

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public
Inspection

A For the 2019 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization UNITED STATES SAILING ASSOCIATION, INC.		D Employer identification number 13-1671529
	Doing business as		E Telephone number 401-342-7900
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 11,836,531.
	1 ROGER WILLIAMS UNIVERSITY WAY		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code BRISTOL, RI 02809		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: BYRON J GIERHART 1 ROGER WILLIAMS WAY, BRISTOL, RI 02809		H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.USSAILING.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1897 M State of legal domicile: NY	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	52
	6 Total number of volunteers (estimate if necessary)	6	400
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,572,849.	3,936,437.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,993,456.	5,956,518.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-98,668.	98,142.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	457,980.	483,746.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,925,617.	10,474,843.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	224,172.	61,610.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	4,586,122.	4,766,599.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 416,235.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,641,605.	6,326,325.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,451,899.	11,154,534.
	19 Revenue less expenses. Subtract line 18 from line 12	-1,526,282.	-679,691.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	7,579,732.	6,472,328.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,864,368.	2,419,253.
		4,715,364.	4,053,075.

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	
	HEATHER MONOSON, FINANCE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN P00646430
	DAVID HOLLANDER			
Firm's name	Firm's name ▶ MORRISON, BROWN, ARGIZ & FARRA, LLC		Firm's EIN ▶ 01-0720052	
	Firm's address ▶ 225 NE MIZNER BLVD., SUITE 685 BOCA RATON, FL 33432		Phone no. (561) 909-2100	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

THE ORGANIZATION'S MISSION IS TO ENCOURAGE PARTICIPATION IN THE SPORT OF SAILING THROUGH VOLUNTEERS AND MEMBER ORGANIZATIONS AND TO GOVERN, PROMOTE AND REPRESENT SAILBOAT RACING IN THE U.S.A.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ 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 \$ 4,265,419. including grants of \$ 11,300.) (Revenue \$ 2,393,157.)

OLYMPIC PROGRAM - TRAINING AND SUPPORT OF THE TEAMS AND INDIVIDUALS PREPARING FOR OLYMPIC COMPETITIONS. SUPPORT INCLUDES COACHING, HEALTH AND NUTRITION COUNSELING, PHYSICAL, AND PSYCHOLOGICAL STRENGTHENING, LOGISTICS AND WEATHER FORECASTING SUPPORT.

4b (Code:) (Expenses \$ 1,465,921. including grants of \$ 2,300.) (Revenue \$ 619,340.)

YOUTH- YOUTH TRAINING AND CERTIFICATION OF INSTRUCTORS FOR BEGINNING, INTERMEDIATE AND ADVANCED SAILING CLASSES PROVIDED THROUGHOUT THE U.S. FOR LEARN-TO-SAIL PROGRAMS AND SMALL BOAT PROGRAMS WITH A GOAL OF PROMOTING PARTICIPATION IN BOATING AND ON-WATER ACTIVITIES. THESE SERVICES ARE ALSO CONDUCTED IN ASSOCIATION WITH VARIOUS INTERNATIONAL SAIL TRAINING ORGANIZATIONS. ALSO CONDUCTS AND MANAGES UNITED STATES SAILING YOUTH CHAMPIONSHIP EVENTS TO DETERMINE NATIONAL CHAMPIONS IN SUCH AREAS AS YOUTH MULTIHULL CHAMPIONSHIP AND JUNIOR OLYMPIC EVENTS ARE CONDUCTED ALL ACROSS THE COUNTRY TO ENCOURAGE THOSE WHO ARE CONSIDERING OLYMPIC CAMPAIGNS.

4c (Code:) (Expenses \$ 2,382,603. including grants of \$ 4,810.) (Revenue \$ 2,032,880.)

MEMBERSHIP- FUNDS GENERATED BY MEMBERSHIP SUPPORT THE FULL BREADTH OF US SAILING PROGRAMS AND SERVICES. US SAILING MEMBERSHIP CONNECTS BOTH INDIVIDUALS AND ORGANIZATIONS TO EDUCATIONAL PROGRAMS, NETWORKING OPPORTUNITIES AND RESOURCES TO STRENGTHEN THEIR INDIVIDUAL OR COLLECTIVE SKILLS AND KNOWLEDGE, WHILE ACTIVELY WORKING TO KEEP THE SPORT SAFE AND MORE ACCESSIBLE FOR EVERYONE.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 1,420,618. including grants of \$ 43,200.) (Revenue \$ 1,357,266.)

4e Total program service expenses ► 9,534,561.

Form 990 (2019)

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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 "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 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 lines 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		X
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 in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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 in 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	52
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
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	X
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	X
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	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
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 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.		

Form 990 (2019)

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

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	14			
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		14		
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?				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?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		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?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
11a		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
15a		
b Other officers or key employees of the organization		X
15b		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 **RI, NH, CT, OR, NY, CO, MI, CA, FL, MA, MD, IL**

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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

HEATHER MONOSON - 401-342-7900

1 ROGER WILLIAMS UNIVERSITY WAY, BRISTOL, RI 02809

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 instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) BRUCE BURTON OSC DIRECTOR	10.00	X		X				0.	0.	0.
(2) CORY SERTL PRESIDENT	10.00	X		X				0.	0.	0.
(3) JOHN SCHOENDORF TREASURER	10.00	X		X				0.	0.	0.
(4) MARTINE ZURINSKAS SECRETARY	10.00	X		X				0.	0.	0.
(5) SALLY BARKOW DIRECTOR	5.00	X						0.	0.	0.
(6) CLERC COOPER DIRECTOR	5.00	X						0.	0.	0.
(7) TARASA DAVIS DIRECTOR	5.00	X						0.	0.	0.
(8) RUSSELL LUCAS DIRECTOR	5.00	X						0.	0.	0.
(9) DAVE PERRY DIRECTOR	5.00	X						0.	0.	0.
(10) JAMES WALSH DIRECTOR	5.00	X						0.	0.	0.
(11) RON WHITE DIRECTOR	5.00	X						0.	0.	0.
(12) TONY REY DIRECTOR	5.00	X						0.	0.	0.
(13) CHARLIE ARMS DIRECTOR	5.00	X						0.	0.	0.
(14) RICHARD JEPSEN VICE-PRESIDENT	10.00	X		X				0.	0.	0.
(15) JOHN SANGMEISTER SELECT DIRECTOR	5.00	X						0.	0.	0.
(16) HENRY BRAUER DIRECTOR	5.00	X						0.	0.	0.
(17) BRIANA PROVANCHA DIRECTOR	5.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BILL RUH DIRECTOR-FOUNDATION CHAIR	5.00 5.00	X						0.	0.	0.
(19) MALCOLM PAGE OLYMPIC SAILING MANAGING DIRECTOR	37.50			X				212,121.	0.	34,552.
(20) BYRON J GIERHART CEO	37.50 3.00			X				196,246.	0.	25,462.
(21) DONNA KANE CFO	37.50 3.00			X				100,248.	0.	7,196.
(22) MICHAEL WATERS CTO	37.50 3.00			X				124,447.	0.	10,553.
(23) LUTHER CARPENTAL COACH	37.50					X		113,838.	0.	15,281.
(24) PETER LOGAN INNOVATION, RESEARCH AND D	37.50					X		154,340.	0.	23,077.
(25) GEORGIA MCDONALD MANAGING DIRECTOR OF FOUNDATION	20.00 20.00					X		105,236.	0.	5,406.
(26) RILEY SCHUTT USST IR&D PERFORMANCE ANAL	37.50					X		115,156.	0.	24,344.
1b Subtotal								1,121,632.	0.	145,871.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,121,632.	0.	145,871.

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

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- 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
- 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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ROCK-IT CARGO USA LLC, 1002 LITITZ PIKE SUITE 238, LILITZ, PA 17543	SHIPPING	177,820.
ROGER WILLIAMS UNIVERSITY 1 OLD FERRY RD, BRISTOL, RI 02809	RENT AND UTILITIES	177,517.
PRISM DIGITAL COMMUNICATIONS, LLC 1011 US-22A, MOUNTAINSIDE, NJ 07092	FULFILLMENT	164,340.
SAILDRONE INC 1050 WEST TOWER AVENUE, ALAMEDA, CA 94501	SAILING DRONES	150,000.
JOHN BERTRAND, 4941 NE 28TH AVE, LIGHTHOUSE POINT, FL 33064	COACHING	124,741.

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

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Form 990 (2019)

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	1,017,611.			
	e	Government grants (contributions)	1e	19,900.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,898,926.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 57,000.			
	h	Total. Add lines 1a-1f		3,936,437.			
Program Service Revenue	Business Code						
	2 a	MEMBERSHIP DUES	711300	2,145,559.	2,145,559.		
	b	EDUCATIONAL & PROGRAM SERVICES	711300	2,053,025.	2,053,025.		
	c	SPONSORSHIP	711300	1,757,934.	1,757,934.		
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		5,956,518.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		18,719.			18,719.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		37,621.			37,621.
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7 b	Less: cost or other basis and sales expenses		1,170,194.			
	7 c	Gain or (loss)		79,423.			
	d	Net gain or (loss)		79,423.			79,423.
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	8 b	Less: direct expenses					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		591,108.				
10 b	Less: cost of goods sold		191,494.				
c	Net income or (loss) from sales of inventory		399,614.	399,614.			
Miscellaneous Revenue	Business Code						
	11 a	OTHER INCOME	711300	46,511.	46,511.		
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		46,511.				
12	Total revenue. See instructions		10,474,843.	6,402,643.	0.	135,763.	

Part IX Statement of Functional Expenses

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

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	45,500.	45,500.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	16,110.	16,110.		
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	569,573.	398,701.	113,915.	56,957.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,530,875.	2,707,647.	647,917.	175,311.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	113,246.	74,012.	35,023.	4,211.
9 Other employee benefits	299,768.	195,913.	92,709.	11,146.
10 Payroll taxes	253,137.	165,438.	78,287.	9,412.
11 Fees for services (nonemployees):				
a Management				
b Legal	8,684.		8,684.	
c Accounting	46,000.		46,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,265.		3,265.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	550,925.	511,922.	11,110.	27,893.
12 Advertising and promotion	60,543.	58,566.		1,977.
13 Office expenses	390,910.	380,044.	3,718.	7,148.
14 Information technology	210,784.	173,753.	5,244.	31,787.
15 Royalties				
16 Occupancy	208,937.	178,553.	22,292.	8,092.
17 Travel	1,159,139.	1,077,833.	65,016.	16,290.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	42,991.	42,621.		370.
20 Interest	125,398.	98,751.	9,433.	17,214.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	542,421.	494,690.	23,867.	23,864.
23 Insurance	192,767.	176,252.	7,921.	8,594.
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 CONTRATOR FEES	852,518.	852,518.		
b EQUIPMENT RENTAL	404,111.	395,693.	4,577.	3,841.
c LOGISTICS	363,280.	363,202.	74.	4.
d REGISTRATION AND EVENT	329,900.	329,374.		526.
e All other expenses	833,752.	797,468.	24,686.	11,598.
25 Total functional expenses. Add lines 1 through 24e	11,154,534.	9,534,561.	1,203,738.	416,235.
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 ☐ 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	259,924.	1	213,915.
	2 Savings and temporary cash investments	50,538.	2	0.
	3 Pledges and grants receivable, net	4,013,559.	3	2,858,759.
	4 Accounts receivable, net	148,253.	4	101,026.
	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	196,126.	8	154,574.
	9 Prepaid expenses and deferred charges	115,495.	9	123,290.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,512,178.		
	b Less: accumulated depreciation	10b 2,636,627.	10c	1,875,551.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	905,910.	12	982,793.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	160,817.	15	162,420.
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,579,732.	16	6,472,328.	
Liabilities	17 Accounts payable and accrued expenses	526,049.	17	583,847.
	18 Grants payable		18	
	19 Deferred revenue	2,141,428.	19	1,689,776.
	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	196,891.	23	145,630.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	2,864,368.	26	2,419,253.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	324,040.	27	657,134.
	28 Net assets with donor restrictions	4,391,324.	28	3,395,941.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,715,364.	32	4,053,075.
33 Total liabilities and net assets/fund balances	7,579,732.	33	6,472,328.	

Form 990 (2019)

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	10,474,843.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,154,534.
3	Revenue less expenses. Subtract line 2 from line 1	3	-679,691.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,715,364.
5	Net unrealized gains (losses) on investments	5	17,402.
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	4,053,075.

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 in 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 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 checked="" 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 Single Audit Act and OMB Circular A-133?		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		

Form 990 (2019)

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

2019

Open to Public
Inspection

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

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	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 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.

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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
1a Beginning of year balance	373,865.	1,689,007.	2,154,861.	2,270,907.	254,666.
b Contributions			215,781.		
c Net investment earnings, gains, and losses	29,940.	-33,959.	279,045.	75,363.	-91,566.
d Grants or scholarships					
e Other expenditures for facilities and programs	57,503.	1,281,183.	960,680.	191,409.	222,193.
f Administrative expenses					
g End of year balance	346,302.	373,865.	1,689,007.	2,154,861.	2,270,907.

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

- a Board designated or quasi-endowment ☒ 52.77 %
 b Permanent endowment ☒ 29.89 %
 c Term endowment ☒ 17.34 %

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

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

- (i) Unrelated organizations
 (ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		31,538.	6,811.	24,727.
d Equipment		2,515,998.	1,397,573.	1,118,425.
e Other		1,964,642.	1,232,243.	732,399.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,875,551.

Schedule D (Form 990) 2019

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENTS	982,793.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	982,793.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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 ... ☒

Schedule D (Form 990) 2019

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE U.S. FEDERAL JURISDICTION AND THE STATE OF RHODE ISLAND JURISDICTION ARE THE MAJOR TAX JURISDICTIONS WHERE THE ORGANIZATION FILES INCOME TAX RETURNS. THE ORGANIZATION IS GENERALLY NO LONGER SUBJECT TO U.S. FEDERAL OR STATE EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2016.

PART V, LINE 4

THE ORGANIZATION'S ENDOWMENT FUNDS ARE BOARD DESIGNATED "QUASI-ENDOWMENTS" - SUPPORT FOR OLYMPIC AND YOUTH SAILING PROGRAMS AND INITIATIVES. TERM AND PERMANENT ENDOWMENTS ARE DESIGNATED FOR PRE-OLYMPIC DEVELOPMENT PROGRAMS AS WELL AS PROMOTING AND RECOGNIZING SPORTSMANSHIP IN SAILING.

Part XIII Supplemental Information (continued)

PART X, LINE 2

THE ASSOICATION IS A PUBLIC CHARITY EXEMPT FROM FEDERAL INCOME TAXES IN ACCORDANCE WITH SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. MANAGEMENT BELIEVES THAT THE ASSOCIATION OPERATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT BOTH THE STATE AND FEDERAL LEVELS.

THE ASSOCIATION ANNUALLY FILES IRS FORM 990, IRS FORM 990-T AND VARIOUS STATE FILINGS, REPORTING VARIOUS INFORMATION THAT THE IRS AND STATE TAXING AUTHORITIES USE TO MONITOR THE ACTIVITIES OF TAX EXEMPT ENTITIES.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ORANGE COAST COLLEGE SAILING CENTER - 1801 W COAST HWY - NEWPORT BEACH, CA 92663			5,000.	0.	FMV		SUMMER SAILING CAMPS FOR YOUTH AGES 7-17
MISSION BAY AQUATIC CENTER 1001 SANTA CLARA PT SAN DIEGO, CA 92109			10,000.	0.	FMV		INTEGRATION OF MULTIPLE SAILING CAMPS AT FACILITY
US SAILING CENTER LONG BEACH 5489 E OCEAN BLVD LONG BEACH, CA 90803			5,000.	0.	FMV		FOR SAILING CAMPS, CHANCE TO EXPLORE STEM AND SAILING ON KEELBOATS AND DINGHIES
NEWPORT SEA BASE 1931 W COAST HWY NEWPORT BEACH, CA 92663			5,000.	0.	FMV		JUNIOR RACING TEAM, HOME SCHOOL SAILING PROGRAMS, AND JUNIOR SEA SCOUTS
COLUMBIA SAILING SCHOOL 111 N. LAKE SHORE DRIVE CHICAGO, IL 60601			10,000.	0.	FMV		ADVENTURE KIDS CAMP
WESTWIND SAILING PO BOX 62 SAN JUAN CAPISTRANO, CA 92693			5,000.	0.	FMV		SPRING AND SUMMER YOUTH SAILING CAMP PROGRAM

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

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

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

Schedule I (Form 990) (2019)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
NSPS TRAVEL GRANT	26	4,810.	0.	FMV	
ODP YOUTH WORLDS GRANT	14	10,500.	0.	FMV	

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

WHERE GRANTS ARE MADE TO ENABLE ATTENDANCE AT A SPECIFIC EVENT, THE
 FUNDING IS NOT MADE UNTIL JUST BEFORE OR JUST AFTER THE EVENT HAS
 OCCURRED TO ENSURE PRESENCE AT THE EVENT. IN THE CASE OF THE OLYMPIC
 TEAM, ALL TEAM MEMBERS ARE MONITORED FOR PERFORMANCE AT VARIOUS EVENTS
 LEADING UP TO THE OLYMPICS. IN ADDITION, TEAM MEMBERS ATTEND TRAINING
 CAMPS AND VARIOUS OTHER GROUP MEETINGS TO RECEIVE COACHING, PHYSICAL
 CONDITIONING EVALUTIONS, WEATHER ADVISORY AND OTHER SUPPORT SERVICES
 PROVIDED BY US SAILING AS THE NATIONAL GOVERNING BODY. TEAM MEMBERS ARE

Part IV Supplemental Information

IN CONSTANT CONTACT WITH TEAM COACHES, THE HIGH-PERFORMANCE DIRECTOR,
AND THE OLYMPIC DIRECTOR THROUGHOUT THE QUADRENNIUM. TEAM MEMBERS MUST
MEET SPECIFIC CRITERIA, WHICH IS PRE-APPROVED BY THE US OLYMPIC
COMMITTEE, AND SPECIFIC GOALS TO RECEIVE FUNDING.

PART II, LINE 1, COLUMN (H)

NAME OF ORGANIZATION OR GOVERNMENT: MISSION BAY AQUATIC CENTER (H)

PURPOSE OF GRANT OR ASSISTANCE: GRANTS FOR EXPANDING MORE THIS YEAR IN
EXISTING PROGRAMS AND STARTING A NEW PROGRAM WITH A HOMESCHOOL GROUP.

NAME OF ORGANIZATION OR GOVERNMENT: USSC LONG BEACH (H) PURPOSE OF
GRANT OR ASSISTANCE: GRANTS FOR GIVING MORE YOUTH IN THE GREATER LONG
BEACH AREA A CHANCE TO EXPLORE STEM AND SAILING ON KEELBOATS AND
DINGHIES.

NAME OF ORGANIZATION OR GOVERNMENT: NEWPORT SEA BASE (H) PURPOSE OF
GRANT OR ASSISTANCE: GRANTS FOR THEIR YEAR ROUND PROGRAMS WITH THE
JUNIOR RACING TEAM, HOME SCHOOL SAILING PROGRAM, AND JUNIOR SEA SCOUTS
EXPLORING AN IN-DEPTH PROGRESSION AND LEARNING EXPERIENCE WITH STUDENTS
PARTICIPATING IN MORE THAN FIVE MODULES.

NAME OF ORGANIZATION OR GOVERNMENT: ORANGE COAST COLLEGE (H) PURPOSE OF
GRANT OR ASSISTANCE: GRANTS FOR ADDING REACH TO THEIR SPRING CAMP,
PARTNERING WITH NEW SCHOOLS, AND OFFERING REACH MODULES AS ACTIVITIES
FOR ATTENDEES OF THEIR JUNE SUMMER SAILSTICE EVENT.

NAME OF ORGANIZATION OR GOVERNMENT: WESTWIND SAILING (H) PURPOSE OF
GRANT OR ASSISTANCE: GRANTS FOR REACH MODULES DURING THE SPRING AND

Part IV Supplemental Information

SUMMER YOUTH SAILING CAMP PROGRAM.

NAME OF ORGANIZATION OR GOVERNMENT: COLUMBIA SAILING SCHOOL AT COLUMBIA

YACHT CLUB (H) PURPOSE OF GRANT OR ASSISTANCE: GRANTS FOR NEW

PARTNERSHIPS WITH NINE SCHOOLS AND SEVERAL AFTERSCHOOL PROGRAMS.

**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

2019

Open to Public
Inspection

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<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	1b	
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?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<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?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
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?	5a	X
b Any related organization?	5b	X
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?	6a	X
b Any related organization?	6b	X
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	7	X
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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2019

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.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>USOPC VIK</u>)	X	1	57,000.	FMV
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X
33		

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

Schedule M (Form 990) 2019

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number
13-1671529

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

INCREASE SAILING PARTICIPATION AND EXCELLENCE THROUGH EDUCATION,
COMPETITION AND EQUAL OPPORTUNITY, WHILE UPHOLDING THE PRINCIPLES OF
FAIR PLAY, SPORTSMANSHIP AND SAFETY.

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

ADULT- US SAILING ADULT DEPARTMENT PROVIDES TRAINING FOR VARIOUS
SAILING DISCIPLINES INCLUDING SAFETY AT SEA, POWERBOAT AND KEELBOAT.

EDUCATION- DEVELOPS PRODUCTS AND PROGRAMS THAT SUPPORT THE OUTWARD
FACING DEPARTMENTS OF US SAILING (YOUTH, ADULT AND RACE
ADMINISTRATION). ADDITIONALLY RESPONSIBLE FOR SCHEDULING OF EDUCATIONAL
COURSES AND SEMINARS (BOTH ONLINE AND IN-PERSON), WITH THE EXCEPT OF
SAFETY AT SEA SEMINARS. RESPONSIBLE FOR MANAGING THE ORGANIZATIONAL
RELATIONSHIPS WITH THE US COAST GUARD, NATIONAL ASSOCIATION OF STATE
BOATING ADMINISTRATORS (NASBLA) AND NATIONAL SAFE BOATING COUNCIL.
EXPENSES \$ 1,420,618. INCLUDING GRANTS OF \$ 43,200. REVENUE \$ 1,357,266

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT FORM 990 IS PROVIDED BY US SAILING'S EXTERNAL AUDITORS FOR REVIEW
BY THE DIRECTOR OF FINANCE AND ANY NEEDED ADJUSTMENTS ARE MADE. THE FINAL
DRAFT FORM 990 IS PRESENTED TO THE AUDIT COMMITTEE AND CEO FOR REVIEW
BEFORE PRESENTATION TO THE BOARD MEMBERS FOR APPROVAL PRIOR TO SENDING TO
THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

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

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

EACH YEAR THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS PROVIDED TO ALL OFFICERS, DIRECTORS AND EMPLOYEES. THESE PEOPLE ARE ASKED TO REVIEW THE POLICY AND SIGN A STATEMENT INDICATING THAT THEY UNDERSTAND THE POLICY AND HAVE REPORTED ALL POTENTIAL CONFLICTS DURING THE COMING YEAR. ALL POTENTIAL CONFLICTS ARE EVALUATED BY THE BOARD TO DETERMINE IF A CONFLICT ACTUALLY EXISTS. IN THOSE INSTANCES WHERE THE POTENTIAL TRANSACTION IS A CONFLICT, THE BOARD EXAMINES THE TRANSACTION AND A VOTE IS TAKEN (WITH THOSE INVOLVED RECUSING THEMSELVES) AS TO WHETHER THE ORGANIZATION WILL ENTER INTO THE TRANSACTION.

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

THE COMPENSATION COMMITTEE REVIEWS THE ASSOCIATION OF CHIEF EXECUTIVES FOR SPORT (ACES) SALARY SURVEY AND OTHER APPROPRIATE SALARY SURVEYS BEFORE MAKING A RECOMMENDATION TO THE BOARD.

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

RI,NH,CT,OR,NY,CO,MI,CA,FL,MA,MD,IL,ME,MS,NJ,NC,OH,VA

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

US SAILING MAKES ITS BY-LAWS, REGULATIONS, AND BOARD MINUTES AVAILABLE ON ITS WEBSITE ALONG WITH AUDITED FINANCIAL STATEMENTS AND FORM 990 FOR THE CURRENT AND TWO PRIOR YEARS. THESE DOCUMENTS ARE FOUND IN THE "ABOUT US" SECTION.

FORM 990, PART IX, LINE 11G, OTHER FEES:

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES 511,922.

MANAGEMENT AND GENERAL EXPENSES 11,110.

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number

13-1671529

FUNDRAISING EXPENSES 27,893.

TOTAL EXPENSES 550,925.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 550,925.

FORM 990, PART XII, LINE 2C

NO CHANGES FROM PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

UNITED STATES SAILING ASSOCIATION, INC.

Employer identification number
13-1671529

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UNITED STATES SAILING FOUNDATION - 22-2667411, 1 ROGER WILLIAMS UNIVERSITY WAY, BRISTOL, RI 02809	TO DIRECTLY SUPPORT A RELATED NON-PROFIT ORGANIZATION, U.S SAILING	DELAWARE	501(c)(3)				X

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

Schedule R (Form 990) 2019

Part III

[illegible]

Part IV

[illegible]

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UNITED STATES SAILING FOUNDATION	C	1,017,611.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

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.

[illegible]

Part VII Supplemental Information

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

[illegible]

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

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

Electronic filing (e-file). You can electronically file Form 8868 to request 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. UNITED STATES SAILING ASSOCIATION, INC.	Taxpayer identification number (TIN) 13-1671529
	Number, street, and room or suite no. If a P.O. box, see instructions. 1 ROGER WILLIAMS UNIVERSITY WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BRISTOL, RI 02809	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

HEATHER MONOSON

- The books are in the care of ► **1 ROGER WILLIAMS UNIVERSITY WAY - BRISTOL, RI 02809**
Telephone No. ► **401-342-7900** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐ ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2019** or
► ☐ tax year beginning _____, and ending _____.

- 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-BL, 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-EO and Form 8879-EO for payment instructions.