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Form **990**

Department of the Treasury
Internal Revenue Service

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 and its instructions is at www IRS gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 12-01-2015 , and ending 11-30-2016

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

C Name of organization
UNITED STATES GOLF ASSOCIATION

Doing business as
USGA

Number and street (or P O box if mail is not delivered to street address) | Room/suite
77 Liberty Corner Road

City or town, state or province, country, and ZIP or foreign postal code
Far Hills, NJ 07931

D Employer identification number
13-1427105

E Telephone number
(908) 234-2300

G Gross receipts $ 221,281,726

F Name and address of principal officer
Mike Davis
77 Liberty Corner Road
Far Hills, NJ 07931

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

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

H(c) Group exemption number ▶

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

J Website: ▶ www usga org

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

L Year of formation 1894 **M** State of legal domicile DE

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
The United States Golf Association promotes and conserves the true spirit of the game of golf as embodied in its ancient and honorable traditions It acts in the best interests of the game for the continued enjoyment of those who love and play it The USGA serves the game most visibly through the conduct of its national championships and international competitions Together with The R&A, the USGA provides governance for the game worldwide, jointly administering the Rules of Golf, establishing equipment standards, and formulating the Rules of Amateur Status The USGA also maintains the USGA Handicap and Course Rating Systems, develops and promotes sustainable golf course management practices, celebrates the history of the game, and fosters access to the game for all who wish to play

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)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	444
6	Total number of volunteers (estimate if necessary)	6	13,000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,479,151
b	Net unrelated business taxable income from Form 990-T, line 34	7b	754,978

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	21,083,894	23,580,084
9	Program service revenue (Part VIII, line 2g)	158,511,196	156,717,583
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,067,403	16,717,218
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12,214,237	9,641,514
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	208,876,730	206,656,399

Expenses

		Prior Year	Current Year
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,832,725	5,833,390
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)	47,150,857	50,611,923
16a	Professional fundraising fees (Part IX, column (A), line 11e)	129,802	142,796
b	Total fundraising expenses (Part IX, column (D), line 25) ▶3,421,176		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	140,244,618	132,732,754
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	192,358,002	189,320,863
19	Revenue less expenses Subtract line 18 from line 12	16,518,728	17,335,536

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	381,705,431	408,419,628
21	Total liabilities (Part X, line 26)	79,847,180	93,391,575
22	Net assets or fund balances Subtract line 21 from line 20	301,858,251	315,028,053

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 — Date 2017-10-11

Susan Pikitch Assistant Treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Paul Hammerschmidt	Paul Hammerschmidt	2017-10-11		P01384178

Firm's name ▶ BDO USA LLP — Firm's EIN ▶ 13-5381590

Firm's address ▶ 100 PARK AVENUE
NEW YORK, NY 100175001 — Phone no (212) 885-8321

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

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission

The United States Golf Association (USGA) promotes and conserves the true spirit of the game of golf as embodied in its ancient and honorable traditions It acts in the best interests of the game for the continued enjoyment of those who love and play it

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 $ 88,030,730 including grants of $) (Revenue $ 139,307,259)

See Additional Data

4b (Code) (Expenses $ 11,249,150 including grants of $) (Revenue $ 6,679,471)

See Additional Data

4c (Code) (Expenses $ 7,430,746 including grants of $) (Revenue $ 5,633,518)

See Additional Data

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 43,262,131 including grants of $ 5,833,390) (Revenue $ 5,097,335)

4e **Total program service expenses ▶** 149,972,757

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)? *If "Yes," complete Schedule A*	**1**	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	**2**	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		No
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? *If "Yes," complete Schedule C, Part II*	**4**		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	**5**		No
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? *If "Yes," complete Schedule D, Part I*	**6**		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	**10**	Yes	
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? *If "Yes," complete Schedule D, Part VI*	**11a**	Yes	
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? *If "Yes," complete Schedule D, Part VII*	**11b**	Yes	
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? *If "Yes," complete Schedule D, Part VIII*	**11c**		No
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? *If "Yes," complete Schedule D, Part IX*	**11d**		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**	Yes	
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)? *If "Yes," complete Schedule D, Part X*	**11f**	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		No
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? *If "Yes," complete Schedule F, Parts I and IV*	**14b**	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	**17**	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
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*	23	Yes	
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 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
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*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
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*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	616			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
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	2a	444			
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)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
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)?			4a	Yes	
b	If "Yes," enter the name of the foreign country ▶ CJ, VI See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
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?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
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?			7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
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?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		No
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
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?			12a		
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			13a		
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?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

Check if Schedule O contains a response or note to any line 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	1a	15		
	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				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
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?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6		Yes	
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?	7a		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
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*	9			No

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?	10a		No
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
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*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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?	16a		No
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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶ AK , AL , AR , AZ , CA , CO , CT , FL , GA , HI , IL , IN , KS , KY , LA , MA , MD , ME , MI , MN , MS , NC , ND , NH , NJ , NM , NY , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WI , WY

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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, address, and telephone number of the person who possesses the organization's books and records
▶Mark Loftus 77 Liberty Corner Road Far Hills, NJ 07931 (908) 234-2300

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line 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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

		(D)	(E)	(F)
1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	6,873,672	0	625,078

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 115

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Deloitte Consulting 4022 Sells Drive Hermitage, TN 37076	Business consultant	12,949,864
Arena Americas 7000 S 10th Street Oak Creek, WI 53154	Tents for US Open (rental)	6,121,642
Los Angeles Country Club 10101 WILSHIRE BLVD Los Angeles, CA 90024	Host Club for US Open	2,515,033
TUCCI & SONS INC 4224 WALLER ROAD EAST Tacoma, WA 98443	Paving and Restoration at US Open	2,434,794
Aggreko LLC PO BOX 972562 Dallas, TX 75397	Generator service	2,298,145

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 ▶ 215

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts								
1a	Federated campaigns . .	1a		0				
b	Membership dues	1b		10,017,922				
c	Fundraising events	1c		0				
d	Related organizations . . .	1d		0				
e	Government grants (contributions)	1e		0				
f	All other contributions, gifts, grants, and similar amounts not included above	1f		13,562,162				
g	Noncash contributions included in lines 1a-1f $			316,200				
h	**Total.** Add lines 1a-1f . . . . ▶				23,580,084			
Program Service Revenue				Business Code				
2a	Championship, including Broadcast			711300	139,307,259	139,307,259	0	0
b	USGA Members Program			711300	6,679,471	6,679,471	0	0
c	GHIN			711130	5,633,518	5,633,518	0	0
d	Green Section Services			711300	1,712,737	1,712,737	0	0
e	Equipment Standards & Testing			711300	1,444,050	1,444,050	0	0
f	All other program service revenue				1,940,548	1,038,070	902,478	0
g	**Total.** Add lines 2a–2f . . . . ▶				156,717,583			
Other Revenue								
3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶				16,397,374	0	700,120	15,697,254
4	Income from investment of tax-exempt bond proceeds . . ▶				0	0	0	0
5	Royalties . . . . ▶				1,822,149	0	0	1,822,149
			(i) Real	(ii) Personal				
6a	Gross rents							
b	Less rental expenses							
c	Rental income or (loss)		0	0				
d	Net rental income or (loss) . . . . ▶							
			(i) Securities	(ii) Other				
7a	Gross amount from sales of assets other than inventory		7,495,913	13,391				
b	Less cost or other basis and sales expenses		7,184,796	4,664				
c	Gain or (loss)		311,117	8,727				
d	Net gain or (loss) . . . . ▶				319,844	0	0	319,844
8a	Gross income from fundraising events (not including $ 0 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 . . ▶							
9a	Gross income from gaming activities See Part IV, line 19 . . .	a						
b	Less direct expenses . . .	b						
c	Net income or (loss) from gaming activities . . . ▶							
10a	Gross sales of inventory, less returns and allowances .	a		15,255,232				
b	Less cost of goods sold . .	b		7,435,867				
c	Net income or (loss) from sales of inventory . . ▶				7,819,365	6,942,812	876,553	0
	Miscellaneous Revenue			Business Code				
11a								
b								
c								
d	All other revenue							
e	**Total.** Add lines 11a–11d . . . . . . ▶				0			
12	**Total revenue.** See Instructions . . . . . ▶				206,656,399	162,757,917	2,479,151	17,839,247

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 or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	5,765,390	5,765,390		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	68,000	68,000		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	6,471,559	455,390	6,016,169	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	31,506,886	22,781,412	7,897,446	828,028
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,783,112	4,324,824	444,219	14,069
9 Other employee benefits	5,353,423	2,581,879	2,577,782	193,762
10 Payroll taxes	2,496,943	1,650,280	787,278	59,385
11 Fees for services (non-employees)				
a Management	0	0	0	0
b Legal	540,320	540,320	0	0
c Accounting	186,712	0	186,712	0
d Lobbying	0	0	0	0
e Professional fundraising services See Part IV, line 17	142,796			142,796
f Investment management fees	826,136	0	826,136	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	16,007,222	11,364,217	4,643,005	0
12 Advertising and promotion	1,048,361	1,029,491	18,870	0
13 Office expenses	12,919,439	10,108,094	752,937	2,058,408
14 Information technology	18,430,574	12,810,350	5,508,335	111,889
15 Royalties	0	0	0	0
16 Occupancy	2,859,703	2,844,449	15,254	0
17 Travel	4,836,684	3,852,160	980,133	4,391
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	2,726,045	1,325,003	1,401,042	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	4,049,506	2,922,346	1,127,160	0
23 Insurance	2,555,607	2,396,621	158,986	0
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 Championships - prize money	18,250,000	18,250,000	0	0
b Championships - other expenses	44,338,772	44,162,237	176,535	0
c				
d				
e All other expenses	3,157,673	740,294	2,408,931	8,448
25 **Total functional expenses.** Add lines 1 through 24e	189,320,863	149,972,757	35,926,930	3,421,176
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)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash-non-interest-bearing		69,084	1	88,973
	2	Savings and temporary cash investments		17,805,796	2	23,216,860
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		4,509,582	4	4,201,654
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	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 instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		0	7	1,212,000
	8	Inventories for sale or use		172,529	8	1,045,802
	9	Prepaid expenses and deferred charges		15,934,114	9	15,333,819
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 85,924,742			
	b	Less accumulated depreciation	10b 43,276,284	35,399,747	10c	42,648,458
	11	Investments—publicly traded securities		228,413,185	11	242,828,188
	12	Investments—other securities See Part IV, line 11		79,401,394	12	77,843,874
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets See Part IV, line 11		0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		381,705,431	16	408,419,628
Liabilities	17	Accounts payable and accrued expenses		18,853,992	17	26,688,811
	18	Grants payable		0	18	0
	19	Deferred revenue		40,425,472	19	40,321,260
	20	Tax-exempt bond liabilities			20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		20,567,716	25	26,381,504
	26	**Total liabilities.** Add lines 17 through 25		79,847,180	26	93,391,575
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		301,808,054	27	314,977,856
	28	Temporarily restricted net assets		0	28	0
	29	Permanently restricted net assets		50,197	29	50,197
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ 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		301,858,251	33	315,028,053
	34	Total liabilities and net assets/fund balances		381,705,431	34	408,419,628

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	206,656,399
2	Total expenses (must equal Part IX, column (A), line 25)	2	189,320,863
3	Revenue less expenses Subtract line 2 from line 1	3	17,335,536
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	301,858,251
5	Net unrealized gains (losses) on investments	5	-3,024,867
6	Donated services and use of facilities	6	1,869,017
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-3,009,884
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	315,028,053

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________ 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?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☑ Separate basis ☐ Consolidated basis ☐ 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?	2c	Yes	
	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?	3a		No
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	3b		

Additional Data

Software ID: 15000352
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990, Part III, Line 4a

4a (Code) (Expenses $ 88,030,730 including grants of $) (Revenue $ 139,307,259)

USGA Championships, including broadcasts - Each year, the USGA conducts the United States Open, United States Women's Open and United States Senior Open Championships, which include amateur and professional golfers from around the world The USGA also conducts annually ten national amateur golf championships In 2016, nearly 40,000 people competed in these USGA championships Additionally, more than 500,000 people attended these USGA championships as spectators By exposing the public to these USGA championships through various spectator packages, national and international television and radio broadcasts, and digital and social media platforms the USGA promotes worldwide interest in the game of golf and inspires participation in the game The USGA also leverages these same platforms to disseminate educational materials and information regarding environmental and economic sustainability, STEM education, diversity and inclusion, history, and other relevant topics The USGA also sponsors teams for several international amateur golf championships

Form 990, Part III, Line 4b

4b (Code) (Expenses $ 11,249,150 including grants of $) (Revenue $ 6,679,471)

USGA Members Program - Each year, the USGA provides educational materials and other support to people who have expressed an interest in the game of golf by electing to enroll in the USGA Members Program Such educational materials include information and education about the Rules of Golf, USGA championships, environmental sustainability, STEM education, diversity and inclusion, and history, as well as other relevant topics The USGA also provides a digital newsletter and access to the USGA's websites that include information on a wide variety of golf topics In 2016, more than 663,000 people opted to enroll in the USGA Members Program

Form 990, Part III, Line 4c

4c	(Code	) (Expenses $	7,430,746	including grants of $	) (Revenue $	5,633,518)	

GHIN (Golf Handicap and Information Network) - GHIN is a handicap computation service that allows golfers of differing abilities to compete against one another in a fair and equitable manner This service began in 1981 with the Metropolitan Golf Association (New York) as the first user, GHIN currently provides services to 83 golf associations domestically and internationally, and provides billable handicaps to over 2 2 million golfers

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code) (Expenses $ 43,262,131 including grants of $ 5,833,390) (Revenue $ 5,097,335)

Each year the USGA provides a variety of programs that benefit everyone who plays the game The USGA writes and interprets the Rules of Golf, and provides seminars and publications to educate golfers about the Rules The USGA administers the Rules of Amateur Status in the USA and Mexico The USGA monitors equipment standards to ensure that skill rather than technology represents the essence of the game The USGA maintains national handicap and course rating systems to enable golfers of varying skill to compete fairly and equitably USGA agronomists provide course consulting services to golf facilities throughout the United States and abroad for the purpose of advancing environmental and economic best management practices The USGA Green Section also provides speakers, on-line publications and on-line conferences to educate interested parties about environmental and agronomic issues affecting the game of golf, as well as the broader community The USGA provides grants to colleges and universities to finance turfgrass and environmental research to benefit golf courses and the environment The USGA supports grassroots golf programs for juniors, as well as accessible programs for physically challenged golfers The USGA provides education and information through public service announcements, championship webcasts, digital and social media platforms, publications, meetings and seminars The USGA supports local, state and regional golf associations in their local efforts and provides grants to these associations to fund internships to help administer their local programs The USGA maintains a museum dedicated to the game's history that serves as caretaker and steward of extensive historical collections

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Thomas J O'Toole Jr Executive Committee Member and President	30 0	X		X				0	0	0
Diana M Murphy Executive Committee Member and Vice President	20 0	X		X				0	0	0
William W Gist IV Executive Committee Member and Vice President	20 0	X		X				0	0	0
Sheila C Johnson Executive Committee Member and Secretary	10 0	X		X				0	0	0
Mark E Newell Executive Committee Member and Treasurer	10 0	X		X				0	0	0
William E Fallon Executive Committee Member	10 0	X						0	0	0
J Stuart Francis Executive Committee Member	10 0	X						0	0	0
Malcolm Holland III Executive Committee Member	10 0	X						0	0	0
Glenn Thomas Hough Executive Committee Member	10 0	X						0	0	0
Robert D Kain Executive Committee Member	10 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Martha J Lang Executive Committee Member	10 0	X						0	0	0
Gregory B Morrison Executive Committee Member	10 0	X						0	0	0
Asuka Nakahara Executive Commmittee Member	10 0	X						0	0	0
Mark P Reinemann Executive Committee Member	10 0	X						0	0	0
George J Still Jr Executive Committee Member	10 0	X						0	0	0
Daniel B Burton Executive Committee Member and VP thru 2-2015	20 0	X		X				0	0	0
William L Katz Executive Committee Member and Sec thru 2-2015	10 0	X		X				0	0	0
Karen S Ammerman Executive Committee Member thru 2-2015	10 0	X						0	0	0
Edward G Michaels III Executive Committee Member thru 2-2015	10 0	X						0	0	0
Kathryn Carson Assistant Secretary and Chief Legal Officer	40 0			X				396,862	0	41,731

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Susan Pikitch Assistant Treasurer and Chief Financial Officer	40 0			X				215,367	0	33,206
Mike Davis Executive Director/CEO	40 0			X				2,013,535	0	99,318
Michael Butz Senior Managing Director	40 0				X			553,603	0	45,091
Sarah Hirshland Senior Managing Director	40 0				X			516,951	0	67,074
John Bodenhamer Senior Managing Director	40 0				X			493,261	0	63,868
Rand Jerris Senior Managing Director	40 0				X			527,157	0	45,446
Steven Schloss Senior Managing Director	40 0				X			378,376	0	56,214
Andrew Rhodes Senior Director, Championships	40 0				X			267,769	0	34,972
Reg Jones Managing Director, U S Open Championships	40 0					X		328,055	0	33,866
Mary Lopuszynski Senior Director, Merchandise & Licensing	40 0					X		325,529	0	19,468

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
John Spitzer Managing Director, Equipment Standards	40 0					X		298,869	0	31,425
Jeff Hall Managing Director, Rules & Open Championships	40 0					X		283,922	0	29,750
Kimberly Erusha Managing Director, Green Section	40 0					X		274,416	0	23,649

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SCHEDULE A (Form 990 or 990EZ)

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*.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I **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 (Form 990 or 990-EZ))

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ 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 ____________

5 ☐ 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)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ 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)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 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)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or 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

a ☐ **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.**

b ☐ **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.**

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.**

d ☐ **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.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . ____________

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **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 here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2014 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	19,968,269	21,164,940	16,932,728	21,083,894	25,449,101	104,598,932
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	117,039,349	123,747,083	143,963,353	178,826,579	171,406,341	734,982,705
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 **Total.** Add lines 1 through 5	137,007,618	144,912,023	160,896,081	199,910,473	196,855,442	839,581,637
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support.** (Subtract line 7c from line 6)						839,581,637

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6	137,007,618	144,912,023	160,896,081	199,910,473	196,855,442	839,581,637
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,962,004	8,403,013	8,762,023	18,275,218	18,219,523	59,621,781
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	411,819	425,253	377,550	454,899	566,474	2,235,995
c Add lines 10a and 10b	6,373,823	8,828,266	9,139,573	18,730,117	18,785,997	61,857,776
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)	0	0	0	0	0	0
13 **Total support.** (Add lines 9, 10c, 11, and 12)	143,381,441	153,740,289	170,035,654	218,640,590	215,641,439	901,439,413

14 **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 here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	93 138 %
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	93 787 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2015** (line 10c, column (f) divided by line 13, column (f))	17	6 862 %
18 Investment income percentage from **2014** Schedule A, Part III, line 17	18	6 213 %

19a **33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not 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—2014.** 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 did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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)

Section A. All Supporting Organizations

			Yes	No
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*	1		
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)*	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*	3a		
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*	3b		
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*	3c		
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*	4a		
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*	4b		
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*	4c		
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)*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
7	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)*	7		
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 II of Schedule L (Form 990)*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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*	10a		
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)*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s)*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement*	**2b**		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E ☐

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	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 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		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
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) ____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, 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-functionally-integrated Type III supporting organization (see instructions) ☐

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013. . . . . ______________			
e From 2014. . . . . ______________			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 $ ______________________			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2016.** Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c Excess from 2013. . . . . ______________			
d From 2014. . . . . ______________			
e From 2015. . . . . ______________			

Part VI **Supplemental Information.**
Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ 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 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, handling of violations, and enforcing conservation easements during the year
▶______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1 ▶ $ 0

b Assets included in Form 990, Part X ▶ $ 0

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" on 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**

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table		
c	Beginning balance	**1c**	
d	Additions during the year	**1d**	
e	Distributions during the year	**1e**	
f	Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **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	50,197	50,197	50,197	50,197	0
b	Contributions	0	0	0	0	50,197
c	Net investment earnings, gains, and losses	4,000	4,000	4,000	4,000	0
d	Grants or scholarships	0	0	0	0	0
e	Other expenditures for facilities and programs	4,000	4,000	4,000	4,000	0
f	Administrative expenses	0	0	0	0	0
g	End of year balance	50,197	50,197	50,197	50,197	50,197

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- **a** Board designated or quasi-endowment ▶ 0 %
- **b** Permanent endowment ▶ 100 %
- **c** Temporarily restricted endowment ▶ 0 %

The percentages on 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

			Yes	No
	(i) unrelated organizations	**3a(i)**		No
	(ii) related organizations	**3a(ii)**		No
b	If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a.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	0	2,192,482		2,192,482
b Buildings	0	64,519,275	35,651,185	28,868,090
c Leasehold improvements	0	0	0	0
d Equipment	0	19,212,985	7,625,099	11,587,886
e Other	0	0	0	0
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				42,648,458

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. 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) Emerging markets fund	1,707,337	F
(B) Absolute return hedge fund	14,166,125	F
(C) Absolute return hedge fund	5,753,556	F
(D) Absolute return hedge fund	7,979,597	F
(E) Long/short hedge fund of funds	30,528,624	F
(F) Multi-strategy hedge fund	407,293	F
(G) Infrastructure partnership	7,243,623	F
(H) Private equity fund of funds	10,057,719	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	77,843,874	

Part VIII Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	**(b)** Book value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* . . . . ▶	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. **(a)** Description of liability	**(b)** Book value
Federal income taxes	0
Accrued 457 (F)	2,910,005
Accrued Ret Benefits payable	12,471,722
Accrued Pension	10,999,777
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	26,381,504

2. Liability for uncertain tax positions 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 ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	202,200,895
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	0		
b	Donated services and use of facilities	2b	4,812,460		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIII)	2d	7,440,529		
e	Add lines **2a** through **2d**			2e	12,252,989
3	Subtract line **2e** from line **1**			3	189,947,906
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	0		
b	Other (Describe in Part XIII)	4b	16,708,493		
c	Add lines **4a** and **4b**			4c	16,708,493
5	Total revenue Add lines **3** and **4c.**(This must equal Form 990, Part I, line 12)			5	206,656,399

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	198,764,656
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	2,943,441		
b	Prior year adjustments	2b	0		
c	Other losses	2c	0		
d	Other (Describe in Part XIII)	2d	7,440,529		
e	Add lines **2a** through **2d**			2e	10,383,970
3	Subtract line **2e** from line **1**			3	188,380,686
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	1,064,177		
b	Other (Describe in Part XIII)	4b	-124,000		
c	Add lines **4a** and **4b**			4c	940,177
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	189,320,863

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 15000352
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990, Schedule D, Part VII - Investments Other Securities

(a) Description of security or cateory (including name of security)	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
(3) Other (A) Emerging markets fund	1,707,337	F
(3) Other (A) Absolute return hedge fund	14,166,125	F
(B) Absolute return hedge fund	5,753,556	F
(C) Absolute return hedge fund	7,979,597	F
(D) Long/short hedge fund of funds	30,528,624	F
(E) Multi-strategy hedge fund	407,293	F
(F) Infrastructure partnership	7,243,623	F
(G) Private equity fund of funds	10,057,719	F

Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 1	The USGA Museum collection includes works of art, library materials, photographic images, film and video, and artifacts of historical and cultural significance The collection is h eld for public exhibition, education and research No value is assigned to the collection in the statements of financial position

Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 4	The USGA Museum maintains the world's largest and most complete collection of golf history By collecting, preserving and interpreting the historical developments of the game in the United States, with an emphasis on the USGA and its championships, the museum promotes a greater understanding of golf's cultural significance for a worldwide audience The museum sponsors a rich array of programs designed to educate and inspire the public about the history of golf and the USGA's role in the game's development The museum offers a wide variety of programming to suit audiences of all ages Artifacts from the collection travel across the country, as well as internationally, to USGA championship sites, member clubs, and national and local museums and libraries A comprehensive website enables photos, videos and other historical content to be shared with a worldwide audience

Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4	In 2011, the USGA Foundation ceased to exist Remaining assets and liabilities of the USGA Foundation were accepted by the USGA Included in the assets and liabilities were two per manent endowment funds that had been created as a result of donations received in the 1980 's The first endowment is to fund junior golf programs and is the result of a $20,000 don ation The donor specified that only earned income should be used The USGA will comply wi th this restriction by using all earned income to fund junior golf programs in the year th e income is earned The second endowment is to fund turf research and is the result of a $ 30,197 donation The donor specified that only earned income should be used The USGA will comply with this restriction by using all earned income to fund turf research in the year the income is earned

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2	The USGA is exempt from Federal and state income taxes under Section 501 (c)(3) of the Internal Revenue Code (the "Code"), except for any income derived from unrelated business activities Taxes of $291,710 and $235,303 were paid on unrelated business income in 2016 and 2015, respectively In addition, the USGA has been determined by the Internal Revenue Service ("IRS") not to be a "private foundation" within the meaning of Section 509(a) of the Code The USGA has filed for and received income tax exemptions as well as IRS forms 990 and 990-T in the jurisdictions where they are required to do so For the years ended November 30, 2016 and 2015, there were no interest or penalties incurred As of November 30, 2016, the USGA believes it is no longer subject to income tax examinations for the fiscal years prior to 2013 The USGA is required to recognize the tax benefit associated with tax positions taken for tax return purposes when it is more likely than not that the position will not be sustained upon examination by a taxing authority The USGA believes it has not taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2d	$7,435,867 is cost of goods sold, as per Part VIII, line 10b On the audited financial statements, these expenses are program service expenses $4,664 is the adjusted basis at time of sale of company car

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 4b	Investment income of $16,397,374 as per Part VII, Line 3 And realized gains on sales of i nvestments of $311,117 as per part VIII, Line 7c(i) On the audited financial statements, these revenues are netted against unrealized gains (losses) and investment management fees On the audited financial statements, the net figure is recorded as an increase or (decre ase) in net assets

Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 2d	$7,435,867 is cost of goods sold, as per Part VIII, line 10b On the audited financial statements these expenses are program service expenses $4,664 is the adjusted basis at time of sale of company car

Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 4b	Adjustment made to the defined benefit pension obligation and other retirement benefit obligations at year end

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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.
▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

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 Activites 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
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			1,646,089

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.**
Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)		North America (including Canada and Mexico, but not the United States)	PJ Boatwright Internship grant	24,000	check			
(2)		North America (including Canada and Mexico, but not the United States)	PJ Boatwright Internship grant	24,000	check			
(3)		North America (including Canada and Mexico, but not the United States)	Funds to aid in printing new Rules of Golf books	20,000	check			
(4)								

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

3 Enter total number of other organizations or entities . . . . ▶ 0

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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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, do not file with Form 990)*	☐ 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, do not file with Form 990)*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part I, Line 2	The USGA provides very few grants to organizations outside the United States Such grants are approved by the Executive Committee, and/or sub-committee Staff monitors the use of t he funds to ensure that the grants are spent for proper purposes and are not otherw ise div erted from intended use Monitoring may include formal periodic reports from the organizat ion or informal reports, depending on the nature of the grant and the organization it w as distributed to

Additional Data

Software ID: 15000352
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	2016 World Amateur Team Championship-travel	195,519
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Course Consulting Service visits-travel	14,140
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Canadian work permit applications-legal fees	6,380

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	US Amateur & US Women's Amateur qualifying-travel	14,678
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	ISHA Annual Conference & Board meeting-travel	4,788
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Puerto Rico Golf Association meeting-travel	3,359
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	World Handicap Committee meeting-travel	4,471
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Research, Science and Innovation-related travel	22,474

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Mexican Golf Federation Rules of Golf workshop-travel	934
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	JRC Meeting-travel	23,559
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Rules Review Working Group meeting-travel	3,806

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	RBC Canadian Open Rules Official-travel	1,428
North America (including Canada and Mexico, but not the United States)	0	0	Program Services	Golf Canada meeting-travel	1,967
Central America and the Caribbean	0	0	Program Services	2016 Latin American Amateur Championship-travel	7,911

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Central America and the Caribbean	0	0	Program Services	2017 Latin American Amateur Championship site visit-travel	9,104
Central America and the Caribbean	0	0	Program Services	GHIN training for new golf association-travel	1,567
East Asia and the Pacific	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
East Asia and the Pacific	0	0	Program Services	Japan Golf Show & Japan Golf Association meeting-travel	8,603
East Asia and the Pacific	0	0	Program Services	Asian Course Rating Calibration seminars and Course Rating system training-travel	29,360
East Asia and the Pacific	0	0	Program Services	World Handicap Research Team-travel	11,992

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
East Asia and the Pacific	0	0	Program Services	Broadcasting meetings-travel	10,498
East Asia and the Pacific	0	0	Program Services	China Golf Collector's Society meeting-travel	6,121
East Asia and the Pacific		0	Program Services	International qualifying for the U S Open and the U S Women's open - travel, course rental, and other expenses associated with conducting international qualifying in East Asia and the Pacific	216,384

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0
Europe (including Iceland and Greenland)	0	0	Program Services	Curtis Cup match-travel	91,003
Europe (including Iceland and Greenland)	0	0	Program Services	Palmer Cup match-travel	1,276

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	World Amateur Golf Rankings - travel and joint costs	227,831
Europe (including Iceland and Greenland)	0	0	Program Services	Official World Golf Rankings fee	26,969
Europe (including Iceland and Greenland)	0	0	Program Services	Handicap and World Handicap System-related expenses	84,544

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	Two Junior Amateur Championship trophy bases	4,598
Europe (including Iceland and Greenland)	0	0	Program Services	Equipment Standards-related travel and expenses	47,667
Europe (including Iceland and Greenland)	0	0	Program Services	International Qualifying for the U S Open and the U S Women's Open - travel, course rental, and other expenses associated with conducting international qualifying in the UK	166,091

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	British Open-travel	45,634
Europe (including Iceland and Greenland)	0	0	Program Services	Rolex trophy presentation-travel	21,431
Europe (including Iceland and Greenland)	0	0	Program Services	JRC meetings-travel	38,909

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	IGF-related expenses, including 2016 USA team entry fees	12,659
Europe (including Iceland and Greenland)	0	0	Program Services	R&A Tourney and Referee school-travel	1,587
Europe (including Iceland and Greenland)	0	0	Program Services	International Broadcast meeting-travel	8,329

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Europe (including Iceland and Greenland)	0	0	Program Services	European Golf Association annual meeting-travel	2,785
Middle East and North Africa	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0
Middle East and North Africa	0	0	Program Services	Worldfeed high definition, domestic satellite and tapes	139,083

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Russia and the newly independent States	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0
South America	0	0	Program Services	2016 Olympic Games-travel	89,664
South America	0	0	Program Services	Latin America Course Rating Calibration-travel	11,497

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
South America	0	0	Program Services	South American Amateur Championship travel and team entry fees	4,825
South America	0	0	Program Services	Columbian Amateur event-travel	5,128
South America	0	0	Program Services	2018 Latin American Amateur Championship site visit-travel	6,537

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
Sub-Saharan Africa	0	0	Program Services	Broadcast of USGA Championships, including the U S Open	0
Sub-Saharan Africa	0	0	Program Services	Course Rating training-travel	8,999

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ

▶ Information about Schedule G (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
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1 Dentino Marketing 515 Executive Drive Princeton, NJ 08540	The USGA Members Program collects dues, a portion of which is recognized as contributions Dentino Marketing provides advice only with respect to marketing strategies and the design of membership solicitations for the USGA Members Program		No	0	102,481	-102,481
2 Marts & Lundy 1200 Wall Street West 5th Floor Lyndhurst, NJ 07071	Consulting services for development program		No	0	40,315	-40,315
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶				0	142,796	-142,796

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

All States

Part II **Fundraising Events.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

Part III **Gaming.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities ____________

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain ____________

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain ____________

11 Does the organization conduct gaming activities with nonmembers? ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity conducted in

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ____________ and the amount of gaming revenue retained by the third party ▶ $ ____________

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493285007207

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I General Information on Grants and Assistance

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 Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on 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

(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
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 53

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 89

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	**Explanation**
Schedule I, Part I, Line 2	The USGA provides grants to junior golf programs located throughout the United States, as well as to programs to assist physically challenged golfers The USGA provides grants to state and regional associations to finance golf administration internships The USGA provides grants to colleges and universities to finance turfgrass research and environmental research that may benefit golf courses In all cases, staff members monitor the use of funds to ensure that the grants are spent for the proper purposes and are not otherwise diverted from intended use Monitoring normally includes formal periodic reports from the recipient organization, detailing program progress and use of funds Monitoring can also include informal reports, depending on the nature of the grant and the organization it was distributed to For example, grants to junior golf programs typically require the recipient organization to complete a formal assessment report that includes information about program outcomes, financial compliance, participant statistics, program schedule, instruction provided, and follow-up support Such information is subject to audit, at the USGA's sole discretion In all cases, unspent funds must be returned to the USGA Grants to state and regional associations for golf administration internships typically require the recipient organization to complete a report describing the internship activities and accomplishments, and account for all internship salary payments Additionally, the intern is required to complete an evaluation on their internship responsibilities and confirm the duration of their employment Again, unspent funds must be returned to the USGA Grants to colleges and universities for turfgrass research and environmental research typically require the recipient organization to complete a report describing in detail the results of the research, and account for all funds spent Unspent funds must be returned to the USGA

Additional Data

Software ID: 15000352
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
American Junior Golf Association 1980 Sports Club Drive Braselton, GA 30517	58-1433914	501 (c) (3)	50,000				Junior
National Alliance for Accessible Golf 1733 King Street Alexandria, VA 22314	30-0130896	501 (c) (3)	225,000				Junior
PGA of America Boys & Girls Clubs of America 100 Avenue of the Champions Palm Beach Gardens, FL 33410	59-0785835	501 (c) (6)	250,000				Junior

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Pikes Peak Golf Links attn Daryls Kast 103 E Cheyenne Road Colorado Springs, CO 80906	20-8128551	501 (c) (3)	15,000				Junior
Special Olympics North America 4004 Barrett Drive Suite 206 Raleigh, NC 27609	52-0889518	501 (c) (3)	35,000				Disabilities
The LPGA Foundation Inc LPGA USGA Girls Golf 100 International Golf Drive Daytona Beach, FL 321241082	59-3085528	501 (c) (3)	500,000				Junior

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
World Golf Foundation The First Tee Programs 13000 Sawgrass Village Circle Suite 23 Ponte Vedra Beach, FL 32082	59-2998925	501 (c) (3)	400,000				Junior
World Golf Foundation Get Golf Ready & We Are Golf 13000 Sawgrass Village Circle Suite 23 Ponte Vedra Beach, FL 32082	59-2998925	501 (c) (3)	133,000				Junior
Masters Tournament Foundation Drive Chip & Putt PO Box 2444 Augusta, GA 30903	27-4452110	501 (c) (6)	703,932				Junior

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
PGA Tour Charities Inc 100 PGA Tour Blvd Ponte Vedra Beach, FL 32082	59-2774423	501 (c) (3)	15,000				Junior
Alabama Golf Association 1025 Montgomery Highway Suite 210 Birmingham, AL 35216	63-0809785	501 (c) (3)	24,000				Internship
Alabama Junior Golf Association 715 Lovejoy Road Ashville, AL 35953	45-4940402	501 (c) (3)	6,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Alaska Golf Association 401 W International Airport Road Anchorage, AK 99518	92-0136766	501 (c) (7)	12,000				Internship
Anthracite Golf Association 617 Keystone Avenue Peckville, PA 18407	23-2232769	501 (c) (4)	6,000				Internship
Arizona Golf Association 7600 E Redfield Road Suite 130 Scottsdale, AZ 85260	86-0214071	501 (c) (4)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Arizona Womens Golf Association 141 E Palm Lane Suite 210 Phoenix, AZ 85004	86-0342075	501 (c) (7)	24,000				Internship
Arkansas State Golf Association 3 Eagle Hill Court Suite B Little Rock, AR 72210	71-0470120	501 (c) (3)	12,000				Internship
Atlanta Junior Golf Association 1425 Ellsworth Industrial Drive NW Suite 8 Atlanta, GA 30318	58-1274404	501 (c) (3)	6,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Buffalo District Golf Association PO Box 1582 Williamsville, NY 14231	16-0912477	501 (c) (3)	6,000				Internship
Button Hole One Button Hole Drive Suite 1 Providence, RI 02909	05-0497481	501 (c) (3)	8,000				Internship
Carolinas Golf Association 140 Ridge Road Southern Pines, NC 28387	56-0509290	501 (c) (3)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Colorado Golf Association 5990 Greenwood Plaza Blvd Suite 102 Greenwood Village, CO 801114749	84-1248840	501 (c) (3)	24,000				Internship
Colorado Junior Golf Association 5990 Greenwood Plaza Blvd Suite 102 Greenwood Village, CO 801114749	84-1248840	501 (c) (3)	22,000				Internship
Colorado Womens Golf Association 6 Inverness Court East Suite 105 Englewood, CO 80112	74-2199758	501 (c) (3)	22,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Connecticut State Golf Association 35 Cold Spring Rd Suite 212 Rocky Hill, CT 06067	22-2587856	501 (c) (6)	20,000				Internship
Dayton District Womens Golf Association 263 Regency Ridge Drive Dayton, OH 45459	31-1354888	501 (c) (7)	12,000				Internship
Delaware State Golf Association 7234 Lancaster Pike 210A Hockessin, DE 19707	51-6018790	501 (c) (7)	22,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Florida State Golf Association 12630 Telecom Drive Tampa, FL 336370935	59-2171378	501 (c) (3)	36,000				Internship
Georgia State Golf Association 121 Village Parkway Bldg 3 Marietta, GA 30067	58-1145042	501 (c) (3)	24,000				Internship
Golf Association of Michigan 24116 Research Drive Farmington Hills, MI 48335	38-6105801	501 (c) (6)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Golf Association of Philadelphia 1974 Sproul Road Suite 400 Broomall, PA 19008	23-1303024	501 (c) (7)	24,000				Internship
Greater Cincinnati Golf Association 9200 Montgomery Road Suite 24B Cincinnati, OH 452427794	31-6051373	501 (c) (7)	20,000				Internship
Hawaii State Golf Association 98025 Hekaha Street Building 2 Unit 204A Aiea, HI 96701	99-0238385	501 (c) (7)	20,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Hawaii State Junior Golf Association 4330 Kukui Grove Street Lihue, HI 96766	99-0335776	501 (c) (3)	24,000				Internship
Houston Golf Association 5810 Wilson Road Suite 112 Humble, TX 77396	74-1486171	501 (c) (3)	6,000				Internship
International Association of Golf Administrators 1974 Sproul Road Suite 400 Broomall, PA 19008	41-1686399	501 (c) (6)	20,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Idaho Golf Association PO Box 9958 Boise,ID 837073958	23-7024930	501 (c) (7)	18,000				Internship
Indiana Golf Association PO Box 516 Franklin,IN 46131	35-2015534	501 (c) (6)	18,000				Internship
Indiana Womens Golf Association PO Box 516 Franklin,IN 46131	23-7332632	501 (c) (6)	6,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Iowa Golf Association 1605 N Ankeny Blvd Suite 210 Ankeny, IA 50023	42-1203480	501 (c) (4)	24,000				Internship
Junior Golf Association of Arizona 10888 North 19th Avenue Phoenix, AZ 850294905	86-0464216	501 (c) (3)	6,000				Internship
Kansas City Golf Association 8330 Melrose Drive Lenexa, KS 66214	44-0642880	501 (c) (4)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Kansas Golf Association 1201 Wakarusa Drive Suite B5 Lawrence, KS 66049	48-0849570	501 (c) (4)	24,000				Internship
Kentucky Golf Association Golf House Kentucky 1116 Elmore Just Drive Louisville, KY 40245	23-7150508	501 (c) (6)	24,000				Internship
Keystones Premier Golf Association 352 Dogwood Drive Delmont, PA 15626	25-1634550	501 (c) (6)	6,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Long Island Golf Association 114 Old Country Road Suite LL80 Mineola, NY 11501	11-2996300	501 (c) (4)	8,000				Internship
Louisiana Golf Association 1003 Hugh Wallis Road S Suite A2 Lafayette, LA 70508	72-6035874	501 (c) (4)	24,000				Internship
Maine State Golf Association 58 Val Halla Road Cumberland, ME 04021	01-0488811	501 (c) (4)	20,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Maryland State Golf Association Emich House Suite 145 1777 Reisterstown Rd Baltimore, MD 21208	52-1326177	501 (c) (3)	14,000				Internship
Massachusetts Golf Association 300 Arnold Palmer Boulevard Norton, MA 02766	04-2487562	501 (c) (3)	24,000				Internship
Metropolitan Amateur Golf Association 11777 Clayton Road St Louis, MO 63131	43-1631448	501 (c) (4)	14,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Metropolitan Golf Association 49 Knollwood Road Elmsford, NY 10523	13-4109121	501 (c) (6)	24,000				Internship
Metropolitan Golf Association Foundation 49 Knollwood Road Elmsford, NY 10523	13-3637689	501 (c) (3)	6,000				Internship
Miami Valley Golf Association 263 Regency Ridge Drive Dayton, OH 45459	31-1437550	501 (c) (4)	20,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Middle Atlantic Golf Association PO Box 356 Arnold,MD 21012	52-1701359	501 (c) (6)	6,000				Internship
Minnesota Golf Association 6550 York Ave So Suite 211 Edina,MN 55435	51-0152269	501 (c) (6)	24,000				Internship
Minnesota Womens Golf Association 6550 York Ave So Suite 211 Edina,MN 55435	41-6023222	501 (c) (7)	8,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Mississippi Golf Association 400 Clubhouse Drive Pearl, MS 39208	63-0977191	501 (c) (4)	24,000				Internship
Missouri Golf Association PO Box 104164 Jefferson City, MO 65510	43-1601005	501 (c) (4)	18,000				Internship
Montana State Golf Association PO Box 4306 Helena, MT 59604	23-7025168	501 (c) (3)	10,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Nebraska Golf Association 6618 South 118th Street Omaha, NE 68137	23-7073030	501 (c) (4)	18,000				Internship
Nebraska Womens Amateur Golf Association 6618 South 118th Street Omaha, NE 68137	23-7421608	501 (c) (7)	8,000				Internship
New Hampshire Golf Association 56 South State Street PO Box 2348 Concord, NH 03301	02-0361092	501 (c) (6)	18,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
New Jersey State Golf Association 3 Golf Drive Suite 206 Kenilworth, NJ 07033	22-6046575	501 (c) (6)	22,000				Internship
New York State Golf Association 4933 Jamesville Road Jamesville, NY 13078	16-0866643	501 (c) (4)	12,000				Internship
North Central Pennsylvania Golf Association 2245 Smoketown Road Lewisburg, PA 17837	23-2857964	501 (c) (4)	6,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
North Dakota Golf Association PO Box 452 Bismarck,ND 58502	45-6023238	501 (c) (6)	12,000				Internship
Northern California Golf Association PO Box NCGA Pebble Beach,CA 93953	94-1371594	501 (c) (6)	24,000				Internship
Northern Nevada Golf Association PO Box 5607 Reno,NV 89513	94-3048863	501 (c) (4)	12,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Northern Ohio Golf Association One Golfview Lane North Olmsted, OH 44070	34-0149890	501 (c) (6)	16,000				Internship
Ohio Golf Association 1570 West First Avenue Columbus, OH 43212	31-1080373	501 (c) (7)	14,000				Internship
Oklahoma Golf Association 2800 Coltrane Place Suite 2 Edmond, OK 73034	26-0074714	501 (c) (4)	10,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Oregon Golf Association 2840 Hazelnut Drive Woodburn, OR 97071	23-2743830	501 (c) (6)	24,000				Internship
Oregon Junior Golf Association 2840 Hazelnut Drive Woodburn, OR 97071	94-3091689	501 (c) (3)	12,000				Internship
Pacific Womens Golf Association 3101 Sunset Blvd Suite 1E Rocklin, CA 95677	77-0044709	501 (c) (7)	18,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Pennsylvania Golf Association 1974 Sproul Road Suite 400 Broomall, PA 19008	23-1999959	501 (c) (6)	10,000				Internship
Puerto Rico Golf Association Paradise Commercial Center Ave Matadero 264 Ste 11 San Juan, PR 00920	66-0276473		10,000				Internship
Rhode Island Golf Association One Button Hole Drive Suite 2 Providence, RI 02909	22-2500471	501 (c) (4)	10,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Rochester District Golf Association 2024 W Henrietta Rd Suite 5H Rochester, NY 14623	16-1218400	501 (c) (6)	8,000				Internship
South Carolina Golf Association PO Box 286 Irmo, SC 29063	57-0563360	501 (c) (4)	6,000				Internship
South Dakota Golf Association 4809 West 41st Street Suite 202 Sioux Falls, SD 57106	46-0310847	501 (c) (4)	20,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Southern California Golf Association Junior Foundation 3740 Cahuenga Blvd Studio City,CA 91604	95-3858373	501 (c) (3)	16,000				Internship
Southern California Golf Association 3740 Cahuenga Blvd Studio City,CA 916043502	95-1240720	501 (c) (6)	32,000				Internship
Southern Nevada Golf Association 8020 West Sahara Avenue Suite 160 Las Vegas,NV 89117	88-0134324	501 (c) (4)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Sun Country Amateur Golf Association 2316 Southern Blvd Suite D Rio Rancho, NM 87124	85-0250912	501 (c) (7)	24,000				Internship
Tennessee Golf Association 400 Franklin Road Franklin, TN 37069	62-1049477	501 (c) (4)	24,000				Internship
Texas Golf Association 16200 Addison Road Suite 150 Addison, TX 75001	75-0715222	501 (c) (4)	78,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Toledo District Golf Association 5533 Southwyck Blvd Ste 204 Toledo,OH 43614	23-7430259	501 (c) (4)	8,000				Internship
Utah Golf Association 4444 S 700 E Suite 105 Salt Lake City,UT 84107	87-0271572	501 (c) (7)	32,000				Internship
Vermont Golf Association PO Box 1612 Station A Rutland,VT 05701	03-0289304	501 (c) (7)	12,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Virginia State Golf Association 2400 Dovercourt Drive Midlothian, VA 23113	54-0736931	501 (c) (4)	30,000				Internship
Washington Metropolitan Golf Association PO Box 812 Arnold, MD 21012	54-1219991	501 (c) (3)	6,000				Internship
Washington State Golf Association 1010 South 336th Street Suite 310 Federal Way, WA 98003	91-1432298	501 (c) (4)	24,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
West Virginia Golf Association 2115 Charleston Town Center Charleston, WV 25389	55-0592904	501 (c) (4)	24,000				Internship
Westchester Golf Association 49 Knollwood Road Suite 220 Elmsford, NY 10523	13-4091763	501 (c) (4)	8,000				Internship
Western Pennsylvania Golf Association 324 Fourth Street Pittsburgh, PA 15238	25-0992795	501 (c) (6)	16,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Wisconsin State Golf Association 11350 W Theo Trecker Way West Allis, WI 53214	39-1092159	501 (c) (6)	20,000				Internship
Womens Golf Association of Massachusetts 300 Arnold Palmer Boulevard Norton, MA 02766	22-2691109	501 (c) (7)	18,000				Internship
Womens Golf Association of Northern California 5776 Stoneridge Mall Road Suite 160 Pleasanton, CA 94588	94-1295277	501 (c) (6)	12,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Womens Metropolitan Golf Association 49 Knollwood Road Elmsford, NY 10523	13-1484295	501 (c) (7)	24,000				Internship
Womens Southern California Golf Association 402 W Arrow Highway Suite 10 San Dimas, CA 91773	95-6091889	501 (c) (3)	24,000				Internship
Wyoming State Golf Association 1779 Eagle Crest Court Laramie, WY 82072	74-2445131	501 (c) (4)	16,000				Internship

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Board of Regents Nevada System of Higher Education University of Nevada Las Vegas 4505 Maryland Avenue Las Vegas,NV 891541055	88-6000024	501 (c) (3)	44,310				Turfgrass
Board of the Regents of Wisconsin 21 N Park Street Suite 6401 Madison,WI 537151218	39-6006492	501 (c) (3)	25,353				Turfgrass
Clemson University Grants and Contract Services 321 Brackett Hall Clemson,SC 296340001	57-6000254	501 (c) (3)	20,000				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Colorado State University Cashiers Office Johnson Hall For Collins, CO 80523	84-6000545	3406(g)(1)(A)	30,000				Turfgrass
Donald Danforth Plant Science Center Attn Accounts Payable 975 N Warson Road St Louis, MO 63132	31-1584621	501 (c) (3)	30,000				Turfgrass
Environmental & Turf Sciences Inc 11510 Georgia Avenue Suite 227 Wheaton, MD 20902	52-1715235	Federal Agency	30,000				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Kansas State University 10 Anderson Hall Manhattan,KS 66506	48-0771751	501 (c) (3)	44,964				Turfgrass
Michigan State University Hannah Administration Building 426 Auditorium Rd Room 2 East Lansing,MI 48824	38-6005984	501 (c) (3)	37,983				Turfgrass
Mississippi State University Office of the Comptroller PO Box 5227 Mississippi State,MS 39462	64-6000819	501 (c) (3)	29,696				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
National Turfgrass Evaluation Program BARC West Building 005 Room 307 Beltsville, MD 20705	32-0218619	501 (c) (3)	30,000				Turfgrass
National Turfgrass Federation BARC West Building 001 Room 245 Beltsville, MD 20705	32-0218619	501 (c) (3)	95,000				Turfgrass
North Carolina State University Box 7214 2701 Sullivan Drive Raleigh, NC 276957214	56-6000756	115(a)	33,980				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Oklahoma State University PO Box 645 Stillwater,OK 74076	73-6017987	115(a)	110,112				Turfgrass
Oregon State University Office of Post Award Administration PO Box 1086 Corvallis,OR 973391086	48-1278540	115(a)	13,395				Turfgrass
The Pennsylvania State University 227 West Beaver Avenue Suite 401 State College,PA 168014819	24-6000376	501 (c) (3)	15,000				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Purdue University 23510 Network Place Chicago,IL 606731235	35-6002041	509 (a) (1)	59,483				Turfgrass
Regents of the University of Minnesota PO Box 1450 Minneapolis,MN 554855957	41-6007513	170(a)(1)	10,000				Turfgrass
Rutgers University Foran Hall Box 231 New Brunswick,NJ 08903	22-6001086	501 (c) (3)	10,000				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Rutgers University ASB III 3 Rutgers Plaza 2nd Floor New Brunswick, NJ 089018559	22-6001086	501 (c) (3)	30,000				Turfgrass
Rutgers University 65 Davidson Road Room 302 New Brunswick, NJ 08854	22-6001086	501 (c) (3)	89,233				Turfgrass
Texas A and M Agrilife Research 400 Harvey Mitchell Parkway South Suite 300 College Station, TX 778454375	74-2847483	501 (c) (3)	106,958				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Texas A&M University 2147 TAMU College Station, TX 778432147	74-1238434	501 (c) (3)	36,055				Turfgrass
Texas Tech University Office of Research Accounting Box 4110 Lubbock, TX 794091105	75-6002622	170(c) (1)	15,000				Turfgrass
The Curators of the University of Missouri PO Box 807012 Kansas City, MO 641807012	48-0771751	115(a)	9,915				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Union University 1050 Union University Drive Attn Mr Gary Carter Jackson,TN 38305	62-0156509	501 (c) (3)	19,200				Turfgrass
University of Arizona PO Box 210158 Tucson,AZ 857210158	86-6004791	115(a)	40,777				Turfgrass
University of Arkansas Horticulture Department Plant Sciences Room 316 Fayetteville,AR 72701	71-6003252	501 (c) (3)	29,619				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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University of Connecticut 438 Whitney Road Ext Unit 1133 Storrs,CT 062691133	06-6000798	501 (c) (3)	15,000				Turfgrass
University of Florida 302 Tigert Hall Gainesville,FL 326113001	59-6002052	501 (c) (3)	17,400				Turfgrass
University of Florida PO Box 113001 Gainesville,FL 326113001	59-6002052	501 (c) (3)	34,800				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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University of Massachusetts 70 Butterfield Terrace Research Admin Building Amherst, MA 010039242	04-3167352	501 (c) (1)	10,000				Turfgrass
University of Minnesota 450 McNamara Alumni Center Minneapolis, MN 55455	41-6007513	170(a)(1)	10,000				Turfgrass
University of Missouri PO Box 807012 Kansas City, MO 641807012	43-6003859	115(a)	27,400				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
University of Nebraska 312 N 14th Street Alexander West Lincoln, NE 685880430	47-0049123	501 (c) (3)	30,000				Turfgrass
University of Nebraska Lincoln 2200 Vine St 151 Whittier Research Center Lincoln, NE 685830861	47-0049123	501 (c) (3)	100,877				Turfgrass
University of Tennessee 103 Morgan Hall 2621 Morgan Circle Knoxville, TN 379964506	62-6001636	512(b)(9)	38,688				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
USDA Agricultural Research Service 1815 N University Street Attn Lisa Gettinger Peoria,IL 61604	72-0564834	Federal Agency	20,000				Turfgrass
USDA Agricultural Research Service 2150 Centre Avenue Building D Suite 310 Fort Collins,CO 805268119	72-0564834	Federal Agency	10,000				Turfgrass
USDA Agricultural Research Service 1001 Holleman Drive East College Station,TX 778404117	72-0564834	Federal Agency	13,825				Turfgrass

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
USDA Agricultural Research Service 800 Buchanan Street Albany,CA 94710	72-0564834	Federal Agency	14,880				Turfgrass

Schedule J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☑ First-class or charter travel ☐ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in 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	1b	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes	
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 ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on 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?	4a	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes	
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	4c		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a	Yes	
b	Any related organization? If "Yes," on line 5a or 5b, describe in Part III	5b		No
6	For persons listed on 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?	6a		No
b	Any related organization? If "Yes," on line 6a or 6b, describe in Part III	6b		No
7	For persons listed on 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	7		No
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	8		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

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 on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column(B) reported as deferred on prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
See Additional Data	

Additional Data

Software ID: 15000352
Software Version: v1.00
EIN: 13-1427105
Name: UNITED STATES GOLF ASSOCIATION

Part III, Supplemental Information

Return Reference	Explanation
Schedule J, Part I, Line 1a	(1) The USGA has a written policy regarding use of corporate jet shares Such use is strictly limited to USGA business travel, as per USGA policy, and is subject to Audit Committee review and approval (2) The USGA's expense reimbursement policy excludes reimbursements for health club dues and social club dues However, one special exception to the social club dues restriction was specifically approved by the Executive Committee and/or the Compensation Committee This exception is for the CEO/Executive Director and is based on the specific USGA business needs associated with the position held

Part III, Supplemental Information

Return Reference	Explanation
Schedule J, Part I, Line 4	In calendar 2015, the USGA issued compensation defined as per line 4b The amounts reported in Schedule J Column C relating to the Supplemental Defined Benefit Pension Plan (under IRC 457(f)) are as follows Davis $67,311 and Butz $19,331 The amounts reported in Schedule J Column C relating to Nonqualified Defined Contribution Plan are as follows Carson $8,149, Hirshland $17,192, Bodenhamer $15,318, Jerris $14,002, Schloss $7,028, Jones $3,515, Lopuszynski $2,841, Spitzer $1,074 and Hall $500

Part III, Supplemental Information

Return Reference	Explanation
Schedule J, Part I, Line 5	Executive Director/CEO and senior leadership team participate in an incentive compensation plan with metrics measured against strategic organizational objectives and financial results Incentive compensation requires input from compensation committee, a standing committee of the organization's Executive Committee, and approval by the USGA Board President Incentive plan may not exceed budget Total compensation (base salary and incentive compensation plan) for the Executive Director/CEO and senior leadership team is externally benchmarked on a regular basis The benchmarking process is conducted by a third-party and reviewed by the USGA Board President

Part III, Supplemental Information

Return Reference	Explanation
Schedule J, Part II	Line 1, Column B(iii) - During calendar year 2015, Mike Davis became substantially vested in a non-qualified deferred compensation plan established under Internal Revenue Code Section 457(f), and as a result, $1,222,768 was reported on his Form W-2 Under the terms of the plan, the amount of the retirement benefit is calculated using a retirement age of 65 and is payable via lump sum following the participant's separation of service to the organization The portion of the actuarially calculated benefit that was reported on prior Forms 990 (Schedule J, Column C) as deferred compensation is $205,477 The entire benefit has been accrued over the 10 years of Mike's participation in the plan Mike has been employed at the USGA since April 1990 and was appointed Executive Director effective March 2, 2011 This arrangement was approved by the Executive Committee

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Mike Davis Executive Director/CEO	(i)	650,000	140,767	1,222,768	75,261	24,057	2,112,853	205,477
	(ii)	0	0	0	0	0	0	0
1 Kathryn Carson Assistant Secretary and Chief Legal Officer	(i)	330,000	46,408	20,454	26,349	15,383	438,594	
	(ii)	0	0	0	0	0	0	0
2 Susan Pikitch Assistant Treasurer and Chief Financial Officer	(i)	209,135	0	6,232	16,776	16,430	248,573	0
	(ii)	0	0	0	0	0	0	0
3 Michael Butz Senior Managing Director	(i)	450,000	61,698	41,905	27,281	17,810	598,694	0
	(ii)	0	0	0	0	0	0	0
4 Sarah Hirshland Senior Managing Director	(i)	441,000	64,600	11,351	43,342	23,733	584,026	0
	(ii)	0	0	0	0	0	0	0
5 John Bodenhamer Senior Managing Director	(i)	413,000	65,824	14,437	41,467	22,401	557,129	0
	(ii)	0	0	0	0	0	0	0
6 Rand Jerris Senior Managing Director	(i)	398,000	62,032	67,125	21,952	23,494	572,603	0
	(ii)	0	0	0	0	0	0	0
7 Steven Schloss Senior Managing Director	(i)	313,269	48,868	16,240	33,178	23,036	434,591	0
	(ii)	0	0	0	0	0	0	0
8 Andrew Rhodes Senior Director, Championships	(i)	255,000	0	12,770	18,542	16,430	302,742	0
	(ii)	0	0	0	0	0	0	0
9 Reg Jones Managing Director, U S Open Championships	(i)	289,000	25,000	14,054	11,465	22,401	361,920	0
	(ii)	0	0	0	0	0	0	0
10 Mary Lopuszynski Senior Director, Merchandise & Licensing	(i)	281,842	20,000	23,687	10,791	8,678	344,998	0
	(ii)	0	0	0	0	0	0	0
11 John Spitzer Managing Director, Equipment Standards	(i)	258,373	17,700	22,796	9,024	22,401	330,294	0
	(ii)	0	0	0	0	0	0	0
12 Jeff Hall Managing Director, Rules & Open Championships	(i)	251,985	12,350	19,587	7,349	22,401	313,672	0
	(ii)	0	0	0	0	0	0	0
13 Kimberly Erusha Managing Director, Green Section	(i)	235,550	18,000	20,866	7,067	16,582	298,065	0
	(ii)	0	0	0	0	0	0	0

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	146	0	See M Part II
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		0	See M Part II
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Donated golf balls)	X	1	0	fair market value
26 Other ▶ (____________)				
27 Other ▶ (____________)				
28 Other ▶ (____________)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	0

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II Supplemental Information.

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I, Line 31	The USGA has a gift acceptance policy for any item being donated to the USGA Museum The USGA also has a gift acceptance policy for any non-standard contributions to the USGA Procedures include reviews by the appropriate staff before any such contribution can be accepted Where appropriate, the Chief Legal Officer is consulted
Schedule M, Part I, Line 33	As permitted under SFAS 116, the USGA chooses 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

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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
UNITED STATES GOLF ASSOCIATION

Employer identification number
13-1427105

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part I, Line 6	The estimate for volunteers represents people who serve on a USGA committee or USGA sub-committee The estimate also includes the thousands of individuals who volunteer their time at USGA championships, and contribute toward the success of those USGA championships

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IV, Line 8	The museum collection, consisting of historical artifacts, w orks of art, library materials , photographic images, film and video, and other golf memorabilia is ow ned by the USGA

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	The USGA is an association of member clubs and courses While application for membership i s open to any golf club, golf course or golf training facility, as specified and defined i n the USGA By-Laws, voting privileges are limited to member clubs Voting privileges do no t extend to member courses or to member golf training facilities Membership applications are reviewed and subject to approval or rejection at the discretion of the Executive Commi ttee Membership is automatically continuous unless interrupted by written resignation or expulsion in accordance with USGA By-Laws Acceptance of membership binds each member to u phold all provisions of the USGA's Certificate of Incorporation, and By-Laws and other rul es, to accept and enforce all rules and decisions of the Executive Committee acting within its jurisdiction and to otherwise conduct itself in a manner that furthers the interests of the USGA to promote the best interests and true spirit of the game of golf (The USGA i s organized and exists under the Non-Profit Corporation Laws of the State of Delaware The USGA is a non-stock entity)

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7a	The Executive Committee is the governing body of the USGA The Executive Committee consist s of fifteen voting members, including the five officers Each member of the Executive Com mittee is elected at the annual meeting of the USGA and holds office until the annual meet ing next succeeding his or her election and his or her successor is elected and qualified, or until his or her resignation or removal Each member club is entitled to be represente d by one voting delegate at the annual meeting of the USGA Duly certified proxies may be voted by voting delegates at the annual meeting of the USGA

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7b	The USGA By-Laws provide that they may be altered or repealed by member clubs acting pursuant to the By-Laws

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	The Federal Form 990 is compiled by USGA staff After appropriate staff and the USGA's aud it firm, BDO, has thoroughly reviewed the Federal Form 990 and deemed it to be accurate an d complete, the Federal Form 990 is reviewed with the Executive Director and CEO and the A udit Committee Before Federal Form 990 is signed by an officer and submitted to the IRS, a full copy of the document including all attachments is provided to each voting member of the Executive Committee

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	The USGA requires Executive Committee members and USGA employees to administer their affai rs honestly and efficiently, exercising due care, skill and judgment for the benefit of th e USGA It is the responsibility of Executive Committee members and USGA employees to make a full disclosure of any personal involvement w hich might result in a conflict of interes t or the appearance of a conflict of interest on their part Such disclosures are submitte d to the Audit Committee Chair and/or the Chief Legal Officer for review and consideration as per stated procedures Additionally, once a year, the USGA requires Executive Committe e members and USGA employees to review the USGA's conflict of interest policy and submit a statement attesting to their understanding of and compliance w ith the policy Any conflic t of interest or the appearance of a conflict of interest must be included on the submitte d statement The Audit Committee review s the statements and makes any necessary decisions to manage and/or eliminate the conflicts

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15	On a periodic basis, the USGA does a thorough review of compensation for the Executive Dir ector and the executive team This review includes a compensation survey by an independent compensation consultant, and consideration of comparability data obtained from other sour ces The survey and data are carefully considered by the USGA's Compensation Committee to ensure that compensation is reasonable and appropriate Mercer prepared an "Executive Cash Compensation Update" (Intermediate Sanctions) report dated October 1, 2015 This report w ould have been used to make compensation decisions for USGA executives for calendar (and f iscal) year 2013 Substantiation of the deliberation and decision of the compensation comm ittee is maintained in the meeting minutes In addition, employees of the USGA undergo a t horough evaluation process at the end of each year Performance and goals are carefully re view ed and documented, then discussed w ith the employee Merit increases and bonus aw ards are determined based on these evaluations

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 16b	The USGA does not currently have any joint ventures, but maintains a joint ventures policy to ensure that all arrangements are consistent with the organization's tax exempt status under IRC Section 501(c)(3) Specifically, the purpose of the policy is to set forth guide lines to help ensure that arrangements with for-profit entities will not jeopardize the US GA's tax exempt status

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	The USGA makes the following documents available to the public by providing them to GuideStar to post on their website at www guidestar org IRS Letter of Determination, Federal Form 1023, Federal Form 990, Federal Form 990-T, audited financial statements The USGA also makes its governing documents and conflict of interest policy available to the public "upon request" at its headquarters location in New Jersey, during normal business hours

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9	Effect of changes to postretirement benefit obligations of -$3,009,884 On the audited fin ancial statements, these expenses are recorded as an increase or (decrease) in net assets