (see other support (see governing document? above or IRC section Instructions) Instructions) (see instructions))

LHA For Paperwork Reduction Act Notice, see the Instructions for

Form 990 or 990-EZ. 432021 09-17-14

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants ")	· · · · · · · · · · · · · · · · · · ·	<u> </u>				
2	Tax revenues levied for the organ-				į	{	
	ization's benefit and either paid to		[{		ĺ	
	or expended on its behalf						
3	The value of services or facilities		ĺ		{		
	furnished by a governmental unit to						
	the organization without charge		\	ļ			
4	Total. Add lines 1 through 3			 	ļ	 	
5	The portion of total contributions)	j		<u> </u>]	
•	by each person (other than a]		}	1	
	governmental unit or publicly		1]	
-	supported organization) included]		}		
	on line 1 that exceeds 2% of the		})	}	1
	amount shown on line 11,	}					
	column (f)		 		ļ	 	
	Public support. Subtract line 5 from line 4 ction B. Total Support	L	<u> </u>	<u> </u>		<u> </u>	L
		(=) 0010	(1) 2011	(-) 0010	(4) 2012	(-) 0014	(0 T-1-1
	ndar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
-	Amounts from line 4		 	 	 	 	
8	Gross income from interest,		}	İ		}	
	dividends, payments received on securities loans, rents, royalties						
	and income from similar sources				}		
9	Net income from unrelated business		 	 	 	 	
9	activities, whether or not the	}				İ	
	business is regularly carried on						ĺ
10	Other income Do not include gain			 	 	 	
10	or loss from the sale of capital					1	
	assets (Explain in Part VI)	-	1	1	1	1	
11	Total support. Add lines 7 through 10						
	Gross receipts from related activities	, etc (see instruct	ions)			12	
	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3)						
	organization, check this box and stop						▶□
Se	ction C. Computation of Publ	lic Support Pe	ercentage				
14	Public support percentage for 2014 (line 6, column (f)	divided by line 11,	column (f))		14	%
15	Public support percentage from 2013	3 Schedule A, Par	t II, line 14			15	%
16	33 1/3% support test - 2014. If the	organization did n	ot check the box	on line 13, and line	14 is 33 1/3% or	more, check this b	ox and
	stop here. The organization qualifies	as a publicly sup	ported organizatio	on			
ŀ	33 1/3% support test - 2013. If the	organization did n	ot check a box or	line 13 or 16a, an	d line 15 is 33 1/3°	% or more, check t	his box
	and stop here. The organization qua	lifies as a publicly	supported organi	zation			▶
17	a 10% -facts-and-circumstances tes						
	and if the organization meets the "fac	cts and circumsta	nces" test, check	this box and stop	here. Explain in P	art VI how the orga	nization
	meets the "facts-and circumstances"	test The organiz	ation qualifies as	a publicly supporte	ed organization		
1	o 10% -facts-and-circumstances tes		_				
	more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part VI how the						e
	organization meets the "facts and cir		_			-	>
<u>18</u>	Private foundation. If the organization	on did not check a	a box on line 13, 1	6a 16b, 17a, or 17			
					Sch	redule A (Form 99)	0 or 990-EZ) 2014

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support							
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total	
1 Gifts, grants, contributions, and			,		1		
membership fees received (Do not					1		
include any "unusual grants ")				<u> </u>			
2 Gross receipts from admissions,							
merchandise sold or services per formed, or facilities furnished in	1	{					
any activity that is related to the	1	Ì			000 404	000 404	
organization's tax exempt purpose			ļ	 	229,404.	229,404.	
3 Gross receipts from activities that				}			
are not an unrelated trade or bus-			}		}		
iness under section 513		 	 		 		
4 Tax revenues levied for the organ	1	{	}				
ization's benefit and either paid to	ĺ				}		
or expended on its behalf	 	 		 			
The value of services or facilities furnished by a governmental unit to			<u>{</u>		1		
the organization without charge			}				
6 Total. Add lines 1 through 5		 		 	229,404.	229,404.	
7a Amounts included on lines 1, 2, and		 		 	427, 404.	223,404.	
3 received from disqualified persons			}	1	1	0.	
b Amounts included on lines 2 and 3 received		 		 	 		
from other than disqualified persons that	j	}	ļ				
exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.	
c Add lines 7a and 7b		 	 			0.	
8 Public support (Subtract line 7c from line 6.)						229,404.	
Section B. Total Support		··	·				
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total	
9 Amounts from line 6					229,404.	229,404.	
10a Gross income from interest,			}	-			
dividends, payments received on securities loans, rents, royalties	1		Í		ļ	(
and income from similar sources			ļ		22.	22.	
b Unrelated business taxable income	1		}			}	
(less section 511 taxes) from businesses			}			1	
acquired after June 30, 1975			ļ	 		ļ	
c Add lines 10a and 10b		<u> </u>	ļ		22.	22.	
11 Net income from unrelated business activities not included in line 10b,	1				}	Ì	
whether or not the business is	}	1	}	}		ļ	
regularly carned on		 	ļ	<u> </u>	 		
12 Other income. Do not include gain or loss from the sale of capital	Ì	Ì		Ì	İ		
assets (Explain in Part VI)	<u></u>				+		
13 Total support. (Add lines 9, 10c, 11, and 12)	<u></u>		<u> </u>			229,426.	
14 First five years. If the Form 990 is fo	r the organization	's first, second, thi	ird, fourth, or fifth	tax year as a sect	ion 501(c)(3) organi:	zation,	
check this box and stop here	U. C D						
Section C. Computation of Pub					TT	00 00	
15 Public support percentage for 2014 (•	·	column (f))		15	99.99 %	
16 Public support percentage from 2013 Section D. Computation of Inve					16	<u></u>	
17 Investment income percentage for 20					47	.01 %	
			me (3, column (i))		17		
18 Investment income percentage from 19a 33 1/3% support tests - 2014. If the			on line 14 and to	ne 15 is more than	18 33 1/3% and line	17 is not	
						→ X	
	more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and						
• • • • • • • • • • • • • • • • • • •	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization						
20 Private foundation. If the organization							
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Part IV | Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990)
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990)
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non functionally integrated supporting organizations)? If "Yes," answer (b) below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings)

	Yes	No
1		
2		
За	}	}
3b		}
3c_		-
4a		
4b		
		}
4c	-	
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}		
5a		
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5b 5c	-	
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9a	<u> </u>	
9b		
50	1	
9c	-	
10a	 	
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Schedule A (Form 990 or 990 EZ) 2014 KENTUCKY GOLF ASSOCIATIO			.3-7150508 Pag
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting	g Orgar	izations	
Check here if the organization satisfied the Integral Part Test as a qualifying	trust on	Nov 20, 1970 See instru	ictions. All
other Type III non functionally integrated supporting organizations must cor	mplete Se	ctions A through E	· ,
ection A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
Net short term capital gain	1		
2 Recoveries of prior year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or	1 }		
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
ection B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
Aggregate fair market value of all non-exempt use assets (see	ļ		
instructions for short tax year or assets held for part of year)	_		
a Average monthly value of securities	1a		
b_Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other			
factors (explain in detail in Part VI)			
Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		T
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount,	7-7		
see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functional	nanization (see		

Schedule A (Form 990 or 990-EZ) 2014

Schedule A (Form 990 or 990-EZ) 2014

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b

d Excess from 2013 e Excess from 2014

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Part VI	Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a c	or 17b, and Part III, line 12
	Also complete this part for any additional information (See instructions)	
		
		
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 -		
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