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## Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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► Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

For calendar year 2015 or tax year beginning

, and ending

Name of foundation

## ROCKY MOUNTAIN SECTION PGA FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)

1303 SOUTH FIVE MILE ROAD

Room/suite

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

BOISE, ID 83709

**G** Check all that apply:  Initial return  Initial return of a former public charity  
 Final return  Amended return  
 Address change  Name change

**H** Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**I** Fair market value of all assets at end of year **J** Accounting method:  Cash  Accrual  
 (from Part II, col. (c), line 16)  Other (specify) \_\_\_\_\_

► \$ 124,185. (Part I, column (d) must be on cash basis.)

<b>Part I</b> Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		31,833.			
2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch. B Interest on savings and temporary cash investments					
4 Dividends and interest from securities		295.	295.	295.	
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10 Gross sales price for all assets on line 6a					
7 Capital gain net income (from Part IV, line 2)		11, NOV 09 2016	16 10 0.		
8 Net short-term capital gain				0.	
9 Income modifications Gross sales less returns and allowances					
10a Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		55,237.	0.	55,237.	STATEMENT 1
12 Total. Add lines 1 through 11		87,365.	295.	55,532.	
13 Compensation of officers, directors, trustees, etc		0.	0.	0.	0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees					
c Other professional fees	STMT 2	474.	0.	474.	0.
17 Interest					
18 Taxes					
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses	STMT 3	39,794.	0.	39,794.	0.
24 Total operating and administrative expenses. Add lines 13 through 23		40,268.	0.	40,268.	0.
25 Contributions, gifts, grants paid		14,500.			14,500.
26 Total expenses and disbursements. Add lines 24 and 25		54,768.	0.	40,268.	14,500.
27 Subtract line 26 from line 12:		32,597.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)			295.		
c Adjusted net income (if negative, enter -0-)				15,264.	

SCANNED NOV 15 2016  
Operating and Administrative Expenses

Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
1	Cash - non-interest-bearing		90,311.	123,880.	123,880.
2	Savings and temporary cash investments		75.	305.	305.
3	Accounts receivable ► 3,500.		10,000.	3,500.	
	Less: allowance for doubtful accounts ►				
4	Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
5	Grants receivable				
6	Receivables due from officers, directors, trustees, and other disqualified persons				
7	Other notes and loans receivable ►				
	Less: allowance for doubtful accounts ►				
8	Inventories for sale or use				
9	Prepaid expenses and deferred charges				
10a	Investments - U.S. and state government obligations				
b	Investments - corporate stock				
c	Investments - corporate bonds				
11	Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
12	Investments - mortgage loans				
13	Investments - other				
14	Land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
15	Other assets (describe ► STATEMENT 4 )		10,457.	15,357.	0.
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		110,843.	143,042.	124,185.
17	Accounts payable and accrued expenses				
18	Grants payable				
19	Deferred revenue				
20	Loans from officers, directors, trustees, and other disqualified persons				
21	Mortgages and other notes payable				
22	Other liabilities (describe ► STATEMENT 5 )		212.	0.	
23	Total liabilities (add lines 17 through 22)		212.	0.	
Liabilities	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
24	Unrestricted				
25	Temporarily restricted				
26	Permanently restricted				
Net Assets or Fund Balances	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
27	Capital stock, trust principal, or current funds		0.	0.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
29	Retained earnings, accumulated income, endowment, or other funds		110,631.	143,042.	
30	Total net assets or fund balances		110,631.	143,042.	
31	Total liabilities and net assets/fund balances		110,843.	143,042.	

## Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	110,631.
2	Enter amount from Part I, line 27a	2	32,597.
3	Other increases not included in line 2 (itemize) ►	3	0.
4	Add lines 1, 2, and 3	4	143,228.
5	Decreases not included in line 2 (itemize) ► UNREALIZED GAIN	5	186.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	143,042.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a					
b	NONE				
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8			3		

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

 Yes  No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014	21,847.	94,104.	.232158
2013	21,299.	58,034.	.367009
2012	30,889.	44,559.	.693216
2011	20,231.	33,735.	.599704
2010	21,443.	22,755.	.942342

2 Total of line 1, column (d)

2 2.834429

3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years

3 .566886

4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5

4 122,669.

5 Multiply line 4 by line 3

5 69,539.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 3.

7 Add lines 5 and 6

7 69,542.

8 Enter qualifying distributions from Part XII, line 4

8 14,500.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.  
See the Part VI instructions.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)**1a Exempt operating foundations described in section 4940(d)(2), check here ►  and enter "N/A" on line 1.

Date of ruling or determination letter: \_\_\_\_\_ (attach copy of letter if necessary-see instructions)

b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ►  and enter 1% of Part I, line 27b

c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).

2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments:

a 2015 estimated tax payments and 2014 overpayment credited to 2015

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

6a

6b

6c

6d

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here  if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be Credited to 2016 estimated tax ►

Refunded ►

6.

8.

9.

10.

11.

**Part VII-A: Statements Regarding Activities**

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

Yes

No

1a X

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.

1b X

c Did the foundation file Form 1120-POL for this year?

1c X

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

2 X

If "Yes," attach a detailed description of the activities.

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes

3 X

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

4b X

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5 X

If "Yes," attach the statement required by General Instruction T

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:

N/A

• By language in the governing instrument, or

• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

6 X

7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV

7 X

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►

ID

8a X

b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation

8b X

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? If "Yes," complete Part XIV

9 X

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

10 X

**Part VII-A** Statements Regarding Activities (continued)

11	Yes	No
11		X
12		X
13	X	
14 The books are in care of ► <b>ROCKY MOUNTAIN SECTION CONTROLLER</b> Telephone no. ► <b>561-624-8400</b> Located at ► <b>300 AVE OF THE CHAMPIONS, PALM BCH GDNS, FL</b> ZIP+4 ► <b>33418</b>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► <b>15</b>   <b>N/A</b>		
16	Yes	No
16	X	

17 At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?  
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►

**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		
1a	During the year did the foundation (either directly or indirectly):	
(1)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <b>N/A</b>	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015? ► <b>1c</b>   <b>X</b>	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):	
a	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? ► <b>2a</b>   <b>Yes</b>   <b>X</b>   <b>No</b>	
b	If "Yes," list the years ► <b>2b</b>	
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) ► <b>N/A</b>	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► <b>2c</b>	
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ► <b>3a</b>   <b>Yes</b>   <b>X</b>   <b>No</b>	
b	If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015) ► <b>3b</b>	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? ► <b>4a</b>   <b>X</b>	
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015? ► <b>4b</b>   <b>X</b>	

**Part VII-B: Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

5a During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

Organizations relying on a current notice regarding disaster assistance check here ► c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? **N/A**

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A** Yes  No Yes  No Yes  No Yes  No Yes  No5b  Yes  No6b  Yes  No7b **Part VIII: Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 6		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

►

0

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**Part VIII. Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**
**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
<b>NONE</b>		

Total number of others receiving over \$50,000 for professional services ►

0

**Part IX-A: Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

<b>1 GRANTS TO CHARITABLE ORGANIZATIONS SELECTED BY THE ORGANIZATION.</b>	1,000.
<b>2 COLLEGE SCHOLARSHIPS AWARDED BASED ON APPLICATION PROCESS.</b>	13,500.
3	
4	

**Part IX-B: Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

<b>1 N/A</b>	0.
2	
All other program-related investments. See instructions.	
<b>3 N/A</b>	0.

Total. Add lines 1 through 3 ►

0.

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**Part X****Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
a	Average monthly fair market value of securities	1a 10,531.
b	Average of monthly cash balances	1b 107,256.
c	Fair market value of all other assets	1c 6,750.
d	<b>Total</b> (add lines 1a, b, and c)	1d 124,537.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 124,537.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 1,868.
5	<b>Net value of noncharitable-use assets</b> . Subtract line 4 from line 3. Enter here and on Part V, line 4	5 122,669.
6	<b>Minimum investment return</b> . Enter 5% of line 5	6 6,133.

**Part XI****Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ►  and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2015 from Part VI, line 5	2a	
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount as adjusted</b> . Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

**Part XII****Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a 14,500.	
b	Program-related investments - total from Part IX-B	1b 0.	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	<b>Qualifying distributions</b> . Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4 14,500.	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 0.	
6	<b>Adjusted qualifying distributions</b> . Subtract line 5 from line 4	6 14,500.	

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII. Undistributed Income (see instructions)****N/A**

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only				
b Total for prior years:				
3 Excess distributions carryover, if any, to 2015:				
a From 2010				
b From 2011				
c From 2012				
d From 2013				
e From 2014				
f Total of lines 3a through e				
4 Qualifying distributions for 2015 from Part XII, line 4: ► \$				
a Applied to 2014, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2015 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions				
e Undistributed income for 2014. Subtract line 4a from line 2a. Taxable amount - see Instr.				
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2011				
b Excess from 2012				
c Excess from 2013				
d Excess from 2014				
e Excess from 2015				



## Part XV Supplementary Information (continued)

## 3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
CENTRAL WYOMING COLLEGE 2660 PECK AVE RIVERTON, WY 82501	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
UNIVERSITY OF IDAHO 709 S DEAKIN ST MOSCOW, ID 83844	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	2,000.
COLLEGE OF IDAHO 315 TWIN FALLS AVENUE TWIN FALLS, ID 83301	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	3,000.
UTAH STATE UNIVERSITY UTAH STATE LOGAN, UT 84322	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
IDAHO STATE UNIVERSITY 921 S 8TH AVE POCATELLO, ID 83209	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			► 3a 14,500.
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				► 3b 0.

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a JUNIOR GOLF PROGRAMS	900099				25,622.
b SPONSORSHIP REVENUE	900099		42	4,015.	
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities				14	295.
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events				01	11,125.
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		15,435.	25,622.
13 Total. Add line 12, columns (b), (d), and (e)				13	41,057.
(See worksheet in line 13 instructions to verify calculations.)					

**Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
1A	THE ORGANIZATION COLLECTS SOME REGISTRATION AND ENTRY FEE REVENUE IN
1A	ORDER TO FURTHER ACCOMPLISH ITS JUNIOR GOLF PROGRAMS.
1B	THE ORGANIZATION COLLECTS SOME SPONSORSHIP REVENUE IN ORDER TO FURTHER
1B	ACCOMPLISH ITS JUNIOR GOLF PROGRAMS.

**Part XVII. Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a. Transfers from the reporting foundation to a noncharitable exempt organization of:

**(1) Cash**

## (2) Other assets

► Other transactions:

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitation

**c Sharing of facilities, equipment, mailing lists, other assets, or paid employees**

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
C	0.	THE PGA	SEE STATEMENT 8
		</	

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes  No

**b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign  
Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instr.)?

Signature of officer or trustee

10-31-16

Date

### ► EXEC DIR

---

**Title**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

**Schedule B**  
 (Form 990, 990-EZ,  
 or 990-PF)  
 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

OMB No 1545-0047

► Attach to Form 990, Form 990-EZ, or Form 990-PF.  
 ► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
 its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2015**

Name of the organization

Employer identification number

**ROCKY MOUNTAIN SECTION PGA FOUNDATION**

**82-0520724**

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ  501(c)( ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF  501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization

Employer identification number

ROCKY MOUNTAIN SECTION PGA FOUNDATION

82-0520724

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JEFF SANDERS PROMOTIONS, INC 5671 SW ARCTIC DR BEAVERTON, OR 97005	\$ 19,461.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FIDELITY CHARITABLE GIFT FUND P.O. BOX 770001 CINCINNATI, OH 45277	\$	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DAVID GOSS 407 W JEFFERSON STREET BOISE, ID 83702	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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**Name of organization**

**Employer identification number**

## ROCKY MOUNTAIN SECTION PGA FOUNDATION

82-0520724

**Part II. Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

**Name of organization**

**Employer identification number**

## ROCKY MOUNTAIN SECTION PGA FOUNDATION

82-0520724

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				(e) Transfer of gift		
				Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				(e) Transfer of gift		
				Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I				(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
				(e) Transfer of gift		
				Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

## ROCKY MOUNTAIN SECTION PGA FOUNDATION

82-0520724

**Part XV Supplementary Information****3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
AUBURN UNIVERSITY AUBURN UNIVERSITY AUBURN, AL 36849	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
WHEAT MONTANA JUNIOR GOLF 175 NO 27TH ST, STE 1214 BILLINGS, MT 59101	NONE	501(C)(3)	PROGRAM SUPPORT	1,000.
MONTANA STATE UNIVERSITY PO BOX 174160 BOZEMAN, MT 59717	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	
BOISE STATE 910 UNIVERSITY DR BOISE, ID 83725	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
NORTHERN ARIZONA UNIVERSITY PO BOX 4084 FLAGSTAFF, AZ 86011	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	500.
NORTHWEST COMMUNITY COLLEGE 231 W 6TH STREET POWELL, WY 82435	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	
TREASURE VALLEY COMMUNITY COLLEGE 650 COLLEGE BLVD ONTARIO, OR 97914	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
WESTERN WASHINGTON UNIVERSITY 516 HIGH ST BELLINGHAM, WA 98225	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
UNIVERSITY OF MONTANA 32 CAMPUS DRIVE MISSOULA, MT 59812	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	1,000.
UNIVERSITY OF NEVADA RENO FITZGERALD STUDENT SERVICES BLD/0076 RENO, NV 89557	NONE	501(C)(3)	COLLEGE SCHOLARSHIP	
<b>Total from continuation sheets</b>				<b>6,500.</b>

523631  
04-01-15

## ROCKY MOUNTAIN SECTION PGA FOUNDATION

82-0520724

## Part XV Supplementary Information

### 3 Grants and Contributions Paid During the Year (Continuation)

**Total from continuation sheets**

523631  
04-01-15

FORM 990-PF	OTHER INCOME	STATEMENT 1
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
JUNIOR GOLF PROGRAMS	25,622.	0.	25,622.
SPONSORSHIP REVENUE	4,015.	0.	4,015.
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	25,600.	0.	25,600.
<b>TOTAL TO FORM 990-PF, PART I, LINE 11</b>	<b>55,237.</b>	<b>0.</b>	<b>55,237.</b>

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT 2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER PROFESSIONAL FEES	474.	0.	474.	0.
<b>TO FORM 990-PF, PG 1, LN 16C</b>	<b>474.</b>	<b>0.</b>	<b>474.</b>	<b>0.</b>

FORM 990-PF	OTHER EXPENSES	STATEMENT 3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GOLF EVENT DIRECT EXPENSES	14,475.	0.	14,475.	0.
TOURNAMENT OPERATIONS	24,512.	0.	24,512.	0.
SHIPPING EXPENSE	807.	0.	807.	0.
<b>TO FORM 990-PF, PG 1, LN 23</b>	<b>39,794.</b>	<b>0.</b>	<b>39,794.</b>	<b>0.</b>

FORM 990-PF	OTHER ASSETS	STATEMENT 4
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS DUE TO ROCKY MOUNTAIN SECTION OF THE PGA	10,457.	10,272.	0.
	0.	5,085.	0.
TO FORM 990-PF, PART II, LINE 15	10,457.	15,357.	0.

FORM 990-PF	OTHER LIABILITIES	STATEMENT 5
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DUE TO ROCKY MOUNTAIN SECTION OF THE PGA	212.	0.
TOTAL TO FORM 990-PF, PART II, LINE 22	212.	0.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
TODD BINDNER C/O ROCKY MOUNTAIN PGA SECTION, 1303 SOUTH FIVE MILE RD BOISE, ID 83709	DIRECTOR 0.20	0.	0.	0.
DAVID GOSS C/O ROCKY MOUNTAIN PGA SECTION, 1303 SOUTH FIVE MILE RD BOISE, ID 83709	DIRECTOR 0.20	0.	0.	0.
CURT GOLDGRABE C/O ROCKY MOUNTAIN PGA SECTION, 1303 SOUTH FIVE MILE RD BOISE, ID 83709	DIRECTOR 0.20	0.	0.	0.
VAUGHN JENKINS C/O ROCKY MOUNTAIN PGA SECTION, 1303 SOUTH FIVE MILE RD BOISE, ID 83709	EXECUTIVE DIRECTOR 10.00	0.	0.	0.
DAVID BAUCOM C/O ROCKY MOUNTAIN PGA SECTION, 1303 SOUTH FIVE MILE RD BOISE, ID 83709	PRESIDENT 0.20	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION  
PART XV, LINES 2A THROUGH 2D

STATEMENT 7

## NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

ROCKY MOUNTAIN SECTION OF PGA FOUNDATION  
1303 SOUTH FIVE MILE ROAD  
BOISE, ID 83709

TELEPHONE NUMBER NAME OF GRANT PROGRAM

208-939-6028 ROCKY MOUNTAIN SECTION OF PGA FOUNDATION CHARITABLE &  
SCHOLARSHIP PROGRAMS

## FORM AND CONTENT OF APPLICATIONS

SCHOLARSHIPS ARE MADE TO RECIPIENTS BASED ON A REVIEW OF THEIR APPLICATION WHICH REQUIRES, AMONG OTHER ITEMS, A HIGH SCHOOL TRANSCRIPT, ACT/SAT SCORES, CLASS RANK, CUMMULATIVE GPA, AND COMMUNITY & EXTRACURRICULAR ACTIVITY.

## ANY SUBMISSION DEADLINES

MARCH

## RESTRICTIONS AND LIMITATIONS ON AWARDS

GENERAL AVAILABILITY OF FUNDS MAY LIMIT THE AMOUNT OF AWARDS IN A GIVEN YEAR.

990-PF

INVOLVEMENT WITH NONCHARITABLE ORGANIZATIONS  
PART XVII, LINE 1, COLUMN (D)

STATEMENT 8

## NAME OF NONCHARITABLE EXEMPT ORGANIZATION

ROCKY MOUNTAIN SECTION OF THE PGA

## DESCRIPTION OF TRANSFERS, TRANSACTIONS, AND SHARING ARRANGEMENTS

THESE ENTITIES SHARE EMPLOYEES AND OFFICES.