Climbing Wall Association, Inc.

FINANCIAL STATEMENTS (Tax Basis)
As of December 31, 2009

Prepared by: MacRae Accounting, P.C.

MacRae Accounting, P.C.

Catherine MacRae, CPA
Post Office Box 4323
Boulder, Colorado 80306

tel: 303-440-5365 fax: 303-774-0832

To The Board of Directors of Climbing Wall Association, Inc.:

We have compiled the accompanying statement of financial position of Climbing Wall Association, Inc. as of December 31, 2009, and the related statement of activities, and the statement of cash flows for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management (owners). We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. We are not independent with respect to Climbing Wall Association, Inc.

MacRae Accounting, P.C. Boulder, Colorado

August 2, 2010

Climbing Wall Association, Inc. Statement of Financial Position

December 31, 2009

	Dec 31, 09
ASSETS	
Current Assets	
Checking/Savings	
Key Bank	\$ 64,403
Total Checking/Savings	64,403
Accounts Receivable	
Accounts Receivable	5,364
Total Accounts Receivable	5,364
Other Current Assets	
Prepaid Expenses	1,044
Total Other Current Assets	1,044
Total Current Assets	70,811
Fixed Assets	
Furniture, Fixtures, Equipment	7,992
Accumulated Depreciation	(7,893)
Total Fixed Assets	99
Other Assets	
intangible	
Software	1,275
Accumulated Amortization	(1,275)
Total Intangible	-
Security Deposit - Office	1,200
Total Other Assets	1,200
TOTAL ASSETS	\$ 72,110

Climbing Wall Association, inc. Statement of Financial Position

December 31, 2009

	Dec 31, 09		
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Sales Tax Payable	\$	18	
Officer PTO Accrued		1,944	
Payroll Liabilities			
Fed W/H, FICA, Med		2,505	
FUTA		185	
State W/H		497	
SUTA		13	
Total Payroll Liabilities		3,199	
Total Other Current Liabilities		5,161	
Total Current Liabilities		5,161	
Long Term Liabilities			
Note Payable - Stratus ins Svcs		17,100	
Total Long Term Liabilities		17,100	
Total Liabilities	\$	22,261	
NET ASSETS			
Unrestricted			
Operating	\$	49,749	
Net Investment in Fixed Assets		99	
Total Net Assets		49,848	
TOTAL LIABILITIES & NET ASSETS	\$	72,110	

Climbing Wall Association, Inc. Statement of Activities

For the Year Ended December 31, 2009

	Ja	n - Dec 09
Unrestricted Revenue		
Events	\$	58,523
Membership		94,969
Publications		7,624
Discounts		(337)
Total Unrestricted Revenue	\$	160,779
Expense		
Advertising & Marketing	\$	6,749
Bank & Merchant Fees		3,567
Computer & Software Exp		1,049
Depreciation		2,317
Dues, Fees, & Subscriptions		1,923
Equipment Rental and Maintenanc		281
Event Operations		20,764
Health Insurance - Officer		4,395
Loss (Gain)-Asset Dispositions		191
Meals & Entertainment		584
Office Expense		1,150
Outside Services		1,875
Payroll Expenses		74,120
Postage and Delivery		2,708
Printing and Reproduction		4,291
Professional Development		312
Professional Services fees		3,162
Rent		6,175
Supplies and Materials		1,959
Telecommunications		3,764
Travel		5,142
Utilities		220
Total Expense	\$	146,697
Increase (Decrease) in Unrestricted Net Assets	\$	14,081
Increase (Decrease) in Net Assets		14,081
Net Assets at Beginning of Year		35,767
Net Assets at End of Year	\$	49,848

Climbing Wall Association, Inc. Statement of Cash Flows

January through December 2009

	Jan	- Dec 09
OPERATING ACTIVITIES		
Change in Net Assets	\$	14,081
Adjustments to reconcile Change in Net Assets		
to net cash provided by operations:		
Accounts Receivable		1,712
Prepaid Expenses		(1,044)
Sales Tax Payable		(6)
Officer Commissions Accrued		(956)
Officer PTO Accrued		(1,999)
Payroll Liabilities:Fed W/H, FICA, Med		(554)
Payroll Liabilities:FUTA		57
Payroll Liabilities:State W/H		(35)
Payroll Liabilities:SUTA		(28)
Net cash provided by Operating Activities		11,230
INVESTING ACTIVITIES		
Furniture, Fixtures, Equipment		(476)
Accumulated Depreciation		856
Security Deposit - Office		(600)
Net cash provided by Investing Activities		(220)
Net cash increase for period		11,010
Cash at beginning of period		53,393
sh at end of period		64,403

Climbing Wall Association, Inc. Journal

January 1, 2009 through January 1, 2010

Туре	Date	Num	Name	Memo	Account	Debit	Credit
General Journal	01/01/2009	1.1	Zimmermann, William J	80 hrs x \$24,30 per hr	Officer PTO Accrued	1,998.56	
				Adj to actual balance due to salary rate incr. + loss of 84 c/o			4 000 50
11-ma 1 10-11-11-11-11-11-11-11-11-11-11-11-11-1	 	.	Zimmermann, William J	1115 (0 2003.	Employee Benefits		1,998.56
**************************************						1,998.56	1,998.56
General Journal	01/13/2009	1.5	Zimmermann, William J	Reverse AJE 12.2 FYE 08	Officer Commissions Accrued	955.82	
		-	Zimmermann, William J	Reverse AJE 12.2 FYE 08	Officers Salary		1,035.00
		· · · · · · · · · · · · · · · · · · ·	Zimmermann, William J	Reverse AJE 12.2 FYE 08	Payroll Taxes		79.18
			Zimmermann, William J	Reverse AJE 12.2 FYE 08	Fed W/H, FICA, Med	158.36	
						1,114.18	1,114.18
General Journal	03/31/2009	3.1	Zìmmermann, William J	Adj to actual balance 1st Q 09: 128.75 hrs x \$24.30.	Officer PTO Accrued		959.85
			Zimmermann, William J	Adj to actual balance 1st Q 09: 128.75 hrs x \$24.30.	Employee Benefits	959.85	
						959.85	959.85
General Journal	06/30/2009	6.1	Zimmermann, William J	Adj to actual balance 2nd Q 09: 134 hrs x \$24.30.	Officer PTO Accrued		352.35
			Zimmermann, William J	Adj to actual balance 2nd Q 09: 134 hrs x \$24.30.	Employee Benefits	352.35	
				VAN 400		352.35	352.35
General Journal	08/31/2009	8.1	Odisea LLC	Reclass Odisea reimb for carpet cleaning.	Office Expense		75.00
			Odisea LLC	Reclass Odisea reimb for carpet cleaning.	SUSPENSE	75.00	
***************************************			V-			75.00	75.00
General Journal	09/30/2009	9.1	Zimmermann, William J	Adj to actual balance 3rd Q 09: 161.5 hrs x \$24.30.	Officer PTO Accrued		668.25
one all occurred	00/00/2002		Zimmermann, William J	Adj to actual balance 3rdd Q 09: 161.5 hrs x \$24.30.	Employee Benefits	668.25	1 110
		1	, 			668.25	668.25
****	7.7.7.7.						
General Journal	12/31/2009	12.7		Reclass	Payroll Expenses	1	106.44
		ļ	100000000000000000000000000000000000000	Reclass	Payroll Processing	106.44	
	1					106.44	106.44

Climbing Wall Association, Inc. Journal

January 1, 2009 through January 1, 2010

General Journal	12/31/2009	12.1	Zimmermann, William J	Adj to actual balance 4th Q 09: 80 hrs max c/o x \$24.30.	Officer PTO Accrued	1,980.45	
			Zimmermann, William J	Adj to actual balance 4th Q 09: 80 hrs max c/o x \$24.30.	Employee Benefits		1,980.45
		-				1,980.45	1,980.45
General Journal	12/31/2009	12.2	CO Dept of Revenue	Sales Tax Adjustment	Sales Tax Payable		0.19
			CO Dept of Revenue	Sales Tax Adjustment	Office Expense	0.19	
-	,,					0.19	0.19
General Journal	12/31/2009	12.3		Reclass Stratus pmt for Workers Comp program commission.	Membership Accounts		1,050.00
	i i			Reclass Stratus pmt for Workers Comp program commission.	SUSPENSE	1,050.00	
						1,050.00	1,050.00
General Journal	12/31/2009	12.4		Reclass	Bank & Merchant Fees	10.23	
				Reclass	SUSPENSE		10.23
						10.23	10.23
General Journal	12/31/2009	12.5		Dispose 7/1/09: 1-HP DB NC6220 Laptop	Furniture, Fixtures, Equipment		1,452.03
				Dispose 7/1/09: 1-HP Docking Stations	Furniture, Fixtures, Equipment		199.62
				Dispose 7/1/09: 1-HP DB NC6220 Laptop & Docking Station	Accumulated Depreciation	1,461.00	
				Dispose 7/1/09: 1-HP DB NC6220 Laptop & Docking Station	Loss (Gain)-Asset Dispositions	190.65	
				Rord CY Sec 179	Section 179	2,127.48	
				Rord CY Sec 179	Accumulated Depreciation	1	2,127.48
				Rord CY Reg deprec of PY assets.	Regular	189.35	
				Rcrd CY Reg deprec of PY assets.	Accumulated Depreciation		189.35
						3,968.48	3,968.48
General Journal	12/31/2009	12.5		Jan 10 rent pd in Dec 09	Prepaid Expenses	600.00	
				Jan 10 rent pd in Dec 09	Rent		600.00
						600.00	600.00

Climbing Wall Association, Inc. Journal

January 1, 2009 through January 1, 2010

General Journal	12/31/2009	12.6	Adj AP	Reclass for 990	Accounts payable	 	443.79
			Adj AP	Reclass for 990	Prepaid Expenses	443.79	1-1
		1				443.79	443.79
General Journal	01/01/2010	1.1		Reverse Jan 10 rent pd in Dec 09.	Prepaid Expenses		600.00
				Reverse Jan 10 rent pd in Dec 09.	Rent	600.00	
				1. TOTAL VAN		600.00	600.00
General Journal	01/01/2010	R12.6	Adj AP	Reverse AJE 12.6 12/31/09	Accounts payable	443.79	
			Adj AP	Reverse AJE 12.6 12/31/09	Prepaid Expenses		443.79
						443.79	443.79
				ļ		14,371.56	14,371.56

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

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

> Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009

Open to Public Inspection

		the Treasury ue Service		as: ▶ The organizat	sets less than \$1 tion may have to	,250,000 at the end ouse a copy of this rei	of the year may	y use this t state recor	form. tina reavirem	ents.		In	spection		
_		the 2009 calendar year, or tax year beginning , 2009, and ending										. 20			
		applicable: Please C Name of organization.										D Employer identification number			
_	ddress o			CLIMBING WA	ALL ASSOCIA	TION INC				,	_	-1063			
□ ′	Vame cha	print or Number and street (or P.O. box, if mail is not delivered to street address) Room/suite E Tele										mber			
	nitial retu Ferminate		type. See	1460 LEE HILL	L RD				2		720)-838-	8284		
=	Amended		Specific	City or town, sta	te or country, an	d ZIP + 4	· · · -			F Grou	n Ever	potion			
		on pending	Instruc- tions-	BOULDER CO	80304-0870					l	ber ▶	•	1		
=-						empt chantable ti	niete milet a	ttach	G Accou				ash 🗹 Accrual		
	- Occi	and sorterior		ations and 494 spleted Schedu			note mar a	uacn	1	(specify)			asii (L. Accidal		
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ı v	Vebsit	to b W/W/	V CLIMB	INGWALLIND	USTRY ORG				1			_	e B (Form 990,		
_		···				(insert no.) 4	947/a\(1) or	527	1 .	Z, or 990		подця	3 LI (I O(III 330)		
	heck					supporting organi					<u> </u>		- 62E 000 A		
			_		. , , .	organization choos		_					п ф25,000. A		
						f \$500,000 or more,					¢	4117-	160,779		
	art I					Net Assets o					tions	for F			
	1					ints received.				1	1		<u> </u>		
	2					ent fees and con				}	2		67,197		
	3	-								}	3		93,582		
	4	Investment	-		icilis						4		0		
	5a			-	to other than	inventory .		E-							
	b					inventory .		5a 5b							
	C						-		<u> </u>	—∸	5c		0		
ą.	6	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) Special events and activities (complete applicable parts of Schedule 6). If any amount is from gaming, check here ▶ □													
딦	_							Atmini	, oncor noro						
Revenue	а					0 of cont		6a		o					
α,	b	•	•	ses other than				6b							
			-		_	activities (Subtra			60)		6c		O		
	7a		-			activities (Subb. Swances		l !	: oa)		- OC		<u>_</u>		
	þ	Less: cost						7a 7b		0					
	i		-			Subtract line 7b				<u>~</u>	7c		۵		
	8 8	Other reve		•	Of Investion (Gannaci III e 1 n	HOIII III 16	a)		· ;	8				
	9		•		4 50 60 7	c, and 8					9		160,779		
	10					edule)			· · ·	•	10		0		
	11			for members	•			• • •		!	11				
ø	12	-				benefits					12		72,253		
ıse	13				-	ependent contra				!	13		5,390		
xpenses	14									!	14		10,159		
Ä	15										15		14,029		
	16			escribe 🕨 S	• • •		· · · ·				16		44,867		
	17										17		146,698		
	18	Excess or	(deficit) 1	for the year (S	Subtract line 1	17 from line 9)	<u></u>	<u> </u>	<u> </u>		18		14,081		
Net Assets	19					f year (from line					1,80-1				
435						turn)					19		35,767		
te -	20		_	-	•	s (attach explana				-	20		<u>-</u>		
Ž,	21		~			Combine lines 18	•				21		49,848		
P	art II					5, column (B) are						of F			
					tructions for	<u> </u>	, ,			Inning of			i) End of year		
22	Ca	ash, savince	and inv	•							,393 2		64,403		
23											0 2		0		
24						F&E, Software, Re				8	,155 2	_	7,706		
25		tal assets .							·		,548 2		72,110		
26				ibe ▶ S ee \$				١	. —		,781 2		22,262		
27	Ne	et assets or	fund ha	alances (line)	27 of column	(B) must agree	with line 21	<u>~</u> ′			767 2		49.848		

Part	art III Statement of Program Service Accomplishments (See the instructions for Part III.)									
What	is the organization's primary exempt purpose?	Climbing Wall Industry Dev	elopment			ired for section				
	ibe what was achieved in carrying out the org	nd concise)(3) and 501(c)(4) nizations and section						
mann	nanner, describe the services provided, the number of persons benefited, and other relevant information for									
each	program title.					(a)(1) trusts; optional hers.)				
28	Consulting and Training - support commercial opera	tors of manufactured rock cl	imbing walls;							
	provide a variety of services, including training for ti									
	management consulting for member organizations.	·			1 1	1				
		includes foreign grants, ch	eck here	▶ □	28a					
	Conferences - provide direct experience and collabo									
	sharing interest in the field of manufactured wall clin									
,	Sharing interest in the new or (mandractured wall car.	libilig. Also see statement] '					
	(O)									
		includes foreign grants, ch		<u> • 🖳 </u>	29a	<u></u> -				
-	Membership - CWA addresses the needs and interes									
-	wall operators. CWA supports the development of the									
-	of climbing, and is an advocate for the interests of o									
-		includes foreign grants, ch		<u>. • U</u>	30a					
	Other program services (attach schedule)		TATEMENT 3	• : -						
		includes foreign grants, ch		▶ □	31a	<u></u>				
	Total program service expenses (add lines 28a t			<u>, , ▶</u>	32					
Part	List of Officers, Directors, Trustees, and Key	,								
	(a) Name and address	(b) Title and average hours per week	(c) Compensation (if not paid,	(d) Contributio employee benefit	ns to : plans & :	(e) Expense account and				
		hours per week devoted to position	enter -0)	deferred compet	nsation	other allowances				
	Johnston	ChmnBOD-time as needed.		ĺ		•				
	Dexter Ave N, Ste 350, Seattle WA 98109									
	Richards	Treasurer - time as needed.								
	Gunpark Dr, Ste 370, Boulder CO 80301					 -				
	rt Angeli	Director - time as needed.		ļ						
	State St, Ste 190, Westerville OH 43081					<u> </u>				
Rich (Director - time as needed.	;							
	ox 7578, Boulder CO 80306									
	Crowther	Director - time as needed.								
	arick St, Ste 1514, New York NY 10014			<u> </u>						
	leade	Director - time as needed.]						
	18th Street, Suite 101, Bend OR 97701	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>						
	Postma	Director - time as needed.								
	halen Blvd, St Paul MN 55106									
	m Zimmermann	Officer/Employee-40 hr/wk	C4 740		4 200					
1460	Lee Hill Rd #2, Boulder CO 80394		51,716		4,395					
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Form 99	90-EZ (200 9)		F	age \$
Part	V Other Information (Note the statement requirements in the instructions for Part V.)			
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		Yes	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	33_		1
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			30 A
а	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		1
ь 36	If "Yes," has it filed a tax return on Form 990-T for this year?	35b 36		√
37a b 38a	Enter amount of political expenditures, direct or indirect, as described in the instructions. Did the organization file Form 1120-POL for this year? Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were	37b		/
b	any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		√
39 a b 40a	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on line 9			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b		
C	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d				
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	7723 1723	1
41	List the states with which a copy of this return is filed. ► N/A			
42 a	The digalization o books die in oal o or		8-8284	
	LODGE CONTROL OF THE PROPERTY	80384	-0870	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No
	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country:	42c		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		Yes	► ☑ No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	7 23	No ✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	WAA	
		000	1-F7	(0.000

Part VI

Part	Section 501(c)(3) organizations and 501(c)(3) organizations and section 49 and complete the tables for lines 50 are	47(a)(1) nonexempt cha	exempt charital ritable trusts mus	le trusts only. A t answer question	ll sec ins 40	tion 3–49l	 o
46	Did the organization engage in direct or indirect	t political campaign activi	ties on behalf of or	in opposition to		Yes	No
	candidates for public office? If "Yes," complete				46		
47	Did the organization engage in lobbying activities	s? If "Yes," complete Sch	edule C, Part II .		47		
48	Is the organization a school as described in section	on 170(b)(1)(A)(ii)? If "Yes,"	complete Schedule	E	48		
4 9 a	Did the organization make any transfers to an ex	xempt non-charitable relat	ed organization?.		49a		
b	If "Yes," was the related organization a section 9				49b		. ✓
50	Complete this table for the organization's five hemployees) who each received more than \$100,						
	(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	ace	Expensount a allowa	nd
f 51	Total number of other employees paid over \$100 Complete this table for the organization's five \$100,000 of compensation from the organization (a) Name and address of each independent contractor	0,000 ▶highest compensated inden. If there is none, enter "	None."		eived		
					-		
d	Total number of other independent contractors of	each receiving over \$100,0	000▶				
Sign	Under penalties of penjury, i declare that I have examin and belief, it is true, correct, and complete. Declaration	ed this return, including accompa of preparer (other than officer) is	nying schedules and sta based on all information	terrients, and to the best of which preparer has a	iny kno	wiedge	dge :
Here	Signature of officer WILLIAM ZIMMERMANN - PRESIDENT Type or print name and title			Date	_		None t
Paid Prepar	Preparer's signature alkerina Mac	Race OA 8-2-	Check if self- employed ▶ ☐	Preparer's identifying num	mai (266	HISTOGE	
Use Or	vours if self-employed).		EIN				
	address, and ZIP + 4 PO BOX 4323, BOULD		Ph	-110 1101 -	-440 <i>-</i> 5	-	
May th	e IRS discuss this return with the preparer show	n above? See instructions			Yes m 990		(2009)

Climbing Wall Association Inc

EIN 86-1063819

Form 990-EZ, Part I, Line 16, Other Expenses:

Assets-Depreciation	2,317
Assets-Loss on Dispositions	191
Bank & Merchant Fees	3,567
Computer & Software Expense	1,049
Dues, Fees, & Subscriptions	1,924
Event Operations	20,764
Meals & Entertainment	584
Office Expense	1,150
Payroll Taxes	5,908
Professional Development - Staff	312
Supplies and Materials	1,959
Travel - Transportation, Food, Lodging	<u>5,142</u>
TOTAL	<u>44,867</u>

Climbing Wall Association Inc

EIN 86-1063819

Form 990-EZ, Part II, Line 26, Balance Sheet-Liabilities:

Liabilities		
Current Liabilities		
Sales Tax Payable		18
Officer PTO Accrued		1,944
Payroll Liabilitles		
Fed W/H, FICA, Med	2,504	
FUTA	185	
State W/H	497	
SUTA	13	
Total Payroli Liabilities		3,199
Total Current Liabilities		5,161
Long Term Liabilities		
Note Payable - Insurance Contract		17,100
Total Liabilities	•	22,261

Climbing Wall Association Inc

EIN 86-1063819

Form 990-EZ, Part III, Line 31 -STATEMENT OF PROGRAM ACCOMPLISHMENTS, Other program services:

Publications - The CWA offers a variety of products and services including publications. We offer the industry's only consensus standards for the design and engineering of artificial climbing structures, structural inspection of artificial climbing structures, operation of climbing facilities, and certification for the staff of climbing facilities. The CWA also sponsors a public information campaign about climbing sports called ClimbSmart! Finally, the CWA publishes a variety of publications, some of which are available free to the public, for example: The Guide to Climbing.

2009

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Form 990-EZ, Part III, Relationship of Activities to the Accomplishment of Exempt Purposes:

CWA Strategic Plan - 2006-2011

I. Strategic Intent - Member Development

Develop CWA membership to enable the organization to be self-sufficient. Develop a compelling set of member benefits. Broaden efforts to identify new member segments within the scope of CWA"s vision and mission, and attract and recruit new members. Maintain efforts to retain existing members.

Major Member development Goals

- 1.0 Communicate with CWA members on a regular basis and inform members about new and existing CWA initiatives and projects.
- 2.0 Expand efforts to create a "CWA community" both actual and virtual through events, meetings, educational offerings, and via cost effective technology.
- 3.0 Increase the level of constructive member participation and involvement in the CWA.
- 4.0 Expand and diversify CWA member benefits program through improved benefits for all members and targeted delivery of services designed to meet the needs of specific member segments, including new members.
- 5.0 Identify new constituencies for CWA membership and recruit those constituencies.
- 6.0 Increase CWA membership to 275 organizational members.

II. Strategic Intent - Identity/Branding

The intent is to establish the CWA as a well-known, recognized, and reputable organization in the North American climbing community and with the public. Increase recognition of the CWA, and continue to differentiate the CWA from preceding organizations. Position the CWA as the primary source of information regarding risk management, insurance, education and standards for the climbing wall industry and the public. Define, promote, and deliver functional, tangible, features and benefits to our members, and the public, that promote competence in practice, quality in products and services, and a positive image for the manufactured climbing wall industry.

Major Identity/Branding Goals

- 1.0 Communicate the new CWA brand to our members.
- 2.0 Connect the CWA with the public at large, positioning the CWA as the first stop resource on issues related to manufactured wall climbing.
- 3.0 Develop a PR campaign promoting the sport of indoor climbing.
- 4.0 Develop referral mechanisms to connect our members with the public.

III. Strategic Intent – Standards Development

The intention is for the CWA to be the leader in standards development for the manufactured climbing wall industry. The CWA will develop widely-adopted, consensus-based standards, with a high degree of cooperation with other standard setting organizations. The CWA will advocate for the adoption of sound standards and will promote the interoperability of standards by working with national and international standard setting organizations such as ANSI. The CWA will develop and implement both engineering standards for the construction of manufactured climbing structures, and practice standards for the management and operation of manufactured climbing structures.

Major Standards Development Goals

1.0 Publish design and engineering standards for manufactured climbing structures.

- 2.0 Revise operations standards for manufactures climbing structures periodically (Industry Practices)
- 3.0 Develop and maintain a research and development capacity for matters pertaining to standards development.
- 4.0 Develop, and publish "white papers" or research on topics pertinent to areas of current or future standards development.

IV. Strategic Intent — Government Affairs/Public Policy

The CWA"s intention is to protect and expand the recreational use of climbing facilities in North America. The CWA will attempt to influence government actions, policy development, and legislation to achieve either neutral or positive outcomes for the industry. By marshalling the industry"s resources, involving industry members, maintaining reliable relationships, and using effective advocacy techniques; the CWA can position itself to effectively represent the manufactured climbing wall industry. CWA will employ an effective issues management process to that will focus its resources on advocacy at the state and, to certain extent, federal levels. Advocacy on the state level will attempt to achieve the best results for CWA membership.

Major Government Affairs/Public Policy Goals

- 1.0 Increase opportunities for recreational climbing and expand access to recreational climbing facilities.
- 2.0 Promote a unified position on behalf of the industry regarding public policy matters that affect the industry.
- 3.0 Improve CWA"s effectiveness in advocating for the industry and influencing policymakers to support the recreational use of climbing facilities.
- 4.0 Support sound national legislative initiatives, in keeping with CWA's mission, that promote or expand funding for health and physical education, sports participation, and recreation.
- 5.0 Strengthen CWA"s capacity for legal challenges and litigation to achieve timely, fair, and efficient adjudications and reasonable interpretations and application of the law.
- 6.0 Enhance and broaden CWA"s capacity to form and work within coalitions that address our public policy goals.
- 7.0 Oppose state efforts to regulate recreational climbing facilities under amusement licensing statutes.
- 8.0 Promote prudent, cost-effective policies and regulations, where necessary, that support CWA standards.

V. Publications/Communications/Information Systems Development

The development, organization, and distribution of information pertaining to the industry is vital to its continued growth and success. The intention is to develop CWA into the central source of information and communication regarding the manufactured climbing wall industry – to become the industry suffermation broker. The CWA will identify information of interest to members and the public and will determine cost-effective ways to distribute this information.

Major Publications/Communications/information Systems Goals

- 1.0 Identify member expertise that addresses the interests of others in the organization, and develop member expertise to generate and distribute usable information.
- 2.0 Commission, develop, publish and/or distribute pertinent information via print publications, web sites, conferences, educational offerings, other organizations, and the media.
- 3.0 Support research efforts and activities that support the industry and CWA standards.
- 4.0 Develop networks to allow the exchange of information via communications technology.
- 5.0 Act as a referral service for qualified vendors and/or a repository of information regarding members" activities and capabilities.

VI. Strategic Intent - Program Development

The CWA"s intention is to define and develop programs of interest to our members and to the general public that promote responsible recreational use of manufactured climbing facilities. CWA programs will be focused on the professional development of members and the improvement climbing related knowledge and information.

Major Program Development Goals

- 1.0 Establish CWA as a comprehensive provider, or sponsor, of continuing professional education and training.
- 2.0 Develop and expand the ClimbSmart! Program as a national public awareness and education campaign to promote responsible, informed participation in climbing sports.
- 3.0 Develop symposia and workshops on important topics and issues important to our members.
- 4.0 Provide and/or facilitate consultation by CWA members for the membership or the public.

VII. Strategic Intent – CWA Conference and Events

The CWA"s intention is to develop and promote a constructive and collegial community within the manufactured climbing wall industry. Community building can best be done face-to-face. The conference will bring together a critical mass of members to discuss industry wide concerns and initiatives, promote information sharing, and improve opportunities networking. The conference will offer an opportunity to conduct CWA business cost effectively; and will provide opportunities for member training, education, and professional development

Major CWA Conference and Events Goals

- 1.0 Sponsor and promote cost-effective regional and national membership meetings.
- 2.0 Develop a CWA Annual Conference to facilitate member growth, member involvement, ongoing professional education, and information sharing.
- 3.0 Promote the CWA Annual Conference as a nation-wide conference.
- 4.0 Convene special events to address topics deemed important to the organizations' constituencies.

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Form 990-EZ, Part V, Line 35 - If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T:

Program Service revenue reported on Part I, Line 2 does not include any Unrelated trade or business income—i.e. gross income derived from any trade or business (defined below***) that is regularly carried on, and not substantially related to, the organization's exempt purpose or function (aside from the organization's need for income or funds or the use it makes of the profits).

A portion of CWA's revenue is derived from its annual convention. However an unrelated trade or business does not include a trade or business:That consists of qualified convention or trade show activities regularly conducted by a section 501(c)(3), (4), (5), or (6) organization as one of its substantial exempt purposes (see section 513(d)(3) for the meaning of qualified convention and trade show activities)...

^{***}Trade or business. A trade or business is any activity carried on for the production of income from selling goods or performing services. An activity does not lose its identity as a trade or business merely because it is carried on within a larger group of similar activities that may or may not be related to the exempt purpose of the organization. If, however, an activity carried on for profit is an unrelated trade or business, no part of it can be excluded from this classification merely because it does not result in profit.