



TAX RETURN FILING INSTRUCTIONS

PUBLIC INSPECTION COPY

Prepared by	Grant Thornton Advisors LLC
Special Instructions	<p>The return should be signed and dated by the appropriate officer(s).</p> <p>Exempt organizations are required to provide copies of their returns for a period of three years from the filing date for public inspection upon request. On the Form 990 the names of any contributors should not be disclosed, so we have deleted them. Charities must also provide copies of: 1) Forms 990-T filed after August 17, 2006. 2) Forms 4720 filed by the organization. Form 990-PF contributors must be disclosed.</p>
Application for Recognition of Exemption	<p>Exempt Organizations are also required to provide a copy of the Application for Recognition of Exemption (Form 1023 or 1024) including all documents and statements submitted in support of such application and any letter or other document issued by the Internal Revenue Service with respect to such application.</p> <p>An organization that submitted its Form 1023 or 1024 on or before July 15, 1987 must make this form available for public inspection only if they had a copy of the Application on July 15, 1987.</p>
Requests made in person	If the request is made in person, the organization must respond by the end of the business day.
Requests made in writing	If the request is made in writing, response is generally required within 30 days.
Fees charged for copies	The organization can make a reasonable charge for copying and postage. The regulations limit the copying charge to that charged by the IRS for providing copies, currently \$1.00 for the first page and \$0.15 for each additional page.
What if we post the Form 990 on our website?	The requirement to provide copies can be eliminated if the organization posts the relevant documents on its website. The public must be able to download the documents and print them in the exact form they were filed with the IRS (except for disclosing contributors). The download must be free and use software that is available without charge. Even if the documents are posted on the web, the organization must still have a copy available for inspection at its offices.
What if we fail to comply with requests?	Please be aware that significant monetary penalties may be imposed by the IRS on an organization for failure to follow the above provisions.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization UNITED STATES GOLF ASSOCIATION		D Employer identification number 13-1427105
	Doing business as USGA		E Telephone number (908) 234-2300
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	77 LIBERTY CORNER ROAD		G Gross receipts \$ 862,299,008.
	City or town, state or province, country, and ZIP or foreign postal code LIBERTY CORNER, NJ 07938		
F Name and address of principal officer: MICHAEL WHAN SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> 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 2024 (Part V, line 2a)	5	588
	6 Total number of volunteers (estimate if necessary)	6	7300
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,443,006.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	1,044,402.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	55,383,725.	62,607,775.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	172,490,310.	164,732,708.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-27,995,474.	49,854,280.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,751,483.	19,394,655.
		211,630,044.	296,589,418.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,064,438.	8,818,845.
	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)	64,505,158.	74,516,501.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	116,550.	134,350.
	b Total fundraising expenses (Part IX, column (D), line 25)	134,350.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	217,573,366.	220,784,181.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	290,259,512.	304,253,877.	
19 Revenue less expenses. Subtract line 18 from line 12	-78,629,468.	-7,664,459.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	822,759,640.	806,058,075.
	22 Net assets or fund balances. Subtract line 21 from line 20	170,113,036.	156,231,720.
	652,646,604.	649,826,355.	

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 SUSAN PIKITCH, CHIEF FINANCIAL OFFICER	Date 10/7/2025			
	Type or print name and title SUSAN PIKITCH				
Paid Preparer Use Only	Preparer's name DANIEL ROMANO	Preparer's signature 	Date 10/7/25	Check if self-employed <input type="checkbox"/>	PTIN P00504182
	Firm's name GRANT THORNTON ADVISORS LLC	Firm's EIN 99-1856619	Phone no. 212-599-0100		
Firm's address 757 THIRD AVENUE, 9TH FLOOR NEW YORK, NY 10017-2013					

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

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. UNITED STATES GOLF ASSOCIATION	Taxpayer identification number (TIN) 13-1427105
	Number, street, and room or suite no. If a P.O. box, see instructions. 77 LIBERTY CORNER ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LIBERTY CORNER, NJ 07938	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JOHN DESMOND
77 LIBERTY CORNER ROAD - LIBERTY CORNER, NJ 07938

Telephone No. 908-234-2300 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 24 or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE UNITED STATES GOLF ASSOCIATION CHAMPIONS AND ADVANCES THE GAME OF GOLF. IT SERVES MILLIONS OF GOLFERS AND THOUSANDS OF GOLF COURSES BOTH WITHIN THE UNITED STATES AND AROUND THE WORLD THROUGH PROGRAMS AND SERVICES THAT PROMOTE A THRIVING, WELCOMING AND SUSTAINABLE GAME.

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 [X] 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 [X] 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 \$ 202,127,509. including grants of \$ 16,578.) (Revenue \$ 153,170,768.) SHOWCASE

SEE SCHEDULE O

4b (Code:) (Expenses \$ 26,587,291. including grants of \$ 8,507,518.) (Revenue \$ 6,321,138.) ADVANCE

SEE SCHEDULE O

4c (Code:) (Expenses \$ 15,316,786. including grants of \$ 141,417.) (Revenue \$ 13,152,196.) UNIFY

SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,131,573. including grants of \$ 153,332.) (Revenue \$ 4,604,693.)

4e Total program service expenses 250,163,159.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements.

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 [X]

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c regarding Form 1096 and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 15; 1b Enter the number of voting members included on line 1a... 15; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders? X; 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? X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 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 on Schedule O X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on 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 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 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 X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on 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
JOHN DESMOND - 908-234-2300
77 LIBERTY CORNER ROAD, LIBERTY CORNER, NJ 07938

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MIKE WHAN CEO	60.00 1.00			X				2,898,388.	0.	150,059.
(2) JOHN BODENHAMER CHIEF CHAMPIONSHIPS OFFICER	60.00 0.00				X			941,217.	0.	71,478.
(3) SUSAN PIKITCH CHIEF FINANCIAL OFFICER	60.00 1.00			X				838,917.	0.	67,826.
(4) JON PODANY CHIEF COMMERCIAL OFFICER	60.00 0.00				X			805,242.	0.	78,741.
(5) CHRISTOPHER FRASER SECRETARY AND CLO	60.00 1.00			X				784,461.	0.	60,710.
(6) THOMAS PAGEL CHIEF GOVERNANCE OFFICER	60.00 0.00				X			670,637.	0.	63,342.
(7) EMILY PALMER CHIEF MBER SERVICES OFFICER	60.00 0.00				X			616,405.	0.	47,923.
(8) REGINALD JONES JR. MD, US OPEN	50.00 0.00					X		519,046.	0.	54,409.
(9) JAMES HILL MD, CHAMPIONSHIPS	60.00 0.00					X		440,201.	0.	68,975.
(10) CHAEMIN LEE MD, HUMAN RESOURCES	60.00 0.00					X		446,156.	0.	54,823.
(11) MARY LOPUSZYNSKI MD, MERCHANDISE	50.00 0.00					X		456,495.	0.	28,018.
(12) DENNIS BAGGETT MD, OPEN CHAMPIONSHIPS	60.00 0.00					X		424,318.	0.	49,530.
(13) FRED PERPALL PRESIDENT	10.00 0.00	X		X				0.	0.	0.
(14) ANTHONY K. ANDERSON EXECUTIVE COMMITTEE	10.00 1.00	X						0.	0.	0.
(15) ANDREW BIGGADIKE EXECUTIVE COMMITTEE (AS OF 03/24)	10.00 0.00	X						0.	0.	0.
(16) CHUCK BRYMER EXECUTIVE COMMITTEE (THRU 02/24)	10.00 0.00	X						0.	0.	0.
(17) DAVID DORTON EXECUTIVE COMMITTEE (AS OF 03/24)	10.00 0.00	X						0.	0.	0.

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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) VIRGINIA DROSOS EXECUTIVE COMMITTEE (AS OF 03/24)	10.00 0.00	X						0.	0.	0.
(19) SINCLAIR EDDY EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(20) CATHY ENGELBERT EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(21) KENDRA GRAHAM EXECUTIVE COMMITTEE (THRU 02/24)	10.00 0.00	X						0.	0.	0.
(22) KEVIN HAMMER EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(23) LESLIE HENRY EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(24) DAVID LEITCH EXECUTIVE COMMITTEE (AS OF 03/24)	10.00 0.00	X						0.	0.	0.
(25) BRYAN LEWIS EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(26) DEBORAH PLATT MAJORAS EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
1b Subtotal								9,841,483.	0.	795,834.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								9,841,483.	0.	795,834.

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 188

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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
GILBANE BUILDING COMPANY 7 JACKSON WALKWAY, PROVIDENCE, RI 02903	GOLFHOUSE PINEHURST CONSTRUCTION	8,343,086.
GOLF GENIUS SOFTWARE LLC PO BOX 425, EXTON, PA 19341	IT SOFTWARE	7,269,053.
ARENA AMERICAS PO BOX 776368, CHICAGO, IL 60677-6368	EVENT SERVICES	6,745,496.
NEXT LEAGUE LLC, 1359 BROADWAY, SUITE 301, NEW YORK, NY 10018	CHAMPIONSHIP DIGITAL PRODUCT DEVELOPER	3,869,396.
MSG PROMOTIONS INC., 1120 SOUTH CEDAR CREST BLVD. SUITE 200, ALLENTOWN, PA 18103	HOSPITALITY SERVICES	3,667,439.
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	194	

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b	10,225,732.				
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	10,830,960.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	41,551,083.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 1,116,624.				
	h	Total. Add lines 1a-1f		62,607,775.				
Program Service Revenue	2 a	SHOWCASE	Business Code 711300	140,654,681.	138,728,393.	1,926,288.		
	b	UNIFY	711300	13,152,196.	13,152,196.			
	c	ADVANCE	711300	6,321,138.	6,321,138.			
	d	OTHER SERVICES	900099	2,559,508.	2,559,508.			
	e	GOVERNANCE	711300	2,045,185.	2,045,185.			
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		164,732,708.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		16,476,121.		123,552.	16,352,569.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties		3,570,147.		11,033.	3,559,114.	
	6 a	Gross rents	(i) Real					
			(ii) Personal					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
				7a	585,044,297.			
				7b	551,666,138.			
	c	Gain or (loss)	7c	33,378,159.				
d	Net gain or (loss)		33,378,159.			33,378,159.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
			8b					
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19		9a					
			9b					
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances		10a	29,867,960.				
			10b	14,043,452.				
c	Net income or (loss) from sales of inventory		15,824,508.	14,442,375.	1,382,133.			
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			296,589,418.	177,248,795.	3,443,006.	53,289,842.	

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 X

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 ...	8,155,670.	8,155,670.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	619,675.	619,675.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	43,500.	43,500.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	8,095,345.	5,606,321.	2,489,024.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	57,374,677.	38,423,872.	18,950,805.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,747,222.	3,323,055.	1,424,167.	
9 Other employee benefits	658,053.	632,901.	25,152.	
10 Payroll taxes	3,641,204.	2,689,224.	951,980.	
11 Fees for services (nonemployees):				
a Management				
b Legal	2,548,824.	31,511.	2,517,313.	
c Accounting	333,110.		333,110.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	134,350.			134,350.
f Investment management fees	1,031,865.		1,031,865.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	26,102,493.	17,986,052.	8,116,441.	
12 Advertising and promotion	9,193,787.	9,193,787.		
13 Office expenses	7,086,208.	6,426,193.	660,015.	
14 Information technology	16,860,165.	13,197,186.	3,662,979.	
15 Royalties				
16 Occupancy	1,559,209.	450,382.	1,108,827.	
17 Travel	9,439,863.	8,040,476.	1,399,387.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	3,467,694.	1,359,672.	2,108,022.	
20 Interest	931,124.		931,124.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,647,561.	2,064,435.	4,583,126.	
23 Insurance	3,985,756.	1,284,259.	2,701,497.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CHAMPIONSHIP EXPENSES	89,463,794.	89,431,871.	31,923.	
b PRIZES AND AWARDS	38,500,000.	38,500,000.		
c OTHER EXPENSES	3,632,728.	2,703,117.	929,611.	
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	304,253,877.	250,163,159.	53,956,368.	134,350.
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 <input type="checkbox"/> 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	15,322,063.	1	15,263,374.
	2 Savings and temporary cash investments	4,991,888.	2	1,217,105.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,787,174.	4	10,162,506.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,333,825.	8	1,479,025.
	9 Prepaid expenses and deferred charges	13,876,463.	9	12,361,966.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 190,626,627.		
	b Less: accumulated depreciation	10b 65,559,668.	111,112,895.	10c 125,066,959.
	11 Investments - publicly traded securities	644,242,224.	11	603,732,249.
	12 Investments - other securities. See Part IV, line 11	4,285,650.	12	3,853,948.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	20,807,458.	15	32,920,943.
16 Total assets. Add lines 1 through 15 (must equal line 33)	822,759,640.	16	806,058,075.	
Liabilities	17 Accounts payable and accrued expenses	29,185,612.	17	20,388,182.
	18 Grants payable		18	
	19 Deferred revenue	60,928,638.	19	62,091,072.
	20 Tax-exempt bond liabilities	42,012,988.	20	40,610,778.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	37,985,798.	25	33,141,688.
	26 Total liabilities. Add lines 17 through 25	170,113,036.	26	156,231,720.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	652,646,604.	27	649,826,355.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	652,646,604.	32	649,826,355.
33 Total liabilities and net assets/fund balances	822,759,640.	33	806,058,075.	

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Part XI Reconciliation 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	296,589,418.
2	Total expenses (must equal Part IX, column (A), line 25)	2	304,253,877.
3	Revenue less expenses. Subtract line 2 from line 1	3	-7,664,459.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	652,646,604.
5	Net unrealized gains (losses) on investments	5	7,665,053.
6	Donated services and use of facilities	6	3,263,037.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-6,083,880.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	649,826,355.

Part XII Financial Statements and Reporting

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

- 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 on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
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?
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?
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2024)

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	29,609,566.	36,301,587.	46,136,345.	55,383,725.	62,607,775.	230,038,998.
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	29,609,566.	36,301,587.	46,136,345.	55,383,725.	62,607,775.	230,038,998.
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)						76,259,413.
6 Public support. Subtract line 5 from line 4.						153,779,585.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	29,609,566.	36,301,587.	46,136,345.	55,383,725.	62,607,775.	230,038,998.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,544,433.	19,015,845.	17,187,850.	17,415,258.	20,046,268.	84,209,654.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		446,757.	1,219,132.	1,101,569.	1,161,447.	3,928,905.
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						318,177,557.
12 Gross receipts from related activities, etc. (see instructions)					12	1,109,901,361.
13 First 5 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	48.33 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	45.37 %
16a 33 1/3% support test - 2024. 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		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2023. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 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

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. 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 - 2023. 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 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 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? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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 (*explain in Part VI*). **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):		
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 (<i>explain in detail in Part VI</i>):		
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 0.015 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 0.035.	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 0.85 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	<input type="checkbox"/> 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

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.)

SCHEDULE A, PART II:

TO BEST REFLECT ITS SOURCES OF SUPPORT DURING TAX YEAR 2024, UNITED STATES GOLF ASSOCIATION ("THE USGA") REPORTED THE PUBLIC SUPPORT TEST CALCULATION UNDER SCHEDULE A, PART II, AS AN ORGANIZATION DESCRIBED IN SECTIONS 170(B)(1)(A)(IV) AND 170(B)(1)(A)(VI).

Multiple horizontal lines for supplemental information.

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

UNITED STATES GOLF ASSOCIATION

Employer identification number

13-1427105

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 9,575,539.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 7,238,552.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 5,700,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 4,712,875.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 4,186,971.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 4,013,870.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ 3,346,428.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 2,748,325.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ 2,200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ 1,257,292.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

(Rev. December 2024)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" 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 (for example, recreation or education) Preservation of a 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 Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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
(1) Federal income taxes	
(2) DUE TO AFFILIATE	16,907,430.
(3) ACCRUED - 457 (B) - DEFERRED COMP	4,397,450.
(4) ACCRUED PENSION	-1,182,286.
(5) ACCRUED - RETIREE BENEFITS	13,019,094.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	33,141,688.

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 FASB 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
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

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.

PART III, LINE 1A:

THE USGA GOLF MUSEUM AND LIBRARY COLLECTION INCLUDES GRAPHICS, PAINTINGS, BOOKS, AND GOLF ARTIFACTS AND MEMORABILIA. THE COLLECTION IS HELD FOR PUBLIC EXHIBITION, EDUCATION, AND RESEARCH. NO VALUE IS ASSIGNED TO THE COLLECTION IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION.

PART III, LINE 4:

THE USGA GOLF MUSEUM AND LIBRARY 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 ONLINE PORTAL ENABLES PHOTOS, VIDEOS AND OTHER HISTORICAL CONTENT TO BE SHARED WITH A WORLDWIDE AUDIENCE AND USED FOR EDUCATIONAL PURPOSES. MUSEUMS ARE OPEN TO THE PUBLIC AND ARE LOCATED ON BOTH ITS NEW JERSEY AND NORTH CAROLINA CAMPUSES.

PART V, LINE 4:

Part XIII Supplemental Information (continued)

ENDOWMENT FUNDS

THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO DEVELOP, SUPPORT AND EXTEND THE PROGRAMS AND ACTIVITIES OF UNITED STATES GOLF ASSOCIATION.

PART X, LINE 2:

USGA HAS BEEN RECOGNIZED AS A PUBLIC CHARITY GENERALLY EXEMPT FROM FEDERAL INCOME TAXATION UNDER PROVISIONS OF SECTION 501(A) AS DESCRIBED IN SECTION 501(C)(3) OF THE CODE OF 1986, AS AMENDED. USGA IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. USGA HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND, TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS.

THE USGA FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE INCOME TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS "MORE LIKELY THAN NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED.

**SCHEDULE F
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
NORTH AMERICA	0	0	GRANTMAKING	BOATWRIGHT GRANTS	36,000.
EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING	TURFGRASS GRANT	7,500.
NORTH AMERICA	0	0	PROGRAM SERVICES	CCS VISITS	26,829.
NORTH AMERICA	0	0	PROGRAM SERVICES	CANADIAN OPEN & US OPEN FINAL	1,553.
NORTH AMERICA	0	0	PROGRAM SERVICES	CANADIAN ALL ABILITIES TRAVEL	3,550.
NORTH AMERICA	0	0	PROGRAM SERVICES	USNDP	8,942.
NORTH AMERICA	0	0	PROGRAM SERVICES	MEXICAN GOLF FEDERATION	1,115.
NORTH AMERICA	0	0	PROGRAM SERVICES	FMG CAMPEONATO INTERCLUBES	1,312.
3 a Subtotal	0	0			86,801.
b Total from continuation sheets to Part I	0	0			894,802.
c Totals (add lines 3a and 3b)	0	0			981,603.

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

Schedule F (Form 990) (Rev. 12-2024)

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(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	CAGC	248.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	CCS VISITS	27,560.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	WATC	70,476.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	US OPEN QUALIFYING	10,651.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	INTERNATIONAL MEDIA	9,546.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	R&A MEETINGS	17,702.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	WAGR	1,960.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	OPEN CHAMPIONSHIPS	17,309.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	CURTIS CUP	90,759.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	WORLD HANDICAPPING MEETINGS	8,316.
Totals					

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(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 & GREENLAND)	0	0	PROGRAM SERVICES	PARIS OLYMPICS	52,921.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	JOINT ES MEETING	1,727.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	JRC MEETING	22,542.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	CHAMPIONSHIP EVENTS	22,088.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	INTERNATIONAL MEDIA	7,168.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	HOC MEETING	11,316.
SOUTH AMERICA	0	0	PROGRAM SERVICES	LATIN AMERICAN AM CHAMPIONSHIP	117,550.
SOUTH AMERICA	0	0	PROGRAM SERVICES	COPA ANDES	783.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	FOREIGN INVESTMENTS		404,180.
Totals					894,802.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on 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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	INTERNSHIPS	24,000.	WIRE	0.		
		NORTH AMERICA	INTERNSHIPS	12,000.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	TURFGRASS GRANTS	7,500.	WIRE	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization 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 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 the 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 separately 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 the Instructions for Forms 3520 and 3520-A; don't 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 the 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 the 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 the 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 separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't 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.

PART I, LINE 2:

THE USGA PROVIDES A LIMITED NUMBER OF GRANTS TO ORGANIZATIONS OUTSIDE THE UNITED STATES, AND SUCH CASES TYPICALLY PROVIDE ASSISTANCE IN TIMES OF NEED OR CRISIS. SUCH GRANTS ARE APPROVED BY THE EXECUTIVE COMMITTEE AND/OR SUB-COMMITTEE. STAFF MONITORS THE USE OF THE FUNDS TO ENSURE THAT THE GRANTS ARE SPENT FOR PROPER PURPOSES AND ARE NOT OTHERWISE DIVERTED FROM INTENDED USE. MONITORING MAY INCLUDE FORMAL PERIODIC REPORTS FROM THE ORGANIZATION OR INFORMAL REPORTS, DEPENDING ON THE NATURE OF THE GRANT AND THE ORGANIZATION IT WAS DISTRIBUTED TO. UNSPENT FUNDS MUST BE RETURNED TO THE USGA.

PART I, LINE 3:

THE USGA OWNS SHARES OF INVESTMENT FUNDS IN THE CAYMAN ISLANDS AND IN THE BRITISH VIRGIN ISLANDS. FEDERAL FINCEN FORM 114 HAS BEEN FILED TO REPORT BALANCES IN THESE INVESTMENT ACCOUNTS.

IN ADDITION, UNITED STATES GOLF ASSOCIATION INVESTS IN DOMESTIC AND FOREIGN INVESTMENT VEHICLES THAT MAY OWN AN INTEREST IN A FOREIGN CORPORATION, PASSIVE FOREIGN INVESTMENT COMPANY, OR FOREIGN PARTNERSHIP. NEVERTHELESS, UNITED STATES GOLF ASSOCIATION'S ACTIVITIES MAY NOT REACH THE THRESHOLDS REQUIRED FOR FILING THE FORMS 926, 5471, 8621 OR 8865. TO THE EXTENT SUCH A FORM WAS COMPLETED, IT HAS BEEN FILED WITH USGA'S FORM 990-T.

PART II, LINE 1

THE USGA PROVIDES GRANTS TO FURTHER ITS MISSION TO CHAMPION AND ADVANCE THE GAME. MANY OF THESE PROGRAMS SUPPORT JUNIORS THROUGHOUT THE UNITED STATES THROUGH LOCAL CHAPTER GRANTS THROUGH A NATIONAL ASSOCIATION. THE USGA ALSO PROVIDES GRANTS TO STATE AND REGIONAL ASSOCIATIONS TO FINANCE PAID INTERNSHIPS FOR THOSE WHO ARE PURSUING A CAREER IN GOLF ADMINISTRATION. THE USGA PROVIDES GRANTS TO COLLEGES AND UNIVERSITIES TO FINANCE TURFGRASS RESEARCH AND ENVIRONMENTAL RESEARCH THAT MAY BENEFIT GOLF COURSES IN REDUCING CONSUMPTION OF KEY RESOURCES SUCH AS WATER AND MANAGING COSTS RELATED TO LABOR AND TURF MAINTENANCE. 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. IN SOME CASES, A THOROUGH APPLICATION MUST BE SUBMITTED IN ORDER TO RECEIVE CONSIDERATION FOR FUNDING. 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 DISTRIBUTED TO PROGRAMS FOR JUNIORS 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 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 THE INTERNSHIP RESPONSIBILITIES

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.

AND CONFIRM THE DURATION OF THEIR EMPLOYMENT. THE UNSPENT FUNDS RELATED TO INTERNSHIPS MUST BE RETURNED TO THE USGA.

GRANTS TO COLLEGES AND UNIVERSITIES FOR TURFGRASS 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.

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	(b) Event #2	(c) Other events	(d) Total events	
		(event type)	(event type)	(total number)	(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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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 the 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 to be 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 provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: EIDOLON COMMUNICATIONS INC

(I) ADDRESS OF FUNDRAISER: 15 MAIDEN LANE, SUITE 1401, NEW YORK, NY 10038

THE USGA MEMBERS PROGRAM COLLECTS DUES, A PORTION OF WHICH IS RECOGNIZED AS CONTRIBUTIONS. EIDOLON COMMUNICATIONS INC. PROVIDES ADVICE ONLY WITH RESPECT TO MARKETING STRATEGIES AND THE DESIGN OF MEMBERSHIP SOLICITATIONS FOR THE USGA MEMBERS PROGRAM.

EIDOLON COMMUNICATIONS INC. PROVIDES ADVICE ONLY FOR THE SOLICITATION OF MEMBERSHIPS FOR THE USGA MEMBERS PROGRAM. GROSS RECEIPTS SPECIFICALLY ATTRIBUTABLE TO THEIR ADVICE CANNOT BE CALCULATED. THEREFORE, NO GROSS RECEIPTS HAVE BEEN REPORTED. EIDOLON COMMUNICATIONS INC. IS USED FOR CONSULTING BUT DOES NOT FUNDRAISE ON BEHALF OF THE USGA.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ALABAMA GOLF ASSOCIATION 3041 LORNA ROAD HOOVER, AL 35216	63-0809785	501(C)(3)	72,350.	0.			INTERNSHIPS
ALASKA GOLF ASSOCIATION PO BOX 91668 ANCHORAGE, AK 99509	92-0136766	501(C)(7)	18,850.	0.			INTERNSHIPS
AMERICAN JUNIOR GOLF ASSOCIATION 1980 SPORTS CLUB DRIVE BRASELTON, GA 30517	58-1433914	501(C)(7)	25,000.	0.			JUNIOR
ARIZONA GOLF ASSOCIATION 7600 E. REDFIELD RD SUITE 130 SCOTTSDALE, AZ 85260	86-0214071	501(C)(4)	124,000.	0.			INTERNSHIPS
ARKANSAS STATE GOLF ASSOCIATION 3 EAGLE HILL COURT, SUITE B LITTLE ROCK, AR 72210	71-0470120	501(C)(3)	54,000.	0.			INTERNSHIPS
BOARD OF REGENTS UNIV OF WISCONSIN OFFICE OF RESEARCH & SPONSORED PROGRAMS DRAWER #538 - MILWAUKEE, WI 53278-05	39-6006492	115(A)	95,000.	0.			TURFGRASS GRANTS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 39.

3 Enter total number of other organizations listed in the line 1 table 52.

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

Schedule I (Form 990) (Rev. 12-2024)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAL POLY POMONA FOUNDATION INC. 3801 WEST TEMPLE AVE BUILDING 55 POMONA, CA 91768	95-2417645	501(C)(3)	45,000.	0.			15/30/45 INITIATIVE
CALIFORNIA TURFGRASS AND LANDSCAPE FND - 809 TIVERTON CT - SAN DIMAS, CA 91773	45-2709093	501(C)(3)	50,000.	0.			TURFGRASS GRANTS
CAROLINAS GOLF ASSOCIATION 140 RIDGE ROAD SOUTHERN PINES, NC 28387	56-0509290	501(C)(3)	146,850.	0.			INTERNSHIPS
CENTRAL LINKS GOLF 8330 MELROSE DRIVE LENEXA, KS 66214	44-0642880	501(C)(4)	102,850.	0.			INTERNSHIPS
CHICAGO DISTRICT GOLF ASSOCIATION 11855 ARCHER AVENUE LEMONT, IL 60439	36-0898927	501(C)(4)	36,850.	0.			INTERNSHIPS
COLORADO GOLF ASSOCIATION 5990 GREENWOOD PLAZA BLVD., SUITE 102 - GREENWOOD VILLAGE, CO 80111-4749	84-1248840	501(C)(3)	134,074.	0.			INTERNSHIPS
CONNECTICUT STATE GOLF ASSOCIATION 35 COLD SPRING ROAD, SUITE 212 ROCKY HILL, CT 06067	22-2587856	501(C)(6)	60,180.	0.			INTERNSHIPS
ECOADAPT PO BOX 11195 BAINBRIDGE ISLAND, WA 98110	26-3303629	501(C)(3)	50,000.	0.			TURFGRASS GRANTS
FLORIDA STATE GOLF ASSOCIATION 12630 TELECOM DRIVE TAMPA, FL 33637-0935	59-2171378	501(C)(3)	83,850.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GEORGIA STATE GOLF ASSOCIATION ATTN: ACCOUNTS RECEIVABLE 2205 NORTHSIDE DRIVE NW, SUITE 200 - ATLANTA, GA	58-1145042	501(C)(3)	116,850.	0.			INTERNSHIPS
GOLF ASSOCIATION OF MICHIGAN 39255 COUNTRY CLUB DRIVE SUITE B-40 FARMINGTON HILLS, MI 48331	38-6105801	501(C)(6)	73,700.	0.			INTERNSHIPS
GOLF ASSOCIATION OF PHILADELPHIA 1974 SPROUL ROAD, SUITE 400 BROOMALL, PA 19008	23-1303024	501(C)(7)	134,850.	0.			INTERNSHIPS
GREATER CINCINNATI GOLF ASSOCIATION - 9200 MONTGOMERY RD, STE 24B - CINCINNATI, OH 45242-7794	31-6051373	501(C)(7)	50,805.	0.			INTERNSHIPS
HAWAII STATE GOLF ASSOCIATION 98-025 HEKAHA ST BLDG 2, UNIT 204A AIEA, HI 96701	99-0238385	501(C)(7)	43,850.	0.			INTERNSHIPS
HORRY-GEORGETOWN TECHNICAL COLLEGE P.O. BOX 261966 CONWAY, SC 29528-6066	57-0477152	501(C)(3)	115,375.	0.			GREENKEEPER APPRENTICESHIP PROGRAM
IDAHO GOLF ASSOCIATION P.O. BOX 9958 BOISE, ID 83707-3958	23-7024930	501(C)(7)	59,850.	0.			INTERNSHIPS
INDIANA GOLF ASSOCIATION P.O. BOX 26159 INDIANAPOLIS, IN 46226	35-2015534	501(C)(6)	54,552.	0.			INTERNSHIPS
IOWA GOLF ASSOCIATION 8050 GOLF HOUSE DRIVE DES MOINES, IA 50211	42-1203480	501(C)(4)	65,700.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KANSAS STATE UNIVERSITY ATTN: SPONSORED PROJECTS ACCOUNTING 10 ANDERSON HALL - MANHATTAN, KS 66506	48-0771751	115(A)	32,050.	0.			TURFGRASS GRANTS
KENTUCKY GOLF ASSOCIATION 1116 ELMORE JUST DRIVE LOUISVILLE, KY 40245	23-7150508	501(C)(6)	50,850.	0.			INTERNSHIPS
LOUISIANA GOLF ASSOCIATION 1003 HUGH WALLIS ROAD S SUITE A-2 LAFAYETTE, LA 70508	72-6035874	501(C)(4)	78,850.	0.			INTERNSHIPS
LPGA FOUNDATION 100 INTERNATIONAL GOLF DRIVE DAYTONA BEACH, FL 32124	59-3085528	501(C)(3)	505,000.	0.			JUNIOR
MAINE STATE GOLF ASSOCIATION DBA MAINE GOLF - 2 OLD COUNTRY ROAD EXT. - FREEPORT, ME 04032	26-2355154	501(C)(4)	55,550.	0.			INTERNSHIPS
MARYLAND STATE GOLF ASSOCIATION 10455 FALLS ROAD LUTHERVILLE, MD 21093	52-1326177	501(C)(3)	43,350.	0.			INTERNSHIPS
MASS GOLF 300 ARNOLD PALMER BOULEVARD NORTON, MA 02766	04-2487562	501(C)(3)	118,850.	0.			INTERNSHIPS
MASTERS TOURNAMENT FOUNDATION INC. DBA LATIN AMERICA AMATEUR CHAMPIONSHIP P.O. BOX 2444 - AUGUSTA, GA 30903	27-4452110	501(C)(6)	760,660.	0.			JUNIOR
METROPOLITAN AMATEUR GOLF ASSOCIATION - 11724 LACKLAND INDUSTRIAL DRIVE - ST. LOUIS, MO 63146	43-1631448	501(C)(4)	50,184.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash 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	13-3637689	501(C)(6)	162,000.	0.			INTERNSHIPS
MIAMI VALLEY GOLF 263 REGENCY RIDGE DRIVE DAYTON, OH 45459	31-1437550	501(C)(4)	50,850.	0.			INTERNSHIPS
MICHIGAN STATE UNIVERSITY CONTRACT AND GRANT ADMINISTRATION HANNAH BLDG-426 AUDITORIUM RD., ROOM 2 - E	38-6005984	115(A)	34,877.	0.			TURFGRASS GRANTS
MINNESOTA GOLF ASSOCIATION SUITE 411 6550 YORK AVENUE SOUTH EDINA, MN 55435	51-0152269	501(C)(6)	86,850.	0.			INTERNSHIPS
MISSISSIPPI GOLF ASSOCIATION 400 CLUBHOUSE DRIVE PEARL, MS 39208	63-0977191	501(C)(4)	36,000.	0.			INTERNSHIPS
MISSOURI GOLF ASSOCIATION P.O. BOX 104164 JEFFERSON CITY, MO 65110	63-0977191	501(C)(4)	78,125.	0.			INTERNSHIPS
MONTANA STATE GOLF ASSOCIATION BOX 4306 HELENA, MT 59604	23-7025168	501(C)(4)	74,850.	0.			INTERNSHIPS
NATIONAL TURFGRASS FEDERATION P.O. BOX 106 BELTSVILLE, MD 20704	32-0218619	501(C)(3)	78,750.	0.			TURFGRASS GRANTS
NEBRASKA GOLF ASSOCIATION 6618 SOUTH 118TH STREET OMAHA, NE 68137	23-7073030	501(C)(7)	53,495.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEW HAMPSHIRE GOLF 56 SOUTH STATE STREET P.O. BOX 2348 CONCORD, NH 03301	02-0526233	501(C)(6)	58,000.	0.			INTERNSHIPS
NEW JERSEY GOLF 3 GOLF DRIVE SUITE 206 KENILWORTH, NJ 07033	22-6046575	501(C)(6)	56,850.	0.			INTERNSHIPS
NEW MEXICO STATE UNIVERSITY SPONSORED PROJECTS ACCOUNTING PO BOX 30001, MSC SPA - LAS CRUCES, NM 88003-8	52-1647582	115(A)	147,549.	0.			TURFGRASS GRANTS
NEW YORK STATE GOLF ASSOCIATION 4933 JAMESVILLE ROAD JAMESVILLE, NY 13078	16-0866643	501(C)(4)	80,850.	0.			INTERNSHIPS
NORTH CAROLINA STATE UNIVERSITY HOUSING FINANCE OFFICE BOX 7315, PULLEN HALL, 201 DAN ALLEN DR - RALEIGH, NC	56-6000756	115(A)	25,000.	0.			TURFGRASS GRANTS
NORTH DAKOTA GOLF ASSOCIATION RIVERWOOD GC 725 RIVERWOOD DRIVE BISMARCK, ND 58504	45-6023238	501(C)(6)	30,000.	0.			INTERNSHIPS
NORTHERN CALIFORNIA GOLF ASSOCIATION - PO BOX NCGA - PEBBLE BEACH, CA 93953	94-1371594	501(C)(6)	113,010.	0.			INTERNSHIPS
NORTHERN NEVADA GOLF ASSOCIATION 18124 WEDGE PKWY, #250 RENO, NV 89511	94-3048863	501(C)(4)	38,081.	0.			INTERNSHIPS
NORTHERN OHIO GOLF ASSOCIATION ONE GOLFFVIEW LANE NORTH OLMSTED, OH 44070	34-0149890	501(C)(6)	62,850.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OHIO GOLF ASSOCIATION 4354 TULLER ROAD DUBLIN, OH 43017	31-1080373	501(C)(7)	38,850.	0.			INTERNSHIPS
OHIO STATE UNIVERSITY 3605 TREMONT RD COLUMBUS, OH 43221	31-6025986	115(A)	10,000.	0.			TURFGRASS GRANTS
OKLAHOMA GOLF ASSOCIATION 2800 COLTRANE PLACE, SUITE 2 EDMOND, OK 73034	26-0074714	501(C)(4)	44,050.	0.			INTERNSHIPS
OKLAHOMA STATE UNIVERSITY P.O. BOX 248957 OKLAHOMA CITY, OK 73124-8957	73-1383996	115(A)	86,387.	0.			TURFGRASS GRANTS
OKLAHOMA STATE UNIVERSITY FOUNDATION - 320G AG HALL - STILLWATER, OK 74078-6025	73-6097060	501(C)(3)	20,000.	0.			TURFGRASS GRANTS
OREGON GOLF ASSOCIATION 2840 HAZELNUT DRIVE WOODBURN, OR 97071	23-2743830	501(C)(6)	74,850.	0.			INTERNSHIPS
OREGON STATE UNIVERSITY OFFICE OF SPONSORED RESEARCH & AWARDS A312 KERR ADMINISTRATION BUILDING - CO	48-1278540	115(A)	95,000.	0.			INTERNSHIPS
PGA TOUR FIRST TEE FOUNDATION, INC. - 13000 SAWGRASS VILLAGE CIRCLE, BUILDING 4 - PONTE VEDRA BEACH, FL 32082	83-4186070	501(C)(3)	325,000.	0.			JUNIOR
PUERTO RICO GOLF ASSOCIATION PARADISE COMMERCIAL CENTER AVE MATADERO #264, SUITE 11 - SAN JUAN, PUERTO RI	66-0276473	501(C)(3)	38,850.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PURDUE UNIVERSITY SPONSORED PROGRAM SERVICES 23510 NETWORK PLACE - CHICAGO, IL 60673-1235	35-6002041	501(C)(3)	173,274.	0.			TURFGRASS GRANTS
RHODE ISLAND GOLF ASSOCIATION ONE BUTTONHOLE DRIVE SUITE 2 PROVIDENCE, RI 02909	22-2500471	501(C)(4)	48,000.	0.			INTERNSHIPS
ROCHESTER DISTRICT GOLF ASSOCIATION - 2024 W. HENRIETTA RD., STE. 5H - ROCHESTER, NY 14623	16-1218400	501(C)(6)	22,850.	0.			INTERNSHIPS
RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY - DEPT. OF PLANT BIOLOGY AND PATHOLOGY 59 DUDLEY ROAD - NEW BRUNSWICK, NJ	22-6001086	115(A)	143,627.	0.			TURFGRASS GRANTS
SANDHILLS COMMUNITY COLLEGE 3395 AIRPORT RD. PINEHURST, NC 28374	56-0797051	501(C)(3)	50,000.	0.			GREENKEEPER APPRENTICESHIP PROGRAM
SANDHILLS YOUTH DEVELOPMENT, LLC DBA FIRST TEE - SANDHILLS - 135 W. VERMONT AVENUE - SOUTHERN PINES, NC 28387	56-2248641	501(C)(3)	25,000.	0.			GREENKEEPER APPRENTICESHIP PROGRAM
SOUTH DAKOTA GOLF ASSOCIATION 2040 W. RUSSELL ST. SIOUX FALLS, SD 57104	46-0310847	501(C)(4)	72,850.	0.			INTERNSHIPS
SOUTHERN CALIFORNIA GOLF ASSOCIATION - 3740 CAHUENGA BLVD. - STUDIO CITY, CA 91604-3502	95-1240720	501(C)(6)	146,850.	0.			INTERNSHIPS
SOUTHERN NEVADA GOLF ASSOCIATION 8010 WEST SAHARA AVENUE SUITE 260 LAS VEGAS, NV 89117	94-3045381	501(C)(4)	56,676.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash 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	85-0225091	501(C)(7)	71,140.	0.			INTERNSHIPS
TENNESSEE GOLF ASSOCIATION 400 FRANKLIN ROAD FRANKLIN, TN 37069	62-1049477	501(C)(4)	68,000.	0.			INTERNSHIPS
TEXAS A&M AGRILIFE RESEARCH 400 HARVEY MITCHELL PKWY SOUTH SUITE 300: ATTN: DEPOSITS - COLLEGE STATION,	74-1238434	501(C)(3)	271,568.	0.			TURFGRASS GRANTS
TEXAS A&M UNIVERSITY DEPARTMENT OF GEOGRAPHY 205D COMPUTING SERVICE ANNEX, 3147 TAMU - COLLEGE ST	74-1238434	501(C)(3)	10,000.	0.			TURFGRASS GRANTS
TEXAS GOLF ASSOCIATION 16200 ADDISON ROAD SUITE 150 ADDISON, TX 75001	75-0715222	501(C)(4)	146,850.	0.			INTERNSHIPS
UNIVERSITY OF ARKANSAS 1371 W. ALTHEIMER DRIVE FAYETTEVILLE, AR 72704-6898	71-6003252	501(C)(3)	34,602.	0.			TURFGRASS GRANTS
UNIVERSITY OF CALIFORNIA-RIVERSIDE CASHIERS OFFICE 1127 HINDERAKER HAL RIVERSIDE, CA 92521	95-6006142	501(C)(3)	40,056.	0.			TURFGRASS GRANTS
UNIVERSITY OF FLORIDA FT. LAUDERDALE RESEARCH & EDUCATION CENTER 3205 COLLEGE AVENUE - DAVIE, FL 3	59-6002052	501(C)(3)	63,800.	0.			TURFGRASS GRANTS
UNIVERSITY OF MINNESOTA DEPT. OF HORTICULTURAL SCIENSE 1970 FOLWELL AVENUE - ST. PAUL, MN 55108	41-6007513	501(C)(3)	10,000.	0.			TURFGRASS GRANTS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF NEBRASKA-LINCOLN OFFICE OF SPONSORED PROGRAMS 151 PREM S. PAUL CTR-2200 VINE STREET - LINCOLN	47-0049123	501(C)(3)	83,696.	0.			TURFGRASS GRANTS
UNIVERSITY OF TENNESSEE 112 PLANT BIOTECHNOLOGY BLDG. 2505 EJ CHAPMAN DRIVE - KNOXVILLE, TN 37996	62-6001636	512(B)(9)	10,000.	0.			TURFGRASS GRANTS
USDA-AGRICULTURAL RESEARCH SERVICE 800 BUCHANAN STREET ALBANY, CA 94710	72-0564834	115(A)	103,149.	0.			TURFGRASS GRANTS
UTAH GOLF ASSOCIATION 4444 S. 700 E SUITE 105 SALT LAKE CITY, UT 84107	87-0271572	501(C)(7)	64,850.	0.			INTERNSHIPS
VERMONT GOLF ASSOCIATION 145 PINE HAVEN SHORES ROAD SUITE 21 SHELBURNE, VT 05482	03-0289304	501(C)(7)	24,000.	0.			INTERNSHIPS
VIRGINIA STATE GOLF ASSOCIATION 2400 DOVERCOURT DRIVE MIDLOTHIAN, VA 23113	54-0736931	501(C)(4)	84,850.	0.			INTERNSHIPS
WASHINGTON GOLF 1010 SOUTH 336TH ST. SUITE 310 FEDERAL WAY, WA 98003	91-1432298	501(C)(4)	60,800.	0.			INTERNSHIPS
WASHINGTON STATE GOLF ASSOCIATION 3401 S 19TH ST SUITE 200 TACOMA, WA 98405	91-1432298	501(C)(4)	24,000.	0.			INTERNSHIPS
WEST VIRGINIA GOLF ASSOCIATION 2115 CHARLESTON TOWN CENTER CHARLESTON, WV 25389	55-0592904	501(C)(4)	54,850.	0.			INTERNSHIPS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WESTERN PENNSYLVANIA GOLF ASSOCIATION - 930 N LINCOLN AVE - PITTSBURGH, PA 15233	25-0992795	501(C)(6)	31,350.	0.			INTERNSHIPS
WISCONSIN STATE GOLF ASSOCIATION 11350 W. THEO TRECKER WAY WEST ALLIS, WI 53214	39-1092159	501(C)(6)	62,850.	0.			INTERNSHIPS
WOMEN IN GOLF FOUNDATION 4217 RIVER RD ELLENWOOD, GA 30294	58-2527454	501(C)(3)	7,500.	0.			DE&I INITIATIVE
WORLD GOLF FOUNDATION ONE WORLD GOLF PLACE ST. AUGUSTINE, FL 32092	59-2998925	501(C)(3)	350,000.	0.			DE&I INITIATIVE

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 noncash assistance
THE U.S. NATIONAL DEVELOPMENT PROGRAM	74	619,675.	0.		

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

SCHEDULE I, PART IV

THE USGA PROVIDES GRANTS TO FURTHER ITS MISSION TO CHAMPION AND ADVANCE THE GAME. MANY OF THESE PROGRAMS SUPPORT JUNIORS THROUGHOUT THE UNITED STATES THROUGH LOCAL CHAPTER GRANTS THROUGH A NATIONAL ASSOCIATION. THE USGA ALSO PROVIDES GRANTS TO STATE AND REGIONAL ASSOCIATIONS TO FINANCE PAID INTERNSHIPS FOR THOSE WHO ARE PURSUING A CAREER IN GOLF ADMINISTRATION. THE USGA PROVIDES GRANTS TO COLLEGES AND UNIVERSITIES TO FINANCE TURFGRASS RESEARCH AND ENVIRONMENTAL RESEARCH THAT MAY BENEFIT GOLF COURSES IN REDUCING CONSUMPTION OF KEY RESOURCES SUCH AS WATER AND MANAGING COSTS RELATED TO LABOR AND TURF MAINTENANCE. 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. IN SOME CASES, A THOROUGH APPLICATION MUST BE SUBMITTED IN ORDER TO RECEIVE CONSIDERATION FOR FUNDING. 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 DISTRIBUTED TO

Part IV Supplemental Information

PROGRAMS FOR JUNIORS 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 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 ASKED TO COMPLETE AN EVALUATION ON THE INTERNSHIP RESPONSIBILITIES AND CONFIRM THE DURATION OF THEIR EMPLOYMENT. UNSPENT FUNDS RELATED TO INTERNSHIPS MUST BE RETURNED TO THE USGA.

GRANTS TO COLLEGES AND UNIVERSITIES FOR TURFGRASS 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 USGA.

THE U.S. NATIONAL DEVELOPMENT PROGRAM GRANT IS DESIGNED TO MITIGATE BARRIERS OF COST TO PROMISING JUNIOR GOLFERS BETWEEN 13-18 YEARS OLD WHO DEMONSTRATE BOTH FINANCIAL NEED AND THE POTENTIAL TO PROGRESS THROUGH THE USNDP PATHWAY. GRANTS ARE AWARDED BASED ON FINANCIAL NEED PARAMETERS DETERMINED BY THE USGA AND A PERFORMANCE ASSESSMENT THAT CONSIDERS SCORES, RANKINGS, IMPROVEMENT TRENDS, ATHLETICISM, REFERENCES, AND VIDEO EVALUATION. GRANTS ARE AWARDED AS REIMBURSEMENTS TOWARDS GOLF AND ATHLETE DEVELOPMENT-RELATED EXPENSES, SUCH AS TOURNAMENT ENTRY FEES, TOURNAMENT TRAVEL, COACH FEES, PRACTICE/GREEN FEES, AND EQUIPMENT UP TO \$10,000 ANNUALLY. THE USNDP AWARDED 74 GRANTS IN 2024.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part I Questions Regarding Compensation

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

- | | |
|--|---|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the 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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 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?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1b	X	
2	X	
4a		X
4b	X	
4c		X
5a	X	
5b		X
6a	X	
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) (Rev. 12-2024)

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 aren't 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 and/or 1099-NEC 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 WHAN CEO	(i)	1,179,643.	1,675,000.	43,746.	119,200.	30,859.	3,048,447.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JOHN BODENHAMER CHIEF CHAMPIONSHIPS OFFICER	(i)	624,292.	266,000.	50,925.	45,985.	25,493.	1,012,695.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SUSAN PIKITCH CHIEF FINANCIAL OFFICER	(i)	524,949.	240,800.	73,168.	39,133.	28,693.	906,743.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JON PODANY CHIEF COMMERCIAL OFFICER	(i)	535,255.	240,800.	29,187.	39,133.	39,608.	883,983.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHRISTOPHER FRASER SECRETARY AND CLO	(i)	486,363.	226,400.	71,698.	35,217.	25,493.	845,172.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) THOMAS PAGEL CHIEF GOVERNANCE OFFICER	(i)	413,935.	199,400.	57,302.	28,322.	35,019.	733,978.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) EMILY PALMER CHIEF MBER SERVICES OFFICER	(i)	378,319.	176,000.	62,086.	22,455.	25,468.	664,328.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) REGINALD JONES JR. MD, US OPEN	(i)	370,225.	102,605.	46,216.	19,402.	35,007.	573,455.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JAMES HILL MD, CHAMPIONSHIPS	(i)	270,576.	92,245.	77,380.	33,851.	35,123.	509,175.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) CHAEMIN LEE MD, HUMAN RESOURCES	(i)	316,646.	101,320.	28,190.	16,575.	38,247.	500,979.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) MARY LOPUSZYNSKI MD, MERCHANDISE	(i)	341,604.	98,953.	15,938.	15,160.	12,858.	484,513.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) DENNIS BAGGETT MD, OPEN CHAMPIONSHIPS	(i)	324,943.	96,622.	2,753.	14,535.	34,995.	473,848.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 1A:

THE USGA HAS A WRITTEN POLICY REGARDING FIRST CLASS TRAVEL AND THE USE OF PRIVATE JETS/CHARTERS. FOR THE LATTER, USE IS STRICTLY LIMITED TO USGA BUSINESS TRAVEL WHERE THERE ARE NO COMMERCIAL FLIGHTS AVAILABLE TO MEET THE ITINERARY, AND FOR USE ONLY BY EXECUTIVE LEADERSHIP/EXECUTIVE COMMITTEE WITH PRIOR APPROVAL BY THE PRESIDENT OF THE USGA.

SPOUSE TRAVEL IS NOT REIMBURSED, EXCEPT IN LIMITED CIRCUMSTANCES WHERE THERE IS A BUSINESS PURPOSE AND APPROVED BY THE PRESIDENT OF THE USGA.

PART I, LINE 4B:

THE 457(F) NONQUALIFIED DEFINED CONTRIBUTION PLAN FOR THE UNITED STATES GOLF ASSOCIATION (THE "457(F) DC PLAN") IS A TAX FAVORED, NON-QUALIFIED SUPPLEMENTAL RETIREMENT PROGRAM OFFERED TO HIGHLY COMPENSATED SENIOR MANAGEMENT. THIS PLAN ADDRESSES THE POTENTIAL SHORTFALL FOR SENIOR MANAGEMENT THAT MAY RESULT FROM THE INTERNAL REVENUE SERVICE LIMITS ASSOCIATED WITH QUALIFIED RETIREMENT PLANS. THOSE LIMITS INCLUDE COMPENSATION CAPS FOR THE USGA PENSION PLAN AND USGA DEFINED CONTRIBUTION RETIREMENT PLAN. PURSUANT TO REGULATIONS CONTAINED IN THE IRS CODE GOVERNING NOT-FOR-PROFIT EXECUTIVE COMPENSATION PLANS, ACCRUED BENEFITS BECOME TAXABLE TO THE EMPLOYEE AT VESTING. THE VESTING PERIOD IS FIVE YEARS. ONCE VESTED, THE ANNUAL ACCRUED BENEFIT IS RECORDED AS INCOME, EVEN THOUGH THE INDIVIDUAL DID NOT RECEIVE THE BENEFIT. THESE AMOUNTS ARE INCLUDED IN OTHER REPORTABLE COMPENSATION FOR VESTED PARTICIPANTS. THE BENEFIT IS PAYABLE UPON TERMINATION FROM THE USGA. THE ACCRUED, NON-VESTED BENEFITS ARE REPORTED AS DEFERRED COMPENSATION ON SCHEDULE J COLUMN (C).

THE FOLLOWING PEOPLE RECEIVED CONTRIBUTIONS TO THE USGA 457(F) PLAN IN 2024 (ALL NAMED PERSONS ON SCHEDULE J, PART II).

SECTION 457(F) DEFERRED COMPENSATION PLAN, VESTED PORTION WHICH IS REPORTED ON SCHEDULE J PART II COLUMN B(III):

- JOHN BODENHAMER \$35,635
- SUSAN PIKITCH \$28,783
- CHRISTOPHER FASER \$24,867
- THOMAS PAGEL \$17,972
- REGINALD JONES JR. \$9,052
- JAMES HILL \$24,268
- MARY LOPUSZYNSKI \$6,151

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.

- EMILY PALMER \$47,678

SECTION 457(F) DEFERRED COMPENSATION PLAN, NON-VESTED PORTION WHICH IS REPORTED ON SCHEDULE J PART II COLUMN C:

- MIKE WHAN \$108,850
 - JON PODANY \$35,635
 - SUSAN PIKITCH \$28,783
 - CHRISTOPHER FRASER \$24,867
 - THOMAS PAGEL \$17,972
 - REGINALD JONES JR. \$9,052
 - JAMES HILL \$24,268
 - MARY LOPUSZYNSKI \$6,151
 - EMILY PALMER \$12,105
 - JON PODANY \$28,783
 - DENNIS BAGGETT \$4,718
 - CHAEMIN LEE \$6,225

PART I, LINE 5 & LINE 6:

CEO AND SENIOR LEADERSHIP TEAM PARTICIPATE IN AN INCENTIVE COMPENSATION PLAN WITH METRICS MEASURED AGAINST STRATEGIC ORGANIZATIONAL OBJECTIVES AND FINANCIAL RESULTS WHICH INCLUDE REVENUE AND OTHER METRICS AS APPROVED BY THE EXECUTIVE COMMITTEE. INCENTIVE COMPENSATION REQUIRES INPUT FROM COMPENSATION COMMITTEE, A STANDING COMMITTEE OF THE ORGANIZATIONS 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 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 PRESIDENT.

PART III: OTHER REPORTABLE COMPENSATION:

AMOUNTS INCLUDED IN OTHER REPORTABLE COMPENSATION INCLUDE AMOUNTS ATTRIBUTABLE TO LIFE, LONG TERM DISABILITY & LONG-TERM CARE INSURANCES, CHILD SCHOLARSHIPS, PERSONAL MILEAGE AND AUTOMOBILE EXPENSES, AS WELL AS NON-CASH VESTED BENEFITS IN THE USGA 457(F) NON-QUALIFIED SUPPLEMENTAL RETIREMENT PLAN.

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization **UNITED STATES GOLF ASSOCIATION** Employer identification number **13-1427105**

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A PUBLIC FINANCE AUTHORITY	27-3866124	000000000	01/19/17	50,000,000.	CONSTRUCTION ISSUE		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired										
2 Amount of bonds legally defeased										
3 Total proceeds of issue		45,034,926.								
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds		480,000.								
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds		44,554,926.								
11 Other spent proceeds										
12 Other unspent proceeds										
13 Year of substantial completion										
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X								
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?		X								
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

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

Schedule K (Form 990) (Rev. 12-2024)

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government50 %		%		%		%
6 Total of lines 4 and 550 %		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of				%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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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	968	0.	SEE PART II
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	10	195,689.	FMV
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	X	1	870,057.	FMV
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 RANGE B)	X	1	50,878.	FMV
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 V, Donee Acknowledgement	29
--	-----------

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	X	
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2024

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.

SCHEDULE M, PART I, LINE 30B:

IN CERTAIN CIRCUMSTANCES, THE USGA MIGHT RECEIVE NON-CASH CONTRIBUTIONS THAT ARE REQUIRED TO BE HELD FOR AT LEAST THREE YEARS FROM THE DATE OF THE INITIAL CONTRIBUTIONS. THESE NON-CASH CONTRIBUTIONS WERE DONATED TO SUPPORT THE EXEMPT PURPOSE OF THE USGA MUSEUM, FOLLOWING THE USGA GENERAL GIFT ACCEPTANCE POLICY AND PROCEDURES.

SCHEDULE M, LINE 31:

THE USGA HAS A GIFT ACCEPTANCE POLICY FOR ANY ITEM BEING DONATED TO THE USGA GOLF 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, 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.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

UNITED STATES GOLF ASSOCIATION

Employer identification number

13-1427105

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE UNITED STATES GOLF ASSOCIATION'S MISSION IS TO CHAMPION AND ADVANCE THE GAME OF GOLF, AND ITS PURPOSE IS EMBEDDED INTO EACH OF THE FOUR LETTERS OF OUR NAME. AS GOLF'S STEWARD AND GOVERNING BODY IN AMERICA, OUR INITIALS U (UNIFY) S (SHOWCASE) G (GOVERN) A (ADVANCE) CAN BE USED TO COMMUNICATE THE ROLE THE USGA PLAYS AND THE GOOD WE DO FOR THE GAME.

WE UNIFY THE GAME BY CREATING AN EQUAL PLAYING FIELD THROUGH THE WORLD HANDICAP SYSTEM, COURSE RATING SYSTEM AND GHIN, ENSURING THAT PLAYERS OF ALL AGES, ABILITIES AND BACKGROUNDS CAN ENJOY THE GAME TOGETHER. WE UNIFY GOLFERS AND GOLF COURSES THROUGH OUR NATION-WIDE ALLIED GOLF ASSOCIATION (AGA) NETWORK. TOGETHER, WE BUILD TRUSTED RELATIONSHIPS WITH THE GLOBAL GAME AROUND COMMON PURPOSES THAT ENSURE A BETTER FUTURE FOR GOLF (GROWING THE GAME, BUILDING CAREER PIPELINES, FOSTERING AN OPEN CULTURE AND DRIVING ADOPTION OF SUSTAINABILITY BEST PRACTICES).

WE SHOWCASE AND CELEBRATE THE BEST PLAYERS IN THE WORLD BY PROVIDING THEM THE STAGE TO ACHIEVE THEIR DREAMS - ALL AGES, INDIVIDUALS, AND TEAMS ALIKE. WE SHOWCASE HOW "OPEN" GOLF CAN BE, VIA A TRULY OPEN APPROACH TO CHAMPIONSHIP QUALIFIERS THAT ARE A TRUE MERITOCRACY, WHERE SUCCESS IS DETERMINED SOLELY BY HOW WELL YOU PLAY. WE HOST 15 NATIONAL CHAMPIONSHIPS IN AMERICA, SHOWCASING THE NATION'S BEST COURSES AND WELCOMING THE GLOBAL GOLF COMMUNITY TO PARTICIPATE, INCLUDING THE U.S. ADAPTIVE OPEN CHAMPIONSHIP, ADDED IN 2022 FOR GOLFERS WITH DISABILITIES.

WE GOVERN WITH A FOCUS ON THE BEST INTERESTS OF THE GAME LONG-TERM, WITHOUT BIAS, PROVIDING A STRONG FRAMEWORK ON WHICH THE GAME CAN BE PLAYED BY ALL. WE GOVERN THE GAME THROUGH A CLEARLY DEFINED SET OF PLAYING, AMATEUR STATUS, HANDICAPPING AND EQUIPMENT RULES TO PROMOTE AND ENSURE FAIR PLAY. TRANSPARENCY, INCLUSION AND EDUCATION ARE IMPORTANT TENETS OF OUR GOVERNANCE ROLE.

WE ADVANCE THE GAME TO ENABLE A FUTURE THAT IS EVEN BETTER THAN THE GAME WE PLAY TODAY. THIS MEANS ENSURING THAT ALL GOLFERS HAVE ACCESS AND FEEL WELCOME. THIS STARTS WITH JUNIORS AND CONTINUES THROUGH A GOLFER'S LIFETIME JOURNEY IN THE GAME. WE'RE PASSIONATELY PURSUING BETTER ON-COURSE PLAYING CONDITIONS THROUGH OUR EXPERT AGRONOMY TEAM, THE USGA GREEN SECTION, WHILE ADVANCING RESEARCH AND SCIENCE TO ENSURE GOLF COURSES ARE ENVIRONMENTALLY AND ECONOMICALLY SUSTAINABLE.

FORM 990, PART I, LINE 6

THE ESTIMATE FOR VOLUNTEERS REPRESENTS PEOPLE WHO SERVE ON A USGA COMMITTEE. THE ESTIMATE ALSO INCLUDES THE THOUSANDS OF INDIVIDUALS WHO VOLUNTEER THEIR TIME AT USGA CHAMPIONSHIPS AND CONTRIBUTE TOWARD THEIR SUCCESS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SHOWCASE:

THE USGA CONDUCTS 15 NATIONAL CHAMPIONSHIPS THAT CELEBRATE ATHLETICISM AT THE HIGHEST LEVEL OF THE GAME FOR BOTH PROFESSIONAL AND AMATEUR PLAYERS AND INSPIRES GOLFERS WORLDWIDE TO PLAY AND ENJOY THE GAME. IT

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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CONDUCTS THE U.S. OPEN, U.S. WOMEN'S OPEN PRESENTED BY ALLY, U.S. SENIOR OPEN, U.S. SENIOR WOMEN'S OPEN CHAMPIONSHIP AND THE U.S. ADAPTIVE OPEN, WHICH ARE OPEN TO PROFESSIONAL AND AMATEUR GOLFERS AROUND THE WORLD. THE USGA ALSO ANNUALLY CONDUCTS 10 NATIONAL AMATEUR CHAMPIONSHIPS AND CONDUCTS AND SUPPORTS SEVERAL INTERNATIONAL COMPETITIONS. THE USGA PROMOTES THE GAME AT ITS HIGHEST LEVEL THROUGH A VARIETY OF DIFFERENT MEANS INCLUDING NATIONAL AND INTERNATIONAL TELEVISION AND RADIO BROADCASTS, AND DIGITAL AND SOCIAL MEDIA PLATFORMS. ADDITIONALLY, THE USGA SUPPORTS TEAMS FOR SEVERAL INTERNATIONAL AMATEUR GOLF CHAMPIONSHIPS, PROVIDING OPPORTUNITIES FOR ATHLETES TO COMPETE IN GLOBAL EVENTS.

THE USGA ALSO MAINTAINS THE WORLD'S LARGEST GOLF MUSEUM AND LIBRARY DEDICATED TO THE GAME'S HISTORY AND SERVES AS A STEWARD OF EXTENSIVE HISTORICAL COLLECTIONS, INCLUSIVE OF PRESERVATION AND ACQUISITION OF HISTORIC ARTIFACTS, A RESEARCH CENTER, PHYSICAL AND ONLINE LIBRARY AND EDUCATIONAL PROGRAMS. THESE MUSEUMS - LOCATED IN BOTH NEW JERSEY AND NORTH CAROLINA - ARE OPEN TO THE PUBLIC. WE ALSO MANAGE THE WORLD GOLF HALL OF FAME ON OUR PINEHURST, N.C., CAMPUS ON BEHALF OF THE GAME.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

ADVANCE:

WE ADVANCE THE GAME TO ENABLE A FUTURE THAT IS EVEN BETTER THAN IT IS TODAY. THIS MEANS ENSURING THAT ALL GOLFERS HAVE ACCESS AND FEEL WELCOME. THIS STARTS WITH JUNIORS AND CONTINUES THROUGH A GOLFER'S LIFETIME JOURNEY IN THE GAME. WE'RE PASSIONATELY PURSUING BETTER ON-COURSE PLAYING CONDITIONS THROUGH OUR EXPERT AGRONOMY TEAM, THE USGA GREEN SECTION, WHILE ADVANCING RESEARCH AND SCIENCE TO ENSURE GOLF COURSES ARE ENVIRONMENTALLY AND ECONOMICALLY SUSTAINABLE. THE USGA GREEN SECTION OFFERS PRODUCTS AND SERVICES THAT ADVANCE GOLF FACILITIES, INCLUDING THE DEVELOPMENT OF MEASUREMENT AND DECISION-MAKING TOOLS. COURSE CONSULTING SERVICES OFFERED TO GOLF COURSES PROVIDE EXPERTISE TO FACILITIES THROUGH PROVEN SCIENCE-BACKED AND DATA-DRIVEN BEST PRACTICES. THE GREEN SECTION ALSO PROVIDES EDUCATIONAL RESOURCES THROUGH THE GREEN SECTION RECORD, SPEAKING ENGAGEMENTS, AND CONFERENCES. THE GREEN SECTION ALSO MANAGES THE MIKE DAVIS PROGRAM FOR ADVANCING GOLF COURSE MANAGEMENT, PROVIDING GRANTS ANNUALLY TO UNIVERSITIES AND RESEARCHERS THAT ADVANCE TURFGRASS SCIENCE, REDUCE RESOURCE CONSUMPTION AND FOSTER INNOVATION RELATED TO GOLF COURSE MAINTENANCE.

THE USGA DELIVERS ON ITS MISSION TO CHAMPION AND ADVANCE THE GAME THROUGH VARIOUS EFFORTS TO FOSTER A WELCOMING GAME FOR ALL. SEVERAL PROGRAMS AND INVESTMENTS HAVE FUELED THIS WORK - FROM JUNIOR GOLF PROGRAMS TO CAREER PROGRAMS, EDUCATION AND DEVELOPMENT OF EMPLOYEE RESOURCE GROUPS. THE USGA'S PJ BOATWRIGHT PROGRAM HAS OPENED MORE THAN 180 PAID INTERNSHIPS IN THE GAME OF GOLF ANNUALLY, PROVIDING IN-DEPTH WORK EXPERIENCES, AND HAVE INITIATED GRANTS PROGRAMS FOR FIRST TEE AND LPGA/USGA GIRLS GOLF LOCAL CHAPTER GRANTS. THE USGA CONDUCTS A 10-DAY IMMERSIVE PATHWAYS INTERNSHIP EXPERIENCE DURING U.S. OPEN WEEK TO PROVIDE COLLEGIATE AND GRADUATE STUDENTS AN OPPORTUNITY TO EXPLORE THE MANY CAREER PATHWAYS AVAILABLE IN GOLF. THE USGA IS ALSO ONE OF THE PRIMARY FUNDING SOURCES FOR MAKE GOLF YOUR THING, A COLLABORATIVE PROGRAM AMONG GOLF'S LEADING ORGANIZATIONS TO OPEN MORE WAYS FOR BUSINESS, CAREER AND PLAYING OPPORTUNITIES IN GOLF. THE WORLD HANDICAP SYSTEM, GOVERNED BY THE USGA IN THE U.S., LIKEWISE DELIVERS TOOLS AND

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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TECHNOLOGY TO HELP GOLFERS OF ANY ABILITY TO PLAY ON AN EQUITABLE BASIS WITH EACH OTHER AND TRACK PROGRESS. CHAMPIONSHIP QUALIFIERS AND GLOBAL COMPETITIONS HAVE ALSO BEEN FUNDED BY THE USGA IN COMMUNITIES THROUGHOUT LATIN AMERICA, CENTRAL AMERICA, MEXICO AND ASIAN COMMUNITIES TO INSPIRE MORE PEOPLE TO PLAY. RULES EDUCATION AND TRAINING HAS BEEN TRANSLATED INTO MULTIPLE LANGUAGES.

EACH YEAR, THE USGA INVESTS IN A VARIETY OF PROGRAMS AND SERVICES THAT BENEFIT ALL GOLFERS TO BOTH WELCOME AND GROW THE GAME. THE USGA SUPPORTS GRASSROOTS GOLF PROGRAMS FOR JUNIORS, INCLUDING FIRST TEE, LPGA*USGA GIRLS GOLF AND DRIVE CHIP & PUTT, WHICH TOGETHER PROVIDE ACCESS TO THE GAME FOR HUNDREDS OF THOUSANDS OF JUNIORS ANNUALLY.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

UNIFY: GHIN & REGIONAL AFFAIRS

THE USGA PROVIDES SERVICES AND OPPORTUNITIES TO MORE DEEPLY ENGAGE GOLFERS IN THE GAME. IT MAINTAINS A ROBUST TECHNOLOGY PLATFORM THAT CALCULATES A HANDICAP INDEX FOR ANY GOLFER IN THE UNITED STATES WHO WISHES TO MEASURE THEIR GOLF ABILITY OR PLAY A FAIR GAME THROUGH A GOLF ASSOCIATION OR CLUB. MILLIONS OF GOLFERS, AS WELL AS GOLF ADMINISTRATORS, SOME INTERNATIONAL GOLFERS IF THEIR FEDERATION IS A CUSTOMER OF THIS USGA SERVICE AND THOSE WHO CONDUCT EVENTS, USE THIS SYSTEM DAILY TO CONNECT WITH THE GOLF COMMUNITY. THIS PLATFORM DELIVERS SERVICES THROUGH TOOLS SUCH AS APPLICATIONS AND ONLINE PROGRAMS TO PROMOTE ACCESSIBILITY AND WELCOME MORE PEOPLE TO GOLF REGARDLESS OF ABILITY. THROUGH ITS GOLF HANDICAP AND INFORMATION NETWORK (GHIN), GOLF ASSOCIATIONS DOMESTICALLY AND INTERNATIONALLY DELIVER A RELIABLE HANDICAP INDEX TO MILLIONS OF GOLFERS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

GOVERN: RULES, EQUIPMENT STANDARD, WAGR

WE GOVERN WITH A FOCUS ON THE BEST INTERESTS OF THE GAME LONG-TERM, WITHOUT BIAS, PROVIDING A STRONG FRAMEWORK ON WHICH THE GAME CAN BE PLAYED BY ALL. WE GOVERN THE GAME THROUGH A CLEARLY DEFINED SET OF PLAYING, AMATEUR STATUS, HANDICAPPING AND EQUIPMENT RULES TO PROMOTE AND ENSURE FAIR PLAY. TRANSPARENCY, INCLUSION AND EDUCATION ARE IMPORTANT TENETS OF OUR GOVERNANCE ROLE.

THE USGA'S ROLE AS A GOVERNING BODY IS SHARED GLOBALLY WITH THE R&A, AND INCLUDES WRITING AND INTERPRETING THESE RULES, AS WELL AS PROVIDING EDUCATION ASSETS FOR GOLFERS, GOLF ADMINISTRATORS AND GOLF FEDERATIONS. INCLUDED IN THIS FUNCTION IS DELIVERY OF BOTH PRINTED AND DIGITAL LEARNING TOOLS, SEMINARS, AND THE TRAINING OF THOUSANDS OF RULES OFFICIALS THROUGH A SINGULAR TESTING PROCESS. THE USGA MAINTAINS ONE OF TWO GOLF EQUIPMENT TESTING FACILITIES IN THE WORLD TO ENSURE GLOBAL CONFORMANCE AND PROMOTE A FAIR AND EQUITABLE GAME FOR ALL. IN ITS GOVERNANCE ROLE, THE USGA ALSO CONDUCTS RESEARCH AND APPLIES SCIENCE TO ENSURE THE INTEGRITY OF THE SPORT WHILE PROMOTING INNOVATION.

OTHER SERVICES

THE USGA ENGAGES WITH MEMBERS WHOSE FINANCIAL SUPPORT HELPS FUEL MANY OF ITS PROGRAMS, AND OFFER BENEFITS TO THEM INCLUDING EDUCATION OPPORTUNITIES, GOLF EVENT ACCESS, AND OTHERS. THROUGH ITS 57 ALLIED GOLF ASSOCIATIONS IN EVERY U.S. STATE AND PUERTO RICO, THE USGA ALSO HAS A NETWORK THAT PROVIDES SERVICES LOCALLY TO EVERY GOLF COMMUNITY IN AMERICA. THIS NETWORK DELIVERS KEY USGA SERVICES SUCH AS THE

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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ADMINISTRATION OF GOLF HANDICAPPING, RULES EDUCATION, EVENT DEVELOPMENT AND PROGRAMS THAT WELCOME GOLFERS TO PLAY. USGA REGIONAL AFFAIRS OFFICES SUPPORT THESE NETWORKS WHILE ENGAGING VOLUNTEERS TO SERVE THE GAME.
EXPENSES \$ 6,131,573. INCL GRANTS OF \$ 153,332. REVENUE \$ 4,604,693.

FORM 990, PART V, QUESTION 2:
UNITED STATES GOLF ASSOCIATION SHARES EMPLOYEES WITH ITS SUPPORTING ORGANIZATION, USGA FOUNDATION (EIN# 83-4639721) VIA A COMMON PAYMASTER ARRANGEMENT. ALL W-2S AND REQUIRED EMPLOYMENT TAX RETURNS ARE FILED BY UNITED STATES GOLF ASSOCIATION.

FORM 990, PART VI, SECTION A, LINE 6:
THE USGA IS AN ASSOCIATION OF MEMBER CLUBS AND COURSES. WHILE APPLICATION FOR MEMBERSHIP IS OPEN TO ANY GOLF CLUB, GOLF COURSE OR GOLF TRAINING FACILITY, AS SPECIFIED AND DEFINED IN THE USGA BY-LAWS, VOTING PRIVILEGES ARE LIMITED TO MEMBER CLUBS. VOTING PRIVILEGES DO NOT EXTEND TO MEMBER COURSES OR TO MEMBER GOLF TRAINING FACILITIES. CLUB MEMBERSHIP APPLICATIONS ARE REVIEWED AND SUBJECT TO APPROVAL OR REJECTION AT THE DISCRETION OF THE EXECUTIVE COMMITTEE. MEMBERSHIP IS AUTOMATICALLY CONTINUOUS UNLESS INTERRUPTED BY WRITTEN RESIGNATION OR EXPULSION IN ACCORDANCE WITH USGA BY-LAWS. ACCEPTANCE OF MEMBERSHIP BINDS EACH MEMBER CLUB TO UPHOLD ALL PROVISIONS OF THE USGA'S CERTIFICATE OF INCORPORATION, BY-LAWS AND OTHER RULES, 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 IS ORGANIZED AND EXISTS UNDER THE NON-PROFIT CORPORATION LAWS OF THE STATE OF DELAWARE. THE USGA IS A NON-STOCK ENTITY.)

FORM 990, PART VI, SECTION A, LINE 7A:
THE EXECUTIVE COMMITTEE IS THE GOVERNING BODY OF THE USGA. THE EXECUTIVE COMMITTEE CONSISTS OF 15 VOTING MEMBERS, INCLUDING ONE OFFICER. EACH MEMBER OF THE EXECUTIVE COMMITTEE IS ELECTED TO A SET TERM WITH A SET AMOUNT OF TERM LIMITS AT THE ANNUAL MEETING OF THE USGA AND HOLDS OFFICE UNTIL HIS OR HER TERM EXPIRES OR UNTIL HIS OR HER RESIGNATION OR REMOVAL. EACH MEMBER CLUB IS ENTITLED TO BE REPRESENTED 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.

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.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FEDERAL FORM 990 IS COMPILED BY THE USGA'S TAX FIRM, GRANT THORNTON ADVISORS. AFTER THE USGA'S TAX FIRM, GRANT THORNTON ADVISORS, HAS THOROUGHLY REVIEWED THE FEDERAL FORM 990 AND DEEMED IT TO BE ACCURATE AND COMPLETE, THE FEDERAL FORM 990 IS REVIEWED WITH THE CEO AND THE AUDIT COMMITTEE. BEFORE THE 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.

FORM 990, PART VI, SECTION B, LINE 12C:
THE USGA REQUIRES EXECUTIVE COMMITTEE MEMBERS AND USGA EMPLOYEES TO ADMINISTER THEIR AFFAIRS HONESTLY AND EFFICIENTLY, EXERCISING DUE CARE,

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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SKILL AND JUDGMENT FOR THE BENEFIT OF THE USGA. IT IS THE RESPONSIBILITY OF EXECUTIVE COMMITTEE MEMBERS AND USGA EMPLOYEES TO MAKE A FULL DISCLOSURE OF ANY PERSONAL INVOLVEMENT WHICH MIGHT RESULT IN A CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST ON THEIR PART. SUCH DISCLOSURES ARE SUBMITTED 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 COMMITTEE MEMBERS AND USGA EMPLOYEES TO REVIEW THE USGA'S CONFLICT OF INTEREST POLICY AND SUBMIT A STATEMENT ATTESTING TO THEIR UNDERSTANDING OF AND COMPLIANCE WITH THE POLICY. ANY CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST MUST BE INCLUDED ON THE SUBMITTED STATEMENT. THE AUDIT COMMITTEE REVIEWS THE STATEMENTS AND MAKES ANY NECESSARY DECISIONS TO MANAGE AND/OR ELIMINATE THE CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

ON A PERIODIC BASIS, THE USGA DOES A THOROUGH REVIEW OF COMPENSATION FOR THE CEO AND THE EXECUTIVE TEAM. THIS REVIEW INCLUDES A COMPENSATION SURVEY BY AN INDEPENDENT COMPENSATION CONSULTANT, AND CONSIDERATION OF COMPARABILITY DATA OBTAINED FROM OTHER SOURCES. 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 30, 2024. THIS REPORT WOULD HAVE BEEN USED TO MAKE COMPENSATION DECISIONS FOR USGA EXECUTIVES FOR CALENDAR YEAR 2025. SUBSTANTIATION OF THE DELIBERATION AND DECISION OF THE COMPENSATION COMMITTEE IS MAINTAINED IN THE MEETING MINUTES. IN ADDITION, EMPLOYEES OF THE USGA UNDERGO A THOROUGH EVALUATION PROCESS AT THE END OF EACH YEAR. PERFORMANCE AND GOALS ARE CAREFULLY REVIEWED AND DOCUMENTED, THEN DISCUSSED WITH THE EMPLOYEE. MERIT INCREASES AND BONUS AWARDS ARE DETERMINED BASED ON THESE EVALUATIONS.

FORM 990, PART VI, SECTION B, LINE 16B

THE USGA DOES NOT CURRENTLY HAVE ANY JOINT VENTURES BUT MAINTAIN 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 GUIDELINES TO HELP ENSURE THAT ARRANGEMENTS WITH FOR-PROFIT ENTITIES WILL NOT JEOPARDIZE THE USGA'S TAX EXEMPT STATUS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IA, KS, KY, LA, ME, MD, MA, MI, MN, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, IN

FORM 990, PART VI, SECTION C, LINE 19:

THE USGA'S MOST RECENT FORM 990 AND ANNUAL REPORT ARE VIEWABLE BY THE PUBLIC ON USGA.ORG EACH YEAR. THE USGA MAKES THE FOLLOWING DOCUMENTS AVAILABLE TO THE PUBLIC BY PROVIDING THEM TO GUIDESTAR TO POST ON THEIR WEBSITE AT WWW.GUIDESTAR.ORG: FEDERAL FORM 990. THE USGA ALSO MAKES ITS 1023 FORM, IRS LETTER OF DETERMINATION AND 990-T AVAILABLE TO THE PUBLIC "UPON REQUEST" AT ITS HEADQUARTERS LOCATION IN NEW JERSEY, DURING NORMAL BUSINESS HOURS. THE USGA MAKES ITS AUDITED FINANCIALS AND CONFLICT OF INTEREST POLICY AVAILABLE "UPON REQUEST" AND ITS HEADQUARTERS LOCATION IN NEW JERSEY, DURING NORMAL BUSINESS HOURS, AT MANAGEMENTS DISCRETION.

FORM 990, PART VI, LINE 4 - 2024 AMENDMENT OF BYLAWS:

THE BYLAWS OF USGA WERE AMENDED, EFFECTIVE AS OF NOVEMBER 12, 2024, TO REFLECT THE FOLLOWING:

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
--	--

(I) REMOVED CERTAIN TERMINOLOGY AND DATES THAT WERE USED FOR TRANSITIONAL PURPOSES IN THE PREVIOUS VERSION OF THE BYLAWS;

(II) (II) THE TERM OF THE SPECIAL MEMBER WILL BE A TWO-YEAR TERM (PREVIOUSLY THREE-YEAR TERM) AND CLARIFIED THAT ONCE ELECTED AS SPECIAL MEMBER, THAT INDIVIDUAL IS NOT ELIGIBLE TO SERVE FOR ADDITIONAL TERMS AS A REGULAR MEMBER;

(III) (III) THE OFFICE OF THE PRESIDENT-ELECT WILL BE ELECTED ONE YEAR BEFORE THE ANNUAL MEETING AT WHICH THE TWO-YEAR TERM OF THE SPECIAL MEMBER WILL EXPIRE;

(IV) (IV) THE AUDIT COMMITTEE RESPONSIBILITIES HAVE BEEN SUBSUMED INTO THE NEWLY NAMED FINANCE, AUDIT & RISK COMMITTEE AND THE NAME OF THE COMPENSATION COMMITTEE CHANGED TO COMPENSATION & LEADERSHIP DEVELOPMENT COMMITTEE;

(V) (V) THE PRESIDENT HAS THE DISCRETION TO APPOINT A FOURTH EXECUTIVE COMMITTEE MEMBER TO THE NOMINATING COMMITTEE AND TO APPOINT ANY EXECUTIVE COMMITTEE MEMBER SERVING ON THE NOMINATING COMMITTEE AS CHAIR OF SUCH COMMITTEE; AND

(VI) (VI) BEGINNING AT THE 2026 ANNUAL MEETING, THE TWO OUTSIDE MEMBERS THAT WILL SERVE ON THE NOMINATING COMMITTEE SHALL INCLUDE THE IMMEDIATE PAST PRESIDENT AND PAST PRESIDENT ONCE REMOVED.

PLEASE NOTE ABOVE CHANGES ARE NOT CONSIDERED SIGNIFICANT, BUT USGA IS REPORTING THEM FOR TRANSPARENCY PURPOSES.

FORM 990, PART IX, LINE 11G:
EXPENSES INCLUDE VARIOUS PROFESSIONAL SERVICES, INCLUDING BUT NOT LIMITED TO TV AND VIDEO PRODUCTION, FREELANCE PHOTOGRAPHY, AND PUBLIC RELATIONS/BRAND BUILDING EXPENSES, AS WELL AS TEMPORARY STAFFING ON IT.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

FASB 158 ADOPTION	-10,019,961.
NET ASSETS RELEASED FROM RESTRICTION	3,565,000.
INTEREST CHARGES BOOKED TO NON-OPERATING	371,081.
TOTAL TO FORM 990, PART XI, LINE 9	-6,083,880.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization <p align="center">UNITED STATES GOLF ASSOCIATION</p>	Employer identification number <p align="center">13-1427105</p>
--	--

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE USGA FOUNDATION - 83-4639721 77 LIBERTY CORNER ROAD LIBERTY CORNER, NJ 07938	SUPPORTING	NEW JERSEY	501(C)(3)	LINE 12A, I	USGA	X	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) USGA FOUNDATION	S	2,100,000.	BOOK
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R, PART II - RELATED EXEMPT ORGANIZATION

THE USGA FOUNDATION (THE "FOUNDATION") WAS INCORPORATED ON MARCH 15,

2019. THE FOUNDATION WAS CREATED UNDER 501(C)(3) OF THE INTERNAL

REVENUE CODE OF 1986 AS A TYPE 1 SUPPORTING ORGANIZATION OF THE USGA.

THE FOUNDATION'S PRIMARY OBJECTIVE IS TO PROVIDE FINANCIAL SUPPORT TO

THE UNITED STATES GOLF ASSOCIATION AS IT CARRIES OUT ITS PROGRAMS,

ACTIVITIES AND PROJECTS DESIGNED TO ADVANCE ITS CHARITABLE MISSION.