

**KITSAP COUNTY
LODGING TAX FUNDING AWARD APPLICATION**

Application Deadline: August 30, 2024 @ 2:00 pm

Project Title: 25th Washington Women's Four-Ball Championship
Project Dates: Beginning: May 4, 2025 Ending: May 6, 2025
Name of Organization Washington State Golf Association Web Site www.wagolf.org
Mailing Address: 3401 S. 19th St, Suite 200, Tacoma, WA 98405
Contact Person: Nate Schroeder E-Mail: nschroeder@wagolf.org Phone: (253) 214-2923
Amount Requested: \$ 4,000 Total Project Cost: \$! 26,000
Portion of Total Project Cost Requested: 15 (%)

Signature of Authorized Representative 

Indicate the Project Type:

- ☐ Tourism marketing;
- ☒ Marketing and operations of special events and festivals designed to attract tourists;
- ☐ Operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district; or
- ☐ Operations of tourism-related facilities owned or operated by nonprofit 501(c)(3) and 501(c)(6) organizations.

NOTE: Applicants must refer to the Kitsap County Lodging Tax Funding Award Process Instructions for complete details of requirements.

Applicants Must Submit The Following:

- ☐ Application Funding Cover Sheet signed by an Authorized Representative
- ☐ Project Description
- ☐ Scope of Work
- ☐ Project Timeline
- ☐ Project Budget
- ☐ Project/Organizational History
- ☐ Business Qualification
- ☐ Tax Information
- ☐ Certificates of Insurance

If these basic criteria are not met, the application will not be considered by the Lodging Tax Committee.

Applications must be submitted in one combined PDF document and emailed to purchasing@kitsap.gov. Hardcopies will not be accepted.

Questions?

Contact Glen McNeill at (360) 337-4789 or gsmcneill@kitsap.gov
Kitsap County Administrative Services
614 Division St., MS-7
Port Orchard, WA 98366

TYPE OF PROPOSAL

APPLICANT INFORMATION

SUBMISSION REQUIREMENTS



Lodging Tax Request: Organization/Event Description

Project Title: 25th Washington Women's Four-Ball Championship

Name of Organization: Washington State Golf Association, dba Washington Golf

Size of staff and board: 15 Staff / 17 BOD

Size of Volunteer Base: Approx. 50

Geographic Area Served: WA, Northern ID

Demographic Served: Golfers of all ages

Type of Service Provided: Competitive golf tournament

Description of Proposed Project:

The 25th Washington Women's Four-Ball Championships will take place at Kitsap Golf & Country Club on May 4-6, 2025. This golf championships will bring up to 120 female amateur golfers of all ages to Kitsap country to participate in the two day event. In addition to the two days of competition, players are allowed to play the golf course on the day prior for practice, effectively make the event take place over three days. Of the projected 120 participants, approximately 75% will be traveling from out of the region who will require lodging and will patronize local restaurants during their stay. Our organization will promote the event directly to eligible parties through direct email marketing, social media posts, and through our website. We will also partner with a local hotel to secure room block and will encourage participants book lodging.

History of Organization/Event:

Washington Golf has been hosting amateur golf championships since it was founded in 1922. During its history the organizations has built a strong reputation in the golf community and currently servers more than 80,000 members throughout Washington and Northern Idaho. The Women's Four-Ball Championship has been held yearly since the year 200 and regularly sees a full field of 120 players who travel from all over the state to participate. The 2024 edition of this event was held in Arlington, WA and had 120 participants.

Scope of Work:

Washington Golf began with a request in July of this year to Kitsap Golf & Country Club for the club serve as the host site in 2025. The Golf Committee and Board of Director at Kitsap G&CC have approved the request and agreed to host on May 4-6 of 2025. Washington Golf has included the event on our website under the 2025 schedule of events and will begin accepting entries in January of 2025. Washington Golf staff will promote the event through various means from January through April of 2025 and will meet with key members of Kitsap G&CC to plan the event. In addition, Washington Golf will work with vendors to secure awards and gifts for participants that will make the event more attractive. The event will begin on May 4 with player registration and practice rounds taking place and will conclude on May 6 after all participants have taken part in two rounds of competition.

Project Timeline:

The time for the project is from July of 2024 through May 6, 2025.

8/29/2024
10:37 PM

2025 WA Women's Four-Ball Championship Budget

Site:	Skagit G&CC			
Dates:	May 5-6, 2024			
Entry Fee	\$400.00			
Field Limit	60 Sides (120 Players)			
PROJECTED INCOME				
Entry Fees	60	@	\$400.00	\$24,000.00
	Total Projected Income:			\$24,000.00
PROJECTED EXPENSES				
ADMINISTRATIVE				
Printing				
Misc.				\$100.00
Online Entries			3%	\$720.00
Administrative Fee			15%	\$3,600.00
	Total Administrative Expense:			\$4,420.00
PRIZES				
Crystal Awards	1	@	\$1,500.00	\$1,500.00
Merchandise Credit	1	@	\$5,000.00	\$5,000.00
Women's Referral Program	40	@	\$25.00	\$1,000.00
Champ of Champs Fee	2	@	\$150.00	\$300.00
Host Club Award	1	@	\$300.00	\$300.00
Tee Prizes	120	@	\$35.00	\$4,200.00
Eagle Awards	2	@	\$25.00	\$50.00
Hole-in-One Awards	1	@	\$100.00	\$100.00
	Total Prize Expense:			\$12,450.00
FOOD AND BEVERAGE				
Player Lunch	120	@	\$30.00	\$3,600.00
Bottled Water				\$250.00
Fresh Fruit				\$150.00
	Total F/B Expense:			\$4,000.00
CLUB EXPENSES				
Course Usage Fee	1	@	\$4,000.00	\$4,000.00
Maintance Crew Hats	15	@	\$8.00	\$120.00
Maintance Crew Lunch	15	@	\$20.00	\$300.00
	Total Club Expense:			\$4,420.00
WORKER'S EXPENSE				
Volunteers				
Food and Beverage	15	@	\$40.00	\$600.00
	Total Workers Expense:			\$600.00
MISC. EXPENSES				
Misc.				\$300.00
	Total Misc. Expense:			\$300.00
	TOTAL EXPENSES			\$26,190.00
	NET PROFIT (LOSS)			(\$2,190.00)

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date:

OCT 20 1993

WASHINGTON STATE GOLF ASSOCIATION
155 NE 100TH STREET STE 302
SEATTLE, WA 98125

Employer Identification Number:

91-1432298

Case Number:

953267014

Contact Person:

TYRONE THOMAS

Contact Telephone Number:

(213) 894-2289

Internal Revenue Code

Section 501(c) (4)

Accounting Period Ending:

Dec. 31

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 per-

Letter 948 (DO/CG)

WASHINGTON STATE GOLF ASSOCIATION

cent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Richard R. Orosco
District Director

Hawthorne & Co.

Certified Public Accountants



RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

2022 FORM 990
CLIENT COPY

*Listening is the key to understanding.
At Hawthorne & Co. CPAs, you have our full attention.*



CLIENT 63611

November 14, 2023

Troy Andrew
WASHINGTON STATE GOLF ASSOCIATION
3401 South 19th Street
Tacoma, WA 98405

Dear Troy:

Enclosed for your review:

Form 990 2022 Return of Organization Exempt from Income Tax

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

When sending any documents by postal mail to the Internal Revenue Service, we recommend that you mail all items using CERTIFIED RETURN RECEIPT for proof of timely filing.

Thank you for choosing Hawthorne & Company, CPAs for your accounting and income tax needs. Please be sure to contact our office if you have any questions.

Sincerely,

HAWTHORNE & COMPANY, CPAs

DAVID D. HAWTHORNE - BI

CLIENT 63611

**HAWTHORNE & CO, CPAS
17820 1ST AVE SOUTH
BURIEN, WA 98148
206-243-2336**

November 15, 2023

WASHINGTON STATE GOLF ASSOCIATION
3401 South 19th Street
Tacoma, WA 98405

FEDERAL ID: 91-1432298

Dear Client:

Your Federal Return of Organization Exempt from Income Tax, with Submission ID 910181202331909pvwxl, was acknowledged as accepted by the Internal Revenue Service on November 15, 2023. No tax is payable with the filing of this return. If you have questions about the return, please call the IRS Tax Help number, 1-800-829-4933.

Please be sure to call if you have any questions.

Sincerely,

HAWTHORNE & COMPANY, CPAs


DAVID D. HAWTHORNE - BI

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**2022**

Name of filer

WASHINGTON STATE GOLF ASSOCIATION

EIN or SSN

91-1432298

Name and title of officer or person subject to tax

TROY ANDREW EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	3,655,254.
2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____ (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize HAWTHORNE & CO, CPAS to enter my PIN 63611 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

91018184945

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

POSTED

Date

11/14/2023

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

2022

FEDERAL EXEMPT ORGANIZATION TAX SUMMARY

PAGE 1

CLIENT 63611

WASHINGTON STATE GOLF ASSOCIATION

91-1432298

11/14/23

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	2022	2021	DIFF
REVENUE			
PROGRAM SERVICE REVENUE.....	3,045,757	2,830,119	215,638
INVESTMENT INCOME.....	787	65	722
OTHER REVENUE.....	608,710	483,320	125,390
TOTAL REVENUE.....	3,655,254	3,313,504	341,750
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS..	1,291,971	1,261,853	30,118
OTHER EXPENSES.....	1,841,914	1,570,629	271,285
TOTAL EXPENSES.....	3,133,885	2,832,482	301,403
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	521,369	481,022	40,347
TOTAL ASSETS AT END OF YEAR.....	8,676,150	7,966,276	709,874
TOTAL LIABILITIES AT END OF YEAR.....	699,417	510,912	188,505
NET ASSETS/FUND BALANCES AT END OF YEAR.	7,976,733	7,455,364	521,369

Return of Organization Exempt From Income Tax

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

2022

Department of the Treasury
Internal Revenue ServiceDo 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.Open to Public
Inspection

A For the 2022 calendar year, or tax year beginning, 2022, and ending, 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C		D Employer identification number 91-1432298
	WASHINGTON STATE GOLF ASSOCIATION 3401 SOUTH 19TH STREET TACOMA, WA 98405		E Telephone number (206) 526-8605
	F Name and address of principal officer: SAME AS C ABOVE		G Gross receipts \$ 3,655,254.
	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions.		

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) 4947(a)(1) or 527

J Website: THEWSGA.ORG H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 1940 M State of legal domicile: WA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROMOTION OF AMATEUR GOLF AND ADMINISTRATING USGA UNIFORM HANDICAP SYSTEM	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a).....	3 23
	4	Number of independent voting members of the governing body (Part VI, line 1b).....	4 23
Revenue	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a).....	5 17
	6	Total number of volunteers (estimate if necessary).....	6 0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b 0.
Expenses	8	Contributions and grants (Part VIII, line 1h).....	Prior Year Current Year
	9	Program service revenue (Part VIII, line 2g).....	2,830,119. 3,045,757.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	65. 787.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	483,320. 608,710.
Net Assets or Fund Balances	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	3,313,504. 3,655,254.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
	14	Benefits paid to or for members (Part IX, column (A), line 4).....	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	1,261,853. 1,291,971.
Net Assets or Fund Balances	16a	Professional fundraising fees (Part IX, column (A), line 11e).....	
	b	Total fundraising expenses (Part IX, column (D), line 25).....	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	1,570,629. 1,841,914.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	2,832,482. 3,133,885.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12.....	481,022. 521,369.
	20	Total assets (Part X, line 16).....	Beginning of Current Year End of Year
	21	Total liabilities (Part X, line 26).....	7,966,276. 8,676,150.
	22	Net assets or fund balances. Subtract line 21 from line 20.....	510,912. 699,417.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	TROY ANDREW		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	DAVID D. HAWTHORNE - BI			11/14/2022
	Firm's name		Firm's EIN	
	HAWTHORNE & CO, CPAS		91-1279659	
Firm's address		Phone no.		
17820 1ST AVE SOUTH		206-243-2336		
BURIEN, WA 98148				

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☒ X

1 Briefly describe the organization's mission:

PROMOTION OF AMATEUR GOLF AND ADMINSTRATING USGA UNIFORM HANDICAP SYSTEM2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 335,764. including grants of \$) (Revenue \$)TOURNAMENT EXPENSES - SPONSORED FOR THE GOLFING PUBLIC GOLF COMMITTEE EXPENSES -
COURSE RATING, JUNIOR GOLF4b (Code:) (Expenses \$ 320,079. including grants of \$) (Revenue \$)HANDICAP SERVICE - UNITED STATES GOLF ASSOCIATION4c (Code:) (Expenses \$ 207,411. including grants of \$) (Revenue \$)VARIOUS OTHER GOLF PROGRAMS4d Other program services (Describe on Schedule O.) SEE SCHEDULE O(Expenses \$ 262,513. including grants of \$) (Revenue \$)4e Total program service expenses 1,125,767.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X ..	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		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 employees? If "Yes," complete Schedule J.	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part 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.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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.		
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.		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 17		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	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 contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	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		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17	
If "Yes," complete Form 6069.		

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**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 23 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 23		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? SEE SCHEDULE O	2 X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, 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? SEE SCHEDULE O	6 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? SEE SCHEDULE O	7a X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b 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	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
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 X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. SEE SCHEDULE O	12c X	
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 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	15a X	
b Other officers or key employees of the organization. SEE SCHEDULE O	15b 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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

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.
☐ Own website ☐ Another's website ☒ 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. **SEE SCHEDULE O**

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
TROY ANDREW 3401 SOUTH 19TH ST TACOMA WA 98405 (206) 526-8605

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 dotted 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) TROY ANDREW EXECUTIVE DIR.	32 0	X		X				195,027.	0.	0.
(2) JEFF JOB ADVERTISING SALES DIRECTOR	40 0				X			118,173.	0.	0.
(3) PAUL RAMSDALL IMM PAST PRES	0.05 0	X		X				0.	0.	0.
(4) MIKE KEMPPAINEN PRESIDENT	0.05 0	X		X				0.	0.	0.
(5) CATHY KAY VICE PRESIDENT	0.05 0	X		X				0.	0.	0.
(6) RAY MONROE VICE PRESIDENT	0.05 0	X		X				0.	0.	0.
(7) JOHN SCHROEDER VICE PRESIDENT	0.05 0	X		X				0.	0.	0.
(8) ROBERT BLACK VICE PRESIDENT	0.05 0	X		X				0.	0.	0.
(9) TOM JOHNSON SECRETARY	0.05 0	X		X				0.	0.	0.
(10) STEVE KAY TREASURER	0.05 0	X		X				0.	0.	0.
(11) TOM BRANDES DIRECTOR	0.05 0	X						0.	0.	0.
(12) AMY WALKER DIRECTOR	0.05 0	X						0.	0.	0.
(13) DOUG ROHNER DIRECTOR	0.05 0	X						0.	0.	0.
(14) JANE SOSSAMON DIRECTOR	0.05 0	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 dotted 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			
(15) DUREL BILLY DIRECTOR	0.05 0	X						0.	0.	0.
(16) KEVIN CHANG DIRECTOR	0.05 0	X						0.	0.	0.
(17) STEVE DECOY DIRECTOR	0.05 0	X						0.	0.	0.
(18) GEORGE JONSON DIRECTOR	0.05 0	X						0.	0.	0.
(19) KAREN MADISON DIRECTOR	0.05 0	X						0.	0.	0.
(20) BILL MEYER DIRECTOR	0.05 0	X						0.	0.	0.
(21) MIKE MONTGOMERY DIRECTOR	0.05 0	X						0.	0.	0.
(22) RON NELSON DIRECTOR	0.05 0	X						0.	0.	0.
(23) JEANNE LINK DIRECTOR	0.05 0	X						0.	0.	0.
(24) DARREN SLACKMAN DIRECTOR	0.05 0	X						0.	0.	0.
(25)										
1b Subtotal								313,200.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								313,200.	0.	0.

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 **2**

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

	Yes	No
3		X
4	X	
5		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

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

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

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 **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns.....	1a			
	b	Membership dues.....	1b			
	c	Fundraising events.....	1c			
	d	Related organizations.....	1d			
	e	Government grants (contributions)....	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above...	1f			
	g	Noncash contributions included in lines 1a-1f.....	1g			
	h	Total. Add lines 1a-1f.....				
	Program Service Revenue	Business Code				
2a		MEMBERSHIP DUES & ASSESSMENTS		3,045,757.	3,045,757.	
b		-----				
c		-----				
d		-----				
e		-----				
f		All other program service revenue...				
g		Total. Add lines 2a-2f.....		3,045,757.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).....		787.	787.	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties.....				
	6a	Gross rents.....	(i) Real			
			(ii) Personal			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss).....				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss).....	7c			
	d	Net gain or (loss).....				
	8a	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.....					
9a	Gross income from gaming activities. See Part IV, line 19.....	9a				
b	Less: direct expenses.....	9b				
c	Net income or (loss) from gaming activities.....					
10a	Gross sales of inventory, less..... returns and allowances.....	10a				
b	Less: cost of goods sold....	10b				
c	Net income or (loss) from sales of inventory.....					
Miscellaneous Revenue	Business Code					
	11a	TOURNAMENT ENTRY FEES		417,177.	417,177.	
	b	OTHER		100,808.	100,808.	
	c	USGA INCOME		58,225.	58,225.	
	d	All other revenue.....		32,500.	32,500.	
	e	Total. Add lines 11a-11d.....		608,710.		
12	Total revenue. See instructions.....		3,655,254.	3,655,254.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
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.				
5 Compensation of current officers, directors, trustees, and key employees.	313,200.	0.	313,200.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	703,178.		703,178.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	175,856.		175,856.	
10 Payroll taxes.	99,737.		99,737.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	10,075.		10,075.	
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 (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	38,052.		38,052.	
13 Office expenses.	22,111.		22,111.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	102,549.		102,549.	
17 Travel.	61,135.		61,135.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,048.		4,048.	
23 Insurance.	28,564.		28,564.	
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 TOURNAMENT EXPENSES	335,764.	335,764.		
b HANDICAP SERVICE	320,079.	320,079.		
c LOSS RECOGNIZED IN SUBSIDIARY	235,957.		235,957.	
d MEMBERSHIP EXP.	192,807.	192,807.		
e All other expenses. SEE SCH. O	490,773.	277,117.	213,656.	
25 Total functional expenses. Add lines 1 through 24e.	3,133,885.	1,125,767.	2,008,118.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck 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		1	
	2 Savings and temporary cash investments	1,951,146.	2	2,424,912.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	169,570.	4	171,022.
	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	3,901.	8	13,536.
	9 Prepaid expenses and deferred charges	17,195.	9	54,327.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 694,578.		
	b Less: accumulated depreciation	10b 388,043.	295,455.	10c 306,535.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	5,529,009.	15	5,705,818.
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,966,276.	16	8,676,150.	
Liabilities	17 Accounts payable and accrued expenses	510,910.	17	348,216.
	18 Grants payable		18	
	19 Deferred revenue		19	255,781.
	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 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	2. 95,420.	25	
	26 Total liabilities. Add lines 17 through 25	510,912.	26	699,417.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input type="checkbox"/>			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input checked="" type="checkbox"/>			
	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	7,455,364.	31	7,976,733.
	32 Total net assets or fund balances	7,455,364.	32	7,976,733.
33 Total liabilities and net assets/fund balances	7,966,276.	33	8,676,150.	

Part XI Reconciliation of Net AssetsCheck 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	3,655,254.
2	Total expenses (must equal Part IX, column (A), line 25).	2	3,133,885.
3	Revenue less expenses. Subtract line 2 from line 1.	3	521,369.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	7,455,364.
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 on Schedule O).	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).	10	7,976,733.

Part XII Financial Statements and ReportingCheck 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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.		X
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?		X
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		

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

WASHINGTON STATE GOLF ASSOCIATION

91-1432298

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.
See instructions for definition of "political campaign activities."

- 2** Political campaign activity expenditures. See instructions \$
- 3** Volunteer hours for political campaign activities. See instructions.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955. \$
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a** Was a correction made? ☐ Yes ☐ No
- b** If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. \$
- 3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. \$
- 4** Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☒ No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2022

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990) 2022

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	0.
5 Taxable amount of lobbying and political expenditures. See instructions.	5	0.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**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

2022Open to Public
Inspection

Name of the organization

Employer identification number

WASHINGTON STATE GOLF ASSOCIATION

91-1432298

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	\$ _____
(ii) Assets included in Form 990, Part X	\$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	\$ _____
b Assets included in Form 990, Part X	\$ _____

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.

1 a 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.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a 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 on 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
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

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

- a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations.....	3a(i)	
(ii) Related organizations.....	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?.....	3b	

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....		382,854.	378,845.	4,009.
e Other.....		311,724.	9,198.	302,526.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				306,535.

BAA

Schedule D (Form 990) 2022

Part VII Investments – Other Securities.

N/A

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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INVESTMENT IN SUBSIDIARY	5,695,745.
(2) SECURITY DEPOSIT	10,073.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	5,705,818.

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)	10,788.
(3)	12,619.
(4)	28,368.
(5)	367.
(6)	38,705.
(7)	4,573.
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	95,420.

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. **SEE PART XIII** ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

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.	2 a	
b	Donated services and use of facilities.	2 b	
c	Recoveries of prior year grants.	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2a through 2d.	2 e	
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.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4a and 4b.	4 c	
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. N/A

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.	2 a	
b	Prior year adjustments.	2 b	
c	Other losses.	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2a through 2d.	2 e	
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.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4a and 4b.	4 c	
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 X - FASB ASC 740 FOOTNOTE

THE ASSOCIATION QUALIFIES AS AN EXEMPT ORGANIZATION UNDER SECTION 501C(4) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, THE INCOME TAX EXPENSE IS \$0 FOR BOTH YEARS ENDED DECEMBER 31, 2020 AND 2019.

THE ASSOCIATION'S FORM 990, U.S. EXEMPT ORGANIZATION INCOME TAX RETURN, FOR THE YEAR ENDING AFTER DECEMBER 31, 2019 IS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.

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

2022

Open to Public Inspection

Name of the organization

WASHINGTON STATE GOLF ASSOCIATION

Employer identification number

91-1432298

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 type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input 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 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 type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)-(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)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
TROY ANDREW		(i) 195,027.	(ii) 0.	(iii) 0.	(C) 0.	(D) 0.	(E) 195,027.	(F) 0.
1 EXECUTIVE DIR.		(ii) 0.					0.	0.
2		(ii) 0.						
3		(ii) 0.						
4		(ii) 0.						
5		(ii) 0.						
6		(ii) 0.						
7		(ii) 0.						
8		(ii) 0.						
9		(ii) 0.						
10		(ii) 0.						
11		(ii) 0.						
12		(ii) 0.						
13		(ii) 0.						
14		(ii) 0.						
15		(ii) 0.						
16		(ii) 0.						

BAA

TEEA4102L 07/25/22

Schedule J (Form 990) 2022

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.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2022

Open to Public
Inspection

Employer identification number

WASHINGTON STATE GOLF ASSOCIATION

91-1432298

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

NTA TRANSFER, PNGA TRANSFER, FIRST GREEN TRANSFER, SCHOLARSHIP TRANSFERS & PACIFIC
COAST

WASHINGTON JR. GOLF ASSOCIATION

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

STEVE KAY AND CATHY KAY ARE HUSBAND AND WIFE AND BOTH SERVE ON THE WSGA BOARD OF
DIRECTORS.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

MEMBERS ARE AMATEUR GOLFERS

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

BECAUSE THE MEMBERSHIP IS SO LARGE, EACH CLUB OR COURSE (BOTH PRIVATE AND PUBLIC)
ELECT AND SEND 2 REPRESENTATIVE TO THE ANNUAL MEETINGS WHERE OFFICERS AND BOARD
MEMBERS ARE ELECTED.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

RETURN IS REVIEWED BY THE EXECUTIVE DIRECTOR AND CONTROLLER.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THRU MEETINGS AND DISCUSSIONS REGARDING OFFICERS, DIRECTORS AND KEY EMPLOYEES,
CONFLICTS ARE DISCLOSED TO THE FINANCE COMMITTEE AND THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

MULTIPLE FINANCE COMMITTEE REVIEW SESSIONS ENSUE WITH FINAL BOARD OF DIRECTOR REVIEW
AND APPROVAL ANNUALLY.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

COMPENSATION ISSUES ARE DISCUSSED AT BOARD MEETINGS.

Name of the organization

Employer identification number

WASHINGTON STATE GOLF ASSOCIATION

91-1432298

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

UPON REQUEST

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADMINISTRATIVE EXP	2,109.		2,109.	
AUTO EXPENSE	18,851.		18,851.	
COMMITTEE EXPENSES	77,634.	77,634.		
CONTRIBUTIONS	184,879.	184,879.		
EMPLOYMENT SERVICES	1,571.		1,571.	
EVENT EXPENSES	25,642.		25,642.	
INFORMATION TECHNOLOGY	51,510.		51,510.	
MAINTENANCE	26,002.		26,002.	
POSTAGE AND SHIPPING	8,727.		8,727.	
PRINTING AND PUBLICATIONS	3,015.		3,015.	
SERVICE CHARGES	8,060.		8,060.	
STORAGE	7,415.		7,415.	
SUBSCRIPTIONS & DUES	15,083.		15,083.	
TAXES & FEES	28,778.		28,778.	
TELEPHONE	16,893.		16,893.	
TOURNAMENT SUPPLIES	14,604.	14,604.		
TOTAL	\$ 490,773.	\$ 277,117.	\$ 213,656.	\$ 0.

SCHEDULE R
(Form 990)

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.

Department of the Treasury
Internal Revenue Service

WASHINGTON STATE GOLF ASSOCIATION

OMB No. 1545-0047
2022
Open to Public Inspection
Employer identification number
91-1432298

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
(1) -----					
(2) -----					
(3) -----					

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) Sec 512(b)(3) controlled entity?
(1) -----						Yes No
(2) -----						
(3) -----						
(4) -----						

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) Dispropor- tionate 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	
(1) -----												
(2) -----												
(3) -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) PNGA/WSGA PROPERTIES, INC 3401 SOUTH 19TH ST TACOMA, WA 98405 26-0232874	GOLF COURSE	WA	WA STATE GOLF ASSOC.	C CORP	0.	0.	100.00		X
(2) -----									
(3) -----									

BAA

TEEAS002L 07/21/22

Schedule R (Form 990) 2022

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?**a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**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	Yes	No
(1)	PNGA/WSGA PROPERTIES, INC	B	300,000	CASH RECEIVED		
(2)						
(3)						
(4)						
(5)						
(6)						

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TEEA5003L 07/21/22

Schedule R (Form 990) 2022

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) Are all partners section 501(c)(3) organizations?		(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		Yes	No	
(1) -----													

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

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JEEAS004L 07/21/22

Part VII Supplemental Information

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

Form **8868**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**► **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

**Type or
print**File by the
due date for
filing your
return. See
instructions.

Name of exempt organization or other filer, see instructions.

Taxpayer identification number (TIN)

WASHINGTON STATE GOLF ASSOCIATION**91-1432298**

Number, street, and room or suite number. If a P.O. box, see instructions.

3401 SOUTH 19TH STREET

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

TACOMA, WA 98405Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

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

● The books are in the care of ► **TROY ANDREW 3401 SOUTH 19TH ST TACOMA WA 98405**

Telephone No. ► **(206) 526-8605**

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 **11/15**, 20 **23**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year 20 **22** 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.

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.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 1-2022)

Thank you for the opportunity to serve you!

Hawthorne & Co.
Certified Public Accountants



Please contact our office if you have any questions.

17820 1st Avenue South – Burien, WA 98148

TEL: 206-243-2336 FAX: 206-242-6613

<https://hawthorne-cpa.com>

Washington State Golf Association

12:55 PM

Profit & Loss

07/31/2024

January through December 2023

Accrual Basis

Jan - Dec 23

Ordinary Income/Expense

Income

40000 · Membership Income

40100 · Membership Billing

40120 · Membership Regular 3,112,162.00

40140 · Membership Juniors 4,850.00

40160 · Membership Other 2,341.00

40170 · Membership U on COURSE 53,300.00

40180 · Membership Youth On Course 193,560.00

Total 40100 · Membership Billing 3,366,213.00

40200 · Membership Additional

40230 · USGA/AGA GC 56,628.60

40250 · Membership YOC Donations 10,335.84

40270 · Membership Online Admin Fees 51,330.02

40275 · Membership Associate Clubs 0.00

Total 40200 · Membership Additional 118,294.46

Total 40000 · Membership Income 3,484,507.46

41000 · Administration Income

41020 · PCGA Administration 7,000.00

41030 · USGA Income 91,302.08

Total 41000 · Administration Income 98,302.08

42000 · Contributions

42100 · Grant PJB Internships 24,000.00

Total 42000 · Contributions 24,000.00

45000 · Other Fees

45100 · Advertising/Sponsorship 15,000.00

45200 · Seminar Registration Fees 5,535.00

45500 · Miscellaneous 386.71

Total 45000 · Other Fees 20,921.71

50000 · Tournament Income

50100 · Tournament Fees Entry 436,688.00

50200 · Tournament Fees Carts 27,429.99

50300 · Tournament Fees Registration 2,435.00

50400 · Tournament Lodging Tax Funds 5,600.00

Total 50000 · Tournament Income 472,152.99

Total Income 4,099,884.24

Gross Profit 4,099,884.24

Expense

51000 · Tournament Expense

51005 · Printing 895.00

	Jan - Dec 23
51010 · Online Fees	14,209.86
51015 · Awards	26,011.49
51017 · Tee Prizes	42,522.08
51020 · Food & Beverage	45,567.25
51025 · Merchandise	68,540.69
51030 · Green Fees	121,045.51
51035 · Range Balls	1,537.87
51040 · Cart Fees	30,112.13
51045 · Volunteer F&B	5,165.25
51050 · Miscellaneous	4,730.64
51060 · Maintenance Crew	2,427.74
51085 · Player Lodging	11,658.24
Total 51000 · Tournament Expense	374,423.75
60000 · Employee Expenses	
60100 · Employee Wages	1,134,131.70
60150 · Employee Payroll Taxes	112,120.49
60200 · Employee Benefits	166,100.12
60250 · Employee Benefits - 401K	29,192.05
60700 · Clothing - Staff	6,831.84
60800 · Employee Recruitment	1,098.88
Total 60000 · Employee Expenses	1,449,475.08
70000 · Membership Services	
70100 · Handicap Service	313,205.30
Total 70000 · Membership Services	313,205.30
73000 · Contribution Transfers	
73100 · PGA Transfer	139,676.25
73200 · Evans Scholarship Transfer	7,981.50
73300 · NTA Transfer	19,953.75
73400 · Washington Junior Golf	19,953.75
73500 · First Green Transfer	3,990.75
73600 · Friends of American Lake Vetera	3,990.75
73700 · Misc. one-time annual contribut	1,600.00
Total 73000 · Contribution Transfers	197,146.75
77000 · Committee Expenses	
77050 · Association Relations	3,038.44
77100 · Board of Directors	1,377.39
77150 · Championship	1,595.34
77200 · Course Rating	17,758.19
77300 · Executive Committee	554.72
77600 · Handicap	109.98
77650 · Strategic Planning	137.15
77800 · Club Representative's	15,181.76
77850 · Rules of Golf	11,318.81

	Jan - Dec 23
Total 77000 · Committee Expenses	51,071.78
80000 · Membership Expenses	
80200 · Handicap Supplies	864.70
80600 · Excise Tax WA Distribution	12,804.70
80700 · On-Line Membership Admin	50,205.57
80800 · Membership Rebate Program	960.00
80900 · Membership Supplies	277.99
80910 · Youth On Course	188,521.80
80950 · Hubspot	45,802.87
80000 · Membership Expenses - Other	5,045.00
Total 80000 · Membership Expenses	304,482.63
81000 · Rent & Utilities	
81200 · Rent	110,244.51
81300 · Storage	5,765.00
81400 · Rent Office Cleaning	5,940.00
Total 81000 · Rent & Utilities	121,949.51
82000 · Office Expenses	
82100 · Office Supplies	20,798.29
82200 · Postage	4,690.11
82300 · Printing	774.44
82400 · Telephone	18,611.23
82500 · Shipping	5,031.53
Total 82000 · Office Expenses	49,905.60
83000 · Championships	
83100 · Championship Supplies	16,945.30
83500 · Volunteer Reimbursement	3,952.00
Total 83000 · Championships	20,897.30
84100 · Mileage & Fuel	
84110 · Auto Gas	4,530.72
84120 · Auto Mileage - Championships	4,778.64
84130 · Auto Mileage - Communications	1,815.18
84140 · Auto Mileage - Regular	2,241.36
84150 · Auto Mileage - Course Rating	765.04
Total 84100 · Mileage & Fuel	14,130.94
84500 · Travel Expenses	
84520 · Travel-Championships	36,968.28
84530 · Travel-MarComm	10,725.16
84540 · Travel-Regular	14,913.27
84550 · Travel-Rules of Golf	1,775.33
84560 · Travel-Handicap	2,349.04
84570 · Travel-Course Rating	2,669.64
84580 · Travel-Membership	10,658.98
Total 84500 · Travel Expenses	80,059.70

	Jan - Dec 23
84700 · Maintenance & Repair	
84710 · Auto Maintenance Fees	7,154.27
84730 · Maintenance-Office Equip	14,385.80
Total 84700 · Maintenance & Repair	21,540.07
85000 · Contract Services	
85100 · Accounting & Legal	31,399.63
85200 · Subscriptions	4,406.80
85300 · Outsource IT	16,362.00
85350 · Information Technology	14,711.81
Total 85000 · Contract Services	66,880.24
86000 · General Business Expense	
86200 · Credit Card Fees	7,947.25
86300 · Insurance	30,264.59
86400 · Taxes & Fees	11,075.99
Total 86000 · General Business Expense	49,287.83
87000 · Event Expenses	
87050 · Event Miscellaneous	890.85
87100 · Volunteer Day	3,553.56
87200 · Golf Shows	591.11
87300 · Pacific Coast Golf Expense	7,207.11
87500 · PPGA Cup Matches	5,535.61
87550 · PPGA Cup Stipends	6,000.00
87600 · Evans Cup Entry Fees	150.00
87700 · Hudson Cup Matches	7,665.45
87850 · USGA Women's 4 Ball	3,993.08
87900 · USGA Qualifiers	9,956.52
Total 87000 · Event Expenses	45,543.29
88000 · Administrative Expenses	
88400 · Dues - Association	6,973.00
Total 88000 · Administrative Expenses	6,973.00
89000 · Communications/Marketing	
89100 · Public Relations	170.42
89200 · Marketing and Advertising	44,584.64
89300 · Web Site	7,510.07
Total 89000 · Communications/Marketing	52,265.13
Total Expense	3,219,237.90
Net Ordinary Income	880,646.34
Other Income/Expense	
Other Income	
90100 · Interest Income	13,126.17
90500 · Gain (Loss) on Sale of Asset	2,500.00
90900 · In-Kind Revenue	12,912.00
Total Other Income	28,538.17

	Jan - Dec 23
Other Expense	
90300 · (Loss) Recognized in Subsidiary	320,000.00
91000 · Depreciation Expense	68,000.00
92000 · In-Kind Expense	12,912.00
Total Other Expense	400,912.00
Net Other Income	(372,373.83)
Net Income	508,272.51