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Return of Organization Exempt From Income Tax

2007

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

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 2007 calendar year, or tax year beginning September 1, 2007, and ending August 31, 20 08

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

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

C Name of organization
Poway Wrestling Foundation

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 1234

City or town, state or country, and ZIP + 4
Poway, CA 92074-1234

D Employer identification number
33 0928496

E Telephone number
(858) 486-1717

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 Group Exemption Number ▶

G Website: ▶ **www.powaywrestling.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 ▶ **118,290**

Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

		1a		1b		1c		1d		1e		
Revenue	1 Contributions, gifts, grants, and similar amounts received:											
	a Contributions to donor advised funds											
	b Direct public support (not included on line 1a)										9,740	
	c Indirect public support (not included on line 1a)											
	d Government contributions (grants) (not included on line 1a)											
	e Total (add lines 1a through 1d) (cash \$ 9,740 noncash \$)											9,740
	2 Program service revenue including government fees and contracts (from Part VII, line 93)											35,122
	3 Membership dues and assessments											
	4 Interest on savings and temporary cash investments											460
	5 Dividends and interest from securities											
	6a Gross rents											
	b Less: rental expenses											
c Net rental income or (loss). Subtract line 6b from line 6a												
7 Other investment income (describe ▶)												
8a Gross amount from sales of assets other than inventory	(A) Securities											
	(B) Other											
	8a											
	8b											
c Gain or (loss) (attach schedule)												
8c												
d Net gain or (loss). Combine line 8c, columns (A) and (B)												
8d												
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>												
a Gross revenue (not including \$ 1,700 of contributions reported on line 1b)												
9a											41,059	
b Less: direct expenses other than fundraising expenses												
9b											19,012	
c Net income or (loss) from special events. Subtract line 9b from line 9a												
9c											22,046	
10a Gross sales of inventory less returns and allowances												
10a											8,247	
b Less: cost of goods sold												
10b											8,433	
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a												
10c											-185	
11 Other revenue (from Part VII, line 103)												
11											23,662	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11												
12											90,845	
Expenses	13 Program services (from line 44, column (B))											
	13										76,292	
	14 Management and general (from line 44, column (C))											
	14										1,736	
	15 Fundraising (from line 44, column (D))											
15											41	
16 Payments to affiliates (attach schedule)												
16												
17 Total expenses. Add lines 16 and 44, column (A)												
17											78,069	
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12											
	18										12,776	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))											
	19										11,026	
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											23,802	

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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. (See the instructions.)

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 \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ <u>13,163</u> noncash \$ <u>41,171</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	54,334	54,334	
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a			
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
25c	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)	25c			
26	Salaries and wages of employees not included on lines 25a, b, and c	26			
27	Pension plan contributions not included on lines 25a, b, and c	27			
28	Employee benefits not included on lines 25a - 27	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	24	24	
34	Telephone	34			
35	Postage and shipping	35	41		41
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize):				
a	See attachment 4	43a	23,670	21,958	1,712
b	.....	43b			
c	.....	43c			
d	.....	43d			
e	.....	43e			
f	.....	43f			
g	.....	43g			
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	78,069	76,292	1,736

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 \$ _____; (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 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? ► Promote and support youth wrestling	Program Service Expenses
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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a Support for Poway High School wrestling program including coaching fees, travel, uniforms, equipment, tournament entry fees, and awards. Approximately 100 high school wrestlers benefit from this activity. _____ _____ _____ (Grants and allocations \$ 38,774) If this amount includes foreign grants, check here ► <input type="checkbox"/>	38,774
b Conduct wrestling program for youth ages 6-14 known as the Slammers Kids Wrestling Club and the Elite Wrestling Club. The program teaches fundamental wrestling skills as well as life skills such as hard work, goal setting, and dealing with adversity. 82 youth benefitted from these programs during the reporting period. _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	21,373
c Summer wrestling program and camps for youth ages 12 - 17. Teaches advanced wrestling skills and provides an opportunity to compete. Approximately 105 youth participated in these programs during the reporting period. _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	13,528
d Travel expenses to support wrestlers attending off-season tournaments. _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	2,617
e Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ►	76,292

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	11,026	45	1,947
	46 Savings and temporary cash investments		46	21,855
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55a Investments—land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments—other (attach schedule)		56	
	57a Land, buildings, and equipment: basis	57a		
	b Less: accumulated depreciation (attach schedule)	57b	57c	
58 Other assets, including program-related investments (describe ►)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	11,026	59	23,802	
Liabilities	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	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ►)		65	
	66 Total liabilities. Add lines 60 through 65	0	66	0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" 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	11,026	72	23,802
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)	11,026	73	23,802	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	11,026	74	23,802	

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

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d ▶		e	

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

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d ▶		e	

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.)

(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
Lee Schvrien 17702 Old Winery Road, Poway, CA 92064	President ; 3 hrs	0	0	0
Tom Brown 2049 Lindy Lake Drive, Escondido, CA 92027	Vice President ; 1 hr	0	0	0
Tom Reidy 14402 Crestwood Avenue, Poway, CA 92064	Secretary ; 2 hrs	0	0	0
Brad Pitzer 14521 Midland Road, Poway, CA 92064	Treasurer ; 3 hrs	0	0	0
Todd Gutschow 14435 Harvest Court, Poway, CA 92064	Director ; 1 hr	0	0	0
Wayne Branstetter 14798 Dash Way, Poway, CA 92064	Director ; 1 hr	0	0	0
Rich Shea 12753 Aspen Court, Poway, CA 92064	Director ; 1 hr	0	0	0
Lisa Shea 12753 Aspen Court, Poway, CA 92064	Director ; 1 hr	0	0	0
Dick Salo 14514 Maplewood Street, Poway, CA 92064	Director ; 1 hr	0	0	0

Part VI Other Information (continued)		Yes	No										
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?		✓										
	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.) <table border="1" style="float: right; margin-left: 20px;"> <tr> <td style="width: 50px;">82b</td> <td style="width: 150px;"></td> </tr> </table>	82b											
82b													
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓											
83b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	✓											
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓										
	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <table border="1" style="float: right; margin-left: 20px;"> <tr> <td style="width: 50px;">84b</td> <td style="width: 150px;"></td> </tr> </table>	84b											
84b													
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?												
	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. <table border="1" style="float: right; margin-left: 20px;"> <tr> <td style="width: 50px;">85b</td> <td style="width: 150px;"></td> </tr> <tr> <td>85c</td> <td>Dues, assessments, and similar amounts from members</td> </tr> <tr> <td>85d</td> <td>Section 162(e) lobbying and political expenditures</td> </tr> <tr> <td>85e</td> <td>Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices</td> </tr> <tr> <td>85f</td> <td>Taxable amount of lobbying and political expenditures (line 85d less 85e)</td> </tr> </table>	85b		85c	Dues, assessments, and similar amounts from members	85d	Section 162(e) lobbying and political expenditures	85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85b													
85c	Dues, assessments, and similar amounts from members												
85d	Section 162(e) lobbying and political expenditures												
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices												
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)												
	c Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g											
	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											
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a											
	b Gross receipts, included on line 12, for public use of club facilities	86b											
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a											
	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b											
88a	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.	88a											
	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	88b											
89a	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												
	b 501(c)(3) and 501(c)(4) orgs. 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	✓										
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958												
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization												
	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	✓										
	f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	✓										
	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?	89g											
90a	List the states with which a copy of this return is filed California												
	b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	0										
91a	The books are in care of Brad Pitzer Telephone no. (858) 486-1717 Located at 14521 Midland Road, Poway, CA 92064 ZIP + 4 92064-2941												
	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	91b	✓										
	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 If "Yes," enter the name of the foreign country ▶	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	

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) Exclusion code	(D) Amount	
93 Program service revenue:					
a Youth wrestling program (Slammers)					10,139
b Youth wrestling program (Elite)					9,696
c Youth wrestling program (Middle school)					3,982
d Summer wrestling program					11,305
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	460	
96 Dividends and 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 personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	22,046	
102 Gross profit or (loss) from sales of inventory			01	-185	
103 Other revenue: a Banquet tickets	01	2,540			
b Travel reimbursements	01	21,122			
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		23,662		22,321	35,122
105 Total (add line 104, columns (B), (D), and (E)) ▶					81,105

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).
93a	Teach and support youth wrestling
93b	Teach and support youth wrestling
93c	Teach and support youth wrestling
93d	Supports development of youth wrestling

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
	%			
	%			
	%			
	%			

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).

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.

Yes	No
	✓

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

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.

Yes	No
	✓

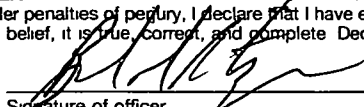
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

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?

Yes	No
	✓

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

Signature of officer:  Date: 1/15/09

Brad Pitzer, Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____

Preparer's SSN or PTIN (See Gen. Inst. X): _____ Phone no.: () _____

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.		
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?		✓
3a 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.)		✓
b Did the organization have a section 403(b) annuity plan for its employees?		✓
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		✓
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		✓
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g.		✓
b Did the organization make any taxable distributions under section 4966?		✓
c Did the organization make a distribution to a donor, donor advisor, or related person?		✓
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 ▶		0
f Enter the total number of separate funds or accounts owned at the end of the tax 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 held 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 8 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 8 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	
Total					

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28).	21,025	14,621	16,533	30,113	82,292
16 Membership fees received					
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	61,698	89,729	63,249	50,897	265,573
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
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	82,723	104,350	79,782	81,010	347,865
24 Line 23 minus line 17	21,025	14,621	16,533	30,113	82,292
25 Enter 1% of line 23	827	1,044	798	810	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1,646
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,564
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 82,292
d Add: Amounts from column (e) for lines: 18 <u>0</u> 19 <u>0</u> 22 <u>0</u> 26b <u>1,564</u>					26d 1,564
e Public support (line 26c minus line 26d total)					26e 80,728
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 98.10 %
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: (2006) (2005) (2004) (2003)					
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: (2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c
d Add: Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 page 9 of the instructions.)
(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.) ----- ----- -----			
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? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
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 11 of the instructions.)
 (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		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred.)			
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 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	41	
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				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable 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 page 14 of the instructions.)

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).			

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

Poway Wrestling Foundation

33-0928496

Statement 1

Form 990, Part I, Line 9

Net Income (Loss) From Special Events

Special Event	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
Wrestling Tournaments	10,604	0	10,604	4,199	6,404
Summer Camp	6,980	0	6,980	5,728	1,252
Golf Tournament	25,175	1,700	23,475	9,085	14,390
	42,759	1,700	41,059	19,012	22,046

Statement 2

Form 990, Part I, Line 10

Net Income (Loss) From Sales of Inventory

Inventory Item	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
Clothing & Merchandise	7,270	0	7,270	8,433	-1,163
Grocery store fundraising	977	0	977	0	977
	8,247	0	8,247	8,433	-185

Statement 3

Form 990, Part II, Line 22b

Grants and Allocations**Cash Grants and Allocations**

Activity Class	Grantee	Amount	Relationship
Coaching Fees	Poway High School 15500 Espola Road Poway, CA 92064	13,163	Employer
Total		13,163	

Poway Wrestling Foundation

33-0928496

Statement 3 (Continued)
Form 990, Part II, Line 22b
Grants and Allocations

Non-Cash Grants and Allocations

Grantee	Relationship	Property	Fair Value	Determination
Poway High School 15500 Espola Road Poway, CA 92064	Employer	Travel Expenses	35,165	Cost
		Tournament Fees	610	Cost
		Supplies and Equipment	879	Cost
		Grappelette Program	1,181	Cost
		Awards and Recognition	3,337	Cost
			41,171	
			54,334	

Statement 4
Form 990, Part II, Line 43
Other Expenses

	(A) Total	(B) Program Services	(C) Mngmt & General	(D) Fund- raising
Association Dues	50		50	
Bank Charge	143		143	
Coaching Fees	12,800	12,800		
Insurance	70		70	
Middle School Wrestling	3,603	3,275	328	
Slammer Kids Wrestling - Other	2,655	1,534	1,121	
Slammer Uniforms	1,619	1,619		
Slammer USA Wrestling Membership	2,730	2,730		
	23,670	21,958	1,712	0

Poway Wrestling Foundation

33-0928496

Statement 5
Schedule A, Part III, Line 2d
Payments to Directors, etc.

Name	Relationship	Amount	Reason
Wayne Branstetter	Director	\$5,000	Payment of coaching fee for summer program.