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)

A For the 2010 calendar year, or tax year beginning 7/01/2010, and ending 6/30/2011

B Check if applicable
   Address change X
   Name change
   Initial return
   Terminated
   Amended return
   Application pending

D Employer Identification Number
   13-4234305

E Telephone number
   (510) 653-2453

F Name and address of principal officer
   SAME AS C ABOVE

G Gross receipts $ 1,371,552.

H(a) Is this a group return for affiliates?
   Yes X No

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

H(c) Group exemption number
   (see instructions)

I Tax-exempt status X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527

J Website: WWW.NATIONALMTB.ORG

K Form of organization Corporation Trust Association Other
   Corporation
   Trust
   Association
   Other
   L Year of Formation
   3
   10
   4
   10
   5
   12
   6
   250
   7a
   0.
   7b
   0.

Part I - Summary

1 Briefly describe the organization's mission or most significant activities: THE NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION (NICA) IS THE NATIONAL GOVERNING BODY FOR GRADES 9-12 INTERSCHOLASTIC MOUNTAIN BIKING. NICA PROVIDES LEADERSHIP, GOVERNANCE, AND PROGRAM SUPPORT TO PROMOTE THE DEVELOPMENT OF INTERSCHOLASTIC MOUNTAIN BIKING LEAGUES THROUGHOUT THE... FEB 14, 2012

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.
   (Part VI, line 1a)

3 Number of voting members of the governing body
   10

4 Number of independent voting members of the governing body
   12

5 Total number of individuals employed in calendar year 2010
   250

6 Total number of volunteers (estimate if necessary)
   0.

7a Total unrelated business revenue from Part VIII, column (C), line 12
   0.

b Net unrelated business taxable income from Form 990-T, line 34
   0.

8 Contributions and grants (Part VIII, line 1b)
   329,411.

9 Program service revenue (Part VIII, line 2b)
   804.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)
   93,673.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)
   634,556.

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)
   1,235,596.

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)
   228,283.

14 Benefits paid to or for members (Part IX, column (A), line 4)
   437,556.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
   228,283.

16a Professional fundraising fees (Part IX, column (A), line 11e)
   112,666.

b Total fundraising expenses (Part IX, column (D), line 25)
   112,666.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24d)
   324,190.

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)
   532,128.

19 Revenue less expenses. Subtract line 18 from line 12
   699,684.

20 Total assets (Part X, line 16)
   324,190.

21 Total liabilities (Part X, line 25)
   265,912.

22 Net assets or fund balances. Subtract line 21 from line 20
   394,299.

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.

Signature of officer: (Signed) 8/12

Type or print name and title: Matt Fritzinger, Executive Director

Paid Preparer Use Only

paid Preparer’s signature

Date

Check if self-employed

PTIN

N/A

Firm’s name: FINN & COHEN CPAS, APC

Firm’s address: 425 PACIFIC STREET, SUITE 302

MONTEREY, CA 93940

Firm’s EIN: N/A

Phone no: (831) 375-5166

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)
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 $736,950. including grants of $ ) (Revenue $)

DURING THE YEAR ENDING JUNE 2011, NICA CONTINUED TO EXPAND AND DEVELOP ITS ROLE AS NATIONAL GOVERNING BODY FOR HIGH-SCHOOL MOUNTAIN BIKE RACING, USING MATERIALS AND METHODS DEVELOPED SINCE 2003, OPERATED ASSOCIATE LEAGUES IN NORTHERN CALIFORNIA, SOUTHERN CALIFORNIA, COLORADO, WASHINGTON, AND TEXAS WITH DEVELOPMENT-STAGE LEAGUES FOR FUTURE YEARS IN FORMATIVE STAGES IN MINNESOTA, UTAH, AND OTHER STATES. LEAGUE MATERIALS AND METHODS ARE REFINED EACH YEAR, IN ORDER THAT WE CREATE THE NATIONAL STANDARD OF BEST-PRACTICE IN THE AREAS OF SAFETY, SUPERVISION, AND ATHLETE DEVELOPMENT.

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

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

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses 736,950.
## Part IV Checklist of Required Schedules

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**Sections and Notes:**

- **Section 501(c)(3) organizations:** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.

- **Assessment of Assets:** 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? If 'Yes,' complete Schedule D, Part I.

- **Conservation Easements:** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.

- **Collections of Works of Art:** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.

- **Report of Amounts:** 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? If 'Yes,' complete Schedule D, Part IV.

- **Holdings:** Did the organization, directly or through a related organization, hold assets in trust, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.

- **Answer to Questions:** If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
  - **Did the organization report an amount for land, buildings and equipment in Part X, line 10?** If 'Yes,' complete Schedule D, Part VI.
  - **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?** If 'Yes,' complete Schedule D, Part VII.
  - **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?** If 'Yes,' complete Schedule D, Part VIII.
  - **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?** If 'Yes,' complete Schedule D, Part IX.
  - **Did the organization report an amount for other liabilities in Part X, line 25?** If 'Yes,' complete Schedule D, Part X.
  - **Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?** If 'Yes,' complete Schedule D, Part X.

- **Separate Financial Statements:** Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.

- **Was the organization included in consolidated, independent audited financial statements for the tax year?** If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.

- **School Description:** Is the organization a school described in section 170(b)(1)(A)(i)? If 'Yes,' complete Schedule E.

- **Aggregate Revenues:** 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? If 'Yes,' complete Schedule F, Parts I and IV.

- **Aggregate Grants:** 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? If 'Yes,' complete Schedule F, Parts II and IV.

- **Total Amounts:** 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? If 'Yes,' complete Schedule F, Parts III and IV.

- **Fundraising Expenses:** 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 11? If 'Yes,' complete Schedule G, Part I (see instructions).

- **Fundraising Income:** Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 2a? If 'Yes,' complete Schedule G, Part II.

- **Gross Income:** Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.

- **Operating Income:** Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.

**Note:** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).
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**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? If 'Yes,' complete Schedule L, Part I

- b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization’s prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I

- c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule N, Part II

**29 Did the organization receive more than $25,000 in non-cash contributions?** If 'Yes,' complete Schedule M

**30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?** If 'Yes,' complete Schedule M

**31 Did the organization liquidate, terminate, or dissolve and cease operations?** If 'Yes,' complete Schedule N, Part I

**32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?** If 'Yes,' complete Schedule N, Part II

**33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?** If 'Yes,' complete Schedule R, Part I

**34 Was the organization related to any tax-exempt or taxable entity?** If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1

**35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?**

- a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(15)? If 'Yes,' complete Schedule R, Part V, line 2

**36 Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2

**37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes?** If 'Yes,' complete Schedule R, Part VI

**38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?**

Note. All Form 990 filers are required to complete Schedule O.
Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.
   Yes: [ ] No: [X]

b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.
   Yes: [ ] No: [X]

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
   Yes: [X] No: [ ]

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.
   Yes: [X] No: [ ]

b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?
   Yes: [X] No: [ ]

Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)

3a Did the organization have unrelated business gross income of $1,000 or more during the year?
   Yes: [ ] No: [X]

b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O
   Yes: [ ] No: [X]

4a At any time during the calendar year, did the organization have an investment 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)?
   Yes: [ ] No: [X]

b If 'Yes,' enter the name of the foreign country:


5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?
   Yes: [X] No: [ ]

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?
   Yes: [X] No: [ ]

c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?
   Yes: [X] No: [ ]

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?
   Yes: [ ] No: [X]

b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
   Yes: [ ] No: [X]

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?
   Yes: [X] No: [ ]

b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?
   Yes: [X] No: [ ]

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?
   Yes: [X] No: [ ]

d If 'Yes,' indicate the number of Forms 8282 filed during the year
   Yes: [X] No: [ ]

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
   Yes: [X] No: [ ]

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
   Yes: [X] No: [ ]

g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?
   Yes: [X] No: [ ]

h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?
   Yes: [X] No: [ ]

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?
   Yes: [X] No: [ ]

9 Sponsoring organizations maintaining donor advised funds.

a Did the organization make any taxable distributions under section 4966?
   Yes: [X] No: [ ]

b Did the organization make a distribution to a donor, donor advisor, or related person?
   Yes: [X] No: [ ]

10 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on Part VIII, line 12
   Yes: [X] No: [ ]

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities
   Yes: [X] No: [ ]

11 Section 501(c)(12) organizations. Enter:

a Gross income from members or shareholders
   Yes: [X] No: [ ]

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)
   Yes: [X] No: [ ]

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?
   Yes: [X] No: [ ]

12b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year
   Yes: [X] No: [ ]

13 Section 501(c)(29) qualified nonprofit health insurance issuers.

a Is the organization licensed to issue qualified health plans in more than one state?
   Yes: [X] No: [ ]

Note. See the instructions for additional information the organization must report on Schedule O.

b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans
   Yes: [X] No: [ ]

c Enter the amount of reserves on hand
   Yes: [X] No: [ ]

14a Did the organization receive any payments for indoor tanning services during the tax year?
   Yes: [X] No: [ ]

b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O
   Yes: [X] No: [ ]
Part VI

Governance, Management and Disclosure

For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI.

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year
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?
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?
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
5 Did the organization become aware during the year of a significant diversion of the organization’s assets?
6 Does the organization have members or stockholders?
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
   a The governing body?
   b Each committee with authority to act on behalf of the governing body?
9 Is there any officer, director or 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.

Section B. Policies

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

10 Does the organization have local chapters, branches, or affiliates?
   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?
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?
   b 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
   b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
   c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.
13 Does the organization have a written whistleblower policy?
14 Does the organization have a written document retention and destruction policy?
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
   b Other officers of key employees of the organization
   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?
   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

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  X 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:

   ▶ MARK KINTZ, CPA 425 PACIFIC STREET, #302 MONTEREY CA 93940 (831) 375-5166

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</tr>
<tr>
<td>MATTHEW FRITZINGER</td>
<td>EXECUTIVE DIRECTOR</td>
<td>70</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>RICHARD SPITTLE</td>
<td>PRESIDENT</td>
<td>40</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>ERIC RUSSELL</td>
<td>VICE PRESIDENT</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>TREVOR THORPE</td>
<td>SECRETARY</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>THOMAS ZIRBES</td>
<td>TREASURER</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>GARY FISHER</td>
<td>DIRECTOR</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>FORREST ARAKAWA</td>
<td>DIRECTOR</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>DAVID CURTIS</td>
<td>DIRECTOR</td>
<td>8</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>KOZO SHIMANO</td>
<td>DIRECTOR</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>SARA ECCLESINE</td>
<td>DIRECTOR</td>
<td>4</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
</tbody>
</table>

Check if Schedule O contains a response to any question in this Part VII.
### Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

<table>
<thead>
<tr>
<th>(A)</th>
<th>Name and title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(B)</th>
<th>Average hours per week (describe hours for related organizations in Sch O)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(C)</th>
<th>Position (check all that apply)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Institutional trustee</td>
</tr>
<tr>
<td></td>
<td>Officer</td>
</tr>
<tr>
<td></td>
<td>Key employee</td>
</tr>
<tr>
<td></td>
<td>Former</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(D)</th>
<th>Reportable compensation from the organization (W-2/1099-MISC)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(E)</th>
<th>Reportable compensation from related organizations (W-2/1099-MISC)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(F)</th>
<th>Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1b Sub-total
---

|   | 0. | 0. | 0. |

Section B. Independent Contractors

1. Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

<table>
<thead>
<tr>
<th>(A)</th>
<th>Name and business address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(B)</th>
<th>Description of services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(C)</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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  |

---

3. Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If “Yes,” complete Schedule J for such individual

4. For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If “Yes,” complete Schedule J for such individual

5. Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If “Yes,” complete Schedule J for such person

---

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>X</td>
</tr>
<tr>
<td>4</td>
<td>X</td>
</tr>
<tr>
<td>5</td>
<td>X</td>
</tr>
</tbody>
</table>
### Part VIII Statement of Revenue

<table>
<thead>
<tr>
<th>(A) Total revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 512, 513, or 514</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1a</strong> Federated campaigns</td>
<td>1a</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b</strong> Membership dues</td>
<td>1b</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>c</strong> Fundraising events</td>
<td>1c</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>d</strong> Related organizations</td>
<td>1d</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>e</strong> Government grants (contributions)</td>
<td>1e</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>f</strong> All other contributions, gifts, grants, and similar amounts not included above</td>
<td>1f</td>
<td>801,007</td>
<td></td>
</tr>
<tr>
<td><strong>g</strong> Noncash contributed included in line 1a-1f</td>
<td>1g</td>
<td>$58,470</td>
<td></td>
</tr>
<tr>
<td><strong>h</strong> Total. Add lines 1a-1f</td>
<td>1h</td>
<td>801,007</td>
<td></td>
</tr>
</tbody>
</table>

**2a** Registration/Race Fees

**Program Service Revenue**

<table>
<thead>
<tr>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>341,988. 341,988.</td>
</tr>
</tbody>
</table>

**3** Investment income (including dividends, interest and other similar amounts)

**4** Income from investment of tax-exempt bond proceeds

**5** Royalties

<table>
<thead>
<tr>
<th>(a) Real</th>
<th>(b) Personal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**6a** Gross Rents

<table>
<thead>
<tr>
<th>Less: rental expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

**6b** Rental income or (loss)

<table>
<thead>
<tr>
<th>Net rental income or (loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

**7a** Gross amount from sales of assets other than inventory

<table>
<thead>
<tr>
<th>(a) Securities</th>
<th>(b) Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**7b** Less cost or other basis and sales expenses

**7c** Gain or (loss)

**7d** Net gain or (loss)

**8a** Gross income from fundraising events (not including $ of contributions reported on line 1c)

See Part IV, line 18

<table>
<thead>
<tr>
<th>a</th>
<th>178,209</th>
</tr>
</thead>
</table>

**8b** Less: direct expenses

<table>
<thead>
<tr>
<th>b</th>
<th>91,802</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>c</th>
<th>Net income or (loss) from fundraising events</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>86,407.</td>
</tr>
</tbody>
</table>

**9a** Gross income from gaming activities

See Part IV, line 19

<table>
<thead>
<tr>
<th>a</th>
<th></th>
</tr>
</thead>
</table>

**9b** Less: direct expenses

<table>
<thead>
<tr>
<th>b</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>c</th>
<th>Net income or (loss) from gaming activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>86,407.</td>
</tr>
</tbody>
</table>

**10a** Gross sales of inventory, less returns and allowances

<table>
<thead>
<tr>
<th>a</th>
<th>50,348.</th>
</tr>
</thead>
</table>

**10b** Less: cost of goods sold

<table>
<thead>
<tr>
<th>b</th>
<th>44,154.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>c</th>
<th>Net income or (loss) from sales of inventory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6,194.</td>
</tr>
</tbody>
</table>

**11a** Miscellaneous Revenue

<table>
<thead>
<tr>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

**11b**

<table>
<thead>
<tr>
<th>c</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>d</th>
<th>All other revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>e</th>
<th>Total. Add lines 11a-11d</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,235,596. 341,988. 0. 92,601.</td>
</tr>
</tbody>
</table>

**12** Total revenue. See instructions

<table>
<thead>
<tr>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**BAA**
## 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).

<table>
<thead>
<tr>
<th>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</th>
<th>(A) Total expenses</th>
<th>(B) Program service expenses</th>
<th>(C) Management and general expenses</th>
<th>(D) Fundraising expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Grants and other assistance to individuals in the U.S. See Part IV, line 22</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Benefits paid to or for members</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Compensation of current officers, directors, trustees, and key employees</td>
<td>84,500.</td>
<td>63,375.</td>
<td>10,562.</td>
<td>10,563.</td>
</tr>
<tr>
<td>6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>7 Other salaries and wages</td>
<td>305,163.</td>
<td>249,997.</td>
<td>27,583.</td>
<td>27,583.</td>
</tr>
<tr>
<td>8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Other employee benefits</td>
<td>12,856.</td>
<td>9,642.</td>
<td>1,607.</td>
<td>1,607.</td>
</tr>
<tr>
<td>10 Payroll taxes</td>
<td>35,037.</td>
<td>26,278.</td>
<td>4,379.</td>
<td>4,380.</td>
</tr>
<tr>
<td>11 Fees for services (non-employees):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Legal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Accounting</td>
<td>2,180.</td>
<td>2,180.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Lobbying</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Professional fundraising services See Part IV, line 17</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Investment management fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Advertising and promotion</td>
<td>18,036.</td>
<td>9,018.</td>
<td></td>
<td>9,018.</td>
</tr>
<tr>
<td>13 Office expenses</td>
<td>9,770.</td>
<td>4,885.</td>
<td>4,885.</td>
<td></td>
</tr>
<tr>
<td>14 Information technology</td>
<td>22,057.</td>
<td>11,029.</td>
<td>5,514.</td>
<td>5,514.</td>
</tr>
<tr>
<td>15 Royalties</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Occupancy</td>
<td>33,654.</td>
<td>25,241.</td>
<td>4,206.</td>
<td>4,207.</td>
</tr>
<tr>
<td>17 Travel</td>
<td>16,874.</td>
<td>16,874.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Payments of travel or entertainment expenses for any federal, state, or local public officials</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Conferences, conventions, and meetings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 Payments to affiliates</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Depreciation, depletion, and amortization</td>
<td>37,812.</td>
<td>26,715.</td>
<td>6,930.</td>
<td>4,167.</td>
</tr>
<tr>
<td>23 Insurance</td>
<td>14,023.</td>
<td>14,023.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a RACE SERIES COSTS</td>
<td>181,853.</td>
<td>181,853.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b OUTSIDE SERVICES</td>
<td>123,986.</td>
<td>41,329.</td>
<td>41,329.</td>
<td>41,329.</td>
</tr>
<tr>
<td>c CAMP/CONFERENCE COSTS</td>
<td>51,747.</td>
<td>51,747.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d POSTAGE AND SHIPPING</td>
<td>8,598.</td>
<td></td>
<td>4,299.</td>
<td>4,299.</td>
</tr>
<tr>
<td>e MISCELLANEOUS</td>
<td>4,398.</td>
<td>2,199.</td>
<td>2,199.</td>
<td></td>
</tr>
<tr>
<td>f All other expenses</td>
<td>7,140.</td>
<td>2,745.</td>
<td>4,395.</td>
<td></td>
</tr>
<tr>
<td>25 Total functional expenses. Add lines 1 through 24f</td>
<td>969,684.</td>
<td>736,950.</td>
<td>120,068.</td>
<td>112,666.</td>
</tr>
</tbody>
</table>

Joint costs. Check here □ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

BAA
### Balance Sheet

<table>
<thead>
<tr>
<th></th>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash - non-interest-bearing</td>
<td>66,484</td>
</tr>
<tr>
<td>2</td>
<td>Savings and temporary cash investments</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Pledges and grants receivable, net</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>Accounts receivable, net</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)</td>
<td>10</td>
</tr>
<tr>
<td>7</td>
<td>Notes and loans receivable, net</td>
<td>12</td>
</tr>
<tr>
<td>8</td>
<td>Inventories for sale or use</td>
<td>14</td>
</tr>
<tr>
<td>9</td>
<td>Prepaid expenses and deferred charges</td>
<td>16</td>
</tr>
<tr>
<td>10a</td>
<td>Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D</td>
<td>18</td>
</tr>
<tr>
<td>10b</td>
<td>Less: accumulated depreciation.</td>
<td>11,063</td>
</tr>
<tr>
<td>11</td>
<td>Investments - publicly traded securities</td>
<td>12</td>
</tr>
<tr>
<td>12</td>
<td>Investments - other securities. See Part IV, line 11</td>
<td>13</td>
</tr>
<tr>
<td>13</td>
<td>Investments - program-related See Part IV, line 11</td>
<td>14</td>
</tr>
<tr>
<td>14</td>
<td>Intangible assets</td>
<td>15</td>
</tr>
<tr>
<td>15</td>
<td>Other assets See Part IV, line 11</td>
<td>16</td>
</tr>
<tr>
<td>16</td>
<td>Total assets. Add lines 1 through 15 (must equal line 34)</td>
<td>126,199</td>
</tr>
<tr>
<td>17</td>
<td>Accounts payable and accrued expenses</td>
<td>18</td>
</tr>
<tr>
<td>18</td>
<td>Grants payable</td>
<td>19</td>
</tr>
<tr>
<td>19</td>
<td>Deferred revenue</td>
<td>20</td>
</tr>
<tr>
<td>20</td>
<td>Tax-exempt bond liabilities</td>
<td>21</td>
</tr>
<tr>
<td>21</td>
<td>Escrow or custodial account liability. Complete Part IV of Schedule D</td>
<td>22</td>
</tr>
<tr>
<td>22</td>
<td>Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L</td>
<td>23</td>
</tr>
<tr>
<td>23</td>
<td>Secured mortgages and notes payable to unrelated third parties</td>
<td>24</td>
</tr>
<tr>
<td>24</td>
<td>Unsecured notes and loans payable to unrelated third parties</td>
<td>25</td>
</tr>
<tr>
<td>25</td>
<td>Other liabilities. Complete Part X of Schedule D</td>
<td>26</td>
</tr>
<tr>
<td>26</td>
<td>Total liabilities. Add lines 17 through 25</td>
<td>1,680</td>
</tr>
<tr>
<td>27</td>
<td>Unrestricted net assets</td>
<td>28</td>
</tr>
<tr>
<td>28</td>
<td>Temporarily restricted net assets</td>
<td>29</td>
</tr>
<tr>
<td>29</td>
<td>Permanently restricted net assets</td>
<td>30</td>
</tr>
<tr>
<td>30</td>
<td>Capital stock or trust principal, or current funds</td>
<td>31</td>
</tr>
<tr>
<td>31</td>
<td>Paid-in or capital surplus, or land, building, or equipment fund</td>
<td>32</td>
</tr>
<tr>
<td>32</td>
<td>Retained earnings, endowment, accumulated income, or other funds</td>
<td>33</td>
</tr>
<tr>
<td>33</td>
<td>Total net assets or fund balances.</td>
<td>34</td>
</tr>
<tr>
<td>34</td>
<td>Total liabilities and net assets/fund balances.</td>
<td>35</td>
</tr>
</tbody>
</table>

---

**Note:** Form 990 (2010)
Form 990 (2010)  THE NATIONAL INTERSCHOLASTIC CYCLING 13-4234305 Page 12

Part XI  Reconciliation of Net Assets
Check if Schedule O contains a response to any question in this Part XI

1  Total revenue (must equal Part VIII, column (A), line 12)  1  1,235,596.
2  Total expenses (must equal Part IX, column (A), line 25)  2  969,684.
3  Revenue less expenses. Subtract line 2 from line 1  3  265,912.
4  Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))  4  124,519.
5  Other changes in net assets or fund balances (explain in Schedule O)  5  0.
6  Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))  6  390,431.

Part XII  Financial Statements and Reporting
Check if Schedule O contains a response to any question in this Part XII

1  Accounting method used to prepare the Form 990  X Cash  No 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?  2a X
2b Were the organization's financial statements audited by an independent accountant?  2b X
   2c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
   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 separate basis, consolidated 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?  3a X
3b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

BAA

Form 990 (2010)
**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization: **THE NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION**
Employer identification number: 13-4234305

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

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

1. [ ] A church, convention of churches or association of churches described in section 170(b)(1)(A)(1).
2. [ ] A school described in section 170(b)(1)(A)(2). (Attach Schedule E.)
3. [ ] A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(3).
4. [ ] A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(i). Enter the hospital’s name, city, and state:
5. [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6. [ ] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7. [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8. [ ] A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
9. [X] An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(3). (Complete Part III.)
10. [ ] An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
11. [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
   a. [ ] Type I
   b. [ ] Type II
   c. [X] Type III – Functionally integrated
   d. [ ] Type III – Other
12. [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
13. [ ] If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box.
14. [ ] Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
   a. [ ] A person who directly or indirectly controls, either alone or together with persons described in (i) and (ii), below, the governing body of the supported organization?
   b. [ ] A family member of a person described in (i) above?
   c. [ ] A 35% controlled entity of a person described in (i) or (ii) above?
15. [ ] Provide the following information about the supported organization(s).

<table>
<thead>
<tr>
<th>(i) Name of supported organization</th>
<th>(ii) EIN</th>
<th>(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))</th>
<th>(iv) Is the organization in column (i) listed in your governing document?</th>
<th>(v) Did you notify the organization in column (i) of your support?</th>
<th>(vi) Is the organization in column (i) organized in the U.S.?</th>
<th>(vii) Amount of support</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>(B)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>(C)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>(D)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>(E)</td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

Total

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
**Part II. Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

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

**Section A. Public Support**

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>(a) 2006</th>
<th>(b) 2007</th>
<th>(c) 2008</th>
<th>(d) 2009</th>
<th>(e) 2010</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.')</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 The value of services or facilities furnished by a governmental unit to the organization without charge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Total. Add lines 1 through 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Public support. Subtract line 5 from line 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Section B. Total Support**

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>(a) 2006</th>
<th>(b) 2007</th>
<th>(c) 2008</th>
<th>(d) 2009</th>
<th>(e) 2010</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>7 Amounts from line 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Net income from unrelated business activities, whether or not the business is regularly carried on</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Total support. Add lines 7 through 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Gross receipts from related activities, etc (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

| (a) 33-1/3% support test — 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization |         |         |         |         |         |         |
| b 33-1/3% support test — 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization |         |         |         |         |         |         |
| 17a 10%-facts-and-circumstances test — 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization |         |         |         |         |         |         |
| b 10%-facts-and-circumstances test — 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization |         |         |         |         |         |         |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions |         |         |         |         |         |         |

BAA

Schedule A (Form 990 or 990-EZ) 2010

TEEA0403. 12/23/10
### Part III
**Support Schedule for Organizations Described in Section 509(a)(2)**

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

#### Section A. Public Support

<table>
<thead>
<tr>
<th>Calendar year (or fiscal yr beginning in)</th>
<th>(a) 2005</th>
<th>(b) 2007</th>
<th>(c) 2008</th>
<th>(d) 2009</th>
<th>(e) 2010</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts, grants, contributions and membership fees received. (Do not include any unusual grants.)</td>
<td>101,583.</td>
<td>113,295.</td>
<td>308,189.</td>
<td>329,411.</td>
<td>801,007.</td>
<td>1,653,485.</td>
</tr>
<tr>
<td>Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose</td>
<td>166,143.</td>
<td>246,884.</td>
<td>287,068.</td>
<td>363,296.</td>
<td>570,545.</td>
<td>1,633,936.</td>
</tr>
<tr>
<td>Gross receipts from activities that are not an unrelated trade or business under section 513</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>Tax revenues levied for the organization's benefit and either paid to or expended on its behalf</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>The value of services or facilities furnished by a governmental unit to the organization without charge</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td><strong>Total. Add lines 1 through 5</strong></td>
<td>267,726.</td>
<td>360,179.</td>
<td>595,257.</td>
<td>692,707.</td>
<td>1,371,552.</td>
<td>3,287,421.</td>
</tr>
<tr>
<td>Amounts included on lines 1, 2, and 3 received from disqualified persons</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td><strong>Public support (Subtract line 7c from line 6)</strong></td>
<td>267,726.</td>
<td>360,179.</td>
<td>595,257.</td>
<td>692,707.</td>
<td>1,371,552.</td>
<td>3,287,421.</td>
</tr>
</tbody>
</table>

#### Section B. Total Support

<table>
<thead>
<tr>
<th>Calendar year (or fiscal yr beginning in)</th>
<th>(a) 2005</th>
<th>(b) 2007</th>
<th>(c) 2008</th>
<th>(d) 2009</th>
<th>(e) 2010</th>
<th>(f) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts from line 6</td>
<td>267,726.</td>
<td>360,179.</td>
<td>595,257.</td>
<td>692,707.</td>
<td>1,371,552.</td>
<td>3,287,421.</td>
</tr>
<tr>
<td>Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td><strong>Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on</strong></td>
<td>267,726.</td>
<td>360,179.</td>
<td>595,257.</td>
<td>692,707.</td>
<td>1,371,552.</td>
<td>3,287,421.</td>
</tr>
</tbody>
</table>

### Section C. Computation of Public Support Percentage

- **Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))**
  - 15 | 100.0.0 |
- **Public support percentage from 2009 Schedule A, Part III, line 15**
  - 16 | 100.0.0 |

### Section D. Computation of Investment Income Percentage

- **Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))**
  - 17 | 0.0.0 |
- **Investment income percentage from 2009 Schedule A, Part III, line 17**
  - 18 | 0.0.0 |

- **33-1/3% support test — 2010. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization**
  - 
- **33-1/3% support test — 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization**
  - 
- **Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions**
  - 

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TSEA#03L 12/29/10

Schedule A (Form 990 or 990-EZ) 2010
Part IV: Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)
### Part I: Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

<table>
<thead>
<tr>
<th></th>
<th>(a) Donor advised funds</th>
<th>(b) Funds and other accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total number at end of year</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Aggregate contributions to (during year)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Aggregate grants from (during year)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Aggregate value at end of year</td>
<td></td>
</tr>
</tbody>
</table>

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 education)
- Protection of natural habitat
- Preservation of open space
- Preservation of an historically important land area
- Preservation of a certified historic structure

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.

<table>
<thead>
<tr>
<th></th>
<th>Held at the End of the Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a</td>
<td>Total number of conservation easements</td>
</tr>
<tr>
<td>2b</td>
<td>Total acreage restricted by conservation easements</td>
</tr>
<tr>
<td>2c</td>
<td>Number of conservation easements on a certified historic structure included in (a)</td>
</tr>
<tr>
<td>2d</td>
<td>Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register</td>
</tr>
</tbody>
</table>

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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

   (i) Revenues included in Form 990, Part VIII, line 1  
   $  

   (ii) Assets included in Form 990, Part X  
   $  

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

   a Revenues included in Form 990, Part VIII, line 1  
   $  

   b Assets included in Form 990, Part X  
   $  

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.
**Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

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

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

   If 'Yes,' explain the arrangement in Part XIV and complete the following table:

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1c</td>
</tr>
<tr>
<td>1d</td>
</tr>
<tr>
<td>1e</td>
</tr>
<tr>
<td>1f</td>
</tr>
</tbody>
</table>

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

   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.

1a Beginning of year balance
   - (a) Current year
   - (b) Prior year
   - (c) Two years back
   - (d) Three years back
   - (e) Four years back

1b Contributions

1c Net investment earnings, gains, and losses

1d Grants or scholarships

1e Other expenditures for facilities and programs

1f Administrative expenses

1g End of year balance

2 Provide the estimated percentage of the year end balance held as:
   a. Board designated or quasi-endowment ▶ 5
   b. Permanent endowment ▶ 5
   c. Term endowment ▶ 5

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

   If 'Yes' to 3a(i), are the related organizations listed as required on Schedule R? .
   - Yes
   - No

3b

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

**Part VI | Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

<table>
<thead>
<tr>
<th>Description of investment</th>
<th>(a) Cost or other basis (investment)</th>
<th>(b) Cost or other basis (other)</th>
<th>(c) Accumulated depreciation</th>
<th>(d) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Land</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Buildings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Leasehold improvements</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Equipment</td>
<td></td>
<td></td>
<td>18,588.</td>
<td>7,525.</td>
</tr>
<tr>
<td>e Other</td>
<td></td>
<td></td>
<td>11,063.</td>
<td></td>
</tr>
</tbody>
</table>

Total, add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) )

---

BAA

Schedule D (Form 990) 2010
### Part VII | Investments—Other Securities

<table>
<thead>
<tr>
<th>(a) Description of security or category</th>
<th>(b) Book value</th>
<th>(c) Method of valuation: Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Financial derivatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Closely-held equity interests</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) Other</td>
<td></td>
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<td>(4)</td>
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<td>(9)</td>
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<tr>
<td>(10)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990 Part X, column (B) line 12.)**</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part VIII | Investments—Program Related

<table>
<thead>
<tr>
<th>(a) Description of investment type</th>
<th>(b) Book value</th>
<th>(c) Method of valuation: Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
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<td>(2)</td>
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<td>(9)</td>
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<tr>
<td>(10)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990 Part X, column (B) line 13.)**</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part IX | Other Assets

<table>
<thead>
<tr>
<th>(a) Description</th>
<th>(b) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
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<tr>
<td>(3)</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
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<td>(5)</td>
<td></td>
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<td>(6)</td>
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<tr>
<td>(7)</td>
<td></td>
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<tr>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>(9)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990, Part X, column(B), line 15)</td>
<td></td>
</tr>
</tbody>
</table>

### Part X | Other Liabilities

<table>
<thead>
<tr>
<th>(a) Description of liability</th>
<th>(b) Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Federal income taxes</td>
<td></td>
</tr>
<tr>
<td>(2) SALES TAX PAYABLE</td>
<td>3,868</td>
</tr>
<tr>
<td>(3)</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>(5)</td>
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<td>(8)</td>
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<tr>
<td>(9)</td>
<td></td>
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<tr>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td>(11)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong> (Column (b) must equal Form 990, Part X, column (B) line 25)</td>
<td>3,868</td>
</tr>
</tbody>
</table>

2. FIN 48 (ASC 740) 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 (ASC 740).
**Schedule D (Form 990) 2010**

**THE NATIONAL INTERSCHOLASTIC CYCLING**

**Page 4**

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue (Form 990, Part VIII, column (A), line 12)</td>
</tr>
<tr>
<td>2</td>
<td>Total expenses (Form 990, Part IX, column (A), line 25)</td>
</tr>
<tr>
<td>3</td>
<td>Excess or (deficit) for the year. Subtract line 2 from line 1</td>
</tr>
<tr>
<td>4</td>
<td>Net unrealized gains (losses) on investments</td>
</tr>
<tr>
<td>5</td>
<td>Donated services and use of facilities</td>
</tr>
<tr>
<td>6</td>
<td>Investment expenses</td>
</tr>
<tr>
<td>7</td>
<td>Prior period adjustments</td>
</tr>
<tr>
<td>8</td>
<td>Other (Describe in Part XIV)</td>
</tr>
<tr>
<td>9</td>
<td>Total adjustments (net). Add lines 4 through 8</td>
</tr>
<tr>
<td>10</td>
<td>Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue, gains, and other support per audited financial statements</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part VIII, line 12:</td>
</tr>
<tr>
<td></td>
<td>a. Net unrealized gains on investments</td>
</tr>
<tr>
<td></td>
<td>b. Donated services and use of facilities</td>
</tr>
<tr>
<td></td>
<td>c. Recoveries of prior year grants</td>
</tr>
<tr>
<td></td>
<td>d. Other (Describe in Part XIV)</td>
</tr>
<tr>
<td></td>
<td>e. Add lines 2a through 2d</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part VIII, line 12, but not on line 1:</td>
</tr>
<tr>
<td></td>
<td>a. Investments expenses not included on Form 990, Part VIII, line 7b</td>
</tr>
<tr>
<td></td>
<td>b. Other (Describe in Part XIV)</td>
</tr>
<tr>
<td></td>
<td>c. Add lines 4a and 4b</td>
</tr>
<tr>
<td>5</td>
<td>Total revenue. Add lines 3 and 4c. <em>(This must equal Form 990, Part I, line 12)</em></td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total expenses and losses per audited financial statements</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part IX, line 25:</td>
</tr>
<tr>
<td></td>
<td>a. Donated services and use of facilities</td>
</tr>
<tr>
<td></td>
<td>b. Prior year adjustments</td>
</tr>
<tr>
<td></td>
<td>c. Other losses</td>
</tr>
<tr>
<td></td>
<td>d. Other (Describe in Part XIV)</td>
</tr>
<tr>
<td></td>
<td>e. Add lines 2a through 2d</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part IX, line 25, but not on line 1:</td>
</tr>
<tr>
<td></td>
<td>a. Investments expenses not included on Form 990, Part VIII, line 7b</td>
</tr>
<tr>
<td></td>
<td>b. Other (Describe in Part XIV)</td>
</tr>
<tr>
<td></td>
<td>c. Add lines 4a and 4b</td>
</tr>
<tr>
<td>5</td>
<td>Total expenses. Add lines 3 and 4c. <em>(This must equal Form 990, Part I, line 18)</em></td>
</tr>
</tbody>
</table>

### 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.

---

**BAA**

**TEEA3304L 02/11/11**

**Schedule D (Form 990) 2010**
Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

<table>
<thead>
<tr>
<th>Name of the organization</th>
<th>Employer Identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>THE NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION</td>
<td>13-4234305</td>
</tr>
</tbody>
</table>

**Part I: Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

1. Indicate whether the organization raised funds through any of the following activities. Check all that apply.
   - [ ] a. Mail solicitations
   - [ ] e. Solicitation of non-government grants
   - [ ] b. Internet and email solicitations
   - [ ] f. Solicitation of government grants
   - [ ] c. Phone solicitations
   - [ ] g. Special fundraising events
   - [ ] d. In-person solicitations

2a. Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
   - Yes [ ] No [x]

   b. If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

<table>
<thead>
<tr>
<th>(i) Name and address of individual or entity (fundraiser)</th>
<th>(ii) Activity</th>
<th>(iii) Did fundraiser have custody or control of contributions?</th>
<th>(iv) Gross receipts from activity</th>
<th>(v) Amount paid to (or retained by) fundraiser listed in column (i)</th>
<th>(vi) Amount paid to (or retained by) organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

3. List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________
   ____________________________________________

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

Schedule G (Form 990 or 990-EZ) 2010

TEEA3701L 03/25/11
**Part II. Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than $5,000.

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>(a) Event #1 (event type)</th>
<th>(b) Event #2 (event type)</th>
<th>(c) Other events (total number)</th>
<th>(d) Total events (add column (a) through column (c))</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Less: Charitable contributions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Gross income (line 1 minus line 2)</td>
<td>178,209.</td>
<td></td>
<td>178,209.</td>
<td></td>
</tr>
<tr>
<td>4 Cash prizes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Noncash prizes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Rent/facility costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Food and beverages</td>
<td>91,802.</td>
<td></td>
<td>91,802.</td>
<td></td>
</tr>
<tr>
<td>8 Entertainment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Other direct expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10 Direct expense summary. Add lines 4-9 in column (d) ➤ 91,802.

11 Net income summary. Combine line 3, column (d), and line 10 ➤ 86,407.

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

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>(a) Bingo</th>
<th>(b) Pull tabs/Instant bingo/progressive bingo</th>
<th>(c) Other gaming</th>
<th>(d) Total gaming (add column (a) through column (c))</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gross revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Cash prizes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Non-cash prizes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Rent/facility costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Other direct expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6 Volunteer labor

7 Direct expense summary. Add lines 2 through 5 in column (d) ➤

8 Net gaming income summary. Combine lines 1, column (d) and line 7 ➤

9 Enter the state(s) in which the organization operates gaming activities:

a. Is the organization licensed to operate gaming activities in each of these states? □ Yes □ No

b. If 'No,' explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? □ Yes □ No

b. If 'Yes,' explain:
11 Does the organization operate gaming activities with nonmembers? □ Yes □ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? □ Yes □ No

13 Indicate the percentage of gaming activity operated in:
   a The organization's facility 13a %
   b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶
Address ▶

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

Name ▶
Address ▶

16 Gaming manager information:

Name ▶
Gaming manager compensation ▶ $
Description of services provided ▶
□ Director/officer □ Employee □ Independent contractor

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

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).
SCHEDULE M
(Form 990)

Noncash Contributions

Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

The National Interscholastic Cycling Association

13-4234305

Employer Identification number

Part I Types of Property

(a) Check if applicable (b) Number of contributions or items contributed (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g (d) Method of determining noncash contribution amounts

1 Art—Works of art
2 Art—Historical treasures
3 Art—Fractional interests
4 Books and publications
5 Clothing and household goods
6 Cars and other vehicles
7 Boats and planes
8 Intellectual property
9 Securities—Publicly traded
10 Securities—Closely held stock
11 Securities—Partnership, LLC, or trust interests
12 Securities—Miscellaneous
13 Qualified conservation contribution—Historic structures
14 Qualified conservation contribution—Other
15 Real estate—Residential
16 Real estate—Commercial
17 Real estate—Other
18 Collectibles
19 Food inventory
20 Drugs and medical supplies
21 Taxidermy
22 Historical artifacts
23 Scientific specimens
24 Archeological artifacts
25 Other ▶ CYCLING EQUIP X 0 58,470. RETAIL MKT
26 Other ▶
27 Other ▶
28 Other ▶

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

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) 2010
Part II: Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.
THE NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION
THE NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION (NICA) IS THE NATIONAL GOVERNING BODY FOR GRADES 9-12 INTERSCHOLASTIC MOUNTAIN BIKING. NICA PROVIDES LEADERSHIP, GOVERNANCE AND PROGRAM SUPPORT TO PROMOTE THE DEVELOPMENT OF INTERSCHOLASTIC MOUNTAIN BIKING LEAGUES THROUGHOUT THE UNITED STATES.

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS
SEE ATTACHED. ORGANIZATION EXPANDED ITS ROLE FROM REGIONAL LEAGUE TO NATIONAL GOVERNING BODY. APPLICATION FOR CENTRAL ORGANIZATION STATUS (WITH SUBORDINATES) PENDING AT JUNE 30, 2011.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS
DRAFT COPY OF FORM 990 IS CIRCULATED FOR REVIEW AND APPROVAL.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGMT. COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE AVAILABLE UPON REQUEST
AMENDED AND RESTATED

BYLAWS

OF

NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION

A California Nonprofit Public Benefit Corporation

(Adopted on 5/16, 2010)
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AMENDED AND RESTATED BYLAWS OF
NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION,
A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION

ARTICLE I - OFFICES

Section 1. Principal Office. The principal executive office of the National Interscholastic Cycling Association, formerly known as The Northern California High School Mountain Bike Racing League (the “Corporation”), shall be at such place inside or outside the State of California as the Board of Directors may determine from time to time.

Section 2. Other Offices. The Corporation may also have offices at such other places, where it is qualified to do business, as the Board of Directors may from time to time designate, or as the business of the Corporation may require.

ARTICLE II - PURPOSES

Section 1. General Purpose. The purpose of this Corporation shall be to engage in any lawful act or activity for public and charitable purposes within the meaning of Section 23701d of the Revenue and Taxation Code of the State of California, or the corresponding section of any future California tax code, and Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Section 2. Specific Purposes. Without in any way limiting the general purpose set forth in Section 1 of this Article, some of the activities that the Corporation intends to pursue include (1) serving as the governing body for high school competitive mountain biking, (2) overseeing individual chapter leagues of high school competitive mountain biking, and (3) educating and fostering national and international amateur athletic competition.

ARTICLE III - DIRECTORS

Section 1. Number. The number of directors that shall constitute the whole board shall be not more than fourteen (14) nor fewer than five (5), and collectively they shall be known as the Board of Directors. The exact number of directors may be fixed from time to time within such limit by a duly adopted resolution of the Board of Directors.

Section 2. Election and Tenure. Each director, including a director elected to fill a vacancy, shall hold office until the next annual meeting for election of the Board of Directors as specified in these Bylaws, and until a successor has been elected and qualified or until his or her earlier death, resignation or removal.

Section 3. Restriction Regarding Interested Directors. Notwithstanding any other provision of these Bylaws, not more than forty-nine percent (49%) of the persons serving on the Board of Directors may be interested persons. For purposes of this Section, “interested persons” means either: (a) any person currently being compensated by the Corporation for services
rendered to the Corporation within the previous twelve (12) months, whether as a full- or part-time officer, employee, independent contractor or otherwise, excluding any reasonable compensation paid to a director as director; or (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law or father-in-law of any such person.

Section 4. General Powers. Subject to the provisions of the California Nonprofit Public Benefit Corporation Law and any limitations in the Articles of Incorporation or these Bylaws, the activities and affairs of this Corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors. The Board of Directors may delegate the management of the activities of the Corporation to any person or persons, management company, or committee however composed, provided that the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board of Directors.

Section 5. Specific Powers. Without prejudice to the general powers set forth in Section 3 of this Article, but subject to the same limitations, the Board of Directors shall have the power to: (a) appoint and remove, at the pleasure of the Board of Directors, all the Corporation’s officers, agents and employees; prescribe powers and duties for them that are consistent with law, with the Articles of Incorporation of this Corporation, and with these Bylaws; fix their compensation; and require from them security for faithful performance of their duties; (b) change the principal office or the principal business office in California from one location to another; cause the Corporation to be qualified to conduct its activities in any other state, territory, dependency, or country; conduct its activities inside or outside California; and designate any place inside or outside California for holding any meeting of the Board of Directors; and (c) borrow money and incur indebtedness on behalf of the Corporation and cause to be executed and delivered for the Corporation’s purposes, in the Corporation’s name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecation’s, and other evidences of debt and securities.

Section 6. Duties. It shall be the duty of the Board of Directors to: (a) perform any and all duties imposed upon them collectively or individually by law, by the Articles of Incorporation of this Corporation, or by these Bylaws; (b) supervise all officers, agents, and employees of the Corporation to assure that their duties are performed properly; (c) appoint and remove, employ and discharge, and, except as otherwise provided by these Bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents, and employees of the corporation; (d) meet at such times and places as required by these Bylaws; and (e) register their individual addresses with the Secretary of the Corporation, and notices of meetings mailed or sent by facsimile to them at such addresses shall be valid notices thereof.

Section 7. Regular and Annual Meetings. The Board of Directors shall provide by resolution the time and place for the holding of regular meetings of the Board of Directors without other notice than such resolution. At the annual meeting of the Board of Directors held at an agreed upon time and place on the second Monday in January, or such other date as agreed to by a majority of the directors, directors shall be elected by the Board of Directors in accordance with this section. Cumulative voting by directors for the election of directors shall not be permitted. The candidates receiving the highest number of votes, up to the number of
directors to be elected, shall be elected. Each director shall cast one vote, with voting being by ballot only.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called at any time by the Chairman of the Board, or any Vice President, or the Secretary, or any two directors. Written notice of the date, time, and place of all special meetings of the Board of Directors shall be delivered personally or by telephone, including a voice messaging system or other system or technology designed to record and communicate messages, telegraph, facsimile, electronic mail, or other electronic means to each director at least forty-eight hours before the meeting, or sent to each director by first-class mail, postage prepaid, at least four days before the meeting. Such notice need not specify the purpose of the meeting. Notice of any meeting of the Board of Directors need not be given to any director who signs a waiver of notice or a written consent to holding the meeting or an approval of the minutes thereof, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such director.

Section 9. Place of Meetings. Meetings of the Board of Directors may be held at any place inside or outside the State of California that has been designated in the notice of the meeting or, if not stated in the notice or there is no notice, then at the principal office of the Corporation or as designated by resolution duly adopted by the Board of Directors.

Section 10. Participation by Telephone. Members of the Board of Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other communications equipment. Participation in a meeting through use of conference telephone constitutes presence in person at the meeting as long as all members participating in such meeting can hear one another. Participation in a meeting through use of electronic video screen communication or other communications equipment (other than conference telephone) constitutes presence in person at that meeting if all of the following apply: (a) each member participating in the meeting can communicate with all of the other members concurrently, (b) each member is provided the means of participating in all matters before the Board of Directors, including, without limitation, the capacity to propose, or to interpose an objection to, a specific action to be taken by the Corporation, and (c) the Corporation adopts and implements some means of verifying that (i) a person participating in the meeting is a director or other person entitled to participate in the Board of Directors’ meeting, and (ii) all actions of, or votes by, the Board of Directors are taken or cast only by the directors and not by persons who are not directors.

Section 11. Quorum. A majority of the Board of Directors shall constitute a quorum at all meetings. A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. If the meeting is adjourned for more than twenty-four (24) hours, notice of an adjournment to another time or place shall be given prior to the time of the reconvened meeting to the directors who were not present at the time of adjournment pursuant to the notice provisions of Section 8 of these Bylaws.

Section 12. Action at Meeting. Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless a greater percentage vote or different voting rules for approval of a
matter by the Board of Directors is required by the Articles of Incorporation of this Corporation or these Bylaws, or by provisions of the California Nonprofit Public Benefit Corporation Law, particularly those provisions relating to appointment of committees (Section 5212), approval of contracts or transactions in which a director has a material financial interest (Section 5233), approval of contracts or transactions with another corporation, firm or association, one or more of whose directors are also directors of this Corporation (Section 5234), director compensation (Section 5235) and indemnification of directors (Section 5238(e)).

The directors present at a duly held meeting at which a quorum is initially present may continue to transact business notwithstanding the loss of a quorum at the meeting due to a withdrawal of directors from the meeting, provided that any action taken is approved by at least a majority of the required quorum for such meeting, or such greater percentage as may be required by the California Nonprofit Public Benefit Corporation Law, or the Articles of Incorporation of this Corporation or these Bylaws.

Section 13. Conduct of Meetings. Meetings of the Board of Directors shall be presided over by the President of the Corporation, or in his or her absence, by the Vice President of the Corporation or, in the absence of each of these persons, by a Chairperson chosen by a majority of the directors present at the meeting. The Secretary of the Corporation shall act as secretary of all meetings of the Board of Directors, provided that, in his or her absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

Section 14. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed or wherever held, are as valid as though had at a meeting duly held after regular call and notice if a quorum is present and if, either before or after the meeting, each of the directors not present signs a written waiver of notice, a consent to holding the meeting, or an approval of the minutes thereof. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

Section 15. Action Without Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting, if all members of the Board of Directors shall individually or collectively consent in writing to such action. Such written consent or consents shall be filed with the minutes of the proceedings of the Board of Directors. Such action by written consent shall have the same force and effect as a unanimous vote of such directors. For the purposes of this Section only, “all members of the Board of Directors” shall not include any “interested director” as defined in Section 5233 of the California Nonprofit Public Benefit Corporation Law.

Section 16. Removal. The Board of Directors may declare vacant the office of a director who has been declared of unsound mind by a final order of court, or convicted of a felony, or been found by a final order or judgment of any court to have breached any duty under Section 5231 and following of the California Nonprofit Public Benefit Corporation Law. The entire Board of Directors or any individual director may be removed from office without cause by the vote of at least a majority of the directors then in office. Any reduction of the authorized number of directors or any amendment reducing the number of classes of directors does not remove any director prior to the expiration of such director’s term of office. In the event an office of a director is so declared vacant or in case the Board of Directors or any one or more
directors is so removed, new directors may be elected by the Board of Directors at the same or another meeting. Each director so elected shall hold office for the balance of the unexpired term and until a successor has been elected and qualified.

Section 17. **Resignations.** Any director may resign effective upon giving written notice to the President, the Secretary or the Board of Directors of the Corporation, unless the notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be elected to take office when the resignation becomes effective. No director may resign if the Corporation would then be left without a duly elected director or directors in charge of its affairs, except upon notice to the Attorney General of the State of California.

Section 18. **Vacancies.** Unless otherwise provided in the Articles of Incorporation of the Corporation or these Bylaws and except for a vacancy created by the removal of a director, all vacancies in the Board of Directors, whether caused by resignation, death, an increase in the number of authorized directors or otherwise, may be filled by the vote of at least a majority of the remaining directors or, if the number of directors then in office is less than a quorum, by (a) the unanimous written consent of the directors then in office, (b) the affirmative vote of at least a majority of the directors then in office at a meeting held pursuant to notice or waivers of notice complying with California Nonprofit Public Benefit Corporation Law Section 5211, or (c) a sole remaining director, and each director so elected shall hold office until his successor is elected and qualified.

Section 19. **Compensation.** No stated salary shall be paid directors, as such, for their services, but, by resolution of the Board of Directors, a fixed sum and expenses of attendance, if any, may be allowed for attendance at each regular or special meeting of such Board of Directors. In addition, directors shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their regular duties as set forth in Section 5 of this Article. Directors may not be compensated for rendering services to the Corporation in any capacity other than director unless such other compensation is reasonable and is allowable under the provisions of Section 3 of this Article. Members of special or standing committees may be allowed like compensation for attending committee meetings.

Section 20. **Committees.** The Board of Directors may, by resolution adopted by a majority of the number of directors then in office, provided that a quorum is present, create one or more committees, each consisting of two or more directors, to serve at the pleasure of the Board of Directors. The Board of Directors may appoint one or more directors as alternate members of any committee, who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee requires the vote of a majority of the authorized number of directors. Any such committee, to the extent provided in the resolution of the Board of Directors, shall have all the authority of the Board of Directors in the management of the activities and affairs of the Corporation, except with respect to: (a) the filling of vacancies on the Board of Directors or in any committee which has the authority of the Board of Directors; (b) the fixing of compensation of the directors for serving on the Board of Directors or on any committee; (c) the adoption, amendment or repeal of Bylaws; (d) the amendment or repeal of any resolution of the Board of Directors which by its express terms is not so amendable or repealable; (e) the appointment of other committees of the Board of
Directors or the members thereof; (f) the expenditure of corporate funds to support a nominee for director after there are more people nominated for director than can be elected; and (g) the approval of any self-dealing transaction except as provided in California Nonprofit Public Benefit Corporation Law Section 5233(d)(3). For the avoidance of doubt, a committee may be referred to as a team, which shall have the same authority as a committee pursuant to these Bylaws.

In addition, the Corporation shall have a committee entitled the “NICA Rules Committee” that shall be comprised of no fewer than three acting directors of the Corporation and one representative from the rules committee duly adopted by each corporation or other entity for which the Corporation serves as a member. The NICA Rules Committee shall be responsible for, without limitation, managing the NICA Rulebook and facilitating appeals and petitions related to league-level rule disputes.

Meetings and actions of committees shall be governed by, noticed, held, and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members. All committees shall keep regular minutes of their proceedings, cause them to be filed with the corporate records and report the same to the Board of Directors from time to time as the Board of Directors may require.

ARTICLE IV - OFFICERS

Section 1. Number and Term. The officers of the Corporation shall be a President, a Secretary, and a Chief Financial Officer who shall be designated the Treasurer. The Corporation may also have, as determined by the Board of Directors, a Chairman of the Board, one or more Vice Presidents, Assistant Secretaries, Assistant Treasurers or such other officers as may be deemed expedient for the proper conduct of the activities of the Corporation, each of whom shall have such authority and perform such duties as the Board of Directors may from time to time determine. Any number of offices may be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the President or Chairman of the Board. Officers shall be appointed by the Board of Directors, at any time, and shall serve at the pleasure of the Board of Directors, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold office until his successor shall have been duly appointed or until his removal or resignation.

Section 2. Inability to Act. In the case of absence or inability to act of any officer of the Corporation and of any person herein authorized to act in his place, the Board of Directors may from time to time delegate the powers or duties of such officer to any other officer, or any director or other person whom it may select.

Section 3. Removal and Resignation. Any officer may be removed at any time, with or without cause, by the affirmative vote of a majority of all the members of the Board of Directors, subject only to the rights, if any, of such officer under any contract of employment. Any officer may resign at any time by giving written notice of said resignation to the Corporation without prejudice to the rights, if any, of the Corporation under any contract to
which the officer is a party. Unless a different time is specified therein, such resignation shall be effective upon its receipt by the President, the Secretary or the Board of Directors.

Section 4. Vacancies. A vacancy in any office because of any cause shall be filled by the Board of Directors. Vacancies occurring in offices of officers appointed at the discretion of the board may or may not be filled as the board shall determine. In the event of a vacancy in any office other than that of the President, such vacancy may be filled temporarily by appointment by the President until such time as the Board shall fill the vacancy.

Section 5. Chairman of the Board. The Chairman of the Board shall be elected by a vote of a majority of the members of the Board of Directors. If the Board of Directors does not elect a Chairman of the Board, the President shall serve as Chairman of the Board. The Chairman of the Board shall preside at all meetings of the Board of Directors. For the avoidance of doubt, the Chairman of the Board shall also be a Director on the Board of Directors.

Section 6. President. The President shall be the chief executive officer of the Corporation unless such title is assigned to another officer of the Corporation. The President shall have general and active management of the activities and affairs of the Corporation and shall see that all orders and resolutions of the Board of Directors are carried into effect. The President shall execute deeds, mortgages, bonds, contracts, checks, or other instruments, except where required or permitted by law to be otherwise signed and executed and except where the signing and execution thereof shall be expressly delegated by the Board of Directors to some other officer or agent of the Corporation.

Section 7. Vice President. In the absence of the President, or in the event of such officer’s death, disability or refusal to act, the Vice President, or in the event there is more than one Vice President, the Vice Presidents in the order designated at the time of their selection, or in the absence of such designation, then in the order of their selection, 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. Each Vice President shall have such powers and perform such duties as may be assigned from time to time by the President or by the Board of Directors.

Section 8. Secretary. The Secretary shall see that notices for all meetings are given in accordance with the provisions of these Bylaws and as required by law; shall keep at the principal office of the Corporation written minutes of all meetings of the Board of Directors, and, if applicable, all meetings of committees of directors; shall certify and keep at the principal office of the Corporation the original or a copy of these Bylaws and the Articles of Incorporation of this Corporation, each as amended to date; shall have charge of the seal and corporate books and records; and shall make such reports and perform such other duties as are incident to such office, or as are properly required by the President or by the Board of Directors.

The Assistant Secretary or the Assistant Secretaries, in the order of their seniority, shall, in the absence or disability of the Secretary, or in the event of such officer’s refusal to act, exercise the powers and perform such duties as may be assigned from time to time by the President or by the Board of Directors.
Section 9. Treasurer. The Treasurer shall have the custody of all moneys and securities of the Corporation, shall deposit all such funds in the name of the Corporation in such banks, trust companies or other depositories as shall be selected by the Board of Directors, and shall keep regular, adequate and correct books and records of account. Such officer shall disburse, or cause to be disbursed, funds of the Corporation in payment of the just demands against the Corporation, or as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the Board of Directors from time to time as may be required of such officer, an account of all transactions as Treasurer and of the financial condition of the Corporation. Such officer shall receive, and give receipt for, monies due and payable to the Corporation from any source whatsoever. Such officer shall prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements of the Corporation to be included in any required reports. Such officer shall perform all duties incident to such office or that are properly required by the President or by the Board of Directors. If required by the Board of Directors, the Treasurer shall give the corporation a bond (which shall be renewed every six years) in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of such officer’s office and for the restoration to the corporation, in case of such officer’s death, resignation, retirement or removal from office, of all books, papers, vouchers, money and other property of whatever kind in such officer’s possession or control belonging to the Corporation.

The Assistant Treasurer or the Assistant Treasurers, in the order of their seniority, shall, in the absence or disability of the Treasurer, or in the event of such officer’s refusal to act, perform the duties and exercise the powers of the Treasurer, and shall have such powers and perform such duties as may be assigned from time to time by the President or by the Board of Directors.

Section 10. Salaries. The salaries of the officers shall be fixed from time to time by resolution of the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that such officer is also a director of the Corporation, provided, however, that such compensation paid a director for serving as an officer of this Corporation shall only be allowed if permitted under the provisions of Article III, Sections 3 and 19 of these Bylaws. In all cases, any salaries received by officers of this Corporation shall be reasonable and given in return for services actually rendered to the Corporation which relate to the performance of the charitable purposes of this Corporation.

Section 11. Officers Holding More Than One Office. Subject to Section 1 of this Article IV, any two or more offices may be held by the same person, but no officer shall execute, acknowledge or verify any instrument in more than one capacity.

ARTICLE V - MEMBERS

Section 1. Members. This Corporation shall have no members. Pursuant to Section 5310(b) of the California Nonprofit Public Benefit Corporation Law, any action which would otherwise, under law or the provisions of the Articles of Incorporation of this Corporation or these Bylaws, require approval by a majority of all members or approval by the members, shall require only the approval of the Board of Directors.
ARTICLE VI - MISCELLANEOUS

Section 1. Directors' Inspection Rights. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the Corporation. Any inspection under this Section may be made in person or by agent or attorney and the right of inspection includes the right to copy and make extracts.

Section 2. Fiscal Year. The fiscal year of the Corporation shall begin on July 1 and end on June 30 of each year.

Section 3. Gifts. The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the charitable purposes of this Corporation.

Section 4. Annual Report. The Board of Directors shall cause an annual report to be furnished not later than one-hundred-twenty (120) days after the close of the Corporation's fiscal year to all directors of the Corporation, which report shall contain the following information in appropriate detail: (a) the assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year; (b) the principal changes in assets and liabilities, including trust funds, during the fiscal year; (c) the revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for the fiscal year; (d) the expenses or disbursements of the Corporation, for both general and restricted purposes, during the fiscal year; and (e) any information required by Section 5 of this Article.

The annual report shall be accompanied by any report thereon of independent accountants, or, if there is no such report, the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the books and records of the Corporation.

Section 5. Annual Statement of Certain Transactions. This Corporation shall include in its annual report to all directors a statement which briefly describes the amount and circumstances of any transaction or indemnification of the following kind:

(a) Any transaction during the previous fiscal year involving more than twenty-thousand dollars ($20,000), or which was one of a number of transactions with the same persons involving, in the aggregate, more than twenty-thousand dollars ($20,000), in which the Corporation, its parent, or its subsidiary was a party, and in which either of the following had a direct or indirect material financial interest: (1) any director or officer of the Corporation, or its parent, or subsidiary (other than a mere common directorship) or (2) any holder of more than ten percent (10%) of the voting power of the Corporation, its parent, or its subsidiary.

(b) Any indemnifications or advances aggregating more than ten-thousand dollars ($10,000) paid during the previous fiscal year to any officer or director of the Corporation pursuant to Section 5238 of the California Nonprofit Public Benefit Corporation Law.

With respect to Paragraph (a) above, the required statement shall briefly describe the names of the interested persons involved in such transactions, stating each person's
relationship to the Corporation, the nature of each person's interest in the transaction and, where practicable, the amount of such interest, provided that in the case of a transaction with a partnership of which such person is a partner, only the interest of the partnership need be stated.

Section 6. Investments. In investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing the Corporation's assets held for investment (other than assets directly related to the Corporation's charitable programs), the Board of Directors shall: (a) avoid speculation, looking instead to the permanent disposition of the funds, considering the probable income, as well as the probable safety of the Corporation's capital and (b) comply with additional standards, if any, imposed by the Articles of Incorporation of the Corporation, these Bylaws, or the express terms of an instrument or agreement pursuant to which the assets were contributed to the Corporation.

Section 7. Prohibition Against Sharing Corporate Profits. No director, officer, employee, or other person connected with this Corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation; provided, however, that this Section shall not prevent payment to any such person of reasonable compensation for services performed for the Corporation in effecting any of its charitable purposes, provided that such compensation is otherwise permitted by these Bylaws, is fixed by resolution of the Board of Directors, and no such person or persons shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the Corporation.

Section 8. Checks and Notes. Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the Corporation in amounts greater than five-thousand dollars ($5,000) shall be signed by the Treasurer and countersigned by the President of the Corporation. For amounts less than five-thousand dollars ($5,000), the President or the Treasurer shall have the authority, respectively, to sign checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the Corporation.

Section 9. Loans to Officers or Directors. The Corporation may, upon the approval of the Board of Directors, make loans of money or property to, or guarantee the obligations of, any officer or director of the Corporation or of its parent or subsidiary, provided that (i) such a loan or guaranty is approved by the Attorney General of the State of California, or (ii) such a loan constitutes an advance to the officer or director for expenses that are reasonably anticipated to be incurred in the performance of the duties of such officer or director, and for which such officer or director would be entitled to be reimbursed by the Corporation in the absence of such an advance.

Section 10. Indemnification of Corporate Agents. The Corporation shall indemnify each of its agents against expenses, judgments, fines, settlements, and other amounts, actually and reasonably incurred by such person by reason of such person's having been made or having been threatened to be made a party to a proceeding to the fullest extent permissible under the California Nonprofit Public Benefit Corporation Law and the Corporation shall advance the expenses reasonably expected to be incurred by such agent in defending any such proceeding.
upon receipt of the undertaking required by subdivision (f) of Section 5238 of the California Nonprofit Public Benefit Corporation Law. The terms “agent,” “proceeding,” and “expenses” used in this Section 11 and the following Section 12 shall have the same meaning as such terms in said Section 5238 of the California Nonprofit Public Benefit Corporation Law (which defines “agent” to include any director, officer, employee or other agent of the Corporation).

Section 11. Insurance for Corporate Agents. The Board of Directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the Corporation against any liability other than for violating provisions of law relating to self-dealing (Section 5233 of the California Nonprofit Public Benefit Corporation Law) asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the Corporation would have the power to indemnify the agent against such liability under the provisions of Section 5238 of the California Nonprofit Public Benefit Corporation Law.

Section 12. Advisory Board. The Board of Directors may, by resolution adopted by a majority of the number of directors then in office, provided that a quorum is present, create an advisory board, consisting of persons who are not officers of the Corporation or members of the Board of Directors, to serve at the pleasure of the Board of Directors and to report its findings and recommendations (as requested by the Board of Directors) on subjects of interest to the Board of Directors in which the members of such an advisory board have a particular expertise. The appointment of members of such an advisory board requires the vote of a majority of the authorized number of directors. Any such advisory board, to the extent provided in the resolution of the Board of Directors, shall act only in an advisory capacity to the Board of Directors, shall have no legal authority to act for the Corporation, and shall be clearly titled as “advisory board.”

In addition, the Corporation shall have an advisory board entitled the “NICA-League Policy & Regulations Advisory Board” that shall be comprised of representatives from the Corporation and each corporation or other entity for which the Corporation serves as a member. In addition, the Board of Directors, by a duly adopted resolution, may appoint additional representatives to serve on the NICA-League Policy & Regulations Advisory Board.

The NICA-League Policy & Regulations Advisory Board shall meet as necessary to discuss policy and regulation issues brought to it by the Corporation, as approved by majority vote of the Board of Directors, and/or by any entity for which the Corporation serves as a member, as approved by majority vote of such entity’s board of directors, which has a representative duly appointed to the advisory board. The Corporation shall not act on such issues prior to receiving the NICA-League Policy & Regulations Advisory Board’s formal report and recommendation.

Any actions proposed by the NICA-League Policy & Regulations Advisory Board that would result in a financial impact upon an entity for which the Corporation serves as a member shall require 2/3 super majority approval from members of the advisory board, whereas other non-financial matters require a simple majority vote, prior to making a formal report and recommendation to the Corporation.
This Section 12 of Article VI shall not be amended without the prior consent of at least two-thirds (2/3) of the corporations and other entities for which the Corporation serves as a member.

Section 13. Amendment of Articles of Incorporation. Any amendment of the Articles of Incorporation of this Corporation may be adopted by the vote of at least two-thirds (2/3) of the members of the Board of Directors.

Section 14. Conflict of Interest. No Director may vote upon a matter coming before that body in which he or she has a direct financial interest. Immediately upon becoming aware that such a conflict may exist, a Board member must disclose the existence of the potential conflict to the remaining Directors, withdraw from further deliberation on the issue, and refrain from voting on the matter. Any such disclosure and withdrawal shall be fully documented in the organization minutes. In addition, Directors and officers of the Corporation must comply with the Corporation’s Conflict of Interest Policy.

ARTICLE VII - AMENDMENT OF BYLAWS

Subject to any provision of California Nonprofit Public Benefit Corporation Law Sections 5151, 5220, and 5224 applicable to the amendment of Bylaws, and subject to Section 12 of Article VI hereof, these Bylaws, or any of them, may be amended or repealed, and new Bylaws may be adopted, by the vote of at least two-thirds (2/3) of the members of the Board of Directors.
CERTIFICATE OF SECRETARY OF

NATIONAL INTERSCHOLASTIC CYCLING ASSOCIATION

The undersigned, Trevor C. Thorpe, Secretary of the National Interscholastic Cycling Association, a California Nonprofit Public Benefit Corporation (the "Corporation"), hereby certifies that the attached document is a true and complete copy of the Amended and Restated Bylaws of the Corporation as in effect on the date hereof and has been adopted by the Corporation's Board of Directors on __8/16____, 2010.

IN WITNESS HEREOF, the undersigned has executed this certificate as of __8/16____, 2010.

(sign)

Trevor C. Thorpe, Secretary
(print name)