

Form **990**

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2006**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2006 calendar year, or tax year beginning **SEP 1, 2006** and ending **AUG 31, 2007**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
**UNITED STATES OF AMERICA WRESTLING**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**6155 LEHMAN DRIVE**

City or town, state or country, and ZIP + 4  
**COLORADO SPRINGS, CO 80918**

**D** Employer identification number  
**36-2667348**

**E** Telephone number  
**(719) 598-8181**

**F** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H and I are not applicable to section 527 organizations.**

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates **N/A**

**H(c)** Are all affiliates included? **N/A**  Yes  No  
(If "No," attach a list.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Group Exemption Number **N/A**

**G** Website: **WWW.THEMAT.COM**

**J** Organization type (check only one)  501(c) ( 3 ) (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **7,770,843.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	625,480.	
	c	Indirect public support (not included on line 1a)	1c	1,353,009.	
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ 1,734,252. noncash \$ 244,237. )	1e		1,978,489.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		1,698,315.
	3	Membership dues and assessments	3		3,793,217.
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5		195,384.
	6a	Gross rents	6a		
	6b	Less: rental expenses	6b		
6c	Net rental income or (loss). Subtract line 6b from line 6a	6c			
7	Other investment income (describe <b>REALIZED GAINS ON SECURITIES</b> )	7		105,438.	
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a		
		(B) Other	8b		
			8c		
			8d		
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
10a	Gross sales of inventory, less returns and allowances		10a		
			10b		
			10c		
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		7,770,843.	
Expenses	13	Program services (from line 44, column (B))	13		6,744,429.
	14	Management and general (from line 44, column (C))	14		586,694.
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses. Add lines 13 and 14, column (A)	17		7,331,123.
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 12	18		439,720.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		5,974,539.
	20	Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 1</b>	20		32,010.
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		6,446,269.

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ 0, noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ 65,200, noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	65,200.	65,200.	STATEMENT 3	
23 Specific assistance to individuals (attach schedule) STATEMENT 4	378,116.	378,116.		
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	333,402.	296,728.	36,674.	0.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	1,722,394.	1,526,496.	195,898.	
27 Pension plan contributions not included on lines 25a, b, and c	101,490.	101,490.		
28 Employee benefits not included on lines 25a - 27	325,817.	279,744.	46,073.	
29 Payroll taxes	170,579.	154,300.	16,279.	
30 Professional fundraising fees				
31 Accounting fees	8,150.		8,150.	
32 Legal fees	27,695.		27,695.	
33 Supplies	163,713.	157,808.	5,905.	
34 Telephone	53,010.	38,050.	14,960.	
35 Postage and shipping	215,124.	206,583.	8,541.	
36 Occupancy	35,410.	9,904.	25,506.	
37 Equipment rental and maintenance	18,030.		18,030.	
38 Printing and publications	30,802.	27,463.	3,339.	
39 Travel	1,335,254.	1,269,701.	65,553.	
40 Conferences, conventions, and meetings				
41 Interest	1,343.		1,343.	
42 Depreciation, depletion, etc. (attach schedule)	93,968.	72,356.	21,612.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	2,251,626.	2,160,490.	91,136.	
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	7,331,123.	6,744,429.	586,694.	0.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;  
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 7	Program Service Expenses
<p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p>(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</p>
<p>a SEE STATEMENT 5</p>	
<p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p>3,248,306.</p>
<p>b SEE STATEMENT 6</p>	
<p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p>1,996,253.</p>
<p>c EVENTS &amp; STATE SERVICES - PROVIDED OPPORTUNITIES TO 145,145 MEMBERS OF KIDS, CADETS, JUNIORS, FILA JUNIORS, UNIVERSITY AND OLYMPIC LEVEL TO COMPETE IN APPROXIMATELY 30 NATIONAL AND REGIONAL LEVEL EVENTS. ALSO COORDINATED SPORTS SCIENCE RESEARCH REGARDING WRESTLING AND AN EDUCATIONAL PROGRAMS AVAILABLE TO OUR 21,790 MEMBER COACHES.</p>	
<p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p>1,159,413.</p>
<p>d PROMOTION &amp; SPORTS BROADCASTING - PROVIDED SERVICES, PRODUCTION AND EDITING SERVICES IN THE TAPING OF BROADCAST COVERAGE OF EVENTS, TO INCREASE MEDIA &amp; PUBLIC EXPOSURE TO THE SPORT &amp; ENCOURAGE PARTICIPATION.</p>	
<p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p>340,457.</p>
<p>e Other program services (attach schedule)</p>	
<p>(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	<p>6,744,429.</p>

**Part IV Balance Sheets** (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45 148,014.
	46 Savings and temporary cash investments	3,872,312.	46 4,216,154.
	47 a Accounts receivable	47a 494,680.	47c 493,182.
	b Less: allowance for doubtful accounts	47b 1,498.	
	48 a Pledges receivable	48a 733,359.	48c 711,359.
	b Less: allowance for doubtful accounts	48b 22,000.	
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	51c
	b Less: allowance for doubtful accounts	51b	
	52 Inventories for sale or use	40,721.	52 41,824.
	53 Prepaid expenses and deferred charges	56,819.	53 350,048.
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
55 a Investments - land, buildings, and equipment: basis	55a	55c	
b Less: accumulated depreciation	55b		
56 Investments - other		56	
57 a Land, buildings, and equipment: basis	57a 1,572,418.	57c 362,463.	
b Less: accumulated depreciation <b>STMT 8</b>	57b 1,209,955.		
58 Other assets, including program-related investments (describe <b>▶ LONG TERM INVESTMENTS</b> )	1,030,065.	58 1,176,121.	
59 Total assets (must equal line 74). Add lines 45 through 58	6,756,832.	59 7,499,165.	
Liabilities	60 Accounts payable and accrued expenses	526,727.	60 649,414.
	61 Grants payable		61
	62 Deferred revenue	219,409.	62 377,367.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable	36,157.	64b 26,115.
	65 Other liabilities (describe <b>▶</b> )		65
66 Total liabilities. Add lines 60 through 65	782,293.	66 1,052,896.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	1,831,269.	67 2,152,565.
	68 Temporarily restricted	4,143,270.	68 4,293,704.
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	5,974,539.	73 6,446,269.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	6,756,832.	74 7,499,165.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

Table with 5 main rows (a-e) and sub-rows for adjustments. Row a: Total revenue, gains, and other support per audited financial statements: 7,802,853. Row b: Amounts included on line a but not on Part I, line 12: 32,010. Row c: Subtract line b from line a: 7,770,843. Row d: Amounts included on Part I, line 12, but not on line a: 0. Row e: Total revenue (Part I, line 12). Add lines c and d: 7,770,843.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows (a-e) and sub-rows for adjustments. Row a: Total expenses and losses per audited financial statements: 7,331,123. Row b: Amounts included on line a but not on Part I, line 17: 0. Row c: Subtract line b from line a: 7,331,123. Row d: Amounts included on Part I, line 17, but not on line a: 0. Row e: Total expenses (Part I, line 17). Add lines c and d: 7,331,123.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

Table with 5 columns: (A) Name and address, (B) Title and average hours per week devoted to position, (C) Compensation (If not paid, enter -0-), (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: SEE STATEMENT 9, [blank], 288,011., 45,391., 0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued) Yes No

Table with 4 columns: Question, Yes, No. Row 1: 75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 41. Row 2: 75 b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) X. Row 3: 75 c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." X. Row 4: 75 d Does the organization have a written conflict of interest policy? X.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (if not paid, enter -0-), (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: NONE. All other rows are empty.

Part VI Other Information (See the instructions.) Yes No

Table with 4 columns: Question, Yes, No. Row 1: 76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change X. Row 2: 77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. X. Row 3: 78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? X. Row 4: 78 b If "Yes," has it filed a tax return on Form 990-T for this year? X. Row 5: 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement X. Row 6: 80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? X. Row 7: 80 b If "Yes," enter the name of the organization UNITED STATES OLYMPIC COMMITTEE and check whether it is [X] exempt or [ ] nonexempt. Row 8: 81 a Enter direct or indirect political expenditures. (See line 81 instructions.) 81a 0. Row 9: 81 b Did the organization file Form 1120-POL for this year? X.

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	X	
82b			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85 a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
85 c	Dues, assessments, and similar amounts from members	N/A	
85 d	Section 162(e) lobbying and political expenditures	N/A	
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
85 h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	N/A	
86 b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	N/A	
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88 b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
89 b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.		
89 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89 f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89 g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90 a	List the states with which a copy of this return is filed CO		
90 b	Number of employees employed in the pay period that includes March 12, 2006		36
91 a	The books are in care of THE ASSOCIATION Telephone no. (719) 598-8181 Located at 6155 LEHMAN DRIVE, COLORADO SPRINGS, CO ZIP + 4 80918		
91 b	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)? If "Yes," enter the name of the foreign country N/A		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 If "Yes," enter the name of the foreign country N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here   
 and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <u>NEWSPAPER AND INTERNET</u>					
b <u>INCOME</u>	541800	296,169.	15	41,264.	
c <u>EVENTS, CAMPS &amp; CLINICS</u>					767,554.
d <u>OTHER PROGRAM REVENUE</u>					443,328.
e <u>ROYALTIES</u>			15	150,000.	
f Medicare/Medicaid payments .....					
g Fees and contracts from government agencies ...					
94 Membership dues and assessments .....					3,793,217.
95 Interest on savings and temporary cash investments ...					
96 Dividends and interest from securities .....			14	195,384.	
97 Net rental income or (loss) from real estate:					
a debt-financed property .....					
b not debt-financed property .....					
98 Net rental income or (loss) from personal property					
99 Other investment income .....			18	105,438.	
100 Gain or (loss) from sales of assets other than inventory .....					
101 Net income or (loss) from special events .....					
102 Gross profit or (loss) from sales of inventory .....					
103 Other revenue:					
a .....					
b .....					
c .....					
d .....					
e .....					
104 Subtotal (add columns (B), (D), and (E)) .....		296,169.		492,086.	5,004,099.
105 Total (add line 104, columns (B), (D), and (E)) .....					5,792,354.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 10

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No  
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
 Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).



**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	----- ----- -----					
b	----- ----- -----					
c	----- ----- -----					
<b>Totals</b>						

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	----- ----- -----					
b	----- ----- -----					
c	----- ----- -----					
<b>Totals</b>						

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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.

Please Sign Here: *Diwane Morgan* Signature of officer Date: 1/7/08  
 Type or print name and title: DWANE MORGAN - TREASURER

Paid Preparer's Use Only: Preparer's signature: *W. Goodwin, CPA* Date: 1/4/08 Check if self-employed:  Preparer's SSN or PTIN (See Gen. Inst. X):  
 Firm's name (or yours if self-employed), address, and ZIP + 4: WAUGH & GOODWIN, LLP  
 1365 GARDEN OF THE GODS, SUITE 105  
 COLORADO SPRINGS, CO 80907  
 EIN: Phone no.: (719) 590-9777

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2006**

Name of the organization

**UNITED STATES OF AMERICA WRESTLING**

Employer identification number

**36: 2667348**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>MITCHELL C. HULL</u> 6155 LEHMAN DR, COLO SPGS CO 80918	DIR NAT TEAMS/PROGS 60.00	112,550.	21,377.	
<u>KEVIN A. JACKSON</u> 6155 LEHMAN DR, COLO SPGS CO 80918	NTL FREESTYLE COACH 60.00	101,217.	21,804.	
<u>DAVID P. BENNETT</u> 6155 LEHMAN DR, COLO SPGS CO 80918	DIR OF BRDCSTG/COACH 50.00	104,467.	16,117.	
<u>STEVEN H. FRASER</u> 6155 LEHMAN DR, COLO SPGS CO 80918	NTL GR ROMAN COACH 50.00	99,633.	15,356.	
<u>LAWRENCE D. NUGENT</u> 6155 LEHMAN DR, COLO SPGS CO 80918	DIR OF DEVELOPMENT 50.00	86,717.	20,038.	
Total number of other employees paid over \$50,000 ▶	17			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>USOEC</u> 1401 PRESQUE ISLE AVE, MARQUETTE, MI 49855	COACHING SERVICES	167,286.
<u>GRANIT TAROPIN</u> 110 PEARL ST. APT. 8, SOMERVILLE, MA 02145-3249	COACHING SERVICES	70,800.
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-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>SPORT GRAPHICS</u> 3423 PARK DAVIS CIR, INDIANAPOLIS, IN 46235-2397	PUBLICATION PRINTING	268,842.
-----		
-----		
-----		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

**Part III Statements About Activities** (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property? .....	2a	X
b	Lending of money or other extension of credit? .....	2b	X
c	Furnishing of goods, services, or facilities? .....	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? ..... SEE STATEMENT 11	2d	X
e	Transfer of any part of its income or assets? .....	2e	X
3	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) ..... SEE STATEMENT 12	3a	X
b	Did the organization have a section 403(b) annuity plan for its employees? .....	3b	X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement .....	3c	X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? .....	3d	X
4	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g .....	4a	X
b	Did the organization make any taxable distributions under section 4966? ..... N/A	4b	
c	Did the organization make a distribution to a donor, donor advisor, or related person? ..... N/A	4c	
d	Enter the total number of donor advised funds owned at the end of the tax year .....		0
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year .....		N/A
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts .....		0.
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year .....		0.

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> .....					▶

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,975,217.	2,014,324.	1,818,908.	1,605,855.	7,414,304.
16 Membership fees received	3,569,555.	3,579,524.	3,231,525.	3,191,852.	13,572,456.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,579,466.	1,389,330.	1,626,562.	1,169,801.	5,765,159.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	257,482.	123,412.	134,132.	142,697.	657,723.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	7,381,720.	7,106,590.	6,811,127.	6,110,205.	27,409,642.
24 Line 23 minus line 17	5,802,254.	5,717,260.	5,184,565.	4,940,404.	21,644,483.
25 Enter 1% of line 23	73,817.	71,066.	68,111.	61,102.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2005) 0. (2004) 0. (2003) 0. (2002) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2005) 0. (2004) 0. (2003) 0. (2002) 0.					
c Add: Amounts from column (e) for lines: 15 7,414,304. 16 13,572,456. 17 5,765,159. 20 _____ 21 _____					27c 26,751,919.
d Add: Line 27a total 0. and line 27b total 0.					27d 0.
e Public support (line 27c total minus line 27d total)					27e 26,751,919.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 27,409,642.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 97.6004%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 2.3996%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.  
 NONE

**Part V Private School Questionnaire** (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
.....			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? .....	33a	
b	Admissions policies? .....	33b	
c	Employment of faculty or administrative staff? .....	33c	
d	Scholarships or other financial assistance? .....	33d	
e	Educational policies? .....	33e	
f	Use of facilities? .....	33f	
g	Athletic programs? .....	33g	
h	Other extracurricular activities? .....	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
34 a	Does the organization receive any financial aid or assistance from a governmental agency? .....	34a	
b	Has the organization's right to such aid ever been revoked or suspended? .....	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check  a  if the organization belongs to an affiliated group. Check  b  if you checked "a" and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
	N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying) .....	37	
38 Total lobbying expenditures (add lines 36 and 37) .....	38	
39 Other exempt purpose expenditures .....	39	
40 Total exempt purpose expenditures (add lines 38 and 39) .....	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -                      The lobbying nontaxable amount is -		
Not over \$500,000 .....	20% of the amount on line 40 .....	} 41
Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 .....	
Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 .....	
Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 .....	
Over \$17,000,000 .....	\$1,000,000 .....	
42 Grassroots nontaxable amount (enter 25% of line 41) .....	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				(e) Total
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	
45 Lobbying nontaxable amount .....					0.
46 Lobbying ceiling amount (150% of line 45(e)) .....					0.
47 Total lobbying expenditures .....					0.
48 Grassroots nontaxable amount .....					0.
49 Grassroots ceiling amount (150% of line 48(e)) .....					0.
50 Grassroots lobbying expenditures .....					0.

N/A

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers .....			
b Paid staff or management (Include compensation in expenses reported on lines c through h.) .....			
c Media advertisements .....			
d Mailings to members, legislators, or the public .....			
e Publications, or published or broadcast statements .....			
f Grants to other organizations for lobbying purposes .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
i Total lobbying expenditures (Add lines c through h.) .....			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 13 of the instructions.)

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a** Transfers from the reporting organization to a noncharitable exempt organization of:
- (i) Cash .....
  - (ii) Other assets .....
- b** Other transactions:
- (i) Sales or exchanges of assets with a noncharitable exempt organization .....
  - (ii) Purchases of assets from a noncharitable exempt organization .....
  - (iii) Rental of facilities, equipment, or other assets .....
  - (iv) Reimbursement arrangements .....
  - (v) Loans or loan guarantees .....
  - (vi) Performance of services or membership or fundraising solicitations .....
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees .....
- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

	Yes	No
<b>51a(i)</b>		<input checked="" type="checkbox"/>
<b>a(ii)</b>		<input checked="" type="checkbox"/>
<b>b(i)</b>		<input checked="" type="checkbox"/>
<b>b(ii)</b>		<input checked="" type="checkbox"/>
<b>b(iii)</b>		<input checked="" type="checkbox"/>
<b>b(iv)</b>		<input checked="" type="checkbox"/>
<b>b(v)</b>		<input checked="" type="checkbox"/>
<b>b(vi)</b>		<input checked="" type="checkbox"/>
<b>c</b>		<input checked="" type="checkbox"/>

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

**52 a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?  Yes  No

**b** If "Yes," complete the following schedule: N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship



FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 1

DESCRIPTION	AMOUNT
UNREALIZED GAINS ON INVESTMENTS	32,010.
TOTAL TO FORM 990, PART I, LINE 20	32,010.

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
ACCIDENT INSURANCE	441,149.	441,149.		
PRODUCTION COSTS	314,514.	314,514.		
PROMOTIONS & PUBLICITY	36,792.	36,792.		
GIFTS & AWARDS	117,687.	116,525.	1,162.	
SITE COSTS	54,727.	54,727.		
OUTSIDE SERVICES	343,984.	325,982.	18,002.	
HOSPITALITY & PROTOCOL	46,968.	29,447.	17,521.	
DUES & SUBSCRIPTIONS	6,383.	5,587.	796.	
VISAS & FILA STAMPS	62,854.	62,854.		
FILA & INTERNATIONAL RELATIONS	13,138.	4,840.	8,298.	
STATE ASSOCIATION EXPENSE	1,053.	1,053.		
EMPLOYEE RECRUITMENT SPONSOR & EMPLOYEE RELATIONS	3,760.	1,142.	2,618.	
TRAINING CAMPS	112,901.	112,901.		
LIABILITY INSURANCE	65,901.	65,901.		
WORKERS COMP	333,403.	333,403.		
OTHER EXPENSES	61,073.	60,634.	439.	
BANK CHARGES & FEES	87,149.	78,472.	8,677.	
BAD DEBT	13,377.	1,187.	12,190.	
OTHER PROFESSIONAL FEES	5,520.	4,404.	1,116.	
PROFESSIONAL DEVELOPMENT	9,000.	6,480.	2,520.	
INSURANCE	7,155.	7,155.		
APPAREL	39,820.	25,883.	13,937.	
EVENT EXPENSES	33,653.	33,653.		
INTERNET/BRACKETING	5,512.	5,512.		
OFFICE ACTIVITIES	7,100.	7,100.		
TRAINERS	13,786.	9,926.	3,860.	
TOTAL TO FM 990, LN 43	13,267.	13,267.		
TOTAL TO FM 990, LN 43	2,251,626.	2,160,490.	91,136.	

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FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	3
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
CAMP SCHOLARSHIPS 251 CAMP ATTENDEES	50,200.
GRASSROOTS DEVELOPMENT CALIFORNIA USA WRESTLING	15,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22B	65,200.

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FORM 990	SPECIFIC ASSISTANCE TO INDIVIDUALS	STATEMENT	4
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DESCRIPTION	AMOUNT
THE ASSOCIATION PAID STIPENDS TO 121 INDIVIDUALS FOR TRAINING PURPOSES	378,116.
TOTAL TO FORM 990, PART II, LINE 23	378,116.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 5

DESCRIPTION OF PROGRAM SERVICE ONE

NATIONAL TEAM - PROVIDED OPPORTUNITIES FOR APPROXIMATELY THREE HUNDRED ATHLETES ON THE CADET, JUNIOR, UNIVERSITY, FILA JUNIORS AND OLYMPIC LEVELS TO PARTICIPATE IN APPROXIMATELY 40 INTERNATIONAL TOURS, TRAINING CAMPS AND/OR TOURNAMENTS. ASSISTED WITH THE TRAINING EXPENSES FOR MORE THAN 40 WRESTLERS ON THE SENIOR LEVEL NATIONAL TEAMS AND AN ADDITIONAL 70 PLUS HIGHLY RANKED SENIOR LEVEL WRESTLERS WHO PERFORMED WELL IN VARIOUS COMPETITIONS.

TO FORM 990, PART III, LINE A

GRANTS

EXPENSES

3,248,306.

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 6

DESCRIPTION OF PROGRAM SERVICE TWO

MEMBERSHIP - PROVIDED MEDICAL AND LIABILITY INSURANCE TO COVER APPROXIMATELY 145,145 WRESTLERS, 21,790 COACHES, 3,290 WRESTLING CLUBS AND 1,760 WRESTLING EVENTS. PROVIDED FUNDS AND INSTRUCTIONAL MATERIALS TO STATE ORGANIZATIONS AND MEMBER CLUBS. PROVIDED THE ORGANIZATION'S PUBLICATION, THE USA WRESTLER, TO ALL MEMBERS TO PROMOTE KNOWLEDGE OF AND OPPORTUNITIES TO PARTICIPATE IN THE SPORT.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		1,996,253.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III STATEMENT 7

EXPLANATION

UNITED STATES OF AMERICA WRESTLING ASSOCIATION, INC. IS THE NATIONAL GOVERNING BODY FOR AMATEUR WRESTLING, MAKING IT RESPONSIBLE FOR THE PROMOTION AND DEVELOPMENT OF THE SPORT IN THE UNITED STATES.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	1,138,560.	1,057,277.	81,283.
BUILDING IMPROVEMENTS	362,442.	152,678.	209,764.
LAND	71,416.	0.	71,416.
TOTAL TO FORM 990, PART IV, LN 57	1,572,418.	1,209,955.	362,463.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
BRUCE BAUMGARTNER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
STAN DZIEDZIC 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	PAST PRESIDENT 5.00	0.	0.	0.
KERRY MCCOY 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
AL KASTL 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
DUANE MORGAN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	TREASURER 5.00	0.	0.	0.
ARCHIE RANDALL 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JAMES RAVANNACK 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	PRESIDENT 5.00	0.	0.	0.
BILL STECKLEIN, SR. 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
VAN STOKES 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	2ND VICE PRESIDENT 5.00	0.	0.	0.
GREG STROBEL 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	1ST VICE PRESIDENT 5.00	0.	0.	0.
RICK TUCCI 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.

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SHAWN SHELDON 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JOHN BARDIS 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
DAVE BLACK 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
RANDY BUHR 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
BOB COLGATE 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
MIKE DOWDEN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
MIKE DUROE 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
CHARLES ELVIN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
DAN GABLE 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
ED GOULD 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
SONNY GREENHALGH 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
SAMMIE HENSON 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JERRY REICKS, JR. 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.

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WERNER HOLZER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
GARY HUBER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JIM KEEN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JEFF LEVITETZ 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
SCOTT MCCLURE 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
BRANDON MCNAB 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JIM MEDLEY 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
PATRICIA MIRANDA 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
RON MIRIKITANI 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
MIKE MOYER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
HANK PORCHER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
MARK REILAND 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
NANCY SCHULTZ 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.

LARRY SCIACCHETANO 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	SECRETARY 5.00	0.	0.	0.
LEE ROY SMITH 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
RANCE STEIN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
MARCY VAN DUSEN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JOE WARREN 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
JENNY WONG 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	BOARD MEMBER 5.00	0.	0.	0.
RICHARD BENDER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	EXECUTIVE DIRECTOR 60.00	168,627.	24,008.	0.
DWAINE COOPER 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	ASSOC EXECUTIVE DIRECTOR 60.00	119,384.	21,383.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		288,011.	45,391.	0.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 10

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93B	EVENTS, CAMPS AND CLINICS DEVELOP ATHLETES AND PROMOTE THE SPORT OF WRESTLING.
93C	OTHER PROGRAMS RELATED TO THE ASSOCIATION'S EXEMPT PURPOSE PROMOTE THE SPORT OF WRESTLING.
94	MEMBERSHIP DUES ARE USED TO PROVIDE INSURANCE WHILE COMPETING AND OTHER MEMBER BENEFITS.



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SCHEDULE A	EXPLANATION OF TRANSACTIONS PART III, LINE 2D	STATEMENT 11
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LINE 2D: EXPENSES OF OFFICERS AND DIRECTORS TO ATTEND OFFICIAL MEETINGS ARE PAID OR REIMBURSED BY THE ASSOCIATION. THE AMOUNT PAID FOR OR REIMBURSED TO AN INDIVIDUAL DIRECTOR MAY EXCEED \$1,000. SUPPORTING DOCUMENTATION FOR ALL SUCH PAYMENTS IS AVAILABLE.

THE EXECUTIVE DIRECTOR AND ASSOCIATE EXECUTIVE DIRECTOR RECEIVE COMPENSATION FOR SERVICES PURSUANT TO NORMAL COMPENSATION PRACTICES OF THE ASSOCIATION.

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SCHEDULE A      EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS      STATEMENT      12  
PART III, LINE 3A

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MEMBERS OF THE ASSOCIATION WHO WERE ENTERING 6TH GRADE THROUGH THEIR SENIOR YEAR OF HIGH SCHOOL WHO WERE ACTIVE IN THEIR COMMUNITY, SCHOOL AND CIVIC BASED ACTIVITIES, AND HAD A FINANCIAL NEED, WERE ELIGIBLE TO SUBMIT AN APPLICATION. A SELECTION COMMITTEE REVIEWED AND SELECTED THE RECIPIENTS.