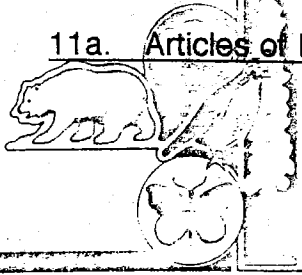


1952086

11a. Articles of Incorporation



State
of
California
SECRETARY OF STATE

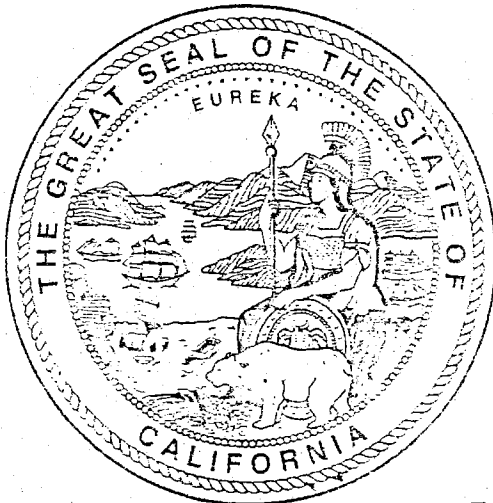
CORPORATION DIVISION

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute
this certificate and affix the Great
Seal of the State of California this

NOV - 1 1995



Bill Jones

Secretary of State

ARTICLES OF INCORPORATION

1852086

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

OCT 23 1995

BILL JONES, Secretary of State

I

The name of this corporation is Far West Nordic Ski Education Association

II

A. This corporation is a nonprofit PUBLIC BENEFIT CORPORATION and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for:

- () public purposes.
or (XX) charitable purposes.
or () public and charitable purposes.

B. The specific purpose of this corporation is to promote cross country
skiing through education

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Name Allen Plummer

~~STREET~~ Address 2295 California Ave.


City South Lake Tahoe State CALIFORNIA Zip 96150

IV

A. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3), Internal Revenue Code.

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3), Internal Revenue Code.



(Signature of Incorporator)

Allen Plummer

(Typed Name of Incorporator)

11a. By-Laws:



**BY-LAWS OF
FAR WEST NORDIC
SKI EDUCATION
ASSOCIATION**

**a California non-profit
corporation**

ARTICLE I

Articles of Incorporation

The name of the Corporation, the objectives for which it is established and the nature of the business to be transacted by it, and the location of its principal and other places of business shall be as set forth in the Articles of Incorporation, as from time to time amended, and by these By-Laws, the powers of the Corporation and of its Board of Directors, and all matters concerning the conduct and regulations of the business of the Corporation shall be subject to such provisions in regard hereto, if any as set forth in such Articles of Incorporation; and such Articles of Incorporation are hereby made a part of these By-Laws.

ARTICLE II

Board of Directors

Section 1. The government of the Corporation and the management and control of its affairs shall be vested in a Board of Directors (it is intended that the Directors shall perform their duties as if they were "trustees" and act in accordance with the definition of the term "trustees") consisting of not less than six (6) nor more than twelve (12) members. The number of Directors to serve on the board shall be determined by the Directors at any annual meeting duly constituted. The Directors shall be elected by the Directors duly elected and now serving. Their term shall be one year. The number of Directors can be increased or decreased within the limits imposed by this section at any special meeting called for that purpose.

The initial Board of Directors shall be appointed by the incorporator and will fill out the remainder of the year.

Section 2. Whenever there shall be a vacancy in the membership of the Board of Directors by reason of death, resignation, declination, incapacity or other cause, the remaining Directors may fill the vacant position until the next annual meeting of the Board of Directors by election at any special meeting called for that purpose. No person shall be elected to the Board of Directors

except by vote for him of at least a majority of the votes entitled to be cast. Incapacity or other cause shall be determined by the Board of Directors.

Section 3. The Board of Directors shall choose from themselves a president, vice-president, a treasurer, and a secretary. One person may hold any two of said offices at the same time.

Section 4. Board Members must attend half (50%) of the regularly scheduled Board meetings of a fiscal year or be removed from office.

ARTICLE III

Meeting of Board of Directors

Section 1. Regular Board of Directors' Meetings. Regular meetings of the Board of Directors shall be held at such places and at such time as the board by vote may determine, and if so determined, no notice thereof need be given. Special meetings of the Board of Directors may be held as set forth in Section 3 herein. The officers of the corporation shall be elected by the Board of Directors and a meeting may be held without notice for this purpose immediately after the annual meeting of the Board of Directors and at the same place.

Any action required or permitted to be taken at any meeting of the Board of Directors or any committee thereof may be taken without a meeting if a written consent thereto is signed by all Directors of the Board or of such committee. Such written consent shall be filed with the minutes of the board of Directors or committee.

Members of the Board of Directors or of any committee designated by the Board may participate in a meeting of the Board or the committee by means of a conference telephone network or a similar communication method by which all persons participating in the meeting may hear each other. Participation in a meeting pursuant to such a communications method constitutes presence in person at such meeting. Each person participating in the meeting shall sign the minutes thereof and said minutes may be signed in counterparts.

Section 2. Annual Meeting. The annual meeting of the Board of Directors shall be held on some date during the month of March in each year upon call by the president. Notice of said meeting shall be distributed to the Directors at least thirty (30) days prior to the date of the meeting. In the event that such annual meeting is omitted by oversight or otherwise during the March of each calendar year, the Directors shall cause a meeting in lieu thereof to be held as soon thereafter as conveniently may be, and any business transacted or elections held at such meeting shall be as valid as if transacted or held at the annual meeting. Such subsequent meeting shall be called in the same manner as provided for the annual Board of Directors meeting.

Section 3. Special Meetings. Special meetings of the Board of Directors may be held at any time or place, whenever called by the president, a vice president, the treasurer, the secretary, or two Directors, notice thereof being given to each Director by the secretary or an officer calling the meeting, or at any time without formal notice, provided all the Directors are present or those not present shall at any time waive or have waived notice thereof. Notice of special meetings stating the time and place thereof, shall be given by mailing the same to each Director at his or her residence address at least seven days before the meeting, or by delivering the same to him or her personally or by modern communication the same to his or her residence address not later than six days before the day on which the meeting is to be held, unless in case of emergency the chairman of the Board of Directors or the president shall

prescribe a shorter notice to be given personally or by modern communication to each Director at his or her residence address. Such special meeting shall be held at such time and place as the notice thereof or waiver shall specify.

Section 4. Waiver of Notice. Whenever any notice whatsoever is required to be given by these By-Laws, or the Articles of Incorporation of this corporation, or any of the corporation laws of the State of California, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent thereto.

Section 5. Order of Business. At all meetings of the Board of Directors the order of business shall be: (a) taking the roll; (b) proof of notice of meeting if required; (c) approving the minutes of previous meetings; (d) reports of Directors and officers; (e) election of Directors; (f) miscellaneous business.

Section 6 Quorum. At any meeting of the Board of Directors present in person by five (5) Directors entitled to vote thereat shall be necessary to constitute a quorum for the transaction of business, but a lesser number may adjourn any meeting from time to time and such meetings as so adjourned may be held without further notice.

Section 7 Meeting Conduct. Roberts Rules Order will govern the Board's meetings except when in conflict with these By-Laws.

ARTICLE IV

Proxies and Voting

Each member shall be entitled to one vote in respect to any matters brought before meetings of the Board of Directors and must be present to vote.

ARTICLE V

Limitation of Power

The enumeration of the powers and duties of the Directors in these By-Laws shall not be construed to exclude all or any of the powers and duties, except insofar as the same are expressly prohibited or restricted by the provisions of these By-Laws or Articles of Incorporation, and the Directors shall have and exercise all other powers and perform all such duties as may be granted by the laws of the State of California and do not conflict with the provisions of these By-Laws.

ARTICLE VI

Membership of the Corporation

The membership of the Far West Nordic Ski Education Association shall be comprised of the Board of Directors and any persons appointed by them. The membership shall function only in an advisory capacity to the Board of Directors. It shall have no power in management on the business of the corporation and shall not have the power to elect members of the Board of Directors.

ARTICLE VII

Power of the Board of Directors

The Board of Directors shall have the entire management of the business and affairs of the Corporation and shall have and exercise all the powers possessed by the Corporation itself, so far as such delegation of authority is not inconsistent with the laws of the State of California, with the Articles of Incorporation of the corporation, or with these By-Laws.

ARTICLE VIII

Section 1. Officers and Executive Committee of the Corporation

The officers of the Corporation shall be a president, vice-president, treasurer, and secretary and such other officers and agents as the Directors shall appoint and elect. Said officers shall be elected from the Directors duly elected to the Board of Directors. An Executive Committee may be appointed by the Board of Directors from its membership. An Executive Committee, if appointed, shall have as many members as the Board of Directors shall from time to time decide and shall have such powers, duties and authority as from time to time may be delegated to it by the Board of Directors. The officers and the Board of Directors shall serve for a term of one (1) year.

Section 2. Eligibility of Officers.

The president and the chairman of the Board of Directors must be Directors of the corporation. The vice-president, secretary, treasurer and such other officers as may be appointed need not be Directors of the corporation. Any person may hold more than one office, provided the duties thereof can be consistently performed by the same person; provided however that no one person shall at the same time, hold the three offices of president or vice-president and secretary and treasurer.

Section 3. Additional Officers and Agents

The Board of Directors, at its discretion, may appoint a general manager, one or more vice-presidents, assistant secretaries, and such other officers or agents as it may deem advisable, and prescribe the duties thereof.

Section 4. President

The president shall be the chief executive officer of the Corporation and shall, when present, preside at all meetings of the Board and shall perform such other duties and have such other powers as the Board of Directors may, from time to time, determine.

Section 5. Vice-President

The vice-president shall assume such duties as from time to time may be delegated by the president or by the Board of Directors. In the absence of the president, the vice-president shall assume the duties of the president.

Section 6. Treasurer

The Treasurer shall have the care and custody of the funds of the Corporation and shall have and exercise, under the control, and direction of the Board of Directors, all the powers and duties commonly incident to his office. He or she may be required by the Board of Directors to give bond in such sum and with such sureties as may be satisfactory to it. He or she shall have the custody of all money, funds, valuable papers and documents of the Corporation except his or her own bond which shall remain in the custody of the president. He or she shall deposit all the funds of the Corporation in such bank or banks, trust company or trust companies or with such other firm or firms doing a banking business as the Board of Directors may from time to time designate. He or she may, on behalf of the Corporation, endorse or deposit for collection all checks, notes and other obligations payable to the Corporation or its order and may accept drafts on behalf thereof. He or she shall keep accurate books and accurate books and accounts of all the Corporation transactions, which books and accounts shall be the property of the Corporation, and these, together with all the other Corporation property in his custody and possession, shall be subject at all times to inspection and control of the Board of Directors.

All receipts and vouchers for payment made to the Corporation and all checks, drafts, notes or other Corporation obligations for the payment of money by the Corporation shall be signed by the treasurer, except as the Board of Directors may otherwise specifically order or authorize.

Section 7. Secretary

The secretary of the Corporation shall be present at all meetings thereof and shall keep accurate records in books provided for the purpose of all the proceedings of such meetings. Such books shall at all reasonable times be open to the inspection of any member of the Board of Directors. He or she shall perform all duties commonly incident to his or her office and shall have such other powers as the Board of Directors may from time to time specify. In the absence of the Secretary from any meeting of the Board of Directors, a secretary *pro tempore* may be chosen who shall record the proceedings of such meetings. The secretary, and any secretary *pro tempore* shall be sworn to the faithful performance and discharge of his or her duties.

ARTICLE IX
Capital Stock

There shall be no capital stock of this Corporation, and as the purpose of the Corporation is to acquire, by purchase, gift, or otherwise, real or personal property and to maintain, use and operate such property in such manner as to promote and foster its corporate objects as well as those of the gifts which it may receive, subject to the terms and conditions on which it may receive said gifts, no part of the net income of this Corporation or of its property to assets, upon dissolution or liquidation, shall ever inure to the benefit of any of its incorporators or Directors or to the benefit of any private individual. No contributions shall be required of its Directors.

ARTICLE X
Fiscal Year

The fiscal year of the Corporation shall end with the 30th day of April in each year.

ARTICLE XI
Inspection of Books and Papers

All books, papers and documents of every kind and description belonging to the Corporation whether located in the office of the president, secretary, treasurer, or elsewhere, shall be open to the inspection of the members of the Board of Directors at all times during business hours.

ARTICLE XII
Amendments

Except as otherwise provided by law, these By-Laws and the Articles of Incorporation of the Corporation may be amended, altered, added to, or repealed in whole or in part by vote of the Board of Directors at any annual or special meeting thereof called for that purpose, provided notice of said amendments or modifications (alterations or additions) shall have been distributed in accordance with notices or the meeting as provided for in Article III.

ARTICLE XIII
Resignations and Removals

Any Director or officer of the corporation may resign at any time by giving written notice to the corporation, to the Board of Directors, or to the chairman of the board, or to the president, or to the secretary of the corporation. Any such resignation shall take effect at the time specified therein, or if the time be not specified therein, upon its acceptance by the Board of Directors.

The Board of Directors, by vote of not less than a majority of the entire Board, may remove from office any Director or other officer or agent elected or appointed by it and may elect or appoint his or her successor.

ARTICLE XIV

Vacancies

If the office of any Director, officer or agent becomes vacant by reason of death, resignation, removal, disqualification, or otherwise, the Directors may by vote of a majority of a quorum choose a successor or successors who shall hold office for the unexpired term. If there be less than a quorum of the Directors but at least three Directors at the time in office, the Directors may by a majority vote choose a successor or successors who shall hold office for the unexpired term. Vacancies resulting from an increase in the number of Directors may be filled in the same manner.

ARTICLE XV

Indemnity

Each Director or officer, whether or not then in office, shall be indemnified by the corporation against all costs and expenses reasonably incurred by or imposed upon him or her in connection with or resulting from any action, suit or proceeding to which he or she may be made a party by reason of his or her being or having been a Director or officer of the corporation, except in relation to matters as to which a recovery shall be had against him or her by reason of his or her having been finally adjudged in such action suit or proceeding to have been derelict in the performance of his or her duties as such Director or officer.

The foregoing right to indemnify shall include reimbursement of the amounts and expenses paid in settling any such action, suit, or proceeding when settling appears to be in the interest of the corporation, and shall not be exclusive of other rights to which such officer or Director may be entitled as a matter of law.

ARTICLE XVI

Amendments

The By-Laws of the corporation, may be amended, added to, or repealed by vote of a majority of the Board of Directors at any meeting of the board, provided notice of the proposed change is given in the notice of the meeting, or notice thereof is waived in writing or by a majority vote of the Board of Directors at any regularly called meeting.

Attachment to Form 1023
Response to Part II, Line 1, Page 2

1. Detailed Narrative Description of Activities:

The activities of the Far West Nordic Ski Education Association (FWNSEA) are based on the goals of this organization and like its predecessor (Far West Amateur Educational Ski Foundation - FWAESF), these goals are:

- 1.) Promote the sport of cross country skiing;
- 2.) Select and support junior, senior and master competition teams from the region;
- 3.) Educate the coaches of the area;
- 4.) Interact with other regional and national organizations to assist in the above purposes; and
- 5.) Participate in national level decision making (via the United States Ski Association or other nationally recognized body that promotes cross country skiing).

1.) Promote Cross Country Skiing

The FWNSEA has accomplished this goal through the use of three programs: Ski Chase, Club grant program and the Far West Newsletter. The Ski Chase promotes cross country skiing by sponsoring a race series wherein participants are rewarded for completing a set number of races. In the past year 60 skiers complete 5 races and were awarded t-shirts. This program will be continued in the future years. The Ski Chase is run by Helga Sable with the help of Doug Brown (statistician). The FWNSEA Board has allocated \$300 for this race series this year.

The Club Grant program was designed to provide funds to start local nordic ski clubs in California, Nevada and parts of Arizona. The past year was the first year of this program and the South Tahoe Nordic Club and the North Tahoe Nordic Club were both awarded \$300 start up funds. A subcommittee composed of Board members are selected to review the application(s) and make a recommendation to the full Board. The application is limited to one page and details how the grant will be spent and how after the grant, funds will be generated. This program will be continued in the future years.

The newsletter serves as the communication tool of the FWNSEA. It has and will provide information on local races, training tips, fund-raisers, National events and junior, senior and master qualifying events. This is professionally published by MacBeth Graphics Inc., of Truckee California.

New to this year is the Elite Race Series (public name - Fischer Cup Series). This race series promotes top level competition within our region and is analogous to the Eastern Super Series, Spring Series and other high level race series. Dan Hill of the Fischer Ski Company and Helga Sable are organizing this series of events. The effectiveness of this program will be analyzed and a decision will be made to continue it after this winter.

2.) Select and support junior, senior and master competition teams

The FWNSEA has accomplished this goal through a variety of programs. For the purposes of competition discussion, I will divide our membership into age groupings: Junior - less than 20; Senior - 20 to less than 30; and Master - 30 and older.

Junior Programs: Our junior programs consist of three phases: 1.) Preparation for Junior Olympics; 2.) Deciding on, notifying and administering qualifying races for Junior Olympics; and 3.) The trip to Junior Olympics.

1.) In order to prepare our region's juniors for national level competition we have instituted summer and winter training programs and out-of-region competition trips. The summer training program is accomplished through the use of three summer weekend camps. The camps are held at different locations in the region (Last summer - Truckee, Mammoth Lakes, South Lake Tahoe). This camps focus on intensive training, education of proper training activities and increasing motivation. The winter training program consists of a day long clinic for the most advanced juniors. The Nationally renown (usually Olympians, National Champions or coaches thereof) coaches focus on skiing technique. This event is held at the Auburn Ski Club Training Center outside of Truckee. The final portion of our junior preparation program is out-of-region competitions. We currently plan two trips a year. The first is Western Regionals trip where our junior compete against other regions top juniors. The second trip is to Spring Series where other nations juniors, other regions top juniors and our juniors compete. Both trips are open to all juniors of the region (they don't have to be members). The organizers for the summer camps vary (last summer Jeff Schloss-June, Nancy Fiddler-July and Debbie Waldear-August) while the Junior clinic(early December) and our-of-region trips(Western Regionals in Bend Oregon - mid-December and Spring Series in early April) are organized by the Far West Adminstator, Mitch Dion.

2.) For Junior Olympics, each region is allowed a limited number of competitors. To determine which of our juniors will represent our region we institute qualification procedures. These procedures are made by a committee composed of coaches, parents and junior athletes. For the upcoming year they will be based on percentage back of the top two races in four selected races throughout the region. Specific details of the qualifying procedure and race dates have already been mailed to all competing juniors in the region and to all active coaches in the region. The results of the qualification process will be calculated and announced in January to all competitors. This will decide the Far West Junior team which will travel to the site of Junior Olympics.

3.) The early March Junior Olympics trip was organized this year by the FWNSEA. The administration involves making travel arrangements, race registration, buying racing supplies, setting up team and parent meetings and arranging coaches and support staff. The 1996 Junior Olympic trip to Rumford Maine was lead by Olof Carmel and Allen Plummer. Organizing the trip falls on the Far West Adminstrator.

Senior Program: Currently there are very few active seniors competing in California or Nevada so we don't have any programs for them. Selection to Senior National Championships and Olympic Trials is conducted by the United States Ski Association with little or no input from FWNSEA. Regional seniors are invited to join in the Master's program.

Master Program: The master program consists of preparation for national races and selection to the regional team. Notification of qualifying races and those named to the team is done through the Far West Newsletter.

The preparation program for Masters (and Seniors) is a early winter weekend training camp with Nationally renown coaches (usually Olympians, National Champions or coaches thereof). This camp focuses on technique and training for older athletes.

The FWAESF each year has named a Master's Team. This is based on a qualification process similar to the Junior qualification process. Notification is through Far West Newsletter. Helga Sable and John Goodman have done the necessary calculations and associated work for team selection.

Master's Nationals is open to all Master-aged competitors so there is no selection process.

3.) Educate coaches

Currently FWNSEA accomplishes this objective by producing a Coaches Newsletter (7-9 issues/year) and organizing several coaches seminars. The newsletter is an amateur production containing information on all aspects of cross country skiing. The seminars are focused on specific topics of interest to coaches (which don't have to be members of FWNSEA) and vary from year to year. Currently, Jeff Schloss and Allen Plummer are running this program.

4.) Interact with other regional and national organizations

With in the regional we maintain contacts with University of Nevada Ski Team (and the NCAA), Auburn Ski Club, South Tahoe Nordic Ski Club, North Tahoe Nordic Ski Club, Eastern Sierra Nordic Ski Club, local High School and Middle School Teams and coaches and the regional Cross Country Ski Centers.

Besides the inherent interaction from sending teams to out-of-region, National and Olympic Trial competitions we maintain communications with other regions. These organizations include Team Birke(Minneapolis), Sun Valley Ski Education Foundation, Mt. Bachelor Ski Education Foundation, Chisholm Ski Club, United States Ski Association, Professional Ski Instructors of America, American Cross Country Ski Coaches Association and United States Nordic Ski Education Foundation. All of these organizations with the possible exception of the Professional Ski Instructors of America are 501(c)(3) non-profit organizations.

FWNSEA will continue to interact with the above organizations and other organizations with similar goals and directions.

5.) Participate in national level decision making

FWAESF has sent representatives to National meetings to influence the rules and regulations that govern cross country skiing. In the past this has consisted of sending a representative to Junior Olympics where rules regarding Junior Olympics are discussed and made and sending a representative to the USSA(the National Governing Body for Cross country skiing) convention in May. At the latter meeting rules regarding cross country skiing with the exception of junior rules are discussed and decided. The FWNSEA is planning to send a representative to Junior Olympics again. The usefulness of the USSA convention representation is in question and will decided by the Board at the appropriate time.

Attachment to Form 1023**Response to Part II, Line 2, Page 2****2. Sources of financial support:**

Cash Assets Transferred from FWAESF to FWNSEA	\$11,950
Auburn Ski Club Administrator Grant(for 1995-6; \$4,000 in 1996-7)	\$4,500
FW Raffle and Auction	\$4,440
Auburn Ski Club Junior Olympic Grant	\$3,000
Sierra Nevada State Championships	\$1,640
Membership Fees	\$1,500
Summit to Shore Fund Raiser	\$1,250*
Donations	\$1,100
FW Junior Fundraiser Race	\$660
Concessions stand	\$450
Interest (from Savings account and Certificates of Deposit)	\$380
Master's Camp (for Dec 1996)	\$310
Cobblestone Relay	\$0 **

*Projected based on previous performance and current information. Others have already occurred for this year and are rounded to nearest \$10.

** Not held this year.

Attachment to Form 1023
Response to Part II, Line 3, Page 2

3. Fundraising Program Description:

The FWNSEA has and will administer an extensive list of fundraising activities. I will organize these into four classes: Races, Grants, Events and Others.

Races

These fundraisers generate funds through race entries and other means as detailed in each description.

1.) Summit to Shore Race. This race combines 5 events run in succession (alpine skiing, cross country skiing, running, biking and kayaking). The race entry fees are the source of fundraising along with the raffle of a donated car. The raffle tickets are \$5 a piece and there are only 2,000 total if all are sold. The raffle will take place after the race during the awards ceremony. The winner need not be present to win. Sponsor provided prizes are awarded to age class and competition class winners. This event is also a fundraiser for the University of Nevada Ski Team. Profits are split evenly. Sponsors and involved organizations include The Car Lot, University of Nevada, Donner Ski Ranch, Fischer Ski Company, Marmount Outdoor Products, Swix, Salomon, Placer County Sheriff, Placer County and the City of Truckee. This late April event is organized by a committee headed by Jeff Schloss. Race entries for this years event are \$27 for an individual competitor, \$22 per person for a pair or \$17 per person for a team of 3 to 5. Race fees increase by \$5 for registration that is less than a week before the event.

2.) Cobblestone relay. Sponsor provided prizes are awarded to age class winners. Sponsors of this event include The Cobblestone Retail Center, Swix, Fischer Ski Company and Salomon. Doug Read is the organizer of this mid March event. The race fee for this event was to be \$10 per person. This event wasn't held this year due to low snow.

3.) FWSA Junior Fundraiser Race. Sponsor provided prizes are awarded to age class and competition class winners. Sponsors of this event include ski manufactures, ski equipment suppliers and others. The event is run at the Auburn Ski Club Training Center outside of Truckee. This event, held on January 1, is run by Far West Junior Team but organized by FWNSEA and the Auburn Ski Club. Race entry is \$12.

4.) Sierra Nevada State Championships. This end of the season race (March 24th) is the result of the canceled Gold Rush ski marathon. On fairly short notice FWNSEA and Auburn Ski Club stepped in to organize a replacement race. Auburn Ski Club agreed to host the race on their property and FWNSEA organized the food for this event. The sponsors of the Gold Rush, sponsored the Championships. There are two sources of income from this event. Race entries (which will be donated to FWNSEA by Auburn Ski Club) and food concession. Ted Beauchamp spearheaded the FWNSEA effort. The exact amount that FWNSEA will receive from the race entries as not been decided yet.

GRANTS

There is only one source of grants FWNSEA has applied for. This is the 501(c)(3) non-profit organization, Auburn Ski Club. The stated purpose of the Auburn Ski Club (ASC) is to promote ski sport. Ski sport includes alpine skiing, ski jumping, biathlon, nordic combined and cross country skiing. We have applied for two grants in the past few years: Nordic Administrator Grant and the Junior Olympic Assistance Grant. Both grants are applied for in the early summer.

Nordic Administrator Grant

The purpose of this grant is to provide us with the means to support a part time administrator for a limited time until we can independently support such a position. In all the Auburn Ski Club has committed to giving FWAESF and now FWNSEA \$19,000 over a six years. The grant schedule is:

1994-5	\$5,000
1995-6	\$4,500
1996-7	\$4,000
1997-8	\$3,000
1998-9	\$2,000
1999-2000	\$500

The funds are sent directly to the United States Ski Association on behalf of FWNSEA. The United States Ski Association takes care of payroll for the Far West administrator. The nordic administrator is supervised by the President. Renewal grants are submitted each year for the amount specified above. As outlined in the grant application, we submit a renewal grant each year. The Auburn Ski Club can reject a renewal grant for any reason at any time.

Junior Olympics Assistance Grant

The purpose of this grant is to decrease the expenses of athletes attending Junior Olympics. This grant was a tradition many years ago(5+) but only was tried again this last year. We have since learned that this grant will probably not be possible again in the near future.

EVENTS

1.) Raffle and Auction. This event generates proceeds in two manners. First, through the sale of entry tickets and second through the auction of donated items. The entry tickets are \$5 apiece and allow entrance to the event. Door prizes are raffled off based on the entry tickets. The raffle and auction items are provided by a large variety of donors. Snack food is donated by local stores. Art and Helga Sable have organized this in the past. We try to hold this event in mid January but because of conflicts this years event was held March 17. This event provides the majority of our funding. We are currently trying to develop other fundraisers so that a single bad day or event will not disrupt the organization.

2.) Concession stand. At several events(January 1, 13, 14, and March 24) at the Auburn Ski Club Training Center, a group of FWNSEA members sell food items to hungry participants. For this fundraiser, funds are generated by selling food above the purchase price. LaVan Rassuchine is the driving force behind this fundraising effort.

3.) Master's Camp. This event involves getting the top coaches in the nation to provide a one day junior clinic and a two day master/senior camp. The proceeds of the master/senior camp are used to subsidize the junior clinic. The cost for the master/senior is \$75 this year and the Juniors pay \$10. This event usually just covers the Junior clinic. This early December event is organized by the Master's Committee.

OTHER

This catch-all grouping has one common characteristic - all these fundraisers are continuously generating funds.

1.) Donations. The FWNSEA doesn't actively solicit donations but gladly accepts them.

2.) Membership. Belonging to FWNSEA costs \$7 a year for an individual or \$15 for a family.

3.) Interest. This is made on a savings account and two timed deposit (CDs) accounts held at Bank of America in Tahoe City, California. In good years, extra funds will be put into timed deposit accounts to reduce the disruptive effects of a poor major fundraiser (the Raffle and Auction).

Attachment to Form 1023

Response to Part II, Line 4a, 4b, Page 3

4a. Names, Addresses, and Titles of Officers, Directors, Trustees, Etc.

James Beauchamp 16221 Edinburgh St.	Junior Representative Truckee, CA 96162
Olof Carmel 16305 Ski Slope	Junior Committee Truckee, CA 96162
Michael McElravey 440 Pioneer Way	Membership Committee Chair Tahoe City, CA 96145
Allen Plummer 2295 California Ave.	President, Treasurer S. Lake Tahoe, CA 96150
Jeff Rassuchine 12756 Muhlebach St.	Junior Committee Truckee, CA 96162
Jenni Rassuchine 12756 Muhlebach St.	Junior Representative Truckee, CA 96162
LaVan Rassuchine 12756 Muhlebach St.	Secretary Truckee, CA 96162
Rick Reynolds 13010 Oberwald Wy	Vice President Truckee, CA 96161
Jeff Schloss 16305 Ski Slope	Junior Committee Chair Truckee, CA 96162

4b. Annual compensation

None of the Officers or directors are compensated or will be.

Attachment to Form 1023

Response to Part II, Line 5, Page 3

5. Successor to another organization:

The Far West Amateur Educational Sk Foundation, a Nevada Non-Profit Corporation preceeded the current Far West Nordic Ski Education Association, a California Non-Profit Corporation. During the November 13th (1995) meeting the Old Board was named to the new Board (with one exception - Chuck Lyda was leaving the area). The Nevada Corporation was dissolved by voluntary resolution on December 11, 1995. The new organization has the same By-laws but different Articles of Incorporation as required by California State Law. Before the Nevada Corporation was dissolved the Board authorized the transfer of all assets to the new California Corporation.

The decision to change from a Nevada Non-profit to a California Non-profit was based on the current residency of the Board (All of whom live in California) and the residency of the membership (a majority of who live in California).

Attachment to Form 1023

Response to Part II, Line 6, Page 3

6. Transactions with other exempt organizations:

For the most part Far West interacts with 501(c)(3) organizations. Although I don't know the exempt status of all the organizations we deal with the vast majority are 501(c)(3). We do know that several local programs are not.

Last year two newly formed cross country clubs applied and were granted \$300 each through the Far West Club Grant program. They were South Tahoe Nordic Ski Club and North Tahoe Nordic Ski Club which are based in South Lake Tahoe and Tahoe City respectively. Both organizations were created and maintained with the expressed goal of helping the local High School and Middle School cross country ski teams.

One other that probably is a 501(c)(3) is Chisholm Ski Club in Rumford Maine.

Attachment to Form 1023

Response to Part II, Line 8, Page 4

8. Assets that are used in Exempt Function:

FWNSEA maintains a complete set of ski tuning equipment to be taken on Junior and Master trips. This equipment includes tools to structure, apply wax, remove wax and clean the skis of competitors. Since most individuals can not afford a full range of waxes (which are effective at different temperatures and conditions) FWNSEA maintains a wax collection which is brought to competitions as well as the tools listed above. Also we have a video camera to film technique and provide critiques. In total, this equipment is worth approximately \$2,500.

In the past we have purchased team uniforms (Jackets, powder pants, vests, race suits) in bulk, planning to sell them over two years or so. Currently we have about half of a \$1,000 order of jackets. These are used to identify Far West members at out-of-the-region races and also advertise our presence locally.

Attachment to Form 1023

Response to Part II, Line 11a, b, c, Page 4

11a. Organization's membership requirements:

Membership Requirements: None - we will provide membership to anyone not capable of paying for one.

Membership Types: One class of membership currently with a \$7 individual fee and a \$15 family fee

11b. Member recruitment:

We attract members primarily through word of mouth at cross country races and in general training (both summer and winter). The Sierra Ski Chase also is attracting a few members this year when they hear about us. To attend Far West events requires membership. This includes the Master's Camp, the junior summer camps and the winter junior trips. In each newsletter there is a membership form.

11c. Member benefits:

Members receive 7 Far West Newsletters, early warning about camps, current regional event information and occasionally a post race technique clinic.

Attachment to Form 1023

Response to Part II, Line 12b, Page 4

12b. Limiting benefits:

All of the camps, clinics and trips have age restrictions. For Junior events, participants must be under 20 years old. Furthermore, junior camps and clinics have minimum age requirements as well (usually 13). The Masters camp participants must be 20 or older and be intermediate or better skiers. The Coaches Clinics are open to any active coaches.

Attachment to Form 1023
Response to Part IV, Table A, Page 8

A. Statement of Revenue and Expenses:

Since the Far West Nordic Ski Education Association is a direct continuation of the Far West Amateur Education Ski Foundation, I am providing the financial history of the predecessor organization (the Nevada Corporation-FWAESF) for your consideration. The following table is similar to the Financial Data requested in Part IV of the application:

The current tax year includes data from May 1, 1995 to December 11, 1995, inclusive.

	Current Tax Year	3 Prior tax years			
	From 5/1/95 to 12/11/95	1994-5	1993-4	1992-3	Total
1 Gifts, Grants, contributions received	\$5,089	\$5,526	\$389	\$330	\$11,334
2 Membership fees	\$877	\$750	\$750	\$636	\$3,013
3 Gross Investment income	\$253	\$120	\$0	\$0	\$373
4 Net income from organization's unrelated business activities	\$0	\$0	\$0	\$0	\$0
5 Tax revenues levied for	\$0	\$0	\$0	\$0	\$0
6 Value of services furnished by a governmental unit	\$0	\$0	\$0	\$0	\$0
7 Other income	\$0	\$0	\$0	\$0	\$0
8 Total (1 - 7)	\$6,219	\$6,396	\$1,139	\$966	\$14,720
9 Gross receipts from admissions, sales of merchandise or service or furnishing of facilities	\$5,380	\$28,648	\$28,342	\$24,050	\$86,420
10 Total 8 & 9	\$11,599	\$35,044	\$29,481	\$25,016	\$101,140
11 Gain or loss from sale of capital assets	\$0	\$0	\$0	\$0	\$0
12 Unusual grants	\$0	\$0	\$0	\$0	\$0
13 Total Revenue (add lines 10 through 12)	\$11,599	\$35,044	\$29,481	\$25,016	\$101,140
14 Fundraising expenses	(\$2,040)	(\$1,961)	(\$714)	(\$598)	
15 Contributions, gifts grants, and similar amounts paid	\$0	(\$300)	(\$500)	(\$500)	
16 Disbursements to or for benefit of members	(\$5,585)	(\$28,201)	(\$25,675)	(\$21,436)	
17 Compensation of officers, directors, and trustees	\$0	\$0	\$0	\$0	
18 Other salaries and wages	(\$5,833)	(\$5,000)	\$0	\$0	
19 Interest	\$0	\$0	\$0	\$0	
20 Occupancy	\$0	\$0	\$0	\$0	
21 Depreciation and depletion	\$0	\$0	\$0	\$0	
22 Other	\$0	\$0	\$0	\$0	
23 Total Expenses (14 to 22)	(\$13,458)	(\$35,462)	(\$26,889)	(\$22,534)	
24 Excess of revenue over expenses (13 minus 23)	(\$1,859)	(\$418)	\$2,592	\$2,482	

Attachment to Form 1023

Response to Part IV, Table A, Line 7, Page 8

7. Other Income:

12/11/95 Transfer of \$11,950 from Far West Amateur Educational Ski Foundation (Nevada non-profit corporation) to the Far West Nordic Ski Education Association (California non-profit corporation). The Nevada corporation was voluntarily dissolved later that day. The names were changed on the accounts the following day (12/12/95).

Attachment to Form 1023

Response to Part IV, Table A, Line 15, Page 8

15. Grants paid:

As a part of the Club Grant Program, Far West promotes the sport of Cross Country skiing by providing start-up funds for beginning clubs. Two grants can be awarded in a year with a maximum of \$300 each. Applications detail the intended use of the funds and how future funds will be generated. Grants can be renewed for a second year.

Attachment to Form 1023

Response to Part IV, Table A, Line 16, Page 8

16. Disbursements to or for benefit of members:

Checks that have cleared since December 11, 1995 or checks that have not cleared yet.

Date written	To whom	Amount
1995		
8/21	Vic Froberg - Refund for first junior summer camp	\$10.00
12/7	VOMax - Deposit on Master's uniforms	\$1,200.00
12/14	Bend Alpine Hostel - Lodging for West Regionals	\$219.03
11/9	Secretary of State - California filing fee	\$5.00
12/12	Mitch Dion - Office expenses	\$403.93
12/15	Mt Bachelor - Trail Passes for athletes & coaches for West. Regionals	\$77.00
12/16	Mt Bachelor - Trail Passes for Coaches for Western Regionals	\$51.00
12/16	MBSEF - Awards dinner for coaches for Western Regionals	\$28.00
12/6	MBSEF - Race Registration for Western Regionals	\$344.00
12/22	Allen Plummer - Coaching fee - \$400, rest expenses for W. Region.	\$595.81
12/18	Larry Ford - Gas for Western Regionals	\$63.41
12/24	Jeff Rassuchine - food for Western Regionals	\$221.50
1996		
1/9	Mt. Bachelor SEF - remainder of race registration	\$36.00
1/15	Olof Carmel - Wax and Jacket Printing	\$307.69
1/19	Larry Ford - Van rental & parking for Western Regionals	\$675.58
1/22	Insty Prints - 200 copies of FW letterhead	\$15.02
1/23	Secretary of State - Nevada for filing Dissolution resolution	\$25.00
1/29	VO max - remainder of Master uniforms	\$2,958.50
2/10	Olof Carmel - reimbursement for Equipment purchase	\$78.00
2/13	Tahoe Crafts - Raffle Tickets for Raffle and Auction	\$157.66
2/15	Chisholm Ski Club - Race Registration for Junior Olympics	\$1,100.00
2/19	Tahoe Donner XC Center - Junior Race Entries	\$60.00
2/27	Hog Productions - Sierra Ski Chase t-shirts	\$200.00
3/3	Chisholm Ski Club - Race Registration for Junior Olympics	\$110.00
3/10	Andover Arms - Lodging costs for Junior Olympics	\$1,544.51
3/10	Rassuchine's - Reimbursement for food for Junior Olympics	\$609.01
3/16	Mitch Dion - Expenses (newsletter, phone, etc.)	\$268.81
3/16	Mitch Dion - reimbursement for Airfare for Junior Olympics	\$3,482.63
3/16	Olof Carmel - Van rental and expenses for Junior Olympics	\$603.87
3/18	Art Sable - Raffle and Auction Expenses	\$44.78
3/18	Hog Productions - Sierra Ski Chase t-shirts	\$306.00
3/18	John Goodman - Expenses	\$125.38
3/18	Olof Carmel- Coaching Fee for Junior Olympics	\$450.00
3/19	VO Max - Completion of Uniform order	\$173.15
3/20	Allen Plummer - expenses \$648.38 and coaching fee \$450 for JROs	\$1,098.38
3/24	LaVan Rassuchine- Food for Sierra Nevada State Championship	\$199.50
3/24	Ted Beauchamp- Food expenses for Sierra Nevada State Championship	\$30.24

The following list shows expenses that were posted from the end of last fiscal year (May 1, 1995) to December 11, 1995 of the FWAESF(i.e. the Nevada Corporation):

Date written	To whom	For
4/28	Allen Plummer - Expenses, primarily coaches education supplies	\$245.49
4/25	Jeff Schloss - Summit To Shore Expenses	\$1,431.26

4/27	USSA Convention Repristration Fee	\$100.00
4/14	Helga Sable - Ski Chase Expenses	\$14.65
5/6	Doug Read - Cobblestone Relay Expenses	\$186.50
6/3	Nevada County Sheriff's Office - For Summit to Shore Race	\$59.33
6/16	Fleet Feet - Masters Patches	\$38.00
6/30	Mitch Dion - Expenses	\$277.14
6/26	Jason Hooper - Coaching fee of \$150 for 1st Summer Camp	\$150.00
6/26	Jeff Schloss - 1st summer camp - \$288.13 food, \$400 coaching fee	\$688.13
6/26	Olof Carmel - 1st summer camp - coaching fee - \$240, Gas - \$10	\$250.00
6/16	Helga Sable - postage for Master's patches	\$4.80
8/8	Bank of America Account Fee	\$10.02
7/20	Nancy Fiddler - advance for 2nd summer camp	\$200.00
6/30	US Skiing - For pay for Division Adminstrator	\$833.33
8/2	Nancy Fiddler -2nd camp-\$375 coaching, \$223.75 food, \$40 expenses	\$638.75
8/2	Craig Tatum - 2nd summer - \$100 coaching, \$30 expenses	\$130.00
8/2	Pete Kirchner - \$50 coaching, \$20 expenses	\$70.00
8/2	Barbara Cameron- Coaching fee	\$100.00
8/2	Jeff Schloss - Summit to Shore expense	\$207.37
8/2	Jason Hooper - 2nd summer camp - \$150 coaching, \$30 expenses	\$180.00
8/2	Larry Ford - 2nd summer camp - \$100 expenses, \$122.50 camp site	\$222.50
8/19	MacBeth Graphics - Race Listings (Summit to Shore and FW Race)	\$104.00
8/22	Hope Valley Campground - 3rd Summer junior camp	\$14.00
8/24	Debbie Waldear - Coaching Fee \$415, Food \$70	\$485.00
8/30	Christopher & Sandra Cooper - camp refund	\$60.00
10/2	MacBeth Graphics - Cobblestone Race into race schedule	\$52.00
10/7	Postmaster - PO Box renewal	\$13.00
10/18	Insty Prints - copies for Coaches Development newsletter	\$54.71
10/17	Mitch Dion - expenses	\$258.66
10/17	Bend Alpine Hostel - deposit for Western Regionals lodging	\$240.00
10/30	Allen Plummer - Expenses, mainly coaches dev. copies and postage	\$335.39
10/20	Secretary of State - incorporation fee and miminum franchise tax	\$830.00
10/20	Franchise Tax Board- Application fee for California Non-profit	\$25.00
12/1	Insty Prints - Coaches Developement newsletter copies	\$28.87
12/4	Insty Prints - Coaches Developement newsletter copies	\$16.09
12/8	Gregory and Jane McKenzie - refund on Western Regionals trip	\$190.00

Attachment to Form 1023

Response to Part IV, Table B, Line 8, Page 9

8. Depreciable and depletable assets:

Waxes	
2 ounces Swix Cera-F	\$160
2 ounces Solda Fluor	\$160
Tin waxes (fluornated)	\$120
Klisters	\$50
Other glide waxes	<u>\$200</u>
Total	\$690