

UNITED STATES LUGE ASSOCIATION, INC.

Financial Statements and Schedules  
(With Independent Auditors' Report)

June 30, 2014 and 2013

UNITED STATES LUGE ASSOCIATION, INC.  
June 30, 2014 and 2013

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INDEPENDENT AUDITORS' REPORT

The Board of Directors  
United States Luge Association, Inc.  
Lake Placid, New York

We have audited the accompanying financial statements of the United States Luge Association, Inc. (the "Organization" or the "Association"), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the Association's 2013 financial statements, and our report dated January 21, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program expenses and schedule of supporting expenses are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*McSoley McCoy & Co*

December 29, 2014  
VT Reg. No. 92-349

UNITED STATES LUGE ASSOCIATION, INC.  
 Statements of Financial Position  
 June 30, 2014 and 2013

<u>Assets:</u>	<u>2014</u>	<u>2013</u>
Cash and cash equivalents	\$ 148,073	\$ 8,618
Cash - athlete training fund	60,989	27,953
Accounts receivable	14,621	67,459
Prepaid expenses	750	5,189
Inventory	14,629	10,798
Property and equipment, net	362,093	361,031
Beneficial interest in the assets of U.S. Luge Federation Foundation	<u>1,556,658</u>	<u>1,649,595</u>
 Total assets	 <u>\$ 2,157,813</u>	 <u>\$ 2,130,643</u>
 <u>Liabilities and net assets:</u>		
Accounts payable and accrued liabilities	\$ 55,755	\$ 94,765
Due to athletes	60,989	44,953
Line of credit	<u>85,354</u>	<u>90,000</u>
 Total liabilities	 <u>202,098</u>	 <u>229,718</u>
Unrestricted	399,057	251,330
Permanently restricted	<u>1,556,658</u>	<u>1,649,595</u>
 Total net assets	 <u>1,955,715</u>	 <u>1,900,925</u>
 Total liabilities and net assets	 <u>\$ 2,157,813</u>	 <u>\$ 2,130,643</u>

The accompanying notes are an integral part of these statements.

UNITED STATES LUGE ASSOCIATION, INC.  
Statement of Activities  
For the Year Ended June 30, 2014  
(With Summarized Financial Information for the Year Ended June 30, 2013)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2014 Total</u>	<u>2013 Total</u>
<u>Revenues, gains and other support:</u>					
Support from United States Olympic					
net cash provided (used) by operating activities:	\$ 626,465	\$ -	\$ -	\$ 626,465	\$ 772,037
Corporate sponsor contributions	640,681	-	-	640,681	614,571
U.S. Luge Federation Foundation	318,000	-	-	318,000	100,000
Change in value of beneficial interest	-	-	(92,937)	(92,937)	59,277
Investment income	18	-	-	18	15
FIL grants, coaching fees and track fees	130,652	-	-	130,652	102,799
Trip revenue - development and candidate teams	148,859	-	-	148,859	165,104
Membership dues	71,542	-	-	71,542	40,080
Equipment and store sales	25,756	-	-	25,756	25,719
Promotional sponsorship	13,723	-	-	13,723	9,058
Event income	152,110	-	-	152,110	33,335
Program donations	114,746	-	-	114,746	57,113
Other	(7,393)	-	-	(7,393)	(6,484)
	<u>2,235,159</u>	<u>-</u>	<u>(92,937)</u>	<u>2,142,222</u>	<u>1,972,624</u>
<u>Net assets released from restrictions:</u>					
Satisfaction of donor restrictions	-	-	-	-	-
	<u>2,235,159</u>	<u>-</u>	<u>(92,937)</u>	<u>2,142,222</u>	<u>1,972,624</u>
<u>Expenses:</u>					
<u>Program services:</u>					
National Team	1,043,977	-	-	1,043,977	1,143,579
Recruitment	130,002	-	-	130,002	107,307
Net increase in cash and cash equivalents	279,578	-	-	279,578	259,707
Technical committee	47,155	-	-	47,155	52,780
Racing services	17,924	-	-	17,924	21,287
	<u>1,518,636</u>	<u>-</u>	<u>-</u>	<u>1,518,636</u>	<u>1,584,660</u>
<u>Supporting services:</u>					
National office	182,843	-	-	182,843	173,367
Marketing	385,953	-	-	385,953	282,882
	<u>568,796</u>	<u>-</u>	<u>-</u>	<u>568,796</u>	<u>456,249</u>
	<u>2,087,432</u>	<u>-</u>	<u>-</u>	<u>2,087,432</u>	<u>2,040,909</u>
Change in net assets	147,727	-	(92,937)	54,790	(68,285)
Net assets - beginning of year	251,330	-	1,649,595	1,900,925	1,969,210
Net assets - end of year	<u>\$ 399,057</u>	<u>\$ -</u>	<u>\$ 1,556,658</u>	<u>\$ 1,955,715</u>	<u>\$ 1,900,925</u>

The accompanying notes are an integral part of these statements.

UNITED STATES LUGE ASSOCIATION, INC.  
 Statements of Cash Flows  
 For the Years Ended June 30, 2014 and 2013

	2014	2013
<u>Operating activities:</u>		
Change in net assets	\$ 54,790	\$ (68,285)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
In kind donations	(26,000)	-
Depreciation	24,935	30,223
Gain on disposals	-	6,057
Net (gain) loss on beneficial interest in net assets of U.S. Luge Federation Foundation	92,937	(59,277)
Increase in restricted cash	(33,033)	(11,361)
(Increase) decrease in accounts receivable	52,838	(54,532)
Decrease in prepaid expenses	4,439	5,765
(Increase) decrease in inventory	(3,831)	8,827
Increase (decrease) in accounts payable and accrued liabilities	(22,974)	80,333
 Total adjustments	 89,311	 6,035
 Net cash provided (used) by operating activities	 144,101	 (62,250)
 <u>Investing activities:</u>		
Purchase of equipment	-	(3,000)
 <u>Financing activities:</u>		
Net (payments) borrowings on line of credit	(4,646)	66,000
 Net increase in cash and cash equivalents	139,455	750
Cash and cash equivalents, beginning of year	8,618	7,868
Cash and cash equivalents, end of year	\$ 148,073	\$ 8,618

The accompanying notes are an integral part of these statements.

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - United States Luge Association, Inc. (the "Association") was incorporated in the State of New York in October 1980 to act as the national governing body for the sport of Luge as recognized by the United States Olympic Committee ("USOC"). The Association was established for the development of athletes and the promotion of amateur Luge competition at the national and international levels. The Association is the United States member of the Federation Internationale de Luge de Course, the international governing body for Luge. The Association's primary sources of revenue are support from the USOC and from corporate sponsorships.

Method of Accounting - The accompanying financial statements have been prepared using the accrual basis of accounting.

Financial Statement Presentation - Financial statement presentation follows FASB ASC No. 958-205, *Presentation of Financial Statements*. Under FASB ASC No. 958-205, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Contributions - In accordance with FASB ASC No. 958-605-45, *Not-for-Profit Entities – Contributions Received*, the Association records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Federal Income Taxes - The Association qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes under Section 501(a) of the Internal Revenue Code. In addition, it has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code.

FASB ASC 740, *Income Taxes*, requires entities to disclose in their financial statements the nature of any uncertainty in their tax positions. For tax exempt entities, tax-exempt status itself is deemed to be an uncertainty, as events could potentially occur to jeopardize their tax-exempt status. Management believes the Association has no uncertain tax positions. The Association anticipates that it will not have a change in uncertain tax positions during the next twelve months that would have a material impact on the Association's financial statements. If necessary, the Association would accrue interest and penalties on uncertain tax positions as a component of the provision for income taxes. The Association is no longer subject to federal and state income tax examinations by tax authorities for years before the year ended June 30, 2011.

Cash and Cash Equivalents - The Association considers highly liquid investments maturing within three months of acquisition to be cash equivalents. The Association maintains bank account balances, which at times may exceed federally insured limits. The Association has not experienced any losses with these accounts. Management believes the Association is not exposed to any significant credit risk on cash.

Inventory - The Association maintains an inventory of various souvenir and gift items with the Association's logo held for sale to the public and the Association's members. The Association also maintains an inventory of supplies held for sale to athletes. Inventory is stated at the lower of cost or market. Cost is determined using the first-in, first-out method. Contributed items are carried in inventory at their fair market value at the date of the contribution.

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment - The Association capitalizes all significant betterments with a cost or value of at least \$1,000 and a useful life of at least one year. Property and equipment are recorded at cost, or if donated, at estimated fair value on the date of receipt. Depreciation is provided on property and equipment over their estimated useful lives. Estimated useful lives range from three to thirty-nine years.

Promises to Give - Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions are met in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Association uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises to give. Management has not recorded an allowance for the years ended June 30, 2014 and 2013. Sponsorship agreements are exchange transactions and are recognized as revenue when received and not as a promise to give when the agreements are entered into.

Expense Allocation - The costs of providing various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Comparative Information - The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

Subsequent Events - In accordance with FASB ASC 855, the Association evaluated subsequent events through December 29, 2014, the date the Association's financial statements were available to be used and no events or transactions occurred.

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

2. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2014	2013
Start ramp and national office	\$ 994,194	\$ 994,194
Furniture and equipment	353,470	327,472
Vehicles	-	32,439
Building improvements	4,367	4,367
	1,352,031	1,358,472
Less: accumulated depreciation	989,938	997,441
Property and equipment, net	\$ 362,093	\$ 361,031

Depreciation expense amounted to \$24,935 and \$30,223 for the years ended June 30, 2014 and 2013, respectively.

3. FAIR VALUE MEASUREMENTS – BENEFICIAL INTEREST

The Association has a beneficial interest in assets maintained at the United States Luge Federation Foundation (USLFF), whose objective is to raise and manage those funds for the future benefit of the Association. The total amount of the beneficial interest is presented on the Association's statements of financial position as permanently restricted assets. Net assets held at USLFF totaled \$1,556,658 and \$1,649,595 at June 30, 2014 and 2013, respectively.

FASB ASC 820, *Fair Value Measurements*, establishes a framework for measuring fair value of the beneficial interest. That framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the USLFF has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2014 and 2013.

*Cash, mutual funds, and equities:* Valued at the closing price reported on the active market on which the individual securities are traded.

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

FAIR VALUE MEASUREMENTS – BENEFICIAL INTEREST (continued)

*Bonds and convertible securities:* Valued at an estimate by using quoted prices of securities with similar characteristics or discounted cash flows.

*Non-traditional managers:* To the extent possible, fair value is based on the last sale price for securities listed on national exchanges. For securities not listed, fair value is determined at the last bid or asking price depending on the long or short position of the security. USLFF has classified 6% of the non-traditional managers for 2014 and 2013 as level 3 because primary inputs are not observable and/or cannot be corroborated by observable market data. The remaining 94% are classified as level 2 for both years. These percentages were collected from the United States Olympic Foundation.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although USLFF believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables sets forth by level, within the fair value hierarchy, USLFF's investments for the benefit of the Association at fair value as of June 30, 2014 and 2013:

Investments at Fair Value as of June 30, 2014

	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Cash and				
cash equivalents	\$ 36,796	\$ -	\$ -	\$ 36,796
Mutual Funds	308,293	-	-	308,293
Domestic Bonds	-	76,389	-	76,389
International fixed income	35,874	-	-	35,874
Domestic Equities	343,188	-	-	343,188
International Equities	317,349	-	-	317,349
Non-traditional				
managers	<u>-</u>	<u>414,451</u>	<u>24,318</u>	<u>438,769</u>
Total	<u>\$ 1,041,500</u>	<u>\$ 490,840</u>	<u>\$ 24,318</u>	<u>\$ 1,556,658</u>

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

FAIR VALUE MEASUREMENTS – BENEFICIAL INTEREST (continued)

Investments at Fair Value as of June 30, 2013

	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Cash and				
cash equivalents	\$ 56,311	\$ -	\$ -	\$ 56,311
Mutual Funds	538,923	-	-	538,923
Domestic Bonds	-	57,533	-	57,533
International fixed income	34,098	-	-	34,098
Convertible Securities	-	7,108	-	7,108
Domestic Equities	306,434	-	-	306,434
International Equities	261,563	-	-	261,563
Non-traditional managers	-	365,297	22,328	387,625
	<u>                    -</u>	<u>          365,297</u>	<u>          22,328</u>	<u>          387,625</u>
Total	<u>\$ 1,197,329</u>	<u>\$ 429,938</u>	<u>\$ 22,328</u>	<u>\$ 1,649,595</u>

A significant portion of the USLFF's investments is held in an investment pool maintained by the United States Olympic Foundation (USOF).

The following table sets forth a summary of changes in the fair value of the USLFF's level 3 investments for the years ended June 30, 2014 and 2013:

Balance, June 30, 2013	\$ 22,328
Total gains (realized and unrealized)	1,427
Purchases	3,138
Sales	(2,575)
Transfers out of Level 3	<u>                    -</u>
Ending balance at June 30, 2014	<u>\$ 24,318</u>
Balance, June 30, 2012	\$ 21,938
Total gains (realized and unrealized)	200
Purchases	301
Sales	(112)
Transfers out of Level 3	<u>                    -</u>
Ending balance at June 30, 2013	<u>\$ 22,327</u>

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

FAIR VALUE MEASUREMENTS – BENEFICIAL INTEREST (continued)

The USLFF's non-traditional investments consist of hedge equity funds, limited partnerships, real estate funds, private equity funds, bond fund trusts, and fund of funds. As a group, the alternative investments invest in a variety of securities including, but not limited to, foreign and domestic publicly traded equity and debt securities, foreign and domestic fixed income investments, domestic commercial and residential real estate, options warrants, derivatives and contracts. To the extent possible, fair value is based on the last sale price for securities listed on national exchanges. For securities not listed on national exchanges, fair value is determined at the last bid or asking price depending on the long or short position of the security. Investments for which quotations are not available are valued at an estimated fair value by the fund managers using various models, comparison and assumptions. Consideration is given to several factors, including the type of investment, risks, marketability, restrictions on disposition, quotations from other market participants and values of similar investments.

The following table presents quantitative information about unobservable inputs used in recurring Level 3 fair value measurements.

	Fair Value at <u>06/30/2014</u>	Valuation <u>Technique</u>	Unobservable <u>Inputs</u>	Range <u>(Weighted Average)</u>
Non-traditional managers	\$ 24,318	Net asset value	Lack of redeemability/ liquidity in the following 12 months	6 of 15 alternative investments (6% of total fair value of alternative investments)

Allocations of investments and related activity of the USOF investment pool are estimated based on the most recent USOF audited financial statements.

The change in the value of the beneficial interest is included in permanently restricted revenue from U.S. Luge Federation Foundation in the statement of activities.

4. EMPLOYEE BENEFIT PLAN

The Association has a defined contribution employee benefit plan that covers substantially all employees. Contributions to the plan are equal to 6.05% of eligible salaries. The Association's contributions to the plan for the years ended June 30, 2014 and 2013 were \$38,060 and \$32,258, respectively.

5. DONATED SERVICES AND EQUIPMENTS

No amounts have been reflected in the financial statements for donated services. The Association generally pays for services requiring specific expertise. However, a number of individuals donate their time and perform a variety of tasks that assist the Association with its program, administrative and fundraising activities.

UNITED STATES LUGE ASSOCIATION, INC.  
Notes to Financial Statements  
June 30, 2014 and 2013

6. LEASE COMMITMENT

In August 1991, the Association signed an agreement with New York State Olympic Regional Development Authority (ORDA), which provides for the lease of land from ORDA for a 50-year term for an annual rental of \$1. Management has not determined the fair market value of this contribution of use of property.

7. ECONOMIC DEPENDENCY

The Association receives a substantial portion of its operating revenues from the USOC. Any change with the USOC could have a significant impact on the Association. Revenue for the years ended June 30, 2014 and 2013 from the USOC amounted to \$626,465 and \$772,037, respectively. These amounts represent 29% and 39%, respectively, of total revenues, gains and other support for the years then ended.

8. AFFILIATED FOUNDATION

United States Luge Federation Foundation, Inc. (the "Foundation") was established by the Association in 1985 for the benefit and support of the Association. The Foundation provided \$318,000 of operating funds to the Association during the year ended June 30, 2014. As of June 30, 2014 and 2013, the Foundation had total assets of \$1,556,658 and \$1,649,595, respectively.

The Foundation is governed by an independent governing body and accordingly is not consolidated with the Association for financial reporting. In accordance with FASB ASC No. 958-605, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*, the Association has recorded a beneficial interest in the net assets of the Foundation. The change in net assets of the Foundation is reflected in the statement of activities of the Association.

9. SPONSORSHIP AGREEMENTS

At June 30, 2014, the Association has entered into several sponsorship agreements that will provide the Association with financial and equipment support. The future amounts of the sponsorships have been treated as exchange transactions and have not been reflected in the accompanying financial statements. Total approximate amount to be received under these agreements in 2015 as of June 30, 2014 is \$829,950. Not included in this amount are various products and services that management currently does not have a value for.

10. LINE OF CREDIT

As of June 30, 2014, the Association had a revolving line of credit with a bank, which provided for borrowing up to \$350,000. The loan is secured by substantially all assets of the Association with interest at 4.25% at June 30, 2014. The outstanding borrowings on the revolving line of credit were \$85,354 and \$90,000 at June 30, 2014 and 2013, respectively.

UNITED STATES LUGE ASSOCIATION, INC.  
Schedule of Program Expenses  
For the Year Ended June 30, 2014  
(With Summarized Financial Information For the Year Ended June 30, 2013)

	National Team	Recruitment	Athlete Development	Technical Committee	Racing Services	2014 Total	2013 Total
Payroll	\$ 217,909	\$ 74,533	\$ 131,592	\$ 29,917	\$ 11,921	\$ 465,872	\$ 456,301
Payroll taxes	17,864	6,429	10,101	2,651	940	37,985	38,299
Pension contributions	11,794	3,800	5,513	2,129	769	24,005	24,590
Health and dental insurance	18,233	6,811	15,269	4,239	1,855	46,407	46,749
Athlete incentive/assistance	22,980	-	-	-	-	22,980	25,555
Athlete race awards and medals	-	-	-	-	-	-	661
Building operations, net	22,295	-	-	-	-	22,295	22,236
Coach certification/education	-	-	-	-	-	-	813
Competitive equipment and apparel	31,482	2,013	-	-	513	34,008	43,278
Depreciation	17,971	-	-	-	-	17,971	22,043
Entertainment and gifts	142	-	24	-	-	166	34
Foreign coaches and team consultants	-	-	5,500	-	-	5,500	5,496
Housing and meals	853	-	-	-	-	853	137
Insurance	61,903	-	-	-	-	61,903	51,990
Meetings/miscellaneous	105	45	111	-	300	561	1,234
Officials	-	-	-	-	1,626	1,626	3,335
Postage	79	-	-	-	-	79	-
SS & T expense	-	-	-	8,219	-	8,219	5,161
Team clothing - VIK	106,856	-	-	-	-	106,856	112,630
Team trip - Junior fall	41,921	-	-	-	-	41,921	83,017
Team trip - Junior winter	69,165	-	-	-	-	69,165	123,080
Team trip - Senior fall	296,181	-	-	-	-	296,181	163,776
Team trip - Senior winter	99,033	-	-	-	-	99,033	218,574
Telephone	4,875	-	-	-	-	4,875	5,000
Track fees	-	-	-	-	-	-	1,525
Training camps	1,228	-	103,536	-	-	104,764	111,688
Travel	689	-	-	-	-	689	-
Vehicle costs	419	-	7,932	-	-	8,351	9,201
Wheel clinics	-	36,371	-	-	-	36,371	8,257
<b>Total</b>	<b>\$ 1,043,977</b>	<b>\$ 130,002</b>	<b>\$ 279,578</b>	<b>\$ 47,155</b>	<b>\$ 17,924</b>	<b>\$ 1,518,636</b>	<b>\$ 1,584,660</b>

See independent auditors' report.

UNITED STATES LUGE ASSOCIATION, INC.  
Schedule of Supporting Expenses  
For the year Ended June 30, 2014  
(With Summarized Financial Information For the Year Ended June 30, 2013)

	National Office	Marketing	2014 Total	2013 Total
Payroll	\$ 83,783	\$ 155,084	\$ 238,867	\$ 221,233
Payroll taxes	7,155	11,990	19,145	17,384
Pension contributions	8,796	7,388	16,184	10,915
Health and dental insurance	6,219	16,603	22,822	20,156
Building operations, net	7,432	-	7,432	7,412
Consultants	-	7,200	7,200	6,450
Cost of merchandise sales	-	16,703	16,703	22,984
Depreciation	6,964	-	6,964	8,180
Events	-	59,367	59,367	16,625
Entertainment and gifts	882	336	1,218	662
General marketing needs	-	106	106	90
Housing and meals	6,954	4,411	11,365	5,802
Member services	1,890	1,329	3,219	1,875
Miscellaneous	5,809	72,136	77,945	29,218
Postage	1,887	589	2,476	1,785
Professional fees	9,000	-	9,000	31,985
Publications	-	237	237	274
Secondary sponsor support	-	19,176	19,176	13,709
Small equipment	7,307	-	7,307	6,290
Supplies	4,137	-	4,137	3,056
Team clothing	-	3,650	3,650	3,202
Telephone	11,374	-	11,374	11,848
Thank you program	-	-	-	1,056
Travel	10,633	6,092	16,725	10,409
Vehicle costs	2,621	3,556	6,177	3,649
Total	<u>\$ 182,843</u>	<u>\$ 385,953</u>	<u>\$ 568,796</u>	<u>\$ 456,249</u>

See independent auditors' report.

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>U.S. LUGE ASSOCIATION</b> Doing Business As <b>USA LUGE</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>57 CHURCH STREET</b> City or town, state or province, country, and ZIP or foreign postal code <b>LAKE PLACID, NY 12946</b> <b>F</b> Name and address of principal officer: <b>DWIGHT BELL</b> <b>57 CHURCH STREET, LAKE PLACID, NY 12946</b>	<b>D</b> Employer identification number <b>14-1638206</b> <b>E</b> Telephone number <b>518-523-2071</b> <b>G</b> Gross receipts \$ <b>2,158,714.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.USALUGE.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1978</b> <b>M</b> State of legal domicile: <b>NY</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>															
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a) ..... <b>22</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>75</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 ..... <b>0.</b>															
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>1,643,078.</b> <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>267,903.</b> <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>15.</b> <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>32,982.</b> <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>1,943,978.</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>1,643,078.</b></td> <td><b>1,678,497.</b></td> </tr> <tr> <td><b>267,903.</b></td> <td><b>279,511.</b></td> </tr> <tr> <td><b>15.</b></td> <td><b>18.</b></td> </tr> <tr> <td><b>32,982.</b></td> <td><b>53,570.</b></td> </tr> <tr> <td><b>1,943,978.</b></td> <td><b>2,011,596.</b></td> </tr> </tbody> </table>	Prior Year	Current Year	<b>1,643,078.</b>	<b>1,678,497.</b>	<b>267,903.</b>	<b>279,511.</b>	<b>15.</b>	<b>18.</b>	<b>32,982.</b>	<b>53,570.</b>	<b>1,943,978.</b>	<b>2,011,596.</b>		
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<b>32,982.</b>	<b>53,570.</b>															
<b>1,943,978.</b>	<b>2,011,596.</b>															
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>0.</b> <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>835,628.</b> <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>275,206.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>1,176,635.</b> <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>2,012,263.</b> <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>-68,285.</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td><b>0.</b></td> <td><b>0.</b></td> </tr> <tr> <td><b>0.</b></td> <td><b>0.</b></td> </tr> <tr> <td><b>835,628.</b></td> <td><b>871,287.</b></td> </tr> <tr> <td><b>0.</b></td> <td><b>0.</b></td> </tr> <tr> <td><b>1,176,635.</b></td> <td><b>1,085,519.</b></td> </tr> <tr> <td><b>2,012,263.</b></td> <td><b>1,956,806.</b></td> </tr> <tr> <td><b>-68,285.</b></td> <td><b>54,790.</b></td> </tr> </tbody> </table>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>835,628.</b>	<b>871,287.</b>	<b>0.</b>	<b>0.</b>	<b>1,176,635.</b>	<b>1,085,519.</b>	<b>2,012,263.</b>	<b>1,956,806.</b>	<b>-68,285.</b>	<b>54,790.</b>
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<b>-68,285.</b>	<b>54,790.</b>															
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) ..... <b>2,130,643.</b> <b>21</b> Total liabilities (Part X, line 26) ..... <b>229,718.</b> <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>1,900,925.</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Beginning of Current Year</th> <th style="width:50%;">End of Year</th> </tr> </thead> <tbody> <tr> <td><b>2,130,643.</b></td> <td><b>2,157,813.</b></td> </tr> <tr> <td><b>229,718.</b></td> <td><b>202,098.</b></td> </tr> <tr> <td><b>1,900,925.</b></td> <td><b>1,955,715.</b></td> </tr> </tbody> </table>	Beginning of Current Year	End of Year	<b>2,130,643.</b>	<b>2,157,813.</b>	<b>229,718.</b>	<b>202,098.</b>	<b>1,900,925.</b>	<b>1,955,715.</b>						
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**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>DWIGHT BELL, PRESIDENT</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JAMES M. HARNISH</b> Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN <b>P01215311</b> Firm's name ▶ <b>MCSOLEY MCCOY &amp; CO.</b> Firm's address ▶ <b>118 TILLEY DRIVE, STE. 202</b> <b>SOUTH BURLINGTON, VT 05403</b> Firm's EIN ▶ <b>03-0327374</b> Phone no. (802) <b>658-1808</b>	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROVIDE FOR THE ACHIEVEMENT OF ATHLETIC EXCELLENCE IN THE SPORT OF LUGE, WITH THE HIGHEST DEGREE OF SPORTSMANSHIP, HONOR, DEDICATION AND VICTORY AS THE STANDARD.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,060,469. including grants of \$ ) (Revenue \$ ) NATIONAL TEAMS - EXPENSES RELATED TO THE VARIOUS NATIONAL TEAM COMPETITIONS AND TO THE TEAM SELECTION PROCESS, INCLUDING NATIONAL AND INTERNATIONAL COMPETITION IN ACCORDANCE WITH THE ASSOCIATION'S ROLE AS NATIONAL GOVERNING BODY FOR THE OLYMPIC SPORT OF LUGE.

4b (Code: ) (Expenses \$ 93,631. including grants of \$ ) (Revenue \$ ) RECRUITMENT - EXPENSES INCURRED IN RECRUITING ATHLETES FOR PARTICIPATION IN AMATEUR LUGE COMPETITION, INCLUDING A NATIONWIDE RECRUITMENT TOUR DESIGNED TO IDENTIFY, TRAIN AND QUALIFY YOUNG ATHLETES FOR THE USA LUGE JUNIOR DEVELOPMENT TEAM.

4c (Code: ) (Expenses \$ 279,578. including grants of \$ ) (Revenue \$ 279,511.) ATHLETE DEVELOPMENT - THE USLA'S DEVELOPMENT PROGRAM SUPPORTS THE JUNIOR DEVELOPMENT TEAM AND JUNIOR CANDIDATE TEAM, THE ENTRY LEVEL TEAMS INTO THE USLA PROGRAM. THIS PROGRAM SUPPORTS TRAINING FOR THE FIRST AND SECOND YEAR SLIDERS. THE ATHLETE DEVELOPMENT PROGRAM ALSO SUPPORTS THE DEVELOPMENT OF THE NEW EQUIPMENT AND TECHNIQUES WHICH STRENGTHENS THE SPORT OF LUGE

4d Other program services (Describe in Schedule O.) (Expenses \$ 65,079. including grants of \$ ) (Revenue \$ 31,875.)

4e Total program service expenses 1,498,757.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
<b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form body containing questions 1a through 14b with columns for 'Yes' and 'No' and input fields for numerical values.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	10	
b	Enter the number of voting members included in line 1a, above, who are independent	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a		X
b		
10b		
11a		X
b		
11b		
12a	X	
b	X	
12b	X	
c	X	
12c	X	
13	X	
14	X	
15		
a	X	
b	X	
15a	X	
b		
15b	X	
16a		X
b		
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **NY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - (518) 523-2071**  
**57 CHURCH STREET, LAKE PLACID, NY 12946**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN MARTIN ATHLETE REP	1.00	X						0.	0.	0.
(2) CHRIS MAZDZER ATHLETE REP	1.00	X						0.	0.	0.
(3) DWIGHT BELL PRESIDENT	1.00	X		X				0.	0.	0.
(4) ERIN WARREN TREASURER	1.00	X		X				0.	0.	0.
(5) JULIA CLUKEY ATHLETE REP	1.00	X						0.	0.	0.
(6) PETE GILLWALD WESTERN REGION REP.	1.00	X						0.	0.	0.
(7) MARY ANN DEIGNAN SECRETARY	1.00	X		X				0.	0.	0.
(8) ADAM BERLEW INDEPENDENT REP	1.00	X						0.	0.	0.
(9) PAUL BARIBAULT GENERAL REP	1.00	X						0.	0.	0.
(10) JEFF STRATTON EASTERN REGION REP.	1.00	X						0.	0.	0.
(11) CLAIRE DELNEGRO INTERIM CEO	40.00			X				102,326.	0.	0.
(12) RON ROSSI PAST CEO	40.00			X				39,563.	0.	0.
(13) JAMES LEAHY CEO	40.00			X				30,330.	0.	5,136.



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	71,542.			
	c Fundraising events	1c				
	d Related organizations	1d	225,063.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,381,892.			
	g Noncash contributions included in lines 1a-1f: \$		204,621.			
	h Total. Add lines 1a-1f		1,678,497.			
	Program Service Revenue	2 a TRIP / TRAINING REVENU	Business Code 900099	148,859.	148,859.	
		b FIL GRANTS, COACHING F	900099	130,652.	130,652.	
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			279,511.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		18.		18.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	152,110.			
		b Less: direct expenses	b	130,415.		
c Net income or (loss) from fundraising events			21,695.		21,695.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	25,756.				
	b Less: cost of goods sold	b	16,703.			
	c Net income or (loss) from sales of inventory		9,053.	9,053.		
Miscellaneous Revenue		Business Code				
11 a PROMOTIONAL	900099	13,723.	13,723.			
	b OTHER REVENUE	900099	9,099.	9,099.		
	c					
	d All other revenue					
e Total. Add lines 11a-11d		22,822.				
12 Total revenue. See instructions.		2,011,596.	311,386.	0.	21,713.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	704,739.	465,872.	83,783.	155,084.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	40,189.	24,005.	8,796.	7,388.
9	Other employee benefits	69,229.	46,407.	6,219.	16,603.
10	Payroll taxes	57,130.	37,985.	7,155.	11,990.
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	9,000.		9,000.	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12	Advertising and promotion				
13	Office expenses	22,941.	4,954.	17,398.	589.
14	Information technology				
15	Royalties				
16	Occupancy	29,727.	22,295.	7,432.	
17	Travel	17,414.	689.	10,633.	6,092.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	561.	561.		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	24,935.	17,971.	6,964.	
23	Insurance	61,903.	61,903.		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	<b>TEAM TRIPS</b>	506,300.	506,300.		
b	<b>TEAM CLOTHING - VIK</b>	106,856.	106,856.		
c	<b>TRAINING CAMP</b>	104,764.	104,764.		
d	<b>MISCELLANEOUS</b>	43,268.		5,809.	37,459.
e	All other expenses	157,850.	98,195.	19,654.	40,001.
25	<b>Total functional expenses.</b> Add lines 1 through 24e	<b>1,956,806.</b>	<b>1,498,757.</b>	<b>182,843.</b>	<b>275,206.</b>
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	8,618.	<b>1</b>	148,070.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	67,459.	<b>4</b>	14,621.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	10,798.	<b>8</b>	14,629.
	<b>9</b> Prepaid expenses and deferred charges .....	5,189.	<b>9</b>	750.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,352,034.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 989,938.	361,031.	<b>10c</b> 362,096.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,677,548.	<b>15</b>	1,617,647.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	2,130,643.	<b>16</b>	2,157,813.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	94,765.	<b>17</b>	55,755.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	90,000.	<b>23</b>	85,354.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	44,953.	<b>25</b>	60,989.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	229,718.	<b>26</b>	202,098.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	251,330.	<b>27</b>	399,057.
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....	1,649,595.	<b>29</b>	1,556,658.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	1,900,925.	<b>33</b>	1,955,715.	
<b>34</b> Total liabilities and net assets/fund balances .....	2,130,643.	<b>34</b>	2,157,813.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,011,596.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,956,806.
3	Revenue less expenses. Subtract line 2 from line 1	3	54,790.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,900,925.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,955,715.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**U.S. LUGE ASSOCIATION**

Employer identification number

**14-1638206**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  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 exempt 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). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_
  - (ii) A family member of a person described in (i) above? \_\_\_\_\_
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2,099,082.	1,499,989.	1,285,506.	1,643,078.	1,678,497.	8,206,152.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 <b>Total.</b> Add lines 1 through 3 .....	2,099,082.	1,499,989.	1,285,506.	1,643,078.	1,678,497.	8,206,152.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						4,670,896.
6 <b>Public support.</b> Subtract line 5 from line 4.						3,535,256.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 .....	2,099,082.	1,499,989.	1,285,506.	1,643,078.	1,678,497.	8,206,152.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...	99.	97.	173.	15.	18.	402.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....	7,362.	4,472.	4,283.	13,537.	46,737.	76,391.
11 <b>Total support.</b> Add lines 7 through 10						8,282,945.
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	14	42.68	%
15 Public support percentage from 2012 Schedule A, Part II, line 14 .....	15	52.93	%
16a <b>33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 .....	<b>18</b>	%

- 19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....
- b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

Employer identification number

U.S. LUGE ASSOCIATION

14-1638206

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization <b>U.S. LUGE ASSOCIATION</b>	Employer identification number <b>14-1638206</b>
--	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	<u>SAINT GOBAIN</u> <u>ONE NEW BOND STREET</u> <u>WORCESTER, MA 01615</u>	\$ <u>167,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	<u>TEAM WORLDWIDE</u> <u>PO BOX 668</u> <u>WINNSBORO, TX 75494</u>	\$ <u>94,375.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	<u>US LUGE FEDERATION</u> <u>57 CHURCH STREET</u> <u>LAKE PLACID, NY 12946</u>	\$ <u>318,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	<u>US OLYMPIC COMMITTEE</u> <u>27 SOUTH TEJON</u> <u>COLORADO SPRINGS, CO 80903</u>	\$ <u>654,450.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	<u>WORLD FINANCIAL GROUP</u> <u>11315 JOHNS CREEK PARKWAY</u> <u>DULUTH, GA 30097</u>	\$ <u>75,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	<u>LM &amp; O ADVERTISING</u> <u>1776 WILSON BLVD</u> <u>ARLINGTON, VA 22209</u>	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

U.S. LUGE ASSOCIATION

14-1638206

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>U.S. LUGE ASSOCIATION</b>	Employer identification number <b>14-1638206</b>
--	---

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

OMB No. 1545-0047

2013

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

U.S. LUGE ASSOCIATION

Employer identification number 14-1638206

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Temporarily restricted endowment \_\_\_\_\_ %

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

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		994,194.	670,180.	324,014.
c Leasehold improvements		4,367.	1,698.	2,669.
d Equipment		43,936.	13,767.	30,169.
e Other		309,537.	304,293.	5,244.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				362,096.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ATHLETE TRAINING FUND	60,989.
(2) BENEFICIAL INTEREST IN NET ASSETS OF LUGE FOUNDATION	1,556,658.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,617,647.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO ATHLETES	60,989.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	60,989.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,142,222.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	147,118.	
e	Add lines 2a through 2d	2e		147,118.
3	Subtract line 2e from line 1	3		1,995,104.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	16,492.	
c	Add lines 4a and 4b	4c		16,492.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		2,011,596.

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

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

1	Total expenses and losses per audited financial statements		1	2,087,432.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	147,118.	
e	Add lines 2a through 2d	2e		147,118.
3	Subtract line 2e from line 1	3		1,940,314.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	16,492.	
c	Add lines 4a and 4b	4c		16,492.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		1,956,806.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

**EXPLANATION: FASB ASC 740, INCOME TAXES, REQUIRES ENTITIES TO DISCLOSE IN THEIR FINANCIAL STATEMENTS THE NATURE OF ANY UNCERTAINTY IN THEIR TAX POSITIONS. FOR TAX EXEMPT ENTITIES, TAX-EXEMPT STATUS ITSELF IS DEEMED TO BE AN UNCERTAINTY, AS EVENTS COULD POTENTIALLY OCCUR TO JEOPARDIZE THEIR TAX-EXEMPT STATUS. MANAGEMENT BELIEVES THE ASSOCIATION HAS NO UNCERTAIN TAX POSITIONS. THE ASSOCIATION ANTICIPATES THAT IT WILL NOT HAVE A CHANGE IN UNCERTAIN TAX POSITIONS DURING THE NEXT TWELVE MONTHS THAT WOULD HAVE A MATERIAL IMPACT ON THE ASSOCIATION'S FINANCIAL STATEMENTS. IF NECESSARY, THE ASSOCIATION WOULD ACCRUE INTEREST AND PENALTIES ON UNCERTAIN TAX POSITIONS AS A COMPONENT OF THE PROVISION FOR INCOME TAXES. THE ASSOCIATION IS NO LONGER SUBJECT TO FEDERAL AND STATE INCOME TAX**

**Part XIII** Supplemental Information (continued)

EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE THE YEAR ENDED JUNE 30, 2011.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES	130,415.
COST OF GOODS SOLD	16,703.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	147,118.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBTS	16,492.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES	130,415.
COST OF GOODS SOLD	16,703.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	147,118.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBTS	16,492.
-----------	---------



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		DOWNHILL CHALLENGE (event type)	OLYMPIC GAMES MISC. (event type)	2 (total number)		
Revenue	1	Gross receipts	13,985.	82,040.	56,085.	152,110.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	13,985.	82,040.	56,085.	152,110.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	12,103.	79,641.	38,671.	130,415.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				130,415.
11	Net income summary. Subtract line 10 from line 3, column (d)				21,695.	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

	<input type="checkbox"/> Yes <input type="checkbox"/> No
a The organization's facility	13a %
b An outside facility	13b %
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2013**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

**U.S. LUGE ASSOCIATION**

Employer identification number

**14-1638206**

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |
- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....
- 3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:
- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.
- Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**
- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
- a** The organization? .....
- b** Any related organization? .....
- If "Yes" to line 5a or 5b, describe in Part III.
- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
- a** The organization? .....
- b** Any related organization? .....
- If "Yes" to line 6a or 6b, describe in Part III.
- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III .....
- 8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....
- 9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		

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

Schedule J (Form 990) 2013





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**U.S. LUGE ASSOCIATION**

Employer identification number

**14-1638206**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....	X		135,356.	FAIR MARKET VALUE
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....				
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II. ....		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II. ....		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. ....		

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

Schedule M (Form 990) (2013)



SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2013

Open to Public  
Inspection

Name of the organization

U.S. LUGE ASSOCIATION

Employer identification number  
14-1638206

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

TO PROVIDE FOR THE ACHIEVEMENT OF ATHLETIC EXCELLENCE IN THE SPORT OF  
LUGE, WITH THE HIGHEST DEGREE OF SPORTSMANSHIP, HONOR, DEDICATION AND  
VICTORY AS THE STANDARD.

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

GOVERNANCE

TECHNICAL COMMITTEE

EXPENSES \$ 47,155. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

RACING SERVICES

EXPENSES \$ 17,924. INCLUDING GRANTS OF \$ 0. REVENUE \$ 31,875.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: ACTIVE ATHLETES ELECT ATHLETE REPRESENTATIVES. ACTIVE  
ATHLETES FROM THE LAST TEN YEARS THAT ARE EITHER OLYMPIANS AND/OR COMPETED  
IN THE WORLD CHAMPIONSHIPS ELECT THE ATHLETES ADVISORY COUNCIL  
REPRESENTATIVES. RACE OFFICIALS AND NON-ATHLETES ELECT THE NON-ATHLETIC  
REPRESENTATIVE, WHICH MUST BE AN ACTIVE RACE OFFICIAL. EACH RECOGNIZED  
CLUB SELECTS ITS OWN REPRESENTATIVE. THE EXECUTIVE BOARD ELECTS FOUR  
MEMBERS-AT-LARGE. THE NATIONAL LUGE COMMITTEE ELECTS THE OFFICERS AND FOUR  
MEMBERS-AT-LARGE.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: SEE ANSWER ON PART VI, SECTION A, LINE 6.

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

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13

Name of the organization

U.S. LUGE ASSOCIATION

Employer identification number

14-1638206

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

EXPLANATION: AN ELECTRONIC VERSION WILL BE DISTRIBUTED UPON COMPLETION TO EVERY MEMBER OF THE USLA'S EXECUTIVE BOARD, AND A TELEPHONE MEETING SCHEDULED FAIRLY QUICKLY THEREAFTER. ON THAT CALL, THE EXECUTIVE DIRECTOR / CEO WILL PRESENT / EXPLAIN THE TAX RETURN AND INVITE AND ANSWER QUESTIONS. AT THE END OF THE CALL, THE BOARD WILL BE ASKED TO APPROVE THE 990 - OR - THE CEO WILL BE ASKED TO CONTACT MCSOLEY MCCOY FOR FOLLOW-UP IF THEY DEEM IT TO BE NECESSARY BEFORE APPROVING THE 990. ONCE THE EXECUTIVE BOARD FORMALLY APPROVES THE 990, THEN IT WILL BE FILED.

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

EXPLANATION: THE DIRECTOR OF ADMINISTRATION COLLECTS ANNUAL STATEMENTS FROM ALL EMPLOYEES, BOARD MEMBERS, AND COMMITTEE MEMBERS AND REPORTS ANY POTENTIAL CONFLICTS NOTED TO THE CEO WHO FURTHER REPORTS ANY CONFLICTS TO THE BOARD.

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

EXPLANATION: THE EXECUTIVE BOARD, AS A WHOLE, DISCUSSES AND VOTES ON THE COMPENSATION OF THE EXECUTIVE DIRECTOR / CEO WITHIN THE CONTEXT OF THE ORGANIZATIONS' REVENUES AND ITS BUDGET, AND ANY RELEVANT COMPENSATION SURVEY DATA IT HAS ACCESS TO (WHICH, IN THIS CASE, WAS BASED ON DATA ACQUIRED FROM OTHER NGB'S SOME NINE MONTHS PRIOR TO THE END OF THE FISCAL YEAR COVERED BY THIS TAX RETURN). THE EXECUTIVE BOARD'S REVIEW GENERALLY OCCURS IN THE SPRING, IN TANDEM WITH THE ORGANIZATION'S BUDGETING PROCESS AND IN ADVANCE OF ITS JULY 1 START TO ITS FISCAL YEAR.

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

332212  
09-04-13

Name of the organization

U.S. LUGE ASSOCIATION

Employer identification number

14-1638206

EXPLANATION: GOVERNING DOCUMENTS - ARE POSTED ON THE NATIONAL GOVERNING BODY'S WEB-SITE

FINANCIAL STATEMENTS - ARE POSTED ON THE NATIONAL GOVERNING BODY'S WEB-SITE  
CONFLICT OF INTEREST POLICY - IS DISTRIBUTED ANNUALLY TO ALL STAFF MEMBERS, ALL BOARD MEMBERS AND ALL COMMITTEE MEMBERS, AND REQUIRES AN ACKNOWLEDGMENT.

FORM 990, PART XII, LINE 2C

EXPLANATION: THERE WERE NO CHANGES IN THE OVERSIGHT OF THE AUDIT FROM THE PRIOR YEAR.





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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UNITED STATES LUGE FEDERATION	C	318,000.CASH	
(2)			
(3)			
(4)			
(5)			
(6)			



