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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)

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

OMB No. 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning

and ending

B Check if applicable

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

Please use IRS label or print or type
See Specific Instructions

C Name of organization

NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION

Doing Business As

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

4185 SW RESEARCH WAY

City or town, state or country, and ZIP + 4

CORVALLIS, OR 97333-1067

**F Name and address of principal officer KENT BLUMENTHAL
SAME AS C ABOVE**

D Employer identification number

23-7203564

E Telephone number

541-766-8211

G Gross receipts \$

5,172,595.

H(a) Is this a group return

for affiliates? ☐ Yes ☒ No

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

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c) (6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.NIRSA.ORG

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶

L Year of formation: 1950 M State of legal domicile: OR

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities. SEE SCHEDULE O		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of employees (Part V, line 2a)	5	37
	6	Total number of volunteers (estimate if necessary)	6	250
	Revenue	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a
b		Net unrelated business taxable income from Form 990-B, line 34	7b	3,307.
8		Contributions and grants (Part VIII, line 1h)		
9		Program service revenue (Part VIII, line 2g)		
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14		Benefits paid to or for members (Part IX, column (A), line 4)		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		
	19	Revenue less expenses Subtract line 18 from line 12		
	20	Total assets (Part X, line 16)		
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances Subtract line 21 from line 20		
	23	Net assets or fund balances at beginning of current year		
	24	Net assets or fund balances at end of current year		

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.

Sign Here ▶ *Pam Watts* **Signature of officer** **11-15-10** **Date**

▶ **PAM WATTS, CFO** **Type or print name and title**

Paid Preparer's Use Only

Preparer's signature ▶ *P. D. Hall* **Date** **11-12-10** **Check if self-employed** ☐ **Preparer's identifying number (see instructions)**

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **MOSS ADAMS LLP**
975 OAK STREET, SUITE 500
EUGENE, OREGON 97401

EIN ▶ **Phone no. ▶ (541) 686-1040**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission SEE SCHEDULE O

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 ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ including grants of \$) (Revenue \$)

EDUCATION ACTIVITIES, INCLUDING AN ANNUAL CONFERENCE, STATE AND REGIONAL WORKSHOPS, AND SYMPOSIA FOR EDUCATORS AND MANAGERS OF RECREATIONAL PROGRAMS.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

MARKETING ACTIVITIES SUPPORT THE ANNUAL EXPOSITION FOR EDUCATORS AND MANAGERS OF RECREATIONAL PROGRAMS.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

MEMBERSHIP SERVICES SUPPORT THE RECRUITMENT AND ADMINISTRATION OF THE MEMBERSHIP OF THE ORGANIZATION.

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$

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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 Schedule B, Schedule of Contributors?		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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <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 where 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, 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 term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• 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>		
• 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>		
• 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>		
• 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>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		
• 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? <i>If "Yes," complete Schedule D, Part X</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
		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, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</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
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	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? <i>If "Yes," complete Schedule J</i>	23	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
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? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	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? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	X

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable.	8	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	37	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	X
4a	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)?	4a	X
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

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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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	11	
b Enter the number of voting members that are independent	11	
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 organizational documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		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 Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
PAM WATTS, CFO - 541-766-8211
4185 SW RESEARCH WAY, CORVALLIS, OR 97333-1067

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

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. Use Schedule J-2 if additional space is needed.

- 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. 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 the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
BILL CROCKETT REGION I VICE PRESIDENT	5.00	X						0.	0.	0.
DAVID BOWLES REGION II VICE PRESIDENT	5.00	X						0.	0.	0.
RIN SIEBERT REGION III VICE PRESIDEN	5.00	X						0.	0.	0.
MISSIE MCGUIRE REGION IV VICE PRESIDENT	5.00	X						0.	0.	0.
MICK MCCOMBER REGION V VICE PRESIDENT	5.00	X						0.	0.	0.
JOHN CAMPBELL REGION VI VICE PRESIDENT	5.00	X						0.	0.	0.
BETH JOHNSON NATIONAL STUDENT LEADER	5.00	X						0.	0.	0.
VICKI HIGHSTREET IMMEDIATE PAST PRESIDENT	5.00	X						0.	0.	0.
BRYAN HARRIS PRESIDENT	10.00	X		X				0.	0.	0.
SID GONSOULIN PAST PRESIDENTS' REP.	2.00	X						0.	0.	0.
MIKE WALDRON PRESIDENT-ELECT	5.00	X						0.	0.	0.
KENT J. BLUMENTHAL EXECUTIVE DIRECTOR/SECRE	40.00			X				153,200.	0.	35,793.

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Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)
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1b Total	▶	153,200.	0.	35,793.
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1

Section B. Independent Contractors

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	0
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932008 02-04-10

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a <u>ANNUAL CONFERENCE</u>	Business Code	713940	994,249.	994,249.		
	b <u>MEMBERSHIP DUES</u>		713940	811,175.	811,175.		
	c <u>EXPOSITIONS</u>		713940	417,269.	417,269.		
	d <u>ENDORSED PROGRAMS</u>		713940	391,105.	391,105.		
	e <u>WORKSHOPS & SYMPOSIA</u>		713940	165,847.	165,847.		
	f All other program service revenue		713940	25,974.	25,974.		
	g Total. Add lines 2a-2f			2805619.			
	3 Investment income (including dividends, interest, and other similar amounts)			100,744.			100,744.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
Other Revenue	6 a Gross Rents	(i) Real	98,270.				
	b Less rental expenses	(ii) Personal	54,414.				
	c Rental income or (loss)		43,856.				
	d Net rental income or (loss)			43,856.	4,377.	39,479.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	2,167,940.				
	b Less cost or other basis and sales expenses	(ii) Other	2,452,478.				
	c Gain or (loss)		<284,538.>				
	d Net gain or (loss)			<284,538.>		<284,538.>	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	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					
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
	Miscellaneous Revenue		Business Code				
11 a <u>MISCELLANEOUS</u>		713940	22.	22.			
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			22.				
12 Total revenue. See instructions.			2665703.	2805641.	4,377.	<144315.>	

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Form 990 (2009)

23-7203564 Page **10**

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) but are not required to complete columns (B), (C), and (D).

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 U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	414,026.			
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	628,216.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	110,622.			
9 Other employee benefits	174,256.			
10 Payroll taxes	90,342.			
11 Fees for services (non-employees)				
a Management				
b Legal	48,970.			
c Accounting	23,618.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	25,360.			
g Other				
12 Advertising and promotion				
13 Office expenses	20,124.			
14 Information technology	22,204.			
15 Royalties				
16 Occupancy	112,730.			
17 Travel	181,997.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	583,761.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	83,822.			
23 Insurance	6,775.			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>MISCELLANEOUS</u>	112,806.			
b <u>CONSULTING</u>	99,063.			
c <u>PRINTING & PUBLICATIONS</u>	57,677.			
d <u>POSTAGE & SHIPPING</u>	22,750.			
e <u>WORKSHOPS AND SYMPOSIA</u>	20,469.			
f All other expenses	500.			
25 Total functional expenses. Add lines 1 through 24f	2,840,088.			
26 Joint costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Form 990 (2009)

23-7203564 Page **11**

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	273,191.	1	572,311.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	126,870.	4	127,431.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	9,104.	8	10,415.
	9 Prepaid expenses and deferred charges	103,594.	9	83,274.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	3,145,543.		
	b Less accumulated depreciation	1,142,959.	10c	2,002,584.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11	2,496,941.	12	2,749,427.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	393,189.	15	276,294.
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,477,976.	16	5,821,736.	
Liabilities	17 Accounts payable and accrued expenses	87,853.	17	55,015.
	18 Grants payable		18	
	19 Deferred revenue	772,221.	19	874,961.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	402,387.	23	282,990.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	133,450.	25	145,496.
	26 Total liabilities. Add lines 17 through 25	1,395,911.	26	1,358,462.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,082,065.	27	4,463,274.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	4,082,065.	33	4,463,274.
	34 Total liabilities and net assets/fund balances	5,477,976.	34	5,821,736.

Form **990** (2009)

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Form 990 (2009)

23-7203564 Page **12**

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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?
- b** Were the organization's financial statements audited by an independent accountant?
- c** 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?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- 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?
- b** 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

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

Form **990** (2009)

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, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009Open to Public
InspectionName of the organization **NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**Employer identification number
23-7203564**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

	(a) Donor advised funds	(b) Funds and other accounts
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?		☐ Yes ☐ No
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?		☐ Yes ☐ No

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)

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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? ☐ Yes ☐ No

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)? ☐ Yes ☐ No

9 In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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 relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

NATIONAL INTRAMURAL-RECREATIONAL SPORTS

Schedule D (Form 990) 2009

ASSOCIATION

23-7203564 Page 2

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 exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

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 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes☐ No

b If "Yes," explain the arrangement in Part XIV

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 year end balance held as

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Term endowment ► _____ %

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

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		92,846.		92,846.
b Buildings		2,355,327.	690,492.	1,664,835.
c Leasehold improvements		116,751.	29,239.	87,512.
d Equipment		347,903.	307,882.	40,021.
e Other		232,716.	115,346.	117,370.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				2,002,584.

Schedule D (Form 990) 2009

NATIONAL INTRAMURAL-RECREATIONAL SPORTS

Schedule D (Form 990) 2009

ASSOCIATION

23-7203564 Page 3

Part VII Investments - Other Securities. 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
Financial derivatives		
Closely-held equity interests		
Other		
PUBLICLY TRADED SECURITIES	2,749,427.	END-OF-YEAR MARKET VALUE
Total (Col (b) must equal Form 990, Part X, col (B) line 12.)	2,749,427.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total (Col (b) must equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
Total (Column (b) must equal Form 990, Part X, col (B) line 15)	

Part X Other Liabilities. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Amount
Federal income taxes	
ACCRUED PAYROLL	37,269.
DEPOSITS	5,000.
DUE TO REGIONS	103,227.
Total (Column (b) must equal Form 990, Part X, col (B) line 25)	145,496.

2. FIN 48 Footnote In Part XIV, 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

932053
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Schedule D (Form 990) 2009

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Schedule D (Form 990) 2009

23-7203564 Page 4

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,665,703.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,840,088.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	<174,385.>
4	Net unrealized gains (losses) on investments	4	493,986.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	61,609.
9	Total adjustments (net) Add lines 4 through 8	9	555,595.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	381,210.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	4,501,642.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	493,986.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	1,369,542.
e	Add lines 2a through 2d	2e	1,863,528.
3	Subtract line 2e from line 1	3	2,638,114.
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	25,360.
b	Other (Describe in Part XIV)	4b	2,229.
c	Add lines 4a and 4b	4c	27,589.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	2,665,703.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	4,059,115.
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 XIV)	2d	1,246,616.
e	Add lines 2a through 2d	2e	1,246,616.
3	Subtract line 2e from line 1	3	2,812,499.
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	25,360.
b	Other (Describe in Part XIV)	4b	2,229.
c	Add lines 4a and 4b	4c	27,589.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	2,840,088.

Part XIV Supplemental Information

Complete this part to 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, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

INCOME (LOSS) OF SUBSIDIARY: 61609.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN INTEREST IN SUBSIDIARY: 61318.

INCOME(LOSS) OF SUBSIDIARY: 61609.

RENTAL EXPENSES NET AGAINST REVENUE FOR RETURN PURPOSES: 54414.

NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION

Schedule D (Form 990) 2009

23-7203564 Page 5

Part XIV Supplemental Information (continued)

INCOME OF CONSOLIDATED ENTITY: 1192201.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FAIR VALUE ADJUSTMENT TO REALIZED INVESTMENT GAINS: 2229.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES OF CONSOLIDATED ENTITY: 1192202.

RENTAL EXPENSES NET AGAINST REVENUE FOR RETURN PURPOSES: 54414.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

FAIR VALUE ADJUSTMENT TO REALIZED INVESTMENT GAINS: 2229.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization **NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION**

Employer identification number
23-7203564

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

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| ☐ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ 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 Regs. 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
1b		
2	X	
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2009

Part II	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed
---------	---

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Employer identification number
23-7203564

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

**THE MISSION OF THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION
IS TO PROVIDE FOR THE EDUCATION AND DEVELOPMENT OF PROFESSIONAL AND
STUDENT MEMBERS AND TO FOSTER QUALITY RECREATIONAL PROGRAMS, FACILITIES
AND SERVICES FOR DIVERSE POPULATIONS. NIRSA DEMONSTRATES ITS COMMITMENT
TO EXCELLENCE BY UTILIZING RESOURCES THAT PROMOTE ETHICAL AND HEALTHY
LIFESTYLE CHOICES.**

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

**THE MISSION OF THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION
IS TO PROVIDE FOR THE EDUCATION AND DEVELOPMENT OF PROFESSIONAL AND
STUDENT MEMBERS AND TO FOSTER QUALITY RECREATIONAL PROGRAMS, FACILITIES
AND SERVICES FOR DIVERSE POPULATIONS. NIRSA DEMONSTRATES ITS COMMITMENT
TO EXCELLENCE BY UTILIZING RESOURCES THAT PROMOTE ETHICAL AND HEALTHY
LIFESTYLE CHOICES.**

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

**PUBLICATIONS AND EDUCATIONAL MATERIALS ARE SOLD TO EDUCATORS AND
MANAGERS OF RECREATIONAL PROGRAMS.**

**FORM 990, PART VI, SECTION A, LINE 4: THE ARTICLES OF INCORPORATION AND
BYLAWS WERE AMENDED IN APRIL 2009.**

**FORM 990, PART VI, SECTION A, LINE 6: NIRSA HAS MEMBERS OF THE
ORGANIZATION.**

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization	NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION	Employer identification number 23-7203564
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FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS OF NIRSA ELECT ALL
BOARD POSITIONS EXCEPT PAST PRESIDENT REPRESENTATIVE; MEMBERS HAVE TO
APPROVE DUES INCREASES (OTHER THAN CPI) AND AMENDMENTS TO THE BYLAWS.

FORM 990, PART VI, SECTION A, LINE 8B: NO COMMITTEES HAVE THE AUTHORITY TO
ACT ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PREPARED BY THE
ACCOUNTING FIRM AND THEN REVIEWED BY THE CFO, PAM WATTS.

FORM 990, PART VI, SECTION B, LINE 12C: AT THE BEGINNING OF A BOARD TERM,
BOARD MEMBERS ARE REQUIRED TO ACKNOWLEDGE AND AGREE TO THE CONFLICT OF
INTEREST POLICY WHICH INCLUDES DISCLOSURE REQUIREMENTS.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION OF EXECUTIVE DIRECTOR
IS DETERMINED BY THE BOARD OF DIRECTORS; COMPARABLE SALARY INFORMATION IS
UPDATED EVERY FEW YEARS; DELIBERATION AND DECISIONS WERE INTERNAL TO THE
BOARD OF DIRECTORS AND HELD IN EXECUTIVE SESSION.
THE EXECUTIVE DIRECTOR REVIEWS AND APPROVES THE COMPENSATION FOR KEY
EMPLOYEES. HE RELIES ON VARIOUS SOURCES OF THIRD-PARTY DATA, AND DOCUMENTS
THE DELIBERATION AND DECISION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING
DOCUMENTS ARE AVAILABLE UPON REQUEST AND POSTED ON THE ORGANIZATION'S
WEBSITE. THE AUDITED FINANCIAL STATEMENTS ARE POSTED ON THE ORGANIZATION'S
WEBSITE FOR MEMEBERS ONLY AND AVAILABLE TO THE PUBLIC UPON REQUEST.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Employer identification number
23-7203564

FORM 990, PART XI, LINE 2C

OVERSIGHT OF FINANCIAL STATEMENT

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R, PART V, LINE 2

TRANSACTIONS WITH RELATED ORGANIZATIONS

NSC PAYS NIRSA LICENSE AND ROYALTY FEES FOR THE USE OF NIRSA'S BRAND
AND MARK. NSC ALSO PAYS FOR RENT, PERSONNEL AND OVERHEAD COSTS THROUGH
A SERVICES AGREEMENT. PERIODICALLY NIRSA PAYS AN INVOICE ON NSC'S
BEHALF AND IS REIMBURSED BY NSC. PERIODICALLY NIRSA RECEIVES PAYMENTS
ON BEHALF OF NSC AND REMITS THE AMOUNT TO NSC.

Debt III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year)

[illegible]

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

[illegible]

**NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION**

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 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?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

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 other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1) SEE SCHEDULE O		0.
(2)		
(3)		
(4)		
(5)		
(6)		

Capital assets or gross revenue)

[illegible]

**RESTATED AND AMENDED ARTICLES OF INCORPORATION OF THE
NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION**

**Approved at the Annual Meeting of Members
Charlotte, North Carolina, April 4, 2009**

ARTICLE I

The name of the Corporation is National Intramural-Recreational Sports Association, Inc.

ARTICLE II

This Corporation is a mutual benefit corporation.

ARTICLE III

The Corporation shall have ten (10) classes of members: 1) Professional Members, 2) Institutional Members, 3) Professional Life Members, 4) Student Members, 5) Student Leadership Team, 6) Emeritus Members, 7) Retired Members, 8) Honorary Members, 9) Associate Members and 10) State Association Members. The voting rights of members, and the criteria or procedures for admission as a member, for termination, expulsion, suspension and for dues and assessments shall be established by the Corporation's bylaws (or any amendments thereto).

ARTICLE IV

This Corporation is organized for the following purposes:

- A. To encourage and assist in the development of quality recreation programs, facilities, and services for diverse populations by developing programs that improve the recreational sports process, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;
- B. To encourage and promote recreational sports processes that educate students and persons engaged in the recreational sports process, within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986;
- C. To encourage, promote, and assist in the development of recreational programs for participation by individuals in educational institutions, recreation leagues, military facilities, and other places that offer opportunities for intramural and extramural sports competition, within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986;

D. To promote and encourage sports-related programs that foster a positive attitude towards lifetime fitness as necessary and beneficial to all aspects of human development, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

E. To encourage, promote, and assist in the development of recreational sports programs for intramural, extramural, club, and lifelong participation, and interest in educational institutions, recreation leagues, military facilities, and other places where persons of all ages will participate in recreational sports, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

F. To assist in the development of appropriate standards of curriculum designed to educate recreational sports professionals, teachers, and educators, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

G. To assist in the development of stronger instructional base in the area of recreational sports programming for physical educators and recreation professionals, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

H. To develop a criteria for, and to certify, intramural-recreational sports educators, practitioners, and professionals, all within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986;

I. To promote and encourage a strong interest in recreational sports activities as a desirable part of the education and life maturation process, all within the meaning of Section 501(c)(6) of the Internal Revenue Code; and

J. To encourage, assist, and educate faculty members, students, and other persons in educational institutions to promote and offer a complete recreational sports program of intramural and extramural competition for the vast majority of individuals who cannot or choose not to compete at a varsity level, all within the meaning of Section 501(c)(6) of the Internal Revenue Code.

ARTICLE V

The limitations on the Corporation include:

A. The Corporation shall have no capital stock, and no part of its net earnings shall inure to the benefit of any director, officer, or member of the Corporation, or any private individual.

B. No member, director or officer of the Corporation, nor any private individual shall be entitled to assets upon dissolution of the Corporation, or winding up its affairs.

C. Upon the dissolution of the Corporation, the board of directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all of

the assets of the Corporation exclusively for the purposes of the Corporation in such manner as the board of directors shall determine. Such disposition of assets shall be made to such organization or organizations as shall at the time qualify as an exempt organization pursuant to Section 601(c)(3) of the Internal Revenue Code of 1986, or to such organization or organizations as are exempt pursuant to Section 501(c)(6) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law). Any such assets not so disposed of shall be disposed of by the Circuit Court of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

D. Notwithstanding any other provisions of these Articles, the Corporation shall not conduct or carry on activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(6) of the Internal Revenue Code as now stated, or as it may be hereafter amended.

ARTICLE VI

To the fullest extent permitted by the Oregon Nonprofit Corporation Act, no director or uncompensated officer of the Corporation shall be liable to the Corporation or its members for monetary damages.

ARTICLE VII

The Corporation shall indemnify, to the fullest extent permitted by the Oregon Nonprofit Corporation Act, any person who has been made, or is threatened to be made, a party to an action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit or proceeding by or in the right of the Corporation), by reason of the fact that the person is or was a director, trustee, officer, employee or agent of the Corporation, or a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to an employee benefit plan of the Corporation, or serves or served at the request of the Corporation as a director or as an officer, or as a fiduciary of an employee benefit plan of another corporation, partnership, joint venture, trust, or other enterprise. In addition, the Corporation shall pay for or reimburse any reasonable expenses incurred by such persons who are parties to such proceedings, in advance of the final disposition of such proceedings, to the full extent permitted by the Oregon Nonprofit Corporation Act.

ARTICLE VIII

The affairs of the Corporation shall be managed by a Board of Directors which shall be constituted and have such powers as are provided for in the bylaws and the Oregon Nonprofit Corporation Act. The power to amend or restate the Association's bylaws are reserved to both the Board of Directors and the members, as provided for in the bylaws.

ARTICLE IX

These Restated and Amended Articles of Incorporation supersede the Articles of Incorporation filed with the Oregon Corporation Division on February 9, 1987, and the existing Restated Articles of Incorporation filed with the Oregon Corporation Division on July 26, 2000.

ARTICLE X

The undersigned officers are authorized and directed to deliver these Restated and Amended Articles of Incorporation and the necessary information to the office of the Secretary of State pursuant to ORS 65.447 and ORS 65.451.

Kent J. Blumenthal, Secretary

Person to contact about this filing:

Mark P. O'Donnell, Esq.
O'Donnell Clark & Crew LLP
Fremont Place II, Suite 302
1650 NW Naito Parkway
Portland, OR 97209
Tel 503-306-0224

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Adopted by the Board of Directors on January 6, 2009, and January 13, 2009, and
Approved at the Annual Meeting of Members
Charlotte, North Carolina
April 4, 2009

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Restated and Amended Bylaws of the National Intramural-Recreational Sports Association

**Adopted by the Board of Directors on January 6, 2009, and January 13, 2009, and
Approved at the Annual Meeting of Members
Charlotte, North Carolina
April 4, 2009**

PREAMBLE

The mission of the National Intramural-Recreational Sports Association (NIRSA) is to provide for the education and development of professional and student members and to foster quality recreational programs, facilities, and services for diverse populations. NIRSA demonstrates its commitment to excellence by utilizing resources that promote ethical and healthy lifestyle choices.

Article I. Purposes, Goals, and Objectives

Section 1. Purposes. The purposes for which this Association is organized are:

A. To encourage and assist in the development of quality recreation programs, facilities, and services for diverse populations by developing programs that improve the recreational sports process, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

B. To encourage and promote recreational sports processes that educate students and persons engaged in the recreational sports process, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

C. To encourage, promote, and assist in the development of recreational programs for participation by individuals in educational institutions, recreation leagues, military facilities, and other places that offer opportunities for intramural and extramural sports competition, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

D. To promote and encourage sports-related programs that foster a positive attitude towards lifetime fitness as necessary and beneficial to all aspects of human development, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

E. To encourage, promote, and assist in the development of recreational sports programs for intramural, extramural, club, and lifelong participation, and interest in educational institutions, recreation leagues, military facilities, and other places where persons of all ages will participate in recreational sports, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

F. To assist in the development of appropriate standards of curriculum designed to educate recreational sports professionals, teachers, and educators, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

G. To assist in the development of stronger instructional base in the area of recreational sports programming for physical educators and recreation professionals, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

H. To develop criteria for, and to certify, intramural-recreational sports educators, practitioners, and professionals, all within the meaning of Section 501(c) (6) of the Internal Revenue Code;

I. To promote and encourage a strong interest in recreational sports activities as a desirable part of the education and life maturation process, all within the meaning of Section 501(c)(6) of the Internal Revenue Code;

J. To encourage, assist, and educate faculty members, students, and other persons in educational institutions to promote and offer a complete recreational sports program of intramural and extramural competition for the vast majority of individuals who cannot or choose not to compete at a varsity level, all within the meaning of Section 501(c)(6) of the Internal Revenue Code; and

K. To engage in any lawful activity for which corporations may be organized under Oregon laws, none of which is for profit, and within the meaning of Section 501(c) (6) of the Internal Revenue Code of 1986.

Section 2. Philosophy.

A. The philosophy of the Association shall be: "Education has no more serious responsibility than making adequate provision for enjoyment of recreative leisure not only for the sake of the immediate health, but ... for the sake of its lasting effect upon the habits of the mind." (John Dewey)

B. In keeping with this statement and embracing the philosophy of developing the total person, the Association views its mission as contributing to the social, physical, mental, and emotional development of everyone within its domain.

C. Sports-related leisure activities are reaching unprecedented proportions. Thus, broad-based intramural-recreational sports programs in every institution must reflect the participants' many interests and needs. Every emerging program must be flexible and provide for a variety of healthful experiences at all levels of skill and participation.

Section 3. Basic Beliefs. The basic beliefs that guide the Association shall be:

A. That a vast majority of individuals under our direction are still in the formative and active phases of their lives when vigorous participation in games and recreation is necessary and beneficial;

B. That programs which develop a positive attitude toward lifetime fitness are necessary and beneficial;

C. That men and women need to be educated to select both active and passive recreational activities that enrich and enlarge their lives;

D. That the Association has an educational responsibility to encourage members to promote a complete recreational sports program for the majority of its consumers who cannot or chose not to compete at the varsity level; and

E. That sports participation is an important heritage of people, and all individuals should have the opportunity to participate.

Section 4. Goals. The goals of the Association shall be:

A. To serve the needs of the membership;

B. To promote recreational sports programs that meet the needs and interests of all persons;

C. To contribute to the academic development and understanding of recreational sports programs;

D. To develop intramural-recreational sports associations at more localized levels;

E. To sponsor research and publication of research;

F. To increase the visibility of the Association; and

G. To actively recruit members and encourage involvement of all professionals.

Section 5. Objectives. The objectives of the Association shall be:

A. To provide a medium for exchanging leadership development and growth among professionals;

B. To provide service functions for all its members;

C. To promote philosophical positions about recreational sports to the general public;

D. To recognize and work closely with the state associations within the Association;

E. To cooperate closely with allied national and international organizations in health, physical education, and recreation;

F. To assist in the development of appropriate standards of curriculum design to educate recreational sports specialists;

G. To assist in the development of a stronger instructional base in the area of recreational sports programming for physical education educators and recreation professionals;

H. To develop a criteria for and to certify intramural-recreational sports professionals; and

I. To provide resources and resource persons in all NIRSA areas for any interested institutions, organizations and/or individuals.

Article II. Members

Section 1. Membership. The Association shall have ten (10) classes of membership. The designation of such classes and the qualifications and rights of the membership of such classes shall be as follows:

A. Professional Members. There shall be one class of professional members who shall be entitled to vote in all matters subject to vote by the membership. Any individual who is presently employed and/or previously directly associated in the administration of intramural and recreation programs shall be eligible to be admitted as a professional member upon application and payment of the then-designated membership fee. Undergraduate students are not eligible for professional membership.

B. Institutional Members. There shall be one class of institutional members. Institutional membership shall be available to any institution offering an intramural and/or recreation program upon application and payment of the then-designated membership fee. Institutional members shall include colleges, universities, military installations, correctional institutions, municipal recreation and parks departments, and private for-profit and nonprofit organizations. Institutional members shall have no voting privileges, but may attend membership meetings.

C. Professional Life Members. There shall be one class of professional life members. Professional members shall be eligible for professional life membership status after two consecutive years as an active professional member in good standing and upon application and payment of the then-designated membership fee. Professional life members shall have all the rights and privileges of professional members, including the right to vote and hold elective office.

D. Student Members. There shall be one class of student members. Student membership shall be available to graduate and undergraduate students interested in intramural and/or recreation programming upon application and payment of the then-designated membership fee. Student members shall have no voting privileges. Student members may attend membership meetings.

E. Student Leadership Team. The Student Leadership Team consisting of the National Student Leader and the NIRSA - RESTATED AND AMENDED BYLAWS
PAGE 3

six Regional Student Leaders shall be eligible to vote on all matters subject to vote by the membership.

F. Emeritus Members. There shall be one class of emeritus members. Retired or retiring members with at least ten years of professional membership, life membership, or honorary membership in the Association at the time of retirement shall be eligible for emeritus membership. The Board of Directors shall receive nominations for emeritus membership status. The Board shall approve or reject the nominations based on criteria such as years of membership, level of activity within the Association, offices held, etc. Emeritus members shall have all rights and privileges of professional members, including the right to hold office, but shall not be required to pay membership dues. Nominees approved by the Board of Directors for emeritus membership shall be submitted to the Membership at the annual meeting for recognition. This policy shall not cause any existing emeritus members to lose their current status.

G. Retired Members. There shall be one class of retired members. A Member shall be considered to have retired when he or she has formally terminated regular professional employment through retirement. Continuation or resumption of employment in a part-time or non-continuing basis following retirement shall not affect eligibility for retired membership status. Retired members are not eligible to hold office and are not required to pay membership dues. Retired members shall not have voting privileges, but may attend membership meetings. Retired members must notify the National Office upon retirement of their desire to change their membership status.

H. Honorary Members. There shall be one class of honorary members. Honorary membership shall be available to individuals or institutions considered worthy by the board of directors. Upon receipt of a nomination for honorary membership, the board of directors shall approve or reject the nomination in accordance with Association policy. Honorary members shall have no voting privileges, but may attend membership meetings.

I. Associate Members. There shall be one class of associate members. Associate membership shall be available to any commercial organization, company, or group who desires to establish an affiliation between their organization and NIRSA upon application and payment of the then-designated membership fee. Associate members shall have no voting privileges, but may attend membership meetings.

J. State Association Members. There shall be one class of state association members. State association membership shall be available to any state intramural-recreational sports association who desires to affiliate with NIRSA. The Board of Directors shall approve or reject all submitted applications for state association membership in accordance with Association policy. State association members shall have no voting privileges, but may attend membership meetings.

Section 2 Admission. The board of directors as provided for in these bylaws shall admit members in the event that the board of directors has not designated this function to the executive director. Contents of such application shall contain the name, mailing address, email address and telephone number of such prospective member. Acceptance of an applicant for membership is made on the condition that the applicant accepts the terms and conditions of membership and agrees to abide by these bylaws.

Section 3. Continued Membership. The board of directors may from time-to-time set requirements for continued membership, including, but not limited to, the payment of periodic dues. Any member whose dues remain unpaid for more than 30 days shall be expelled and no longer a member, and, in addition to the other requirements set forth in these bylaws, shall not be eligible to serve in any elected or appointed capacity for the Association.

Section 4. Dues and Assessments

A. The annual dues for all classes of membership except institutional, professional, professional life, retired, student, and associate members, shall be determined by a two-thirds majority vote of the voting members present at the annual meeting of members. Payment of dues will be in advance and shall be a condition precedent to membership in good standing. The membership year for all classes of membership shall be based on an anniversary date system. The board of directors shall determine annual dues for institutional, professional, professional life, retired and student membership categories. Dues increases for these categories may not exceed the cumulative increase of the United States Consumer Price Index (CPI) as of January 1 from the date of the most recent dues increase, unless approved by a two-thirds (2/3) majority vote of members present and eligible to vote at an annual meeting or, in the event of written or electronic ballot, two-thirds (2/3) majority vote of valid ballots returned. The CPI used shall be the CPI for Portland, Oregon. The board of directors shall set the annual dues for associate members.

B. The board of directors shall fix by resolution any assessments, registration fees, or other special fees for members.

C. Any changes in dues or assessments shall be mailed to all members with an effective date of no less than 30 days from the date of the notice. Printing of the notice in the Association's regular publication may fulfill this requirement of notice.

D. The Executive Director when authorized by the board of directors may use special membership promotions and incentives, including discounted or reduced dues to promote membership growth, as deemed appropriate.

Section 5. Limitation of Voting Rights. Each member eligible to vote shall be entitled to one vote on each matter submitted to a vote of the voting members of the Association, except as otherwise limited by these bylaws.

Section 6. Meetings of Members.

A. Annual Meeting. The annual meeting of members may be held in conjunction with the annual conference of the Association. The annual meeting of the Association shall be held in or out of the state of Oregon on such date as the board may designate, at a time and place approved by the board of directors for the purpose of conducting business that may come before the meeting.

B. Annual Regional Meeting. The annual regional meeting may be held in conjunction with the annual meeting of members.

C. Annual Student Meeting. The annual student meeting may be held in conjunction with the annual meeting of members.

D. Special Meetings. Special meetings of the members, for any purpose or purposes, unless otherwise prescribed by statute, may be called by the board of directors or the president. A special meeting of the membership must be called when demand is made in writing to the president of the Association by not less than ten percent (10%) of the voting members of the Association who are in good standing.

Section 7. Place of Meeting. The annual meeting or special meetings of the members may be held at the principal office of the Association or at such other place within or without the state of Oregon as the board of directors may from time to time designate. A waiver of notice signed by all the members entitled to vote at a meeting may designate any place for the holding of any meeting. If no designation is made for any annual or special meeting of the members, the place of meeting shall be the principal office of the Association.

Section 8. Notice of Meetings. Written or printed notice stating the place, day, and hour of a meeting of members and, in case of a special meeting of members, the purpose or purposes for which the meeting is called, shall be given to each member entitled to vote at such meeting no fewer than ten (10) days before such meeting, or, if the notice is mailed by other than first class or registered mail, no fewer than 30 days, but in any event, not more than 60 days before the meeting. This requirement of notice for either the annual meeting or a special meeting may be fulfilled by printing of the notice in the Association's regular publication no less than thirty (30) days prior to the meeting. To the extent allowed by law, notice of either the annual meeting or a special meeting may be fulfilled by electronic mail or such other form of computer communication whereby members either directly or indirectly receive notice of the meeting.

Section 9. Record Date. For purposes of determining members entitled to notice of a members' meeting, to demand a special meeting, or to vote at or take any other lawful action at any meeting of members, or any adjournment thereof, or in order to make a determination of members for any other proper purpose, the record date shall be fixed as follows:

A. For purposes of determining the members entitled to notice of a members' meeting, the record date shall be the day before the day on which first notice is mailed or otherwise transmitted to members, or if such notice is waived, the day preceding the day on which the meeting is held.

B. For purposes of determining the members entitled to demand a special meeting, the record date shall be the date the first member signs the demand.

C. For purposes of determining the members entitled to vote by written or electronic ballot, the record date shall be the day preceding the delivery of the ballots.

D. For purposes of determining the members entitled to exercise any rights in respect to any other lawful action, the record date shall be the date on which the board adopts the resolution relating thereto, or the 60th day prior to the date of such other action, whichever is later.

Section 10. Members' Lists

A. The Association shall prepare an alphabetical list of the names, addresses and membership dates of all its members. The list must show the class and number of votes each member is entitled to vote at the meeting if applicable, or in the event of written or electronic ballot, the day preceding the delivery of ballots. The Association shall prepare on a current basis through the time of the membership meeting a list of members, if any, who are entitled to vote at the meeting, but are not part of the main list of members.

B. The list of members shall be available for inspection by any member for the purpose of communication with other members concerning the meeting, beginning two business days after notice of the meeting is given for which the list was prepared and continuing through the meeting, at the Association's principal office or at a reasonable place identified in the meeting notice in the city or other location where the meeting will be held. A member, the member's agent or attorney is entitled, on written demand setting forth a proper purpose, to inspect and, subject to the requirements of the Oregon Nonprofit Corporation Act, to copy the list at a reasonable time and at the member's expense, during the period it is available for inspection. "Proper purpose" does not include solicitation or other commercial uses of the members list.

C. The Association shall make the list of members available at the meeting, and any member, the member's agent or attorney is entitled to inspect the list for any proper purpose at any time during the meeting or any adjournment.

Section 11. Action by Written or Electronic Ballot

A. Any action which may be taken at any annual or special meeting of members may be taken without a meeting, if so determined by the board of directors and if the Association delivers a written or electronic ballot to every member entitled to vote on the matter at such member's last known address as shown on the Association's record. The election of all directors, except the Annual Director, shall be conducted by written or electronic ballot available to each member entitled to vote for the respective director. Ballots for each director to be elected shall list the candidates recommended by the Nominations and Appointments Committee or submitted by petition. Write-in votes will not be accepted, and if so marked, will disqualify a ballot.

B. The written or electronic ballot shall set forth each proposed action and provide an opportunity to vote for or against each proposed action or election. Written or electronic election and ballot procedures shall be in accordance with association policy.

C. Approval by written or electronic ballot pursuant to this section shall be valid only when the number of votes cast by ballot equals or exceeds any quorum required to be present at a meeting authorizing the action, and the number of approvals equals or exceeds the number of votes that would be required to approve the matter at a meeting at which the total number of votes cast was the same as the number of votes cast by ballot, except as otherwise provided by these bylaws.

D. Elections for officers and directors who are elected shall be concluded no later than sixty (60) days prior to the commencement of the Annual Conference.

E. All solicitations for votes by written or electronic ballot shall: (i) indicate the number of responses needed to meet the quorum requirements; (ii) state the percentage of approvals necessary to approve each matter, other than the election of directors; (iii) contain instructions for marking and returning of the ballot; and (iv) specify a reasonable time by which a ballot must be received by the Association in order to be counted.

Section 12. Proxy Ballots

A. Every member eligible to vote may cast her/his vote for amendment to the Articles of Incorporation or Bylaws either in person or by proxy executed in writing by the member or by his/her duly authorized attorney-in-fact. Such proxy shall be filed with the Secretary of the Association at the time of the meeting; or, if the vote is by written or electronic ballot, prior to the time set for return of ballots.

B. Proxy ballots for amendment to the Articles of Incorporation or Bylaws shall be available on the NIRSA website thirty (30) days prior to the meeting of members at which votes shall be cast; or, in the event of written or electronic balloting, thirty (30) days prior to the delivery of the written or electronic ballots.

C. Proxy voting is limited to voting for amendment to the Articles of Incorporation and Bylaws. No unrevoked proxy shall be valid after eleven (11) months from the date of its execution unless some other definite period of validity shall be expressly provided therein. No proxy may be effectively revoked until notice in writing of such revocation has been delivered to the Secretary of the Association.

Section 13. Quorum. A majority of the members present and entitled to vote shall constitute a quorum at a meeting of the members. The members present at a duly organized meeting may continue to transact business until adjournment notwithstanding the withdrawal of enough members to leave less than a quorum.

Section 14. Resignation. Any member may resign at any time. The resignation of such member does not relieve such member from any obligations that such member may have to the Association as the result of obligations incurred or commitments made prior to resignation.

Section 15. Expulsion or Suspension

A. Expulsion or Suspension for Cause. Any member may be expelled or suspended from membership by the board of directors for cause other than for nonpayment of dues. In the event that the board of directors deems it appropriate to initiate proceedings to expel or suspend a member, the board shall give such member written notice of the proposed expulsion or suspension and the reason(s) for such proposed expulsion or suspension not less than 15 days prior to the date that such expulsion or suspension is due to take effect. If within said 15-day period the member requests the opportunity to be heard, the president shall either set a date for the member to be heard on the question of such member's expulsion or suspension or, at the discretion of the president, shall permit such regular or associate member to present written testimony on the issue of such member's expulsion or suspension. The president shall appoint not less than three (3) board members to hear or decide the member's appeal. Only those board members present for oral testimony, or those board members who personally review the written testimony, shall be eligible to vote concerning the expulsion or suspension of such member. A two-thirds vote of such directors is required to expel or suspend such member. The effective date of any such expulsion or suspension shall be no sooner than five days following said oral or written testimony. Any written notice given pursuant to this section by mail, must be given by first class, certified mail, return receipt requested, sent to the last address of such member shown on the Association's record. Any member who has been expelled or suspended will continue to be liable to the Association for those dues, assessments or fees incurred by such member prior to the expulsion or suspension.

B. Expulsion for Nonpayment of Dues. Any member shall be expelled from membership for the nonpayment of dues after 30 days advance written notice and the failure of the member to pay the dues.

Section 16. Reinstatement

A. After the expiration of one year from the date of expulsion or suspension for cause, other than nonpayment of dues, and upon written request signed by a former member and filed with the Association, the board of directors may, by affirmative vote of a simple majority of the directors, reinstate such former member upon such terms as the board of directors deems appropriate.

B. A member expelled for nonpayment of dues may be readmitted as a member by payment of dues and submission of a completed application as provided for in these bylaws.

Section 17. Transfers. No member may transfer a membership or any right arising therefrom.

Section 18. **Regional Configuration.** The Association shall be divided into six (6) regions for the purpose of conducting regular professional development activity and to elect regional representatives and student regional leaders to the Member Network. The regions are as follows:

Region I: Connecticut, Delaware, District of Columbia, Europe, Iceland, Maine, Maryland, Massachusetts, New Brunswick, New Hampshire, New Jersey, New York, Newfoundland, Nova Scotia, Pennsylvania, Prince Edward Island, Quebec, Rhode Island, and Vermont.

Region II: Africa, Alabama, Atlantic Islands, Bahamas, Florida, Georgia, Kentucky, Mississippi, Puerto Rico, North Carolina, South Carolina, Tennessee, Virginia, West Indies, and West Virginia.

Region III: Illinois, Indiana, Michigan, Ohio, Ontario, and Wisconsin.

Region IV: Arkansas, Central America, Kansas, Louisiana, Mexico, Missouri, New Mexico, Oklahoma, South America, and Texas.

Region V: Alberta, Colorado, Iowa, Manitoba, Minnesota, Montana, Nebraska, North Dakota, Northwest Territories, Saskatchewan, South Dakota, and Wyoming.

Region VI: Alaska, Arizona, Asia, Australia, British Columbia, California, Guam, Hawaii, Idaho, Japan, Nevada, New Zealand, Oregon, Utah, Washington, and the Yukon.

Article III. Board of Directors

Section 1. **General Powers.** All corporate powers of the Association shall be exercised by or under the authority of the board of directors and the affairs of the Association shall be managed under the direction of the board of directors. Directors need not be residents of the state of Oregon.

Section 2. Number and Tenure

A. At the time of adoption of these Restated and Amended Bylaws, the number of directors presently serving is: 12. After May 31, 2014, and thereafter, except as provided in this Section 2, the number of Directors shall be seven (7) (the "Board Size Limitation"). The Board shall adopt by a resolution setting forth a summary of the procedures designated to reduce the number of members of the Board of Directors constituting the entire Board in order to affect compliance with the Board Size Limitation, which may be amended from time-to-time by the Board (the "Board Size Transition Procedures").

B. After completion of the Board Size Limitation, there shall be seven (7) directors. The Board shall be comprised of four (4) designated Directors and three (3) Regular Directors. Designated directors are the President, the President Designee, President Elect and the Annual Director. The three (3) Regular Directors are the three (3) at-large Directors. The Executive Director shall attend and participate in all meetings of the Board of Directors, and shall not have voting privileges.

C. A Director shall serve until the conclusion of the Annual Conference at which his/her successor is otherwise qualified as the Director's successor. No member of the Board of Directors may hold more than one elected office at a time.

D. The three (3) at-large Directors shall be elected by the members of the Association either by written or electronic ballot as provided for in these Bylaws and shall serve terms of three (3) years. These 3-year terms shall be

staggered such that by the completion of the Board Size Limitation and implementation of the Board Size Transition Procedures, one (1) at-large Director shall be elected at each successive Annual Election for at-large Directors with the term of office of each at-large Director expiring at the conclusion of the Annual Conference following the third Annual Election after the Annual Election at which the at-large Director was elected.

E. The Annual Director is appointed by the President Designee for a 1-year term, subject to approval by a majority of the Directors, no later than 30 days prior to the commencement of the Annual Conference. The Annual Director shall not serve for more than two (2) consecutive terms.

F. The number of directors may be increased or decreased from time-to-time by resolution of the board of directors approved by not less than two-thirds (2/3) of the then board of directors. No decrease in numbers shall have the effect of shortening the term of any director. In the event that the number of directors is increased and new directors are appointed, the term will extend to the conclusion of the Annual Conference at which such Director's successor is otherwise qualified.

Section 3. Election of Directors

A. The Nominations and Appointments Committee shall be a standing committee. The Nominations and Appointments Committee shall place in nomination for directorship the names of at least two nominees for each directorship for which a vacancy exists and which is subject to election. Prior to the nomination, the Nominations and Appointments Committee shall have obtained the written consent of each person to be nominated. Election of directors shall be conducted by written ballot or electronically in accordance with Association policy.

B. Five (5) voting members may nominate by petition additional candidates to those placed in nomination by the Nominations and Appointments Committee for election as an officer or a member of the board of directors. The petition shall be signed by not less than five (5) voting members and designate the names of the candidates. Such petition shall be filed with the Nominations and Appointments Committee not less than 105 days prior to the conclusion of electronic balloting in which the election of such directors or officers shall take place and shall include the written consent of the nominee.

C. The board of directors of the Association shall provide by resolution procedures for obtaining the nominees' consent to nomination not inconsistent with these bylaws. The Nominations and Appointments Committee shall determine the validity of all petitions and its determination as to validity shall be final and conclusive.

Section 4. Qualifications of Directors. All directors must be individuals who have been active professional members, professional life members or emeritus members of the Association for no less than two consecutive years. Student leadership team members, as elected in accordance with Association policy, are considered eligible during their term as student leaders.

Section 5. Annual Meetings. The annual meeting of the board of directors may be held in conjunction with the annual meeting of members or as soon thereafter as convenient. The board of directors may hold additional meetings during each year, either by teleconference or in person, as needed. The requirement of notice of the annual meeting of directors may be fulfilled by publishing the notice in the Association's regular publication.

Section 6. Special Meetings. Special meetings of the board of directors may be called by or at the request of the president, or twenty-five percent (25%) of the directors then in office. The person or persons authorized to call special board meetings may fix any place, either in or out of the State of Oregon, as the place for holding any special meeting of the board called by them.

Section 7. Notice. Notice of the time and place of any special meeting of the board of directors shall be delivered at least seven (7) days previously thereto by written notice delivered personally or sent by mail to each director at his/her address as shown by the records of the Association. If mailed, such notice shall be deemed to be delivered seven days after being deposited in the United States mail in postage prepaid, sealed envelope appropriately addressed to said director. Any director may waive notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice for such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the purpose of, nor the business to be transacted at, any regular or special meeting of the board need be specified in the notice or waiver of

notice of such meeting, unless specifically required by law, by the articles, or by these bylaws.

Section 8. Quorum. A majority of the directors in office immediately before a meeting begins shall constitute a quorum for the transaction of business at any meeting of the board. If there is not a quorum at any said meeting, a majority of the directors present may adjourn the meeting from time to time without further notice other than announcement at the meeting, until a quorum shall be present.

Section 9. Manner of Acting. The act of a majority of the directors present in person at a meeting at which a quorum is present shall be the act of the board of directors, unless the act of a greater number is required by law, by the articles, or by these bylaws.

Section 10. Reports to the Membership. The board of directors shall report the results of actions taken by the board to the membership in the Association's regular publication, on the Association's Internet website, or at the annual meeting of members.

Section 11. Vacancies and Removal

A. A vacancy on the board of directors shall exist upon the death, resignation or removal of any director. That vacancy will be filled with a nomination of a member by the president and confirmation by a majority vote of the board.

B. All or any number of directors may be removed, with or without cause, at a meeting called expressly for that purpose by a majority vote of the members present. Absence of any elected director from two (2) consecutive meetings of the board of directors without an excuse deemed valid by the board of directors may be considered as cause for removal.

C. Any director may resign at any time by giving written notice to the board of directors, the president or the secretary of the Association. Except as otherwise provided by law, any such resignation shall take effect upon the receipt of such notice or at any later time specified therein. Unless otherwise specified in the notice, the acceptance of such resignation shall not be necessary to make it effective. In the event the resignation of a director is tendered to take effect at a future time, a successor may be appointed to take office when the resignation becomes effective.

D. Vacancies on the board of directors and any directorship to be filled by reason of an increase in the number of directors may be filled by the members or by a majority of the remaining directors though less than a quorum, or by a sole remaining director. Each director so elected shall hold office for the balance of the unexpired term of his/her predecessor and until his/her qualified successor is elected and accepts office.

E. In the event that the action described in the preceding sentence is by a majority of the remaining directors though less than a quorum or by a sole remaining director, then the appointment of directors to fill vacancies shall be ratified by the members at either a special or annual meeting; however, the appointment shall be effective notwithstanding the expiration of time for holding either a special or annual meeting.

Section 12. Compensation. Directors as such shall not receive any stated salaries for their services, but by resolution of the board of directors, each director may be reimbursed for reasonable and necessary expenses incurred in discharging his or her duties as a director and in furtherance of the purposes of this Association; but nothing herein contained shall be construed to preclude any director from serving the Association in any other capacity and receiving compensation therefore.

Section 13. Action Without a Meeting. Any action required by law to be taken at a meeting of directors, or any action which may be taken at a meeting of directors, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the directors. Such consent shall have the same force and effect as a unanimous vote.

Section 14. Telephone Meetings. Members of the board of directors, or any committee designated by the board of directors, may participate in a meeting of the board of directors, or any committee, by means of conference telephone or similar communications equipment by means of which all persons in the meeting can hear each other, and such participation in a meeting shall constitute presence in person at the meeting. To the extent allowed by law, a meeting of the board of directors may be conducted by electronic mail or such other form of computer communication whereby all

directors may simultaneously communicate with each other.

Section 15. Conflicts of Interest

A. A transaction in which a director of this Association has a conflict of interest may be approved:

(1) By the vote of the board of directors or a committee of the board of directors if the material facts of the transaction and the director's interest are disclosed or known to the board of directors or a committee of the board of directors; or

(2) By obtaining approval of the:

(a) Attorney General; or

(b) The circuit court in an action in which the Oregon Attorney General is joined as party.

B. A conflict of interest transaction is a transaction with the Association in which a director of the Association has a direct or indirect interest. A conflict of interest transaction is not voidable or the basis for imposing liability on the director if the transaction is fair to the Association at the time it was entered into or is approved as provided in Subsection A of the Section.

C. For the purposes of this Section, a director of the Association has an indirect interest in a transaction if:

(1) Another entity in which the director has a material interest or in which the director is a general partner is a party to the transaction, or

(2) Another entity of which the director is a director, officer or trustee is a party to the transaction, and the transaction is or should be considered by the board of directors of the Association.

D. For purposes of subsection A of this Section, a conflict of interest transaction is authorized, approved or ratified if it receives the affirmative vote of a majority of the directors on the board of directors or on the committee who have no direct or indirect interest in the transaction. A transaction may not be authorized, approved or ratified under this Section by a single director. If a majority of the directors, who have no direct or indirect interest in the transaction vote to authorize, approve or ratify the transaction, a quorum is present for the purpose of taking action under this Section. The presence of, or a vote cast by, a director with a direct or indirect interest in the transaction does not affect the validity of any action taken under subparagraph A(1) of this Section if the transaction is otherwise approved as provided in paragraph A of this Section.

E. For purposes of subparagraph A(2) of this Section, a conflict of interest transaction is authorized, approved or ratified by the members if it receives a majority of the votes entitled to be counted under this subsection. Votes cast by or voted under the control of a director who has a direct or indirect interest in the transaction, and votes cast by or voted under the control of an entity described in paragraph C of this Section may be counted in a vote of members to determine whether to authorize, approve or ratify a conflict of interest transaction under paragraph A(2) of this Section. A majority of the members, whether or not present, that are entitled to be counted in a vote on the transaction under this subparagraph constitutes a quorum for the purpose of taking action under this Section.

Article IV. Officers

Section 1. Officers. The officers of the Association shall be a president, president-elect, president designee, secretary, and executive director. Such other officers and assistant officers, including a treasurer, may be appointed by the board of directors. Except for the positions of president, president-elect, and president designee, any two or more offices may be held by the same person.

Section 2. Election and Term of Office. The president-elect shall be elected by written or electronic ballot as provided for in these Bylaws. At the expiration of the president-elect's one-year term, he or she shall automatically become

president designee At the expiration of the president designee's one-year term, he or she shall automatically become president for a one-year term. The board of directors shall elect, by a majority vote, an individual to serve as the secretary or treasurer of the Association. New offices may be created and filled at any meeting of the board of directors. Each officer shall hold office until a successor shall have been duly appointed and qualified, or until his/her death, or until he/she shall resign or shall be removed in the manner hereinafter provided.

Section 3. Vacancies and Removal. A vacancy in any office because of death, resignation, removal, disqualification or any other cause may be filled by the board of directors. Any officer, assistant officer or agent appointed by the board of directors may be removed by the board of directors at any time, with or without cause; but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

Section 4. President. The president shall be the principal officer of the Association and the chairperson of the board of directors. Subject to the control of the board of directors, the president shall in general supervise the business and affairs of the Association. The president shall, when present, preside at all meetings of the board of directors and, in general, perform all duties incident to the office of president and such other duties as may be prescribed by the board of directors from time to time.

Section 5. President-Designee. In the absence of the president or in the event of his or her death, inability, or refusal to act, the president-designee shall perform the duties of the president and, when so acting, shall have all the powers of and be subject to all the restrictions upon the president. The president-designee shall also perform such other duties as from time-to-time may be assigned to him or her by the president or the board of directors.

Section 6. President-Elect. In the absence of the president-designee or in the event of his or her death, inability, or refusal to act, the president-elect shall perform the duties of the president designee and, when so acting, shall have all the powers of and be subject to all the restrictions upon the president-designee. The president-elect shall also perform such other duties as from time-to-time may be assigned to him or her by the president or the board of directors.

Section 7. Secretary. The secretary shall: (a) prepare the minutes of the board of directors' meetings and keep them in one or more books provided for that purpose; (b) authenticate such records of the Association as shall from time-to-time be required; (c) see that all notices are duly given in accordance with the provisions of these bylaws or as required by law; (d) be custodian of the corporate records and of the seal of the Association, if any, and see that the seal of the Association, if any, is affixed to all documents the execution of which on behalf of the Association under its seal is duly authorized; (e) keep a register of the post office address of each director; and (f) in general, perform all duties incident to the office of secretary and such other duties as from time-to-time may be assigned to him/her by the president or the board of directors.

Section 8. Treasurer. If required by the board of directors, the treasurer shall give a bond for the faithful discharge of his/her duties, in such sum and with such surety or securities as the board of directors shall determine. He/she shall: (a) have charge and custody of and be responsible for all funds and securities of the Association; receive and give receipts for money due and payable to the Association from any source whatsoever, and deposit all such money in the name of the Association in such banks, trust companies or other depositories as shall be selected in accordance with the provisions of Article IX of these bylaws; and (b) in general perform all of the duties incident to the office of treasurer and such other duties as from time-to-time may be assigned to him/her by the president or the board of directors.

Section 9. Executive Director. The executive director shall be hired by the board of directors and shall be responsible to the board for an indefinite term subject to annual review by the board of directors. The board of directors shall supervise and otherwise direct the activities of the executive director. The executive director may be removed from office by no less than a two-thirds vote of the board of directors. The executive director shall be the only paid officer of the Association.

Article V. Committees

Section 1. Standing Committees

A. The president, with the approval of the board of directors, shall appoint members to standing committees. Two or more members of each standing committee shall be members of the board of directors. The two standing committees of the Association shall be the Nominations and Appointments Committee and the Audit and Finance Committee. The composition of a standing committee shall be determined by the board of directors. The purpose of

each standing committee shall be to carry out such functions and responsibilities as are assigned to it by the board of directors, except those items prohibited by Section 2 below.

B. Nominations and Appointments Committee. The Nominations and Appointments Committee shall be a standing committee of the Association comprised of two members of the Board of Directors (one serving as Chair), two voting members from each region, as selected by the members in each region and the National Student Leader. The Chair of the Committee may seek information on specific appointments from additional professional and student members, who will not be members of the Committee. All appointments to the Nominations and Appointments Committee shall be for one year.

C. Audit and Finance Committee. The Audit and Finance Committee shall be a standing committee of the Association, comprised of two members of the Board of Directors serving a one year term, each, and three professional members (one serving as Chair) serving staggered three year terms.

Section 2. Limits on Authority of Committees

No committee may do any of the following:

- A. Authorize distributions that have not been authorized by the board of directors or the committee's budget;
- B. Approve or recommend to members dissolution, merger or the sale, pledge or transfer of all or substantially all of the Association's assets;
- C. Elect, appoint or remove directors or fill vacancies on the board or on any of its committees;
- D. Adopt, amend or repeal the articles or bylaws; or
- E. Submit to the members of the Association a report without submitting the report to the board of directors.

Section 3. Term of Office. Committee members shall serve for a period of one year, unless otherwise noted, and may be reappointed to a committee for successive terms of office. Each member of a committee shall continue as such until his/her successor is appointed, unless the committee shall be sooner terminated, or unless such member is removed from such committee, or unless such member shall cease to qualify as a member thereof.

Section 4. Vacancies. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

Section 5. Quorum. Unless otherwise provided in the resolution of the board of directors designating a standing committee and except as provided in Section 1, a majority of the whole committee shall constitute a quorum and the act of a majority of the members present at a meeting at which a quorum is present shall be the act of the committee. At least two of the committee members present must then be members of the board of directors.

Section 6. Rules. Each standing committee may adopt rules for its own governance not inconsistent with these bylaws or with rules adopted by the board of directors. The provisions of the Oregon Nonprofit Corporation Act governing meetings, action without meetings, notice and waiver of notice, and quorum and voting requirements of the board of directors, apply to committees and their members as well.

Section 7. Advisory Committees. Committees not having and exercising the authority of the board of directors in the management of the Association may be appointed in such manner as may be designated by a resolution adopted by a majority of the directors present, and shall not be subject to the provisions of the Oregon Nonprofit Corporation Act governing meetings, action without meetings, notice and waiver of notice, and quorum and voting requirements of the board of directors. The board of directors may, from time-to-time, request such committees to provide the board with a full and complete report when required.

Article VI. Member Network

A. The Member Network shall be the primary vehicle for communication, constituent representation, networking and student/professional development. The Member Network shall be comprised of the following 15

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members:

- i. Six Regional Representatives (one eligible member from each region elected by voting members within that region) serving two year terms. Regions I, III, V shall elect regional representatives in odd numbered years; Regions II, IV, VI in even numbered years;
- ii. Six Student Regional Leaders (one eligible student member from each region elected by student voting members within that region) serving a one year term;
- iii. The National Student Leader (an eligible student member elected by all student voting members) serving a one year term;
- iv. The Past Presidents' Representative; and
- v. A member of the Board of Directors who will serve as liaison to the Member Network.

B. The Chair of the Member Network shall be one of the six Regional Representatives elected by the Member Network. The schedule of meetings, the election process developed by each region, the National Student Leader election process, the Past Presidents' Representative-elect election process and the election of the Chair process shall be in accordance with Association policy as determined by resolution of the Board of Directors.

Article VII. Assembly

- A. The Assembly facilitates national discussion, the germination of ideas and ensures contemporary relevance.
- B. The Assembly shall be comprised of a broad constituency of the Association's members, including, but not limited to:
 - i. Individuals with a broad working knowledge of the profession;
 - ii. Student members and young professionals in the first five years of their professional membership in the Association;
 - iii. The Past Presidents' Representative-elect; and
 - iv. Members of the Association with expertise in strategic areas.
- C. One member of the Board of Directors will serve as Chair of the Assembly.
- D. The Board shall fix by resolution the number of representatives in the Assembly, except as otherwise provided in this Article VII and the schedule for meetings. The process for appointments shall be in accordance with Association policy and these Bylaws, except that representative membership in the Assembly is limited to not more than one member from any institution and not more than five members from any one region. The NIRSA Foundation Board of Directors, the NIRSA Services Corporation Board of Directors, the Member Network, any member of a Standing Committee and any member of the Board of Directors, excluding the Chair of the Assembly, are ineligible to serve in the Assembly.

Article VIII. Shares of Stock and Dividends Prohibited

The Association shall not have or issue shares of stock. No dividend shall be paid and no part of the income of the Association shall be distributed to its directors or officers. The Association may pay compensation in a reasonable amount to its directors or officers for services rendered as provided by the articles, other provisions of these bylaws, or resolution of the board of directors.

Article IX. Loans to Directors and Officers Prohibited

The Association shall make no loan to its directors or officers. The directors of the Association who vote for or assent to the making of a loan to a director or officer of the Association, and any officer or officers participating in the making of such loan, shall be jointly and severally liable to the Association for the amount of such loan until the repayment thereof.

Any director against whom a claim shall be asserted under or pursuant to this Article IX shall be entitled to contribution from the other directors who voted for the action upon which the claim is asserted. To the extent that any director is required to pay such claim, he or she shall be subrogated to the rights of the Association against the debtor on the loan.

Article X. Actions Against Officers and Directors

The Association shall indemnify to the fullest extent permitted by the Oregon Nonprofit Corporation Act any person who has been made, or is threatened to be made, a party to an action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit, or proceeding by or in the right of the Association), by reason of the fact that the person is or was a director or officer of the Association, or a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to an employee benefit plan of the Association, or serves or served at the request of the Association as a director or as an officer, or as a fiduciary of an employee benefit plan, of another corporation, partnership, joint venture, trust, or other enterprise.

Article XI. Contracts, Loans, Checks, Deposits

Section 1. Contracts. The board of directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Association and such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted on behalf of the Association and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the board of directors. Such authority may be general or confined to specific instances.

Section 3. Checks, Drafts, Etc. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness, issued in the name of the Association shall be signed by such officer or officers, agent or agents of the Association and in such manner as shall from time to time be determined by resolution of the board of directors.

Section 4. Deposits. All funds of the Association not otherwise employed shall be deposited from time-to-time to the credit of the Association in such banks, trust companies or other depositories as the board of directors may select.

Article XII. Books and Records

Section 1. Books and Records. The Association shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its board of directors and committees having any of the authority of the board of directors, and shall keep at its registered or principal office a record giving the names and addresses of the directors entitled to vote. All books and records of the Association may be inspected by any director, or his/her agent or attorney, for any proper purpose at any reasonable time.

Section 2. Financial Statements. At the close of each taxable year the directors shall engage an accountant to prepare a financial statement for the Association.

Article XIII. Waiver of Notice

Whenever any notice is required to be given under the provisions of the Oregon Nonprofit Corporation Act or under the provisions of the articles of incorporation or the bylaws of the Association, 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 to the giving of such notice.

Article XIV. Amendments of Articles and Bylaws

Section 1. Amendment of Articles of Incorporation. The articles of incorporation of the Association may be altered, amended, restated or new articles of incorporation adopted by the board of directors and members in the following manner:

A. The board of directors shall, at any regular or special meeting of the board, adopt a resolution setting forth the proposed alteration, amendment, or restatement and directing that it be submitted to a vote of the members at an annual or special meeting of the members or by written or electronic ballot.

B. Written notice of the date, time and place of such regular or special meeting of the directors or annual or special meeting of the members shall be sent by first class mail to each director or member entitled to vote not less than thirty (30) days prior to the scheduled meeting. If the vote is by written or electronic ballot, such notice shall be sent not less than thirty (30) days prior to the commencement of balloting. The requirement of notice may be fulfilled by printing of the notice in the Association's regular publication. The notice to directors and members shall include or be accompanied by a copy or summary of the proposed alteration, amendment, or restatement, or state the general nature of the change. The notice may also direct the directors or members to the Association's website to obtain a copy or summary of the proposed alteration, amendment, or restatement.

C. The proposed alteration, amendment, or restatement shall require approval by a majority vote of the board of directors. The proposed alteration, amendment, or restatement shall be adopted upon receiving approval by a two-thirds vote of the members present, in person or by proxy ballot, at such annual or special meeting. Voting by the members may also be conducted by written or electronic ballot in accordance with these bylaws, except that adoption shall require the approval by two-thirds of the ballots cast.

Section 2. Amendment of Bylaws. The bylaws of the Association may be altered, amended, repealed or restated and new bylaws may be adopted by the board of directors and members in the following manner:

A. The board of directors shall, at any regular or special meeting of the board, adopt a resolution setting forth the proposed alteration, amendment, or repeal and directing that it be submitted to a vote of the members at an annual or special meeting of the members or by written or electronic ballot.

B. Written notice of the date, time and place of such regular or special meeting of the directors or annual or special meeting of the members shall be sent by first class mail to each director or member entitled to vote not less than thirty (30) days prior to the scheduled meeting. If the vote is by written or electronic ballot, such notice shall be sent not less than thirty (30) days prior to the commencement of balloting. The requirement of notice may be fulfilled by printing of the notice in the Association's regular publication. The notice to directors and members shall include or be accompanied by a copy or summary of the proposed alteration, amendment, or restatement, or state the general nature of the change. The notice may also direct the directors or members to the Association's website to obtain a copy or summary of the proposed alteration, amendment, or restatement.

C. The proposed alteration, amendment, or repeal shall require approval by a majority vote of the board of directors. The proposed alteration, amendment, or repeal shall be adopted upon receiving approval by a two-thirds vote of the members present, in person or by proxy ballot, at such annual or special meeting. Voting by the members may also be conducted by written or electronic ballot in accordance with these bylaws, except that adoption shall require the approval by two-thirds of the ballots cast.

Article XV. Choice of Law and Choice of Forum

Section 1. Choice of Law. The validity of these bylaws, and the rights, obligations and relations of the parties hereunder, shall be construed and determined under and in accordance with the substantive laws of the State of Oregon, without regard to its principles of conflicts of law.

Section 2. Choice of Forum. Any action, suit, or proceeding arising from or relating to these bylaws as to any matter not subject to arbitration or with respect to any arbitration proceeding or award will not be commenced except in the appropriate court (state or federal) in the City of Corvallis, State of Oregon. The parties expressly consent to jurisdiction of such court.

Article XVI. Robert's Rules of Order Revised

Unless otherwise provided by the Oregon Nonprofit Corporation Act or these bylaws, all meetings and proceedings of the Association and its local chapters shall be governed by, and in accordance with, Robert's Rules of Order Revised.

Article XVII. Headings

The headings contained in these bylaws are for convenience only and shall not in any way affect the meaning or interpretation of these bylaws.

I, Kent J. Blumenthal, as Secretary of National Intramural-Recreational Sports Association, do hereby certify the foregoing to be the Bylaws of said Association, as adopted by the Board of Directors on January 6, 2009, and January 13, 2009, and by the members on April 4, 2009.

Kent J. Blumenthal, Secretary

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).			
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION		Employer identification number 23-7203564
	Number, street, and room or suite no. If a P.O. box, see instructions. 4185 SW RESEARCH WAY		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CORVALLIS, OR 97333-1067		

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990
 ☐ Form 990-EZ
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)
 ☐ Form 1041-A
 ☐ Form 5227
 ☐ Form 8870
☐ Form 990-BL
☐ Form 990-PF
☐ Form 990-T (trust other than above)
☐ Form 4720
☐ Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

PAM WATTS, CFO

- The books are in the care of **4185 SW RESEARCH WAY - CORVALLIS, OR 97333-1067**
 Telephone No. **541-766-8211** FAX No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010.**
- 5 For calendar year **2009**, or other tax year beginning _____, and ending _____.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **Pam Watts** Title **CPA** Date **8-6-2010**

Form 8868 (Rev. 4-2009)

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION	Employer Identification number 23-7203564
	Number, street, and room or suite no. If a P.O. box, see instructions. 4185 SW RESEARCH WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CORVALLIS, OR 97333-1067	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

PAM WATTS, CFO

- The books are in the care of ► **4185 SW RESEARCH WAY - CORVALLIS, OR 97333-1067**

Telephone No. ► **541-766-8211**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2009** or
- ☐ tax year beginning _____, and ending _____.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)