

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.
Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015, and ending 12-31-2015

Name of foundation US KIDS GOLF FOUNDATION INC		A Employer identification number 80-0025870
Number and street (or P O box number if mail is not delivered to street address) Room/suite 3040 NORTHWOODS PARKWAY		B Telephone number (see instructions) (770) 441-3077
City or town, state or province, country, and ZIP or foreign postal code NORCROSS, GA 30071		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> A amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
Fair market value of all assets at end of year (from Part II, col. (c), line 16) F \$ 3,007,110	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	16,157	16,157	16,157	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	139			
	b Gross sales price for all assets on line 6a 1,863,824				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances 1,600,254				
b Less Cost of goods sold 596,693					
c Gross profit or (loss) (attach schedule)	1,003,561		1,003,561		
11 Other income (attach schedule)	5,913,956	0	5,913,956		
12 Total. Add lines 1 through 11	6,933,813	16,157	6,933,674		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	148,750	0	0	0
	14 Other employee salaries and wages	572,649	0	0	721,399
	15 Pension plans, employee benefits	72,316	0	0	72,316
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	6,088	304	0	5,784
	c Other professional fees (attach schedule)	139,416	6,971	0	132,445
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	77,018	388	0	76,630
	19 Depreciation (attach schedule) and depletion	194,350	0	194,350	
	20 Occupancy	114,690	0	0	114,690
	21 Travel, conferences, and meetings	103,019	0	0	103,019
	22 Printing and publications				
	23 Other expenses (attach schedule)	5,201,617	12,198	19,322	5,170,097
	24 Total operating and administrative expenses. Add lines 13 through 23	6,629,913	19,861	213,672	6,396,380
	25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	6,629,913	19,861	213,672	6,396,380	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	303,900				
b Net investment income (if negative, enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			6,720,002		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	382,309	313,445	313,445
	2 Savings and temporary cash investments	1,734,266	331,993	338,333
	3 Accounts receivable ▶ <u>45,806</u>			
	Less allowance for doubtful accounts ▶ _____		45,806	
	4 Pledges receivable ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions).			
	7 Other notes and loans receivable (attach schedule) ▶ <u>14,665</u>			
	Less allowance for doubtful accounts ▶ <u>0</u>	0	14,665	0
	8 Inventories for sale or use	202,252	297,821	
	9 Prepaid expenses and deferred charges		63,369	
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ <u>2,683,017</u>			
Less accumulated depreciation (attach schedule) ▶ <u>327,685</u>	215,396	2,355,332	2,355,332	
12 Investments—mortgage loans				
13 Investments—other (attach schedule)				
14 Land, buildings, and equipment basis ▶ _____				
Less accumulated depreciation (attach schedule) ▶ _____	61,702	0	0	
15 Other assets (describe ▶ _____)	44,881	15,075	0	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,640,806	3,437,506	3,007,110	
Liabilities	17 Accounts payable and accrued expenses	84,867	276,932	
	18 Grants payable			
	19 Deferred revenue	273,239	427,030	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule).			
	22 Other liabilities (describe ▶ _____)	153,399	300,343	
	23 Total liabilities (add lines 17 through 22)	511,505	1,004,305	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0	0	
28 Paid-in or capital surplus, or land, bldg, and equipment fund	0	0		
29 Retained earnings, accumulated income, endowment, or other funds	2,129,301	2,433,201		
30 Total net assets or fund balances (see instructions)	2,129,301	2,433,201		
31 Total liabilities and net assets/fund balances (see instructions)	2,640,806	3,437,506		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,129,301
2	Enter amount from Part I, line 27a	2	303,900
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	2,433,201
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,433,201

Part IV Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e.g., real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co.)		How acquired (b) P—Purchase D—Donation	Date acquired (c) (mo, day, yr)	Date sold (d) (mo, day, yr)
1 a	PUBLICLY TRADED SECURITIES SHORT-TERM GAIN/LOSS	P		
b	PUBLICLY TRADED SECURITIES LONG-TERM GAIN/LOSS	P		
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 926,033		938,362	-12,329
b 931,791		925,323	6,468
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-12,329
b			6,468
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-5,861
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		}	3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)
 If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2014	4,586,032	1,289,977	3 555127
2013	4,113,116	1,272,712	3 231773
2012	3,306,068	768,455	4 302227
2011	2,884,719	462,360	6 239119
2010	2,884,371	483,856	5 961218
2	Total of line 1, column (d).		2 23 289464
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3 4 657893
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.		4 1,378,249
5	Multiply line 4 by line 3.		5 6,419,736
6	Enter 1% of net investment income (1% of Part I, line 27b).		6 0
7	Add lines 5 and 6.		7 6,419,736
8	Enter qualifying distributions from Part XII, line 4.		8 6,396,380

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

Table with 11 rows for excise tax calculations. Includes fields for exempt foundations, domestic foundations, tax under section 511, and credits/payments. Total tax due is 79, with 79 overpaid and 0 refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political influence, political expenditures, and state reporting. Most 'Yes'/'No' boxes are blank.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW.USKIDSGOLF.COM
14 The books are in care of DAN VAN HORN Telephone no (770) 441-3077 Located at 3040 NORTHWOODS PARKWAY NORCROSS GA ZIP+4 30071
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15
16 At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

1a During the year did the foundation (either directly or indirectly)
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
a At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? If "Yes," list the years 20__, 20__, 20__, 20__
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement-see instructions)
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20__, 20__, 20__, 20__
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
b If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.)
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (Continued)

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions). Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here.

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
 If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
DAN B VAN HORN 4595 MILLBROOK DRIVE NW ATLANTA, GA 30327	OFFICER 10 00	148,750	5,779	0
JENNIFER L VAN HORN 4595 MILLBROOK DRIVE NW ATLANTA, GA 30327	OFFICER 5 00	0	0	0
DEWEY CRIM 242 SOUTHERN HILL DRIVE DULUTH, GA 30097	OFFICER 5 00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	Title, and average hours per week (b) devoted to position	(c) Compensation	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) other allowances
NONE				

Total number of other employees paid over \$50,000. 0

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

Part VIII

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
CIRCLE G GOLF 1707 OAK GROVE ROAD PINE MOUNTAIN, GA 31822	GOLF EDUCATION SUPPORT	124,803
DONDEE GOLF ENTERPRISES INC 12551 GLADES RD BOCA RATON, FL 33498	GOLF EDUCATION SUPPORT	86,751
GOLF'S ELEMENTARY LLC 28505 N 154TH STREET SCOTTSDALE, AZ 85262	GOLF EDUCATION SUPPORT	60,780
US YOUTH GOLF ACADEMY INC 1584 CIELO COURT LIVERMORE, CA 94550	GOLF EDUCATION SUPPORT	56,933
DJ SMITH & ASSOCIATES LLC 1907 WESTOVER RESERVE BLVD WINDERMERE, FL 34786	GOLF EDUCATION SUPPORT	56,497
Total number of others receiving over \$50,000 for professional services. ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATION OF LOCAL, REGIONAL AND WORLD CHAMPIONSHIP GOLF QUALIFIERS, WORLD CHAMPIONSHIP GOLF TOURNAMENTS AND FAMILY GOLF CAMPS	6,389,409
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount	
1		
2		
All other program-related investments See instructions		
3		
Total. Add lines 1 through 3 ▶		0

Part X Minimum Investment Return

(All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,051,361
b	Average of monthly cash balances.	1b	347,877
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,399,238
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	1,399,238
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	20,989
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,378,249
6	Minimum investment return. Enter 5% of line 5.	6	68,912

Part XI Distributable Amount

(see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	6,396,380
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	6,396,380
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	6,396,380

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				
c From 2012.				
d From 2013.				
e From 2014.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ _____				
a Applied to 2014, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2015 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2011.				
b Excess from 2012.				
c Excess from 2013.				
d Excess from 2014.				
e Excess from 2015.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling. . . . 2004-05-14

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	68,912	64,499	63,636	38,423	235,470
b 85% of line 2a	58,575	54,824	54,091	32,660	200,150
c Qualifying distributions from Part XII, line 4 for each year listed	6,396,380	4,586,032	4,113,116	3,306,068	18,401,596
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	6,396,380	4,586,032	4,113,116	3,306,068	18,401,596
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.	45,941	42,999	42,424	25,615	156,979
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a** The name, address, and telephone number or email address of the person to whom applications should be addressed

- b** The form in which applications should be submitted and information and materials they should include

- c** Any submission deadlines

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information(continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Total ▶ 3a				0
b <i>Approved for future payment</i>				
Total ▶ 3b				0

Form 990PF Part XVI-A Line 1 - Program service revenue:

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a SUMMER LOCAL TOUR ENTRY FEES					989,787
b FALL LOCAL TOUR ENTRY FEES					995,986
c REGIONAL CHAMPIONSHIP ENTRY FEES					762,650
d WORLD CHAMPIONSHIP ENTRY FEES					471,786
e TEEN WORLD CHAMPIONSHIP ENTRY FEES					202,936
f INT'L CHAMPIONSHIP ENTRY FEES					283,122
INCOME - PARENT CHILD EVENTS					57,141
SPRING LOCAL TOUR ENTRY FEES					677,873
WINTER LOCAL TOUR ENTRY FEES					243,691
INT'L SUMMER LOCAL TOUR ENTRY					16,098
STATE CHAMPIONSHIP ENTRY					203,689
CAMPS					1,991
INT'L FALL LOCAL TOUR					47,935
CERTIFIED INSTRUCTORS					173,154
FRANCHISE FEE					0
INT'L WINTER LOCAL TOUR					5,001
LOCAL TOUR MEMBER FEE					634,741
ROOM EVENT COMMISSION					68,689
TEAM GOLF					9,800
INT'L SPRING LOCAL TOUR ENTRY					67,886

TY 2015 Accounting Fees Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	6,088	304	0	5,784

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2015 Amortization Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
CURRENT YEAR AMORTIZATION	2015-07-01	88,000	61,919	60 0000000000000	19,322	0	19,322	81,241

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2015 Depreciation Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
CURRENT YEAR DEPRECIATION	2015-07-01	1,279,755	133,335	SL	7 000000000000	194,350	0	194,350	
LAND	2015-07-01	1,403,262		L		0	0	0	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2015 Gain/Loss from Sale of Other Assets Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
GAIN/LOSS ASSET DISPOSAL		PURCHASED	2015-06		6,000			0	6,000	

**TY 2015 Land, Etc.
Schedule**

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
CURRENT YEAR DEPRECIATION	1,279,755	327,685	952,070	
CURRENT YEAR AMORTIZATION	88,000	81,241	6,759	
LAND	1,403,262	0	1,403,262	

TY 2015 Other Assets Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
WEB SITE DEVELOPMENT COSTS, NET	44,881	6,759	
DEPOSITS	0	8,316	

TY 2015 Other Expenses Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WEBSITE MAINTENANCE EXPENSE	5,173	0	0	5,173
CONTRACT LABOR	4,228	0	0	4,228
DUES AND SUBSCRIPTIONS	15,154	0	0	15,154
SALES AND MARKETING	51,197	0	0	51,197
ADVERTISING	171,173	0	0	171,173
OFFICE EXPENSE	276,000	0	0	276,000
BANK AND CREDIT CARD FEES	1,077	108	0	969
MERCHANT DISCOUNT FEES	191,334	0	0	191,334
OFFICE SUPPLIES	65,910	0	0	65,910
SMALL EQUIPMENT AND SUPPLIES	101,590	0	0	101,590
TELEPHONE EXPENSE	13,579	0	0	13,579
INSURANCE	28,148	0	0	28,148
TOURNAMENT EXPENSES	3,717,826	0	0	3,717,826
PAYROLL PROCESSING EXPENSE	21,212	0	0	21,212
INVESTMENT FEES	12,090	12,090	0	0
LEASEHOLD AMORTIZATION	16,072	0	0	16,072
POSTAGE & SHIPPING	2,631	0	0	2,631
REPAIRS & MAINTENANCE	358,951	0	0	358,951
LANDSCAPING	54,935	0	0	54,935
EQUIPMENT RENTAL	62,111	0	0	62,111
RELOCATION EXPENSE	5,333	0	0	5,333
SECURITY	2,553	0	0	2,553
MISCELLANEOUS EXPENSE	4,018	0	0	4,018
AMORTIZATION	19,322	0	19,322	0

TY 2015 Other Income Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
SUMMER LOCAL TOUR ENTRY FEES	989,787		989,787
FALL LOCAL TOUR ENTRY FEES	995,986		995,986
REGIONAL CHAMPIONSHIP ENTRY FEES	762,650		762,650
WORLD CHAMPIONSHIP ENTRY FEES	471,786		471,786
TEEN WORLD CHAMPIONSHIP ENTRY FEES	202,936		202,936
INT'L CHAMPIONSHIP ENTRY FEES	283,122		283,122
INCOME - PARENT CHILD EVENTS	57,141		57,141
SPRING LOCAL TOUR ENTRY FEES	677,873		677,873
WINTER LOCAL TOUR ENTRY FEES	243,691		243,691
INT'L SUMMER LOCAL TOUR ENTRY	16,098		16,098
STATE CHAMPIONSHIP ENTRY	203,689		203,689
CAMPS	1,991		1,991
INT'L FALL LOCAL TOUR	47,935		47,935
CERTIFIED INSTRUCTORS	173,154		173,154
INT'L WINTER LOCAL TOUR	5,001		5,001
LOCAL TOUR MEMBER FEE	634,741		634,741
ROOM EVENT COMMISSION	68,689		68,689
TEAM GOLF	9,800		9,800
INT'L SPRING LOCAL TOUR ENTRY	67,886		67,886

TY 2015 Other Liabilities Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Description	Beginning of Year - Book Value	End of Year - Book Value
DUE TO RELATED PARTY	141,249	300,343
OTHER LIABILITIES	12,150	0

TY 2015 Other Professional Fees Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER FEES	139,416	6,971	0	132,445

TY 2015 Taxes Schedule

Name: US KIDS GOLF FOUNDATION INC

EIN: 80-0025870

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	58,630	0	0	58,630
PROPERTY TAXES	17,480	0	0	17,480
BUSINESS LICENSE	260	0	0	260
FOREIGN TAXES (FIDELITY)	388	388	0	0
SALES & USE TAX	260	0	0	260