



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.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: UNITED STATES GOLF ASSOCIATION
D Employer identification number: 13-1427105
E Telephone number: (908) 234-2300
G Gross receipts \$: 784,709,243.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.USGA.ORG
K Form of organization: Corporation
L Year of formation: 1894
M State of legal domicile: DE

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). It also includes Net Assets or Fund Balances (lines 20-22) with columns for Prior Year, Current Year, Beginning of Current Year, and End of Year.

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.

Signature of officer: SUSAN PIKITCH, CHIEF FINANCIAL OFFICER
Preparer: DANIEL ROMANO
Firm: GRANT THORNTON ADVISORS LLC

May the IRS discuss this return with the preparer shown above? See instructions [X] 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	Name of exempt organization, employer, or other filer, see instructions. UNITED STATES GOLF ASSOCIATION	Taxpayer identification number (TIN) 13-1427105
File by the due date for filing your return. See instructions.	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		

• 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 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 23 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 \$ 202,459,774. including grants of \$ 292,117.) (Revenue \$ 160,317,204.) SHOWCASE

SEE SCHEDULE O

4b (Code:) (Expenses \$ 20,565,978. including grants of \$ 5,175,139.) (Revenue \$ 5,642,691.) ADVANCE

SEE SCHEDULE O

4c (Code:) (Expenses \$ 14,563,050. including grants of \$ 2,597,182.) (Revenue \$ 11,757,642.) UNIFY

SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) (Expenses \$ 8,567,509. including grants of \$ 0.) (Revenue \$ 2,776,169.)

4e Total program service expenses 246,156,311.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and 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-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 counts, 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... 14; 1b Enter the number of voting members included... 14; 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				2,370,318.	0.	161,472.
(2) JOHN BODENHAMER CHIEF CHAMPIONSHIPS OFFICER	60.00 0.00				X			866,788.	0.	38,047.
(3) SUSAN PIKITCH CHIEF FINANCIAL OFFICER	60.00 1.00			X				749,478.	0.	45,099.
(4) JON PODANY CHIEF COMMERCIAL OFFICER	60.00 0.00				X			716,682.	0.	77,743.
(5) CHRISTOPHER FRASER SECRETARY AND CLO	60.00 1.00			X				695,274.	0.	37,928.
(6) THOMAS PAGEL CHIEF GOVERNANCE OFFICER	60.00 0.00				X			629,483.	0.	48,105.
(7) REGINALD JONES JR. MD, US OPEN	50.00 0.00					X		487,378.	0.	46,888.
(8) EMILY PALMER CHIEF MBER SERVICES OFFICER	60.00 0.00				X			477,163.	0.	48,256.
(9) MARY LOPUSZYNSKI MD, MERCHANDISE	50.00 0.00					X		421,916.	0.	23,502.
(10) CHAEMIN LEE MANAGING DIRECTOR - HR	60.00 0.00					X		386,725.	0.	54,557.
(11) ANTHONY GRECO MD, FIELD SERVICES	50.00 0.00					X		386,377.	0.	49,349.
(12) JEFFREY HALL MD, RULES & OPEN CHAMPIONSHIPS	60.00 0.00					X		377,046.	0.	49,818.
(13) J. STUART FRANCIS PRESIDENT (THRU 02/2023)	10.00 1.00	X		X				0.	0.	0.
(14) FRED PERPALL PRESIDENT (AS OF 02/2023)	10.00 0.00	X		X				0.	0.	0.
(15) ANTHONY K. ANDERSON EXECUTIVE COMMITTEE	10.00 1.00	X						0.	0.	0.
(16) SINCLAIR EADDY EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(17) SHARON RITCHEY EXECUTIVE COMMITTEE	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) PAUL G. BROWN EXECUTIVE COMMITTEE (THRU 02/2023)	10.00 0.00	X						0.	0.	0.
(19) NICK PRICE EXECUTIVE COMMITTEE (THRU 02/2023)	10.00 0.00	X						0.	0.	0.
(20) KENDRA GRAHAM EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(21) THOMAS BARKIN EXECUTIVE COMMITTEE (THRU 02/2023)	10.00 0.00	X						0.	0.	0.
(22) KEVIN HAMMER EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(23) COURTNEY MYHRUM EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(24) DEBORAH PLATT MAJORAS EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(25) CHUCK BRYMER EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
(26) ANTHONY PETITTI EXECUTIVE COMMITTEE	10.00 0.00	X						0.	0.	0.
1b Subtotal								8,564,628.	0.	680,764.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								8,564,628.	0.	680,764.

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 191

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual	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? If "Yes," complete Schedule J for such person		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	25,210,010.
ARENA AMERICAS PO BOX 776368, CHICAGO, IL 60677-6368	RENTAL SERVICES	10,821,865.
PRODUCTION ELEMENTS 5777 W PICO BLVD, LOS ANGELES, CA 90019	CHAMPIONSHIP DECOR	8,903,903.
GOLF GENIUS SOFTWARE LLC PO BOX 425, EXTON, PA 19341	IT SOFTWARE	6,673,659.
LEGENDS 61 BROADWAY, 24TH FLOOR, NEW YORK, NY 10006	HOSPITALITY SERVICES	4,327,623.
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	202	

SEE PART VII, SECTION A CONTINUATION SHEETS

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entries for Cathy Engelbert, Leslie Henry, Bryan Lewis, and Michael McCarthy.

Total to Part VII, Section A, line 1c

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	11,078,613.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	191,448.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	44,113,664.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,893,000.				
	h Total. Add lines 1a-1f		55,383,725.				
Program Service Revenue	2 a SHOWCASE	Business Code	711300	152,313,808.	151,190,354.	1,123,454.	
	b UNIFY		711300	11,757,642.	11,757,642.		
	c ADVANCE		711300	5,642,691.	5,642,691.		
	d GOVERNANCE		711300	1,669,640.	1,669,640.		
	e OTHER SERVICES		900099	1,106,529.	1,106,529.		
	f All other program service revenue						
	g Total. Add lines 2a-2f			172,490,310.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			15,351,340.		15,351,340.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			2,063,918.		8,572.	
	6 a Gross rents	6a	(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	7a	(i) Securities				
			(ii) Other				
				519,495,834.			
b Less: cost or other basis and sales expenses	7b		562,842,648.				
c Gain or (loss)	7c		43,346,814.				
d Net gain or (loss)			-43,346,814.		-43,346,814.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		19,924,116.				
b Less: cost of goods sold	10b		10,236,551.				
c Net income or (loss) from sales of inventory			9,687,565.	8,003,396.	1,684,169.		
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			211,630,044.	179,370,252.	2,816,195.	-25,940,128.	

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	8,040,438.	8,040,438.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	24,000.	24,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	8,614,459.	6,142,811.	2,471,648.	
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	47,800,265.	33,023,256.	14,777,009.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,051,881.	2,836,317.	1,215,564.	
9 Other employee benefits	898,959.	871,898.	27,061.	
10 Payroll taxes	3,139,594.	2,388,540.	751,054.	
11 Fees for services (nonemployees):				
a Management				
b Legal	3,444,288.	23,408.	3,420,880.	
c Accounting	302,577.		302,577.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	116,550.			116,550.
f Investment management fees	979,946.		979,946.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	22,305,401.	16,273,988.	6,031,413.	
12 Advertising and promotion	7,014,985.	7,014,985.		
13 Office expenses	5,993,859.	5,590,805.	403,054.	
14 Information technology	16,057,297.	12,452,051.	3,605,246.	
15 Royalties				
16 Occupancy	1,157,120.	322,701.	834,419.	
17 Travel	9,104,207.	8,076,272.	1,027,935.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,918,333.	1,181,684.	1,736,649.	
20 Interest	986,890.		986,890.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,348,887.	1,459,940.	2,888,947.	
23 Insurance	3,749,934.	1,282,767.	2,467,167.	
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	80,605,380.	80,605,380.		
b PRIZES AND AWARDS	35,996,000.	35,996,000.		
c OTHER EXPENSES	14,301,535.	14,242,343.	59,192.	
d CORP. HOSPITALITY MKTG	8,306,727.	8,306,727.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	290,259,512.	246,156,311.	43,986,651.	116,550.
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	11,088,246.	1	15,322,063.
	2 Savings and temporary cash investments	466,793.	2	4,991,888.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,026,869.	4	6,787,174.
	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	571,817.	8	1,333,825.
	9 Prepaid expenses and deferred charges	12,073,134.	9	13,876,463.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 170,309,185.		
	b Less: accumulated depreciation	10b 59,196,290.		
	11 Investments - publicly traded securities	671,291,012.	11	644,242,224.
	12 Investments - other securities. See Part IV, line 11	4,255,689.	12	4,285,650.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	11,917,849.	15	20,807,458.
16 Total assets. Add lines 1 through 15 (must equal line 33)	791,037,411.	16	822,759,640.	
Liabilities	17 Accounts payable and accrued expenses	27,606,233.	17	29,185,612.
	18 Grants payable		18	
	19 Deferred revenue	53,706,314.	19	60,928,638.
	20 Tax-exempt bond liabilities	43,386,507.	20	42,012,988.
	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	36,313,471.	25	37,985,798.
	26 Total liabilities. Add lines 17 through 25	161,012,525.	26	170,113,036.
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	630,024,886.	27	652,646,604.
	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	630,024,886.	32	652,646,604.
33 Total liabilities and net assets/fund balances	791,037,411.	33	822,759,640.	

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	211,630,044.
2	Total expenses (must equal Part IX, column (A), line 25)	2	290,259,512.
3	Revenue less expenses. Subtract line 2 from line 1	3	-78,629,468.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	630,024,886.
5	Net unrealized gains (losses) on investments	5	100,441,523.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	809,663.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	652,646,604.

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** (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)
- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
 - 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
 - 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
 - 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
 - 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	29,148,285.	29,609,566.	36,301,587.	46,136,345.	55,383,725.	196,579,508.
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	29,148,285.	29,609,566.	36,301,587.	46,136,345.	55,383,725.	196,579,508.
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)						71,438,957.
6 Public support. Subtract line 5 from line 4.						125,140,551.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	29,148,285.	29,609,566.	36,301,587.	46,136,345.	55,383,725.	196,579,508.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	12,267,174.	10,544,433.	19,015,845.	17,187,850.	17,501,149.	76,516,451.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			446,757.	1,219,132.	1,032,164.	2,698,053.
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						275,794,012.
12 Gross receipts from related activities, etc. (see instructions)					12	1,109,738,268.

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	45.37 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	43.09 %

16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

(Complete only if you checked the box on line 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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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. Add lines 1 through 5; 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. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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. (Add lines 9, 10c, 11, and 12.)

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: Line number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2023. 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 - 2022. 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 (<i>describe in Part VI</i>). 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 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. 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 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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 2023, UNITED

STATES GOLF ASSOCIATION ("THE USGA") REPORTED THE PUBLIC SUPPORT TEST

CALCULATION UNDER SCHEDULE A, PART II, AS AN ORGANIZATIONS DESCRIBED IN

SECTIONS 170(B)(1)(A)(IV) AND 170(B)(1)(A)(VI).

Schedule B
(Form 990)

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

2023

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) (2023)

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

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/>	\$ 15,026,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ 9,254,655.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ 3,995,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ 3,743,438.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ 3,600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ 2,499,840.	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
--	--

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/>	\$ 2,402,045.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 1,495,000.	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.)
	<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.)
	<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
--	--

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
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

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

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)

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

2023

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and others), and questions 3-9 regarding modifications, monitoring, and expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,686,932.	956,341.	402,037.		
b Contributions	7,220,867.	4,095,000.	431,354.	402,037.	
c Net investment earnings, gains, and losses	1,049,329.	-364,409.	122,950.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	12,957,128.	4,686,932.	956,341.	402,037.	

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ 100 %
 - b Permanent endowment _____ .0000 %
 - c Term endowment _____ .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------|-----|----|
| (i) Unrelated organizations? | | X |
| (ii) Related organizations? | X | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		13,905,545.		13,905,545.
b Buildings		133,014,525.	44,141,375.	88,873,150.
c Leasehold improvements		51,982.	51,982.	0.
d Equipment		13,913,707.	12,269,438.	1,644,269.
e Other		9,423,426.	2,733,495.	6,689,931.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				111,112,895.

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	11,381,880.
(3) ACCRUED - 457 (B) - DEFERRED COMP	3,888,337.
(4) ACCRUED PENSION	4,733,688.
(5) ACCRUED - RETIREE BENEFITS	17,981,893.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	37,985,798.

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

Part XIII Supplemental Information (continued)

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.

PART V, LINE 4:

ENDOWMENT FUNDS

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

Part XIII Supplemental Information (continued)

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)**

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

2023

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	24,000.
NORTH AMERICA	0	0	PROGRAM SERVICES	WATC ADVANCE VISIT	6,952.
NORTH AMERICA	0	0	PROGRAM SERVICES	WORLD JUNIOR GIRLS	510.
NORTH AMERICA	0	0	PROGRAM SERVICES	IMAGO TO SIGN-OFF ON NEW ITR	863.
NORTH AMERICA	0	0	PROGRAM SERVICES	COURSE CONSULTING SERVICES	24,112.
NORTH AMERICA	0	0	PROGRAM SERVICES	MGA/USGA SUPERINTENDENTS CONFERENCE	4,179.
NORTH AMERICA	0	0	PROGRAM SERVICES	PRGA ANNUAL MEETING	2,236.
NORTH AMERICA	0	0	PROGRAM SERVICES	LATIN AMERICA AMATEUR	7,954.
3 a Subtotal	0	0			70,806.
b Total from continuation sheets to Part I	0	0			934,976.
c Totals (add lines 3a and 3b)	0	0			1,005,782.

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

Schedule F (Form 990) 2023

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
NORTH AMERICA	0	0	PROGRAM SERVICES	FMG - USGA WORKSHOP	3,561.
NORTH AMERICA	0	0	PROGRAM SERVICES	FACTORY ACCEPTANCE TESTS FOR INDOOR TEST RANGE	930.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	LATIN AMERICA AMATEUR	14,134.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	COURSE RATING	10,441.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	CAGC	541.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	COURSE CONSULTING SERVICES	24,262.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	WHS WORKSHOP	18,783.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	USO JAPAN QUALIFYING	1,881.
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	WORLD AMATEUR TEAM CHAMPIONSHIP	92,837.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	LPGA	29,641.
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	WALKER CUP	150,899.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	G4D OPEN MEETINGS	2,004.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	SOLHEIM CUP	10,624.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	R&A AND JESC MEETINGS	10,545.
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	FOREIGN INVESTMENTS		563,893.
Totals					934,976.

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	INTERNSHIP	12,000.	WIRE	0.		
		NORTH AMERICA	INTERNSHIP	12,000.	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 2

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

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

Schedule F (Form 990) 2023

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 HAS BEEN FILED TO REPORT BALANCES IN THESE INVESTMENT ACCOUNTS.

IN ADDITION, THE 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, THE 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 GRANTS DIRECTLY OR INDIRECTLY SUPPORT JUNIORS

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 GOLFERS WITH DISABILITIES THROUGHOUT THE UNITED STATES THROUGH

LOCAL CHAPTER AND/OR NATIONAL ASSOCIATION SUPPORT. 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 AND GOLFERS WITH DISABILITIES 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

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.

REQUIRED TO COMPLETE AN EVALUATION ON THE INTERNSHIP RESPONSIBILITIES

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.

THE USGA PROVIDES GRANTS TO ALLIED GOLF ASSOCIATIONS TO ASSIST

OPERATING TOURNAMENT MANAGEMENT SOFTWARE IN SUPPORT OF PROVIDING CLUBS

AND GOLFERS WITH A TECHNOLOGY SOLUTION TO OPERATE EVENTS AT A LOCAL AND

NATIONAL LEVEL. THE USGA RECEIVES AND REVIEWS THE EXPENSES PRIOR TO

FUNDING THE AGAS. THE AMOUNT PROVIDED BY THE USGA IS LESS THAN THE

ACTUAL EXPENSE TO THE AGAS, THEREFORE NO REFUNDS ARE EXPECTED.

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization <p style="text-align: center;">UNITED STATES GOLF ASSOCIATION</p>	Employer identification number <p style="text-align: center;">13-1427105</p>
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Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|---|---|
| <p>a <input checked="" type="checkbox"/> Mail solicitations</p> <p>b <input checked="" type="checkbox"/> Internet and email solicitations</p> <p>c <input checked="" type="checkbox"/> Phone solicitations</p> <p>d <input checked="" type="checkbox"/> In-person solicitations</p> | <p>e <input type="checkbox"/> Solicitation of non-government grants</p> <p>f <input type="checkbox"/> Solicitation of government grants</p> <p>g <input type="checkbox"/> Special fundraising events</p> |
|---|---|
- 2 **a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
EIDOLON COMMUNICATIONS INC. - 15 MAIDEN LANE SUITE 1401,	FUNDRAISING CONSULTANT		X	0.	116,550.	0.
Total					116,550.	0.

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

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

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
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.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
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)			
Direct Expenses	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law 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.

Part IV Supplemental Information (continued)

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. ARE USED FOR CONSULTING BUT DO NOT FUNDRAISE ON BEHALF OF THE

USGA.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**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)	39,923.	0.			INTERNSHIP/SUBSIDY
ALASKA GOLF ASSOCIATION PO BOX 91668 ANCHORAGE, AL 99509	92-0136766	501(C)(7)	16,000.	0.			INTERNSHIP
AMERICAN JUNIOR GOLF ASSOCIATION 1980 SPORTS CLUB DRIVE BRASELTON, GA 30517	58-1433914	501(C)(7)	275,000.	0.			JUNIOR
ARIZONA GOLF ASSOCIATION 7600 E. REDFIELD RD, SUITE 130 SCOTTSDALE, AZ 85260	86-0214071	501(C)(4)	94,865.	0.			INTERNSHIP/SUBSIDY
ARKANSAS STATE GOLF ASSOCIATION 7600 E. REDFIELD RD, SUITE 130 LITTLE ROCK, AR 72210	71-0470120	501(C)(3)	24,000.	0.			INTERNSHIP
AUBURN UNIVERSITY 253 FUNCHESS HALL DEPARTMENT OF AGRONOMY & SOILS - AUBURN, AL 36849	63-6000724	115(A)	37,375.	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) 2023

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
CARDINAL NEWMAN HIGH SCHOOL INC. 512 SPENCER DRIVE WEST PALM BEACH, FL 33409	59-0938455	501(C)(3)	10,000.	0.			JUNIOR
CAROLINAS GOLF ASSOCIATION 140 RIDGE ROAD SOUTHERN PINES, NC 28387	56-0509290	501(C)(3)	144,128.	0.			INTERNSHIP/SUBSIDY
CENTRAL LINKS GOLF 8330 MELROSE DRIVE LENEXA, KS 66214	44-0642880	501(C)(4)	61,785.	0.			INTERNSHIP/SUBSIDY
CHICAGO DISTRICT GOLF ASSOCIATION 11855 ARCHER AVENUE LEMONT, IL 60439	36-0898927	501(C)(4)	59,393.	0.			INTERNSHIP/SUBSIDY
CLEARVIEW LEGACY FND. FOR EDUCATION - PRESERVATION & RESEARCH, INC., PO BOX 30196 - EAST CANTON, OH 44730	34-1931114	501(C)(3)	10,000.	0.			DE&I INITIATIVE
COLORADO GOLF ASSOCIATION SUITE 102 5990 GREENWOOD PLAZA BLVD. - GREENWOOD VILLAGE, CO 80111-4749	84-1248840	501(C)(3)	75,823.	0.			INTERNSHIP/SUBSIDY
CONNECTICUT STATE GOLF ASSOCIATION SUITE 212 35 COLD SPRING ROAD ROCKY HILL, CT 06067	22-2587856	501(C)(6)	47,302.	0.			INTERNSHIP/SUBSIDY

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
ECOADAPT PO BOX 11195 BAINBRIDGE ISLAND, WA 98110	26-3303629	501(C)(3)	100,000.	0.			TURFGRASS GRANTS
EVANS SCHOLARS FOUNDATION 1 BRIAR ROAD GOLF, IL 60029	36-2518129	501(C)(3)	50,000.	0.			JUNIOR
FLORIDA STATE GOLF ASSOCIATION 12630 TELECOM DRIVE TAMPA, FL 33637-0935	59-2171378	501(C)(3)	201,630.	0.			INTERNSHIP/SUBSIDY
GEORGIA STATE GOLF ASSOCIATION NORTHSIDE DRIVE NW, STE 200 ATLANTA, GA 30305	58-1145042	501(C)(3)	85,998.	0.			INTERNSHIP/SUBSIDY
GOLF ASSOCIATION OF MICHIGAN 39255 COUNTRY CLUB DRIVE SUITE B-40 FARMINGTON HILLS, MI 48331	38-6105801	501(C)(6)	66,385.	0.			INTERNSHIP/SUBSIDY
GOLF ASSOCIATION OF PHILADELPHIA 1974 SPROUL ROAD, SUITE 400 BROOMALL, PA 19008	23-1303024	501(C)(7)	112,065.	0.			INTERNSHIP/SUBSIDY
GREATER CINCINNATI GOLF ASSOCIATION - 9200 MONTGOMERY RD, STE 24B - CINCINNATI, OH 45242-7794	31-6051373	501(C)(7)	24,000.	0.			INTERNSHIP
HAWAII STATE GOLF ASSOCIATION 98-025 HEKAHA ST BLDG 2, UNIT 204A AIEA, HI 96701	99-0238385	501(C)(7)	44,586.	0.			INTERNSHIP/SUBSIDY
IDAHO GOLF ASSOCIATION P.O. BOX 9958 BOISE, ID 83707-3958	23-7024930	501(C)(7)	32,760.	0.			INTERNSHIP/SUBSIDY

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
INDIANA GOLF ASSOCIATION PO BOX 26159 INDIANAPOLIS, IN 46226	35-2015534	501(C)(6)	41,496.	0.			INTERNSHIP/SUBSIDY
IOWA GOLF ASSOCIATION 1605 N. ANKENY BLVD SUITE 210 ANKENY, IA 50023	42-1203480	501(C)(4)	35,561.	0.			INTERNSHIP/SUBSIDY
KENTUCKY GOLF ASSOCIATION 1116 ELMORE JUST DRIVE LOUISVILLE, KY 40245	23-7150508	501(C)(6)	35,373.	0.			INTERNSHIP/SUBSIDY
LOUISIANA GOLF ASSOCIATION 1003 HUGH WALLIS ROAD S SUITE A-2 LAFAYETTE, LA 70508	72-6035874	501(C)(4)	41,458.	0.			INTERNSHIP/SUBSIDY
LPGA FOUNDATION 100 INTERNATIONAL GOLF DRIVE DAYTONA BEACH, FL 32124	59-3085528	501(C)(3)	475,000.	0.			JUNIOR
MAINE STATE GOLF ASSOCIATION DBA MAINE GOLF - 2 OLD COUNTRY ROAD EXT. - FREEPORT, ME 04032	26-2355154	501(C)(4)	32,269.	0.			INTERNSHIP/SUBSIDY
MARYLAND STATE GOLF ASSOCIATION 10455 FALLS ROAD LUTHERVILLE, MD 21093	52-1326177	501(C)(3)	40,143.	0.			INTERNSHIP/SUBSIDY
MASSACHUSETTS GOLF ASSOCIATION 300 ARNOLD PALMER BOULEVARD NORTON, MA 02766	04-2487562	501(C)(3)	108,105.	0.			INTERNSHIP/SUBSIDY
MASTERS TOURNAMENT FOUNDATION INC. PO BOX 2444 AUGUSTA, GA 30903	27-4452110	501(C)(6)	696,561.	0.			JUNIOR

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 AMATEUR GOLF ASSOCIATION - 11724 LACKLAND INDUSTRIAL DRIVE - ST. LOUIS, MO 63146	43-1631448	501(C)(4)	35,064.	0.			INTERNSHIP/SUBSIDY
METROPOLITAN GOLF ASSOCIATION 49 KNOLLWOOD ROAD ELMSFORD, NY 10523	13-3637689	501(C)(6)	128,567.	0.			INTERNSHIP/SUBSIDY
METROPOLITAN GOLF FOUNDATION LLC 11724 LACKLAND INDUSTRIAL DRIVE ST. LOUIS, MO 63146	43-1755262	501(C)(3)	400,000.	0.			NORMANDIE REIMAGINED
MIAMI VALLEY GOLF ASSOCIATION 263 REGENCY RIDGE DRIVE DAYTON, OH 45459	31-1437550	501(C)(4)	16,000.	0.			INTERNSHIP
MINNESOTA GOLF ASSOCIATION SUITE 411 6550 YORK AVENUE SOUTH EDINA, MN 55435	51-0152269	501(C)(6)	70,340.	0.			INTERNSHIP/SUBSIDY
MISSISSIPPI GOLF ASSOCIATION 400 CLUBHOUSE DRIVE PEARL, MS 39208	63-0977191	501(C)(4)	24,000.	0.			INTERNSHIP
MISSOURI GOLF ASSOCIATION P.O. BOX 104164 JEFFERSON CITY, MO 65110	43-1506782	501(C)(4)	40,000.	0.			INTERNSHIP
MONTANA STATE GOLF ASSOCIATION BOX 4306 HELENA, MT 59604	23-7025168	501(C)(4)	46,648.	0.			INTERNSHIP/SUBSIDY
NATIONAL GOLF COURSE OWNERS ASSOC. 291 SEVEN FARMS DRIVE 2ND FLOOR CHARLESTON, SC 29492	36-2916462	501(C)(6)	10,000.	0.			NGCOA WATER SUMMIT SPONSORSHIP

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
NATIONAL TURFGRASS EVALUATION PROGRAM - BELTSVILLE AG RESEARCH CTR-WEST BLDG 005 RM 307 - BELTSVILLE, MD 20705	32-0218619	501(C)(3)	40,000.	0.			TURFGRASS GRANTS
NEBRASKA GOLF ASSOCIATION 6618 SOUTH 118TH STREET OMAHA, NE 68137	23-7073030	501(C)(7)	34,917.	0.			INTERNSHIP/SUBSIDY
NEW HAMPSHIRE GOLF ASSOCIATION 56 SOUTH STATE STREET PO BOX 2348 CONCORD, NH 03301	02-0361092	501(C)(6)	37,950.	0.			INTERNSHIP/SUBSIDY
NEW JERSEY STATE GOLF ASSOCIATION 3 GOLF DRIVE SUITE 206 KENILWORTH, NJ 07033	22-6046575	501(C)(6)	45,983.	0.			INTERNSHIP/SUBSIDY
NEW MEXICO STATE UNIVERSITY DEPT OF EXTENSION PLANT SCIENCES N230 SKEEN HALL - LAS CRUCES, NM 88003	52-1647582	115(A)	68,579.	0.			TURFGRASS GRANTS
NEW YORK STATE GOLF ASSOCIATION 4933 JAMESVILLE ROAD JAMESVILLE, NY 13078	16-0866643	501(C)(4)	38,537.	0.			INTERNSHIP/SUBSIDY
NORTH CAROLINA STATE UNIVERSITY BOX 7214, 2701 SULLIVAN DRIVE RALEIGH, NC 27695-7214	56-6000756	115(A)	110,612.	0.			TURFGRASS GRANTS
NORTH DAKOTA GOLF ASSOCIATION 725 RIVERWOOD DRIVE BISMARCK, ND 58504	45-6023238	501(C)(6)	12,000.	0.			INTERNSHIP
NORTHERN CALIFORNIA GOLF ASSOCIATION - PO BOX NCGA - PEBBLE BEACH, CA 93953	94-1371594	501(C)(6)	129,528.	0.			INTERNSHIP/SUBSIDY

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
NORTHERN NEVADA GOLF ASSOCIATION 18124 WEDGE PKWY, #250 RENO, NV 89511	94-3048863	501(C)(4)	24,000.	0.			INTERNSHIP
NORTHERN OHIO GOLF ASSOCIATION ONE GOLFFVIEW LANE NORTH OLMSTED, OH 44070	34-0149890	501(C)(6)	44,921.	0.			INTERNSHIP/SUBSIDY
OHIO GOLF ASSOCIATION 4354 TULLER ROAD DUBLIN, OH 43017	31-1080373	501(C)(7)	18,176.	0.			INTERNSHIP/SUBSIDY
OKLAHOMA GOLF ASSOCIATION 2800 COLTRANE PLACE, SUITE 2 EDMOND, OK 73034	26-0074714	501(C)(4)	20,743.	0.			INTERNSHIP/SUBSIDY
OKLAHOMA STATE UNIVERSITY PO BOX 248957 OKLAHOMA CITY, OK 73124-8957	73-1383996	115(A)	86,387.	0.			TURFGRASS GRANTS
ONE WORLD GOLF PLACE ONE WORLD GOLF PLACE ST. AUGUSTINE, FL 32092	59-2998925	501(C)(3)	500,000.	0.			DE&I INITIATIVE
OREGON GOLF ASSOCIATION 2840 HAZELNUT DRIVE WOODBURN, OR 97071	23-2743830	501(C)(6)	57,799.	0.			INTERNSHIP/SUBSIDY
OREGON STATE UNIVERSITY A312 KERR ADMINISTRATION BUILDING CORVALLIS, OR 97339-2140	48-1278540	115(A)	70,000.	0.			TURFGRASS GRANTS
PUERTO RICO GOLF ASSOCIATION PARADISE COMMERCIAL CENTER AVE MATADERO #264, SUITE 11 - SAN JUAN, PR 00920	66-0276473	501(C)(3)	18,000.	0.			INTERNSHIP

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 625 AGRICULTURE MALL DRIVE WEST LAFAYETTE, IN 47907-2010	35-6002041	501(C)(3)	42,126.	0.			TURFGRASS GRANTS
RHODE ISLAND GOLF ASSOCIATION ONE BUTTONHOLE DRIVE SUITE 2 PROVIDENCE, RI 02909	22-2500471	501(C)(4)	22,332.	0.			INTERNSHIP/SUBSIDY
ROCHESTER DISTRICT GOLF ASSOCIATION - 2024 W. HENRIETTA RD., STE. 5H - ROCHESTER, NY 14623	16-1218400	501(C)(6)	16,798.	0.			INTERNSHIP/SUBSIDY
RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY - 33 KNIGHTSBRIDGE RD, 2ND FL, EAST - PISCATAWAY, NJ 08854-3925	22-6001086	501(C)(3)	209,972.	0.			TURFGRASS GRANTS
SANDHILLS COMMUNITY COLLEGE 3395 AIRPORT RD. PINEHURST, NC 28374	56-0797051	501(C)(3)	129,225.	0.			GREENKEEPER APPRENTICE PROGRAM
SOUTH DAKOTA GOLF ASSOCIATION 2040 W. RUSSELL ST. SIOUX FALLS, SD 57104	46-0310847	501(C)(4)	29,990.	0.			INTERNSHIP/SUBSIDY
SOUTHERN CALIFORNIA GOLF ASSOCIATION - 3740 CAHUENGA BLVD. - STUDIO CITY, CA 91604-3502	95-1240720	501(C)(6)	163,459.	0.			INTERNSHIP/SUBSIDY
SOUTHERN NEVADA GOLF ASSOCIATION 8010 WEST SAHARA AVENUE SUITE 160 LAS VEGAS, NV 89117	94-3045381	501(C)(4)	30,386.	0.			INTERNSHIP/SUBSIDY
SUN COUNTRY AMATEUR GOLF ASSOCIATION - 2316 SOUTHERN BLVD., SUITE D - RIO RANCHO, NM 87124	85-0225091	501(C)(7)	53,910.	0.			INTERNSHIP/SUBSIDY

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
TENNESSEE GOLF ASSOCIATION 400 FRANKLIN ROAD FRANKLIN, TN 37069	62-1049477	501(C)(4)	52,359.	0.			INTERNSHIP/SUBSIDY
TEXAS A&M AGRILIFE EXTENSION P.O. BOX 10420 TAMUS 2147 COLLEGE STATION, TX 77842-2147	74-6000541	501(C)(3)	116,897.	0.			TURFGRASS GRANTS
TEXAS GOLF ASSOCIATION 16200 ADDISON ROAD SUITE 150 ADDISON, TX 75001	75-0715222	501(C)(4)	140,986.	0.			INTERNSHIP/SUBSIDY
THE FIRST TEE 13000 SAWGRASS VILLAGE CIRCLE, BUILDING 4 - PONTE VEDRA BEACH, FL 32082	59-2998925	501(C)(3)	325,000.	0.			JUNIOR
THE PENNSYLVANIA STATE UNIVERSITY 227 WEST BEAVER AVENUE, STE 401313 STATE COLLEGE, PA 16801	24-6000376	501(C)(3)	177,607.	0.			TURFGRASS GRANTS
UNIVERSITY OF ARKANSAS 173 DTAS BUILDING 1371 W. ALTHEIMER DRIVE - FAYETTEVILLE, AR 72704-6898	71-6003252	501(C)(3)	26,000.	0.			TURFGRASS GRANTS
UNIVERSITY OF DELAWARE 220 HULLIHEN HALL NEWARK, DE 19716	51-6000297	501(C)(3)	10,000.	0.			TURFGRASS GRANTS
UNIVERSITY OF FLORIDA PO BOX 113001, 33 TIGERT HALL GAINESVILLE, FL 32611-3001	59-6002052	501(C)(3)	34,800.	0.			TURFGRASS GRANTS
UNIVERSITY OF NEBRASKA-LINCOLN 2200 VINE STREET LINCOLN, NE 68583-0861	47-0049123	501(C)(3)	88,069.	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 TENNESSEE 2621 MORGAN CIRCLE 103 MORGAN HALL KNOXVILLE, TN 37996-4506	62-6001636	115(A)	47,433.	0.			TURFGRASS GRANTS
USDA-AGRICULTURAL RESEARCH SERVICE 800 BUCHANAN STREET ALBANY, CA 94710	72-0564834	GOV	71,684.	0.			TURFGRASS GRANTS
UTAH GOLF ASSOCIATION 4444 S. 700 E SUITE 105 SALT LAKE CITY, UT 84107	87-0271572	501(C)(7)	46,351.	0.			INTERNSHIP/SUBSIDY
VERMONT GOLF ASSOCIATION 145 PINE HAVEN SHORES RD STE 2172 SHELBURNE, VT 05482	03-0289304	501(C)(7)	12,000.	0.			INTERNSHIP
VIRGINIA POLYTECHNIC INST. & STATE UNIVERSITY - NORTH END CENTER, SUITE 4200 300 TURNER STREET - BLACKSBURG, VA 24061	73-6017987	115(A)	40,965.	0.			TURFGRASS GRANTS
VIRGINIA STATE GOLF ASSOCIATION 2400 DOVERCOURT DRIVE MIDLOTHIAN, VA 23113	54-0736931	501(C)(4)	67,255.	0.			INTERNSHIP/SUBSIDY
WASHINGTON GOLF 1010 SOUTH 336TH ST. SUITE 310 FEDERAL WAY, WA 98003	91-1432298	501(C)(4)	60,070.	0.			INTERNSHIP/SUBSIDY
WASHINGTON STATE UNIVERSITY CASHIER'S OFFICE - SPS PO BOX 64102 PULLMAN, WA 99164-1025	91-6001108	115(A)	27,734.	0.			TURFGRASS GRANTS
WEST VIRGINIA GOLF ASSOCIATION 2115 CHARLESTON TOWN CENTER CHARLESTON, WV 25389	55-0592904	501(C)(4)	28,000.	0.			INTERNSHIP

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)	29,971.	0.			INTERNSHIP/SUBSIDY
WISCONSIN STATE GOLF ASSOCIATION 11350 W. THEO TRECKER WAY WEST ALLIS, WI 53214	39-1092159	501(C)(6)	52,603.	0.			INTERNSHIP/SUBSIDY
WORLD GOLF FOUNDATION ONE WORLD GOLF PLACE ST. AUGUSTINE, FL 32092	59-2998925	501(C)(3)	150,000.	0.			MUSEUM
WORLD GOLF FOUNDATION ONE WORLD GOLF PLACE ST. AUGUSTINE, FL 32092	59-2998925	501(C)(3)	250,000.	0.			DE&I INITIATIVE
WYOMING STATE GOLF ASSOCIATION 1779 EAGLE CREST COURT LARAMIE, WY 82072	74-2445131	501(C)(4)	16,000.	0.			INTERNSHIP

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

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 GRANTS DIRECTLY OR INDIRECTLY SUPPORT JUNIORS

AND GOLFERS WITH DISABILITIES THROUGHOUT THE UNITED STATES THROUGH

LOCAL CHAPTER AND/OR NATIONAL ASSOCIATION SUPPORT. 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

Part IV Supplemental Information

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

GRANTS TO COLLEGES AND UNIVERSITIES FOR TURF GRASS AND ENVIRONMENTAL
 RESEARCH TYPICALLY REQUIRE THE RECIPIENT ORGANIZATION TO COMPLETE A
 REPORT DESCRIBING IN DETAIL THE RESULTS OF THE RESEARCH, AND ACCOUNT

Part IV Supplemental Information

FOR ALL FUNDS SPENT, UNSPENT FUNDS MUST BE RETURNED TO USGA.

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

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

2023

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) 2023

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)	1,186,033.	1,165,000.	19,285.	118,023.	43,449.	2,531,790.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JOHN BODENHAMER CHIEF CHAMPIONSHIPS OFFICER	(i)	598,632.	216,000.	52,156.	9,900.	28,147.	904,835.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SUSAN PIKITCH CHIEF FINANCIAL OFFICER	(i)	519,357.	180,000.	50,121.	9,900.	35,199.	794,577.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JON PODANY CHIEF COMMERCIAL OFFICER	(i)	520,390.	180,000.	16,292.	37,765.	39,978.	794,425.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHRISTOPHER FRASER SECRETARY AND CLO	(i)	484,292.	165,600.	45,382.	9,900.	28,028.	733,202.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) THOMAS PAGEL CHIEF GOVERNANCE OFFICER	(i)	408,874.	140,400.	80,209.	9,900.	38,205.	677,588.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) REGINALD JONES JR. MD, US OPEN	(i)	368,035.	83,496.	35,847.	9,900.	36,988.	534,266.	1.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) EMILY PALMER CHIEF MBER SERVICES OFFICER	(i)	345,556.	116,852.	14,755.	20,907.	27,349.	525,419.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) MARY LOPUSZYNSKI MD, MERCHANDISE	(i)	333,835.	74,336.	13,745.	9,009.	14,493.	445,418.	2.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) CHAEMIN LEE MANAGING DIRECTOR - HR	(i)	310,225.	72,000.	4,500.	14,630.	39,927.	441,282.	3.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ANTHONY GRECO MD, FIELD SERVICES	(i)	305,314.	69,322.	11,741.	9,311.	40,038.	435,726.	4.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) JEFFREY HALL MD, RULES & OPEN CHAMPIONSHIPS	(i)	295,534.	61,552.	19,960.	8,750.	41,068.	426,864.	5.
	(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 EXECUTIVE COMMITTEE.

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

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

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.

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 2023

(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 \$35,770

- SUSAN PIKITCH \$27,865

- CHRISTOPHER FASER \$24,057

- THOMAS PAGEL \$64,816

- REGINALD JONES JR. \$10,319

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.

- JEFFREY HALL \$3,315

- MARY LOPUSZYNSKI \$7,175

- ANTHONY GRECO \$5,171

SECTION 457(F) DEFERRED COMPENSATION PLAN, NON-VESTED PORTION WHICH IS

REPORTED ON SCHEDULE J PART II COLUMN C:

- MIKE WHAN \$108,123

- JON PODANY \$27,865

- EMILY PALMER \$11,007

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

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.

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.

Name of the organization <p align="center">UNITED STATES GOLF ASSOCIATION</p>	Employer identification number <p align="center">13-1427105</p>
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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										
1 Amount of bonds retired	A		B		C		D			
	Yes	No	Yes	No	Yes	No	Yes	No		
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) 2023

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							

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

PART II, LINE 3

THE TAX-EXEMPT BOND ISSUED IS A DRAW-DOWN BOND AND THE AMOUNT REPORTED ON PART II LINE 3 PRESENTS THE BOND VALUE ISSUED AS OF 12/31/2023.

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Total

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SUBSTANTIAL CONTRIBUTOR	SUBSTANTIAL CONTRIB	146,714.	INSURANCE C		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: SUBSTANTIAL CONTRIBUTOR

(D) DESCRIPTION OF TRANSACTION: INSURANCE CONTRACT

SCH L, PART IV, TRANSACTION INVOLVING INTERESTED PERSONS:

THE TRANSACTION REPORTED ON PART IV WAS COMPLETED AT ARMS LENGTH AND

WAS COMPLETED WITHOUT CONSIDERATION OF THE CONTRIBUTION RECEIVED.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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

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	734	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				
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	1,725,000.	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 (<u>DONATED RANGE B</u>)	X	1	168,000.	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 in 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) 2023

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, LINE 30B:

IN CERTAIN CIRCUMSTANCES, THE USGA MIGHT RECEIVE NON-CASH CONTRIBUTIONS THAT ARE REQUIRED TO HOLD 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)**

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 the latest information.

OMB No. 1545-0047

2023

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'S 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 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 NATIONAL ALLIED GOLF

ASSOCIATION (AGA) NETWORK. WE WILL BE A TRUSTED PARTNER WITH THE GLOBAL

GAME AROUND COMMON PURPOSES THAT ENSURE A BETTER FUTURE FOR GOLF

(GROWING THE GAME, EQUITY AND INCLUSION, SUSTAINABILITY).

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

CHAMPIONSHIPS QUALIFIERS THAT DON'T CARE ABOUT YOUR AGE, RACE OR

RELIGIOUS BELIEFS, BUT ONLY YOUR ABILITY TO GET THE BALL IN THE HOLE.

WE HOST THE NATIONAL CHAMPIONSHIPS IN AMERICA, SHOWCASING THE NATION'S

BEST GOLF COURSES AND WELCOMING THE GLOBAL GOLF COMMUNITY TO

PARTICIPATE. THE USGA CONDUCTS 15 NATIONAL CHAMPIONSHIPS ANNUALLY,

WITH AN EQUAL NUMBER FOR MEN AND WOMEN AND THE U.S. ADAPTIVE OPEN

CHAMPIONSHIP, ADDED IN 2022 FOR GOLFERS WITH DISABILITIES FOR BOTH

MALES AND FEMALES OF ALL AGES.

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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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 GROW.
 WE GOVERN THE GAME THROUGH A CLEARLY DEFINED SET OF PLAYING AND AMATEUR
 STATUS RULES, AND EQUIPMENT STANDARDS TO PROMOTE AND ENSURE FAIR PLAY.
 A COMMON SET OF RULES GIVES EVERY GOLFER A FOUNDATION FOR HOW THE GAME
 IS PLAYED.

WE ADVANCE THE GAME TO ENABLE A FUTURE THAT IS EVEN BETTER THAN THE
 GAME WE PLAY TODAY. THIS MEANS ENSURING THAT GOLFERS OF ALL RACES,
 GENDERS AND AGES HAVE ACCESS AND FEEL WELCOME. THIS STARTS WITH JUNIORS
 AND CONTINUES THROUGH A GOLFER'S LIFETIME JOURNEY IN THE GAME. WE'RE
 PASSIONATELY PURSUING A BETTER ON-COURSE GOLF EXPERIENCE THROUGH OUR
 GREEN SECTION IMPROVING THE COST OF THE GAME, THE TIME IT TAKES TO PLAY
 AND ENJOYMENT WITH FEWER RESOURCES. WE'RE THE BIGGEST INVESTOR IN
 GOLF'S FUTURE BY HELPING COURSES MANAGE WATER, FUEL, RESOURCES, BY
 FUNDING NEARLY \$1.5 MILLION ANNUALLY IN RESEARCH GRANTS TO ADVANCE
 TURFGRASS SCIENCE.

FORM 990, PART I, LINE 6
 THE ESTIMATE FOR VOLUNTEERS REPRESENTS PEOPLE WHO SERVE ON A USGA
 COMMITTEE OR USGA SUB COMMITTEE. THE ESTIMATE ALSO INCLUDES THE
 THOUSANDS OF INDIVIDUALS WHO VOLUNTEER THEIR TIME AT USGA
 CHAMPIONSHIPS, AND CONTRIBUTE TOWARD THE SUCCESS OF THOSE USGA
 CHAMPIONSHIPS.

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

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

THE USGA CONDUCTS 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 CONDUCTS THE UNITED STATES OPEN, UNITED STATES WOMEN'S OPEN, UNITED STATES SENIOR OPEN, UNITED STATES SENIOR WOMEN'S OPEN CHAMPIONSHIPS AND THE UNITED STATES ADAPTIVE OPEN, WHICH ARE OPEN TO PROFESSIONAL AND AMATEUR GOLFERS AROUND THE WORLD. THE USGA ALSO ANNUALLY CONDUCTS 10 NATIONAL AMATEUR CHAMPIONSHIPS AND SUPPORTS SEVERAL INTERNATIONAL COMPETITIONS. THE USGA PROMOTED 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 AMERICAN ATHLETICS TO COMPETE IN GLOBAL EVENTS.

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

WE ADVANCE THE GAME TO ENABLE A FUTURE THAT IS EVEN BETTER THAN THE GAME WE PLAY TODAY. THIS MEANS ENSURING THAT GOLFERS OF ALL RACES, GENDERS AND AGES HAVE ACCESS AND FEEL WELCOME. THIS STARTS WITH JUNIORS AND CONTINUES THROUGH A GOLFER'S LIFETIME JOURNEY IN THE GAME. WE'RE PASSIONATELY PURSUING A BETTER ON-COURSE GOLF EXPERIENCE THROUGH OUR GREEN SECTION IMPROVING THE COST OF THE GAME, THE TIME IT TAKES TO PLAY AND ENJOYMENT WITH FEWER RESOURCES. WE'RE THE BIGGEST INVESTOR IN GOLF'S FUTURE BY HELPING COURSES MANAGE WATER, FUEL, RESOURCES, BY FUNDING NEARLY \$1.5 MILLION ANNUALLY IN RESEARCH GRANTS TO ADVANCE TURFGRASS SCIENCE.

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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THE USGA GREEN SECTION OFFERS PRODUCTS AND SERVICES THAT DIRECTLY IMPROVE THE GOLFER EXPERIENCE AND ADVANCE GOLF FACILITIES, INCLUDING THE DEVELOPMENT OF MEASUREMENT AND DECISION-MAKING TOOLS. COURSE CONSULTING SERVICES OFFERED TO GOLF COURSES PROVIDE EXPERTISE TO FACILITIES WITH THE PURPOSE OF ADVANCING THEIR GOLF COURSE FACILITY THROUGH AGRONOMICAL, ENVIRONMENTAL AND ECONOMIC BEST PRACTICES. THE GREEN SECTION ALSO PROVIDES EDUCATIONAL RESOURCES ON ISSUES INVOLVING THE GAME THROUGH THE GREEN SECTION RECORD, SPEAKING ENGAGEMENTS, AND CONFERENCES. THROUGH AN ANNUAL INVESTMENT IN AN EXTENSIVE RESEARCH PROGRAM, THE USGA FUNDS PROJECTS THAT IMPROVE THE GOLFER EXPERIENCE WHILE REDUCING GOLF COURSE CONSUMPTION OF KEY RESOURCES.

THE USGA DELIVERS ON ITS MISSION TO CHAMPION AND ADVANCE THE GAME THROUGH VARIOUS EFFORTS TO IMPROVE DIVERSITY, EQUITY AND INCLUSION IN GOLF. SEVERAL 2023 PROGRAMS AND INVESTMENTS HAVE FUELED THIS WORK, BEGINNING WITH INTERNAL RECRUITMENT PROGRAMS TO HIRE USGA PART TIME, TEMPORARY AND FULL-TIME STAFF WITHIN DIVERSE COMMUNITIES. THE USGA'S PJ BOATWRIGHT PROGRAM HAS ALSO OPENED MORE THAN 180 PAID INTERNSHIPS IN THE GAME OF GOLF, PROVIDING IN-DEPTH WORK EXPERIENCES FOR PEOPLE OF DIVERSE BACKGROUNDS, AND HAVE INITIATED GRANTS PROGRAMS LIKE THE USGA FIRST TEE IDEA (INCLUSION, DIVERSITY, EQUITY AND ACCESSIBILITY) GRANTS AND LPGA/USGA GIRLS GOLF LOCAL CHAPTER GRANTS TO FUND LOCAL JUNIOR PROGRAMS IN UNDERSERVED COMMUNITIES. THE USGA SUPPORTS PATHWAYS INTERNSHIP, A ONE-WEEK IMMERSIVE TRAINING PROGRAM DURING U.S. OPEN WEEK TO PROVIDE 20 COLLEGIATE AND GRADUATE STUDENTS FROM DIVERSE BACKGROUNDS AN OPPORTUNITY TO EXPLORE THE MANY CAREER PATHWAYS IN GOLF. THE USGA IS ALSO ONE OF THE PRIMARY FUNDING SOURCES FOR MAKE GOLF YOUR THING, A

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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COLLABORATIVE PROGRAM AMONG GOLF'S LEADING ORGANIZATIONS TO OPEN MORE
WAYS FOR MINORITIES TO FIND BUSINESS, CAREER AND PLAYING OPPORTUNITIES
IN GOLF. 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 ALSO BEEN TRANSLATED INTO MULTIPLE
LANGUAGES TO SUPPORT MORE GOLF RULES OFFICIALS FROM DIVERSE
BACKGROUNDS, WHILE CREATING THE WORLD HANDICAPPING SYSTEM TO ENCOURAGE
WORLDWIDE EQUITY AMONG RECREATIONAL GOLFERS.

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 PROVIDE A RELIABLE
HANDICAP INDEX TO MILLIONS OF GOLFERS.

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

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

WE GOVERN THE GAME THROUGH A CLEARLY DEFINED SET OF PLAYING AND AMATEUR
STATUS RULES, AND EQUIPMENT STANDARDS TO PROMOTE AND ENSURE FAIR PLAY.

A COMMON SET OF RULES GIVES EVERY GOLFER A FOUNDATION FOR HOW THE GAME
IS PLAYED.

THE USGA GOVERNS GOLF BY PROVIDING THE STANDARDS BY WHICH ALL GOLFERS
PLAY THE GAME THROUGH A UNIVERSAL SET OF PLAYING, EQUIPMENT STANDARDS,

AMATEUR STATUS AND HANDICAPPING RULES. 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

EACH YEAR, THE USGA INVESTS IN A VARIETY OF PROGRAMS AND SERVICES THAT

BENEFIT GOLFERS OF ALL AGES, GENDERS AND ABILITIES TO BOTH WELCOME AND

GROW THE NUMBER OF GOLFERS WHO PLAY THE GAME AS A RECREATIONAL SPORT.

THE USGA SUPPORTS GRASSROOTS GOLF PROGRAMS FOR JUNIORS, INCLUDING THE

FIRST TEE, LPGA*USGA GIRLS GOLF AND DRIVE CHIP & PUTT, WHICH PROVIDE

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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ACCESS TO THE GAME FOR HUNDREDS OF THOUSANDS OF JUNIORS ANNUALLY. 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.

THE USGA ALSO ENGAGES WITH MORE THAN 295,000 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 STATE IN THE U.S. 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 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 \$ 8,567,509. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,776,169.

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

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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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. 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 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 14 VOTING MEMBERS, INCLUDING THE 1 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.

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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FORM 990, PART VI, SECTION B, LINE 11B:

THE FEDERAL FORM 990 IS COMPILED BY THE USGA'S TAX FIRM GRANT THORNTON.

AFTER THE USGA'S TAX FIRM GRANT THORNTON 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 ITS EXECUTIVE COMMITTEE MEMBERS AND EMPLOYEES TO

ADMINISTER THEIR AFFAIRS HONESTLY AND EFFICIENTLY, EXERCISING DUE CARE,

SKILL AND JUDGMENT FOR THE BENEFIT OF THE USGA. IT IS THE RESPONSIBILITY OF

USGA EXECUTIVE COMMITTEE MEMBERS AND 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 ITS EXECUTIVE COMMITTEE MEMBERS AND 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:

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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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 DECEMBER 31, 2022. THIS REPORT WOULD HAVE BEEN USED TO MAKE COMPENSATION DECISIONS FOR USGA EXECUTIVES FOR CALENDAR YEAR 2023. 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:

Name of the organization UNITED STATES GOLF ASSOCIATION	Employer identification number 13-1427105
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THE USGA'S MOST RECENT FORM 990 AND AUDITED FINANCIAL STATEMENTS 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: IRS LETTER OF DETERMINATION; FEDERAL FORM 1023; FEDERAL FORM 990; FEDERAL FORM 990-T; AUDITED FINANCIAL STATEMENTS. THE USGA ALSO MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC "UPON REQUEST" AT ITS HEADQUARTERS LOCATION IN NEW JERSEY, DURING NORMAL BUSINESS HOURS.

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	3,342,000.
NET ASSETS RELEASED FROM RESTRICTION	-2,532,337.
TOTAL TO FORM 990, PART XI, LINE 9	809,663.

**SCHEDULE R
(Form 990)**

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

2023

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>
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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	3,800,000.	BOOK
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

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.