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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
LOUISIANA-MISSISSIPPI CHAPTER GCSAA

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 2323

City or town, state or province, country, and ZIP or foreign postal code
AUBURN, AL 36831

D Employer identification number
72-1339817

E Telephone number
(334) 821-3000

F Group Exemption Number ▶

G Accounting Method ☐ Cash ☑ Accrual Other (specify) ▶

H Check ▶ ☑ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶WWW LMGCSA COM

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☑ 501(c)(6) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☑ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 111,798

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	45,850
	2	Program service revenue including government fees and contracts			2	16,717
	3	Membership dues and assessments			3	18,675
	4	Investment income			4	1,835
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a			
	b	Gross income from fundraising events (not including $ ______ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b			
	c	Less direct expenses from gaming and fundraising events	6c			
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
	8	Other revenue (describe in Schedule O)			8	28,721
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9	111,798
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	500
	12	Salaries, other compensation, and employee benefits			12	22,000
	13	Professional fees and other payments to independent contractors			13	
	14	Occupancy, rent, utilities, and maintenance			14	906
	15	Printing, publications, postage, and shipping			15	15,565
	16	Other expenses (describe in Schedule O)			16	28,792
	17	**Total expenses.** Add lines 10 through 16 ▶			17	67,763
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	44,035
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	145,584
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	-1,894
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶			21	187,725

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	139,474	22	143,535
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	6,110	24	44,190
25	**Total assets**	145,584	25	187,725
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	145,584	27	187,725

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . ☑

Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose?
TO PROVIDE OPPORTUNITIES FOR GOLF COURSE SUPERINTENDENTS IN LOUISIANA AND MISSISSIPPI TO NETWORK WITH ONE ANOTHER, AND TO OFFER INNOVATIVE ACTIVITIES THAT WILL BENEFIT SUPERINTENDENTS AND THEIR ORGANIZATIONS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28
See Additional Data Table

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **28a**

29

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **30a**

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **31a**

32 Total program service expenses (add lines 28a through 31a) . . . ▶ **32**

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . ☑

(a) Name and title	**(b)** Average hours per week devoted to position	**(c)** Reportable compensation (Forms W-2/1099-MISC) **(if not paid, enter -0-)**	**(d)** Health benefits, contributions to employee benefit plans, and deferred compensation	**(e)** Estimated amount of other compensation
NEIL MAYBERRY CGCS PRESIDENT	2 00	0	0	0
TOBY THORNTON VICE PRESIDENT	1 00	0	0	0
JOSH HICKS SECRETARY/TREASURER	1 00	0	0	0
STEPHEN MILES CGCS PAST PRESIDENT	1 00	0	0	0
MELANIE BONDS EXECUTIVE DIRECTOR	1 00	0	0	0
TRICIA ROBERTS EXECUTIVE DIRECTOR	1 00	22,000	0	0
WILL ARNETT DIRECTOR	1 00	0	0	0
JEFF BROCATO DIRECTOR	1 00	0	0	0
ED PIPPIN DIRECTOR	1 00	0	0	0
BROOK SENTELL DIRECTOR	1 00	0	0	0
WILL GUERERRI ASSISTANT REPRESENTATIVE	1 00	0	0	0
SCOTT LAWLER AFFILIATE MEMBER	1 00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V . . . . ☑

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		No
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	Yes	
b	If "Yes," to line 35a, has the organization filed a **Form 990-T** for the year? If "No," provide an explanation in Schedule O	35b	Yes	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 . . . . 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ ______, section 4912 ▶ ______, section 4955 ▶ ______			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections4912, 4955, and 4958 ▶ ______			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ ______			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No

41 List the states with which a copy of this return is filed ▶ ______

42a The organization's books are in care of ▶ TRICIA ROBERTS Telephone no ▶ (334) 821-3000

Located at ▶ PO BOX 2323 AUBURN, AL ZIP + 4 ▶ 36831

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		No
	If "Yes," enter the name of the foreign country ▶ ______			
	See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)**			
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
	If "Yes," enter the name of the foreign country ▶ ______			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041 -** Check here . . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ 43 ______

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		No
b	Did the organization operate one or more hospital facilities during the year? *If "Yes," Form 990 must be completed instead of Form 990-EZ*	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		No

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If "Yes," was the related organization a section 527 organization?	49b		

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 ▶

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000. ▶

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☐ No

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

****** 2016-11-08
Signature of officer Date

TRICIA ROBERTS EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
M CHAD SINGLETARY CPA		2016-11-08		P00166368
Firm's name ▶ CARR RIGGS & INGRAM LLC			Firm's EIN ▶ 72-1396621	
Firm's address ▶ 7550 HALCYON SUMMIT DRIVE MONTGOMERY, AL 36117			Phone no (334) 271-6678	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☑ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 72-1339817
Name: LOUISIANA-MISSISSIPPI CHAPTER GCSAA

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 PROVIDED OPPORTUNITIES FOR GOLF COURSE SUPERINTENDENTS TO NETWORK, SHARE IDEAS, AND GROW PROFESSIONALLY (Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	0

TY 2015 Transfers Personal Benefits Contracts Declaration

Name: LOUISIANA-MISSISSIPPI CHAPTER GCSAA

EIN: 72-1339817

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization	Employer identification number
LOUISIANA-MISSISSIPPI CHAPTER GCSAA	72-1339817

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INVESTMENT INCOME AMOUNT 1,835
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION OTHER INCOME AMOUNT 306 DESCRIPTION ADVERTISING INCOME AMOUNT 28,415 TOTAL TO FORM 990-EZ, LINE 8 28,721

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION ANNUAL MEETING AMOUNT 10 DESCRIPTION BANK CHARGES AMOUNT 732 DESCRIPTION BOARD MEETINGS AMOUNT 1,046 DESCRIPTION CHAPTER MEETINGS AMOUNT 3,069 DESCRIPTION INSURANCE AMOUNT 1,234 DESCRIPTION SUPERPRO TOURNAMENT EXPENSES AMOUNT 5,092 DESCRIPTION TAXES & LICENSES AMOUNT 124 DESCRIPTION TRAVEL AMOUNT 6,421 DESCRIPTION WEB PAGE EXPENSES AMOUNT 1,535 DESCRIPTION COMMISSIONS EXPENSE AMOUNT 2,994 DESCRIPTION LEGAL AND PROFESSIONAL EXPENSE AMOUNT 1,400 DESCRIPTION ADVERTISING EXPENSE AMOUNT 5,135 TOTAL TO FORM 990-EZ, LINE 16 28,792
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION UNREALIZED LOSS ON INVESTMENTS AMOUNT -1,894

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION ACCOUNTS RECEIVABLE BEG OF YEAR AMOUNT 6,110 END OF YEAR AMOUNT 44,190