

LEGISLATIVE BUDGET AND FINANCE COMMITTEE

A JOINT COMMITTEE OF THE PENNSYLVANIA GENERAL ASSEMBLY

A Study Pursuant to HR318: Pennsylvania Interscholastic Athletic Association

March 2026



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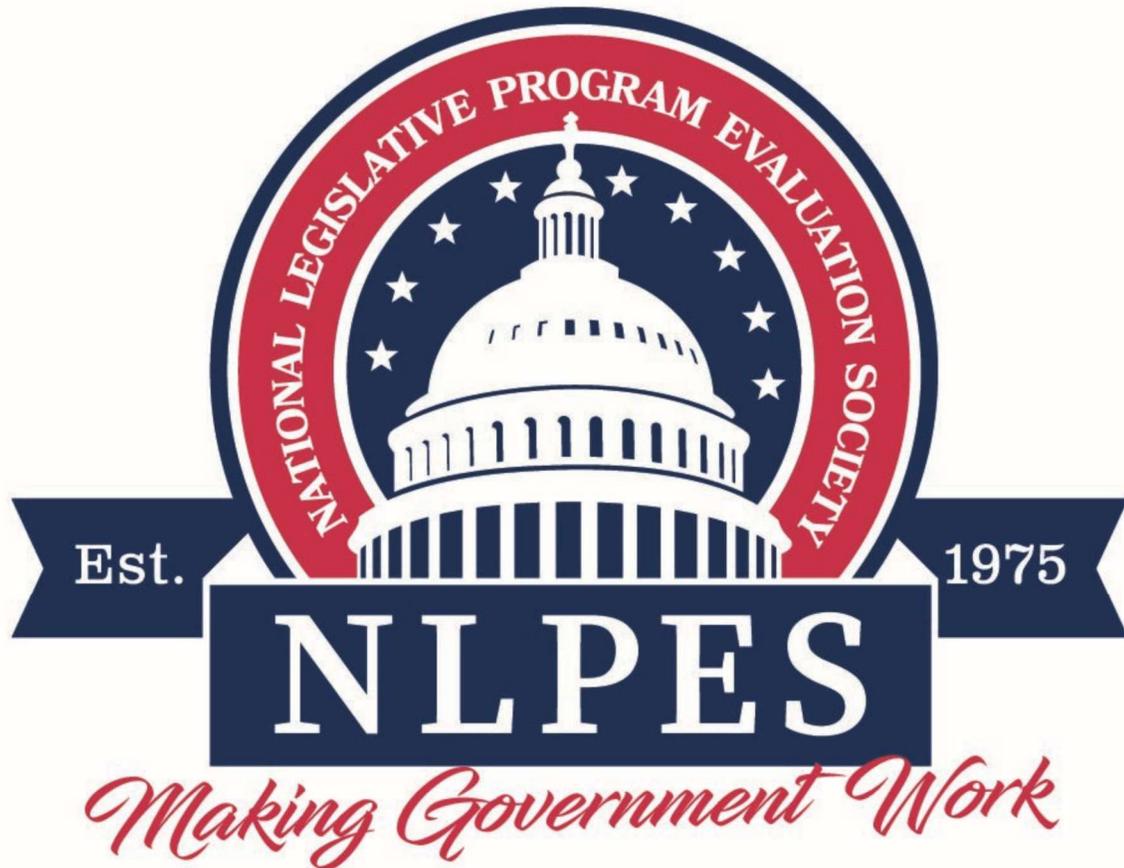
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REPORT SUMMARY



Objectives and Scope

Our objectives for the study were the following:

- 1. To provide a financial review of the PIAA, including its revenues, expenditures, and overall fiscal health.*
- 2. To conduct a contextual review and analysis of PIAA's broadcast agreements, transfer policy, competition classification formula, and requests for proposals.*
- 3. To review the governance structure of the PIAA and the PIAA Oversight Council, compared to other quasi-state government agencies, as well as other states' administration of interscholastic athletics.*

Overview

High- and middle-school athletics are an important part of school and community across Pennsylvania. Playing youth sports can help students develop skills needed to work cooperatively with others as well as how to constructively deal with setbacks. And statistics show just how prevalent high school athletics are. The National Federation of State High School Association's 2025 study on athletic participation found that nationally more than 8.2 million students participated in high school sports during the 2024-25 academic year, an all-time high.¹ In 2024, there were an estimated 17 million students enrolled in public and private high schools nationwide, meaning that almost half of all high school students participated in at least one sport that year.² Interscholastic athletics also influence the lives and routines of residents in Pennsylvania communities, including those of parents, grandparents, coaches, teachers, members of media organizations, spectators and enthusiasts. Simply put, middle- and high-school athletic events of all types occupy a central role across the commonwealth.

House Resolution 2024-318 (HR 318) tasked the Legislative Budget and Finance Committee (LBFC) with conducting a study of the Pennsylvania Interscholastic Athletic Association, including a review of the organization's financial results, a contextual analysis of various operational elements, such as PIAA's broadcast agreements and student-athlete transfer policy, and a review of the organization's governance.

The Pennsylvania House of Representatives adopted HR 318 on October 22, 2024. Subsequently, on March 24, 2025, the LBFC officers adopted HR 318 as a staff initiative. The objectives of our study are delineated in the text box to the left.

Our findings and conclusions are summarized on pages S-1 through S-6.

¹ <https://nsga.org/news/high-school-sports-participation-hits-record-high-in-2024-25/>, Accessed March 13, 2026.

² <https://www.thinkimpact.com/high-school-statistics/>, Accessed March 13, 2026.

Our report is organized as follows:

Section I	Objectives, Scope, and Methodology
Section II	Background Information
Section III	Fiscal Overview
Section IV	Transfer Policy and Competition Classification Formula
Section V	PIAA Broadcast Agreements and Championship Site Selection
Section VI	PIAA Governance

Section III Fiscal Overview

PIAA’s overall financial situation during our review period was solid. Both total assets and net assets (assets minus liabilities) more than doubled during the three years from FY 2021-22 to 2023-24. PIAA’s total revenues and expenses increased each year during our review period, except for FY 2020-21, when public gathering restrictions on school sporting events were implemented due to the COVID-19 pandemic.

PIAA’s total revenues increased from \$11.7 million in FY 2019-20 to \$16.9 million in FY 2023-24, an increase of over 44.0 percent. PIAA’s net assets increased from \$6.5 million in FY 2021-22 to \$15.1 million in FY 2023-24, an increase of 132.3 percent. As of June 30, 2024, PIAA reported total assets of \$17.5 million and total liabilities of \$2.4 million.

PIAA earned the largest share of its revenue from hosting state championships in various sports. Over the last three years of our review period, the share of revenue from championship events exceeded 70 percent each year.

As previously noted, part our review period included two fiscal years that were most significantly affected by the COVID-19 pandemic. During that time, PIAA’s expenses decreased 17.9 percent from FY 2019-2020 to FY 2020-21, from \$10.6 million to \$8.7 million, before increasing to \$14.9 million in FY 2023-24. Expenses associated with the various PIAA-administered postseason events were the most significant component, and the costs of administering all playoff competitions accounted for the majority of the organization’s expenses for FYs 2022-23 to 2023-24.

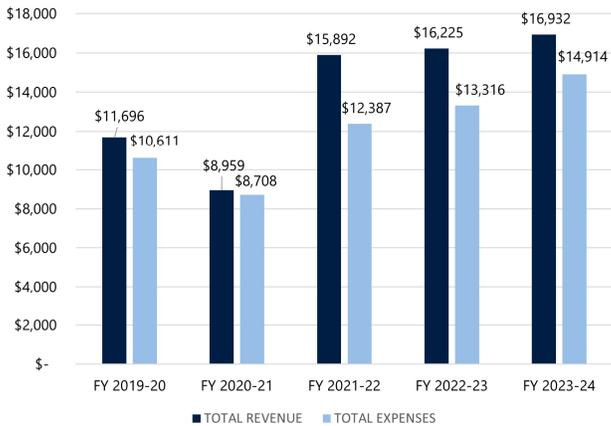


Figure 1: PIAA Revenues and Expenses 2019-2024

Section IV

Transfer Policy and Competition Classification Formula

To prevent transfers for purely athletic purposes, PIAA has established a comprehensive policy on transfers and recruiting in its bylaws and taken steps to restrict transfer student eligibility and prohibit interscholastic athletic recruiting.

Transfers can occur at any time for many reasons, and different rules apply depending on the circumstances. In some transfer situations, a student is considered presumptively eligible, meaning the student is automatically eligible to play if certain requirements are met. A student's presumptive eligibility is only reviewed at the request of a PIAA member school's principal or at the initiative of the jurisdiction's regional panel or District Committee ("DC"). After its review, the regional panel or DC may rescind a student's presumptive eligibility if "there exists a reasonable likelihood that the transfer was materially motivated in some way by an athletic purpose." Depending on when 10th, 11th, or 12th-grade students transfer, they may be ineligible for postseason play at a new school.

Although PIAA does not officially state its methodology for tracking the thousands of annual transfers, the organization informed us that districts monitor their own transfers. Schools do not report transfer data to PIAA. PIAA's decentralized approach to transfer tracking and eligibility offers administrative benefits, given the large number of member schools and the regional diversity across Pennsylvania. However, a statewide transfer-tracking system would streamline the classification process and promote PIAA's mission of maintaining competitive equity across the state by ensuring uniformity in transfer eligibility hearings.

The number of PIAA member schools and enrolled students in Pennsylvania necessitates the use of a classification system for interscholastic athletics, a process shared by many athletics governing bodies in other states. For most sports, PIAA places member schools in their appropriate class using its competitive formula, established to make high school sports more competitive. As of the 2024-25 season, this formula applies to baseball, basketball, field hockey, football, lacrosse, soccer, softball, tennis, volleyball, and wrestling.

Student enrollment is the most significant element of the competitive formula. Schools may have their classification affected by a success factor, in which they are graded in each sport on a scale of one to four based on their postseason success. PIAA includes transfers as a consideration of the competitive formula only if a school meets or exceeds a sport's transfer threshold, which is calculated by "half the

starting lineup rounded down.” A school must meet or exceed this calculated transfer threshold value to move up in classification.

Section V PIAA Broadcast Agreements and Championship Site Selection

Since PIAA administers Pennsylvania’s state championship playoffs, it contracts with specific broadcasting services for those competitions. As of the release date of this report, PIAA holds agreements with the National Federation of State High School Associations (NFHS), Pennsylvania Cable Network (PCN), and FloSports.

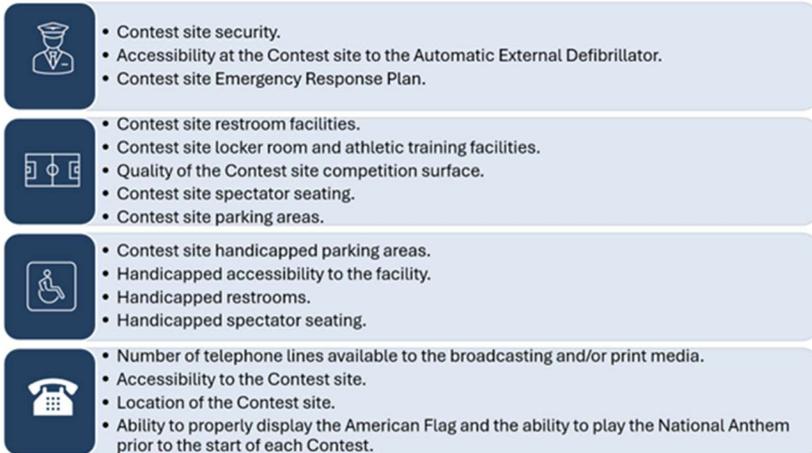


Figure 2: Criteria Assessed When Considering Sites for Championship Contests

The reason some spectators have limited options for viewing PIAA events is the exclusivity and rights fees within PIAA’s broadcast agreements. If an event is broadcast on NFHS, spectators must pay for a monthly or yearly subscription to watch the games. If a team’s event is broadcast on PCN, spectators can watch the game through a cable provider that carries that network; however, this requires the viewer to pay for a channel package that includes it or pay to stream it online. Spectators without cable television access or the ability to stream it may be unable to watch PCN’s broadcasts. Finally, if NFHS does not cover a postseason

event, and local media or the member school does not broadcast it, those games or matches can only be viewed by spectators attending the event in person.

PIAA has held championship events at various venues throughout its history. While football championship games for all classifications are now held at the same location, host sites varied by classification prior to 1992. Hershey’s Hersheypark Stadium hosted the state championships for the longest tenure, spanning 22 years from 1998 to 2020. Since 2021, the football state championships have been held at Cumberland Valley High School in Mechanicsburg. Most basketball state championship contests in recent years have been held in Hershey, with the last 12 years of championship games at Hershey’s GIANT Center.

PIAA issues RFPs for all inter-district championship contest sites. Although PIAA considers specific criteria during the selection process, it does not have a defined procedure for comparing championship locations. While PIAA provides an overview of items to be considered

when selecting championship site locations, there are no guidelines detailing the specific requirements for host venues or documented procedures for assessing RFP submissions.

Section VI PIAA Governance

PIAA has multiple levels of governance, with the Board of Directors (BOD) at the apex. The organization is divided geographically into 12 districts across the state, each locally administered by a smaller body, the district committee (DC). A six-member legislative oversight body, the Pennsylvania Athletic Oversight Committee (PAOC), reviews PIAA's continued compliance with statutory operational criteria.

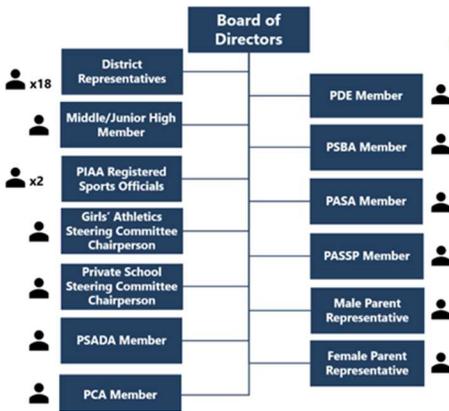


Figure 3: PIAA Board of Directors Composition

While the BOD is the executive-level body that governs PIAA, DCs make many logistical and operational decisions, reflecting a decentralized governance approach. The PAOC is limited to serving in an advisory capacity with no direct influence or direction over the BOD.

Pennsylvania has a myriad of organizations classified as “state-affiliated” entities, although their structures, state-related representation, and other aspects differ from those of PIAA. State-related entities differ from one another in their purposes, board/commission sizes, member appointments, revenue sources, etc. PIAA has

one of the largest boards of Pennsylvania’s state-related entities. We did not assess whether one governance structure is inherently “better” than another, but we provide a comparison to highlight the similarities and differences between them.

We also compared PIAA's governance structure with those of five other states’ interscholastic athletic organizations, focusing on differences in organization, structure, bylaws, and policy decisions. We also selected the states (Delaware, New Jersey, Ohio, Illinois, and Texas) based on the number of high school athletes in each and proximity to Pennsylvania. Each state organization addresses its needs and populations in its own way, but insights from those strategies may help provide context to PIAA’s approach to governance.

Report Recommendations

1. PIAA should establish a statewide body to independently record, monitor, and adjudicate student-athlete transfers among member schools.
2. PIAA should revise its feeder school policy, including adding content regarding feeder schools for public schools, charter schools, and other schools of choice. The feeder school definition for private schools should be refined and strengthened to ensure that member schools across the state are operating under uniform, clearly specified guidelines.
3. PIAA should document clear requirements for potential championship host venues; clear procedures for its championship site selection process; and the extent to which each championship site proposal meets the requirements listed in its Request for Proposal (RFP).

SECTION I OBJECTIVES, SCOPE, AND METHODOLOGY



Why we conducted this study...

- ❖ *The Pennsylvania House of Representatives adopted House Resolution 318 (HR 318) on October 22, 2024. The Legislative Budget and Finance Committee officers adopted the resolution as a staff project on March 24, 2025.*
- ❖ *HR318 directed the LBFC to conduct a study and issue a report on the Pennsylvania Interscholastic Athletic Association (PIAA).*

Objectives

In response to House Resolution 318, the LBFC Officers adopted three objectives:

1. Provide a financial review of the PIAA, including revenues, expenditures, and overall fiscal health.
2. Conduct a contextual review and analysis of PIAA's:
 - a. Broadcast agreements.
 - b. Transfer policy for student-athletes.
 - c. Revised competition classification formula.
 - d. Procedures for evaluating requests for proposals (RFPs) for state-wide championship games.
3. Review the governance structure of the PIAA and the PIAA Oversight Council compared to other quasi-state government agencies, as well as other states' administration of interscholastic athletics.

Scope

The scope of our study was primarily the period July 1, 2019, through June 30, 2025, except for financial reporting, which was through June 30, 2024. In some areas noted in the report, we either preceded or exceeded this timeframe.

Methodology

To gain a full understanding of PIAA and its role in interscholastic athletics, we reviewed the organization's handbooks, Board of Directors meeting minutes, and press releases for each season beginning with the 2018-19 athletic year. We consulted with key PIAA officials throughout this study, and we worked with PIAA staff to obtain supporting data and other documentation for our review. Further, we contacted stakeholders

involved in interscholastic athletics across the state and conducted a survey of high school athletic directors. We also collected open-source information from the Pennsylvania Athletic Oversight Committee, PIAA district committees, the interscholastic athletics governing bodies in other states, academic articles, legal journals, legislation, and news articles.

To review the organization's finances, we examined PIAA's Form 990 tax returns ("Return of Organization Exempt from Income Tax") filed with the Internal Revenue Service, as well as the organization's audited financial statements and supplemental financial schedules. We then questioned PIAA officials and engaged with the organization's independent accounting firm to gain a more complete understanding of its revenues, expenses, and fiscal condition.

We requested data from PIAA on all adjustments to its classification formula and all member school reclassifications from 2018 to 2025. This data was used to develop an understanding of the formula, how it functions, and its outcomes over time. We used publicly available data to determine the number of state championships won by school type (traditional schools and schools of choice), updating a 2018 PIAA analysis. For three sports — football, boys basketball, and girls basketball — we identified schools affected by the competitive formula and reviewed their postseason results from the 2017-18 to 2024-25 seasons. We note several limitations in our analysis of PIAA's competitive formula. First, we acknowledge that numerous factors beyond a school's classification can influence on-field success (roster talent, coaching, scheduling, etc.). Second, PIAA adjusted the competitive formula's parameters multiple times during our review period, limiting the available data for each iteration. Finally, PIAA recently adjusted the competitive formula after the scope of our review for the upcoming seasons; therefore, we cannot fully account for these new changes in our analysis.

To expand our understanding of current issues surrounding broadcast agreements, we asked high school athletic directors for feedback as part of our survey. We obtained copies of the agreements governing the exclusive broadcast rights for PIAA playoff and championship events and compared them with the broadcast rules of other states. Similarly, we surveyed athletic directors regarding their experience hosting PIAA championship contests. We also reviewed PIAA's most recent Request for Proposals (RFPs) for football and basketball championship site locations.

Lastly, we reviewed PIAA's most recent handbook, constitution, and bylaws to better understand the organization's governance structure. In addition to PIAA information, we used publicly available materials to identify the composition and functions of the organization's Board of Directors and local district committees. We reviewed a 2024

Pennsylvania Supreme Court decision and the commonwealth’s Right-to-Know-Law to determine the meaning and application of the term “state-affiliated entity” and how the term applies to PIAA and other similar entities in the commonwealth. We compared PIAA’s governance and operations with those of a select group of Pennsylvania state-affiliated entities, using open-source information and relevant laws. We also reviewed the governance structures of interscholastic athletics oversight bodies in other states.

Frequently Used Abbreviations and Definitions

This report uses several abbreviations for government-related agencies, terms, and functions. These abbreviations are defined as follows:

Abbreviation	Name	Definition
BOC	Board of Commissioners	Used to refer to the governing bodies of the Pennsylvania Turnpike Commission and the Pennsylvania Fish and Boat Commission.
BOD	Board of Directors	Used to refer to the governing bodies of PIAA, IHSA, OHSAA, and DIAA.
C&B	Constitution and Bylaws	The constitution and bylaws of PIAA.
DC	District Committee	The localized governing bodies of PIAA. Each of the 12 district committees reflects different geographic interests across the state.
DIAA	Delaware Interscholastic Athletic Association	An agency of the Delaware Department of Education that oversees interscholastic athletics in Delaware.
DDoE	Delaware Department of Education	The Delaware state education agency, responsible for providing public education resources and overseeing educational matters.
ERC	Employee Retention Credit	A refundable federal tax credit for eligible businesses and tax-exempt organizations that were affected by the COVID-19 pandemic.
GHSA	Georgia High School Association	The organization that governs interscholastic athletics and activities in Georgia.
IHSAA	Indiana High School Athletic Association	The organization that governs interscholastic athletics in Indiana.
IHSA	Illinois High School Association	The organization that governs interscholastic athletics and activities in Illinois.
IRS	Internal Revenue Service	An agency of the United States Treasury responsible for collecting federal taxes and administering federal statutory tax law.
NFHS	National Federation of State	The governing body that establishes rules and

	High School Associations	procedures for competition for most interscholastic athletics and activities in high schools in the United States. Major state interscholastic organizations, including PIAA, are members of NFHS.
NJSIAA	New Jersey State Interscholastic Athletic Association	The organization that governs interscholastic athletics for high schools in New Jersey.
ODoE	Ohio Department of Education	The Ohio state education agency, responsible for providing public education resources and overseeing educational matters.
OHSAA	Ohio High School Athletic Association	The organization that governs interscholastic athletics in Ohio.
PAOC	Pennsylvania Athletic Oversight Committee	A legislative oversight committee that reviews PIAA and its compliance with criteria established in Act 91 of 2000.
PASA	Pennsylvania Association of School Administrators	A professional membership organization of school administrators across Pennsylvania.
PASSP	Pennsylvania Association of Secondary School Principals	A professional membership organization focusing on elementary, middle/junior high, and high school principals across Pennsylvania.
PCA	Pennsylvania Coaches Association	A professional membership organization of high school coaches across Pennsylvania.
PCN	Pennsylvania Cable Network	A non-profit television network that covers governmental, historical, and sporting affairs throughout Pennsylvania.
PDE	Pennsylvania Department of Education	The Pennsylvania state education agency, responsible for providing public education resources and overseeing educational matters.
PFBC	Pennsylvania Fish and Boat Commission	An independent commonwealth agency that administers and enforces the Fish and Boat Code and state laws relating to fishing and boating.
PGCB	Pennsylvania Gaming Control Board	An independent commonwealth agency that exercises authority over casinos, gaming, and related activities.
PIAA	Pennsylvania Interscholastic Athletic Association	The organization that governs interscholastic athletics for middle/junior and high schools in Pennsylvania.
PSADA	Pennsylvania State Athletic Directors Association	A professional membership organization of secondary school athletic directors across Pennsylvania.
PSBA	Pennsylvania School Boards Association	A professional membership organization serving elected school board members across Pennsylvania.
PSC	Public School Code	The comprehensive set of laws governing the responsibilities and operations of public education and related matters in Pennsylvania.
PTC	Pennsylvania Turnpike Commission	An independent commonwealth agency that oversees and develops the Pennsylvania Turnpike.

RTKL	Right to Know Law	A law that allows citizens to request access to public records from state and local agencies across Pennsylvania.
SBP	School Broadcast Program	An NFHS program that allows participating schools to live-stream many of their playoff contests through NFHS for little to no cost.
SEC	State Executive Committee	An independent committee of the Texas University Interscholastic League that addresses rule-related matters, conducts investigations into violations, and oversees appeals.
UIL	Texas University Interscholastic League	The organization that governs interscholastic athletics in Texas. It is overseen by the University of Texas at Austin.

Acknowledgments

We thank the Pennsylvania Interscholastic Athletics Association for its assistance with this report, specifically former Executive Director Dr. Robert Lombardi, and Boyer & Ritter, PIAA's accounting firm, specifically principal Matt Wildasin. Additionally, we thank the numerous stakeholder groups and high school athletic directors who offered their opinions to us.

Important Note

This report was developed by the Legislative Budget and Finance Committee staff, including former Deputy Executive Director Stephen Fickes, Project Manager David Beaudoin, CPA, Senior Analyst Matthew Thomas, Counsel Stephen Kramer, Esq., and analysts Morgan Smith, Mitch Macek, and Madeleine McMaster. The release of this report should not be construed as an indication that the LBFC as a whole, or its individual members, necessarily concur with the report's findings, conclusions, or recommendations.

Any questions or comments regarding the contents of this report should be directed to the following:

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SECTION II BACKGROUND INFORMATION



Fast Facts...

- ❖ *PIAA was formed in 1913 by local high school principals in Pittsburgh, Pennsylvania.*
- ❖ *As of 2025, PIAA consists of 1,431 member schools.*
- ❖ *PIAA is divided into 12 districts, which cover specific geographic regions in Pennsylvania.*

Overview

The Pennsylvania Interscholastic Athletic Association (PIAA) is a 501(c)(3) non-profit corporation that functions as a voluntary member organization to develop standards and rules for interscholastic athletics.³ PIAA was created by high school principals in Pittsburgh in 1913 with the goal "...to establish uniform rules and place interscholastic athletics in the overall context of secondary education."⁴

According to Article II of its constitution, the primary purposes of PIAA are to:

- Promote and support the educational values of interscholastic athletics and the high ideals of good sportsmanship.
- Promote, establish, and enforce uniform standards in interscholastic athletic competition among member schools.
- Promote and support safe and healthy interscholastic athletic competition.⁵

All PIAA member schools throughout the commonwealth adopt rules governing interscholastic athletic competition.⁶ PIAA member schools include "...almost all of the public junior high/middle and senior high schools, some of the charter and private junior high/middle schools, and many of the charter and private senior high schools in the Commonwealth of Pennsylvania."⁷ As PIAA is a voluntary member organization, its reach does not include every single applicable school in the state.

As of the 2024-25 academic year, PIAA sponsors interscholastic athletic competition in 34 sports, as highlighted in Exhibit 1:

³ PIAA. *A Principal's Organization, Principle-Based*. <https://www.piaa.org/about/story.aspx>. Accessed on May 8, 2025.

⁴ *Ibid*.

⁵ *PIAA 2024-2025 Constitution and Bylaws*, Art. II, Sect. 1. A-C.

⁶ Interscholastic athletics are defined in the Act of March 10, 1949 (P.L.30, No. 14), § 1602-A; 24 P.S. § 16-1602-A, known as the Public School Code, as "[a]ll athletic contests or competitions conducted between or among school entities situated in counties of the second class, second class A, third class, fourth class, fifth class, sixth class, seventh class and eighth class." Philadelphia public schools joined PIAA in 2004, and the Catholic League joined in 2008.

⁷ *Ibid*.

Exhibit 1

2024-25 PIAA Catalog of Sports

Boys	Girls
Baseball	Basketball
Basketball	Bowling ^{a/}
Bowling ^{a/}	Cheer
Cross Country	Cross Country
Football	Field Hockey
Golf	Golf
Indoor Track and Field ^{a/}	Gymnastics ^{a/}
Lacrosse	Indoor Track and Field ^{a/}
Rifle ^{a/}	Lacrosse
Soccer	Rifle ^{a/}
Swimming and Diving	Soccer
Tennis	Softball
Track and Field	Swimming and Diving
Volleyball	Tennis
Water Polo ^{a/}	Track and Field
Wrestling	Volleyball
	Water Polo ^{a/}
	Wrestling

Note:

^{a/}PIAA does not sponsor inter-district championships for these sports.

Source: Developed by LBFC Staff based on information obtained from PIAA.

In 1978, PIAA was formally incorporated under Pennsylvania's Nonprofit Corporation Law (Nonprofit Law). The Nonprofit Law provides uniform rules for the governance and regulation of nonprofit corporations and their officers, directors, and members.⁸

As of 2025, PIAA is headquartered in Mechanicsburg, with 15 full-time staff members and approximately 200 volunteers, most of whom are professional educators in Pennsylvania schools.

⁸ Act of November 15, 1972 (P.L.1063, No.271) as amended 15 Pa.C.S. §§ 5301-5997). The 1972 enactment was renumbered and amended by the act of December 21, 1988 (P.L.1444, No.177), formerly 15 Pa.C.S. Pt. III Art. B (relating to domestic nonprofit corporations).

Organizational Structure

Since its creation, PIAA has grown to over 1,400 member schools, supporting over 350,000 participating student-athletes. To pursue its primary purposes, the organization adopted a constitution and bylaws, established a statewide board of directors, and created 12 district committees.

Membership

Eligibility. Membership in PIAA was initially limited to public schools. In 1972, the General Assembly amended the Public School Code (PSC) by enacting Act 219, which permitted private schools to participate in PIAA postseason competitions.⁹ Specifically, § 511(b.1) of the PSC provides that “Private schools shall be permitted, if otherwise qualified, to be members of the Pennsylvania Interscholastic Athletic Association...”¹⁰ The inclusion of private schools has generated discussion regarding their impact on competition, which is examined later in this report.

All public high schools, intermediate schools, junior high schools, and middle schools accredited by the Pennsylvania Department of Education (PDE), as well as all charter schools and private schools within the commonwealth meeting PIAA’s membership requirements, are eligible for membership.

Member schools must sponsor at least one athletic team. Failure to do so automatically terminates membership at the end of the current membership year, unless the school has a contract to combine activities with another member school under the Cooperative Sponsorship of a Sport Program.¹¹ In this case, the membership terminates as specified in the agreement.¹²

Application. As of 2025, PIAA has 1,431 member schools, of which 583 are public senior high schools, and 594 are public junior high/middle schools. Additionally, 40 members are charter senior high schools, 144 are private senior high schools, 17 are charter junior high/middle schools,

⁹ Act of October 16, 1972 (P.L.916, No.219).

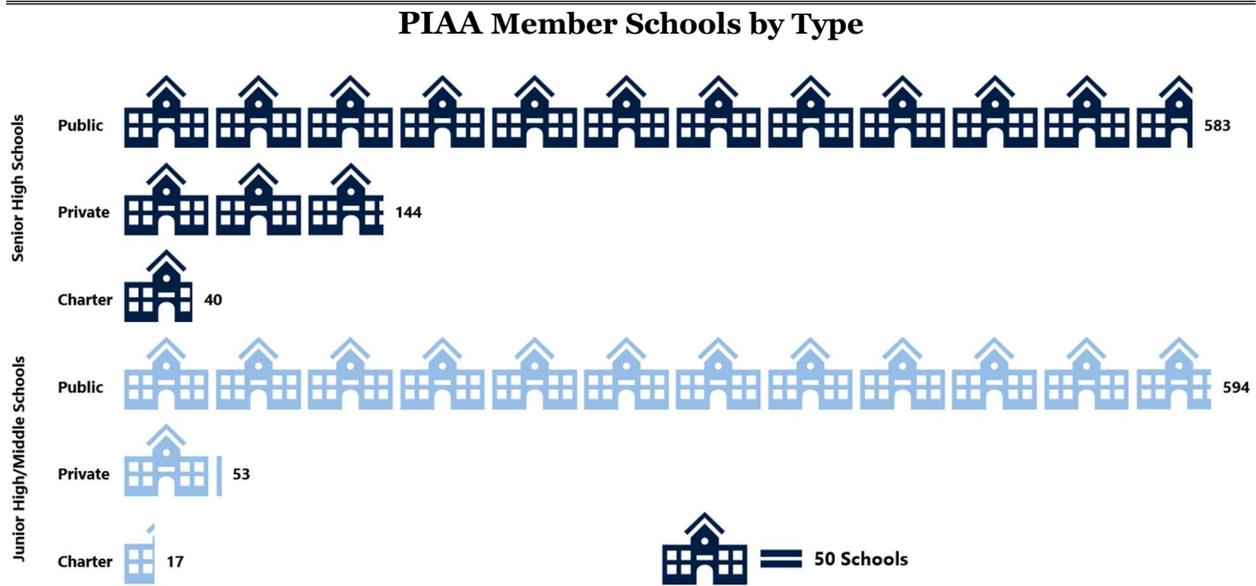
¹⁰ *Ibid.* § 1; 24 P.S. § 5-511(b.1). Section 511(b.1) of the Act of March 10, 1949 (P.L.30, No.14) as amended, known as the Public School Code of 1949 (PSC) further provides that “[t]he association shall not prohibit a private school from being a member solely on the grounds that the coach or a member of the coaching staff of any athletic team is not a teacher, or professional employe, either full-time or part-time, at such private school, except that this provision shall not apply to coaches or members of the coaching staff initially employed after January 1, 1965.”

¹¹ Cooperative Sponsorship of a Sport Program allows for agreements between two or more PIAA member schools, typically the combining of smaller PIAA member schools to sponsor an activity when the schools cannot support the activity alone. *PIAA 2024-2025 Constitution and Bylaws*, Bylaws Art. III, Sect. 10.

¹² *PIAA 2024-2025 Constitution and Bylaws*, Const. Art. III, Sect. 1.

and 53 are private junior high/middle schools. See Exhibit 2 for membership by school type.

Exhibit 2

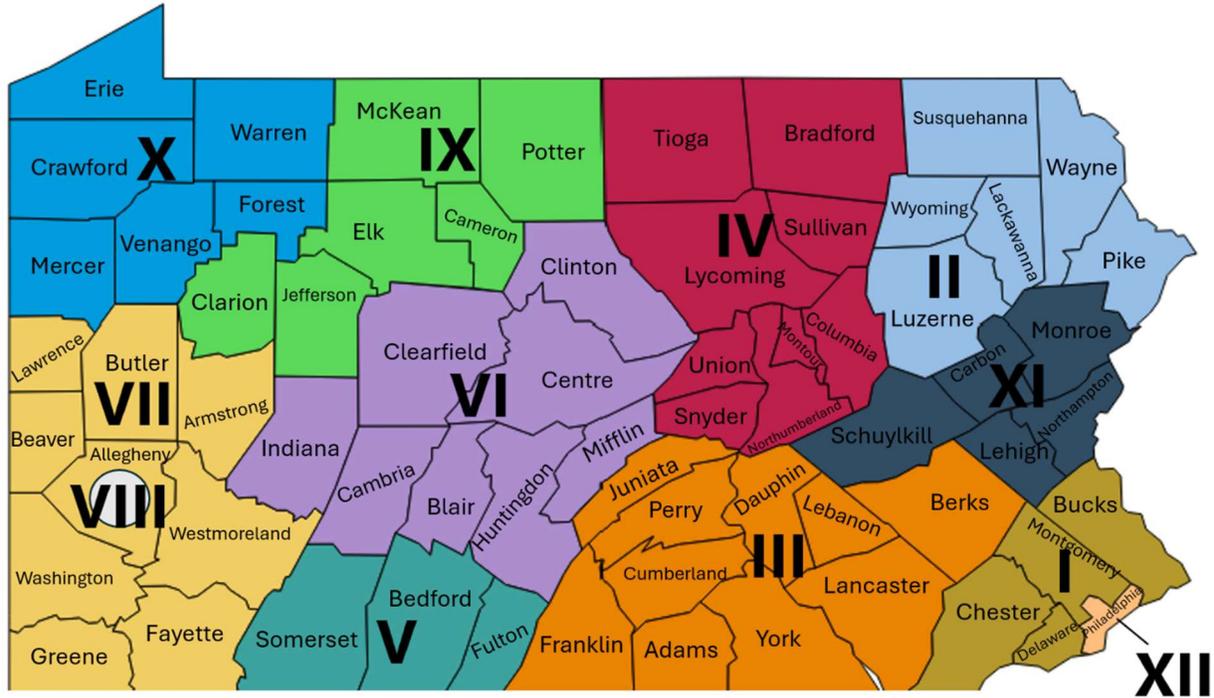


Source: Developed by LBFC staff with information obtained from PIAA.

District Committees. Administratively, member schools are divided into 12 geographical districts. Each district elects its own governing committee from representatives of its member schools. Exhibit 3 below provides the boundaries of the PIAA’s districts and their associated geographic areas.

Exhibit 3

PIAA District Distribution



Source: Developed by LBFC staff with information obtained from PIAA.

Districts typically consist of multiple counties, except for Districts 12 and 8, which cover Philadelphia County and the City of Pittsburgh, respectively. The PIAA constitution permits one or more districts, at BOD discretion, to incorporate and operate under the Pennsylvania Nonprofit Corporation Law. Each of the 12 districts elects a chairman, who serves as the district's representative on the BOD.¹³

Regional Panels. Contiguous PIAA Districts that share one or more schools within their geographic boundaries and under the jurisdiction of another district (cross-district schools) may form regional panels by written agreement between the districts. A regional panel aims to resolve "...certain matters pertaining to those cross-district schools," for example, handling transfer eligibility determinations.¹⁴ The PIAA constitution requires that regional panels consist of at least three members from each district that enters into the agreement, and that each district have the same number of members on the regional panel.¹⁵

¹³ PIAA. *PIAA District Map*. <https://www.piaa.org/districts/>, accessed May 2025.

¹⁴ *PIAA 2024-2025 Constitution and Bylaws*, Bylaws Art. VIII, Sect. 1.

¹⁵ *PIAA 2024-2025 Constitution and Bylaws*, Bylaw Art. VIII, Sect. 2.

Governance

Organizationally, PIAA is governed by its internal constitution and bylaws (C&B). The BOD oversees its operations, with various advisory and steering committees guiding actions on select topic areas.

Constitution and Bylaws. PIAA's 13 constitutional articles (I-XIII) cover topics including membership, dues and enrollment reports, organizational authority, BOD matters, regional panels, and DCs.

The 20 bylaw articles (I-XX) cover more detailed topics specific to students and other participants, including age requirements, attendance, health, transfers, residence, recruiting, penalties, coaches, officials, and other issues. For example, Article I, Section 1 of the bylaws states that students become ineligible for PIAA competition once they turn 19, unless they reach that age on or after July 1, before the competition year.¹⁶

Board of Directors. Comprised of 32 members, PIAA's administrative and executive body is its BOD, which governs its statewide activities. The BOD includes 18 members who directly represent the 12 PIAA districts.¹⁷ In addition, the BOD consists of representatives of the member junior high/middle schools, the Pennsylvania School Boards Association (PSBA), the Pennsylvania Association of School Administrators (PASA), the Pennsylvania Association of Secondary School Principals (PASSP), the Pennsylvania State Athletic Directors Association (PSADA), the Pennsylvania Coaches Association (PCA), the Pennsylvania Department of Education (PDE), one female and one male PIAA-registered sports official, the Chairpersons of the Girls Athletics and Private Schools Steering Committees, and one female and one male parents' representative.

Some of the BOD's specific duties and collective powers include:

- To have general control over all interscholastic athletic relations and contests in which a PIAA member school participates.
- To elect its officers and to establish its own rules of procedure.
- To employ an executive director, who shall serve for a term and under conditions established by the BOD, and to define the duties of the executive director.

¹⁶ The handbook also provides a list of regulations, statutory provisions, and other materials that are not part of the C&B.

¹⁷ Pursuant to Article VI, section 2.A. of the PIAA constitution, "[e]ach district is entitled to one representative for the first fifty-member senior high schools or fraction thereof. For each fifty additional member senior high schools or major faction thereof, an additional representative is allowed. These representatives must be members of their respective district committees and must be employed as a principal, athletic director, and/or faculty member of a PIAA member school or as a school administrator of a public school district that has at least one member in PIAA."

- To administer the finances of PIAA.
- To interpret the provisions of the constitution, bylaws, policies, procedures, rules, and regulations of PIAA and such other bylaws, policies, procedures, rules, and regulations as it may, from time to time, adopt.
- To determine the method of and the qualifications for the registration of officials; to determine their powers and duties; and to make and apply necessary policies, procedures, rules, and regulations for such officials.
- To investigate, request, review, receive, and/or otherwise obtain information, hear, and decide disputes between PIAA member schools in different jurisdictions.
- To fix and enforce penalties for violations of the constitution, bylaws, or other rules and procedures.
- To have general control of inter-district championship contests.
- To acquire by purchase, gift, devise, or otherwise, real estate and interests for the general uses and purposes of PIAA.¹⁸

The BOD meets at least six times annually. Any member of the BOD may place an item on the meeting agenda by informing the PIAA's executive director, and any member school principal may place an item on the agenda by notifying either the executive director or their district chairman.¹⁹

Executive Subcommittees. The BOD maintains multiple subcommittees to address specific matters relevant to member schools. PIAA established five advisory committees to provide insights and updates on specific areas of interest to the BOD, member schools, and athletes. They include the following:

- Coaches Advisory Committee
- Committee on Gender and Minority Equity
- Media Advisory Committee
- Parents Advisory Committee
- Sports Medicine Advisory Committee

Additionally, PIAA maintains 21 steering committees, 15 of which are organized by sport. These committees are listed in Exhibit 4.²⁰

¹⁸ PIAA 2024-2025 Constitution and Bylaws, Bylaws Art. VII, Sect. 1.

¹⁹ PIAA, *Governance & Eligibility*. <https://www.piaa.org/about/governance.aspx>. Accessed May 27, 2025.

²⁰ PIAA, *Steering Committees*. <https://www.piaa.org/about/committees/steering/default.aspx>. Accessed June 17, 2025.

Exhibit 4

PIAA Steering Committees

Organizational	Sport-Specific
Athletic Directors	Baseball
Female Athletics	Basketball
Junior High/Middle Schools	Cross Country
Officials' Council	Competitive Spirit
Private Schools	Field Hockey
Sportsmanship	Football
	Golf
	Lacrosse
	Soccer
	Softball
	Swimming and Diving
	Tennis
	Track and Field
	Volleyball
	Wrestling

Source: Developed by LBFC Staff based on information obtained from PIAA.

The steering committees provide the BOD with institutional knowledge and expertise on specific sports and athletic matters. Each makes recommendations to the BOD on improvements to matters pertaining to the respective group or sport.

Legislative Oversight

Although PIAA was not created by statute or a recipient of federal or state tax dollars, the General Assembly has extended oversight to the organization. Act 219 of 1972 amended the PSC to mandate that PIAA permit otherwise qualified private schools to be members.²¹ In 1998, Senate Resolution 127 (SR 127) established the Senate Special Committee on Interscholastic Athletics (the Special Committee) to conduct an in-depth inquiry into PIAA operations. SR 127 acknowledged that "The rulemaking and adjudicatory powers of the [PIAA] are...largely beyond the review of the government of this Commonwealth...". The primary purpose of the Special Committee was to ensure Pennsylvania's interscholastic athletics system is in the best interest of its citizens and students.²² Upon completing its review, the Special Committee recommended changes in the following areas:

²¹ Act of October 16, 1972 (P.L.916, No.219); § 511; 24 P.S. § 5-511(b.1).

²² S. Res. 127, PN 1666 (Sess. 1998).

- Openness in PIAA procedures.
- Oversight of PIAA operations.
- Due process for PIAA's student athletes.
- Reform of PIAA operations.
- Reconsideration of PIAA's athletic eligibility rules.²³

The Special Committee's work resulted in Act 91 of 2001 (Act 91), which amended the PSC to expand the accountability of interscholastic athletics.²⁴

Pennsylvania Interscholastic Athletics Oversight Council. Act 91 established the Pennsylvania Interscholastic Athletics Oversight Council to provide oversight and make recommendations to PIAA. The council had 17 voting members, including two members of the Senate, two members of the House of Representatives, the Secretary of Education or a designee, and 12 gubernatorial appointments.²⁵

The council's specific duties included making recommendations to PIAA on appeals, athletic eligibility, student transfers, and expansion of PIAA-sanctioned athletic competitions or sports, including adding other athletic associations to PIAA-sponsored championships.²⁶

The council reviewed and monitored PIAA's efforts to meet 13 reform criteria listed in §§ 1604-A(a), (b), which included adjusting organizational policies, establishing in-house counsel, and requiring the LBFC to conduct a financial and management review of PIAA and to conduct "special request audits" at the oversight council's direction.²⁷ The council was also authorized to review PIAA's activities and have access to all books, papers, documents, and records of PIAA to complete an annual report. Exhibit 5 outlines the 13 reforms PIAA was required to make.

²³ *Final Report of the Senate Special Committee on Interscholastic Athletics.* November 30, 1998.

²⁴ Act of November 22, 2000 (P.L.672, No.91); 24 P.S. § 16-1601-A.

²⁵ *Ibid*, § 4; 24 P.S. § 16-1603-A(b). The Pennsylvania Department of Education was directed to provide support staff as needed for the council.

²⁶ Act of December 9, 2002 (P.L.1472, No.187); § 4; 24 P.S. § 16-1603-A(f)(2).

²⁷ This report's findings and recommendations can be found in *A Financial and Management Review of the PIAA: Conducted Pursuant to Act 2001-91.*

Exhibit 5

Pennsylvania Oversight Council Reform Criteria

Transparency and Governance

- **Open Meeting Policy:** Adopt policies governing open meetings conforming with Pennsylvania law.
- **Conflicts of Interest:** Adopt a policy prohibiting conflicts of interest and establishing ethics rules.
- **Media Access:** Do not restrict media access or commentary of interscholastic athletic competitions.
- **LBFC Review:** Agree to an annual financial and management review by the Legislative Budget and Finance Committee.
- **Employee Evaluations:** Evaluate employees to determine whether they have complied with their contracts and whether termination is appropriate for those who have violated their contracts.
- **Merchandise Bidding Policy:** Establish a competitive bidding process for purchasing non-incidentals merchandise and services.
- **Expansion of the Board of Directors:** Ensure BOD membership complies with this act.

Fairness and Competitive Integrity

- **Site Selection Policy:** Establish a competitive process for championship competition site selection.
- **Evaluation System for Game Officials:** Adopt an evaluation system for game officials at district, inter-district, and championship competitions. Use that system to select officials for those contests.
- **Recruiting:** Adopt rules to discourage member schools from recruiting student-athletes.

Legal Protection and Equal Opportunity

- **Restitution Rule:** Do not require member schools to reimburse legal fees incurred by PIAA in defending a legal action authorized by a member school and brought against PIAA. Repeal policy authorizing such reimbursement.
- **In-House Counsel:** Employ in-house counsel.
- **Equal Rights Policy:** Establish an equal opportunity and treatment policy without regard to race, sex, religion, national origin, or ethnic background for persons involved in interscholastic athletics.

Source: Developed by LBFC staff with information obtained from 24 P.S. § 16-1604-A.

The standards and recommendations also required PIAA to establish a policy requiring students who, in the current or prior school year, attended a school entity that has abolished its interscholastic athletics program to be eligible to participate without penalty in the program of another school in which they are currently enrolled.²⁸

²⁸ Act of December 9, 2002 (P.L.1472, No.187); § 4; 24 P.S. § 16-1603-A(f)(3).

Pennsylvania Athletic Oversight Committee.

Following the dissolution of the council, Act 70 of 2004 established the Pennsylvania Athletic Oversight Committee (PAOC).^{29,30} PAOC is charged with evaluating PIAA's continued compliance with the 13 reforms that were mandated by Act 91 and reviewed by the former council.

The committee comprises six voting members from the General Assembly, with three appointed by the House of Representatives and three by the Senate.

PAOC is limited to serving in an advisory capacity beyond its assessment of the 13 mandated reforms from Act 91. However, it still serves as some level of governmental oversight.

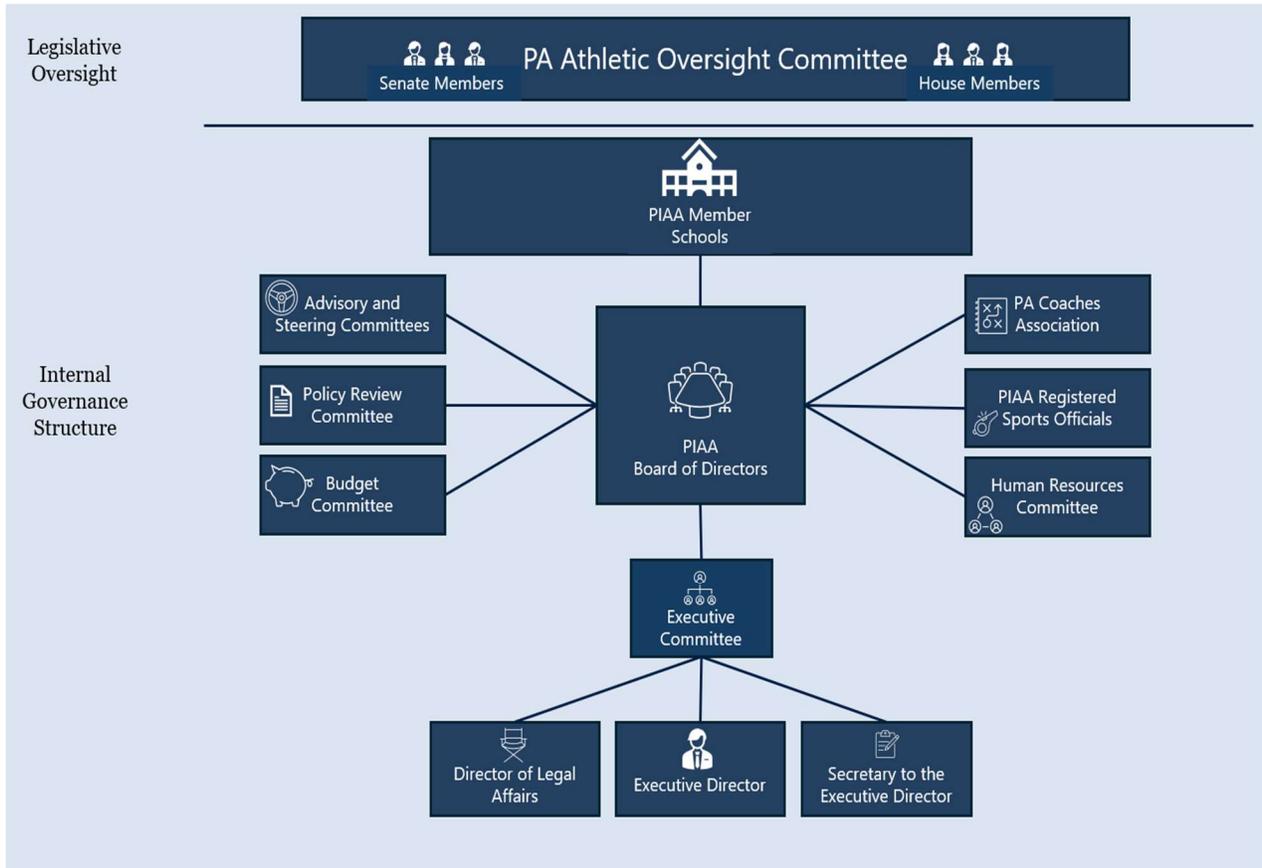
For a complete illustration of PIAA's internal governance structure and legislative oversight, see Exhibit 6.

²⁹ Act of December 9, 2002 (P.L.1472, No.187); § 4; 24 P.S. § 16-1603-A, Act of July 4, 2004 (P.L.536, No.70), § 4; 24 P.S. § 16-1605-A.

³⁰ The committee must meet at least once yearly and issue an annual report on PIAA's compliance to the President pro tempore of the Senate and the Speaker of the House of Representatives. As of 2026, the committee has released annual reports from 2005 to 2024.

Exhibit 6

PIAA Governance Structure



Source: Developed by LBFC staff with information obtained from PIAA.

“Commonwealth Agency” Status. The PIAA’s state affiliation has been the subject of litigation. In 2024, the Supreme Court of Pennsylvania reviewed whether PIAA was classified as a “state-affiliated entity” subject to the RTKL’s record-access provisions.³¹

Section 67.102 of the RTKL defines a commonwealth agency as “[a]ny office, department, authority, board, multistate agency or commission of the executive branch, an independent agency, and a state-affiliated entity.”³² The definition includes the Governor’s Office, the Office of the Attorney General, the Department of the Auditor General, and the Treasury Department. The definition also includes “[a]n organization established by the Constitution of Pennsylvania, a statute, or an executive

³¹ *Pennsylvania Interscholastic Athletic Association, Inc. v. Campbell*, 310 A.3d 271, 290 (Pa. 2024).

³² Act of February 14, 2008 (P.L.6, No.3), § 102; 65 P.S. § 67.102.

order which performs or is intended to perform an essential government function," and includes PIAA.³³

Although PIAA does not receive public funds, according to the Pennsylvania Supreme Court decision, it exercises "...statewide control and expenditure of funds in connection with a matter of Commonwealth governance."³⁴ The Supreme Court further noted the pivotal role PIAA plays in student education and development, especially given that many BOD members serve as school officials.³⁵ The above facts were the basis for the Supreme Court's opinion that PIAA falls within the scope of the phrase "commonwealth entity." Subsequently, because PIAA comprises a "state-affiliated entity" under the RTKL, its records were not exempt from disclosure under the RTKL or protected by a privilege.³⁶

³³ Act of February 14, 2008 (P.L.6, No.3), § 102; 65 P.S. § 67.102.

³⁴ *Campbell* at 289-90.

³⁵ *Ibid.* at 290.

³⁶ *Ibid.*

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SECTION III FISCAL OVERVIEW



Fast Facts...

- ❖ *PIAA's revenues totaled \$16.9 million in FY 2023-24, a 44.8 percent increase over the amount earned five years prior.*
- ❖ *PIAA had \$15.1 million in net assets as of the end of FY 2023-24, which represents approximately one year's worth of expenses (based on FY 2023-24 amounts).*
- ❖ *Proceeds from championship events represented more than 70 percent of PIAA's annual revenue for FYs 2021-22 to 2023-24.*

Overview

The Pennsylvania Interscholastic Athletic Association's (PIAA) primary source of funding is ticket revenue from hosting championship contests in over 20 high school sports. The costs PIAA incurs to host the championship events account for most of its expenses.

We conducted an analysis of PIAA's fiscal condition, including a review of revenue, expenses, and net assets for fiscal years (FYs) 2019-20 to 2023-24. Our analysis was based on PIAA's Return of Organization Exempt from Income Tax or Form 990 (referred to as "PIAA's tax returns" in this report) filed with the United States Internal Revenue Service (IRS), as well as audited annual financial statements and supplemental financial schedules for the same years. We did not audit the PIAA tax forms and financial statements; however, we believed they provided a reasonable basis for our review.

It should be noted that the period we reviewed included the COVID-19 pandemic. Many schools restricted participation and attendance at athletic events during that time, and as a result, PIAA's revenue from hosting championship events across all sports decreased. Consequently, in some instances, we specifically examined trends over the three FYs 2021-22 to 2023-24 and excluded the two years most significantly affected by the pandemic because they were outliers.

Issue Areas

A. Fiscal Summary

Our analysis of PIAA's financials focused on PIAA's statements of activities. PIAA's financial statements were presented on the accrual basis of accounting and followed accounting standards for not-for-profit entities. Of the PIAA tax returns we reviewed, the preparer indicated that PIAA was a 501(c)(3) corporation and that accrual accounting was also

used to prepare the tax return.³⁷ Stated simply, accrual accounting means that revenues are recognized when they are earned, and expenses are recognized when they are incurred. PIAA's fiscal year runs from July 1 to June 30 each year.

Overall Financial Condition

PIAA's overall financial situation during our review was solid. Both total assets and net assets (assets minus liabilities) more than doubled during the three years from FY 2021-22 to 2023-24. PIAA's net assets increased from \$6.5 million in FY 2021-22 to \$15.1 million in FY 2023-24, an increase of 132.3 percent. As of June 30, 2024, PIAA reported total assets of \$17.5 million and total liabilities of \$2.4 million.

PIAA's total revenues increased from \$11.7 million in FY 2019-20 to \$16.9 million in FY 2023-24, an increase of over 44.0 percent.

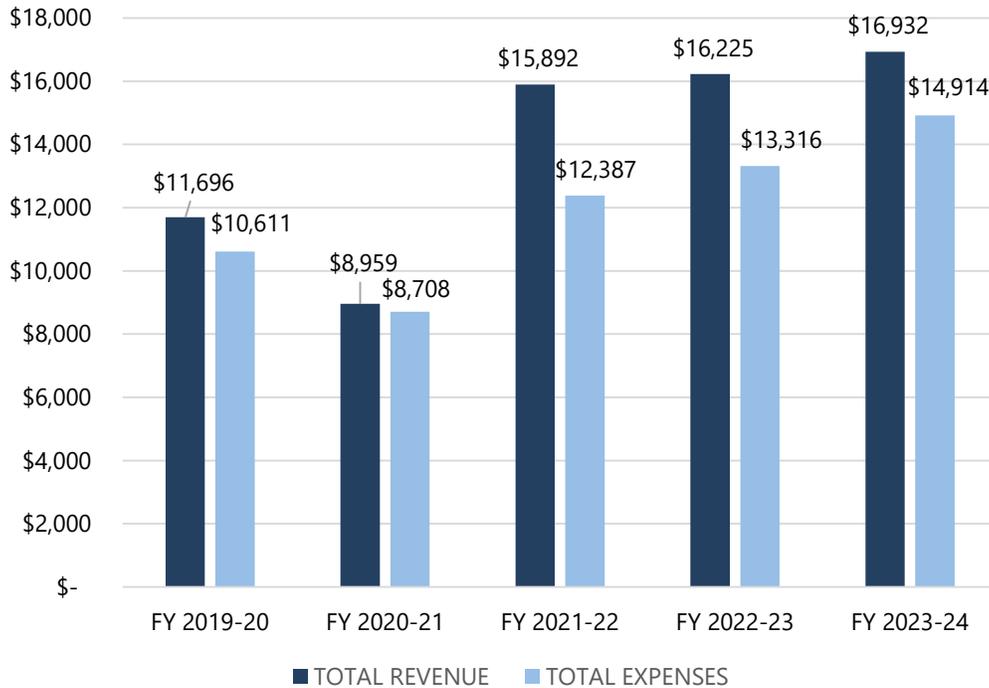
Revenues and Expenses over the Past Five Years.

PIAA's total revenues and expenses increased each year during our review period, except for FY 2020-21, when public gathering restrictions on school sporting events were implemented due to the COVID-19 pandemic. Exhibit 7 highlights the PIAA's revenue and expenses for FYs 2019-20 to 2023-24.

³⁷ Non-profit organizations can use the cash or accrual basis of accounting to prepare the Form 990, while Generally Accepted Accounting Principles require entities to use the accrual basis to prepare financial statements. Cash-basis accounting requires an entity to record transactions in its records when it disburses or receives funds. Accrual accounting requires an entity to record transactions when it determines that it has legally acquired an asset or incurred a liability, which often requires it to make adjustments at the close of its fiscal year to reflect items for which it has yet to pay or receive payment.

Exhibit 7
PIAA Revenues and Expenses

FYs 2019-20 to 2023-24
(in thousands)



Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

PIAA's annual revenues and expenses increased 44.8 percent and 40.6 percent, respectively, during this period. PIAA reported total revenues of \$69.7 million over the five years, while total expenses were \$59.9 million, resulting in a surplus of \$9.8 million.

As of June 30, 2024, PIAA reported \$15.6 million in cash, cash equivalents, and investments, representing 89 percent of its total assets. During the prior FY (2022-23), the organization had \$13.8 million in cash, cash equivalents, and investments.

Our review of the organization's last five years of audited financial statements determined that the amount of cash, cash equivalents, and investments was never lower than 86 percent of its total assets at the end of each fiscal year. During this period, the ratio of cash, cash equivalents, and investments to total liabilities has increased from 4.1 times as of June 30, 2020, to 6.5 times as of June 30, 2024.

Review of PIAA Financial Statements

As part of our fiscal review, we obtained and reviewed PIAA's annual financial statements, audited by Boyer and Ritter (B&R), an independent accounting firm. B&R also assists in preparing PIAA's tax returns. As required by generally accepted auditing standards, B&R issues an auditor's report that accompanies the financial statements, which includes an opinion as to whether the auditor believes that the financial statements fairly present the financial condition and operations of the audited entity.³⁸

PIAA's independent auditors issued a qualified opinion on the organization's financial statements for all the years of our review, determining that the financial statements accurately presented PIAA's financial results and condition, and were free from material misstatement, except for this specific reason:

- PIAA's financial statements did not include the results from District Eight (City of Pittsburgh). According to PIAA's accountants, District Eight's records were maintained by the Pittsburgh Public School District. The amounts related to District Eight's athletic events and activities could not be separated from other school district amounts. As a result, District Eight's numbers were not included in the financial statements.

B&R's audit report also highlighted two additional items related to their opinion on PIAA's financial statements that are required to be disclosed under professional accounting standards:

- The financial results of Districts Six and Seven in the western part of the state were audited by a different accounting firm than PIAA's auditors. Those auditors performed tests and procedures they deemed necessary to verify those amounts, and PIAA's auditors relied on their work for the accuracy of that data.
- PIAA changed its method of accounting in two of these years to conform to specific new guidance issued by the Financial Accounting Standards Board. These revised

³⁸ The audit report that independent accountants issue also includes a summary of the work that the auditor performed, the time period that the auditor's work covers, a statement that the preparation of the financial statements is the responsibility of the entity's management, and a description of any supplementary information included with the financial statements and the audit procedures the accountant performed on them, if any. Additionally, the audit opinion includes explanations stating that an audit is not designed to uncover fraud, that the auditor has assessed management's system of internal control relevant to financial statement preparation, and that it has evaluated the appropriateness of the accounting policies applied by management to the statements.

procedures changed: (1) the accounting for leases and (2) how nonprofit entities disclosed contributions of non-financial assets and leases. These new procedures resulted in minor adjustments to the financial statements.

The audit opinion qualification contained in the annual audits we reviewed was relatively common and does not necessarily indicate concerns with PIAA's financial statements or suggest that the statements inaccurately represent the organization or its financial condition.

B. Revenues

PIAA's filed tax returns separate revenue into functional categories. While these categories differ from the categories in the audited financial statements, they provide a structured breakdown for analyzing the organization's operations.

Using the tax return categories, Exhibit 8 presents PIAA's revenues for the years FYs 2021-22 to 2023-24. Total revenues during each of these years ranged from around \$15.9 million to \$16.9 million. This table excludes the two years during which the COVID-19 pandemic affected operations.

Exhibit 8

PIAA Revenues FYs 2021-22 to 2023-24

Revenues	FY 2021-22	FY 2022-23	FY 2023-24
Program service revenue	\$11,224,892	\$11,696,422	\$12,399,156
Other program-related revenue	2,112,858	2,090,454	1,972,947
Contributions and grants	1,593,185	1,321,627	1,230,905
Other revenue	925,419	963,270	929,166
Investment income	35,299	153,197	400,133
Total	\$15,891,653	\$16,224,970	\$16,932,307

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

An explanation of the revenue categories is as follows:

- **Program service revenue.** Revenue associated with PIAA's essential organizational function (administering and hosting state championship events in various sports).

- **Other program-related revenue.** Revenue associated with activities instrumental to administering sports, such as PIAA membership fees and dues, and officials' registration fees.
- **Contributions and grants.** Championship event sponsorships and donations to PIAA by various entities that received signage or on-venue recognition at state championship events. It also included donations of the sporting equipment used in postseason games and matches. Additionally, this category included grants and forgiveness of federal government assistance (provided during the COVID-19 pandemic).
- **Other revenue.** Revenue from royalties, advertising, merchandising, and other items that did not fit into any other listed categories.
- **Investment income.** Dividend and interest income earned from assets, including gains on the sale of assets other than merchandise inventory.

The revenue categories reported in PIAA's tax returns were more descriptive than the revenue categories presented in PIAA's audited financial statements.³⁹

Contributions and Grants

PIAA received revenue from businesses and organizations that sponsor the organization's postseason events. These entities then placed advertisements in printed programs or on-site at various games and matches. PIAA classified these payments as contributions for tax purposes but categorized them as championship revenue in their financial statements.

PIAA files a Charitable Organization Registration Statement (BCO-10) with the Pennsylvania Department of State because it is a non-profit entity receiving funds for support of its primary programs and initiatives. In the BCO-10, PIAA stated that it contracts with an agency to solicit sponsors for its statewide championships. PIAA noted it retains the right to approve all sponsorship agreements and any promotional material developed by the agency. PIAA also contracts with a different agency that solicits advertisers for its statewide championship souvenir programs.

³⁹ This is likely due to presentation, classification, and differing reporting requirements from the IRS compared to generally accepted accounting principles.

PIAA received revenue from several federal government programs that supported various entities during the COVID-19 pandemic. Additionally, PIAA reported receiving \$324,471 in sports balls used in postseason games and matches from sporting goods companies in FYs 2021-22 to 2023-24. These items were treated as non-cash contributions in PIAA's tax returns and financial statements.

Exhibit 9 presents the major components of this category for FYs 2021-22 to 2023-24.

Exhibit 9

Contributions and Grants to PIAA FYs 2021-22 to 2023-24

Contributions and Grants	FY 2021-22	FY 2022-23	FY 2023-24
Cash contributions greater than \$5,000	\$636,605	\$652,185	\$663,740
Cash contributions less than \$5,000	238,105	198,391	242,694
Non-cash contributions	324,471	324,471	324,471
Federal tax credits	121,542	146,580	-
Paycheck Protection Program loan forgiveness	<u>272,462</u>	-	-
Total	\$1,593,185	\$1,321,627	\$1,230,905

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

PIAA received federal tax credits from the Employee Retention Credit (ERC) program of \$146,580 and \$121,542 in the years FY 2021-22 and FY 2022-23, respectively. The ERC was "a refundable tax credit for certain eligible businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic." It was available to employers who paid wages to their employees between March 2020 and December 2021 and were either a business suspended by a government order due to the COVID-19 pandemic or experienced a significant decline in gross revenue during that period.⁴⁰

Additionally, in FY 2022-23, PIAA reported loan forgiveness of \$272,462 from its Paycheck Protection Program loan. This loan was part of the federal government's \$793 billion in Small Business Administration loans designed to support small businesses during the COVID-19 pandemic.

Furthermore, the IRS requires that tax-exempt organizations separately identify any entities that provide more than \$5,000 in money or property in any given year. As previously explained, in PIAA's case, this requirement applied to instances in which entities paid PIAA for program

⁴⁰ <https://www.irs.gov/coronavirus/employee-retention-credit>, Accessed September 17, 2025.

or on-site advertisements and branding for postseason events of specific sports, which were generally considered sports sponsorships. Exhibit 10 summarizes, by industry, entities that contributed more than \$5,000 for FYs 2021-22 to 2023.

Exhibit 10

PIAA Contributions (Sponsorships) Over \$5,000 Summarized By Industry

FYs 2021-22 to 2023-24

Sponsorship Industry	FY 2021-22	FY 2022-23	FY 2023-24
Apparel	\$14,555	\$19,858	\$14,835
Automobiles	-	5,397	12,160
Education	30,448	30,725	20,000
Event support	54,600	21,975	21,851
Financial	15,115	21,453	37,656
Government	20,950	37,640	18,180
Healthcare	-	7,974	26,001
Media	56,200	55,300	37,603
Promotion	34,867	-	-
Sporting goods ^{a/}	744,756	743,071	742,643
Trade associations	6,720	18,263	15,147
Utilities	10,000	15,000	15,000

Note:

^{a/}Includes market value of balls and equipment donated to PIAA for use at playoff events.

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

PIAA's contribution data highlighted some noteworthy trends regarding these sponsorships:

1. Sporting goods companies were the most prominent sponsors and contributors to PIAA's postseason events, with the value of their contributions exceeding \$740,000 annually in FYs 2021-22 to 2023-24.
2. PIAA's revenue from other industries fluctuated year over year during this period, with an increase in the contributions received from healthcare entities and trade associations, and a decrease in the contributions from media and event support organizations.
3. PIAA's revenue from entities in all industries other than sporting goods companies was less than five percent of the total in every year shown.

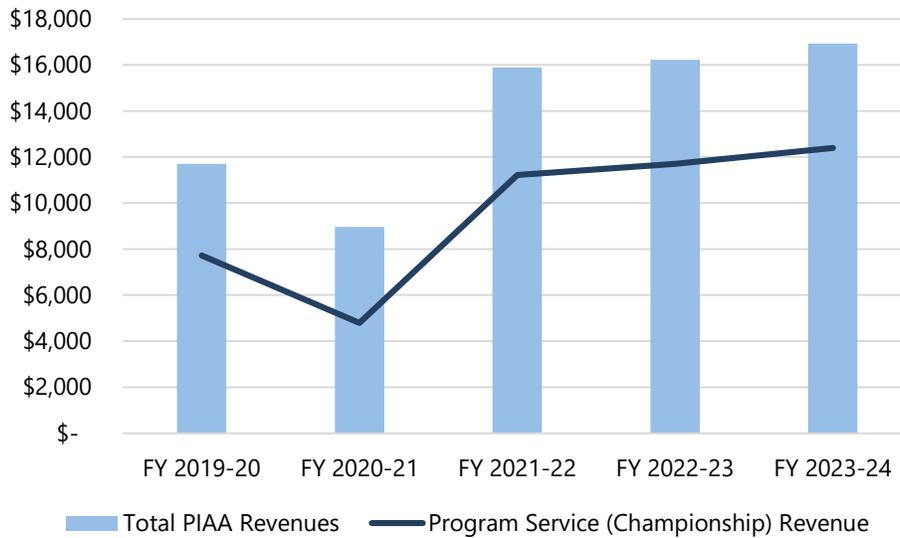
Program Service Revenue

PIAA earned the largest share of its revenue from hosting state championships in various sports. The organization stated that this category predominantly included proceeds from ticket sales for playoff games and matches.

Revenue from playoff games and matches increased from \$7.7 million in FY 2019-20 to \$12.4 million in FY 2023-24, representing a more than 60 percent increase. Exhibit 11 shows PIAA’s total revenues and championship revenues during the five years of our review.

Exhibit 11

PIAA Program Service Revenue FYs 2019-20 to 2023-24 (in thousands)



Revenue Type/Ratios	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY2023-24
Championship Revenue	\$7,718	\$4,801	\$11,225	\$11,696	\$12,399
Total PIAA Revenues	11,696	8,959	15,892	16,225	16,932
Ratio	66.0%	53.6%	70.6%	72.1%	73.2%

Source: Developed by LBFC staff from information obtained from PIAA’s tax returns.

PIAA’s program service revenue from championship events during the review period grew despite a 38 percent decline from FY 2019-20 to FY 2020-21, which had lower revenue due to the COVID-19 pandemic.

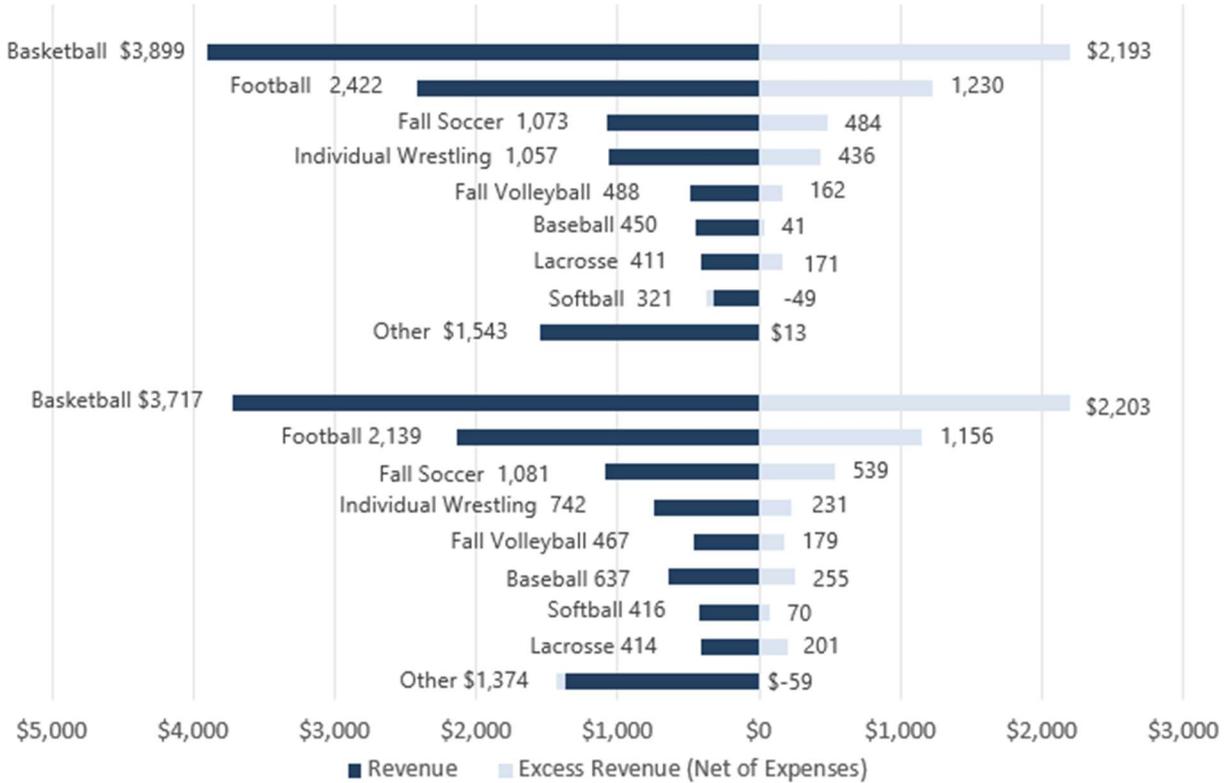
Additionally, revenue from championship events represented more than 65 percent of PIAA's annual receipts for FYs 2019-20 to 2023-24, except for FY 2020-21, during which schools and public events had lower-than-usual attendance due to concerns and public-gathering restrictions associated with COVID-19. Over the last three years of our review period, the share of revenue from championship events exceeded 70 percent each year.

Championship Revenue by Sport

We reviewed PIAA's audited financial statements to determine its championship revenue by sport. This data identified revenues, expenses, and net profit (excess revenue) for more than 20 sports for which PIAA hosts postseason games and matches. Exhibit 12 presents revenue and excess revenue for the eight sports that generated the most championship revenue for FYs 2022-23 and 2023-24.

Exhibit 12

Championship Revenue by Sport
 FYs 2022-23 and 2023-24
 (in thousands)



Source: Developed by LBFC staff from information obtained from PIAA’s audited financial statements.

Boys and girls basketball generated the most revenue and excess revenue in both years shown, likely due to the number of tournament games PIAA held across its six divisions to crown state champions. Football and soccer generated the second- and third-highest revenue and net revenue in both years.

The championship revenue data also showed that the top eight sports were the same in both years: basketball, football, soccer, individual wrestling, girls volleyball, baseball, softball, and lacrosse. Those eight sports combined generated \$10.1 million in championship revenue in FY 2023-24, accounting for 88 percent of total championship revenue across all 21 listed sports.

Additionally, eleven sports (including the eight previously mentioned) generated positive excess championship revenue in FY 2023-24, meaning that the revenues exceeded expenses.

Other Program-Related Revenue

The other program-related revenue category included items associated with or supporting statewide sports competitions. This category included revenue PIAA earned from officials' registration fees, organizational membership fees, and television and radio broadcasts of tournament games and matches. Exhibit 13 displays the other program-related revenue from FYs 2019-20 to 2023-24.

Exhibit 13

PIAA Other Program-Related Revenue, 2019-2024 FYs 2019-20 to 2023-24

Revenue	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Officials' Registration	\$757,892	\$725,864	\$688,387	\$810,187	\$809,600
Membership Dues/Assessments	679,370	699,147	675,949	693,087	624,258
Tournament TV and Radio Fees	320,259	352,654	375,054	368,996	271,625
Officials' Convention	117,157	-	-	70,702	116,778
Other Program-Related Revenue	189,788	188,704	373,468	147,482	150,686
Total	\$2,064,466	\$1,966,369	\$2,112,858	\$2,090,454	\$1,972,947

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

PIAA's proceeds from officials' registration fees increased 6.8 percent from FY 2019-20 to FY 2023-24, although revenue fell during the two years in our review period that were most impacted by the COVID-19 pandemic. The other two most significant components of other program-related revenue — membership dues/assessments and tournament television and radio fees — had revenue decreases of eight percent and 15 percent, respectively, over this period. Revenue from PIAA's officials' convention was essentially flat from FYs 2019-20 to 2023-24 with no revenue in FYs 2020-21 and 2021-22.

Membership Dues/Assessments. According to PIAA, all member senior high schools pay dues based on the school's enrollment. Schools were divided into four classifications, with schools with the largest enrollment paying \$675.00 per school year.⁴¹ The remaining classifications paid membership dues that decrease in \$50.00 increments as follows:

- 880 students and above: \$675.
- 500 to 879: \$625.

⁴¹ The school classifications that determine the amount of dues member schools pay are different from the classifications used for competition, as discussed in Section IV.

- 241 to 499: \$575.
- 1 to 240: \$525.

PIAA also stated that dues for PIAA's member junior high schools were \$250 per school, regardless of size. There were no classifications for junior high schools or middle schools. As discussed later in this section, PIAA used membership dues to purchase basic catastrophic insurance coverage for each member senior and junior high/middle school, covering all participants in member school athletic programs.

Investment Income

PIAA earns dividend and interest income on its investments and short-term cash balances. The organization's operating funds are intended for PIAA's day-to-day operations and should cover at least two months of normal operating expenses.

The organization has adopted an "Investment Policy for Operating Funds and Reserve Funds," which permits holding operating funds in checking and savings accounts, as well as certificates of deposit, shares in money market funds, and United States Treasury securities maturing in two years or less.

That same policy also governs PIAA's longer-term investments, stating that these funds can be invested in money market funds, certificates of deposit, United States government and agency securities, domestic and international common stocks, and selected investment-grade corporate bonds, mutual funds, and exchange-traded funds. PIAA's investment policy states that the primary goal is a moderate return with a balanced allocation of equities and fixed income. The policy also specifies the target asset allocation for its investment funds and the instruments PIAA should use as benchmarks when evaluating investment returns.

Exhibit 14 shows PIAA's reported investment income from FY 2019-20 to FY 2023-24.

Exhibit 14

PIAA Investment Income
 FYs 2019-20 to 2023-24

Revenue	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Dividends and interest	\$110,360	\$71,569	\$34,224	\$134,526	\$393,372
Gain on asset sales	1,974	9,539	1,075	18,671	6,761
Total	\$112,334	\$81,108	\$35,299	\$153,197	\$400,133

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

The significant increase in PIAA's investment income in FY 2023-24 from the prior year was due to a 300 percent increase in interest and dividends. In addition, revenue from interest and dividends during FY 2023-24 was 256 percent higher than the amount from five years earlier.

PIAA did not provide any specific reason for the increase in dividend and interest income other than stating that its investment balances have increased significantly during this period. According to the organization's tax returns, PIAA's short- and long-term investment balances increased from \$6.1 million as of July 1, 2019, to \$15.6 million as of June 30, 2024.

Other Revenue

Other revenue included sources that do not necessarily correspond to any other previously discussed revenue classification, including royalty income, advertising revenue, and proceeds from the sale of branded merchandise. These amounts have generally remained stable for FYs 2021-22 to 2023-24. Exhibit 15 presents the components of this category by year.

Exhibit 15

Other PIAA Revenue
 FYs 2021-22 to 2023-24

Revenue	FY 2021-22	FY 2022-23	FY 2023-24
Royalties	\$217,438	\$221,690	\$274,006
Net rental income	7,450	10,217	8,721
Net income from sales of inventory	281,273	267,734	193,441
Advertising revenue	419,258	463,629	452,998
Total	\$925,419	\$963,270	\$929,166

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

According to PIAA, other revenue included income from sponsorship agreements, funds from a network rights agreement, and income from the company that provides the software platform used by schools to manage sports program registration and track required physical evaluations. Additionally, PIAA offers branded clothing directly on its website, featuring T-shirts and outerwear that highlight championship schools from the most recent season.

As a 501(c)(3) charitable organization, PIAA is generally untaxed. Still, PIAA paid federal income tax on the net income from unrelated business activities, such as clothing and merchandise sales, as well as revenue from advertising in its championship programs and on its website.

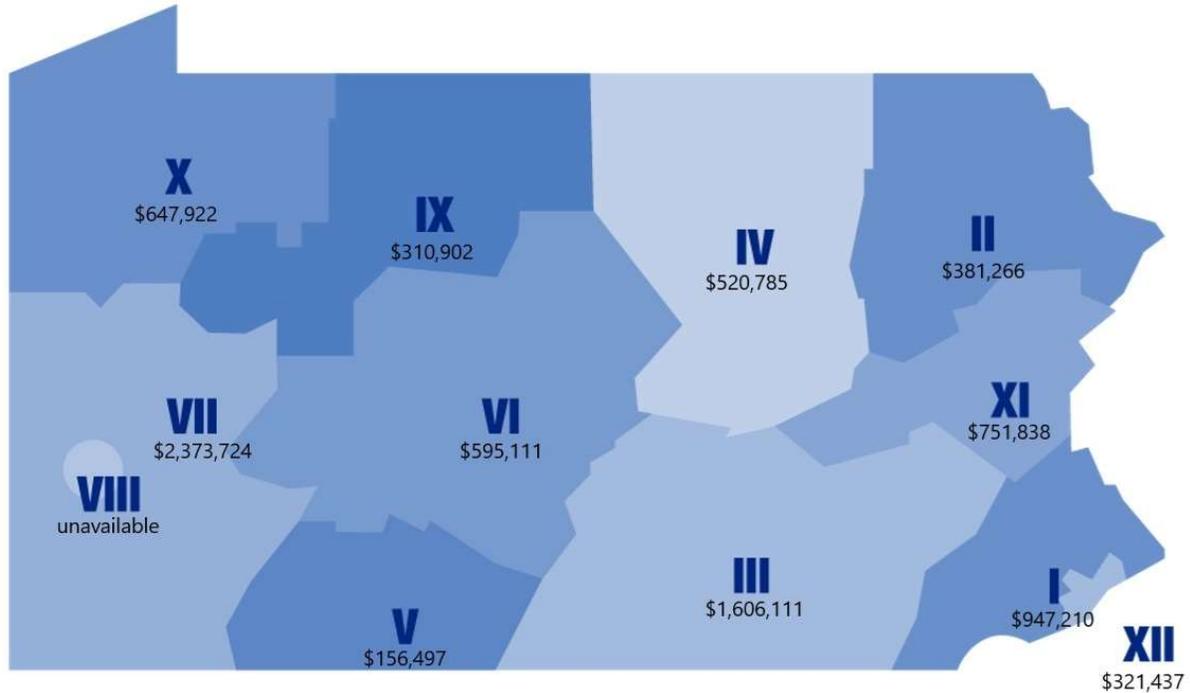
Breakdown of Revenue by PIAA District

As noted previously, PIAA is divided into 12 districts, which facilitates the organization's conduct of postseason sporting events and administrative matters. PIAA's audited financial statements included supplemental schedules that show its revenues and expenses by district. Most of the revenue was the districts' share of proceeds from ticket sales for postseason and championship events.

Exhibit 16 shows PIAA's total revenue by district for FY 2023-24. As noted earlier in this section, financial data for PIAA's District Eight (Pittsburgh) is not available separately, as the Pittsburgh Public School District administers those functions.

Exhibit 16

PIAA Revenues by District
FY 2023-24



Source: Developed by LBFC staff from information obtained from PIAA's audited financial statements.

The revenue by district breakdown showed that District Seven, located in southwestern Pennsylvania, generated \$2.37 million in revenue in FY 2023-24, the largest amount in the state. District Three, located in south-central Pennsylvania, had the second-highest revenue with \$1.61 million. None of the remaining districts generated more than \$1 million in revenue in FY 2023-24.

C. Expenses

PIAA categorized its expenses by type on its federal tax return, specifically breaking expenses down into 22 line items. The Form 990 groups expenses into several broad categories to aid in understanding trends in the organization's financial results.

As previously noted, the first two years of our review period included two fiscal years that were most significantly affected by the COVID-19 pandemic. During that time, PIAA's expenses decreased 17.9 percent from FY 2019-2020 to FY 2020-21, from \$10.6 million to \$8.7 million, before increasing in subsequent years. Since those periods of declining revenue were caused by an extraordinary event, in many of the exhibits

that follow, we focus our analysis on expense trends over the three years from July 1, 2021, to June 30, 2024. PIAA's total expenses, grouped by broad category, are presented for FYs 2021-22 to 2023-24 in Exhibit 17.

Exhibit 17

PIAA Expenses
FYs 2021-22 to 2023-24

Expenses	FY 2021-22	FY 2022-23	FY 2023-24
Championships	\$7,041,415	\$7,262,423	\$8,016,552
Compensation and related expenses	2,409,400	2,604,489	2,851,432
Professional costs	1,092,998	1,100,652	1,347,538
Office expenses	934,482	1,094,430	1,089,407
Insurance	455,338	522,637	587,085
Grants	75,000	150,000	315,250
Other expenses	<u>378,273</u>	<u>581,578</u>	<u>707,199</u>
Total	\$12,386,906	\$13,316,209	\$14,914,463

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

An explanation of the expense categories is as follows:

- **Championships.** Direct expenses that PIAA incurs to conduct interscholastic championship events. This also includes the value of the balls and equipment used at those events.
- **Compensation and related expenses.** Includes compensation for officers and directors, other salaries and wages, pension plan accruals and contributions, payroll taxes, and other employee benefits.
- **Professional costs.** Includes legal expenses and fees for accounting, lobbying, and professional fundraising services.
- **Office expenses.** This category includes amounts paid for a wide range of workplace-related costs, including office expenses, information technology, occupancy, depreciation, and amortization. It also includes amounts paid for travel and conference, convention, and meeting fees.
- **Insurance.** Expenses incurred for insurance of all types.
- **Grants.** Amounts that PIAA paid to the PIAA Foundation, a separate organization that furthers the charitable activities of PIAA by hosting fundraising events and providing scholarships.

- **Other expenses.** All other costs and items that don't fit into any other listed categories.

As with revenue, the expense categories reported in the tax returns were more descriptive than the categories presented in PIAA's audited financial statements. The following review of PIAA's expenses further highlights noteworthy elements or key trends for each category.

PIAA's expenses increased 12.0 percent from FY 2022-23 to FY 2023-24. The percentage change in expenses by category for this period is shown in Exhibit 18.

Exhibit 18

Percentage Change in PIAA Expenses Between FY 2022-23 and 2023-24

Expenses	FY 2022-23	FY 2023-24	Percent Change
Championships	\$7,262,423	\$8,016,552	10.4%
Compensation and related expenses	2,604,489	2,851,432	9.5
Professional costs	1,100,652	1,347,538	22.4
Office expenses	1,094,430	1,089,407	-0.5
Insurance	522,637	587,085	12.3
Grants	150,000	315,250	110.2
Other expenses	<u>581,578</u>	<u>707,199</u>	<u>21.6</u>
Total	\$13,316,209	\$14,914,463	12.0%

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

Of the expense categories, grants to the PIAA Foundation increased by more than 100 percent, and two categories, professional costs and other expenses, increased by just over 20 percent each. However, three of the seven expense categories, including the largest, associated with PIAA's hosting of championship events, increased at rates roughly in line with the overall 12 percent increase.

Championships

PIAA stated that the following generally comprise championship-related expenses:

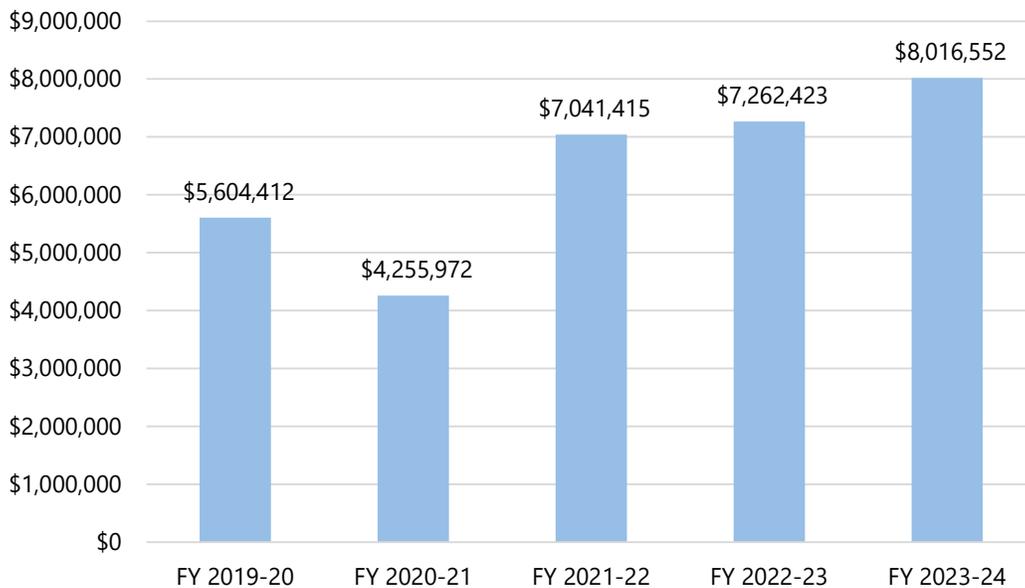
- Honorariums paid to officials and event personnel.
- Payments to game managers.
- Facility rent.
- Awards.
- Merchandising and administrative expenses.

The expenses associated with the various postseason events administered by PIAA were the most significant, and the costs of administering all playoff competitions accounted for the majority of the organization's expenses for FYs 2022-23 to 2023-24.

Championship expenses for all sports decreased by 24 percent, from \$5.6 million in FY 2019-20 to \$4.3 million in FY 2020-21, due to pandemic-related event restrictions. These costs then increased to just over \$8 million in FY 2023-24 as the scope of PIAA's playoff events resumed. Total championship expenses from FY 2019-20 to 2023-24 are presented in Exhibit 19.

Exhibit 19

PIAA Championship Expenses
FY 2019-20 to 2023-24



Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

During the entire period of our review, championship expenses increased 43 percent, an average annual increase of 10.8 percent.

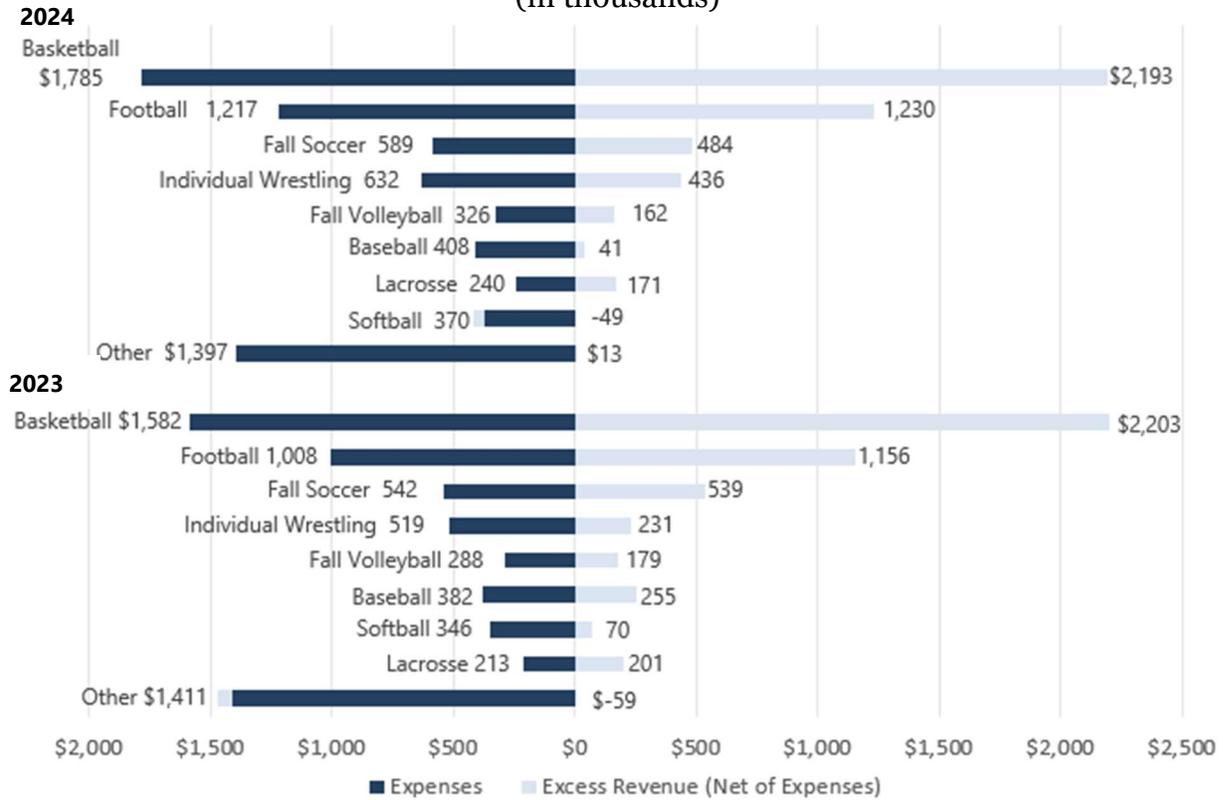
PIAA's annual financial statements further broke down championship expenses by sport. Exhibit 20 presents the amount of championship expenses for the top eight sports administered by PIAA for FYs 2022-23 and 2023-24. These were the same eight sports that generated the most championship revenue discussed earlier in this section.

Exhibit 20

PIAA Championship Expenses and Excess Revenue by Sport

FYs 2022-23 and 2023-24

(in thousands)



Source: Developed by LBFC staff from information obtained from PIAA's audited financial statements.

The championship expense data showed that the largest expenses for administering state championships in both years were for basketball, followed by football. As discussed previously in this section, the postseason competitions for basketball and football also generated the most revenue and net profit in the same years.

Compensation and Related Expenses

The compensation and related expenses category increased by 9.5 percent from FY 2022-23 to FY 2023-24 and by 8.1 percent from FY 2021-22 to FY 2022-23. Exhibit 21 displays PIAA's compensation expenses in more detail for FY 2022-23 and FY 2023-24, with the percentage change for each over this period.

Exhibit 21

Change in PIAA Compensation and Related Expenses
FYs 2022-23 and 2023-24

Expense	FY 2022-23	FY 2023-24	Percent Change
Compensation of officers and directors	\$367,710	\$398,377	8.3%
Other salaries and wages	1,538,933	1,717,214	11.6
Pension plan accruals and contributions	197,975	175,385	-11.4
Other employee benefits	368,144	404,960	10.0
Payroll taxes	<u>131,727</u>	<u>155,496</u>	18.0
Total	\$2,604,489	\$2,851,432	9.5%

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

PIAA stated that the other salaries and wages subcategory increased from FY 2022-23 to FY 2023-24 in part due to annual salary raises and an increase in compensated absences for PIAA's headquarters employees. The organization also stated that one of its districts had reclassified its salary costs for its executive director and other officers to this category from a different one used in prior years.

The organization stated that other employee benefits expenses increased by 10 percent from FY 2022-23 to FY 2023-24 due to increases in health insurance premiums for headquarters and certain district employees. Payroll taxes increased by 18 percent during this period, largely due to increases in the other compensation-related categories.

Professional Costs

PIAA's professional costs included amounts spent on legal, accounting, and lobbying fees, as well as expenses for professional fundraising services. This expense category increased by 22.4 percent from FY 2022-23 to FY 2023-24, mainly due to a 42.7 percent rise in legal fees during the same period. Exhibit 22 presents the components of the organization's professional costs for FYs 2022-23 and 2023-24.

Exhibit 22

Change in PIAA Professional Expenses
FYs 2022-23 and 2023-24

Expense	FY 2022-23	FY 2023-24	Percent Change
Legal fees	\$553,543	\$789,918	42.7%
Accounting fees	105,461	103,814	-1.6
Lobbying fees	25,000	27,529	10.1
Professional fundraising services	<u>416,648</u>	<u>426,277</u>	<u>2.3</u>
Total	\$1,100,652	\$1,347,538	22.4%

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

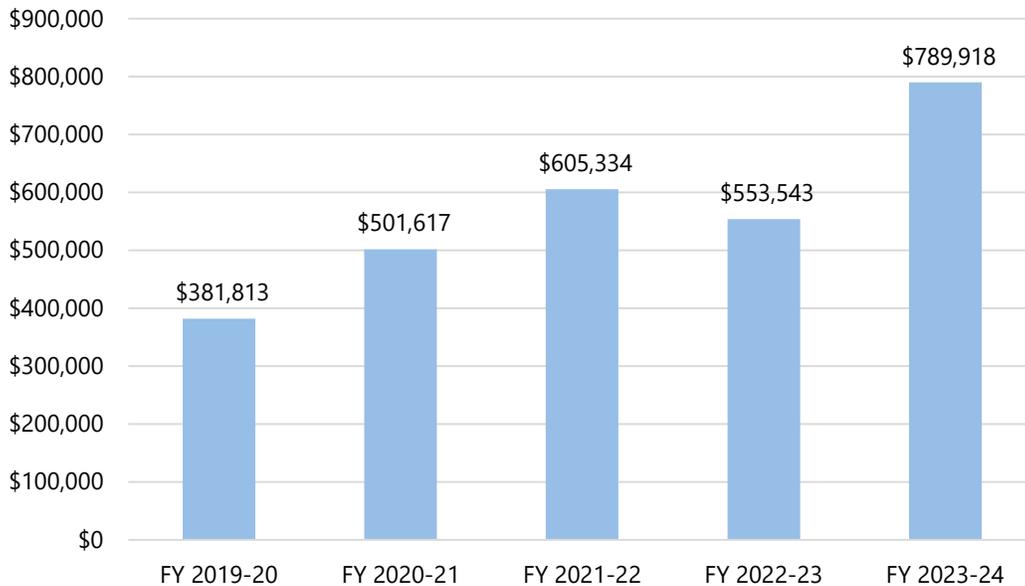
Legal expenses were the most significant component of professional expenditures, and the category with the largest year-over-year fluctuation. PIAA stated that it incurred legal expenses for both specific matters related to its operations and general organizational governance. Sports-related topics that may have required legal expenses included representing the organization's position in eligibility hearings for specific teams or athletes, rule hearings, and matters associated with specific players. Additionally, PIAA also stated that it incurred legal expenses for matters such as right-to-know requests, class action lawsuits, and counsel for overall organizational operations.

PIAA stated that the 42.7 percent increase from FY 2022-23 to FY 2023-24 was largely due to two main cases: 1) a lawsuit involving a member school district that was challenging PIAA's competition formula, and 2) a lawsuit contending that PIAA and one of its districts held minority students to different standards than white students when evaluating whether transfers between schools are athletically motivated.

Exhibit 23 displays PIAA's legal fees for each fiscal year of our review period.

Exhibit 23

PIAA Legal Fees
FYs 2019-20 to 2023-24



Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

Although developments with specific cases and the timing of particular litigation influenced PIAA's legal spending, this category increased 107 percent from FY 2019-20 to FY 2023-24.

Office Expenses

The office expenses category included costs associated with the general operation of PIAA's organization, including expenses for its building and offices, computers and information technology, and participation and travel to industry-related conferences and meetings. Exhibit 24 presents the changes in the expense categories for FYs 2022-23 to 2023-24.

Exhibit 24

Change in PIAA Office Expenses
FYs 2022-23 and 2023-24

Expense	FY 2022-23	FY 2023-24	Percent Change
Office expenses	\$237,286	\$220,179	-7.2%
Information technology	298,526	249,479	-16.4
Occupancy	163,356	160,456	-1.8
Travel	32,608	46,419	42.4
Conferences, conventions, and meetings	280,785	331,573	18.1
Depreciation and amortization	<u>81,869</u>	<u>81,301</u>	<u>-0.7</u>
Total	\$1,094,430	\$1,089,407	-0.5%

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

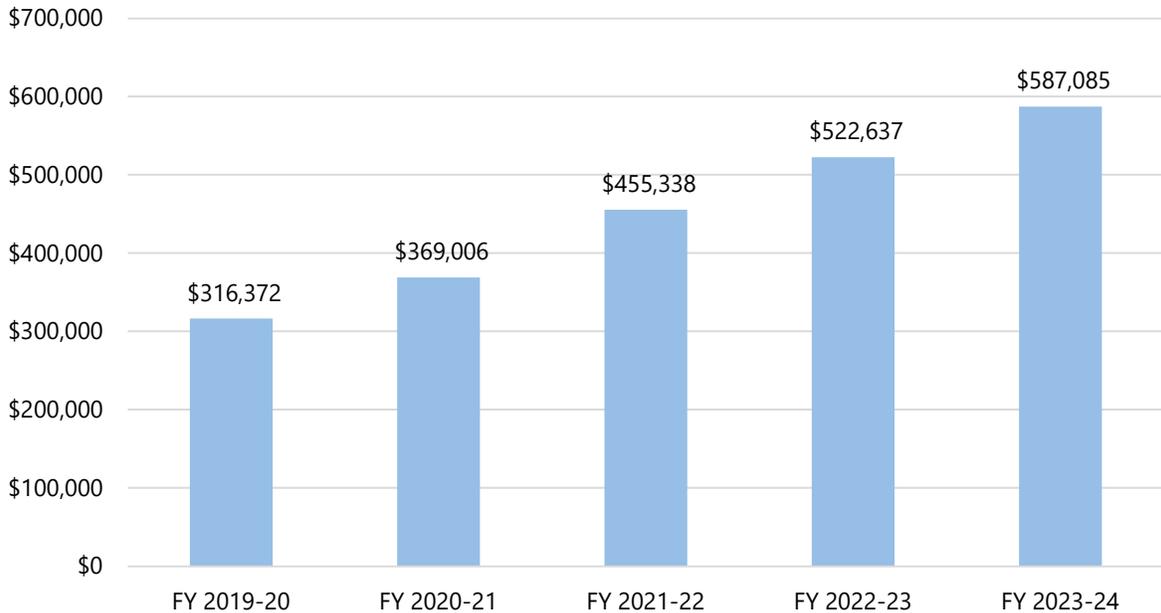
The office expenses category was generally unchanged from FY 2022-23 to FY 2023-24, with increases in travel and meeting-related costs offset by decreases in computing and general office expenses.

Insurance

PIAA's expenses for all types of insurance increased 85.6 percent from FY 2019-20 to FY 2023-24, which was an average rise of 21.4 percent annually. Exhibit 25 shows the trend in insurance costs from FYs 2019-20 to 2023-24.

Exhibit 25

PIAA Insurance Expenses
FYs 2019-20 to 2023-24



Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

In addition to PIAA's expenses for property and medical insurance for its own organization, another component of these costs was PIAA's purchase of basic comprehensive insurance coverage for each member senior high and middle school. On its website, PIAA notes that this is funded by the dues it collects from all member schools. This insurance provides \$5 million per-incident coverage for each student participating in an interscholastic athletic program at a PIAA member school, with a deductible of \$25,000. It extends for six years from the date of injury.

Grants

PIAA's grant expenses consisted entirely of contributions made to the PIAA Foundation. The amount of grant expenses increased dramatically from FY 2019-20 to FY 2023-24, particularly over the last three years of our review, as shown in Exhibit 26.

Exhibit 26

PIAA Grants
FYs 2019-20 to 2023-24

Expense	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Grants	\$25,000	\$25,000	\$75,000	\$150,000	\$315,000

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

The organization describes the PIAA Foundation's history and importance in Footnote 1 of its audited financial statements for the year ended June 30, 2024, as follows:

In October 2006, the Association formed the PIAA Foundation. The Foundation was incorporated as a separate nonprofit entity that is related to the Association through common Board of Directors membership. The purpose of the Foundation is to further the charitable purposes of PIAA; engage in fundraising activities; sponsor and present student character and sportsmanship educational programs; organize sports officials' training and educational programs; and engage in other related activities.

The PIAA Foundation's tax return provides an additional description of its purpose:

The Foundation furthers the charitable purposes of the Pennsylvania Interscholastic Athletic Association, Inc. through sponsoring and presenting student character and sportsmanship educational programs and organizing athletic contest official training and educational programs. The Foundation annually supports students and their chaperones to national leadership training.

PIAA stated that it significantly increased the Foundation's contributions both to cover students' and chaperones' expenses for the NFHS Leadership Summit and increased the Foundation's assets to support a scholarship initiative for a male and a female student from each PIAA district. PIAA also stated that expenses for the NFHS Leadership Summit had increased over the past few years.

Other Expenses

PIAA's other expenses category included expenses associated with soliciting advertising from businesses and organizations that appeared in programs for championship events, costs incurred to support the board of directors, and other organizational expenses that did not fit into any other expense category.

As shown in Exhibit 27, the other expense category decreased by 44 percent from FY 2019-20 to FY 2020-21, primarily due to reduced organizational activity resulting from the COVID-19 pandemic. Other expenses increased since FY 2020-21 as organizational activity resumed, exceeding prior levels.

Exhibit 27

PIAA Other Expenses FYs 2019-20 to 2023-24

Expenses	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Other Expenses	\$473,636	\$265,849	\$378,273	\$581,578	\$707,199

Source: Developed by LBFC staff from information obtained from PIAA's tax returns.

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SECTION IV

TRANSFER POLICY AND COMPETITION CLASSIFICATION FORMULA



Fast Facts...

- ❖ *Thousands of student-athletes transfer between schools each year in Pennsylvania.*
- ❖ *PIAA has created a sub-committee to consider changes to its feeder school policy.*
- ❖ *PIAA's competitive formula was introduced in 2018, but it first impacted teams in 2020.*
- ❖ *Of the distinct schools that have won PIAA championships following the implementation of the competitive formula, schools of choice now comprise the majority in football and boys' and girls' basketball.*

Overview

This section reviews the Pennsylvania Interscholastic Athletic Association's (PIAA) student-athlete transfer policy and competition classification formula.

Key Findings

In this section, we found:

1. **PIAA outsources transfer and eligibility matters to the District Committees (DCs), which may result in various levels of enforcement across the state.** Responses from our survey of athletic directors (ADs) indicated a perception of uneven enforcement.
2. **Though DCs monitor transfer information, PIAA administrative staff compares school eligibility lists to verify transfer information for the competition classification (competitive) formula.** Since the DCs already hold school-submitted transfer data, the administrative staff and schools may be duplicating work.
3. **Private schools have been wrongfully listing public middle schools as feeder schools, suggesting a lack of enforcement of the policy, a misunderstanding in the definition of a feeder school, or both.** The PIAA Board of Directors (BOD) created a feeder school sub-committee in 2024 to address this issue.
4. **PIAA has made numerous alterations to the competitive formula and was swift to respond to short-term outcomes.** Since its introduction in 2018, the formula has been modified at least seven times, with some changes introduced before it became effective. More recently, PIAA changed the threshold for the success element of the formula.
5. **PIAA does not define explicit criteria for the competitive formula's goals.** We evaluated available data on the sports affected by the competitive formula, but it is unclear if the

outcomes we determined align with PIAA's intended outcomes. PIAA does not provide a formal definition of competitive equity.

6. **Following the implementation of the competitive formula, short-term trends have favored schools of choice in championship wins over traditional (public) schools.** Eleven of 16 applicable sports saw increases in the proportion of championships won by schools of choice compared to the period before the formula.

Recommendations

In this section, we recommend the following:

1. PIAA should establish a statewide body to independently record, monitor, and adjudicate student-athlete transfers among member schools.
2. PIAA should revise its feeder school policy, including adding content regarding feeder schools for public schools, charter schools, and other schools of choice. The feeder school definition for private schools should be refined and strengthened to ensure that member schools across the state are operating under uniform, clearly specified guidelines.

Issue Areas

A. PIAA Transfer Policy

To prevent transfers for purely athletic purposes, PIAA has established a comprehensive policy on transfers and recruiting in its bylaws. This policy aims to prevent athletically motivated transfers, which PIAA deems "detrimental to efforts to maintain competitive integrity and equity, to prevent athletic recruiting, and to instill school loyalty."⁴² To that end, PIAA has taken steps to restrict transfer student eligibility and prohibit interscholastic athletic recruiting.

⁴² PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Preamble.

Transfer Eligibility

PIAA defines transfers as follows:

[A] transfer occurs in any situation in which a student seeks eligibility to participate in interscholastic athletics at a school other than the one at which the student was either enrolled or otherwise eligible.⁴³

Transfers can occur at any time for many reasons, and different rules apply depending on the circumstances. For PIAA, enrolling at a different school is not sufficient to consider a student officially transferred. A post-academic year transfer occurs when a student practices with another school's team, attends another school's fall semester class, or requests a determination of eligibility at another school, and the DC or regional panel has decided on it.^{44,45}

General Eligibility. In some transfer situations, a student is considered presumptively eligible, meaning the student is automatically eligible to play if certain requirements are met. The specific situations where a student is presumptively eligible include the following:

- **Natural break transfers.** A student advances from junior high or middle school to high school.
- **Administrative transfers.** The current school's administration transfers a student for non-disciplinary reasons to another school within the same district, diocese, or corporate organization.⁴⁶
- **Changes of residence.** A student's parents, legal guardians, or foster parents move their primary residence to another school district. For legal guardians, the regional panel or DC within the jurisdiction must also approve the student's eligibility.⁴⁷

⁴³ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 1.A.

⁴⁴ Taking summer school or part-time college courses while in high school is not considered transferring. PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, INTERPRETATIONS, January 31, 2004; July 25, 2008.

⁴⁵ A regional panel is an ad hoc body composed of DC members to resolve disputes between schools with overlapping district boundaries and determine eligibility for transfers who change districts. Regional panels must have at least three members from each appropriate district, with equal representation per district. PIAA, PIAA Constitution and Bylaws, Article VIII.

⁴⁶ Public schools are located in school districts, some private religious schools use dioceses, and other private schools or charter schools are part of corporate organizations.

⁴⁷ After a parental separation, a student who resides with the parent who moves out of the family residence is presumptively eligible in the new public school district or private school. If the student has more than one transfer between separated parents' residences, eligibility is determined by Article VI, Sections 3-7 of the bylaws. PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 2.C.

- **School closures.** A student's current school ceases operation. In the case of a merger or consolidation of schools, the student is presumptively eligible only at the surviving school.
- **Boarding schools.** A student who enrolls and resides on the campus of a private school retains eligibility.
- **Transfer from a court-assigned school.** A student who transfers from a court-assigned school is presumptively eligible only at the public school they would have attended before the court order or, if different, the school they previously attended. At other schools, they are presumptively ineligible in sports they played within 365 days of the transfer.⁴⁸

A student's presumptive eligibility is only reviewed at the request of a PIAA member school's principal or at the initiative of the jurisdiction's regional panel or DC. The student and the new school can respond. After review, the regional panel or DC may rescind a student's presumptive eligibility if "there exists a reasonable likelihood that the transfer was materially motivated in some way by an athletic purpose."⁴⁹

PIAA defines athletic purpose as the desire for a student to:

- Gain additional playing time.
- Play for a particular school, coach, or team.
- Avoid playing for a particular school, coach, or team.
- Avoid athletic sanctions imposed by a particular school, coach, or team.
- Gain increased media or college exposure.⁵⁰

If a DC or regional panel determines that a student transferred for athletic purposes, the hearing panel may rule the student as ineligible in one or more sports for one calendar year from the transfer date.⁵¹

Transfers that do not meet the requirements of presumptive eligibility are presumptively ineligible to play for 365 days from the transfer date in all sports in which they participated within the past year.^{52,53}

⁴⁸ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 2.

⁴⁹ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 3.

⁵⁰ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 5.D.

⁵¹ Ineligibility may apply to all sports in which a student participated in the past year or the specific sport(s) that motivated the transfer. Both scenarios carry a year-long suspension.

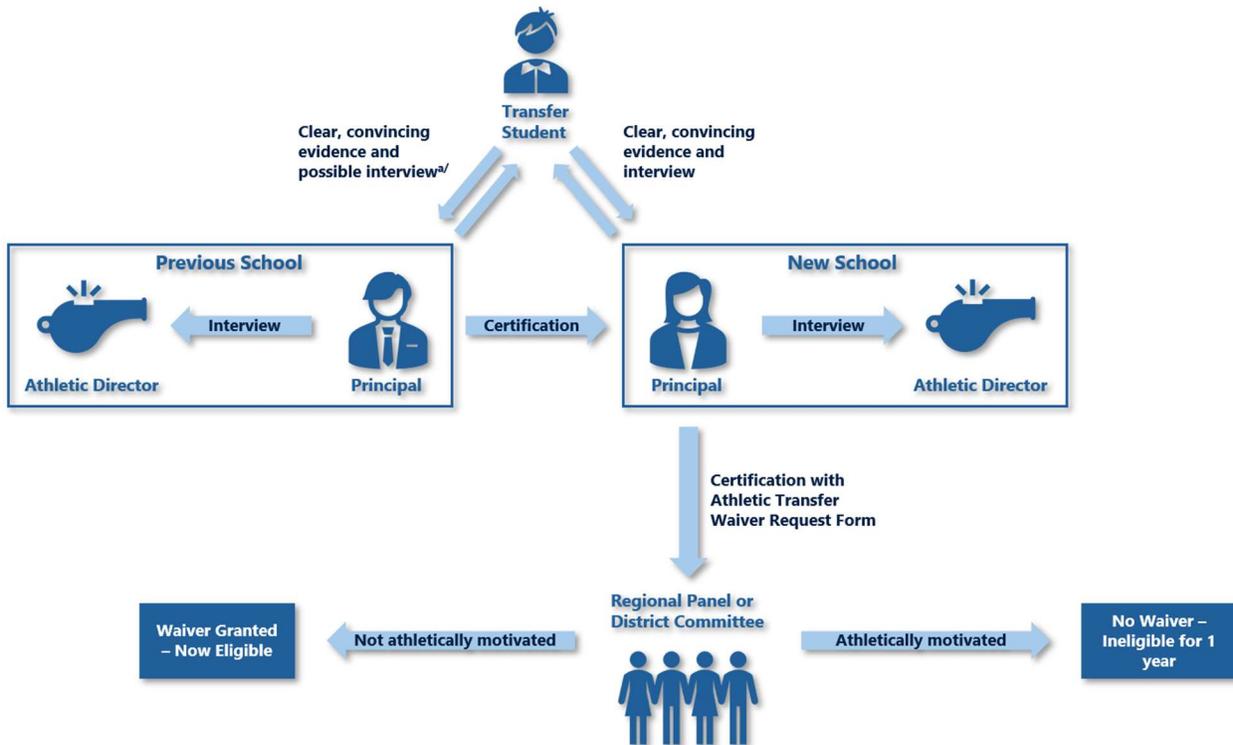
⁵² A student who transfers again during the one-year period of ineligibility remains ineligible until the end of that year. PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 5.C.

⁵³ For eligibility rules regarding administrative circumstances such as expulsion, athletic suspension, or termination of a team for budgetary reasons, see PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sects. 8 and 9.

As previously described in the eligibility review, a student’s ineligibility may also be reconsidered. To initiate an ineligibility review, the principal of the school where the incoming transfer student is enrolled must submit an Athletic Transfer Waiver Request Form to either its regional panel or DC, documenting evidence that the student’s transfer was not athletically motivated.⁵⁴ Following investigations, interviews of ADs, and sign-off from both involved schools, the regional panel or DC determines whether the student’s eligibility will be reinstated. Exhibit 28 provides a detailed illustration of the presumptive ineligibility review process.

Exhibit 28

Review of Presumptive Ineligibility



Note:

^{a/}Per PIAA bylaws, the principal at the new school *must* interview the student, whereas the principal at the previous school should interview the student *if possible*.

Source: Developed by LBFC staff from information obtained from PIAA.

Students who transfer after practicing with the previous school’s team are subject to a nonwaivable 21-day period of ineligibility in contests in that sport, allowing time to determine eligibility.

⁵⁴ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 5.A-B.

While each PIAA district follows the same rules regarding transfer student eligibility, there is potential for varying levels of enforcement across the 12 districts. Stakeholders familiar with executive and district processes allege that local factors, such as a shared competitive history and long-standing relationships, could bias district transfer or appeal decisions.

Postseason Eligibility. Depending on when 10th, 11th, or 12th-grade students transfer, they may be ineligible for postseason play at a new school.⁵⁵ To this point, PIAA states the following:

Transfers of 10th, 11th, and 12th-grade students have been shown to alter competitive equity. Such transfers also impact on [sic] the integrity and public perception that the structure is truly fair to all schools and participants. The postseason restriction is intended to reduce the impact of transfers on championship competition and to deter transfers that may upset the competitive balance in postseason play, while still allowing students... to play during the regular season.⁵⁶

As a hypothetical example, if Student A transfers after the season starts but before they participate in 50 percent of the contests of their previous team's schedule, they would be ineligible for postseason play for the current season at the new school.⁵⁷

PIAA has stricter rules after 50 and 75 percent of the season at a previous school has been completed because they deem the student has participated in an entire season.⁵⁸ Suppose Student B transfers after participating in 50 percent of the contests on the previous team's schedule. In that case, Student B would be ineligible for the rest of the current season at the new school, including the postseason. When Student C transfers after participating in 75 percent of the contests on their previous team's schedule, they are ineligible for the rest of the current season at the new school, including the postseason. They are also ineligible for next year's postseason but may participate in the regular season.

Finally, if Student D transfers in the offseason, they are ineligible in that sport at the new school for the next postseason but may participate in the regular season.⁵⁹

⁵⁵ Ninth-grade students are exempt from the postseason eligibility rules surrounding transfers.

⁵⁶ *PIAA 2024-2025 Constitution and Bylaws*, Bylaws, Art. VI, Sect. 7.

⁵⁷ The 50 and 75 percent rules apply to either 50 or 75 percent of the contests on the previous team's schedule or 50 or 75 percent of the PIAA maximum number of contests in that sport.

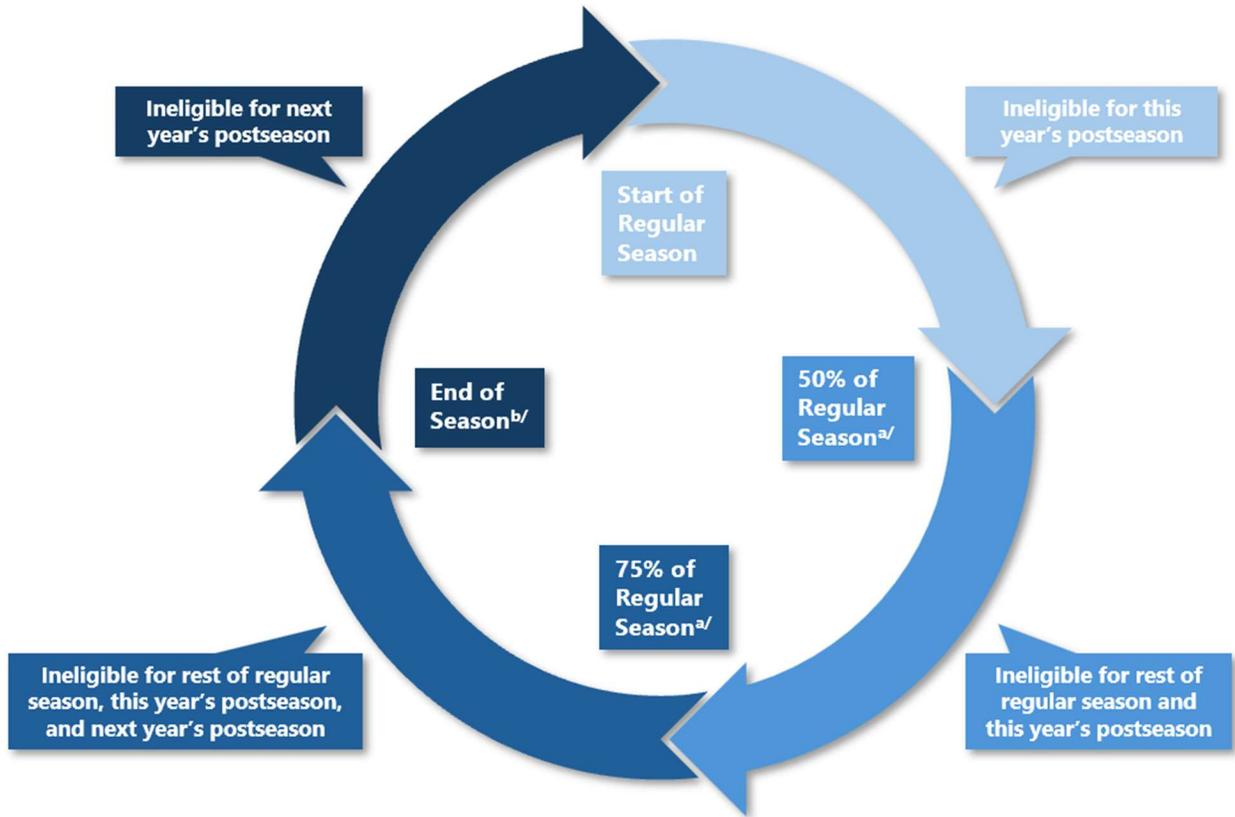
⁵⁸ *PIAA 2024-2025 Constitution and Bylaws*, Bylaws, Art. VI, Sect. 7.A.

⁵⁹ *PIAA 2024-2025 Constitution and Bylaws*, Bylaws, Art. VI, Sect. 7.

Exhibit 29 is a timeline of postseason eligibility for 10th through 12th-grade students based on when a transfer occurs during the athletic season.

Exhibit 29

10th to 12th Grade Postseason Eligibility by Transfer Point



Note:

^{a/}50 or 75 percent of the regular season or PIAA maximum number of contests in that sport.

^{b/}The end of the season may be the end of the regular season or postseason.

Source: Developed by LBFC staff from information obtained from PIAA.

PIAA offers waivers for postseason ineligibility when “the transfer was necessitated by exceptional and unusual circumstances beyond the reasonable control of the student’s family.”⁶⁰ As shown in Exhibit 30, the bylaws specify 11 situations in which a postseason waiver may apply, subject to documentation. Other circumstances with supporting evidence may also grant waiver approval.⁶¹

⁶⁰ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 7.C.1.

⁶¹ *Ibid.*

Exhibit 30

Circumstances Required for Waiver of Postseason Ineligibility



Government-Directed Causes

- Local child welfare agency
- Court order directing transfer or change in residence
- Parental military reassignment
- Release from a juvenile facility



School Administration Causes

- School-initiated administrative transfer within the school district
- School termination of athletic program
- School closure



Family Situation Causes

- Parental employment change resulting in residence change
- Involuntary substantial change in financial condition and resources



Student Interpersonal Causes

- Bullying, harassment, or other misconduct toward student
- Violence or threat of violence against student

Source: Developed by LBFC staff from information obtained from PIAA.

To reinstate a student's eligibility in these situations, the student's school must submit waiver requests and documentation to the DC no later than 30 days before the playoffs start. A school may appeal the decision to the PIAA executive director until 15 days before the start of the postseason tournament.

According to PIAA, certain situations will prevent a waiver grant, including "Transfer[s] for academic, developmental, spiritual and/or social reasons; and change[s] of residence resulting from a family separation, unless following court approval."⁶² Notably, DCs must not consider whether a student's transfer was athletically motivated when granting postseason waivers because these rules specifically surround "the integrity and fairness of the postseason."⁶³ PIAA asserts that rules governing presumptive eligibility and ineligibility allow DCs and regional

⁶² PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 7.C.2.

⁶³ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 7.C.NOTES.

panels to identify athletically motivated transfers, whereas its postseason eligibility provisions address competitive fairness.

Other States. We also researched transfer policies implemented by other US interscholastic athletics governing bodies. Although a variety of transfer policies exist, we found that PIAA's rules are generally stricter than those of other states.

In some states, student-athletes are permitted a one-time free transfer without athletic penalty. West Virginia students retain immediate eligibility after an off-season transfer, and New Jersey students retain immediate eligibility provided the transfer occurs within the first six semesters of high school.⁶⁴

Like Pennsylvania, Wisconsin and Missouri have 365-day ineligibility periods after a transfer, with limited exceptions. In Wisconsin, students entering 11th or 12th grade are prohibited from participating in varsity competition for one calendar year, regardless of athletic intent.⁶⁵ In Missouri, students in *any* grade level are ineligible for 365 days unless they qualify under an exception or waiver to play in sub-varsity competition.⁶⁶

Transfer Tracking

Although PIAA does not officially state its methodology for tracking the thousands of annual transfers, the organization informed us that districts monitor their own transfers. Schools do not report transfer data to PIAA.

Without quantifiable transfer data to evaluate, we conducted a survey of Pennsylvania athletic directors (ADs) and reviewed the responses. Of the 314 responses to the question, "Has the transfer policy impacted your school in any sports?", 220 (70.1 percent) said it had not. When we asked how the transfer policy impacted their sports, only six of 93 comments provided positive feedback. The selected responses suggest limitations of PIAA's transfer policy. For example, one AD explained:

The current PIAA transfer policy is largely ineffective and inconsistently enforced across the state. While a few districts...closely monitor transfers, many others do not,

⁶⁴ In both states, the transfer must occur before the student participates in practice. WVSSAC, West Virginia Secondary School Activities Commission Rules and Regulations Handbook 2024-2025, Series 2, §127-2-7; NJSIAA, NJSIAA General Information, Constitution, By-laws, Rules and Regulations 2024-2025, Bylaws, Art. V, Sect. 4.K.3.

⁶⁵ WIAA, *Wisconsin Interscholastic Athletic Association 2024-25 Senior High Handbook*, p. III. This rule is subject to some exceptions.

⁶⁶ MSHSAA, *2024-25 MSHSAA Official Handbook: Constitution, By-Laws, Questions and Answers, Board of Directors Policies*, p. 67-68.

which undermines the credibility of the rule. Without a uniform, statewide system that is both enforceable and trackable, the transfer policy serves little purpose.

Another respondent highlighted potential differences in transfer policy enforcement across the state:

There is significant mistrust that different regions of the state implement transfer policies consistently with each other. A centralized system is necessary.

PIAA's decentralized approach to transfer tracking and eligibility offers administrative benefits, given the large number of member schools and the regional diversity across Pennsylvania. However, our survey responses illustrate that some member schools perceive a lack of uniformity and consistency within the current system.

PIAA conducts some of its own transfer verification during its school classification process (discussed in depth later in this section). To count the number of transfer students for schools affected by the competitive formula, PIAA administrative staff compares a school's eligibility lists from each year of a two-year cycle. They flag new names as potential transfers, then send the principal the number of potential transfers on the lists. The school has a time limit for responding to administrative staff regarding potential transfer students.

Comparing eligibility lists is redundant for the PIAA administrative staff and member schools, since transfer information has already been submitted to DCs. Furthermore, the administrative staff's method of comparing eligibility lists is more error-prone and could result in more classification appeals than using reliable transfer information. Two survey respondents note their experiences with this system:

For girls tennis, ...we were about to move up..., but I was able to prove that the girls on our team who started playing tennis without previously doing so had been in our district for years.

Our boys basketball team [moved up a class]... and the PIAA said we had three transfer players. Two of these players were in our school since kindergarten and just decided to play basketball in 10th grade. Since they never appeared on our roster before, the PIAA considered them transfers. I had to waste time to provide [PIAA] with paperwork to show them these students had been in [our school] prior to that year.

A statewide transfer tracking system would streamline the classification process. Neighboring states Ohio and Delaware handle transfers and eligibility matters at the statewide level. In Ohio, transfer and eligibility situations are evaluated by the Ohio High School Athletic Association (OHSAA) executive director's office.⁶⁷ Executive director decisions may be elevated to a pre-established appeals panel.

The Delaware Interscholastic Athletic Association's (DIAA) executive director decides on transfer waivers of ineligibility.⁶⁸ These decisions may be appealed to a three-member panel of the DIAA board of directors, who are selected on a case-by-case basis to avoid conflicts of interest.⁶⁹

Although a charter school representative suggested a centralized transfer review board in Pennsylvania, PIAA remains skeptical of this approach due to significant differences in the number of transfers DCs review across the state.⁷⁰ Additional statewide support could create an administrative burden for PIAA during initial transfer reviews, but it may also reduce workload from eligibility appeals and streamline portions of the competition classification formula (discussed later in this section). Increased centralization would also promote PIAA's mission of maintaining competitive equity across the state by keeping uniformity in transfer eligibility hearings. **Therefore, we recommend that PIAA establish a statewide body to independently record, monitor, and adjudicate student-athlete transfers among member schools.**

Athletic Recruiting

Incentivizing students to change schools primarily for sports, commonly known as recruiting, is a longstanding challenge of interscholastic athletics. PIAA defines athletic recruiting in its transfer policy as:

Efforts by a school, or any of its employees, agents, or representatives, to engage in, support, or condone conduct whereby a motivating factor is to seek out one or more athletes to attend a particular school; to promote a school's athletic program or personnel other than as part of the overall program at the school; and/or, to provide preferential treatment or attention to prospective enrollees who are athletes.⁷¹

⁶⁷ OHSAA, *2024-25 Handbook for Member Schools Grades 7 to 12*, Constitution, 6-1-4.

⁶⁸ DIAA, *Delaware Interscholastic Athletic Association Transfer Waiver Application*, education.delaware.gov/diaa/wp-content/uploads/sites/2/2025/08/DIAA-Transfer-Waiver-Application-FAQs.pdf, p. 1.

⁶⁹ 14 Del. Admin. Code § 1029-4.0.

⁷⁰ Athletic Business. Legislators Hear Ideas for PIAA Reforms, www.athleticbusiness.com/operations/legal/news/15154574/legislators-hear-ideas-for-piaa-reforms, June 18, 2018. Accessed December 4, 2025.

⁷¹ PIAA *2024-2025 Constitution and Bylaws*, Bylaws, Art. VI, Sect. 11.

Examples of athletic recruiting can include offering exclusive scholarships, allowing a tryout during an off-season activity (e.g., camp), or promising a position or playing time to a student.⁷²

PIAA provides three primary objectives for recruiting constraints:

1. Keeping athletics in their proper place and subordinate to academics.
2. Protecting student-athletes from exploitation by adults and those having interests that might not be consistent with those of the student.
3. Maintaining competitive equity and a level playing field among PIAA member schools.⁷³

PIAA applies two standards to determine whether an action constitutes athletic recruiting. First, when a school provides promotional opportunities to all students at another school, the action is not considered a recruiting activity. This standard attempts to maintain equality among students. For example, a high school providing free tickets to an individual middle school student for a high school football game is considered recruiting.⁷⁴ However, if free tickets are made available to all students from the same school or grade level, then the action is not considered athletic recruiting.

Second, when promoting a school, academics must be prioritized over athletics. For example, an advertisement that focuses solely on a school's athletics is considered recruiting, whereas a brochure that covers most aspects of the school, including athletics, is permitted.

PIAA regional panels and DCs evaluate recruiting complaints. When either body receives a complaint from a member school principal or obtains otherwise credible information that a school persuaded a student to transfer for athletic reasons or engaged in recruiting, a hearing process begins.⁷⁵

If the evaluating body determines that a school or its affiliates engaged in athletic recruiting, the school is subject to penalties, including potential probation of an athletic program.⁷⁶ Staff who participated in athletic recruiting are disqualified from coaching PIAA-sanctioned sports

⁷² PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 11.B.

⁷³ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 11.C.

⁷⁴ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 11.B.2.

⁷⁵ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 11.A.

⁷⁶ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. XIII, Sect. 7.

for at least 365 days.⁷⁷ Hearing decisions may be appealed to the PIAA BOD.⁷⁸

Feeder Schools. The term feeder school commonly refers to a junior high or middle school that advances students to a particular senior high school. According to PIAA, feeder schools for public high schools are limited to public junior high and middle schools in the public school district.^{79,80}

For private high schools, feeder schools are “private elementary, junior high, and/or middle schools which the private senior high school identifies as its feeder school(s).”⁸¹ A principal of any private senior high school may create a list of feeder schools, which the school’s board president or superintendent must certify as correct.⁸² The school then submits its list to PIAA for official recognition of its feeder schools.

Feeder schools are the exception to PIAA’s athletic recruiting policy. High schools may recruit athletes if their actions involve students from their feeder schools. For instance, a coach encouraging a feeder school athlete to enroll at the senior high school to play tennis would be permissible under PIAA’s guidelines, though this action would be prohibited at non-feeder schools.

Recruiting policies in other states vary. Like PIAA, Ohio and Indiana have feeder school exceptions to their recruiting policies, but others, such as Illinois and New Jersey, prohibit athletic recruiting in all situations.

States with feeder school exceptions use different methods to allow athletic recruiting at specific feeder schools. OHSAA has a geographic feeder school pattern. Public feeder schools are middle schools located in the same district as the high school, and private feeder schools must

⁷⁷ PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 11.D.

⁷⁸ 2024-2025 PIAA Policies and Procedures, p. 28.

⁷⁹ Rather than using the preferred traditional school and school of choice (or boundary and non-boundary) terminology here, we follow PIAA by using the conventional public and private language to describe school type. Charter schools and other schools of choice are not mentioned in Art. VI, Sect. 10 or the bylaws glossary.

⁸⁰ For school districts with two or more senior high schools, the school district’s policies to assign students determine which public middle schools are feeder schools for the district’s high schools. With open enrollment or no policy, at least 25 percent of a middle school’s students must attend the senior high school for the middle school to be considered a feeder school. PIAA 2024-2025 Constitution and Bylaws, Glossary.

⁸¹ A junior high or middle school designated as a private feeder school cannot be on more than one high school’s feeder school list unless the high schools are one all-male, one all-female, and/or one co-educational. If at least 25 percent of the alumni in the past three years attended another private high school, the school may also be designated as a feeder school for that high school. PIAA 2024-2025 Constitution and Bylaws, Glossary.

⁸² If a Catholic junior high or middle school objects to being listed as a senior high school’s feeder school, the Archdiocesan or Diocesan Superintendent of Schools’ designation will prevail. A non-Catholic private junior high or middle school that objects must designate its own senior high school for which it is a feeder. Feeder schools may also apply together for membership as a single private junior high or middle school. PIAA 2024-2025 Constitution and Bylaws, Bylaws, Art. VI, Sect. 10.

be middle schools of the same type as the high school (e.g., a Catholic high school has Catholic middle school feeders). OHSAA keeps the boundaries of each non-public school system on file.⁸³

The Indiana High School Athletic Association (IHSAA) defines a feeder school as “a school where an 8th-grade student would automatically matriculate to that particular school.”⁸⁴ The feeder school must be part of the same school system or diocese as its high school. Coaches cannot attend practices or contests at non-feeder schools or contact the parents of students at non-feeder schools. Non-feeder school students may not attend or participate in high school camps or activities.⁸⁵

Conversely, the Illinois High School Association (IHSAA) states, “Recruitment... or attempted recruitment of students for athletic purposes is prohibited, regardless of their residence.”⁸⁶ The New Jersey State Interscholastic Athletic Association (NJSIAA) mirrors PIAA’s recruiting objectives.⁸⁷ However, it takes a broad view of potential athletic recruiters: “anyone associated with... the school, including but not limited to administration, staff, coaches, students, parents, booster clubs, or any organization having a connection with the school.”⁸⁸

PIAA’s feeder school policy was initially implemented to create a pseudo-school district for private schools, which can source students from anywhere, so their coaches had the same opportunities as public school coaches to interact with middle schools in the area.⁸⁹ However, the policy’s bounds have extended.

In a Pennsylvania Athletic Oversight Committee (PAOC) meeting, PIAA officials stated that they have identified cases of private schools illegally “listing their local public schools... as their feeder schools.”^{90,91} This situation suggests either a lack of PIAA enforcement of feeder school list submissions or a definitional misunderstanding among private schools (i.e., listing every school from which their students were previously enrolled). Though our AD survey did not specifically ask about recruiting, the issue was raised 15 times as a concern, especially regarding private schools recruiting public school students.

⁸³ OHSAA, *2024-25 Handbook for Member Schools Grades 7 to 12*, Bylaws, 4-9-2.

⁸⁴ IHSAA, *2024-2025 Member School By-laws & Articles of Incorporation*, Definitions, p. 14.

⁸⁵ IHSAA, *2024-2025 Member School By-laws & Articles of Incorporation*, Part II, Rule 20-8 and 20-9.

⁸⁶ IHSAA, *Handbook with Illustrations: 2024-25 School Term*, Constitution, 3.070.

⁸⁷ NJSIAA *General Information, Constitution, By-laws, Rules and Regulations 2024-2025*, Bylaws, Art. V, Sect. 4.D.1.

⁸⁸ NJSIAA *General Information, Constitution, By-laws, Rules and Regulations 2024-2025*, Bylaws, Art. V, Sect. 4.D.3.

⁸⁹ Byers, Mark, “Pennsylvania Athletic Oversight Committee Meeting,” October 29, 2025, *PLSGovTrac*, Pennsylvania Legislative Services.

⁹⁰ Lombardi, Robert A, “Pennsylvania Athletic Oversight Committee Meeting,” October 29, 2025, *PLSGovTrac*, Pennsylvania Legislative Services.

⁹¹ One stakeholder expressed concerns that at least one private high school has over 100 feeder schools.

Since 2024, when the BOD convened a feeder schools subcommittee, PIAA has identified concerns with the feeder school policy and its implementation and has been working to address them.

The board voted for the PIAA administrative staff to "review the most current listing of feeder schools."⁹² The private schools provided lists of their 12 most common feeder schools. A statewide feeder school list was not available for our review.⁹³ The BOD has also considered various proposals to revise the feeder school policy, including limiting private schools to their most common feeder schools, creating geographic feeder patterns reminiscent of Ohio's system, and removing feeder school language altogether.⁹⁴ Discussion on this topic is still ongoing as of the 2025-26 season.

From our review, two issues emerged regarding the feeder school policy. First, it was unclear whether public schools must take the same steps as private schools by submitting their feeder school lists to PIAA, or whether each public high school's feeder schools are automatically delineated by the school district's geographical boundaries. The only mention of public feeder schools was in PIAA's bylaw glossary, not in the actual feeder school bylaw itself.

Additionally, PIAA's preference for using the terms traditional school and school of choice for other policy areas adds confusion to the feeder school policy, which uses the terms public school and private school. Some institutions included under the umbrella term schools of choice (e.g., charter schools) may not be clearly identified under either of the terms used in the feeder school policy.

Second, it was difficult for us to determine whether policy implementation issues arise from a lack of enforcement or confusion among member schools under the current definition.

We recommend that PIAA revise its feeder school policy, including adding content regarding feeder schools for public schools, charter schools, and other schools of choice. The feeder school definition for private schools should be refined and strengthened to ensure that member schools across the state are operating under uniform, clearly specified guidelines.

⁹² PIAA Board of Directors' Meeting Minutes, October 9, 2024, p. 4.

⁹³ Despite PAOC testimony and the BOD's requirement for private schools to submit their 12 most common feeder schools, we were informed that no complete list or individual lists of private feeder schools exist. See Lombardi, Robert A, "Pennsylvania Athletic Oversight Committee Meeting," October 29, 2025, *PLSGovTrac*, Pennsylvania Legislative Services; PIAA Board of Directors' Meeting Minutes, October 9, 2024, p. 4.

⁹⁴ PIAA Board of Directors' Meeting Minutes, December 4, 2024, p. 4; PIAA Board of Directors' Meeting Minutes, May 14, 2025, p. 4; PIAA Board of Directors' Meeting Minutes, October 8, 2025, p. 5; PIAA Board of Directors' Meeting Minutes, July 16, 2025, p. 7.

B. Competition Classification

The number of PIAA member schools and enrolled students in Pennsylvania necessitates the use of a classification system for interscholastic athletics, a process shared by many athletics governing bodies in other states. Classifications are determined by school enrollment numbers, ranging from class 1A (lowest enrollment) to class 6A (highest enrollment), depending on the sport. PIAA uses the competitive formula to match teams as equally as possible based on the number of available students.

PIAA classification schedules are on a two-year cycle to assist with contest scheduling and account for fluctuations in enrollment. Each odd-numbered year, PIAA uses school enrollment numbers to determine classification levels for each sport. PIAA separates enrollment numbers by gender and grade for calculations (boys sports include only male enrollment, and vice versa). Enrollment figures are limited to students in 9th through 11th grades because classifications are based on two-year cycles; graduating 12th-grade students may skew the data for the second year of a cycle.⁹⁵

Enrollment numbers of traditional schools also include students within the district who are homeschooled or attend an alternative school, magnet school, vocational-technical school, charter school, or cyber charter school.⁹⁶ When a school consolidates or closes, the enrollments of the school(s) that gain students are updated for the following sports season. When the number of member schools in a district changes, PIAA executive staff reviews how this affects qualifier contests, postseason brackets, and proportional representation on the BOD.⁹⁷

The BOD determines the number of classifications per sport based on student enrollment and the number of schools that offer the sport. Each classification has a similar number of schools and has its own postseason championship. For example, in the 2024-25 and 2025-26 seasons, 553 PIAA member schools fielded football teams, divided into six

⁹⁵ Each member school receives a copy of its submitted enrollment numbers from PIAA. It must review this document and, if corrections are needed, request a revision by November 15 of each odd-numbered year.

⁹⁶ Students at charter schools that sponsor one or more PIAA sport must not be counted in the public school district where they are otherwise eligible. *PIAA 2024-2025 Constitution and Bylaws*, Constitution, Art. IV, INTERPRETATIONS, Sect. 1, May 27, 2004.

⁹⁷ The executive staff, also known as the administrative staff, consists of the executive director, chief operating officer, associate executive director, and assistant executive directors. PIAA, www.piaa.org/about/organization/staff/. Accessed November 20, 2025.

classifications (1A-6A).⁹⁸ Exhibit 31 shows the number of schools for each sport's classification for the 2024-25 and 2025-26 seasons.⁹⁹

Exhibit 31

Number of Schools in Each Classification 2024-26 Cycle^{a/}

Sport	1A	2A	3A	4A	5A	6A
Baseball	103	107	110	105	109	107
Boys Basketball	109	122	122	122	117	127
Girls Basketball	112	119	114	122	114	121
Competitive Spirit		167	168			
Boys Cross Country	206	197	197			
Girls Cross Country	211	197	196			
Field Hockey	84	90	88			
Football	86	98	91	94	94	89
Boys Golf		265	252			
Girls Golf		135	127			
Boys Lacrosse		106	106			
Girls Lacrosse		114	118			
Boys Soccer	142	147	139	140		
Girls Soccer	122	139	132	133		
Softball	95	108	103	108	105	101
Boys Swimming and Diving		158	167			
Girls Swimming and Diving		163	168			
Boys Tennis		186	196			
Girls Tennis		186	196			
Boys Track and Field		301	309			
Girls Track and Field		302	312			
Boys Volleyball		126	117			
Girls Volleyball ^{b/}	157	162	157	154		
Boys Wrestling		230	249			
Girls Wrestling				273		

Note:

^{a/} Rows and columns without data indicate that the sport does not have that classification.

^{b/} Girls volleyball will expand to six classifications for the 2026-27 season.

Source: Developed by LBFC staff from information obtained from PIAA.

⁹⁸ PIAA, *School Classifications for Football*, 2025, www.piaa.org/schools/classifications/classlist.aspx?sportID=10. Accessed October 30, 2025.

⁹⁹ Sports with less than six classifications do not necessarily start at 1A. For example, boys golf only has 2A and 3A.

2025-26 Competitive Formula

For most sports, PIAA places member schools in their appropriate class using its competitive formula, established to make high school sports more equitable.¹⁰⁰ The current iteration of the formula, originating in the 2024-25 season, applies to baseball, basketball, field hockey, football, lacrosse, soccer, softball, tennis, volleyball, and wrestling.

The formula consists of three elements for each sport:

1. **Enrollment.** Enrollment is the most significant element of the competitive formula. PIAA reviews and reclassifies member schools using enrollment data from each odd-numbered school year.¹⁰¹ Enrollment always supersedes the other two elements, success points and transfers. For example, School A has enough success points and transfers to move up a class, but its enrollment would lower its classification. School A will participate in the lower class, despite its success points and transfers.
2. **Success factor.** The success factor measures a team's achievement in an athletic season. Schools are graded in each sport on a scale of one to four based on their postseason success:
 - State final participation is worth four points.
 - A semifinal appearance is worth three points.
 - A quarterfinal berth is worth two points.
 - Participation in the round of sixteen teams is worth one point.

Success points are totaled over the two-year classification cycle for each school and are considered for the subsequent reclassification, as shown in Exhibit 32.¹⁰²

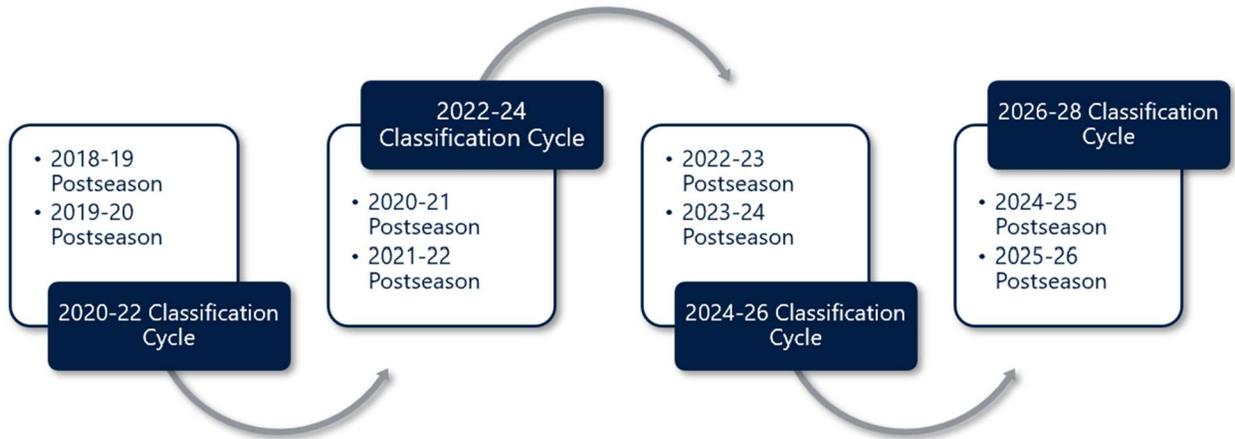
¹⁰⁰ Member schools can also request to voluntarily move up in classification.

¹⁰¹ 2025-2026 PIAA Policies and Procedures, p. 108.

¹⁰² 2025-2026 PIAA Policies and Procedures, p. 109.

Exhibit 32

Success Factor Effects on Calculating Classification Cycles



Source: Developed by LBFC staff from information obtained from PIAA.

- Transfers.** PIAA includes transfers as a consideration of the competitive formula only if a school meets or exceeds the transfer threshold for a sport, which is calculated by "half the starting lineup rounded down."¹⁰³ A school must meet or exceed this calculated transfer threshold value to move up in classification. Natural break transfers do not apply, and transfers occurring due to exceptional and unusual circumstances are considered with supporting documentation.^{104,105} PIAA does not consider if a transfer is athletically motivated, as it considers any transfer a competitive advantage, regardless of circumstance. Exhibit 33 illustrates the number of transfers required to be considered as part of the competitive formula for each sport.

¹⁰³ Barnes, Keith, *PIAA's Bob Lombardi Reiterates Alterations to Competitive-Balance Formula at WPIAL Membership Meeting*, Pittsburgh Post-Gazette, April 16, 2025, www.post-gazette.com/sports/highschool/2025/04/16/lombardi-piaa-meeting-competitive-balance-formula/stories/202504160061. Accessed November 20, 2025.

¹⁰⁴ *2025-2026 PIAA Policies and Procedures*, p. 109.

¹⁰⁵ Natural break transfers occur when students advance from junior high or middle school to high school. See Section III.A. on transfer policy.

Exhibit 33

Number of Transfers to Meet Transfer Threshold 2025-26

Sport	Number of Transfers
Baseball	4 or more
Basketball	2 or more
Field Hockey	3 or more
Football	5 or more
Lacrosse	5 or more
Soccer	3 or more
Softball	4 or more
Tennis	3 or more
Volleyball	3 or more
Wrestling	3 or more

Source: Developed by LBFC staff from information obtained from PIAA.

To determine a school's classification using the competitive formula, PIAA first classifies teams by enrollment. As noted previously, PIAA does not consider the success points and transfers of teams that are adjusted due to enrollment.¹⁰⁶

Next, PIAA considers adjustments based on success points and transfers for teams that stay in the same classification after the enrollment calculation. Schools must have earned seven or more success points in the previous two-year cycle to be considered for upward reclassification. During a two-year cycle, a school must reach a state championship in one season and at least the semifinal round in the other to attain the seven success points required to trigger a classification change. If a team meets the success point criteria, it must also meet the transfer element to be moved up to the next classification.

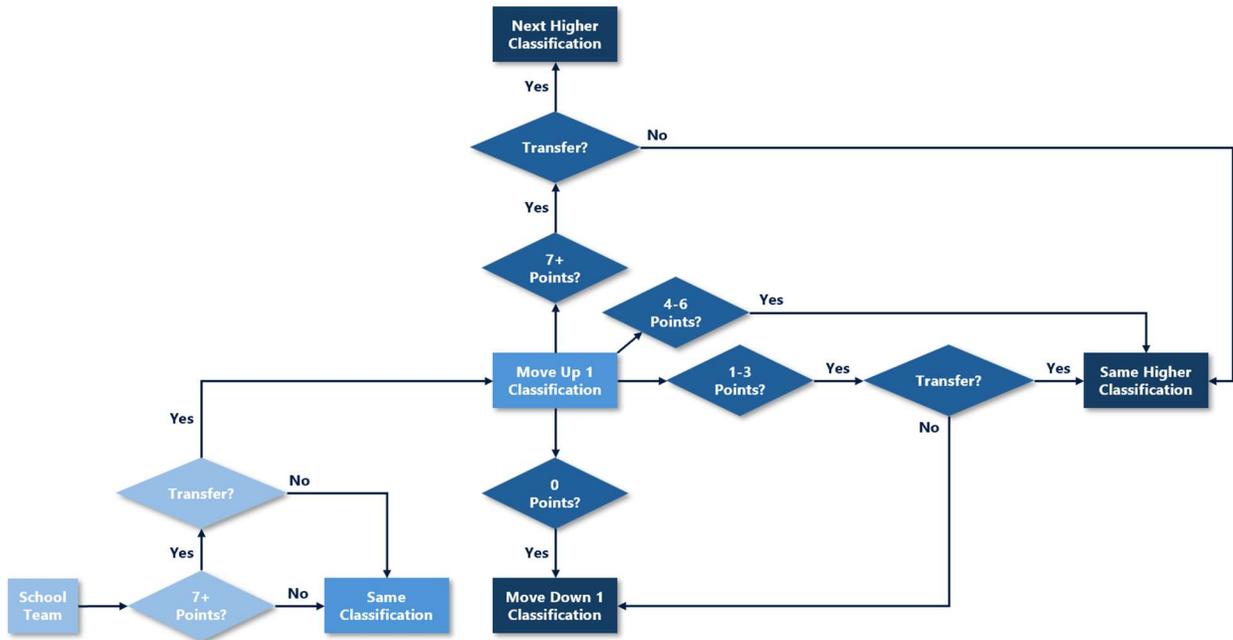
A team's new classification becomes its baseline for the next cycle. The formula considers the teams that moved up one classification again in the next two-year cycle.¹⁰⁷ Teams that are reclassified upward will either move up again, stay in the same classification, or move down to their original class in the next classification cycle, shown in Exhibit 34.

¹⁰⁶ PIAA data suggests schools who choose to voluntarily play up a classification are not affected by enrollment changes in the same way.

¹⁰⁷ Teams that are assessed in the next two-year cycle will not necessarily be considered by the competitive formula every cycle thereafter. For example, once a team moves down to its original class, it will stay there unless enrollment moves it down one class again. With the current system, a team must achieve at least seven success points or reach the transfer threshold to be identified again.

Exhibit 34

Competition Classification Formula Flow Chart 2025-26^{a/}



Note:

^{a/}This is how the formula works, provided there are no changes in enrollment numbers that would move a team up or down a classification.

Source: Developed by LBFC staff from information obtained from PIAA.

Schools may appeal their classification assignments by submitting documentation and evidence to the PIAA executive director. Appeals may be based on:

- Error in success point calculation.
- Error in number of transfers considered.
- Transfer that occurred due to exceptional and unusual circumstances.
- Health and safety of the student-athletes.¹⁰⁸

If the executive staff rejects a school's appeal, the case may be further appealed to the BOD.¹⁰⁹

¹⁰⁸ Even if a school has documentation and evidence supporting its appeal regarding the special case transfer or student health and safety, the executive director is not compelled to automatically grant the appeal. *2025-2026 PIAA Policies and Procedures*, p. 110.

¹⁰⁹ *Ibid.*

History of the Formula

With only a few years in effect, the competitive formula is a newer development in PIAA's efforts to achieve balance in interscholastic athletics. PIAA evaluated classification policies in several states before developing its own, inspired by the IHSAA success factor.

Independent research on the IHSAA concluded that many teams moved up because the success factor did not remain in their higher class, suggesting the success factor may penalize schools that exceed performance expectations. Researchers recommended that the IHSAA increase the success factor threshold from six to seven points, a decision PIAA adopted for the 2025-26 season of each applicable sport.¹¹⁰

Formula Evolution. The BOD approved the competitive formula in July 2018, with the first reclassification occurring for the 2020-21 season.¹¹¹ While its basic structure has remained the same, some changes have been made since the formula's inception.

At first, the competitive formula only applied to football and basketball. In 2023, the BOD voted to expand the formula to baseball, field hockey, lacrosse, soccer, softball, tennis, volleyball, and wrestling for the 2024-25 and 2025-26 seasons.¹¹²

Other than minor updates to their postseason allocation, the process for assigning success points has remained consistent since the competitive formula's implementation.¹¹³ However, the number of points required to move up or down a classification has changed. Moving up one classification initially required a team to have six or more success points and meet the transfer element. To achieve exactly six success points, a team would have to participate in a semifinal twice or reach the quarterfinal and the state championship.

In the cycle following an upward reclassification, earning three to five success points maintained a school's reclassification, while zero to two points could return a team to its original classification.¹¹⁴ In these years, consideration of the transfer element applied only if a team had six or more points (for additional upward movement) or fewer than three (for downward movement).

¹¹⁰ Johnson, Pierce, Matz. *Are We Punishing Success? An Evaluation of the Indiana Tournament Success Factor and Implications for Interscholastic Policy*. Sports Innovation Journal, 2023, p. 36-54.

¹¹¹ PIAA Board of Directors' Meeting Minutes, July 18, 2018, p. 11.

¹¹² PIAA Board of Directors' Meeting Minutes, July 12, 2023, p. 6.

¹¹³ At first, participating in a final inter-district contest was worth four success points, a semifinal inter-district contest was worth three, a quarterfinal inter-district contest was worth two, and an entry level inter-district championship contest was worth one. For the 2024-25 season, the language changed for consistency across all sports and their varied playoff structures.

¹¹⁴ Zero to two success points moved a team down if it did not meet the transfer threshold.

The BOD adjusted the formula for the 2023-24 season so teams that did not earn any success points moved down a classification regardless of the number of transfers. This change made it easier for teams to move down to their original classification.¹¹⁵ The criteria for moving up a classification remained unchanged, and teams that earned three to five points stayed in the same classification.¹¹⁶

The current iteration of the success point element, implemented for the 2024-25 season, includes changes to the following criteria:

- Six or more points required for a team to move up a classification was changed to seven or more points.
- Three to five points required for a team to stay in the same classification were changed to four to six points.
- One to two points required for a team to move down or stay in the same classification were changed to one to three points.¹¹⁷

The revised formula makes it more challenging to obtain the required success points for reclassification. As stated earlier, a team must reach the final and the semifinal in a single cycle to achieve exactly seven success points. Meanwhile, teams that meet the previous six-point requirement will remain in the same classification, while teams that achieve three points must meet the transfer threshold to remain in the same classification.

Recent changes to the transfer element also influence how teams are classified under PIAA's formula. Exhibit 35 illustrates the multiple adjustments to the number of student transfers required to meet the threshold since the 2019-20 season. Initially, two or more transfers were needed for basketball and five or more for football.^{118,119,120}

¹¹⁵ After the update, teams that did not make it to the postseason round of 16 would automatically move down a classification.

¹¹⁶ *2023-2024 PIAA Policies and Procedures*, p. 110.

¹¹⁷ Automatic downward classification for no success points stayed the same.

¹¹⁸ Pickel, Greg, *What New PIAA Transfer Rule, Competition Formula Means for 2018-2019 School Year and Beyond*, PennLive Patriot-News, July 18, 2018. Accessed November 20, 2025.

¹¹⁹ The original transfer threshold numbers were determined by half the starting lineup rounded down.

¹²⁰ The threshold decreased to one or more transfers for basketball and three or more for football before the formula was ever applied. PIAA staff indicated the change was the result of "complaints regarding one player who allegedly transferred and sparked a team to a state championship." *PIAA Board of Directors' Meeting Minutes*, October 2, 2019, p. 6; *Aliquippa School District v. Pennsylvania Interscholastic Athletic Association, Inc.*, Case No. 10463 (Ct. of Cm. Pl., 2024) referenced in the *Beaver Cty. L.J.*, 78, No.30, Jul. 27, 2024 at 92; *2022-2023 PIAA Policies and Procedures*, p. 107.

Exhibit 35

Transfer Threshold Changes Over Time

Sport	2019-20^{a/}	2020-21 to 2022-23	2023-24	2024-25 to 2025-26
Baseball	-	-	2 or more	4 or more
Basketball	2 or more	1 or more	1 or more	2 or more
Field Hockey	-	-	2 or more	3 or more
Football	5 or more	3 or more	3 or more	5 or more
Lacrosse	-	-	2 or more	5 or more
Soccer	-	-	2 or more	3 or more
Softball	-	-	2 or more	4 or more
Tennis	-	-	1 or more	3 or more
Volleyball	-	-	2 or more	3 or more
Wrestling	-	-	2 or more	3 or more

Note:

^{a/}This transfer threshold was changed before it could be used in the first reclassification.

Source: Developed by LBFC staff from information obtained from PIAA.

Between the 2021-22 and 2022-23 seasons, the BOD considered removing the transfer element from the competitive formula, but deemed it necessary to maintain competitive equity, citing concerns about reclassifying teams that experience short-term success.¹²¹ In the 2023-24 season, the competitive formula was also applied to other team sports. Depending on the sport, the formula required one to three transfers to be activated.¹²²

In the most recent batch of changes before the 2024-25 season, all sports now have a transfer threshold calculated by taking half the sport's starting lineup and rounding down.¹²³ Executive staff consideration for transfers with exceptional and unusual circumstances was also added.

As discussed later in this section, teams tend to stabilize and solidify classifications in the cycles that follow their first reclassification. Many teams meet the criteria to remain in their new classification, while a smaller number receive additional adjustments over time.

¹²¹ For a motion to succeed, the BOD must approve it at three separate meetings. The motion passed twice before being rejected 18 to 10. *PIAA Board of Directors' Meeting Minutes*, July 13, 2022, p. 7; *PIAA Board of Directors' Meeting Minutes*, October 11, 2022, p. 12; *PIAA Board of Directors' Meeting Minutes*, December 7, 2022, p. 13.

¹²² *2023-2024 PIAA Policies and Procedures*, p. 106.

¹²³ Barnes, Keith, *PIAA's Bob Lombardi Reiterates Alterations to Competitive-Balance Formula at WPIAL Membership Meeting*, Pittsburgh Post-Gazette, April 16, 2025, www.post-gazette.com/sports/highschool/2025/04/16/lombardi-piaa-meeting-competitive-balance-formula/stories/202504160061. Accessed November 20, 2025.

Schools may appeal their classification for various reasons. The classification appeals process has changed since 2018. Before the 2023-24 season, a school appealing its classification provided its rationale and “written documentation to executive staff to verify that changes in their classification [would] not provide them with a competitive advantage over like-sized schools.”¹²⁴ If the executive staff rejected the appeal, teams could choose to escalate the appeal to the BOD.

For the 2023-24 season, appeals were made to the executive director (rather than the entire executive staff) and could be based on only one of two grounds: a mathematical error in success points or an error in the number of transfers. PIAA’s handbook also presented two considerations when submitting appeals:

- A. Whether the team will not be competitive in a higher classification shall not be considered. The obtaining of six or more success points shall constitute an irrebuttable presumption that the team will be competitive at the next classification level for at least the next two-year cycle.
- B. Where a team achieves six or more success points in a two-year cycle, it is, from PIAA’s perspective, dominating its classification, and a change in classification would not be cause for a health and safety concern. A claim of such risk will not be considered.¹²⁵

Starting in the 2024-25 season, two more considerations were added for appeals. PIAA now allows appeals for “a transfer which has occurred due to a change of family living circumstances that was necessitated by exceptional and unusual circumstances,” and “documentation or evidence regarding the impact on health and safety of the student athletes.”^{126,127} However, PIAA specifically stated that documentation and evidence for either of these grounds does not mean the appeal will automatically be granted.

¹²⁴ 2022-2023 PIAA Policies and Procedures, p. 107.

¹²⁵ 2023-2024 PIAA Policies and Procedures, p. 108.

¹²⁶ 2024-2025 PIAA Policies and Procedures, p. 108.

¹²⁷ PIAA’s reversal from prohibiting to allowing health and safety as grounds for appeal intertwines with the classification appeals of Aliquippa Senior High School’s football team. After voluntarily playing up one classification, the competitive formula moved Aliquippa up another class for the 2020-22 cycle. The school unsuccessfully appealed the reclassification on grounds of player health and safety. Aliquippa football later successfully appealed their 2022-24 cycle reclassification on the same grounds. After the successful appeal, the BOD amended the 2023-2024 PIAA Policies and Procedures to forbid health and safety as grounds for appeal. For the 2024-26 cycle, Aliquippa football unsuccessfully appealed a third attempt at upward reclassification and sued PIAA following the decision. In the subsequent months, PIAA adjusted its handbook again to allow health and safety as valid grounds for appeal. *Aliquippa School District v. Pennsylvania Interscholastic Athletic Association, Inc.*, Case No. 10463 (Ct. of Cm. Pl., 2024) referenced in the *Beaver Cty. L.J.*, 78, No.30, Jul. 27, 2024 at 88-109.

In only seven years since the competitive formula was created and five years since its first reclassification, PIAA has adjusted the formula at least seven times, with other potential modifications rejected. The transfer threshold was changed before it was ever implemented, and the appeals process changed twice.

The numerous alterations to the formula in this short time suggest that PIAA is quick to respond to the formula's short-term outcomes, even when they affect relatively few member schools. The formula's changes, along with limited data sets for many sports, create significant difficulties in conducting a clear statistical analysis of its effects. While we do offer analysis in the discussion that follows, we caution that more time and data under a consistent policy are required to fully evaluate the competitive formula's performance relative to PIAA's goals.

Traditional Schools vs. Schools of Choice. PIAA instituted its competitive formula to maintain balance in athletic competition. According to PIAA, one significant factor that affects competitive balance is school type:

There appear to be two general types of schools: **traditional schools**, where students attend by virtue of their geographic residence, and **schools of choice**, where students choose to attend based upon their educational needs, religion, gender, legacy, or technology... [C]onsideration needs to be given to address competitive balance and the development of a formula to address this process of classifying schools.¹²⁸

A perceived divide in athletic performance between traditional schools and schools of choice at least partially drives PIAA's efforts in competitive equity. In a 2018 press release, PIAA documented ten changes made by its competition committee to address competitive equity; one such change was the introduction of the competitive formula. The changes made by the competition committee were part of the process in addressing concerns made by traditional schools.¹²⁹

Despite this information, PIAA does not provide clear definitions of athletic fairness or competitive equity, nor does it provide criteria to assess competitive formula outcomes. Its statements led us to examine the athletic success of traditional schools versus schools of choice.

Also in 2018, PIAA compared the number and percentage of championships won by traditional schools and schools of choice from the

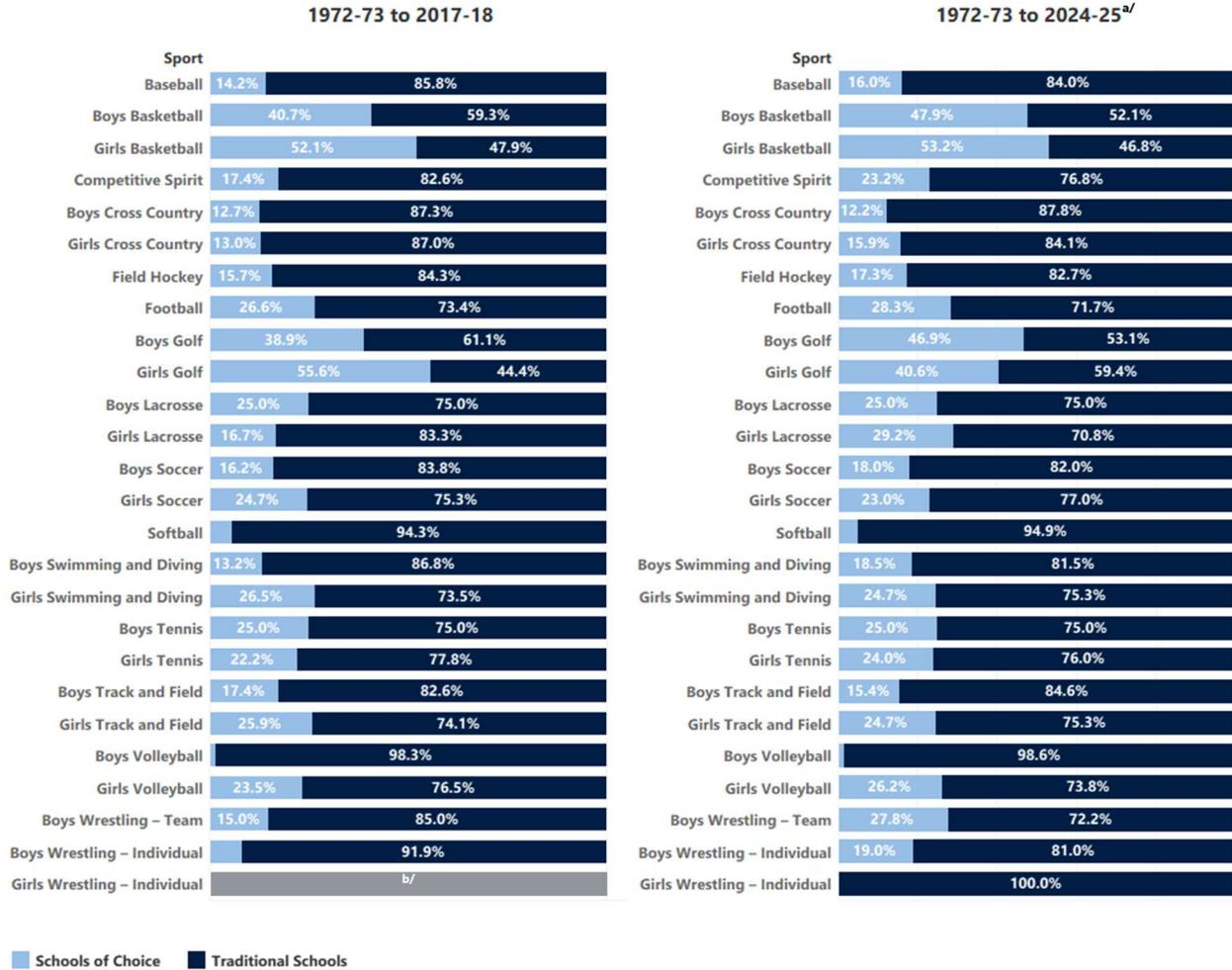
¹²⁸ 2025-2026 PIAA Policies and Procedures, p. 108.

¹²⁹ PIAA, PIAA Addresses Competitive Balance, 2018, p. 1.

1972-73 season to the 2017-18 season. We included this comparison and updated the statistics to extend through the 2024-25 season. Exhibit 36 compares the original and extended ranges side by side.

Exhibit 36

Percent of Championships Won by School Type



Note:

^{a/}The competitive formula went into effect for baseball, boys and girls basketball, field hockey, football, boys and girls lacrosse, boys and girls soccer, softball, boys and girls tennis, boys and girls volleyball, and boys wrestling at different times during this period. This does not imply a causation between the introduction of the competitive formula and the percentage of championships won by schools of choice.

^{b/}PIAA started sponsoring Girls Wrestling in the 2023-24 season.

Source: Developed by LBFC staff from information obtained from PIAA.

We would expect traditional schools to win more championships because they are better represented than schools of choice in many of Pennsylvania's interscholastic sports. Nevertheless, schools of choice win many championships relative to their representation in several sports. For example, from 1972-73 to 2017-18, schools of choice won 52.1 percent of girls basketball championships and 38.9 percent of boys golf championships. When expanding our observation range to the 2024-25 season for those same sports, schools of choice increased their championship proportions to 53.2 percent in girls basketball and 46.9 percent in boys golf.¹³⁰

Even after the implementation of the competitive formula, school of choice win percentages increased in 15 of the 26 sports, while eight sports saw decreases, and three remained unchanged. Girls golf, boys team and individual wrestling, and boys basketball saw the biggest swings.¹³¹ The average change is a 2.2-point increase in favor of the school of choice win percentage.

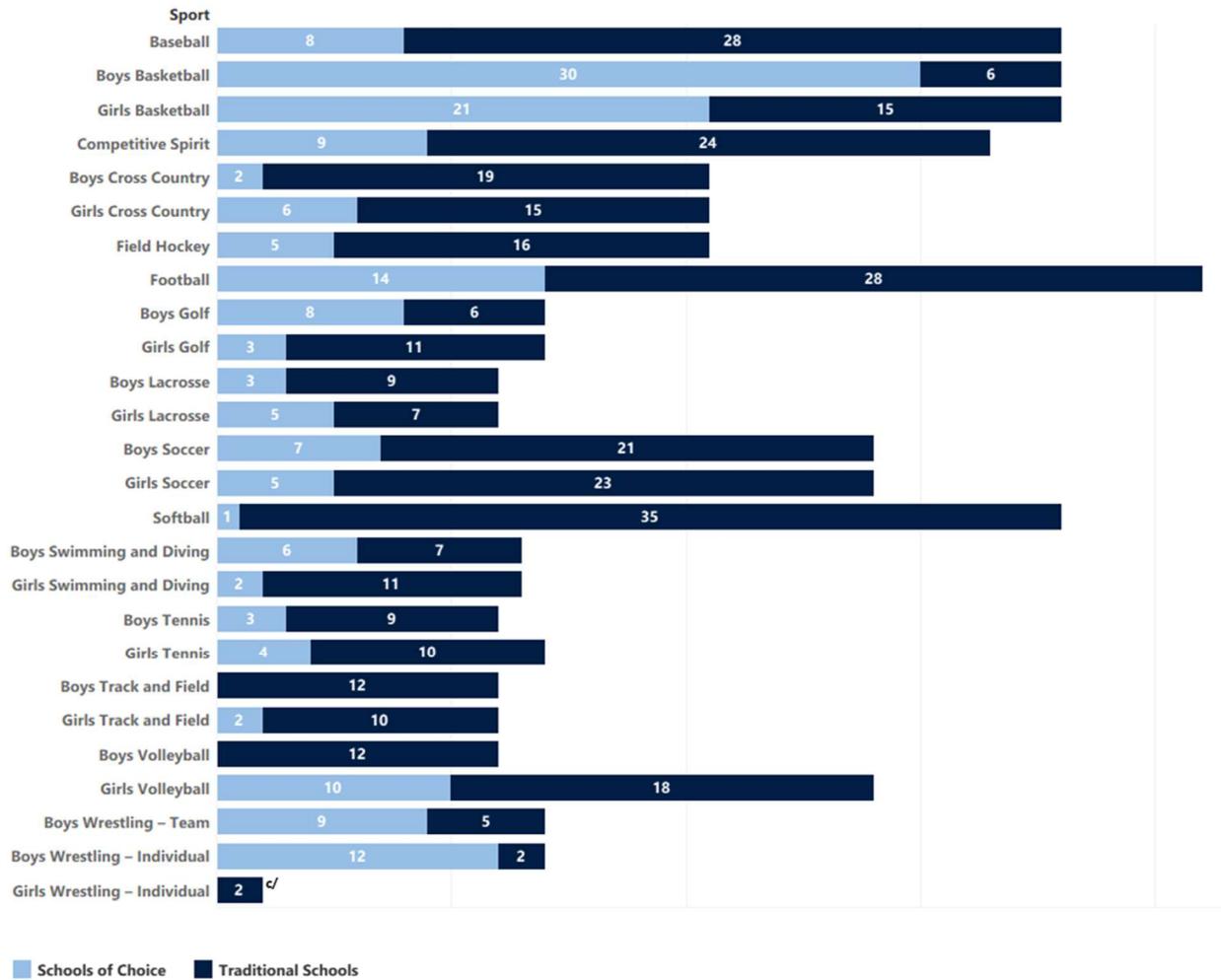
Exhibit 37 illustrates the uptick in the number of championships won by schools of choice in the past seven seasons. Schools of choice have won many recent championships in wrestling and boys and girls basketball, despite COVID-19 championship cancellations and the addition of the competitive formula during this time.

¹³⁰ For the 2024-25 season, the representational split of girls basketball teams was 79.5 percent traditional schools and 20.5 percent schools of choice. Boys golf was 84.6 percent traditional schools and 15.4 percent schools of choice.

¹³¹ Consider that PIAA has sponsored sports for different amounts of time, each sport has a different number of championships held per year, and the competitive formula only affects some sports. Therefore, one championship win in girls golf, which has only 32 championships total, impacts the win percentage more than one win in boys basketball, which has 213.

Exhibit 37

**Number of Team Championships Won by School Type
 2018-19 to 2024-25^{a/,b/}**



Note:

^{a/}The championship counts for baseball, basketball, lacrosse, softball, swimming and diving, boys tennis, track and field, and boys volleyball were affected by cancellations due to the COVID-19 pandemic.

^{b/}The competitive formula went into effect for baseball, basketball, field hockey, football, lacrosse, soccer, softball, tennis, volleyball, and boys wrestling at different times during this period. This does not imply a causation between the competitive formula and schools of choice win percentage.

^{c/}PIAA started sponsoring girls wrestling in the 2023-24 season.

Source: Developed by LBFC staff from information obtained from PIAA.

Even with the competitive formula, athletic success can be influenced by many factors (injuries, scheduling, postseason seeding, etc.). Various solutions have been proposed to adjust the competitive balance between traditional schools and schools of choice. For example, one suggestion

sought to expand football and basketball to seven classifications (creating a “super class”), while others focused on separating the postseason for traditional schools and schools of choice.^{132,133}

PIAA has not separated the postseason due to Act 219 of 1972, a provision added to the Public School Code that reads, “Private schools shall be permitted, if otherwise qualified, to be members of the Pennsylvania Interscholastic Athletic Association.”^{134,135} In December 2018, the PIAA BOD issued a position statement reaffirming its compliance with Act 219 and commitment to competitive equity:

...The separation of playoffs with regard to public, charter, and private schools is contrary to the publicly documented legislative intent of Act 219 of 1972. The PIAA Board of Directors... will continue to study and consider proposals brought forward that may further enhance equity for all member schools within the association.¹³⁶

General Formula Analysis

We conducted a data review and analysis of the outcomes of the competitive formula’s implementation, examining how it has affected member schools over time.

Due to the formula's recent implementation, our analysis is limited to sports with the most data—specifically, football, boys basketball, and girls basketball. In most cases, analysis focuses on comparing the years preceding and following the implementation of the formula. PIAA has adjusted the competitive formula multiple times, but it cannot account for or address all variables involved in competitive athletics. Our data analysis on the competitive formula, therefore, is informational and descriptive rather than predictive.

Formula Application. First, we examined the competitive formula to determine if it has been applied in accordance with PIAA rules. We reviewed every instance where the competitive formula had

¹³² Gross, Mike, *What Might a PIAA ‘Super Class’ Look Like?*, LNP|LancasterOnline, July 7, 2018, [lancasteronline.com/sports/highschool/basketball/what-might-a-piaa-super-class-look-like/article_fdc35ece-8240-11e8-8d44-5747ab7556fe.html](https://www.lancasteronline.com/sports/highschool/basketball/what-might-a-piaa-super-class-look-like/article_fdc35ece-8240-11e8-8d44-5747ab7556fe.html). Accessed November 20, 2025.

¹³³ In 2024, members of the General Assembly introduced two pieces of legislation aiming to separate the postseason. H.R. No. 443, PN 3127 (Sess. 2024); H.B. No. 1983, PN 2518 (Sess. 2024).

¹³⁴ Act of October 16, 1972 (P.L.916, No.219).

¹³⁵ Notably, a prior version of this bill read, “Private schools shall be permitted, if qualified, to participate in postseason athletic contests with public schools.” H.B. No. 2104, PN 2989 (Sess. 1972).

¹³⁶ PIAA, *PIAA Board of Directors' Position Statement*, December 11, 2018, www.piaa.org/news/details.aspx?ID=3731. Accessed October 20, 2025.

identified and affected teams in football, boys basketball, and girls basketball since its inception.¹³⁷

Since its implementation through the 2024-25 season, the formula has identified 123 teams for upward reclassification; 68 were reclassified, and 55 remained unchanged. Of those 68 reclassified, 58 were adjusted up at least one class, and 10 were adjusted down at least one class.

We determined that the majority (96.7 percent) of the classification determinations aligned with PIAA's policies and procedures for each cycle. The other 3.3 percent of determinations involved team appeals and litigation.

Appeals. As noted, teams can appeal their classifications to PIAA's executive staff and then the BOD. PIAA's data on competitive formula applications includes appeal information. From the 2018-19 to the 2024-25 seasons, we identified 20 instances in which a team appealed its classification decision. In nine instances, the appeal was resolved by the PIAA executive staff, which upheld the classification decision. The remaining 11 appeals reached the BOD, of which six were granted, and five were denied.

PIAA provided reasons for granting or denying appeals. Between the 2018-19 and 2024-25 seasons, we identified three teams of interest that won their appeals. For these teams, PIAA granted each appeal because they did not satisfy the formula's transfer element. We were able to independently verify PIAA's success-point calculations for each team between the 2018-19 and 2024-25 postseasons, suggesting that inconsistencies in transfer counts led to all three appeals.

Multi-Sport Analysis

Below, we provide analysis for football, boys basketball, and girls basketball. However, additional years of data are needed to better determine how the formula will impact performance over a longer period and across a broader array of sports.

For each sport in each cycle, we used PIAA's classification reports to determine the number of member schools, each school's classification, and whether each school was traditional or a school of choice. We used PIAA's six-point success threshold for our analysis; the data available came from before the change to seven points in the 2024-25 cycle.

¹³⁷ Teams that are identified by the formula are flagged as potential candidates for reclassification by meeting at least one element in the formula, but are not necessarily moved. Teams that are affected were reclassified.

Exhibit 38 outlines the number of schools with at least one team in football, boys basketball, or girls basketball for each cycle since the 2018-19 season, separated by school type.

Exhibit 38

Schools with At Least One Reviewed Sport, 2018-20 to 2024-26 Cycles

Cycle ^{a/}	Traditional Schools	Schools of Choice
2018-20 ^{b/}	584	171
2020-22	581	166
2022-24	589	169
2024-26	590	174

Note:

^{a/}Cycles are abbreviated. For example, the 2018-20 cycle encompasses the 2018-19 and 2019-20 seasons.

^{b/} The 2018-20 cycle occurred before the first competitive formula effects.

Source: Developed by LBFC staff using information obtained from PIAA.

The number of schools with a team in at least one of the reviewed sports remained stable over the review period. Each cycle maintained a composition of roughly 77 percent traditional schools and 23 percent schools of choice.

More specifically, between the 2018-19 and 2024-25 seasons, 478 traditional schools and 141 schools of choice appeared in the postseason at least once, representing 79.1 and 67.5 percent of the total schools of each type, respectively. Proportionally, schools of choice tend to be represented more in the postseason than in the overall population of teams per sport. Exhibit 39 illustrates the representational differences for schools of choice between all schools and those competing in the postseason.

Exhibit 39

Average Yearly Representation by Schools of Choice, 2018-19 to 2024-25

 10% of all football teams	 21.3% of all boys basketball teams	 20.2% of all girls basketball teams
 18% of postseason football teams	 28.9% of postseason boys basketball teams	 29.9% of postseason girls basketball teams

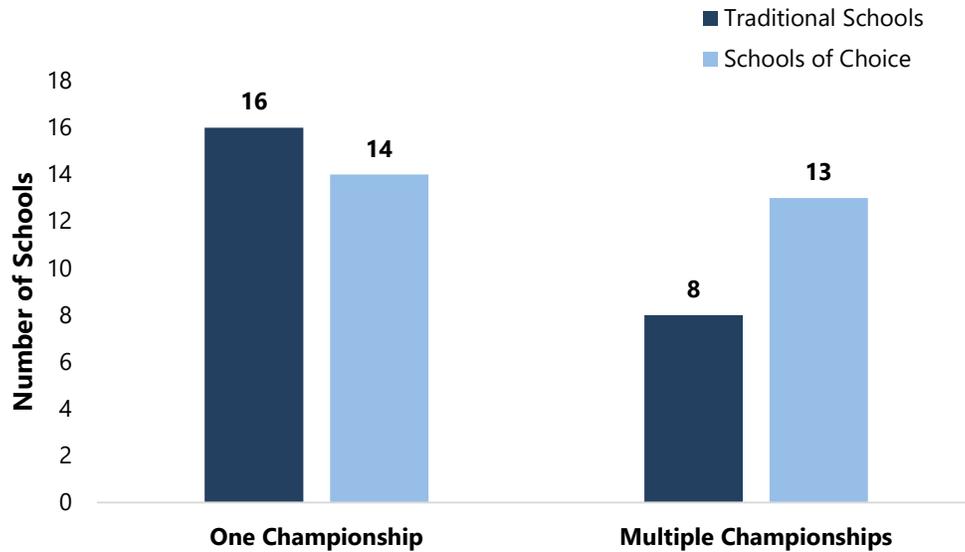
Source: Developed by LBFC staff using information obtained from PIAA.

Despite the competitive formula first affecting teams starting in the 2020-21 season, overall postseason representation has not varied significantly between the 2020-21 and 2024-25 seasons, with a split approaching 75-to-25 percent between traditional schools and schools of choice during that time.

Championship Frequency. To examine the frequency of championships by school type since the competitive formula was implemented, we reviewed championship data from the 2020-21 to 2024-25 seasons, as shown in Exhibit 40.

Exhibit 40

Championship Frequency, 2020-21 to 2024-25



Source: Developed by LBFC staff using information obtained from PIAA.

While 90 championship titles have been awarded, inclusive of the 2020-21 season, only 51 schools have been represented. As shown, multiple repeat champions were present among this group, with 21 of the 51 schools (41.2 percent) winning more than one title.

Further, of the 51 championship schools:

- 25 schools (49.0 percent) were reclassified under the competitive formula in at least one sport reviewed.
- Eight schools (15.7 percent) were identified for reclassification in at least one sport, but were not moved up due to not fulfilling one of the elements of the formula, or because teams were already at the highest classification.

Out of the 90 total championship titles won across the three sports between the 2020-21 and 2024-25 seasons, traditional schools won 36 (40.0 percent), while schools of choice won 54 (60.0 percent).

Within this subset of repeat champions, there are eight traditional schools and 13 schools of choice. The repeat champions account for 60 of the 90 total titles in the review period; the 13 schools of choice won 40 titles, and the eight traditional schools won 20. Additionally, of the 21 repeat champions:

- 15 schools (71.4 percent) were reclassified under the competitive formula in at least one of the three sports reviewed.
- Three schools (14.3 percent) were identified as candidates for reclassification but were not moved up.

Overall, our review suggests that the competitive formula can identify and reclassify many repeat champions, suggesting some effectiveness in balancing teams in more competitive classifications.

Geographic Championship Distribution. We counted the number of championships for each PIAA district between the 2020-21 and 2024-25 seasons. Exhibit 41 shows the distribution of championships for football and boys and girls basketball.

Exhibit 41

Championship Count by PIAA District, 2020-21 to 2024-25



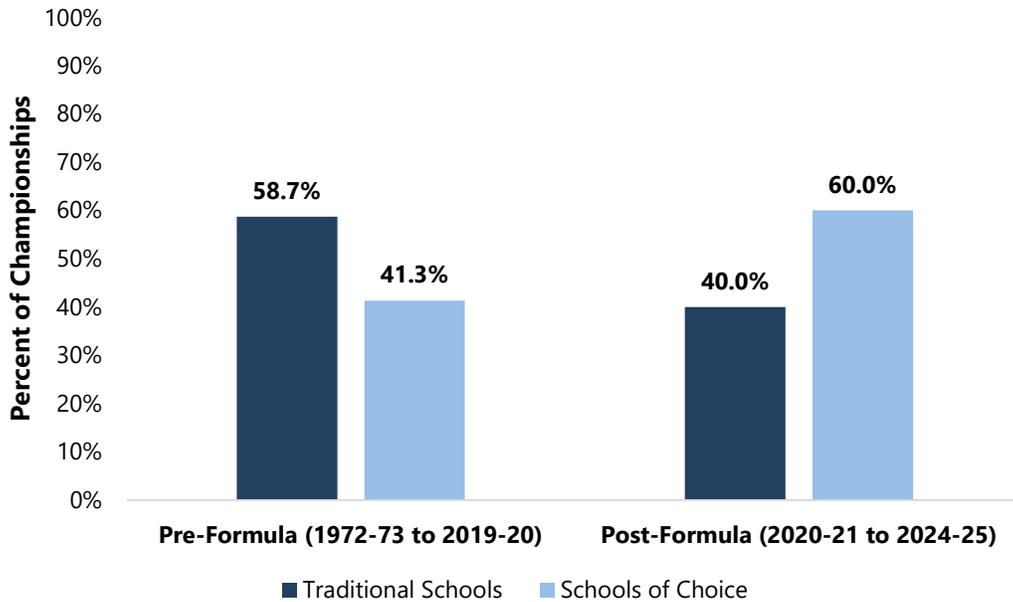
Source: Developed by LBFC staff using information obtained from PIAA.

Of 90 total championships across three sports, 75 (83.3 percent) were won by teams from Districts III, IV, VII, and XII. Districts VIII and IX did not obtain any championships during the review period.

Championship Continuity. We highlighted trends in the championship proportions of the three sports reviewed by school type, both before and after the competitive formula, in Exhibit 42.

Exhibit 42

Championship Proportions by School Type



Source: Developed by LBFC staff using information obtained from PIAA.

The data indicate a proportional shift in the combined sports, with traditional schools winning 58.7 percent of championships before 2020 and schools of choice winning 60 percent after 2020. At least in the short term, recent trends have favored schools of choice since the introduction of the formula.¹³⁸

Formula Behavior. We reviewed PIAA data on teams identified and reclassified by the competitive formula, evaluating postseason performance before and after reclassifications and noting how teams' classes changed over time. We utilized PIAA's reasons in the data to support the results.

Across the three reviewed sports, we identified 34 teams that have at least one cycle's worth of data after reclassification. After one cycle post-reclassification, 22 of the 34 teams (64.7 percent) met the criteria to remain in their new class. Eleven teams (32.4 percent) reverted to their prior class. The remaining team was moved up again.

¹³⁸ Many factors influence success in athletic competition, and these short-term results are not causative. Individually, each sport saw a different degree of change, but all had an increase in the proportion of championships won by schools of choice. Boys and girls basketball saw larger increases in championship percentages by schools of choice than football did post-formula.

Furthermore, 18 of the 34 identified teams (52.9 percent) had at least two cycles of data following their reclassification. Two cycles post-reclassification:¹³⁹

- Nine teams (50.0 percent) remained in their new class.
- Four teams (22.2 percent) were moved up a second time.
- Two teams (11.1 percent) moved back down to their original classification.
- One team (5.9 percent) was moved below its original class due to enrollment.

In all recorded instances where teams were moved down after an upward reclassification, insufficient success points and enrollment numbers were cited as the reasons.

¹³⁹ The remaining two teams from this group of 18 saw their classifications move down following the first reclassification, but not due to the competitive formula. These teams were not identified by the formula in the cycles following reclassification.

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SECTION V

PIAA BROADCAST AGREEMENTS AND CHAMPIONSHIP SITE SELECTION



Fast Facts...

- ❖ *As of February 2026, PIAA holds media rights agreements with the National Federation of State High School Associations, Pennsylvania Cable Network, and FloSports.*
- ❖ *Since 1977, the Harrisburg-Hershey area has been the most common location for PIAA football, boys and girls basketball, and baseball championships.*
- ❖ *PIAA championship site RFPs typically follow a four-year schedule.*

Overview

In this section, we reviewed the contracts through which the Pennsylvania Interscholastic Athletic Association (PIAA) enforces its broadcasting and media rights agreements. We also discuss PIAA's process for selecting championship site locations.

Key Findings

In this section, we found:

1. **There is anecdotal evidence that the exclusivity and rights-free provisions on PIAA's broadcast agreements may be impacting the viewership of PIAA events.** While we frequently fielded criticism that these exclusive agreements can prevent schools from broadcasting, media from covering, and spectators from viewing postseason events, PIAA's media rights provisions are similar to those of other states.
2. **While PIAA lists criteria for assessing championship site location proposals in its handbook, the organization does not have a defined procedure for comparing bids, nor does it formally document the outcome of each request for proposal (RFP) process.** PIAA considers factors such as security, accessibility, facilities, and geographic location, among other criteria, when comparing championship site proposals.

Recommendations

In this section, we recommend the following:

1. PIAA should document clear requirements for potential championship host venues; clear procedures for its championship site selection process; and the extent to which each championship site proposal meets the requirements listed in its RFP.

Issue Areas

A. Broadcasting Agreements

Ownership and control of media rights for the recording and distribution of PIAA competitions have become increasingly relevant. These rights are largely governed by media rights agreements between PIAA and several other media organizations, as well as by PIAA policy. The concerns surrounding broadcasting agreements conveyed to us mainly focused on video coverage and the use of paywalls or fees/subscriptions for spectators to view postseason content.¹⁴⁰

PIAA's Broadcasting Agreements

Due to increased internet access and rise of streaming services, high school sporting events have been broadcast since the early 2000s, allowing spectators to watch sporting events without attending in person. During the COVID-19 pandemic, the number of people watching streamed events increased, as it was difficult or impossible for fans to attend sporting events while adhering to schools' social distancing requirements. Many services broadcast high school sporting events, including Hudl, YouTube, media channel websites, and the National Federation of High School Sports (NFHS) Network.

Since PIAA administers Pennsylvania's state championship playoffs, it contracts with specific broadcasting services for those competitions. As of February 2026, PIAA holds three agreements, formally identified as media rights agreements (but often referred to as broadcasting agreements) with: the National Federation of State High School Associations (NFHS), Pennsylvania Cable Network (PCN), and FloSports. An overview comparison of PIAA's three broadcasting agreements is shown in Exhibit 43.

¹⁴⁰ At the time of the writing of this report, PIAA announced the release of PIAA Network, which will provide radio broadcasts of championship series through YouTube and PIAA's website. These streams will be free to listen to and accessible anywhere in the country.

Exhibit 43

PIAA Playoff Broadcasting Agreements Comparison

Contract Details	NFHS	PCN	Flo Sports
Parties	PIAA and National Federation of State High School Associations HoldCo	Pennsylvania Cable Network ^{a/}	PIAA and FloSports, Inc.
Term	Five Years with an automatic renewal for another five Years	Four Years	Redacted ^{b/}
Effective Date	July 26, 2013	July 1, 2022	September 21, 2018
Compensation	Annual Guaranteed Rights Fee, Variable Performance Share, Repurposed Programming Rights Fee	License Fee, Underwriter Announcement Spots, Institutional Message Announcement Spots, Production and Editing Services, PCN Game of the Week, Inside the Lines Features, PCN Select Access, Copies of Events	Redacted ^{b/}
Broadcast Rights	Streaming of all postseason events, including championships	Broadcasting of championship games through various media, such as cable television	Redacted ^{b/}
Exclusions/Rights Reserved	Radio, News	Radio and Public Internet Audio-Only Broadcasts, Live Streaming	Redacted ^{b/}
Most Recent Amendment	Extended Term through July 31, 2028, and amended Guarantee Rights Fee	No amendments provided	Amendment effective on June 30, 2022; however, materially redacted ^{b/}

Note:

^{a/}Pennsylvania Educational Systems doing business as the Pennsylvania Cable Network.

^{b/}LBFC was provided with a redacted version of this agreement (see subsection below on FloSports for more details).

Source: Developed by LBFC staff from information obtained from PIAA.

National Federation of State High School Associations (NFHS).

The NFHS is based in Indianapolis, Indiana, and describes itself as an “advocate for high school athletics as well as fine and performing arts programs.”¹⁴¹ It serves 19,943 high schools and over 12 million young people throughout all 50 states and the District of Columbia. The NFHS writes rules for high school sports

¹⁴¹ NFHS, “About,” <https://www.nfhs.org/about>, last accessed February 23, 2026.

and offers online education courses for high school coaches, officials, students, parents, and speech and music leaders through its learning center. In addition, the NFHS showcases high school sporting events and performing arts online through its network.

PIAA has an agreement with NFHS, effective July 26, 2013, granting the NFHS Network the exclusive right to broadcast postseason events, including championship events, via television, online, or other platforms. Postseason events include semifinals for all levels, classes, and divisions. In Pennsylvania, PIAA's postseason events for all sports begin with the inter-district championships and continue through the championship game.

NFHS pays PIAA an annual fee, including:

- A set rate for year one through year three of the agreement.
- An increased rate for years four and five.
- A variable, formula-driven performance share of 81 percent of the profit distribution from the network.

Additionally, NFHS pays PIAA a repurposed programming rights fee for certain distribution rights to any events excluded from the original agreement.

The agreement gives NFHS the exclusive copyright to any programming produced or broadcast on its network. The agreement also reserves certain broadcasting rights to PIAA. For example, PIAA may broadcast postseason events via any audio-only transmission, including radio. PIAA may also permit newspapers, photographers, sports publications, or organizations with a legitimate media interest to film or record the postseason event for up to five minutes, provided that the footage is used to publish news stories or editorials.

The NFHS agreement was signed in 2013 for a five-year term, with an automatic five-year renewal. However, in 2015, an amendment to the agreement extended the initial term from five to ten years and maintained the automatic renewal for an additional five years. In 2018, the parties again executed an amendment to extend the term for ten years, until July 31st, 2028, with a right not to extend it for more than five additional years thereafter. This amendment also revised the Guaranteed Rights Fee to a 15-year scale, with the fee amount increasing throughout the term.

Pennsylvania Educational Systems, Doing Business As Pennsylvania Cable Network (PCN).

PCN is a 501(c)(3) nonprofit television network operating cable television and streaming platforms. It was founded in 1979 as the nation's first

educational cable television network. PCN was on the air before nearly all other nationally distributed cable networks.

PIAA grants PCN exclusive broadcast rights to any scheduled PIAA championship final game or match.¹⁴² In return, PCN pays PIAA a license fee in four installments. PIAA also receives 30-second television spots for various announcements, which are:

- Two 30-second television spots for underwriter announcements.
- Two 30-second television spots for promotional announcements.
- Four new, 30-second television spots to promote PIAA.¹⁴³
- One 30-second PCN-produced spot promoting a PIAA message during each PCN Game of the Week.

Additionally, PCN's Inside the Lines program addresses topics relevant to PIAA three times a year. PCN also provides PCN accounts for use by any PIAA staff and Board of Directors member. The agreement requires PCN to provide PIAA with two copies of each event that PCN televises. The agreement also reserves rights for PIAA, including radio broadcasts and public Internet audio-only rights to events and live streaming.

FloSports. FloSports, based in Austin, Texas, is a subscription-based streaming platform that provides live events, on-demand replays, original programming, and sports news.¹⁴⁴ It covers amateur sports competitions in historically underserved sports, such as wrestling, track and field, motorsports, and cheer. PIAA provided us with a heavily redacted version of the FloSports contract. The contract states that PIAA and FloSports agreed in September 2018 to broadcast and stream events.¹⁴⁵

Exclusivity and Viewer Costs

There is anecdotal evidence that the exclusivity and rights-fee provisions of PIAA's broadcast agreements may be impacting the viewership of PIAA events. Exclusivity provisions can impact how spectators, including student-athlete parents, family members, students, and alumni, can watch postseason events. When a team makes the PIAA playoffs, spectators can often only watch these games on broadcasts from

¹⁴² PCN's rights include broadcasts on a live and non-live basis through means of broadcast television, cable television, direct-to-home satellite television, internet streaming devices and services, and other distribution infrastructures.

¹⁴³ PCN provides production and editing services for these four spots

¹⁴⁴ FloSports, "About FloSports," <https://www.floSports.tv/about/>, last accessed on February 23, 2026.

¹⁴⁵ Nearly all material provisions were redacted under PIAA's claim of "confidential proprietary information" exemption under the Right-to-Know Law (RTKL). Consequently, LBFC staff cannot analyze this agreement. It should be noted that § 67.3101.1 of the RTKL, read in conjunction with the LBFC's enabling statute, the act of August 4, 1959, (P.L.587, No.195), makes it clear that PIAA's cited exemption cannot be used to override the LBFC's statutory authority to receive and review the agreement in question. 65 P.S. § 3101.1; 46 P.S. § 70.3.

providers with rights under PIAA's agreements (NFHS, PCN, FloSports), if they cannot attend in person. Through NFHS's online streaming, spectators must pay for a monthly or yearly subscription to watch the games. If spectators subscribe, they can watch unlimited games, including games from different states, schools, and sports, on the NFHS Network. However, high school athletics spectators may support only one or two teams and may not be interested in watching sporting events from other states.

If a team's event is broadcast on PCN, spectators can watch the game through a cable provider that carries that network; however, this requires the viewer to pay for a channel package that includes it. According to PCN, some providers have chosen not to carry PCN (e.g., DirecTV and Dish Network). Spectators without cable television access may be unable to watch PCN's broadcasts.

Some spectators may be unaware that some streaming providers can change for playoff games or matches. If a school streams regular-season games on platforms like YouTube, Facebook, or Hudl, spectators may assume playoff games will be available on the same platform. However, as noted earlier, PIAA-administered postseason events are only broadcast on NFHS, PCN, or FloSports.

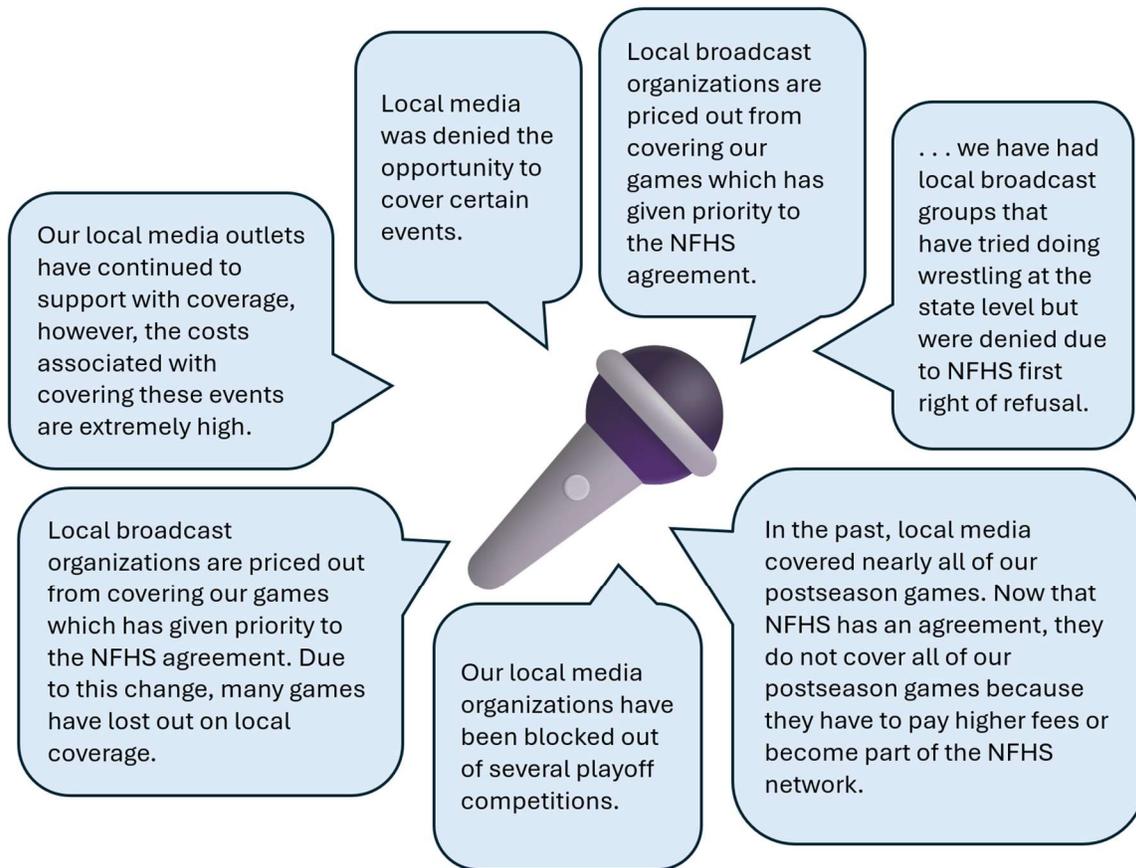
The reason some spectators have limited options for viewing PIAA events is the exclusivity and rights fees within the PIAA's broadcast agreements mentioned above. For example, the NFHS broadcast agreement grants the NFHS the right of first refusal to broadcast postseason competitions. This means that all other media outlets are prohibited from broadcasting any postseason event the network has elected to broadcast. Alternatively, if the NFHS has not selected a specific contest to broadcast, local media outlets and member schools may broadcast the event after paying PIAA a rights fee. Individual PIAA districts enter into agreements with local media outlets to broadcast games for the rights fee. The rights fee is reduced for all member schools.¹⁴⁶ However, according to our survey of Athletic Directors, the cost can be prohibitive for some local media outlets, leaving them unable to broadcast playoff games, even though they have been streaming a team's games all of the regular season. Selected comments from our Pennsylvania high school athletic

¹⁴⁶ Some member schools have student-run broadcasting stations with the ability to broadcast sporting events. PIAA indicated that if the NFHS Network selects a PIAA contest and the member school has broadcast 75 percent of its home contests, that school will be able to broadcast the contest that would typically be excluded from the network for a rights fee. PIAA did not provide any NFHS contract provision supporting this; however, they stated that NFHS was agreeable to permitting this to occur under their current contract with PIAA and moving forward. PIAA also provided a document signed by PIAA and the Pennsylvania Association of Broadcasters and dated September 2, 2025, which, among other things, affirmed PIAA's commitment to permit local radio stations that broadcast 75 percent of a member school's home contests to video stream that member school's postseason contests up to the championship (finals) contest.

directors survey regarding playoff games, as related to local media, are presented in Exhibit 44.

Exhibit 44

Responses about Local Media from LBFC's Survey of High School Athletic Directors



Source: Developed by LBFC staff from information obtained from the Athletic Director Survey.

The cost of the rights fees for playoff games has completely blocked some local media organizations from showing them. These organizations could ask the school for assistance with the fees, but the school may not have allocated funds in its sports budget for the year, leaving it unable to assist.

PIAA could also require local media organizations to become affiliates of the NFHS network, giving them, under the agreement, a legal right to broadcast NFHS events without being subject to the rights fee. These organizations would have to provide the NFHS with a feed of the event.

While some media outlets have become NFHS affiliates, others are not always willing to become affiliates. To do so can result in a lengthy legal and administrative process, including the execution of an affiliate agreement. Finally, if NFHS does not cover a postseason event, and local media does not broadcast it, those games or matches can be viewed only by spectators attending the event in person.

Other States' Broadcast Agreements

As part of our review of school sport broadcast agreements, we examined how postseason playoff matches are broadcast in other states. The comparative states were similar to Pennsylvania in size, geography, or the governing structure of their interscholastic athletic associations.

Ohio. The Ohio High School Athletic Association (OHSAA) executive director must approve any live video for all sports. During the regular season, sports other than Friday night football games must be approved by the school's athletic director. Friday night games may be shown during the regular season if the live video is on the host school's website, TV channel, or a school-operated webpage, separate from their website. There is no fee for regular-season games to the OHSAA, although schools may charge a rights fee. Most tournament games require payment of OSHAA fees.

OSHAA has an official agreement with Spectrum News 1 as its television partner, which holds the rights to certain postseason contests. If Spectrum does not choose to broadcast a postseason contest, OHSAA may allow delayed play-by-play video coverage at the discretion of the executive director. The broadcaster pays a media rights fee in this circumstance.

Illinois. The Illinois High School Association (IHSA) has a streaming partnership with Weigel Broadcasting and NFHS Network. Each year, Weigel broadcasts the Playoffs Pairing Show, the football state finals, boys basketball finals, and girls basketball finals. NFHS simulcasts these events through IHSA.tv and also streams nearly every IHSA State Final.¹⁴⁷ NFHS also streams regular-season contests for IHSA Schools through their School Broadcast Program (SBP). The SBP provides member schools with software and resources to produce events such as sports and graduation ceremonies. Each participating school receives its own school-branded website to manage broadcasts. The school controls 100 percent of the content on these sites.

Michigan. All Michigan High School Athletic Association (MHSAA) postseason event rights belong to the MHSAA and NFHS Network.

¹⁴⁷ Simulcast means that they are able to stream it through multiple mediums at one time.

Schools cannot broadcast postseason games or matches on a school-controlled webpage. Media outlets wishing to purchase the rights to a contest must contact the MHSAA at least five days prior to the contest. If a school that is a member of MHSAA plays a school that is out of state, and that out-of-state school participates in NFHS's SBP, they are approved to compete in contests where the video is live-streamed. Schools may stream regular-season home games on their website if they do not participate in the NFHS SBP. In addition, "Tournament games can only be streamed on the NFHS Network or with pre-arranged media outlets to purchase those rights."¹⁴⁸

Georgia. Any school hosting regular-season games or matches owns the rights to those events. If the visiting school also wishes to broadcast the game, it must obtain the host school's permission. The NFHS Network and other media entities with which the Georgia High School Association (GHSA) has a postseason broadcast agreement own the rights to all state playoff events. Any entity that wants to broadcast a postseason event must contract with GHSA and pay a rights fee.

There is, however, an exception for schools that are members of the NFHS SBP. These schools can live-stream any contest their teams are participating in during the state playoffs, with no contracts or fees. This arrangement excludes neutral-site events, and the event must be streamed on the NFHS Network. Visiting teams must also be allowed to stream the events if the visiting school is an SBP member, and "if the visiting school is uploading the stream to the NFHS Network, the host school is prohibited from originating a separate stream on another platform. The NFHS Network has exclusive rights to any state playoff events it wishes to broadcast on its network. If the host school is also an SBP member, then it also may stream the event."¹⁴⁹

North Carolina. The North Carolina High School Athletic Association (NCHSAA) owns the media rights to all postseason contests. A media company and provider of local news and sports, Sinclair Broadcast Group, owns the "exclusive rights to produce and distribute the Football and Basketball State Championships."¹⁵⁰ This company also holds the right of first refusal in these two sports. There is also an agreement between NCHSAA and the NFHS Network that transfers all other NCHSAA postseason event media rights to NFHS. If these media companies and those affiliated with them decline to produce an event, other groups can request the rights to broadcast it from the NCHSAA.

¹⁴⁸ Michigan High School Athletic Association Multimedia Rules & Regulations 2023-24 School Year <https://www.mhsaa.com/sites/default/files/Media/23-24%20Multimedia%20Regulations%20FINAL.pdf>, Accessed February 23, 2026.

¹⁴⁹ Georgia High School Association, <https://www.ghsa.net/reminder-ghsa-playoff-broadcast-policies>, last accessed February 23, 2026.

¹⁵⁰ North Carolina High School Athletic Association Broadcast Request Forms, <https://www.nchsaa.org/broadcast-request-forms/>, Accessed February 23rd, 2026.

B. Requests for Proposals

PIAA championship contests provide significant revenue for the organization. One of our objectives was to examine how PIAA determines the locations of championship venues. To do so, we conducted a contextual review of the procedures by which PIAA evaluates requests for proposals (RFPs) for state-wide championship games. Further, this review included a brief examination of how championship venues have varied in the past and the parameters by which venues are currently selected,

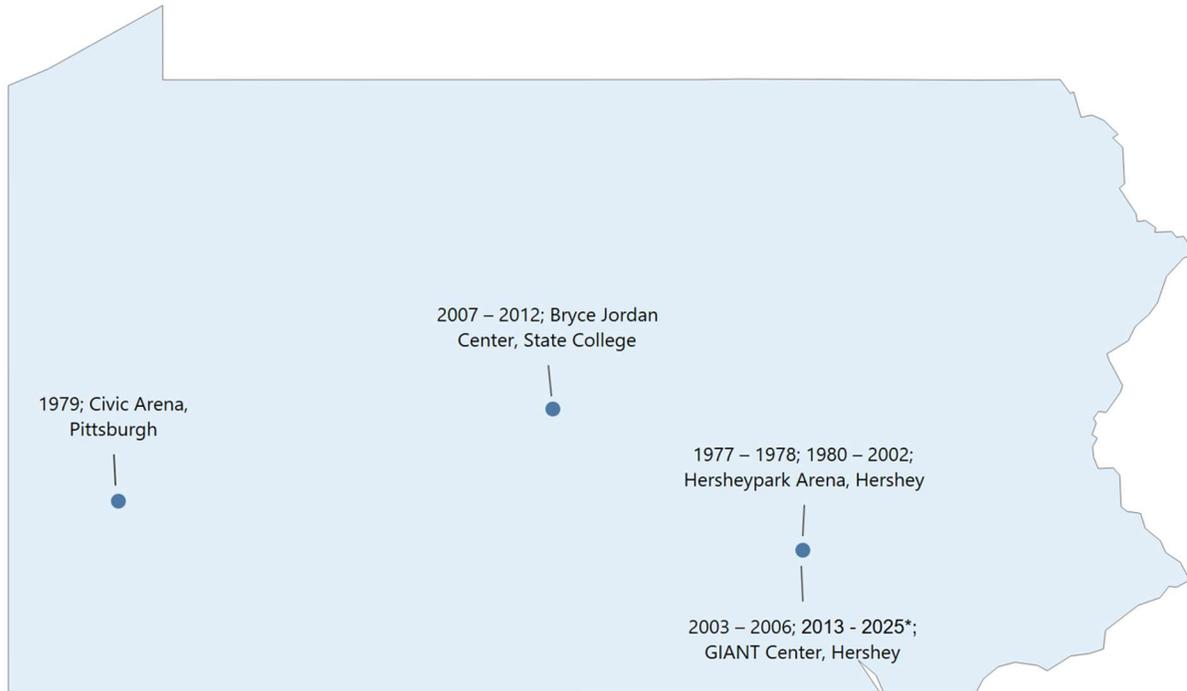
Past PIAA Championship Venues/Locations

PIAA has held championship events at various venues throughout its history. To show where these sports' championship games were held, we compiled a list of previous venues for girls and boys basketball, baseball, and football.

Basketball. The locations of girls' and boys' basketball final championship contests from 1977 to 2025 are shown in Exhibit 45. Most of the basketball state championship contests were held in Hershey, with a few exceptions, including six years in State College's Bryce Jordan Center and one year in Pittsburgh's Civic Arena. PIAA held the last 12 years of championship games at Hershey's GIANT Center.

Exhibit 45

**Locations of Girls and Boys Basketball Championships
(1977-2025^{a/})**



Note:

^{a/}PIAA did not hold championship games in 2020 due to the COVID-19 pandemic.

Source: Developed by LBFC staff from information obtained from PIAA.

Football. The locations of the football state championship contests from 1991 to 2025 are shown in Exhibit 46. While all recent football championship contests are held at the same location, host sites varied by PIAA school classification prior to 1992. Hershey’s Hersheypark Stadium hosted the state championships for the longest tenure, spanning 22 years from 1998 to 2020. Since 2021, the football state championships have been held at Cumberland Valley High School in Mechanicsburg.

Exhibit 46

Locations of Football Championships
(1992-2025^{a/})



Note:

^{a/} 1A, 2A, 3A, and 4A games were played in different locations prior to 1992.

Source: Developed by LBFC staff from information obtained from PIAA.

Baseball. The locations of the baseball final championship contests are shown in Exhibit 47. Baseball state championship games have been more varied in location over the last 48 years. However, all the venues were generally located near the state's center. For the last 14 years, title games have been hosted by Medlar Field at Lubrano Park in State College. Prior to that, the championships spent:

- Six years in Altoona at the Blair County Ballpark and Veterans Field.
- Six years in Harrisburg at the Commerce Bank Park and Riverside Stadium.
- Four years in Williamsport at Bowman Field.
- 15 years at Shippensburg University.

Shippensburg has held the most championships (15), although not consecutively. The current location, Lubrano Park, has hosted the title games for 14 consecutive years.

Exhibit 47

**Locations of Boys Baseball Championships
(1977-2025^{a/})**



Note:

^{a/}There were no championship games in 2020 due to the COVID-19 pandemic.

Source: Developed by LBFC staff from information obtained from PIAA.

Almost all of PIAA's championship site RFPs span a four-year schedule. Exhibit 48 shows the current RFP schedules.

Exhibit 48

PIAA RFP Dates by Sport

Sport	Month of RFP Acceptance	Year Current RFP Expires
Golf	January 2022	2025
Cross Country	February 2022	2025
Field Hockey	February 2022	2025
Football	February 2022	2025
Soccer	February 2022	2025
Girls Individual and Team Tennis	February 2022	2025
Girls Volleyball	February 2022	2025
Boys Team/Singles & Doubles Tennis	July 2022	2026
Track & Field	July 2022	2026
Boys Volleyball	July 2022	2026
Lacrosse	July 2022	2026
Softball	July 2022	2026
Baseball	July 2022	2026
Individual Wrestling	May 2024	2028
Basketball	May 2024	2028
Swimming and Diving	May 2024	2028
Team Wrestling	May 2025	2028
Competitive Spirit	May 2025	2028

Source: Developed by LBFC staff from information obtained from PIAA.

Existing Requirements

PIAA has a section in its handbook that outlines requirements for venue site application, as discussed below.

Site Requests. Over time, PIAA has compiled a list of potential championship sites and local convention and visitor bureaus, which are encouraged to apply for new RFPs. PIAA also sends RFPs to its board of directors (BOD) and district committee members, who can then distribute them to any school or venue interested in hosting events.

Current Venue Parameters. PIAA issues RFPs for all inter-district championship contest sites. The PIAA executive director and executive staff prepare the RFP in consultation with each sport's executive steering committee and submit the RFP to the BOD. The BOD approves the RFP during the season in which the current RFP terminates; this occurs at the regularly scheduled board meeting following the championship of the sport for which the RFP is requested.

Venues submit proposals to PIAA for consideration; all championship venues must be located in Pennsylvania.¹⁵¹ Once the RFP submission due date passes, proposals must be opened by the executive director in one of the following situations:

- With a BOD committee.
- With a group of at least three members of the PIAA executive staff.
- With at least three members of the PIAA BOD.

The executive director has the authority and responsibility to recommend all final sites to the BOD for approval.

PIAA lists the criteria used to assess a venue in its handbook, shown in Exhibit 49.

Exhibit 49

Criteria Assessed When Considering Sites for Championship Contests



- Contest site security.
- Accessibility at the Contest site to the Automatic External Defibrillator.
- Contest site Emergency Response Plan.



- Contest site restroom facilities.
- Contest site locker room and athletic training facilities.
- Quality of the Contest site competition surface.
- Contest site spectator seating.
- Contest site parking areas.



- Contest site handicapped parking areas.
- Handicapped accessibility to the facility.
- Handicapped restrooms.
- Handicapped spectator seating.



- Number of telephone lines available to the broadcasting and/or print media.
- Accessibility to the Contest site.
- Location of the Contest site.
- Ability to properly display the American Flag and the ability to play the National Anthem prior to the start of each Contest.

Source: Developed by LBFC staff from information obtained from PIAA.

Although PIAA considers the above criteria during the selection process, it does not have a defined procedure for comparing championship

¹⁵¹ If a venue realizes its proposal contains an error, it may resubmit a substitute proposal before the bids are opened.

locations. Additionally, the organization does not formally document the outcome of each RFP process. Moving forward, a formally documented RFP process could be advantageous for several reasons:

- Documenting the process would ensure that all stakeholders are aware of the requirements and that proposals are developed under the same guidelines.
- A documented process would allow all RFP respondents to understand the weight assigned to each item in the proposal, enabling them to identify areas for improvement and make their bids more attractive to PIAA in future cycles.
- Formally highlighting each submission venue's strengths and weaknesses would provide PIAA with quantifiable data to use when determining and negotiating its final selection.

While PIAA provides an overview of items to be considered when selecting championship site locations, there are no guidelines detailing the specific requirements for host venues or documented procedures for assessing RFP submissions. While PIAA is not explicitly subject to the Commonwealth Procurement Code, formalizing its submission requirements and selection criteria would create more cohesion and visibility between PIAA and proposal candidates throughout the RFP process. **We therefore recommend that PIAA:**

- 1. Document clear requirements for championship venues.**
- 2. Document clear procedures for championship site selection.**
- 3. Document the extent to which each championship site proposal meets the requirements of its RFP.**

SECTION VI PIAA GOVERNANCE



Fast Facts...

- ❖ *PIAA has organized, promoted, and developed interscholastic athletics since 1913.*
- ❖ *PIAA is one of fourteen agencies defined as “state-affiliated” entities under the Right to Know Law.*
- ❖ *PIAA’s governance consists of an executive-level Board of Directors and local District Committees.*

Overview

The PIAA’s operations encompass over 1,400 member schools and more than 350,000 student-athletes in 34 sports, placing Pennsylvania among the top five states for interscholastic athletics participation. As of the 2024-25 academic year, Pennsylvania ranked 4th among states in the number of high school athletes, behind Texas, California, and Ohio.¹⁵²

PIAA has multiple levels of governance, with the Board of Directors (BOD) at the apex. The organization is divided geographically into 12 districts across the state, each locally administered by a smaller body, the district committee (DC). A six-member legislative oversight body, the Pennsylvania Athletic Oversight Committee (PAOC), reviews PIAA’s continued compliance with statutory operational criteria.

A 2024 Pennsylvania Supreme Court decision concluded that “...because PIAA is a Commonwealth entity, it comprises a state-affiliated entity” under the Right-to-Know-Law (RTKL).^{153,154} PIAA’s system of governance, however, differs from that of other state-affiliated and similar entities in Pennsylvania.

Although PIAA is a unique entity, we compared its governance structure to those of other state-affiliated entities. The section concludes with a comparison of PIAA to the administration of interscholastic athletic associations in other states.

¹⁵² National Federation of State High School Associations. *High School Athletics Participation Survey, 2024-25 School Year*, Summary of Athletics Participation, p. 58.

¹⁵³ See *Pennsylvania Interscholastic Athletic Association, Inc. v. Campbell*, No. J-33A-2023 & J-33B-2023 (Pa. Feb. 21, 2024) at 290.

¹⁵⁴ The opinion was decided because PIAA was seen as an entity that exercises significant statewide control over state governance (education).

Issue Areas

A. Governance Structure of PIAA

PIAA is governed primarily by its BOD and DCs. Additional internal committees handle more specific issues, and the PAOC provides limited external oversight.

Board of Directors. The BOD is the administrative and executive body that oversees PIAA's statewide operations, exercising general control over all interscholastic athletic relations and contests for member schools. The PIAA BOD elects its officers, establishes its own rules of procedure, and hires an executive director. It also administers the organization's finances, interprets the PIAA constitution and bylaws, adopts new policies, investigates matters, and decides disputes between PIAA member schools.¹⁵⁵ The BOD forms advisory and steering committees, comprised of BOD members and volunteers. PIAA maintains a steering committee for each sport, as well as six administrative steering committees, such as the athletic director and sportsmanship committees. Each DC selects one member to serve on each of the six administrative steering committees.¹⁵⁶

The BOD meets six times annually to conduct PIAA business. PIAA has an Open Meetings Policy designed to "...increase member school and public awareness of and input to PIAA governance functions, by clarifying criteria and procedures for member school and public access to PIAA Board of Directors' meetings."¹⁵⁷ The policy requires that BOD and committee meetings be open to the public, except when the BOD is discussing confidential information.¹⁵⁸

PIAA has also adopted a conflict of interest (COI) policy for BOD members. The COI policy bars the BOD from having a direct financial interest in a company or product that could be affected by a decision of the BOD or a DC on which the member serves. A waiver of the COI policy is permitted, so long as the BOD grants it.¹⁵⁹ The BOD also has a Compliance Committee that reviews PIAA's constitution, bylaws, policies and procedures, and general practices to ensure PIAA complies with applicable state and federal laws.¹⁶⁰

¹⁵⁵ Disputes are often referred to the BOD when they are between schools in different districts.

¹⁵⁶ PIAA, *PIAA Board of Directors and District Committees*, 2024-2025 PIAA Policies and Procedures, pp. 12-13.

¹⁵⁷ PIAA, *PIAA Board of Directors and District Committees*, 2024-2025 PIAA Policies and Procedures, p. 6.

¹⁵⁸ PIAA, *PIAA Board of Directors and District Committees*, 2024-2025 PIAA Policies and Procedures, pp. 6-7.

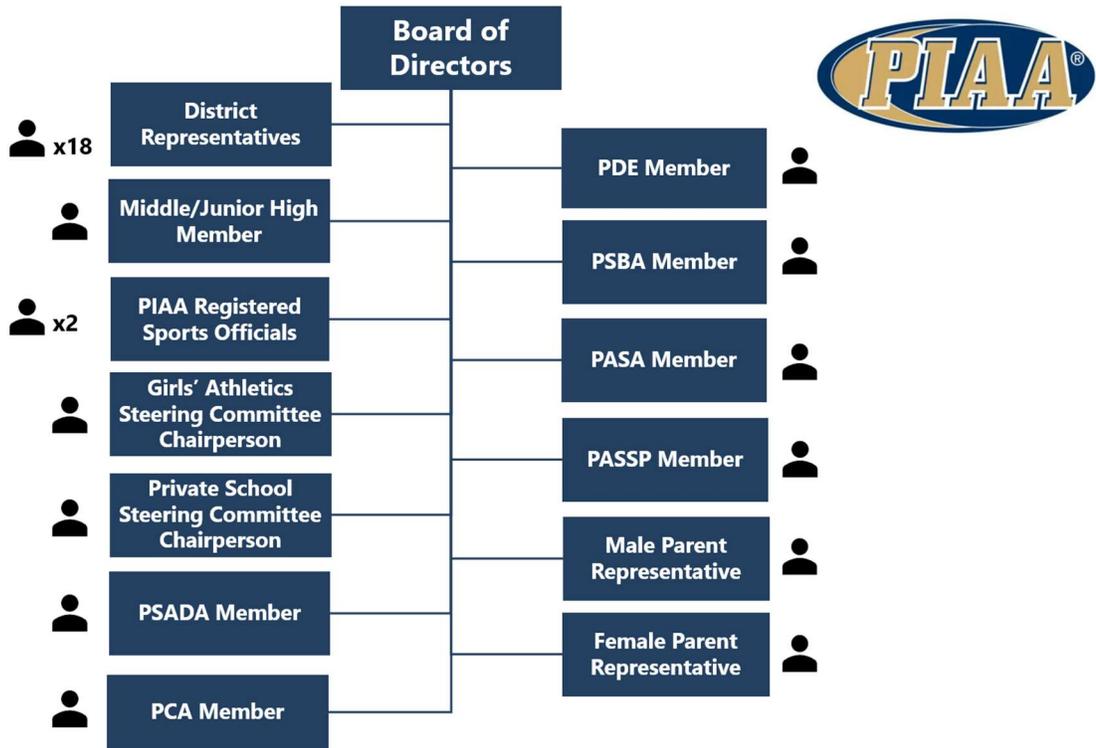
¹⁵⁹ PIAA, *PIAA Board of Directors and District Committees*, 2024-2025 PIAA Policies and Procedures, pp. 5-6.

¹⁶⁰ PIAA, *PIAA Board of Directors and District Committees*, 2024-2025 PIAA Policies and Procedures, p. 10.

The 2025-26 BOD comprises 32 members. The structure of the BOD as defined by PIAA is shown below in Exhibit 50.¹⁶¹

Exhibit 50

PIAA BOD Composition



Source: Developed by LBFC staff.

The 18 district representatives are assigned based on the number of senior high schools in each district.¹⁶² PIAA's constitution and bylaws provide that "[e]ach District is entitled to one representative for the first fifty member senior high schools or fraction thereof."¹⁶³ For each additional fifty senior high school members, or a majority fraction thereof, the district is permitted an extra representative.

¹⁶¹ Hereafter, we use "current" to refer to the 2025-2026 BOD.

¹⁶² Twelve of the eighteen district representatives are the chairpersons of their respective DCs, meaning that every district has at least one representative on the BOD. In districts with more than one representative, the additional representative(s) tend to be the vice-chairperson or the treasurer of the DC.

¹⁶³ PIAA, *2024-2025 PIAA Constitution and Bylaws*, Const. art. VI, Sec. 2.

PIAA's governing documents do not specify language to address recurring term limits.¹⁶⁴ PIAA's bylaws state that BOD members serve for a period of one year beginning July 1st next following their election, except for the following members, who serve for two years:¹⁶⁵

- The representative of the Pennsylvania State Athletic Directors Association (PSADA).
- The representative of the Pennsylvania Coaches Association (PCA).
- The chairpersons of the Girls Athletics and Private Schools Steering Committees.
- Representatives of the Parents Advisory Committee.
- Representatives of the Officials Council.

We also categorized the BOD members based on affiliation:

- **External Representatives** do not have an affiliation with any specific PIAA member school or team.
- **School Administrators** (principal, superintendent, etc.) work for at least one PIAA member school or school district.¹⁶⁶
- **Athletic Directors** work for at least one PIAA member school or school district.

Exhibit 51 shows BOD members by affiliation.

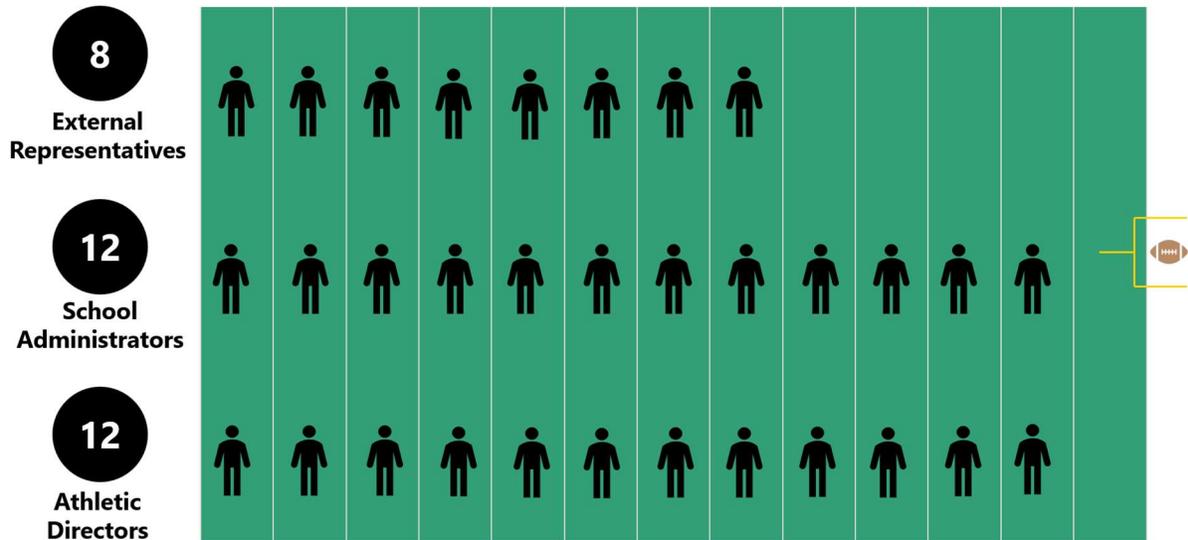
¹⁶⁴ PIAA stipulates term lengths for all positions. By "recurring", we mean that BOD members can be repeatedly re-elected to the board for any position, provided they meet the criteria for election. This practice is common in some other state organizations.

¹⁶⁵ PIAA, *2024-2025 PIAA Constitution and By-Laws*, Const. art. VI, Sec. 2A-2M.

¹⁶⁶ School administrators may represent the BOD as part of another entity. For example, the representative for the Pennsylvania Association for School Administrators is also the superintendent of a PIAA member high school.

Exhibit 51

Affiliations of the 2025-2026 PIAA BOD



Source: Developed by LBFC staff using information obtained from PIAA, PIAA Districts, and member school websites.

Three-quarters of the current BOD have ties to PIAA member schools, and the rest have no specific affiliation.

District Committees. While the BOD is the executive-level body that governs PIAA, DCs make many logistical and operational decisions, reflecting a decentralized governance approach. Each of PIAA’s 12 districts is governed by a DC that represents the local interests and needs of its member schools. DCs are subject to BOD authority but possess some autonomy in their operations and composition. According to the PIAA constitution and bylaws, DCs have broad control over “all interscholastic athletic relations and Contests in which a PIAA member school participates,” including the primary powers depicted in Exhibit 52.

Exhibit 52

Primary Powers of PIAA DCs



Source: Developed by LBFC staff with information from the PIAA Constitution and Bylaws.

Within their jurisdictions, DCs are also responsible for enforcing and administering penalties for violations of the PIAA constitution, bylaws, policies, and procedures, as well as rules and regulations. They oversee district championship contests and coordinate with the BOD on school transfers between districts.¹⁶⁷

The PIAA constitution allows for some flexibility in the composition of a DC. The following groups must be represented on each DC:¹⁶⁸

- A representative for district junior high/middle schools.
- A representative from a public school board in the district appointed by the Pennsylvania School Boards Association (PSBA).
- One male and one female officiating member, appointed by PIAA-registered officials in the district.¹⁶⁹
- A representative of district athletic directors.

¹⁶⁷ PIAA, *PIAA 2024-2025 Constitution and Bylaws*, Const. art. IX, Sec. 3.

¹⁶⁸ PIAA, *PIAA 2024-2025 Constitution and Bylaws*, Const. art. IX, Sec. 1-3.

¹⁶⁹ The term "officials" refers to those who oversee or act as referees for PIAA events.

- A representative of female athletics.
- A representative of district private schools.
- At least one parent representative.

The school board representative, officials' representatives, and junior high/middle school representatives serve on a DC for two years, and every other member serves for one year, beginning on July 1 and ending on June 30.

Pennsylvania Athletic Oversight Committee. As stated earlier in this report, the General Assembly established the Pennsylvania Athletic Oversight Committee (PAOC) through Act 70 of 2004, following the dissolution of the Pennsylvania Interscholastic Athletics Oversight Council.¹⁷⁰ PAOC is a legislative oversight committee charged with overseeing PIAA's compliance with the 13 reforms mandated in Act 91 of 2000. The PAOC issues an annual report on the status of these reforms.

PAOC has fewer members than other legislative oversight or standing committees that oversee the functions of the commonwealth's other state-related entities, which we review later in this section. For example, as of the 2025-26 legislative session, the House Gaming Oversight Committee has 26 members (with more members from the majority party). PAOC also differs from the standing committees, as its membership is bicameral (from both chambers) rather than from just one chamber.

PAOC is limited to serving in an advisory capacity with no direct influence or direction over the BOD. As shown later in this section, this approach differs from similar entities in other states.

B. Comparison with Other Pennsylvania State-Affiliated Entities

Pennsylvania has a myriad of organizations classified as "state-affiliated" entities under the RTKL, although their structures, state-related representation, and other aspects differ from those of PIAA. State-related entities differ from one another in their purposes, board/commission sizes, member appointments, revenue sources, etc.

According to our analysis, Pennsylvania's state-affiliated entities have governance structures (such as boards and commissions) that range from

¹⁷⁰ The council was created with the signing of Act 91 of 2000. Act 91 required PIAA to enact thirteen reforms to improve the management of high school athletics in the commonwealth; the council was to oversee and review this process. A final report containing five recommendations was released in February 2004, before the council's dissolution.

five members to over 30 members. PIAA has one of the largest boards of Pennsylvania’s state-related entities. Exhibit 53 highlights the features of selected state-affiliated entities compared to PIAA.

Exhibit 53

PIAA Compared to Selected State-Affiliated Entities

 PIAA	 Fish and Boat Commission	 Gaming Control Board	 Turnpike Commission
<ul style="list-style-type: none"> • Thirty-two-person board with one- to two-year terms. No direct state involvement • Board members serve as volunteers • Operational revenue is generated from services (ticket sales and coordination of events) 	<ul style="list-style-type: none"> • Ten-person board appointed by the governor, four-year terms. Overseen by an advisory board • Board members serve as volunteers • Operational revenue is generated from services (licenses, permits) 	<ul style="list-style-type: none"> • Ten-person board, appointed by governor & legislators, two-to three-year terms • Board members serve as employees • Operational revenue is generated from services (licenses, permits) 	<ul style="list-style-type: none"> • Five-person commission, four gubernatorial & one ex officio appointee, ten-year terms • Members serve as employees • Operational revenue is generated from services (the tolled highways).

Source: Developed by LBFC staff with information obtained from the Pennsylvania Fish and Boat Commission, Pennsylvania Gaming Control Board, and Pennsylvania Turnpike Commission.

We did not assess whether one governance structure is inherently “better” than another, but we provide a comparison to highlight the similarities and differences between Pennsylvania’s state-affiliated entities. Of the state-affiliated entities we reviewed, all are defined as such in the RTKL. Additionally, among those we selected, operational revenue is generated from services specific to the entity’s function.

Pennsylvania Fish and Boat Commission

Established in 1866, the Pennsylvania Fish and Boat Commission (PFBC) is an independent agency that administers and enforces the Fish and Boat Code, as well as other state laws relating to the:

- Encouragement, promotion, and development of fishery interests.
- Protection, propagation, and distribution of fish.
- Management of boating and the operation of boats.
- Promotion and development of recreational boating.¹⁷¹

Board of Commissioners. A ten-person Board of Commissioners (BOC) governs the PFBC. The governor appoints each member, who must be confirmed by the Pennsylvania Senate, and each commissioner must be a Pennsylvania citizen.¹⁷² Two PFBC members, who serve at large, must be (1) experienced in boating and water safety education and (2) registered boat owners in the commonwealth. The remaining eight must be residents of a specific geographic district and well-versed in conservation, restoration, fishing, and boating.¹⁷³ Exhibit 54 shows a map of the PFBC's geographic regions compared to PIAA's district.

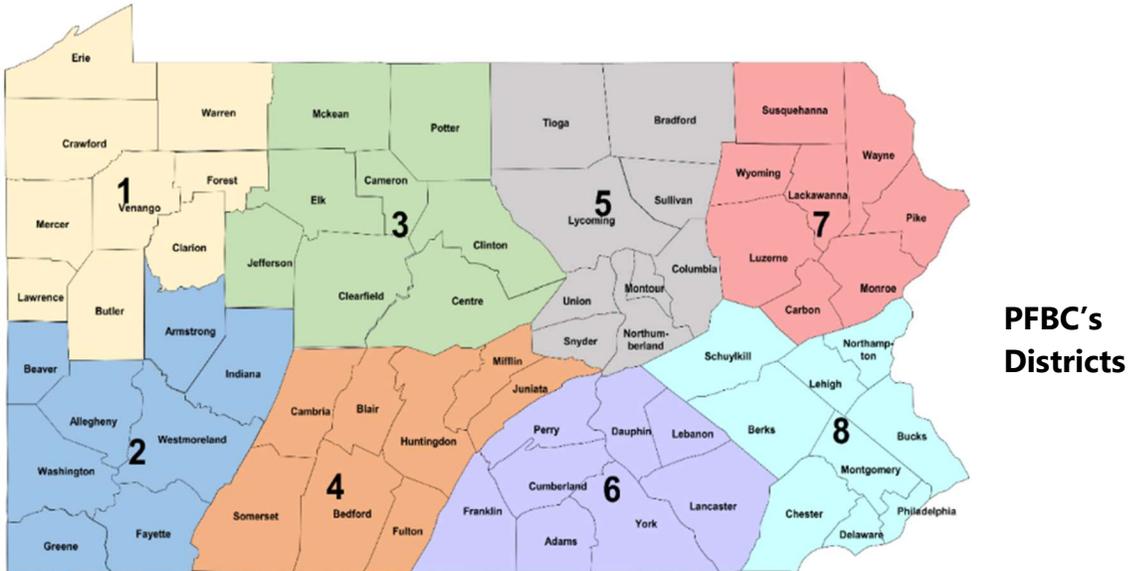
¹⁷¹ Act of October 16, 1980 (P.L.996, No.175), § 1; 30 Pa.C.S. § 321.

¹⁷² 30 Pa.C.S. § 301(a).

¹⁷³ 30 Pa.C.S. § 301(a)-(b).

Exhibit 54

Map of PFBC's Districts Compared to PIAA's Districts



PFBC's Districts



PIAA's Districts

Source: Pennsylvania Fish and Boat Commission and PIAA.

PFBC's board membership is smaller than PIAA's, but it shares the requirement of having members from certain regions. PFBC has eight districts compared to PIAA's twelve. As with PIAA, PFBC's board members also serve in a volunteer capacity.

BOC members serve four-year terms and may hold office for up to six months after that term expires or until the governor appoints a

successor. The commission must meet quarterly, with two meetings in January and July.¹⁷⁴

Boating Advisory Board. The BOC is advised on boating matters by an eight-member Boating Advisory Board, which includes three ex officio members:

- The Secretary of the Department of Conservation and Natural Resources.
- Two commissioners with experience in boating and water safety education who serve at large and come from anywhere in the state.

The remaining five gubernatorially appointed members should have demonstrated boating experience and be members of boating volunteer organizations.¹⁷⁵

Pennsylvania Gaming Control Board

The Pennsylvania Gaming Control Board (PGCB) was established in 2004 as an independent body with sole, broad authority over gaming and related activities, such as slot machines and table games. Its membership consists of:¹⁷⁶

- Three gubernatorial appointments.
- Four legislative appointments.
- Three ex officio, non-voting appointments: the Secretary of Revenue, the Secretary of Agriculture, and the Treasurer of Pennsylvania.

Gubernatorial appointees serve three-year terms until a successor is appointed, but may not serve more than two full consecutive terms. Legislative appointees, however, serve two-year terms, but may not serve more than three full consecutive terms.¹⁷⁷ PGCB's structure differs from PIAA's, which does not impose term limits on its board members. Additionally, PGCB pays its voting board members a salary, whereas PIAA's board members serve as volunteers.

¹⁷⁴ 30 Pa.C.S. § 301(c), (e).

¹⁷⁵ 30 Pa.C.S. § 306(a)-(b).

¹⁷⁶ 4 Pa.C.S. § 1201(b).

¹⁷⁷ 4 Pa.C.S. § 1201(d).

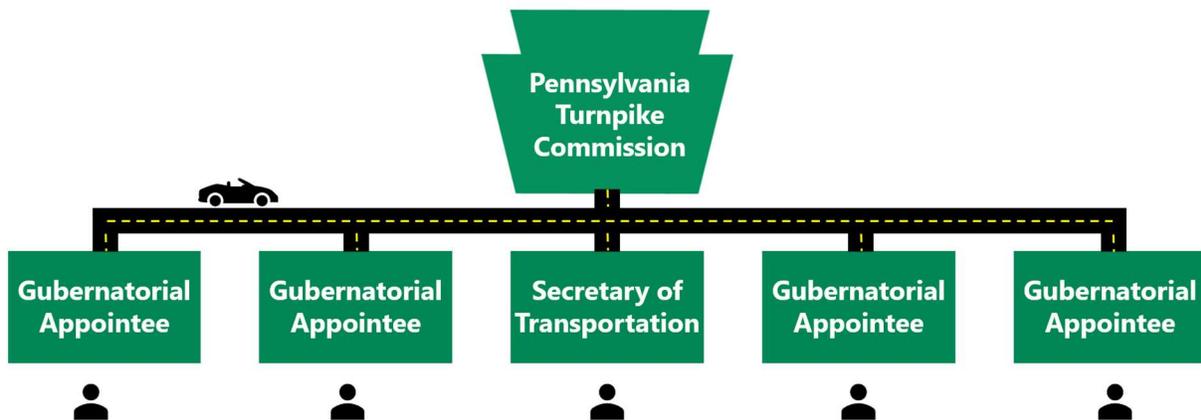
Pennsylvania Turnpike Commission

The Pennsylvania Turnpike Commission (PTC) was established by statute in 1937 "to facilitate vehicular traffic between the eastern and western sections of the Commonwealth" on what today is 565 miles of roadway (mostly Interstate 76).¹⁷⁸ Its enabling statute states, "the construction, operation, and maintenance of the turnpike shall be deemed and held to be an essential governmental function of the Commonwealth."¹⁷⁹

PTC is governed by a five-person board of commissioners, composed of four gubernatorial appointees and the Secretary of Transportation, who serves as an ex officio member. Appointees must be commonwealth residents and require confirmation by two-thirds of the Senate.¹⁸⁰ PTC has one of the smallest memberships of the state-affiliated entities we reviewed, as shown in Exhibit 55.

Exhibit 55

Pennsylvania Turnpike Commission Members



Source: Developed by LBFC staff with information obtained from the Pennsylvania Turnpike Commission.

Gubernatorial appointments serve ten-year terms, except that members appointed to fill vacancies serve the remainder of the original term, and the governor may reappoint members whose terms have expired. The commission elects a chairman from among its appointed members, as well as a secretary and treasurer who may not be commissioners.¹⁸¹

¹⁷⁸ Act of May 21, 1937 (P.L.774, No.211), § 4; 36 P.S. § 652d.

¹⁷⁹ Act of May 21, 1937 (P.L.774, No.211), § 4; 36 P.S. § 652d.

¹⁸⁰ Act of May 21, 1937 (P.L.774, No.211), § 4; 36 P.S. § 652d.

¹⁸¹ Act of May 21, 1937 (P.L.774, No.211), § 4; 36 P.S. § 652d.

PTC has the following responsibilities:

- Make necessary rules and regulations for its own government.
- Acquire, own, use, hire, lease, operate, and dispose of personal and real property.
- Make and enter into all contracts and agreements necessary or incidental to perform duties.
- Employ engineering, traffic, architectural, and construction experts, inspectors, attorneys, and other employees that may be necessary in judgment and fix compensation.¹⁸²

Commissioners receive an annual salary, as provided by law, and are reimbursed for necessary expenses. All compensation, wages, and costs are paid solely from funds provided under the authority of the commission's enabling statute.

C. Other States' Administration of Interscholastic Sports

To best consider different governance strategies, we compared PIAA with five other states' interscholastic athletic organizations, focusing on differences in organization, structure, bylaws, and policy decisions. We also selected the states based on the number of high school athletes in each and proximity to Pennsylvania. Exhibit 56 outlines points of comparison between PIAA and comparable organizations in Delaware, New Jersey, Ohio, Illinois, and Texas.

¹⁸² All contracts and agreements relating to the construction of the turnpike and connecting tunnels and bridges must be approved by PennDOT, and the turnpike and connecting tunnels and bridges must be constructed under the supervision of PennDOT.

Exhibit 56

PIAA Compared to Other Interscholastic Organizations

					
Pennsylvania	Delaware	New Jersey	Ohio	Illinois	Texas
<ul style="list-style-type: none"> • 32-member board with term limits • Board members appointed without state involvement • Emphasis on athletic director and administrator representation • Limited state oversight through PAOC; one board member from Dept. of Education 	<ul style="list-style-type: none"> • 17-member board with term limits • Some board members are appointed by the state • High proportion of members without school affiliation • Direct state involvement & oversight, part of the Dept. of Education 	<ul style="list-style-type: none"> • 51-member committee with term limits • Board members appointed without state involvement • Balanced between admins and athletic directors • Two state legislators as members for oversight 	<ul style="list-style-type: none"> • 11-member board with term limits • Board members appointed without state involvement • Emphasis on athletic director representation, fewer admins • Presence of one member from the Ohio Dept. of Education, limited state oversight 	<ul style="list-style-type: none"> • 11-member board with term limits • Board members appointed without state involvement • Emphasis on admin representation, no state member • Has a smaller commission to represent local geographic interests 	<ul style="list-style-type: none"> • 32-member council with term limits • Board members appointed without state involvement • Centralized approach, emphasis on admin representation • Dedicated and regulated external body for disputes, appeals, and rule compliance

Source: Compiled by LBFC from research and documentation from the state organizations listed.

We compared PIAA’s governance with that of organizations that, while maintaining similarities in structure and mission, employ different strategies for executive and local-level governance. Each state organization addresses its needs and populations in its own way, but insights from those strategies help provide context to PIAA’s approach to governance. Of the five other states we reviewed, three (Delaware, Ohio, and Illinois) had smaller boards, one had the same size board (Texas), and one had a larger board than PIAA’s.

Delaware

The Delaware Interscholastic Athletic Association (DIAA) is part of the Delaware Department of Education (DDoE) and is responsible for regulating and overseeing interscholastic athletics throughout the state.

DIAA was incorporated under Title 14 of the Delaware Code in 2002, following its operation as two separate associations.¹⁸³ Due to its direct

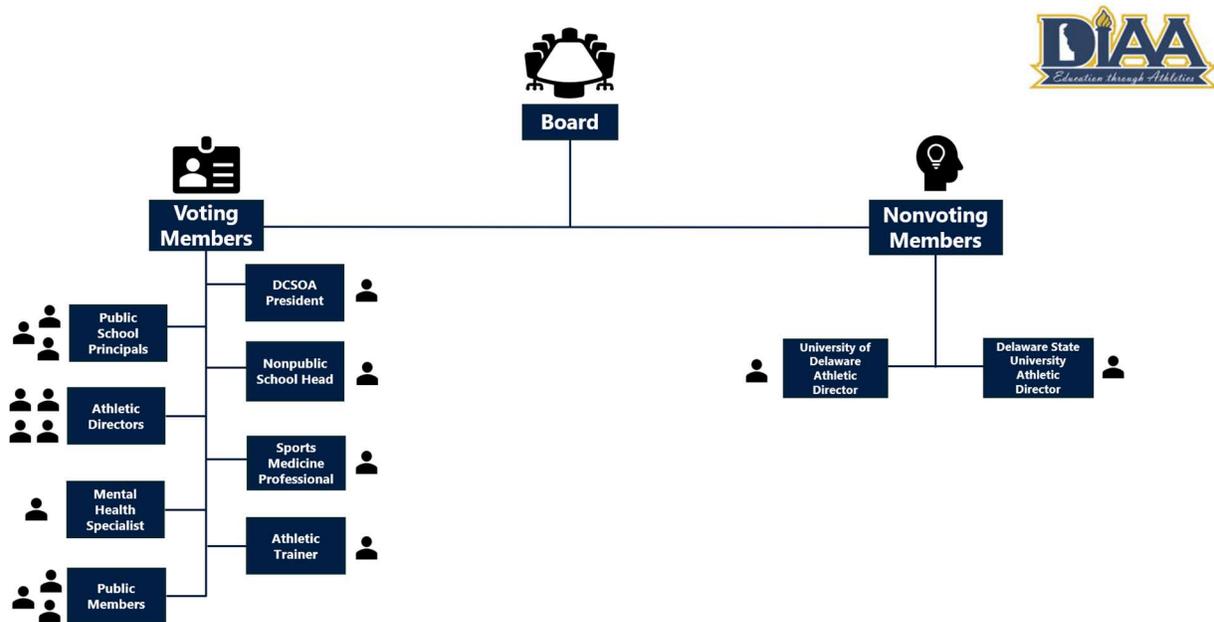
¹⁸³ 14 Del. C. 1953 § 301.

state affiliation, DIAA has undergone various legislative changes since its creation. In 2024, Senate Bill 259 amended Title 14 by removing five positions from the DIAA Board of Directors and adding three staff employees to address workflow bottlenecks.¹⁸⁴

As of December 2025, the DIAA board includes 17 members, 15 of whom are voting.¹⁸⁵ Exhibit 57 shows the organization and composition of the DIAA BOD.

Exhibit 57

Composition of the DIAA Board of Directors



Source: Developed by LBFC staff using information obtained from DIAA.

The board's composition must also adhere to the following provisions:¹⁸⁶

- The three public school principals must represent schools in different counties.
- The four athletic directors must represent different counties, and at least one must represent a non-public school.¹⁸⁷

¹⁸⁴ State of Delaware, *Delaware Interscholastic Athletics Association Task Force: Final Report*, p. 11.

¹⁸⁵ 14 Del. C. 1953 § 305.

¹⁸⁶ 14 Del. C. 1953 § 305.

¹⁸⁷ Delaware has three counties.

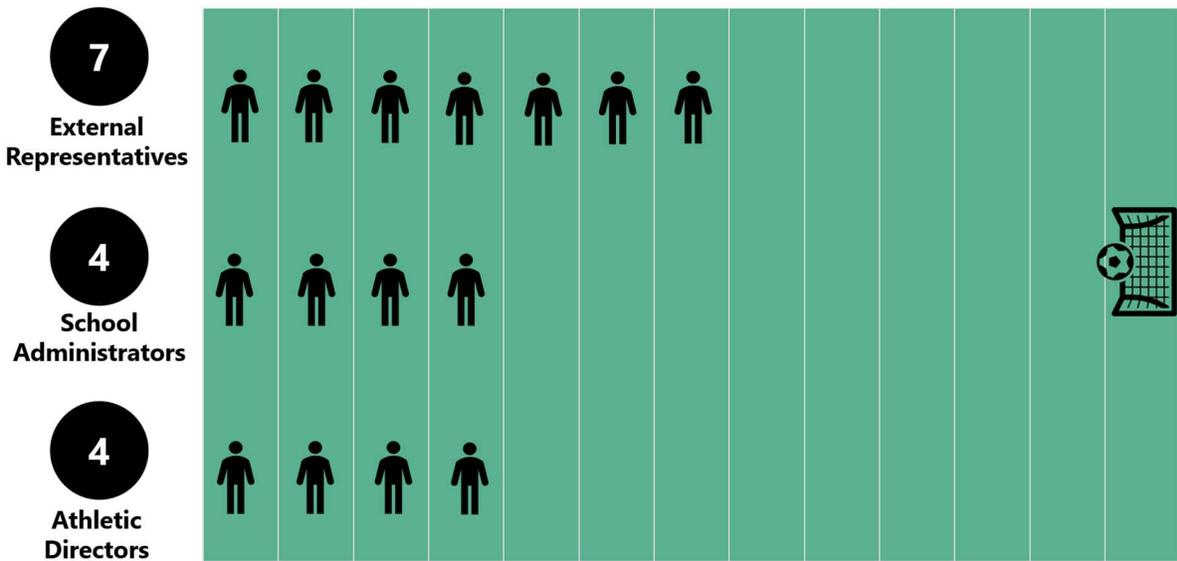
- The members of the public must not be employed or have a financial interest in a member school; however, one member can be a parent of a current or former high school athlete. The governor and the leaders of the state House and the state Senate each appoint one public member. All appointees must be Delaware residents for at least three years and be considered knowledgeable about athletics.
- The Governor of Delaware appoints all other members.

All members of the DIAA board serve three-year terms except for those holding a specific position and the sports medicine professional.¹⁸⁸ Board members may serve consecutive or non-consecutive terms, but no one may serve for more than nine years. Further, the Governor, State House Speaker, or President Pro Tempore of the Senate may appoint members to shorter terms to ensure they expire on a staggered basis.

The affiliations and occupations of the voting members are highlighted in Exhibit 58.

Exhibit 58

Affiliations of the 2025-2026 DIAA Board of Directors^{a/}



Note:

^{a/}This exhibit does not include the two nonvoting members of the BOD. By “external representatives”, we mean individuals who are not employed by or directly associated with any member school.

Source: Developed by LBFC staff using information obtained from the DIAA and other sources.

¹⁸⁸ The BOD placements that are assigned by virtue of position are the President of the Delaware Chief School Officers Association (DCSOA) and the non-voting members representing Delaware State University and the University of Delaware. The sports medicine professional on the board may serve indefinitely under the governor’s discretion.

The DIAA board has a high proportion of representatives who are not affiliated with any specific school, reflecting a more diverse set of interests than in other states.

Like PIAA's steering committees, DIAA maintains 18 sport committees that oversee and implement rules and six standing committees that address specific organizational matters, such as guidelines on sportsmanship.¹⁸⁹ Unlike PIAA, DIAA has separate committees for sports that have both boys and girls teams, such as basketball or soccer.

New Jersey

The New Jersey State Interscholastic Athletic Association (NJSIAA) regulates and oversees high school athletics. The organization was founded in 1918, but was not authorized to allow public school membership until 1972.¹⁹⁰

NJSIAA's governance structure is streamlined compared to other states, but it has more members on its executive council, its highest level. The organization is governed and administered entirely by this 51-member association. The executive council has the following membership:¹⁹¹

- 21 public high school representatives, one from each county.
- 4 non-public high school representatives.
- 14 ex officio representatives, who serve as a function of their position or as representatives of a particular organization, as shown in Exhibit 59.
- 12 at large representatives.¹⁹²

Exhibit 59 displays the organizational structure of NJSIAA.

¹⁸⁹ 14 DE Admin. Code 1021.

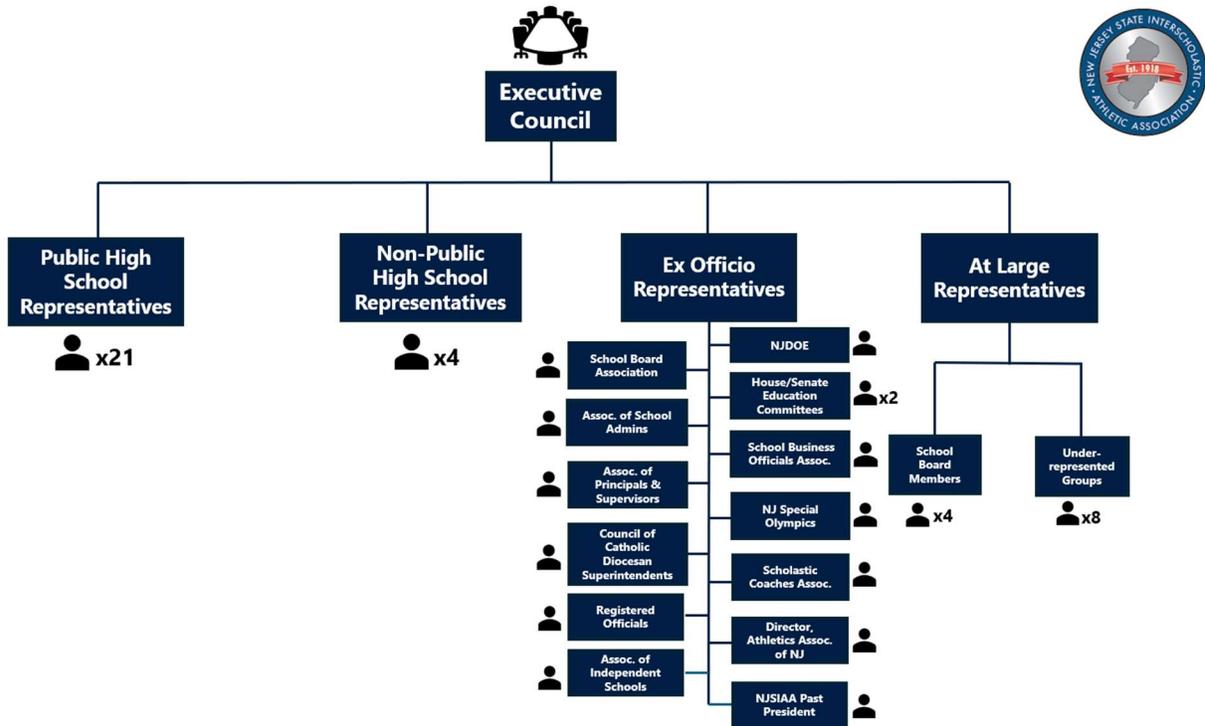
¹⁹⁰ NJSIAA, *New Jersey State Interscholastic Athletic Association General Information, Constitution, By-Laws, Rules and Regulations: 2024-2025*, p. 5-6.

¹⁹¹ NJSIAA, *New Jersey State Interscholastic Athletic Association Constitution: 2025-2026*, Article V, Sec. 1-2d.

¹⁹² Four at-large representatives are school board members of school districts with secondary (middle) schools, elected by the Board of Directors of the New Jersey School Boards Association. The remaining eight representatives are elected by the NJSIAA executive committee, a majority of which must be women or ethnic minorities. NJSIAA's executive committee, like PIAA, represents a range of relevant stakeholders.

Exhibit 59

Organization of NJSIAA



Source: Obtained from NJSIAA.

The executive committee has authority on all matters related to the NJSIAA. The executive director and staff are responsible for the organization's operations, administering financial affairs, preparing the budget, managing and arranging state championship meets, and other related responsibilities.¹⁹³ NJSIAA has six subcommittees, all staffed by members of the executive committee. The major subcommittees address topics such as eligibility appeals, organizational finances, personnel, and rule appeals.

NJSIAA includes two state legislators from the education committees of each chamber as ex officio members rather than having a body like the PAOC to provide legislative oversight.¹⁹⁴ The non-public school representatives come from four geographic districts defined by NJSIAA.

NJSIAA's constitution mandates term limits for executive committee members. The public, non-public, and at-large members serve three-

¹⁹³ NJSIAA, *New Jersey State Interscholastic Athletic Association By-Laws: 2024-2025*, Article I, Section 3.

¹⁹⁴ NJSIAA, *New Jersey State Interscholastic Athletic Association Constitution: 2024-2025*, Article V, Section 2c.

year terms and may serve one additional three-year term.¹⁹⁵ The ex officio members are elected annually but do not have defined term limits.

NJSIAA defines the number of public and non-public athletic directors, superintendents, and principals who may serve on the executive committee. After a member's term expires, the next member to hold that spot must have a different occupation.¹⁹⁶ For example, if an athletic director serves as a public school representative and the director's term expires, the next representative must be a superintendent. After a superintendent's term ends, the next representative must be a principal. After a principal's term expires, the representative must be an athletic director. This approach attempts to maintain balance among members of the executive committee and ensure diversity in school representation and opinion.

Ohio

The Ohio High School Athletic Association (OHSAA) is a voluntary nonprofit organization that oversees and regulates interscholastic athletics in Ohio. OHSAA shares a similar structure and governance process with PIAA and is comprised of a board of directors, executive staff, and district boards, which are roughly analogous to PIAA's governance structure.

OHSAA divides Ohio into six districts, each with its own district athletic board. These district boards operate similarly to, but mostly independently of, OHSAA.

The board of directors is composed of:¹⁹⁷

- Six representatives, one from each district, who rotate annually. Each must be a full-time teacher. Ohio separates schools into three classifications (A, AA, and AAA) based on enrollment. The six representatives are split equally among the school classes; two members represent each class.
- Three district representatives, one who is a woman, one to represent the 7th and 8th grade, and one who is an ethnic minority. Each must be a full-time teacher.
- One non-voting, ex officio member from the Ohio Department of Education.
- One non-voting, ex officio member from the Ohio Interscholastic Athletic Administrators Association (OIAAA).

¹⁹⁵ NJSIAA, *New Jersey State Interscholastic Athletic Association Constitution: 2024-2025*, Article V, Section 2a-2d.

¹⁹⁶ NJSIAA, *New Jersey State Interscholastic Athletic Association General Information, Constitution, By-Laws, Rules and Regulations: 2024-2025*, pp. 11-12.

¹⁹⁷ OHSAA, *OHSAA 2024-25 Handbook*, Article 5, Section 2, subsection 1, p. 23.

According to the OHSAA, for the 2025-26 academic year, only 10 members serve on the BOD. Of the current composition, seven members are athletic directors or administrators, two are school administrators, and one is the ex officio director of the OIAAA.¹⁹⁸

BOD members serve for three-year terms, except for ex officio members, who serve indefinitely until they depart the office. There is no language explicitly defining term limits or deterring members from serving more than one term.

The BOD employs the executive director and related staff, approves contest rules and regulations, establishes appeal processes, can approve recommendations from executive staff to adjust bylaws and organizational measures, and can suspend or admit schools into the organization, among other duties.¹⁹⁹ As with other similar organizations, the executive director and their staff are responsible for enforcing the bylaws and managing OHSAA operations.

Locally, district athletic boards, like PIAA DCs, represent the interests and needs of each district. District athletic boards are composed of nine members:²⁰⁰

- Six represent schools' interests by classification, with two members per class.
- Three elected at-large members: one who is a woman, one who is an ethnic minority, and one who represents 7th and 8th-grade students.

Members of district athletic boards must be full-time teachers or administrators of a member school in their districts. Only one member of a district athletic board may be employed by a public or non-public school in the same city, village, or school district. All members serve six-year terms, with no explicit prohibition against repeat terms.²⁰¹

District athletic boards are responsible for assisting the BOD and executive director in promoting the purposes of the OHSAA, organizing and conducting tournaments, and other duties as directed. Like PIAA, district athletic boards work with the OHSAA but operate independently. However, unlike PIAA, the OHSAA does not permit district athletic boards to determine their composition.

¹⁹⁸ OHSAA, *OHSAA 2024-25 Handbook*, p. 6.

¹⁹⁹ OHSAA, *OHSAA 2024-25 Handbook*, Article 5, Section 6, subsection 1, p. 24.

²⁰⁰ OHSAA, *OHSAA 2024-25 Handbook*, Article 7, Section 1, subsection 1, pp. 25-26.

²⁰¹ OHSAA, *OHSAA 2024-25 Handbook*, Article 7, Section 5, subsection 1, p. 29.

Illinois

The Illinois High School Association (IHSA) is a voluntary nonprofit organization that regulates and oversees interscholastic athletics. Compared to PIAA, IHSA's organization features more school principals, administrators, and athletic directors, and fewer external representatives.²⁰²

IHSA is governed by an 11-person BOD composed of member school principals or administrators. Each member is elected to a three-year term.²⁰³

- Seven members (one per division) represent the districts of the IHSA.
- Four members are elected at-large. One "must be a racial minority, one a member of the underrepresented gender, one a member of a non-public school, and one a member of an underrepresented school."²⁰⁴ No more than two members may be from the same division.²⁰⁵

BOD members may serve for a total of nine years. In addition to financial and operational duties, the BOD has complete authority to organize and conduct state interscholastic athletic activities, and to develop the terms and conditions for those activities.²⁰⁶

IHSA also maintains a legislative commission, similar in theory but distinct in application from PIAA's district committee structure. The legislative commission has thirty-five members, each from a different school.²⁰⁷

- Twenty-one are school principals or administrators. Each represents one of the 21 districts.
- Seven are athletic directors, one from each division.
- Seven are elected at large and must be members of the unrepresented gender, from an underrepresented school, or minorities. These at-large members must be employed principals, official representatives/administrators, athletic

²⁰² The BOD divides IHSA into 21 legislative districts, a structure like other states. However, representation on the BOD is divided into seven divisions, each comprising three districts.

²⁰³ IHSA, *IHSA Handbook With Illustrations: 2024-25 School Term*, Section 1.310.

²⁰⁴ IHSA, *IHSA Handbook With Illustrations: 2024-25 School Term*, Section 1.320. IHSA defines an "underrepresented school" as one that has "50% or more student population being Black or Latinx or low-income per Illinois State Report Card data". IHSA does not provide a formal definition of the "underrepresented gender".

²⁰⁵ Members of the BOD are elected through the votes of member school principals or officials' representatives. Each school may nominate one person as a candidate for their division and one person from any member school in the state as an at-large candidate.

²⁰⁶ IHSA, *IHSA Handbook With Illustrations: 2024-25 School Term*, Section 1.450.

²⁰⁷ IHSA, *IHSA Handbook With Illustrations: 2024-25 School Term*, Sections 1.721-1.722.

administrators, or activity directors from an IHSA member school.²⁰⁸

IHSA's approach prioritizes member school representation and considers geography and demographics. Unlike PIAA, IHSA does not have notable external representation or affiliation with the Illinois Department of Education. Legislative council members serve three-year terms but may not serve more than nine years in total. Furthermore, the seven divisions overseen by the legislative commission are organized so that each division has a similar number of schools. The executive director and associated staff have similar operational roles and duties to those of other organizations listed in this report.

Overall, IHSA seems to have a governance structure that focuses less on individual school and district representation and more on a collective model that reflects broad geographic interests.

Texas

The Texas University Interscholastic League (UIL) is the primary body that oversees and regulates interscholastic sports in Texas. UIL was created and continues to be administered by an unrelated academic body, the University of Texas at Austin.²⁰⁹ UIL encompasses activities beyond sports and comprises both public and private schools.

UIL is primarily governed by a legislative council. The council has 32 members from public schools, all of whom are administrators or principals. Twenty-six members are elected by superintendents and represent each region within the six UIL conferences. Eight members are appointed directly by the council chair to represent each of UIL's four geographic regions. The council has the following responsibilities:

- Propose and make UIL constitutional amendments, as permitted.
- Amend and adopt contest rules.
- Appoint advisory standing committees and members.
- Fix member dues and fees.
- Take any action that is reasonable, necessary, or desirable and consistent with the UIL Constitution, the State Board of Education rules, and the law.

²⁰⁸ Legislative commission members are elected in a manner similar to BOD positions. Current member school principals or official representatives may nominate another principal or official representative in their district as a candidate. Current member school athletic administrators may do the same for an athletic administrator candidate in their district. Finally, current principals or official representatives may nominate an at-large commission member.

²⁰⁹ University of Texas at Austin, *UIL Constitution and Contest Rules, 2024-2025: One Hundred and Fifteenth Edition*, pp. 12-14.

The chair and vice chairs of the council are elected annually by council members. The legislative council has established smaller committees to address more specific affairs and address conflicts within the UIL. The UIL constitution stipulates four-year terms for legislative council members.

Beneath the council is the State Executive Committee (SEC), a body responsible for handling eligibility appeals, rule violations, and disputes.

The SEC consists of members appointed by the Commissioner of the Texas Education Agency. Eight members must be current or former public school administrators, and four members are appointed at large.²¹⁰ This body enforces compliance with rules and policies and can impose penalties and disciplinary measures as necessary. The SEC Constitution states that it aims to provide independent and impartial decisions regarding the direction and enforcement of UIL policies. This function differs from the other states we examined and PIAA, which handle rule enforcement through DCs, a BOD, or their equivalents.

The UIL State Office oversees UIL operations and administers championships and competitions. As in other states, this body is staffed by the executive director and related employees.

Overall, Texas's structure provides a more centralized governance, with an additional entity that makes decisions on policy execution and enforcement. This differs from PIAA and other organizations, which are more focused on local and district-level governance, which can produce more variable outcomes.

²¹⁰ University of Texas at Austin, *UIL Constitution and Contest Rules, 2024-2025: One Hundred and Fifteenth Edition*, Section 26, subsections (a)-(c).

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APPENDICES



Appendix A – House Resolution 318 of 2024

PRIOR PRINTER'S NO. 2593

PRINTER'S NO. 3788

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 318 Session of
2024

INTRODUCED BY MATZIE, MADSEN, BERNSTINE, CONKLIN, HARKINS,
PISCIOTTANO, GALLAGHER, SANCHEZ, KINSEY, HILL-EVANS,
SCHLOSSBERG, DONAHUE, STRUZZI, JAMES, DELLOSO, NEILSON,
FLEMING AND DALEY, FEBRUARY 9, 2024

AS AMENDED, HOUSE OF REPRESENTATIVES, OCTOBER 22, 2024

A RESOLUTION

- 1 Directing the Legislative Budget and Finance Committee to
- 2 conduct a study, issue a report and make recommendations on
- 3 the current status, management, structure, policies and
- 4 finances of the Pennsylvania Interscholastic Athletic
- 5 Association.
- 6 WHEREAS, The stated function of the Pennsylvania
- 7 Interscholastic Athletic Association (PIAA) is to develop and
- 8 enforce rules regulating interscholastic athletic competition
- 9 across this Commonwealth, which are authorized or adopted by
- 10 member schools; and
- 11 WHEREAS, PIAA membership consists of more than 1,400 member
- 12 schools, which include high schools and ~~middle~~ JUNIOR HIGH <--
- 13 schools; and
- 14 WHEREAS, Membership is comprised of public, charter and
- 15 private schools; and
- 16 WHEREAS, The vast majority of member schools are publicly
- 17 funded; and
- 18 WHEREAS, More than 350,000 students participate in

1 interscholastic athletics at all levels of competition under
2 PIAA jurisdiction; and

3 ~~WHEREAS, There have been consistent concerns voiced by~~ <--
4 ~~numerous individuals throughout this Commonwealth, most~~
5 ~~importantly by parents and students, about the conduct,~~
6 ~~procedures and policies of PIAA; and~~

7 ~~WHEREAS, There have been serious questions raised about~~
8 ~~PIAA's use of the competition classification formula and its~~
9 ~~impact on the safety of student-athletes in this Commonwealth;~~
10 and

11 WHEREAS, A thorough study of PIAA has not been conducted in
12 over two decades; therefore be it

13 RESOLVED, That the House of Representatives direct the
14 Legislative Budget and Finance Committee to conduct a study,
15 issue a report and make recommendations on the current status,
16 management, structure, policies and finances of the Pennsylvania
17 Interscholastic Athletic Association; and be it further

18 RESOLVED, That the study include an examination and review, <--
19 IN COLLABORATION WITH A PUBLIC ACCOUNTING FIRM THAT COMPILES
20 PIAA'S ANNUAL AUDITED FINANCIAL STATEMENTS, of all of the
21 following:

22 ~~(1) The financial transactions of PIAA during the~~ <--
23 ~~previous five years.~~

24 (1) THE FINANCIAL TRANSACTIONS OF PIAA AS REFLECTED ON <--
25 PIAA'S REGULARLY MAINTAINED ACCOUNTS WITH FINANCIAL
26 INSTITUTIONS OR AS DISCLOSED ON PIAA'S ANNUAL IRS FORM 990
27 AND ANY COMPANION FILINGS WITH THE BUREAU OF CHARITABLE
28 ORGANIZATIONS OF THE DEPARTMENT OF STATE DURING THE PREVIOUS
29 THREE YEARS.

30 (2) Broadcast agreements entered into by PIAA during the

1 previous ~~five~~ FOUR years. <--

2 (3) The name, image and likeness policy of PIAA.

3 ~~(4) The competition classification formula used by PIAA.~~ <--

4 (4) WHEN AVAILABLE AFTER ACCEPTANCE BY PIAA MEMBER <--

5 SCHOOLS, THE REVISED COMPETITION CLASSIFICATION FORMULA USED

6 BY PIAA.

7 (5) The transfer policy of PIAA.

8 (6) ~~The process~~ REQUESTS FOR PROPOSALS used to determine <--

9 the location of State championship games.

10 (7) The composition of the board of directors of PIAA

11 and the feasibility of RECOMMENDING TO PIAA the addition of <--

12 State departmental and legislative appointees to the board of

13 directors.

14 (8) The expansion and enhancement of the oversight

15 authority of the Pennsylvania Athletic Oversight Committee;

16 and be it further

17 RESOLVED, THAT THE LEGISLATIVE BUDGET AND FINANCE COMMITTEE <--

18 ENSURE THAT COMMUNICATIONS COVERED BY THE ATTORNEY-

19 WORK PRODUCT DOCTRINE OR ATTORNEY-CLIENT PRIVILEGE ARE PROTECTED

20 DURING THE COURSE OF THE STUDY; AND BE IT FURTHER

21 RESOLVED, THAT THE EXPENSES INCURRED BY PIAA IN COOPERATING

22 WITH THE LEGISLATIVE BUDGET AND FINANCE COMMITTEE FOR THE

23 PURPOSE OF THE STUDY NOT EXCEED \$25,000; AND BE IT FURTHER

24 RESOLVED, That the Legislative Budget and Finance Committee

25 prepare a report of its findings and recommendations in the

26 study and submit the report to the General Assembly no later

27 than 180 days after the adoption of this resolution.

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Appendix B – PIAA Response to the Draft Report

PIAA BOARD OF DIRECTORS' RESPONSE TO RECOMMENDATIONS IN LBFC'S HOUSE RESOLUTION 318 REVIEW OF PIAA

PIAA appreciates the opportunity given to it by the Legislative Budget and Finance Committee (LBFC) to review and comment upon the Confidential Draft of LBFC's study associated with HR 318: Pennsylvania Interscholastic Athletic Association, before dissemination of the Final Report. PIAA also appreciates LBFC's staff's accessibility and assistance while it conducted a thorough review of the many facets of the Association and will be including recommendations and analysis from the report as ongoing discussion points for the Board of Directors and membership.

Accordingly, the Executive Committee of the PIAA Board of Directors and PIAA's Administrative Staff, Legal Counsel, Auditors, and Legislative Counsel reviewed in detail and in its entirety that Confidential Draft. In addition, the entirety of the Report will be reviewed, and the issues raised therein will be discussed at its meeting on the afternoon of Wednesday, March 18, 2026, by the PIAA Board of Directors.

In response to Section III Fiscal Overview, it is important to first thank Matt Wildasin and Kyle Evans of Boyer and Ritter, PIAA's independent accounting firm for working with LBFC Staff and providing source documentation for the report. As indicated in the report, all of the information is publicly available as detailed in the Association's annual Form 990 tax return.

As a private non-profit organization, PIAA, at both the District and State levels, relies heavily on variable revenue through ticket sales to championship events which comprise approximately 70% of the Association's revenue. Such revenue can be highly variable, however. As such, it is a commonly accepted benchmark for nonprofit state associations of achieving a reserve of 6–12 months of operating expenses. PIAA's reserve level falls on the conservative end of this range. The most recent impact of the COVID-19 pandemic has served as a warning for all similarly positioned nonprofits. A significant decline in one or two seasons could have a material financial impact on the Association and, in such a scenario, a 3–6 month reserve may be insufficient to support ongoing operations of the Association. Maintaining the current reserve levels permits PIAA to continue offering admission prices and broadcasting fees without the need for increases to the general public or broadcasting partners to date.

In addition to revenue volatility, PIAA also experiences fluctuating and unpredictable expenses, most notably insurance costs and legal fees. As referenced in the report, there have been years with multiple legal matters filed against PIAA resulting in significant legal costs, including two separate class action suits in which PIAA ultimately prevailed. Given that these situations are largely outside of management's control, maintaining a conservative reserve level is appropriate to help absorb unexpected costs without disrupting operations.

The study period includes the adoption of a postseason ineligibility provision to the PIAA Bylaws beginning with the 2021-22 school year. Because PIAA has a significant interest in promoting fair and equitable competition for championship tournaments, the adoption of this provision serves as a vital deterrent for potential regular season transfers made for an athletic purpose which, in turn, negatively impacts the competitive balance of postseason competition. The postseason rule includes the ability for member schools to seek waivers if they can substantiate that the transfer was necessitated by exceptional and unusual circumstances beyond the reasonable control of the student and the student's family. This case-by-case, individualized approach for determining eligibility has resulted in significant increases in the number of appeal hearings conducted by the

Board of Directors on an annual basis. Concurrently, the increased number of appeals correlates to increased legal fees to the Association.

In response to Section IV, Transfer Policy and Competition Classification Formula, the PIAA Board of Directors will discuss the first recommendation of, "1. PIAA should establish a statewide body to independently record, monitor, and adjudicate student-athlete transfers among member schools", at their Wednesday, March 18, 2026 meeting. As this recommendation would require a change to the PIAA Constitution, requiring a vote of two-thirds of the member schools, the PIAA Board lacks authority to enact this recommendation on its own. Proposed Constitutional amendments are required to be approved by the Board no later than February 1, to be presented to member schools for a vote at the April annual meetings. It is important to note, that PIAA District alignment and responsibilities mirror the Commonwealth's Court of Common Pleas, wherein locally elected "jurists" act on issues which may arise in their geographic areas, while still permitting due process through appeals to the PIAA Board of Directors. This localized approach offers insight, familiarity and expedient determinations of eligibility for member schools and their student athletes. This is vital in adjudicating the more than 1,500 transfer waiver requests received annually by District Committees. PIAA will discuss this recommendation and apprise members of the Pennsylvania Athletic Oversight Committee of those ongoing discussions.

In response to recommendation "2. PIAA should revise its feeder school policy, including adding content regarding feeder schools for public schools, charter schools, and other schools of choice...", PIAA established a sub-committee of the Board of Directors, which has worked over the last two years with member school constituencies to further refine the feeder school provisions of the Bylaws. At the most recent sub-committee meeting of Tuesday, February 24, 2026, an amendment was unanimously recommended for Board of Directors' consideration at their meeting on March 18, 2026. A copy of the minutes with the recommended actions and timelines are attached. With approval and implementation to commence July 1, 2026, with feeder school list approval, by senior high school, through District Committee and Board action, any ambiguity from the membership should be resolved.

Regarding Section V, PIAA Broadcast Agreements and Championship Site Selection, PIAA is ever adapting to the increased pressures to stream audio and video of Championship contests. Pennsylvania is unique among many state counterparts in the support and following of interscholastic athletics. PIAA continues to comply with the Act 91 standard by utilizing a formal Request for Proposal (RFP) process for the rights to broadcast Championship (Final) events. In addition, within the last year, PIAA has partnered with the Pennsylvania Association of Broadcasters (PAB) to provide access to their constituent members at reduced costs for events leading up to the Championship (Finals). Through this partnership, PIAA has expanded access to events, and has approved 179 requests from member schools and media outlets across the Commonwealth to broadcast the first round of the PIAA Basketball Championships.

In addition, PIAA continues to comply with Act 91 standards to ensure a formalized process for RFP's in the Championship (Finals) site selection. The current policy requires solicitation of RFP's on a four-year basis by sport season. Although a great deal of attention is given to the site selection of specific sports, as a whole, very few facilities participate in this process. By example, proposals received for the 2026, 2027, 2028 & 2029 Fall Sport Championship sites, contained only three sport proposals from more than one respondent (Golf, Girls' & Boys' Soccer and Girls' Volleyball). PIAA will discuss this recommendation with its Sport Specific Steering Committees and provide input to the Board of Directors on any changes/requirements to the RFP process and

documentation. Again, PIAA will discuss this recommendation and apprise members of the Pennsylvania Athletic Oversight Committee of those ongoing discussions.

The PIAA Board of Directors appreciates LBFC's thorough report and recommendations and will continue its work in providing outstanding interscholastic athletic opportunities for the student-athletes and registered officials across Pennsylvania. We thank you for the opportunity to respond.

PENNSYLVANIA INTERSCHOLASTIC ATHLETIC ASSOCIATION, INC.



**2026 PIAA FEEDER SCHOOLS SUBCOMMITTEE
MEETING MINUTES**

February 24th	11:00 AM
Staff Liaison	Jen Grassel

CALL TO ORDER

At 11:00 AM, Monday, February 24, 2026, Mrs. Jennifer Grassel, PIAA Senior Director of Member Schools Services and Sport, called the meeting of the PIAA Feeder Schools Subcommittee to order via Zoom Teleconference.

BOARD OF DIRECTORS' MEMBERS PRESENT

Dr. Michael Barber	District 1
Stephen Brandt	District 1
Mike Craig	District 3
Brandon Lippy	District 3
Chris Venna	District 4
Paul Leonard	District 5
Brian Geyer	District 7
Aaron Straub	District 9
Steve Panczer	District 11
Michael Cacciotti	Private Schools Rep.

ADMINISTRATIVE STAFF PRESENT

Mark Byers, Executive Director	PIAA
Patrick B. Gebhart, Chief Operating Officer	PIAA
Jennifer S. Grassel, Senior Director of Member School Services and Sport.....	PIAA
Lyndsay A. Barna, Director of Communications and Sport	PIAA
Keenan M. Huss, Director of Operations and Sport	PIAA
Alex J. Mykut, Director of Officiating and Sport	PIAA

GUESTS PRESENT

Mary Anater, Director of Education	PA Catholic Conference
Eric Failing, Executive Director	PA Catholic Conference

FEEDER SCHOOLS SUBCOMMITTEE MEETING MINUTES
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Phillip Murren, Legal Counsel PA Catholic Conference, Ball Murren and Connell
Donald R. Militzer Diocese of Pittsburgh Director, Athletics & Activities
Lynn Sabol Private School Representative, District 11

CERTIFICATION OF VOTING REPRESENTATIVE FROM
EACH DISTRICT COMMITTEE AND REVIEW PURPOSE OF AND STEERING
COMMITTEE PROCEDURES

The Senior Director of Member School Services and Sport certified the voting representatives from each of the District Committees and reviewed the procedure of advancing recommendations to the PIAA Board of Directors.

MINUTES FOR PIAA BOARD OF DIRECTORS' ACTION

A motion was made by Mr. Cacciotti and seconded by Dr. Barber to recommend to the Board of Directors an update to Section 10, Feeder Schools, including the addition of a timeline for submission of feeder school lists and clarification of the feeder school definition, Letter C, for single-sex private schools, as outlined in the attached document. The motion was approved unanimously.

ADMINISTRATIVE AND DISCUSSION ITEMS

At its meeting on Monday, February 24th, 2026, the following administrative and other items were discussed at the meeting of the Feeder School Subcommittee. The Administrative Staff will give consideration to those items designated as administrative. The following items are shared with the PIAA Board of Directors for informational purposes:

1. Mrs. Grassel welcomed the committee and conducted roll call.
2. Mrs. Grassel opened the discussion regarding the feeder school definition, specifically Letter C, which had caused some confusion. She clarified the rules for when a school may be listed as a feeder school for multiple private senior high schools:
 - a. An all-male senior high school and an all-female senior high school may both list the same feeder school.
 - b. If an average of at least 25% of the feeder school's alumni over the most recent three-year period enrolled at each applicable private senior high school, the feeder school may appear on more than one feeder school list.
3. Mr. Byers reviewed the proposed language to be added to the PIAA Bylaws, Section 10. He emphasized the importance of applying the current rule as written and returning to consistent enforcement. Mr. Byers thanked the Catholic Conference for assisting in providing feeder school lists. He explained that the intent is to enforce the rule and require that when a feeder school is listed for more than one private senior high school,

FEEDER SCHOOLS SUBCOMMITTEE MEETING MINUTES
Page 3

February 24, 2026

supporting documentation must be submitted to the district committee for review. He also proposed establishing a May 1 deadline in every even-numbered year for schools to submit their feeder school lists for district approval and subsequent submission to the PIAA Board of Directors. Mrs. Anater asked clarifying questions regarding the specific years used when reviewing alumni data for the three-year feeder school calculation. Mr. Militzer noted that the revised feeder school definition that he and Mr. Geyer worked on primarily clarifies language rather than changes the rule.

4. Mr. Cacciotti commented that the clarification of the feeder school definition was important, noting that there had been misunderstandings regarding the rule and its application. He expressed appreciation for returning to the rule as written and viewed the proposed language as a good starting point. He also suggested that feeder schools be included as a standing agenda item each year, particularly during the private school steering committee meeting, to ensure the issue continues to be reviewed and remains on track.
5. The committee discussed the proposed limit on the number of feeder schools. Dr. Barber stated that his group supports the overall plan but would like additional discussion after reviewing data before determining whether a cap is necessary.

Mrs. Anater highlighted differences between private and public-school structures and not needing a limit of schools as she believes the current 25% rule already provides some limits. Mr. Byers added that a cap may be unnecessary and emphasized enforcing the rule as written, with district committee and board approval, to be implemented for a two-year cycle before reevaluation.

6. The process for collecting feeder school information was discussed, including potential cross-district overlaps, and the importance of working with diocesan superintendents to ensure accurate and uniform data. District approval will be objective, and any appeals may be directed to the Board. The May 1 submission deadline was discussed, with flexibility to extend to July to accommodate varying district schedules.
7. The committee reviewed the proposed amendment clarifying single-sex private senior high schools, addressing the application of the 25% rule to alumni of the same sex.
8. Mrs. Grassel confirmed that districts will submit feeder school lists, with diocesan and parochial schools coordinated centrally to ensure a comprehensive and accurate statewide record, to the District Committees for approval. She expressed appreciation for the collaborative effort and confirmed the goal of completing submissions by May 1, or July 1 if needed.
9. Mrs. Grassel adjourned the meeting at 11:48 AM.

(Attachment)

Section 10. Feeder Schools for Private Schools.

Any member Private senior high School may submit to PIAA a list designating its Feeder Schools. Such submission is necessary for the schools to be recognized as Feeder Schools for a particular school. The list of designated Feeder Schools must be signed and submitted by the Principal and must be certified as correct (a) in the case of Catholic schools under either Archdiocesan or Diocesan jurisdiction, by the Archdiocesan or Diocesan Superintendent of Schools, or (b) in the case of other member Private senior high Schools, by the Superintendent or by the President of the Board having jurisdiction over the member Private senior high School.

Requests for approval of designated Feeder School Lists and supporting documentation must be approved by the applicable PIAA District Committee and submitted to the PIAA Board of Directors by May 1st of any even-numbered year, to be considered for approval for the immediately following two-year reclassification cycle.

Upon any change in its list of Feeder Schools, that member Private senior high School must submit to PIAA a list of those changes, signed and certified in the same manner as is required for the original identification of its Feeder Schools. Upon submission, for purposes of the PIAA Constitution and Bylaws, this list shall constitute the schools in the member Private senior high School's "school district."

Where a Catholic junior high/middle School under either Archdiocesan or Diocesan jurisdiction disagrees with its being designated as a Feeder School for a particular member Private senior high School, or where such a school is designated as a Feeder School by multiple member Private senior high Schools, the designation(s) by the Archdiocesan or Diocesan Superintendent of Schools shall control. If any other Private junior high/middle School disagrees with it being designated as a Feeder School for a particular member Private senior high School, the Private junior high/middle School must so designate the member Private senior high School(s) for which it is a Feeder School and such designation shall control.

For the purpose of providing for participation at a member Private senior high School of seventh and eighth grade students enrolled at Feeder Schools of that member Private senior high School, such Feeder Schools may collectively apply for membership as a single Private junior high/middle School. In such instance, PIAA will recognize the Principal of that member Private senior high School as the Principal of the collective member Private junior high/middle School created for this purpose.

Feeder School Definition:

C. For a Private senior high School, those Private elementary, junior high, and/or middle Schools which are identified by the Private senior high School as its Feeder School(s).

FEEDER SCHOOLS SUBCOMMITTEE MEETING MINUTES
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No Private School may be a Feeder School for more than one Private senior high School, excepting that a Private junior high and/or middle School may be designated a Feeder School simultaneously for (1) an all male Private senior high School; (2) an all female Private senior high School; and/or (3) a coeducational Private senior high School. A Private School may be a Feeder School for additional all male, all female, and co-educational Private senior high Schools if an average of at least 25% of the alumni of the Feeder School, who enrolled in a Private senior high School over the most recent three year period, enrolled at each of the applicable Private senior high Schools. A Private School may be a Feeder School for a single-sex Private senior high School if an average of at least 25% of the alumni of the Feeder School who are of the same sex as those who attend that Private senior high school, and who enrolled in a Private senior high school over the most recent three year period, enrolled at the single-sex Private senior high School.

Underline indicates additions.