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Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see the separate Instructions. DAA

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www irs gov/form990.

2015 Open to Public Inspection

OMB No 1545-0047

	<u>A</u>	For the 2015 c	alendar year, or tax year beginning , and ending						
	В	Check if applicable	C Name of organization VERMONT GOLF COURSE SUPERINTENDENTS	D E	mployer identification number				
		Address change	ASSOCIATION, INC.						
		Name change	Doing business as		3-0266104 elephone number				
	$\overline{\Box}$	nitial return	Number and street (or P.0 box if mail is not delivered to street address) P.O. BOX 8148) P.O. BOX 8148	Room/suite E Te	elephone number				
		Final return/	City or town, state or province, country, and ZIP or foreign postal code						
I.		erminated	ESSEX VERGENNES VT (05451) ()5491	G G	ross receipts \$ 43,762				
I		Amended return	F Name and address of principal officer						
		Application pending		H(a) Is this a group reti	urn for subordinates? Yes X No				
				H(b) Are all subordina	ates included? Yes No				
				If "No," attack	h a list (see instructions)				
101	1	Tax-exempt status	501(c)(3) X 501(c) (6) ◀ (insert no) 4947(a)(1) or 527	_	et 2				
W	<u>J</u>		I/A	H(c) Group exemption					
X)	_	Form of organization		Year of formation	M State of legal domicile				
V	<u> </u>		ımmary						
•			escribe the organization's mission or most significant activities ATION-GOLF COURSE MAINTENANCE						
	ှည်	EDUC	ATION-GOLF COORSE MAINIENANCE						
	ī				-				
1	Ve	2 Chack th	is box ▶ ☐ if the organization discontinued its operations or disposed of more than 25	% of its not assets					
	Activities & Governance		of voting members of the governing body (Part VI, line 1a)	70 UT ILS TIEL ASSELS	\3 0				
1	8			CEIVED	04 0				
	/i‡ie	1	of independent voting members of the governing body (Part VI, line 1b) nber of individuals employed in calendar year 2015 (Part V, line 2a)		5 0				
1	휹	1	when of valuations (actimate if page 200)	- 00 2017	ψ ₆ 0				
P	ੂ∢		elated business revenue from Part VIII, column (C), line 12	EB 0 3 2011	7a 0				
203	ฐ		related business revenue from Part VIII, column (C), line 12	70.0 0.00	7b) 0				
		D Not amo	dates basiness taxasis meetine wom i oim oos i, mile o i	GDEPrior Year	Current Year				
Ø.	Revenue	8 Contribu	tions and grants (Part VIII, line 1h)	47,4	43,762				
G:	֝֟֝֝֝֝֟֝ <u>֚</u>	9 Program	service revenue (Part VIII, line 2g)		0				
MAR	eke	10 Investme	ent income (Part VIII, column (A), lines 3, 4, and 7d)		0				
		11 Other rev	venue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		· · 0				
		12 Total rev	enue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,4	43,762				
Z	; :	13 Grants a	nd similar amounts paid (Part IX, column (A), lines 1-3)		0				
	3	14 Benefits	paid to or for members (Part IX, column (A), line 4)	·	-: 0				
Č	္တိုင္သ	15 Salaries	other compensation, employee benefits (Part IX, column (A), lines 5–10)		0				
Œ.	xpenses	16a Professi	onal fundraising fees (Part IX, column (A), line 11e)		0				
	ğ	1	draising expenses (Part IX, column (D), line 25) ▶ 0						
30.	ш	Į.	penses (Part IX, column (A), lines 11a–11d, 11f–24e)	49,2					
7017		-	penses Add lines 13–17 (must equal Part IX, column (A), line 25)	49,2					
63	- 6		less expenses Subtract line 18 from line 12		795 -34				
83	let Assets or	20 Total ass	sets (Part X, line 16)	Beginning of Current Y 9,1					
α	Asse Bals	20 Total ligh	pilities (Part X, line 26)		0 -0				
FEB	Set.	21 Total liat	ts or fund balances Subtract line 21 from line 20	9,1					
4	_ <u></u> _		gnature Block		3,0°,±				
6			perjury, I declare that I have examined this return, including accompanying schedules and statem	ents, and to the best of	my knowledge and belief it is:				
45			omplete Declaration of preparer (other than officer) is based on all information of which preparer		-				
Ö			uland for		2-4-16				
2	Sig	ın 🖊 🧵	signature of officer		Date				
W	He	re 📗	JIM GERNANDER VICE	PRESIDENT					
2	_		Type or print name and title						
40		1	e preparer's name Preparer's fignature	Date	Check PTIN				
	Pai	FIL CCII	all A Cole	01/25/16					
80		parer Firm's na		Firm's E	01-0737916				
\mathcal{O}	Use	Only	PO Box 2691	[) q .				
8		Firm's ac		Phone r					
W	May	the IRS discus	s this return with the preparer shown above? (see instructions)		Ves No				

Form **990** (2015)

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Yes X No
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Yes X No
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Part IV	Checklist	of Required	Schedules

			Yes	No
1	is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			٠,,
	complete Schedule A	1		X
	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3	}	X
	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,		ļ	
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,		i	~~
	Part III	5		X
	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	1 1	ı	٠
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If	1	Ì	
	"Yes," complete Schedule D, Part I	6		X
	Did the organization receive or hold a conservation easement, including easements to preserve open space,			, TF
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"		- 1	- X
	complete Schedule D, Part III	8		7.
	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a		Í	۲,
	custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or	1 . 1		
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
	Did the organization, directly or through a related organization, hold assets in temporarily restricted	100		v
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable		1	
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"	44-	ł	v
	complete Schedule D, Part VI	11a		X
	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	445	[
	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more	11b		X
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	44.5		
	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets	11c	-+	X
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	اممما	[χ̈́
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11d	+	$\frac{\hat{\mathbf{x}}}{\mathbf{x}}$
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116	- †	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	111		x
	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	 ''' 		<u>~</u>
	Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If	120	-+	-
-	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	1	x
3	is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			X
	fundraising, business, investment, and program service activities outside the United States, or aggregate	1 1		
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		À
	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			7,5
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	1	X
	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	i	X
7	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			•
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	[X
8	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			. ~
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			X

Form	990'(2015) WERMONT GOLF COURSE SUPERINTENDENTS 03-0266104		P	age
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	۱ 👝		
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated	22	İ	~
04-	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			ł
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	24-		x
L	through 24d and complete Schedule K. If "No," go to line 25a	24a		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
. с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	240		,
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	250		
L	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			75
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	256		Į
26		25b		
20	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any]		,
	current or former officers, directors, trustees, key employees, highest compensated employees, or			X
27	disqualified persons? If "Yes," complete Schedule L, Part II	26_		_^
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			• 5
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	27		×
20	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		43.
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			م را خ داری ماندا
_	Part IV instructions for applicable filing thresholds, conditions, and exceptions):	200		X
a b	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	28a		
b	Schedule L, Part IV	200		~~ X
_	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)	28b		
·	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L. Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<u> </u>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	29		
30	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	30		
٠.	Part I	31	i	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	"		
-	complete Schedule N, Part II	32		2
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			4 1
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	Ī	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,			- : :
•	or IV, and Part V, line 1	34	ľ	Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		-]
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable		_ †	
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			-
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R.			

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and

197 Note. All Form 990 filers are required to complete Schedule O

Form **990** (2015)

38

Part VI

Form 990 (2015) VERMONT GOLF COURSE SUPERINTENDENTS 03-0266104

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

	Check if Schedule O contains a response or note to any line in this Part V	·			<u> </u>
4.	Enter the number reported in Box 3 of Form 1006. Enter 0 of and applicable	40	<u></u>	Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a			150
b c	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable Did the organization comply with backup withholding rules for reportable payments to vendors and	1b		ĺ	
·	reportable gaming (gambling) winnings to prize winners?		10		1 :
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax	1 1	1c		+ -
20	Statements, filed for the calendar year ending with or within the year covered by this return	2a	İ		1
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	——————————————————————————————————————	2b	ĺ	1
~	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		20		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	ĺ	x
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule C) 	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a				
	over, a financial account in a foreign country (such as a bank account, securities account, or other fina	•			, ·:
	account)?		4a		X
b	If "Yes," enter the name of the foreign country				- 1282
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	counts			1.
	(FBAR)				1 S
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	on?	5b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the)			
	organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	s or			
	gifts were not tax deductible?		6b		ļ
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for go	oods			*
	and services provided to the payor?		7a		11/5
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		175,
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	i	1_1		4
d	required to file Form 8282?		7c		
e	If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	7d	<u>,</u>	- 1	3
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract		7e		├ ```
g	If the organization received a contribution of qualified intellectual property, did the organization file Fon		7f	\dashv	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	•	7g 7h		 -
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintaine		'''		
•	sponsoring organization have excess business holdings at any time during the year?	d by the	8	1	ĺ
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a	İ	İ
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	Section 501(c)(7) organizations. Enter		1 1		۵. برا
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			- 1 1/2
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter	<u> </u>			20.25
а	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources				12
	against amounts due or received from them)	11b			ı
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O				
b	Enter the amount of reserves the organization is required to maintain by the states in which				• •
	the organization is licensed to issue qualified health plans	13b		1	
С	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
<u> </u>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule)	14b	لـــِــ	
DAA			Form	, 990	(2015)

Form	990 (2015) VERMONT GOLF COURSE SUPERINTENDENTS 03-0266104			Page 6
Pa	rt Vi Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and	d for a '	'No"	-
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. Schedule O	ee instr	uctio	ns
	Check if Schedule O contains a response or note to any line in this Part VI			
Sec	tion A. Governing Body and Management			, S
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a			,
	if there are material differences in voting rights among members of the governing body, or	1		
	if the governing body delegated broad authority to an executive committee or similar	1		
	committee, explain in Schedule O	į.	Ì	
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	1		
	any other officer, director, trustee, or key employee?	2	L _	X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	}	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
, 6	Did the organization have members or stockholders?	6		Х
, 0 - 7а	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
, 4	one or more members of the governing body?	7a		32
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			,
D	stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<u> </u>		
	The governing body?	8a	X	Ì
a	Each committee with authority to act on behalf of the governing body?	8b	X	
ь 9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	05		
9	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	i	x
500	tine organizations maining address? It res, provide the names and addresses in schedule C			
<u> </u>	ction b. Policies (This Section B requests information about policies not required by the internal revenue of	oue j	Yes	No
100	Did the experient have local chapters, branches, or affiliates?	10a	103	
10a	Did the organization have local chapters, branches, or affiliates?	IVa		X.
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	406		27
44-	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		77
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	1		₹.
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by	}]		4,
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		-X
b	Other officers or key employees of the organization	15b		-X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	1 1		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			X
	with a taxable entity during the year?	16a		X.
þ	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			3
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the	1 1		
	organization's exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶ None			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 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			:
	Own website Another's website Upon request Other (explain in Schedule O)			*
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and			8
	financial statements available to the public during the tax year			is.
20	State the name, address, and telephone number of the person who possesses the organization's books and records 🕨		,	K.
J:	IM GERNANDER PO BOX 8148	_		ـ ٤
_E	SSEX VT 05451 80	2-59	8-8	453

<i>i</i>			
Form 990 (2015) VERMONT	GOLF CO	URSE SUPERINTENDENT	'S 03-0266104

Page 7

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

							<u>-</u>		,	
(A) Name and Title	(B) Average hours per week (list any	bo. off	x, unle icer a	check ess pe	ition more rson i	than on is both a or/trustee	an	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	(F) Estimated of Annual of amount of other compensation
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization and related organizations
(1) SCOTT CLARK										
,	0.00		ł							
DIRECTOR	0.00	X	L			1_1		0	0	. ⁱ 0
(2) KEVIN KOMER		ţ	1	ļ		{ {				1
	0.00									_
DIRECTOR	0.00	X	<u> </u>			\vdash		<u> </u>	0	0
(3) CHRISTOPHER COWA		į]						
DIDECTOR	0.00	\ 						_		:
OIRECTOR (4) KENNETH LALLIER	0.00	X	-	-	—	1-		0	0	0
(4) RENNEIR LALLIER	0.00	1							1	
SECRETARY	0.00	x		x				o	0	0
(5) MICHAEL O'CONNO		1		-		1		<u>_</u>		
(3)111311111111111111111111111111111111	0.00	}				{ }		ļ		
TRUSTEE	0.00	x						O	0	0
(6) KENNETH GLICK										
• •	0.00	}				1 1				an amend that
TRUSTEE	0.00	X						0	0	.0
(7) ROBERT DIAZ III										
	0.00	1				1 1				, - ,
DIRECTOR	0.00	X						0	0	.0
(8) LARRY KEEFE										
	0.00	{				1 1	-	_		
DIRECTOR	0.00	X	<u> </u>	<u> </u>			_	0	0	0
(9) JASON SHATTIE										
	0.00	1				1 1				
PRESIDENT	0.00	├ -	<u> </u>	X		\vdash		0	0	0
(10) JIM GERNANDER	0.00									_
WICE DECISION	0.00			x			-			
VICE PRESIDENT (11) JEFF BROWN	0.00	+-	-	^		├		0	0	
(II)OHEE DROWN	0.00									· ·
TREASURER	0.00			x				o	o	., ,0 ,
DAA	0.00									- 900

Fait VII Dection A. Omcord	, 5.100013, 110	3100	<u> </u>		<u>P</u>	,,,,,,	3, u	ila inglicat compensate	Zimproyood (deritandes)				
(A) Name and title	(B) Average hours per week (list any	bo	k, unle	Pos heck iss pe	rson i	than o s both r/truste	an	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	c	(F) Estima amoun othe ompens	ted t of r ation	٠-
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	}	from the program of t	ation ated	,,- ,
	<u> </u>												
													· .
			<u> </u>										
	-	 				 							
		_	 										- -
1b Sub-total			} 				>						
 Total from continuation she Total (add lines 1b and 1c) Total number of individuals (in 					e liste	ed at	DOVE	e) who received more than s	\$100,000 of				
reportable compensation from 3 Did the organization list any for	ormer officer, dire	ector	, or t					oyee, or highest compensati	ed	[Yes	No
employee on line 1a? If "Yes," For any individual listed on line organization and related organization and related organization.	e 1a, is the sum (of rep	onta	ble d	comp	ensa	atior				3 4		x
5 Did any person listed on line 1 for services rendered to the of Section B. Independent Contract	ganization? If "Y								ndividual		5		ж
 Complete this table for your five compensation from the organic 	zation Report co	nsat mpe	ed ir	idep ion f	ende or th	ent co e cal	ontr end	lar year ending with or withi	n the organization's tax yea	r			
Name and	(A) I business address				_			Descrip	(B) tron of services		Con	(C) npensati	ion
					<u> </u>		-						×
) <u>-</u>
2 Total number of independent received more than \$100,000								se listed above) who	0				

Page 8

	Check if Schedule	Contains	a response or			/2	<u></u>
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
원 1a	Federated campaigns	1a					
Program Service Kevenue and Other Similar Amounts		1b	6,684				
Ĕ c		1c					
a a		1d					
Ē e		1e					
2 1	f All other contributions, gifts, grants,						
	and similar amounts not included above	1f	37,078				,
Ö g	Noncash contributions included in lines 1						
auc a	Total. Add lines 1a-1f	•	>	43,762			, A.
<u> </u>			Busn Code				
2a	•						
֓֞֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓							
֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	, !		 		· · · · · · · ·		•
	•						
5 6	f All other program service reve	enue	 				
		ende	—			, , , , , , , , , , , , , , , , , , , 	
3		dividende in					
"	and other similar amounts)	dividends, in	iterest,				
٠	Income from investment of ta	v avamnt har	nd proceeds				
4		x-exempt bor	id proceeds				
5	Royalties (i) Real		(II) Personal				
			(II) Personal				· •
6a							•
	` 	 					_
l °	· · · · · · · · · · · · · · · · · · ·						
d 7a	Cross amount from		(v) Other				****
	sales of assets (i) Securities	es	(II) Other		;		
	other than inventory						
þ		İ					
-	basis & sales exps						,
0	` '			1			
d	• ,						
	Gross income from fundraising even	ents	1				
	(not including \$	1		1			
Otner Revenu	of contributions reported on line 10	;)					
<u>.</u>	See Part IV, line 18	a					
Ě þ	Less direct expenses	b[1			٠.
- c	Net income or (loss) from fun		nts 🕨				
9a	 Gross income from gaming activities 	es					•
1	See Part IV, line 19	a					٠-
b	Less direct expenses	ь					-
0	: Net income or (loss) from gar	ming activities	>				
10a	a Gross sales of inventory, less	, [
-	returns and allowances	a					
b	Less cost of goods sold	b					
0	Net income or (loss) from sale	es of inventor	ry 🕨				
	Miscellaneous Revenue	9	Busn. Code			,	
118	1						
b							
. 0							
d							
e			>				
12	Total revenue. See instruction	ons	▶ [43,762	0	0	. 0

oecili	on 501(c)(3) and 501(c)(4) organizations must contains a respiration of the contains a respirati	onse or note to any line in the	nis Part IX	District Ocidentini (11)	
20. 10.	ot include amounts reported on lines 6b,	(A)	(B)	(C)	(D)
	b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				,
•	and domestic governments. See Part IV, line 21				
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				
4	Benefits paid to or for members				<u></u>
5	Compensation of current officers, directors,				. 1
_	trustees, and key employees				
6	Compensation not included above, to disqualified				•
	persons (as defined under section 4958(f)(1)) and				7 + 4
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)	{			
а	Management				
b	Legal	330		330	 -
С	Accounting	330		330	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column	ļ į			-
40	(A) amount, list line 11g expenses on Schedule O)				
12	Advertising and promotion	1,924	1,924		
13	Office expenses	1,524	1,523		
14	Information technology				
15	Royalties				
16 17	Occupancy Travel				
18	Payments of travel or entertainment expenses				
10	for any federal, state, or local public officials				-
19	Conferences, conventions, and meetings	18,548	18,548		*
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				No.
23	Insurance	1,232	1,232		
24	Other expenses. Itemize expenses not covered				*5
	above (List miscellaneous expenses in line 24e If				r •
	line 24e amount exceeds 10% of line 25, column				,
	(A) amount, list line 24e expenses on Schedule O)				·
а	SOCIAL	15,336	15,336		· · · · · · · · · · · · · · · · · · ·
b	MANAGEMENT FEES	3,050	3,050		
С	TELEPHONE & INTERNET	1,864			
d	SCHOLARSHIPS	1,000	1,000		
е	All other expenses	512	512		<u>-</u>
25	Total functional expenses. Add lines 1 through 24e	43,796	43,466	330	0
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 following SOP 98-2 (ASC 958-720)		ĺ		·
	10m100000 30F 90-7 (ASL, 958-770)	1	i .		

Part X **Balance Sheet** Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 9,105 Cash-non-interest bearing 1 9,071 2 2 Savings and temporary cash investments 3 Pledges and grants receivable, net 3 4 Accounts receivable, net Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 5 Complete Part II of Schedule L Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L 6 Notes and loans receivable, net Inventories for sale or use 8 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D 10a 10b 10c b Less accumulated depreciation 11 11 Investments—publicly traded securities 12 Investments—other securities See Part IV, line 11 12 13 Investments—program-related See Part IV, line 11 13 14 14 Intangible assets 15 Other assets See Part IV, line 11 15 9,105 071 Total assets. Add lines 1 through 15 (must equal line 34) 16 16 Accounts payable and accrued expenses 17 17 18 Grants payable 18 19 Deferred revenue 19 20 Tax-exempt bond liabilities 20 21 Escrow or custodial account liability Complete Part IV of Schedule D 21 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L 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 25 0 Total liabilities. Add lines 17 through 25 26 Organizations that follow SFAS 117 (ASC 958), check here ▶ X and or Fund Balances complete lines 27 through 29, and lines 33 and 34. 9,105 27 Unrestricted net assets 28 Temporarily restricted net assets 28 29 Permanently restricted net assets 29 Organizations that do not follow SFAS 117 (ASC 958), check here complete lines 30 through 34. 30 Capital stock or trust principal, or current funds 30 31 Paid-in or capital surplus, or land, building, or equipment fund 31 Set 32 Retained earnings, endowment, accumulated income, or other funds 32 9,105 33 Total net assets or fund balances 9,105 Total liabilities and net assets/fund balances

Form 990 (2015)

Form	990 (2015) VERMONT GOLF COURSE SUPERINTENDENTS 03-0266104			Page 12
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		43,762
2	Total expenses.(must equal Part IX, column (A), line 25)	2		43,796
3	Revenue less expenses Subtract line 2 from line 1	3		-34
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		9,105
5	Net unrealized gains (losses) on investments	5		
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 in Schedule O)	9		
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line			
	33, column (B))	10		9,071
Part XII Financial Statements and Reporting				
Check if Schedule O contains a response or note to any line in this Part XII				
				Yes No
1	Accounting method used to prepare the Form 990 X Cash Accrual Other			ģ.
	If the organization changed its method of accounting from a prior year or checked "Other," explain in			1.
	Schedule O			130 X
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	\ X
	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		1 1	
	Separate basis Consolidated basis Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?		2b	X
	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			v, 1
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight			\ \ \
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	
	If the organization changed either its oversight process or selection process during the tax year, explain in			83.5 1.55
	Schedule O			3.5
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in			
	the Single Audit Act and OMB Circular A-133?		3a	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the			
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b	
				000

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

IN RELATED FIELDS.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

OMB No 1545-0047

Internal Revenue Service Name of the organization

VERMONT GOLF COURSE SUPERINTENDENTS ASSOCIATION, INC.

Employer Identification number 03-0266104

Form 990, Part III, Line 4d - All Other Accomplishment FUNDS ARE DONATED TO SCHOLARSHIPS AND TO ASSIST RESEARCH

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation No documents available to the public