

Return of Organization Exempt from Income Tax

OMB No 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceUnder Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

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

A For the 2001 calendar year, or tax year beginning 9/01, 2001, and ending 8/31, 2002

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

48536 *****AUTO**5-DIGIT 95023
 CALIFORNIA-USA WRESTLING INC
 DUANE MORGAN
 1661 EL CAMINO DE VIDA
 HOLLISTER CA 95023-6730

D Employer Identification Number

77-0320978

E Telephone number

559 275-9478

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 _____

H (c) Are all affiliates included? ☐ Yes ☐ No

(If 'no,' attach a list. See instructions.)

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

I Enter 4-digit group GEN _____

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

G Web site N/A

J Organization type (check only one)

☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527

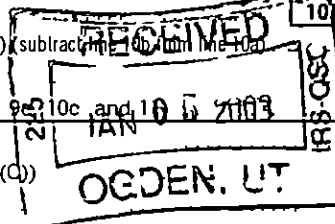
K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 551,647

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	9,000		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 9,000 noncash \$)	1d	9,000		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	73,628		
3	Membership dues and assessments	3	466,564		
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5			
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
9	Special events and activities (attach schedule)	8d			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	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			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII line 103)	11	2,455		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	551,647		
13	Program services (from line 44, column (B))	13	152,305		
14	Management and general (from line 44, column (C))	14	36,487		
15	Fundraising (from line 44, column (D))	15			
16	Payments to affiliates (attach schedule)	16	326,777		
17	Total expenses (add lines 13 and 14, column (A))	17	515,569		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	36,078		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	70,397		
20	Other changes in net assets or fund balances (attach explanation)	20			
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	106,475		

SCANNED JAN 09 '03



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
22 Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	15,965		15,965	
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	1,548		1,548	
30 Professional fundraising fees	30				
31 Accounting fees	31	1,640		1,640	
32 Legal fees	32				
33 Supplies	33	1,959		1,959	
34 Telephone	34	7,678		7,678	
35 Postage and shipping	35	2,857		2,857	
36 Occupancy	36				
37 Equipment rental and maintenance	37	600		600	
38 Printing and publications	38				
39 Travel	39	3,895	3,895		
40 Conferences, conventions, and meetings	40	4,341	4,341		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	2,304		2,304	
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 2	43a	146,005	144,069	1,936	
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	188,792	152,305	36,487	0

Joint Costs Check ☐ if you are following SOP 98.2Are 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 \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? CALIFORNIA SUPPORT FOR USA WRESTLING

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) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and
(4) organizations and
4947(a)(1) trusts but
optional for others)

a PROVIDED STATE WRESTLING TOURNAMENTS AND CLINICS FOR THE CONTINUED SUPPORT AND PROMOTION OF USA WRESTLING					
(Grants and allocations \$ _____)					152,305
b					
(Grants and allocations \$ _____)					
c					
(Grants and allocations \$ _____)					
d					
(Grants and allocations \$ _____)					
e Other program services					
(Grants and allocations \$ _____)					
f Total of Program Service Expenses (should equal line 44 column (B), program services)					152,305

Part IV Balance Sheets (See 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
45	Cash — non-interest-bearing	7,175	45	13,813
46	Savings and temporary cash investments	53,827	46	85,571
47 a	Accounts receivable			
b	Less allowance for doubtful accounts		47 c	
48 a	Pledges receivable			
b	Less allowance for doubtful accounts		48 c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51 a	Other notes & loans receivable (attach sch)			
b	Less allowance for doubtful accounts		51 c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments — securities (attach schedule)		54	
55 a	Investments — land, buildings, & equipment basis			
b	Less accumulated depreciation (attach schedule)		55 c	
56	Investments — other (attach schedule)		56	
57 a	Land, buildings, and equipment basis	18,248		
b	Less accumulated depreciation (attach schedule)	11,157	57 c	7,091
58	Other assets (describe ►)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	70,397	59	106,475
60	Accounts payable and accrued expenses		60	
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64 a	Tax-exempt bond liabilities (attach schedule)		64 a	
b	Mortgages and other notes payable (attach schedule)		64 b	
65	Other liabilities (describe ►)		65	
66	Total liabilities (add lines 60 through 65)	0	66	0
67	Unrestricted		67	
68	Temporarily restricted		68	
69	Permanently restricted		69	
70	Capital stock, trust principal, or current funds	70,397	70	106,475
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)	70,397	73	106,475
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	70,397	74	106,475

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.

BAA

Part IV-A	Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)
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a Total revenue, gains, and other support per audited financial statements	a	N/A
b Amounts included on line a but not on line 12, Form 990 (1) Net unrealized gains on investments \$ _____ (2) Donated services and use of facilities \$ _____ (3) Recoveries of prior year grants \$ _____ (4) Other (specify) _____ _____ \$ _____ Add amounts on lines (1) through (4)	b	
c Line a minus line b	c	
d Amounts included on line 12, Form 990 but not on line a: (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ _____ \$ _____ Add amounts on lines (1) and (2)	d	
e Total revenue per line 12, Form 990 (line c plus line d)	e	

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a Total expenses and losses per audited financial statements	a N/A
b Amounts included on line a but not on line 17, Form 990 (1) Donated services and use of facilities \$ _____ (2) Prior year adjustments reported on line 20, Form 990 \$ _____ (3) Losses reported on line 20, Form 990 \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4)	b
c Line a minus line b	c
d Amounts included on line 17, Form 990 but not on line a* (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2)	d
e Total expenses per line 17, Form 990 (line c plus line d)	e

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)
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[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

If 'Yes,' attach schedule – see instructions

► ☐ Yes

☒ No

Part VI Other Information (See specific instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If Yes, attach a detailed description of each activity	76	X
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	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79	X
80a 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?	80a	X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions	81a	0
b Did the organization file Form 1120-POL for this year?	81b	X
82a 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?	82a	X
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)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	85b	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A
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?	85h	N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 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	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>		
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	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed <u>CALIFORNIA</u>		
b Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	1
91 The books are in care of <u>ROBERT VALERIO</u> Telephone number <u>559 275-9478</u> Located at <u>5325 W CLINTON, FRESNO, CA</u> ZIP + 4 <u>93722</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See 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) Exclusion code	(D) Amount	
93 Program service revenue					
a TOURNAMENT ENTRY FEES					73,628
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					466,564
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
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 pers prop					
99 Other investment income					
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 MISCELLANEOUS					2,455
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					542,647
105 Total (add line 104, columns (B), (D), and (E))					542,647

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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)
93, 94	PROVIDED FUNDS FOR THE ESTABLISHMENT OF STATE WRESTLING TOURNAMENTS AND CLINICS FOR CONTINUED SUPPORT AND PROMOTION OF USA WRESTLING

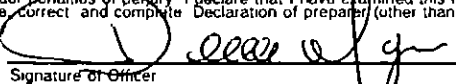
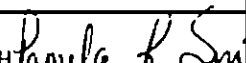
Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(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 instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Note: If Yes to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here	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 knowledge.
	Signature of Officer  Type or Print Name and Title DUANE MORGAN
Paid Preparer's Use Only	Preparer's Signature PAMELA R SMITH 
	Firm's name (or yours if self-employed) and address and ZIP + 4 HORG & GRAY LLP 6740 N WEST AVENUE, SUITE FRESNO, CA 93711

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

OMB No 1545 0047

**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information – (See separate instructions)**

Supplementary Information — (see separate instructions)

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

2001

Name of the Organization

CALIFORNIA-USA WRESTLING, INC

Employer Identification Number

77-0320978

Part I	Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
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(See 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
NONE				
Total number of other employees paid over \$50,000	0			

Part II	Compensation of the Five Highest Paid Independent Contractors for Professional Services
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(See 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
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part III Statements About Activities (See instructions)

- 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 ▶ \$ N/A

(Must equal amounts on line 38, Part VI-A, or line 1 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.

- 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?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)

- 4 Do you have a section 403(b) annuity plan for your employees?

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments.

Part IV Reason for Non-Private Foundation Status (See instructions)

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 supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received	369,018	396,580	367,389	355,995	1,488,982
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	87,096	85,413	67,672	52,474	292,655
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		2,881	2,851	2,911	8,643
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. SEE STMT 5	304				304
23 Total of lines 15 through 22	456,418	484,874	437,912	411,380	1,790,584
24 Line 23 minus line 17	369,322	399,461	370,240	358,906	1,497,929
25 Enter 1% of line 23	4,564	4,849	4,379	4,114	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24 N/A				26a
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b
c Total support for Section 509(a)(1) test. Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines 18 _____ 19 _____					26d
22 _____ 26b _____					26e
e Public support (line 26c minus line 26d total)					26f
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
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: (2000) _____ 0 (1999) _____ 0 (1998) _____ 0 (1997) _____ 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 11, 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: (2000) _____ 0 (1999) _____ 0 (1998) _____ 0 (1997) _____ 0					
c Add: Amounts from column (e) for lines 15 _____ 16 1,488,982					27c 1,781,637
17 292,655 20 _____ 21 _____					27d 0
d Add: Line 27a total _____ 0 and line 27b total _____ 0					27e 1,781,637
e Public support (line 27c total minus line 27d total)					27g 99.50 %
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	27f 1,790,584				27h 0.48 %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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.					

Part V Private School Questionnaire (See instructions)
(To be completed only by schools that checked the box on line 6 in Part IV)

N/A

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?**29**

Yes

No

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?**30****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?**31**

If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)

32 Does the organization maintain the following**32a****a** Records indicating the racial composition of the student body, faculty, and administrative staff?**32b****b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?**32c****c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?**32d****d** Copies of all material used by the organization or on its behalf to solicit contributions?

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**33a****a** Students' rights or privileges?**33b****b** Admissions policies?**33c****c** Employment of faculty or administrative staff?**33d****d** Scholarships or other financial assistance?**33e****e** Educational policies?**33f****f** Use of facilities?**33g****g** Athletic programs?**33h****h** Other extracurricular activities?

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)

34a 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 instructions)
(To be completed **Only** by an eligible organization that filed Form 5768)

N/A

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
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 —		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is —		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See 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

- 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)

Yes	No	Amount

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

2001

FEDERAL STATEMENTS

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CLIENT 4010

CALIFORNIA-USA WRESTLING, INC.

77-0320978

12/26/02

02 25PM

STATEMENT 1
FORM 990, PART I, LINE 16
PAYMENTS TO AFFILIATES

NAME AND ADDRESS	PURPOSE OF PAYMENT	AMOUNT
USA WRESTLING 6155 LEHMAN DRIVE COLORADO SPRINGS, CO 80918	NATL MEMBERSHIP DUES	\$ 326,777
TOTAL		<u>\$ 326,777</u>

STATEMENT 2
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK & CR CD FEES	475		475	
INSURANCE	550		550	
INTERNET SERVICE	876		876	
KIDS NATIONALS SUPPLIES	332	332		
OTHER	35		35	
PUBLIC RELATIONS	3,386	3,386		
RETURNED CHECKS	530	530		
STATE PROGRAMS	76,350	76,350		
STATE TOURNAMENT	63,471	63,471		
TOTAL	<u>\$ 146,005</u>	<u>\$ 144,069</u>	<u>\$ 1,936</u>	<u>\$ 0</u>

STATEMENT 3
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
MISCELLANEOUS	\$ 18,248	\$ 11,157	\$ 7,091
TOTAL	<u>\$ 18,248</u>	<u>\$ 11,157</u>	<u>\$ 7,091</u>

STATEMENT 4
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DUANE MORGAN 1661 EL CAMINO DE VIDA HOLLISTER, CA 95023	ST CHAIR/PRES 5	\$ 0	\$ 0	\$ 11 622

2001

FEDERAL STATEMENTS

PAGE 2

CLIENT 4010

CALIFORNIA-USA WRESTLING, INC.

77-0320978

12/26/02

02 26PM

STATEMENT 4 (CONTINUED)
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ROBERT VALERIO 5325 W CLINTON FRESNO, CA 93722	SEC/TREAS 20	\$ 15.965	\$ 0	\$ 0
GREG CHAPPELL 1568 WINDSON WAY BRENTWOOD, CA 94513	ADMIN ASST 5	0	0	0
SEE ATTACHED LIST OF DIRECTORS	NONE	0	0	0
		TOTAL \$ 15.965	\$ 0	\$ 11.622

STATEMENT 5
 SCHEDULE A, PART IV-A, LINE 22
 OTHER INCOME

DESCRIPTION	(A) 2000	(B) 1999	(C) 1998	(D) 1997	(E) TOTAL
MISCELLANEOUS	\$ 304	\$ 0	\$ 0	\$ 0	\$ 304
TOTAL	\$ 304	\$ 0	\$ 0	\$ 0	\$ 304

Title	First Name	Last Name	Address	City	ST	ZIP	Phone Number
CA Trainer	Bob	Boswell	3908 Vintage Cove	Modesto	CA	95356	209-545-2820
NAWA	Keith	Rollins	560 E 3rd ST	Chico	CA	95928	530-864-3702
Admin Assistant	Greg	Chappel	1568 Windson Way	Brentwood	CA	94513	925-634-5659
TCWA	Paul	Clementi	244 S. Evergreen	Ventura	CA	93003	805-641-2058
SCVWA	Roberto	Dixon	435 Via Del Rey	Monterey	CA	93940	831-649-8664
Cultural Exch Dir	Keith	Spataro	26 El Campo Drive	So. San Francis	CA	94080	650 875-9232
Web Master	David	Esienberg	4604 Corrida Cr	San Jose	CA	95129	408247-8821
Co-Kids Director	Tim	Fuji	1123 N Adler	Clovis	CA	93611	559-298-9443
CAGWA	Willie	Garcia	12309 Bombardier Ave	Norwalk	CA	90650	562-864-1056
KCWA	John	Branch	7612 Lucille Ave	Bakersfield	CA	93308	661-392-0380
Coaches Cert Dir	Paul	Bristol	930 SummerField	Atwater	CA	95023	209 358-5538
MDWA	Greg	Chappel	1568 Windson Way	Brentwood	CA	94513	925-634-5659
IEWA	Lyndon	Campbell	36396 Antwep	Winchester	CA	92592	909-926-1548
Co-Pairing Dir	Jim	Lofthus	5344 Marconi #104	Carmichael	CA	95068	916-487-8420
REWA	Steve	Luis	P O. BOX 729	Crescent City	CA	95531	707-464-6332
Open Director	Bill	Martell	3235 Caravelle Ct	Walnut Creek	CA	94598	925-935-4262
SJWA	Paul	Bnstol	930 SummerField	Atwater	CA	95023	209 358-5538
Treasurer	Robert	Valerio	5325 W. Clinton	Fresno	CA	93722	559-275-9478
State Chairman	Duane	Morgan	P O. BOX 1238	Hollister	CA	95023	831-635-0719
BAWA	Les	Morgan	3925 17th Street	San Francisco	CA	94114	415-863-3045
SCWA	Ed	Mosely	24758 Spadra Ln	Mission Viejo	CA	92691	949-770-5362
Mat Officials Dir	John	Branch	7612 Lucille Ave	Bakersfield	CA	93308	661-392-0380
SDWA	Richard	Malliet	2120 Catalina Ave	Vista	CA	92084	760940-1567
KTWA	Tim	Vanni	2361 W Orange	Porterville	CA	93257	559-781-8319
Co-Pairing Dir	Judy	Rider	P.O. BOX 223	Tres Pinos	CA	95075	831-628-3478
CMWA	Wayne	Rogers	497 W. North Street	Healdsburg	CA	95448	707-433-1820
SAWA	Don	Martinez	P.O Box 22271	Sacramento	CA	95822	916-641-2253
Co-Kids Director	Don/Cynthia	Sanchez	603 W Floradora	Fresno	CA	93728	559-485-0500
CVWA	Joe	Zamilpa	3063 E. Home	Fresno	CA	93703	559-495-1115
SDIKWA	Perry	Watson	13828 Via Boltana	San Diego	CA	92129	760-738-3884
Co-Pairing Dir	Diane	Masters	3015 Swansea Way	Rancho Cordov	CA	95670	916 364-5861