

# MIAA

# ANNUAL

# REPORT

2023-2024



## EXECUTIVE SUMMARY OF THE ANNUAL REPORT OF THE MASSACHUSETTS INTERSCHOLASTIC ATHLETIC ASSOCIATION

The Massachusetts Interscholastic Athletic Association's (MIAA) Organizational Analysis and the Executive Director's Plan for Growth and Improvement were presented and approved at two consecutive Board of Directors meetings in 2022 (February and March). This proactive undertaking was the impetus to implement several reforms that concluded *The Status Quo is Not an Option*.

One year ago, we presented "*The Road Forward*" which stated objectives in the Plan for Growth and Improvement that were immediately implemented to guide the utilization of time, personnel, funds and other resources used to drive the Association's core values, beliefs, and priorities. This work was conducted in accordance with the FY 23 Budget Process.

This document highlights the second-year implementation of change that began with initiatives intended to create a strong foundation for the association that benefits the greater good of the membership for the long-term.

### Constitutional Revision

In the spring of 2023, the collective voice of the membership unanimously approved a constitutional revision of the organizational structure of the Association in order to provide clarity and consistency for the membership. A successful codification (a "backbone in writing") and recommendation to the Board of Directors and to the Assembly (when applicable) of the systems and processes that provide clear roles and responsibilities that lead to consistent implementation for the membership was accomplished. Clear lines of authority defining the specific powers and duties of the Board of Directors/Finance Committee, Assembly, Executive Director, and the Eligibility Appeals Board were revised and adopted.

### Uniform Regulations

The membership approves, agrees to abide by, revises and proposes new rules and regulations for their handbook. In order to support the greater good of the association, decisions have been consistently applied to uphold the integrity of the rules and regulations set forth by the membership so that athletic contests are conducted within a framework of safe, fair and equitable competition.

### Application of Process

It is imperative that clarity is provided regarding the adopted systems and processes needed to carry out the collective purpose of the Association. Actions taken to provide such clarity that occurred this year are: Revision, clarity, and searchability of the 2023-2025 Handbook, New Student and Coach Disqualification Forms, Suspended Game and Overtime Procedures, Required Form Acknowledging MIAA Rules 57 & 59, Student Eligibility and the Waiver Process, discontinuation of Endowment Games, Exclusionary School Status Application, and Power Rankings – Forfeits.

### Eligibility Appeals Board

The initial determinations for requesting individual student waivers of eligibility rules, as well as individual one year student contest disqualifications are made by the student's member school principal. An aggrieved party may request an appeal by filing a written request to the designated executive assigned by the Executive Director to empanel a session of the Eligibility Appeals Board to adjudicate the appeal. Three years of decision data (2021-2022, 2022-2023, 2023-2024) are presented within the Annual Report. The decision of the Eligibility Appeals Board is final and binding upon all parties and not subject to further appeal.

### Management of the Budget and Finances of the Association

Central to the task of the budget development process is to ensure that a balance is maintained between the needs of the association and the resources provided in available monies. A balance was maintained for FY 23 ending in a surplus.

### FY 23 Budget Analysis

An analysis of the FY 23 budget (covering July 1, 2022 to June 30, 2023), includes a breakdown of expenditures (operating, programmatic, and state tournament), and revenues (institutional dues, corporate sponsorships/other, programmatic, and state tournament).

### Financial Statements for the year ended June 30, 2023

Information taken directly from a financial audit prepared by Halkiadakis and Company Certified Public Accountants, an independent third-party financial auditing firm, was presented to the Finance Committee and the Board of Directors on November 16, 2023.

### Measures and Controls to Increase Revenues and Decrease Expenditures

For the development of the FY24 budget, we utilized reliable, dedicated sources of revenue that reflect a continuing improvement in our financial condition. An analysis of the FY23 budget shows a trend for efficient, sensible cost controls that promote a continuing improvement of our financial condition. By analyzing the budgetary allocations and restructuring through attrition, we were able to down-size the number of personnel and remain under the approved salary budget.

### State Tournament Net Needed to Balance the Overall Budget

An analysis of the Dedicated Revenue and the Total Operating Expenditures is consistently not in balance when presenting the overall MIAA budget. After factoring Programmatic Net Revenue, a total of \$333,525.00 is needed from net revenue generated through the state tournament to annually balance the budget.

### Respectful Treatment of all Members of a School Community

We have taken very seriously our responsibility to help instill in student athletes a commitment to behaving with the utmost respect and dignity. We continue to support programmatic initiatives that strive to be more diverse, equitable, and inclusive, beginning with a profound reckoning on race and racism.

Since the fall of 2021, an unprecedented coming together of state agencies have worked together to address incidents of hate and bias in school sports. These efforts combined with the MIAA's Discriminatory Incident Report Process have been proactively and reactively working to address issues of hate and bias in interscholastic athletics. Collectively, we are committed to engaging deeply in this work – to make a difference in eradicating racism and all other forms of bias and hatred.

In the Spring of 2023, regional trainings took place between March and May. Eleven trainings were offered throughout the geographical regions of the Commonwealth. The focus of these free trainings is to empower school and athletic leaders with the skills and tools requisite to build safe space communities through a deeper understanding of how unconscious bias, toxic speech, and other micro-aggressions, specific to interpersonal incidents of violence, can be identified, responded to, and eradicated. The goal of these trainings is for all school and athletic leaders to leave with concrete tools that can be immediately implemented to prevent and address hate and bias in sports.

It is our collective responsibility to continue to grow the courageous leaders of tomorrow. Our modeling of a culture that is clear and transparent will allow the trust and credibility needed to navigate issues when they arise. And we all know that in the world of interscholastic athletics – they will arise.

Respectfully submitted,



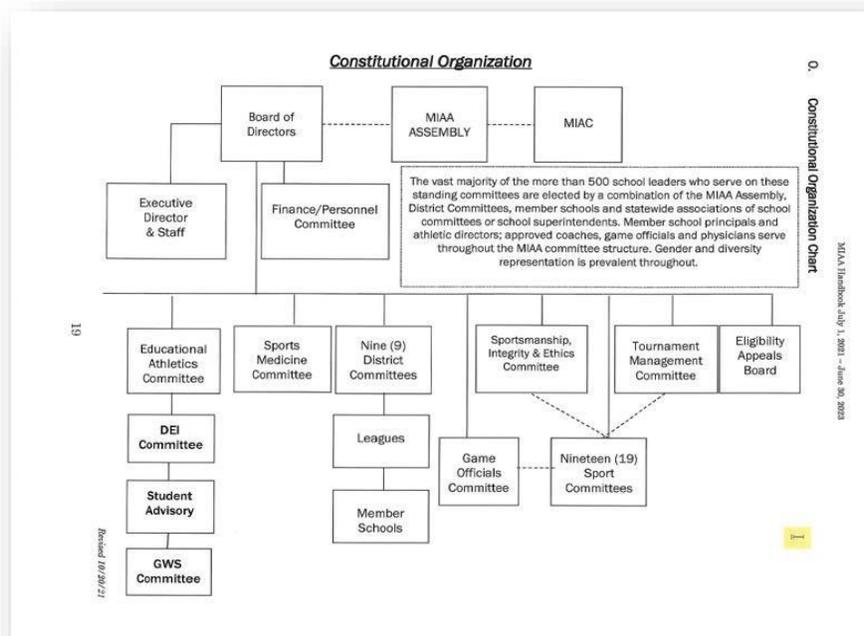
Robert N. Baldwin Ed.D.  
Executive Director  
Massachusetts Interscholastic Athletic Association

# GOVERNANCE INITIATIVE

The Massachusetts Interscholastic Athletic Association’s (MIAA) Organizational Analysis and the Executive Director’s Plan for Growth and Improvement were presented and approved at two consecutive Board of Directors meetings in 2022 (February and March). This analysis concluded that the status quo was not an option. The Plan for Growth and Improvement utilized our stated core values and beliefs to guide the Association’s priorities. At the forefront of the objectives within the plan was a Governance Initiative, resulting in a Constitutional Revision adopted at the 2023 Annual Meeting.

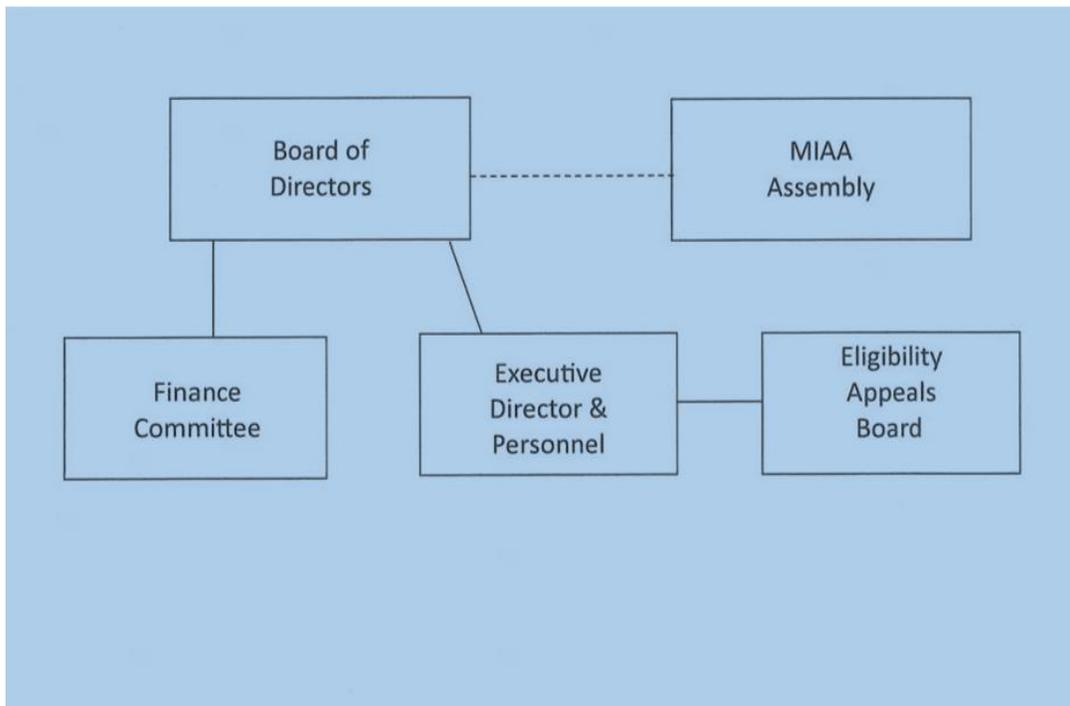
## Governance Initiative

- Ensure the implementation and adherence to the policies set forth by the Board of Directors and the rules and regulations set forth by the membership.
- Effectively articulate rationale for all decisions made that are consistently applied and acted upon with fidelity.
- Codify a “backbone in writing” and recommend to the Board of Directors and to the Assembly (when applicable) systems and processes that provide clear roles and responsibilities that lead to consistent implementation for the membership.
- Develop an organizational structure of oversight and support that is legally sound and fiscally responsible.
- Delineate clear lines of absolute and advisory authority in order to best serve the membership.



## CONSTITUTIONAL REVISION

In the spring of 2023, the collective voice of the membership unanimously approved a constitutional revision of the organizational structure of the Association in order to provide clarity and consistency to the membership. Clear lines of authority defining the specific powers and duties of the Board of Directors/Finance Committee, Assembly, Executive Director, and the Eligibility Appeals Board were revised and adopted. Consistent application of the approved systems and processes instituted for the greater good of the membership now serve as a road map for moving forward.



## **BOARD OF DIRECTORS**

The MIAA's governing body, the Board of Directors, holds significant authority within the association. They interpret the rules relating to interscholastic athletics and enforce penalties for violations. The board ensures that the MIAA's rules and regulations are upheld and followed by all member schools.

In pursuing its purpose, the MIAA aims to foster cooperation and collaboration among various educational organizations, such as the Massachusetts School Administrators' Association (MSAA), the Massachusetts Department of Education (DESE), the Massachusetts Association of School Committees (MASC), the Massachusetts Association of School Superintendents (MASS), and the Massachusetts Secondary School Athletic Directors' Association (MSSADA), coaches, game officials, and other professional organizations.

The board is comprised of nine (9) members elected by the MSAA, four (4) elected by MASC, four (4) elected by MASS, and nine (9) elected by MSSADA. The board is comprised of a cross-section of peer colleagues throughout the Commonwealth. Composed of elected representatives from the educational organizations, the board's role is to serve as the chief regulatory authority.



## **FINANCE COMMITTEE**

The Finance Committee shall review the annual budget prepared by the Executive Director and make a recommendation to the Board of Directors for approval. They advise and confer with the Executive Director on fiscal matters and advise the Board of Directors, committees, and members on financial policies and matters. When requested by committee chairs, due to financial matters effecting both the MIAA and the MSAA, and by consent of both Association Finance Committees, joint meetings may be held. For any action to be effective, it must be voted in an affirmative by a majority vote of the then total membership of each Association Finance Committee, determined fourteen (14) days prior to such meeting.

## **ASSEMBLY**

The legislative body of the Association is the Assembly. The Assembly shall consist of the principal or written designee of the principal of each member institution communicated in writing to the President.

The Assembly shall, when called upon, vote upon any proposed rule changes, amendments to the Association's Constitution or any proposed major action as well as any other matter referred to the Assembly by the Board of Directors.

The Assembly shall elect all members of non-sport standing committees. The term of office of all committees shall begin July 1.

## **EXECUTIVE DIRECTOR**



The Board of Directors hires the Executive Director and determines the conditions of employment. The Board of Directors evaluates the performance of the Executive Director. The Executive Director's position is governed by contract and by job description both of which are amendable by the Board of Directors from time to time.

The Executive Director shall be the chief administrative officer of the Association. The Executive Director shall have charge and direction of the day-to-day operation of the Association and shall act at all times in accordance with the established policies of the Association as interpreted by the Board of Directors.

The Executive Director shall keep records of meetings of the Association, of the Board of Directors and those sent him/her by each standing committee; shall oversee dissemination of information to the member schools and the public; shall keep and make available lists of membership in the Association; shall fill staff positions and be responsible for personnel matters; shall issue reports authorized by the Board of Directors; shall attend all meetings of the Board; shall make an annual report; shall serve as secretary of the Board and Assembly; shall keep any other records or make any other reports requested by the Association or by the Board; and shall perform such other duties as the Board may request.

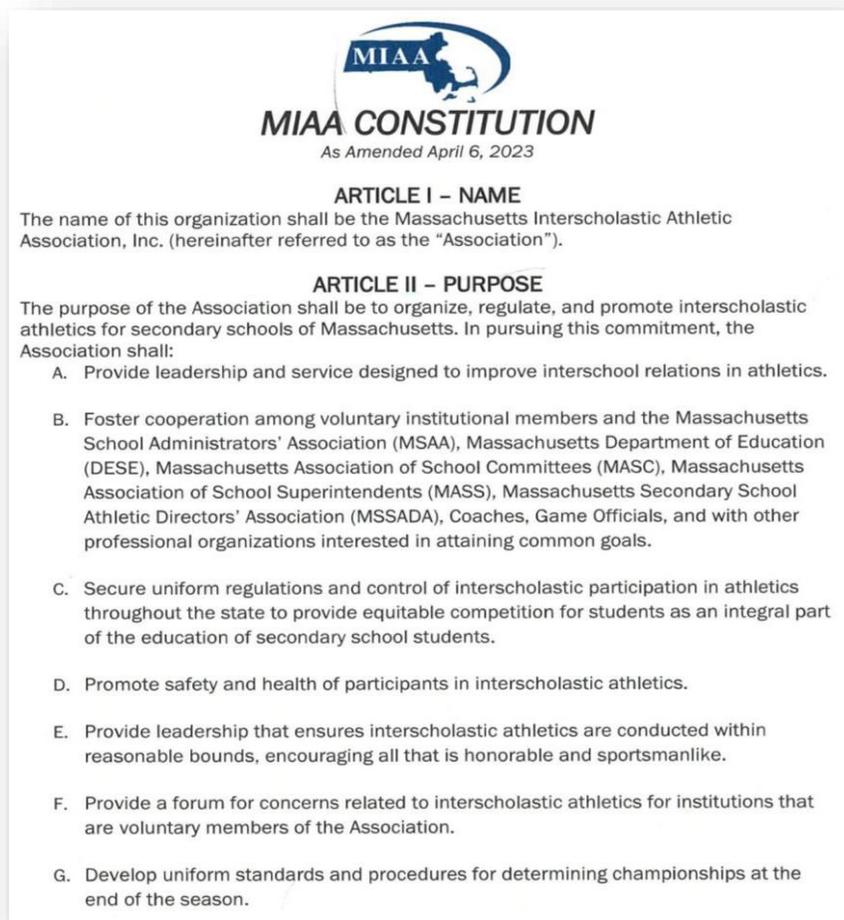
The Executive Director shall have charge of the money of this Association and shall keep records according to a system approved by the Board; shall make payments as directed by the Board or authorized by a coordinator or by a standing committee; shall make an annual report which shall include a financial statement audited previous to the annual meeting as directed by the Board.

# UNIFORM REGULATIONS

In pursuing its collective purpose, the MIAA secures uniform regulations and control of interscholastic participation in athletics throughout the state to provide equitable competition for students as an integral part of the education of secondary school students.

- Rules and Regulations Governing Athletics, are approved and adopted by the membership and published every other year in the MIAA Handbook.
- Member-schools willingly agree to be bound by these rules upon joining the Association. Specifically, prior to the first fall season contest, each principal and athletic director [for each member school] must read entirely, understand, abide by, and be prepared to enforce all rules, regulations, and policies contained within the MIAA Handbook.
- A process is established for member schools to amend the existing rules or propose new rules to be added.

The membership approves, agrees to abide by, revises and proposes new rules and regulations for this handbook.

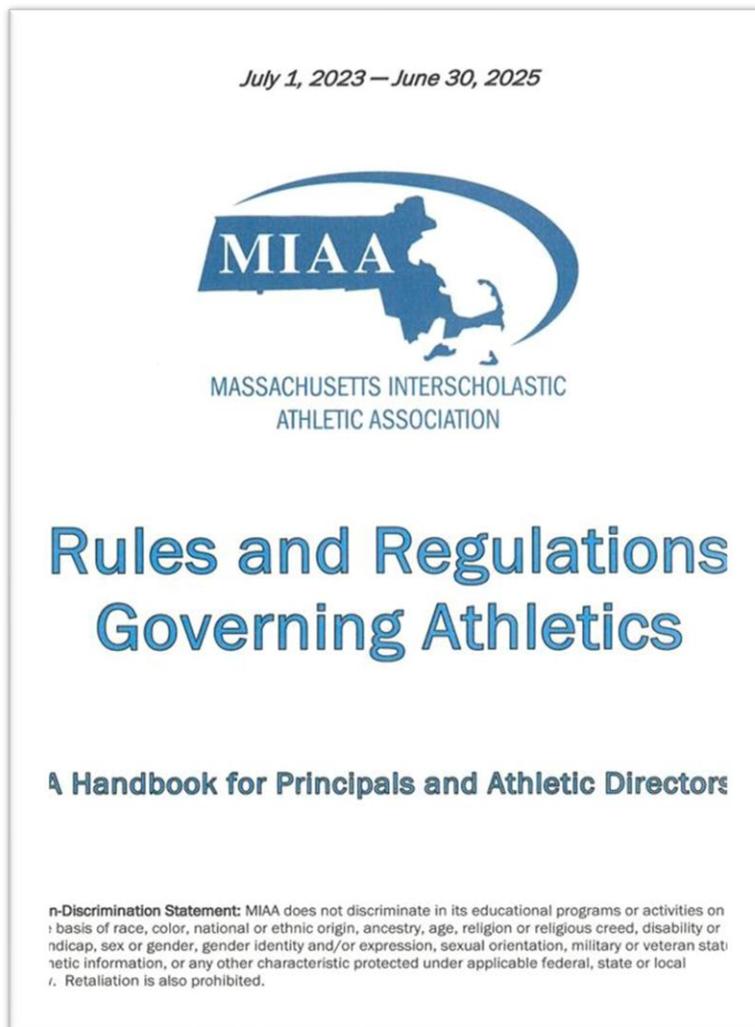


## APPLICATION OF PROCESS

The MIAA's governing body (Board of Directors), ensures that the association rules and regulations are upheld and followed by all member schools. Composed of elected representatives from the member-schools, the board's role is to serve as the chief regulatory authority. They interpret the rules relating to interscholastic athletics and enforce penalties for violations.

The Board of Directors delegates to the executive staff its power to impose and enforce penalties. The Executive Director serves as the chief administrative officer of the Association. The Executive Director shall have charge and direction of the day-to-day operation of the Association and shall act at all times in accordance with the established policies of the Association as interpreted by the Board of Directors.

In order to support the greater good of the association, decisions must be consistently applied to uphold the integrity of the rules and regulations set forth by the membership so that athletic contests are conducted within a framework of safe, fair and equitable competition.



# **ACTIONS TAKEN TO PROVIDE CLARITY REGARDING ADOPTED SYSTEMS AND PROCESSES**

## **2023-2025 Handbook – Revision, Clarity, Searchability**

The current 2023-25 MIAA Handbook has a new look for greater clarity and organization. All new rules, voted in January 2023 have been incorporated into the current version of the handbook found on the MIAA webpage. Additionally, during this summer, the entire handbook was reviewed and rewritten for clarity to increase better understanding for member school leaders. Part of this process involved removing all icons from the book. Many icons contained important information which is now incorporated into the appropriate rule. Icons were not searchable for content but with all necessary language removed from the icon and inserted into the rule it will be easier to understand and find necessary information.

At the beginning of the book, the previous long and detailed passages have been converted to links that can be accessed when necessary. This reduces the length of the book overall but includes links to all of the same information. A few other big changes include combining all Bona Fide Team Member Information into one rule, Rule 45. Previously there were three rules, 45, 88 and 96 with Bona Fide information. All information is the same, albeit rewritten for clarity and for the avoidance of repetition. Another rule of note is Rule 49: Sportsmanship. This rule was rewritten to help AD's and principals find information easily and quickly for each constituents' responsibilities: officials, student, coach, and athletic director.

## **New Student and Coach Disqualification Forms**

The MIAA Student Contest Disqualification Form and MIAA Coach Contest Disqualification Form have been updated for the 2023-24 school year. Please make sure to have these updated forms available at all interscholastic contests and discard any previous versions of the forms. When a student or coach is disqualified from a contest, these updated forms must be completed by the game official and submitted to the athletic director in charge of the contest, or designee, before leaving the site. Please reference MIAA Handbook Rule 49 for additional school requirements when a student or coach is disqualified from a contest.

## **Suspended Game and Overtime Procedures**

In an effort to support our Athletic Directors, linked below is a document that outlines all MIAA suspended game and overtime procedures. This document is intended to assist Athletic Directors and Game Officials with the suspended game policies and overtime procedures of the MIAA and NFHS. Click here to access the document.

## **Required Form Acknowledging MIAA Rules 57 & 59**

On August 17th, the MIAA Board of Directors adopted a new form that will be required for any students transferring to or reclassifying at an MIAA Member School. This required form is intended to serve as a supportive document for MIAA Member School leaders, the student-athletes and their families to ensure they are educated on MIAA rules and the future impact they may have on one's eligibility. This form must be implemented in schools beginning on October 1st. The form will be added as page two of the MIAA Form 200, as well as a standalone Form #9, titled "Acknowledgement of MIAA rules 57 and 59."

## **Student Eligibility and the Waiver Process**

Rule changes that directly impact student eligibility and the waiver process:

- League advisory votes are no longer required to be submitted with student eligibility waivers (proposal 39).
- Additional language was approved to be added to MIAA rule 59, Time Allowed for Participation After First Entering Grade Nine (proposal 19). This will impact waivers beginning with the 2023-24 school year. In these instances, waiver applications cannot be submitted and will not be accepted for review. This rule change was supported by a vote of 311-24-10.
  - Added to rule 59.1.1 - A waiver shall not be permitted for a student who has demonstrated proof of passing grades and earned enough credits to advance to the next academic grade level.
  - Added to rule 59.2 - A waiver will not be permitted for students who choose to repeat a grade they have already successfully passed. These instances do not satisfy the criteria outlined in rule 59.2.
- Beginning in 2023-24, all standard coach and student contest disqualifications in all sports will be one (1) game, unless indicated otherwise by the game official on the disqualification form (proposal 12 and 13). However, any disqualifications earned during the 2022-23 school year that have not been served, will remain two (2) games, if that is the length of the suspension owed.
  - For example, if a soccer, ice hockey or baseball player was ejected from the final game of the season during this past school year, they would still owe two games to start their respective season next school year.

## **Endowment Games**

On February 7, 2024, The MIAA Board of Directors voted to discontinue Endowment Games as of July 1, 2025.

## **Exclusionary School Status Application**

The MIAA Board of Directors approved the following application process for MIAA member schools to apply for exclusionary status. Applications can only be filled out by the member school Principal or Athletic Director. Each school will be required to present their case to the MIAA Board of Directors before a final decision is made.

Please note that all schools with current exclusionary status will remain in effect through next year, 2024-25, with the exception of the GBL schools (see notes below). Beyond that, only those schools approved through this process will have exclusionary status and the approval is good for two years. Click here to view the current list of exclusion schools. For those schools interested in applying for exclusionary status, please fill out the application below by Wednesday, May 8, 2024. Schools will present their application to the MIAA Board of Directors at a virtual meeting that will be scheduled for the late spring 2024.

## **Power rankings change – Forfeits**

The MIAA Tournament Management Committee, by a 15-0- 0 vote, recently approved a change to the Power Rankings formula as it pertains to Forfeited Contests. With the change, any forfeited contest – whether a result of a canceled season, rule violation, or forfeit awarded for an unplayed contest – will be removed from the initial calculation of the power rankings. By doing so, a forfeited game will not have a “ripple” effect on all teams across the state. The Margin of Victory component of the formula will be adjusted after the initial calculation for only the teams involved in the forfeited contest, with the final score equivalent to the Margin of Victory cap for that sport. [CLICK HERE](#) for a more detailed explanation. This change will go into effect beginning with all power-ranked Spring 2024 sports.

# ELIGIBILITY APPEALS BOARD

The Initial determinations as to requests for individual student waivers of eligibility rules as well as for individual one year student contest disqualifications are made by the student's member school principal. An aggrieved party may request an appeal by filing a written request to the designated executive assigned by the Executive Director to empanel a session of the Eligibility Appeals Board to adjudicate the appeal. The decision of the Eligibility Appeals Board shall be final and binding upon all parties and not subject to further appeal. The decision of the matter considered by the Board shall be in writing and a record thereof maintained at the principal office of the Association.

## Individual student waivers of eligibility

## Individual one year student contest disqualifications



### ELIGIBILITY APPEALS BOARD

The initial determinations as to requests for individual student waivers of eligibility rules as well as for individual one year student contest disqualifications are made by the student's member school principal. An aggrieved party may request an appeal by filing a written request to the designated executive assigned by the Executive Director to empanel a session of the Eligibility Appeals Board to adjudicate the appeal. The decision of the Eligibility Appeals Board shall be final and binding upon all parties and not subject to further appeal. The decision of the matter considered by the Board shall be in writing and a record thereof maintained at the principal office of the Association.

The members of the Board shall be selected by the member of the executive staff assigned to empanel the Board, by the Executive Director, on a case-by-case basis, from the following groups: the Massachusetts Interscholastic Athletic Council (MIAC) and individuals from member schools.

In selecting members of the EAB for a specific hearing, the executive staff member shall endeavor to select a representative panel of individuals reflective of the composition of the Association. All members of a panel must be currently employed in or actively serving from the category of membership that they represent.

The members of the Board shall be selected by the member of the executive staff assigned to empanel the Board, by the Executive Director, on a case-by-case basis, from the following groups: the Massachusetts Interscholastic Athletic Council (MIAC) and individuals from member schools

In selecting members of the EAB for a specific hearing, the executive staff member shall endeavor to select a representative panel of individuals reflective of the composition of the Association. All members of a panel must be currently employed in or actively serving from the category of membership that they represent.

# WAIVERS

## 2023-24 SCHOOL YEAR

*(as of April 4, 2024)*

**TOTAL # Waivers Submitted: 296\***

	# Heard	# Approved	% Approved
<b>Executive Decision</b>	296	260*	87.8%
<b>EAB Decision</b>	28***	23**	82.1%

*\*This includes 11 partially approved waivers*

*\*\*This includes 3 partially approved EAB decisions*

*\*\*\*Includes 6 one-year suspension hearings*

	Approved	Partially Approved	Denied	TOTAL
<b>Executive Decision</b>	249	11	36	296
<b>EAB Decision</b>	20	3	5	28

### First Level of Waiver Process

Rule #	Description	Total	Approved	Partial Approval	Denied
52	Student Eligibility: Alternative, Collaborative, Detached or other Non-Traditional Educational Programs	<b>72</b>	72		
57	Student Eligibility Transfer Students	<b>149</b>	146		3
58	Student Eligibility: Academic Requirements**	<b>11</b>	1	10	
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	<b>19</b>	12		7
60	Student Eligibility: Age	<b>38</b>	17		21
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
	<b>Combined Rules in waiver submission</b>				
52 & 60		<b>1</b>			1
57 & 58	<i>Transfer after being deemed academically ineligible</i>	<b>3</b>		1	2
59 & 60		<b>3</b>	1		2
	<b>Total</b>	<b>296</b>	<b>249</b>	<b>11</b>	<b>36</b>
49.7 & 49.5	Sportsmanship: One Year Suspensions	<b>11</b>			

*\*Form 200's submitted – 542*

*\*\*Bona Fide Team Waivers (373) are not included on this report and Rule 49 appeals are not counted as waiver submissions to be acted on by Executive, but yearlong suspension hearings are included in EAB decisions and total number of waivers per rule number.*

## Number of MIAA Member Schools requesting waivers: 144

Does not include waiver totals from the PVIAC (51 schools)

### EAB Breakdown

Rule #	Description	Total	Approved	Partially Approved	Denied
49	Sportsmanship: Athlete & Coach Contest Disqualifications/Suspensions	6	2	1	3
57	Student Eligibility Transfer Students	3	2		1
58	Student Eligibility: Academic Requirements**				
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	3	2	1	
60	Student Eligibility: Age	13	12		1
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
	<b>Combined Rules in waiver submission</b>				
59 & 60		2	1	1	
52 & 60		1	1		
	<b>Total</b>	<b>28</b>	<b>20</b>	<b>3</b>	<b>5</b>

### Litigation of EAB & BOD Decisions

Rule #	Description	Total	Injunction Granted	Injunction Partially Granted	Injunction/TRO Denied
87	cases brought to court for 2023-24	1			1

- When an Injunction/Temporary Restraining Order (TRO) is denied, the judge ruled in support of the EAB decision.
- Since the start of the 2020-21 school year, EAB & BOD decisions have been upheld by the courts in 15 of 16 cases (94%). This includes a favorable Supreme Court decision issued on August 29, 2022 involving a case the previous school year and a favorable Superior Court decision issued on October 27, 2023 that supported a sanction issued by the BOD.

**WAIVERS**  
**2022-23 SCHOOL YEAR**  
*(as of April 11, 2023)*

**TOTAL # Waivers Submitted: 309\***

	# Heard	# Approved	% Approved
Executive Decision	309	240*	77.7%
EAB Decision	46**	27***	58.7%

*\*This includes 17 partially approved waivers*

*\*\*Total does not include 1 court ordered re-hearing*

*\*\*\*This includes 7 ERB/MIAC partially approved EAB decisions*

	Approved	Partially Approved	Denied	TOTAL
Executive Decision	223	17	69	309
EAB Decision	20	7	19	46

**First Level of Waiver Process**

Rule #	Description	Total	Approved	Partial Approval	Denied
52	Student Eligibility: Alternative, Collaborative, Detached or other Non-Traditional Educational Programs	58	58		
57	Student Eligibility Transfer Students	140	132	2	6
58	Student Eligibility: Academic Requirements**	15		12	3
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	53	20		33
60	Student Eligibility: Age	28	9		19
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
<b>Combined Rules in waiver submission</b>					
52 & 59		1	1		
58 & 59		3		1	2
59 & 60		9	3		6
58, 59 & 60		2		2	
	<b>Total</b>	<b>309*</b>	<b>223</b>	<b>17</b>	<b>69</b>
49.7 & 49.5	Sportsmanship: One Year Suspensions	3		3	

*\*Bona Fide Team Waivers (274) are not included on this report and Rule 49 appeals are not counted as waiver submissions to be acted on by Executive, but yearlong suspension hearings are included in ERB/MIAC decisions and total number of waivers per rule number.*

## Number of MIAA Member Schools requesting waivers: 135

Does not include waiver totals from the PVIAC (51 schools)

### EAB Breakdown

Rule #	Description	Total	Approved	Partially Approved	Denied
49	Sportsmanship: Athlete & Coach Contest Disqualifications/Suspensions	3		3	
57	Student Eligibility Transfer Students	5	1		4
58	Student Eligibility: Academic Requirements**	3	1	2	
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	20	7		13
60	Student Eligibility: Age	12	9	1	2
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
	<b>Combined Rules in waiver submission</b>				
59 & 60		3	2	1	
	<b>Total</b>	<b>46</b>	<b>20</b>	<b>7</b>	<b>19</b>

### Litigation of EAB & BOD Decisions

Rule #	Description	Total	Injunction Granted	Injunction Partially Granted	Injunction/TRO Denied
52	cases brought to court for 2022-23	1			1
57	cases brought to court for 2022-23	2			2
59	case brought to court for 2022-23	1			1

- When an Injunction/Temporary Restraining Order (TRO) is denied, the judge ruled in support of the EAB decision.
- The Rule 52 case involved virtual school students (TECCA), requesting an injunction to be permitted to participate at their hometown school. They were challenging the BOD decision from May 2022. This was challenged in two separate courts and denied both times.
- Since the start of the 2020-21 school year, EAB & BOD decisions have been upheld by the courts in 14 of 15 cases (93%). This includes a favorable Supreme Court decision issued on August 29, 2022 involving a case the previous school year.

**WAIVERS**  
**2021-22 SCHOOL YEAR**  
*(as of May 12, 2022)*

**TOTAL # Waivers Submitted: 290**

	# Heard	# Approved	% Approved
<b>Executive Decision</b>	290	213*	73.4%
<b>ERB/MIAC Decision</b>	41**	13***	31.7%

*\*Executive partially approved 15 additional waivers*

*\*\*Total does not include 5 hearings that required a re-hearing due to lack of quorum*

*\*\*\*ERB/MIAC partially approved 4 additional appeals*

	Approved	Partially Approved	Denied	TOTAL
<b>Executive Decision</b>	213	18	59	290
<b>ERB/MIAC Decision</b>	13	4	24	41

**First Level of Waiver Process**

Rule #	Description	Total	Approved	Partial Approval	Denied
46	Only One School Sport Per Season is Permitted	1	1		
52	Student Eligibility: Alternative, Collaborative, Detached or other Non-Traditional Educational Programs	75	75		
57	Student Eligibility Transfer Students	105	100	2	3
58	Student Eligibility: Academic Requirements**	20	3	14	3
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	55	20		35
60	Student Eligibility: Age	19	9	1	9
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
<b>Combined Rules in waiver submission</b>					
52 & 59		1	1		
52, 59 & 60		1		1	
57 & 59		2			2
57 & 60		1	1		
59 & 60		9	3		6
58, 59 & 60		1			1
	<b>Total</b>	<b>290*</b>	<b>213</b>	<b>18</b>	<b>59</b>
49.7 & 49.5	Sportsmanship: One Year Suspensions	6			

*\*Bona Fide Team Waivers (316) are not included on this report and Rule 49 appeals are not counted as waiver submissions to be acted on by Executive, but yearlong suspension hearings are included in ERB/MIAC decisions and total number of waivers per rule number.*

## Number of MIAA Member Schools requesting waivers: 128

Does not include waiver totals from the PVIAC (51 schools)

### ERB/MIAC Breakdown

Rule #	Description	Total	Approved	Partially Approved	Denied
49	Sportsmanship: Athlete & Coach Contest Disqualifications/Suspensions	1		1	
57	Student Eligibility Transfer Students	2		1	1
58	Student Eligibility: Academic Requirements**	1	1		
59	Student Eligibility: Time Allowed for Participation after first entering grade 9	24	6	1	17
60	Student Eligibility: Age	5	2	1	2
62	Student Eligibility: Chemical Health/Alcohol/Drugs/Tobacco				
	<b>Combined Rules in waiver submission</b>				
57 & 59		1	1		
59 & 60		6	2		4
58, 59 & 60		1	1		
	<b>Total</b>	<b>41</b>	<b>13</b>	<b>4</b>	<b>24</b>

### Litigation of ERB/MIAC Decisions

Rule #	Description	Total	Injunction Granted	Injunction Partially Granted	Injunction/TRO Denied
59	case brought to court for 2021-22	6	1	1	4

- When an Injunction/Temporary Restraining Order (TRO) is denied, the judge ruled in support of the ERB/MIAC decision.
- As it relates to the partial TRO, the student was denied the TRO for his main sport but granted a TRO for his secondary sport.
- Since the start of the 2020-21 school year, ERB/MIAC decisions have been upheld by the courts in 9 of 10 cases. *For the purpose of this data, I included the partial TRO as a court ruling in support of the ERB/MIAC decision since the secondary sport was not a topic at hearings.*

## **MANAGEMENT OF THE BUDGET AND FINANCES OF THE ASSOCIATION**

The Executive Director shall have responsibility for the financial performance of the Association and shall keep records according to a system approved by the Board of Directors.

The Executive Director shall ensure that necessary funds are appropriated for the Association and that a balance is maintained between the needs and resources in the distribution of available monies.

The Executive Director shall be responsible for the management of the Budget and Finances of the Association.

The Executive Director shall develop and implement a plan to address capital improvements and a documented preventative maintenance plan for the facility.

### Key Actions

1. Prepare and present to the Finance Committee an annual budget that is submitted to the Board of Directors.
2. Advise the Finance Committee on personnel matters.
3. Present during an Annual Business Meeting of the Association a report which shall include financial information that results from the most recent financial audit prepared by a third-party financial auditing firm.
4. Develop a timeline and recommend to the Finance Committee the annual budget that supports the Association's current and future needs.
5. Provide quarterly and periodic updates to the Finance Committee. Quarterly financial and budget reports are complete, transparent, and accurate and satisfy the needs of the Finance Committee. Quarterly reports should include grants, special accounts, and funds as well as the Association operating budget.
6. Provide notice of any potential budget overruns and utilize forecast processes and control procedures to ensure that spending is compatible with budget and current conditions.
7. Develop and implement short-term and long-term plans to address the capital needs of the facility.
8. Develop and implement plans to ensure that the building is safe, secure, clean, well-lit, and well maintained.
9. Develop and maintain plans to provide technology that is current and relevant and to engage consultants to effectuate the same.

## **FY23 Budgeted Expenditures – Revenues**

Central to the task of the budget development process is to develop a budget that ensures that a balance is maintained between the needs of the Association and the resources provided in available monies.

	<b>Budgeted FY23</b>			<b>Budgeted FY23</b>	
OPERATING EXPENSES	\$2,332,686		DEDICATED REVENUE	\$1,938,000	
PROGRAM EXPENSES	\$517,000		PROGRAM REVENUE	\$532,000	
TOURNAMENT EXPENSES	\$3,270,314		TOURNAMENT REVENUE	\$3,650,000	
<b>TOTAL EXPENDITURES</b>	<b>\$6,120,000</b>		<b>TOTAL REVENUE</b>	<b>\$6,120,000</b>	

## **FY23 Budget Analysis**

An analysis of the FY23 budget (covering July 1, 2022, to June 30, 2023) includes a breakdown of our expenditures (operating, programmatic, and state tournament), and revenues (institutional dues, corporate sponsorships/other, programmatic, and state tournament).

<b>OPERATING EXPENSES</b>	<b>Budgeted FY 23</b>	<b>Actual FY 23</b>
<b>Total Operating Salaries</b>	<b>\$1,073,073</b>	<b>\$867,305</b>
Payroll Taxes & Admin	\$147,000	\$130,396
Insurance/Benefits	\$397,400	\$245,319
<b>Total Payroll/Benefits</b>	<b>\$544,400</b>	<b>\$375,715</b>
<b>Operations</b>		
Fees - Legal and Accounting	\$213,000	\$285,692
Office Operations	\$126,700	\$140,193
Building and Grounds	\$332,113	\$125,619
Depreciation		\$113,735
Committee Expenses	\$15,600	\$10,078
Affiliated Associations	\$6,000	\$6,079
Association Conferences		\$31,739
Professional Development - Staff	\$19,800	\$17,891
Publications	\$2,000	\$2,136
<b>Total Operations</b>	<b>\$715,213</b>	<b>\$733,162</b>
<b>Total Operating Expenses</b>	<b>\$2,332,686</b>	<b>\$1,976,182</b>
<b>Programmatic Expenses</b>	<b>\$517,000</b>	<b>\$493,889</b>
<b>Tournament Expenses</b>	<b>\$3,270,314</b>	<b>\$3,446,985</b>
<b>Total Expenses</b>	<b>\$6,120,000</b>	<b>\$5,917,056</b>

## **FY23 Budget vs Actual Revenue**

<b>DEDICATED REVENUE</b>	<b>Budgeted FY 23</b>	<b>Actual FY 23</b>
<b>Institutional Dues</b>	\$1,230,000	\$1,267,500
<b>Total Corporate Income</b>	\$580,000	\$737,902
<b>Other</b>		
Interest Income	\$30,000	
Conferences/Workshops	\$10,000	\$44,830
Rules Publications		\$32,211
Miscellaneous	\$30,000	\$5,607
Bad Debt Recovered		\$44,000
MSAA Rent	\$58,000	
<b>Total Other</b>	\$128,000	\$126,648
<b>Total Dedicated Revenue</b>	<b>\$1,938,000</b>	<b>\$2,132,050</b>
<b>Net Programmatic Revenue</b>	\$532,000	\$471,933
<b>Tournament Revenue</b>	\$3,650,000	\$3,849,950
<b>Total Revenue</b>	<b>\$6,120,000</b>	<b>\$6,453,933</b>

## **FY23 Expenditures – Revenues Actual**

A balance was maintained between the needs of the Association and the resources provided in available monies with Fiscal Year 2023 ending with a surplus.

	<b>ACTUAL FY23</b>		<b>ACTUAL FY23</b>
OPERATING EXPENSES	\$1,976,182	DEDICATED REVENUE	\$2,132,050
PROGRAM EXPENSES	\$493,889	PROGRAM REVENUE	\$471,933
TOURNAMENT EXPENSES	\$3,446,985	TOURNAMENT REVENUE	\$3,849,950
<b>TOTAL EXPENSES</b>	<b>\$5,917,056</b>	<b>TOTAL REVENUE</b>	<b>\$6,453,933</b>
		<b>NET</b>	<b>\$536,877</b>

## **Financial Statements for the year ended June 30, 2023**

The following information is taken directly from a financial audit prepared by Halkiadakis and Company Certified Public Accountants, an independent third-party financial auditing firm and presented to the Finance Committee and the Board of Directors on November 16, 2023.

### The statement of activities for the Year Ended June 30, 2023

Total Revenue and Support	\$6,453,933
Total Expenses	<u>\$5,917,056</u>
	\$536,877
<u>Other Revenue (Expenses)</u>	
Rental Income	\$58,000
Investment return, net	\$54,088
Interest expense	<u>(\$11,765)</u>
	\$673,200
Postretirement Benefit Changes	\$281,240
Contributions - Endowment Fund	\$ 12,510
Less: Endowment scholarships	<u>(\$ 18,000)</u>
	\$912,950

- We continue to assess reliable, dedicated sources of revenue combined with efficient, sensible cost controls.
- We created our current budget (FY24) by determining the personnel and operational expenditures that only fund the programs and services deemed essential to best serve our membership.
- We are developing a process for line items for capital improvements, stabilization, student scholarships, and communications and technology that keep us current.

## **Measures and Controls to Increase Revenues and Decrease Expenditures**

For the development of the FY25 budget, we utilized the following **reliable, dedicated sources of revenue** that will reflect a continuing improvement of our financial condition.

### Institutional Membership Dues

Analyzing the FY24 budget process, it is evident that \$296,415 + \$37,110 (see page 11) is needed beyond the total dedicated revenue generated in order to balance the budget of the Association. This is consistent with the FY22 budget and the FY23 budget. As a result, revenue needed to fund the total operating expenses and programmatic expenses of the association must be generated from the net between state tournament revenues and expenses.

The net between state tournament revenues and expenses is an unpredictable source of funding. Due to the fact that a significant amount of state tournament net (tournament revenue - tournament expenditures) is needed to balance the operating budget, and the fluid nature of state tournament net from year to year, it is fiscally responsible to utilize a more dedicated source of revenue in order to balance the budget of the Association.

The most stable form of revenue is institutional membership dues. Our current dues structure includes the ability for Massachusetts Association of Secondary School Athletic Directors Association (MSSADA) to charge their dues through our billing structure, as well as a fee for technology and billing for the annual meeting. We were pleased to hear that MSSADA did reach their 100% membership goal.

In the meantime, it is self-evident that prices continue to rise and the cost of doing business everywhere in our current financial climate is increasing. In an attempt to ensure the most consistent stream of revenue, the MIAA Finance Committee and the MIAA Board of Directors voted to approve an Institutional Membership Dues increase for FY2025.

The Board followed the recommendations of an Institutional Membership Dues Sub-Committee established in 2020. This committee proposed a \$50 increase to the base fee for all member schools and an increase to the service fee, determined by using the number of programs (by groups of 5), as the measurement of the level of services provided to a school by the MIAA. Prior to following the recommendation of the sub-committee, and subsequent implementation for the FY23 budget, there had not been an increase to the institutional dues of the MIAA since 2014.

An analysis of the FY23 budget shows **a trend of efficient, sensible cost controls** that promote a continuing improvement of our financial condition.

At the forefront of the Executive Director’s Plan for Growth and Improvement was to re-imagine the efficiencies of the tasks performed to effectively serve all of our member schools in a fiscally responsible manner. This process began with our FY23 Budget Proposal. The FY24 budget process was developed using a “zero based” budgeting philosophy. This approach does not begin by simply adding a percentage increase to the bottom line based upon the “way we have always done business.”

The goal of our budget development process is to “right size” the personnel needed for responsive service to the membership. In doing so, beginning in 2022, we began analyzing the roles and responsibilities needed to better serve our members. It was evident immediately that we needed to re-structure the roles and responsibilities of key personnel to better serve the needs of the Association.

By analyzing the budgetary allocations of the Executive Director position, transitioning from part-time retired Assistant Directors to a full-time current Assistant Director, and restructuring through attrition in the category of support staff, we were able to down-size the number of personnel and remain under the approved salary budget.

<b>OPERATING EXPENSES</b>	<b>Budgeted FY 22</b>	<b>Budgeted FY 23</b>	<b>Budgeted FY 24</b>
<b>Total Operating Salaries</b>	<b>\$1,100,071</b>	<b>\$1,073,073</b>	<b>\$1,105,265</b>
<b>Payroll Expenses</b>	\$146,000	\$147,000	\$142,000
<b>Total Insurance/Benefits</b>	\$379,200	\$371,000	\$336,000
<b>Travel (In State)</b>	\$22,000	\$26,400	\$10,000
<b>Total Payroll/Benefits</b>	<b>\$547,200</b>	<b>\$544,400</b>	<b>\$488,000</b>
<b>Total Operating Salaries/Benefits</b>	<b>\$1,647,271</b>	<b>\$1,617,473</b>	<b>\$1,593,265</b>

## A Balance is Maintained Between Needs and Resources

Pursuant to one of the main objectives within our Plan for Growth and Improvement is that the Executive Director shall ensure that necessary funds are appropriated for the Association and a balance is maintained between the needs and resources in the distribution of available monies.

### FY22 – FY24 Budget Total Operational Expenses

	<b>Budgeted FY22</b>	<b>Budgeted FY23</b>	<b>Budgeted FY24</b>
<b>Total Operating Salaries</b>	<b>\$1,100,071</b>	<b>\$1,073,073</b>	<b>\$1,105,265</b>
Payroll Expenses	\$146,000	\$147,000	\$142,000
Total Insurance/Benefits	\$379,200	\$371,000	\$336,000
Travel (In State)	\$22,000	\$26,400	\$10,000
<b>Total Operating Payroll/Benefits</b>	<b>\$547,200</b>	<b>\$544,400</b>	<b>\$488,000</b>
<b>Total Operating Salaries/Benefits</b>	<b>\$1,647,271</b>	<b>\$1,617,473</b>	<b>\$1,593,265</b>
<b>Operating Expenses</b>			
Fees	\$136,500	\$213,000	\$208,500
Office Operations	\$120,100	\$126,700	\$161,400
Building and Grounds	\$105,500	\$332,113	\$354,500
Committee Expenses	\$11,100	\$15,600	\$11,450
Affiliated Associations	\$6,000	\$6,000	\$21,000
Prof. Development (Staff)	\$20,000	\$19,800	\$26,800
Publications	\$2,000	\$2,000	\$2,000
<b>Total Operating Expenses</b>	<b>\$401,200</b>	<b>\$715,213</b>	<b>\$785,650</b>
<b>Total Operational Expenses</b>	<b>\$2,048,471</b>	<b>\$2,332,686</b>	<b>\$2,378,915</b>

## **FY22 – FY24 Budget Dedicated Revenue**

	<b>Budgeted FY22</b>	<b>Budgeted FY23</b>	<b>Budgeted FY24</b>
<b>Dedicated Revenue</b>			
<b>Institutional Dues</b>	<b>\$1,040,000</b>	<b>\$1,230,000</b>	<b>\$1,256,000</b>
<b>Total Corporate Income</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$750,000</b>
<b>Other Income</b>			
Interest Income	\$30,000	\$30,000	\$0
Professional Development	\$10,000	\$10,000	\$16,000
MSAA Rent	\$58,000	\$58,000	\$58,000
Miscellaneous	\$2,000	\$30,000	\$2,500
<b>Total Other Income</b>	<b>\$100,000</b>	<b>\$128,000</b>	<b>\$76,500</b>
<b>Total Dedicated Revenue</b>	<b>\$1,720,000</b>	<b>\$1,938,000</b>	<b>\$2,082,500</b>

**State Tournament Net Needed to Balance the Overall Budget**

	<b>Budgeted FY 22</b>	<b>Budgeted FY 23</b>	<b>Budgeted FY 24</b>
<b>Institutional Dues</b>	<b>\$1,040,000</b>	<b>\$1,230,000</b>	<b>\$1,256,000</b>
<b>Total Corporate Income</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$750,000</b>
<b>Total Other Income</b>	<b>\$100,000</b>	<b>\$128,000</b>	<b>\$76,500</b>
<b>Total Dedicated Revenue</b>	<b>\$1,720,000</b>	<b>\$1,938,000</b>	<b>\$2,082,500</b>

**Total Budgeted Dedicate Revenue vs Operational Expenditures**

	<b>Budgeted FY 22</b>	<b>Budgeted FY 23</b>	<b>Budgeted FY 24</b>
<b>Total Operating Salaries/Benefits</b>	<b>\$1,647,271</b>	<b>\$1,617,473</b>	<b>\$1,593,265</b>
<b>Total Operating Expenses</b>	<b>\$401,200</b>	<b>\$715,213</b>	<b>\$785,650</b>
<b>Total Operating Expenses</b>	<b>\$2,048,471</b>	<b>\$2,332,686</b>	<b>\$2,378,915</b>
<b>Dedicated Revenue vs Operating Expenditures</b>	<b>-\$328,471</b>	<b>-\$394,686</b>	<b>-\$296,415</b>

<b>Programmatic Net Revenue</b>	<b>\$53,017</b>	<b>\$15,000</b>	<b>-\$37,110</b>

<b>State Tournament Net Revenue Needed</b>	<b>\$275,454</b>	<b>\$379,686</b>	<b>\$333,525</b>

## **RESPECTFUL TREATMENT OF ALL MEMBERS OF A SCHOOL COMMUNITY**

One of the greatest benefits of interscholastic athletics is the opportunity to meet and interact with students from other communities and backgrounds. It is essential that students and adults approach those interactions with respect and civility.

Participation in interscholastic athletics provides a significant opportunity to teach respect for self, team, opponents, officials, rules, and the game itself. We must utilize the collective power of positive influence that student-athletes and teacher coaches share as role models to empower ALL participants in the process of positive decision making. When teacher-coaches, student athletes, and game officials choose the privilege of participating in interscholastic athletics, they assume the responsibility for right action.

As a result, the foundation of our existence must prioritize programmatic initiatives that promote sportsmanship.

We continue to be deeply troubled by the dis-regulated behaviors that continue to occur in interscholastic athletics, our schools and in our communities. We have taken very seriously our responsibility to help instill in student athletes a commitment to behaving with the utmost respect and dignity. We continue to support programmatic initiatives that strive to be more diverse, equitable, and inclusive, beginning with a profound reckoning on race and racism. Together we are committed to engaging deeply in this work – so that we can make a difference in eradicating racism and all other forms of bias and hatred.

Maximizing student participation in co-curricular activities provides student athletes with a sense of belonging. In doing so, we must strive to respect diversity and encourage participation, interaction, and understanding of ALL members in our school communities.

Over and above adherence to promoting the laws that impact gender equity, collectively we strive to provide a safe, positive, respectful, and inclusive culture that ensures equity and honors diversity in identity for all students.

Without exception we must strive to provide a welcoming and respectful experience for all young people who choose to participate in interscholastic athletics. No one engaged in interscholastic athletics should feel disrespected, unsafe, or unwelcome -- on or off the playing fields.

In summation, we must seize the opportunity that interscholastic athletics provides and utilize interscholastic athletics as the platform that promotes behavior change that supports the respectful treatment of all members of a school community.

Moving forward the foundation that supports all that we stand for must be driven by Core Values and Beliefs and Membership Statement that was adopted within the revision of our constitution that was approved in the spring of 2023.

## Discriminatory Incident Process

The MIAA Sportsmanship and DEI committees proposed policies and procedures regarding Discriminatory Incident Reporting. This process begins with educating all those involved in interscholastic athletics by taking the National Federation of State High School Associations (NFHS) course on Implicit Bias and by taking a pledge to promote adherence to behaviors that support diversity, equity and inclusion. As a part of the implementation of this Pilot proposal, all MIAA member schools must include information about the Discriminatory Incident Reporting policy in preseason meetings and/or during the athletic registration process.

Incidents that are confirmed to have occurred by member schools will be reported to the MIAA via the MIAA Discriminatory Incident Reporting Form. Following this submission, school findings and steps to address the incident will be provided. MIAA representatives will send follow up communication and next steps to the member schools.

The ultimate objective of this initiative is to promote a genuine respect for ALL human beings and to eradicate incidents of hate and disrespect from interscholastic athletics. When behaviors occur within our member schools that must be addressed, the sanctioning of an offender is coupled with just treatment, and restoring feelings of well-being and self-respect in all parties.

Changing behavior and the practice of restorative justice is the hope of this process with the understanding that participation in interscholastic athletics is a privilege and the proposed sanctions serve as only a minimum standard.

## Addressing Hate in School Sports

Beginning in the fall of 2021, we began a collective effort of addressing incidents of hate and bias as a top priority. Through collaborative efforts with the Anti-Defamation League (ADL), the Attorney General's Office, the Northeastern University Center for the Study of Sport in Society, the Department of Elementary and Secondary Education (DESE), and the Massachusetts Association of School Superintendents, we worked together to tackle these behaviors.

On April 5, 2022, an unveiling of this partnership of key stakeholders throughout the Commonwealth kicked off with a forum on addressing hate and bias in schools. This unprecedented alliance of key stakeholders and advocates will hopefully demonstrate that all groups can come together for a common cause and platform of equity and leadership.

On Thursday December 8th the Addressing Hate in School Sports Conference provided additional programming and information on best practices to build positive environments in athletics and prevent, report, and address hate incidents. The conference was held in-person and included presentations, panel discussion, and workshops for school administrators, athletic directors, coaches, referees, and other school leaders.

To be successful, district trainings comprised of a team of Superintendent, High School Principal, and Athletic Director receiving one clear message regarding norms and expectations for behavior, is imperative. It is our belief that a united school and district leadership team utilizing the platform of interscholastic athletics will permeate our schools, communities, and society.

In the Spring of 2023, regional trainings took place between March and May. Eleven trainings were offered throughout the geographical regions of the Commonwealth. The focus of these free trainings was to empower school and athletic leaders with the skills and tools requisite to build safe space communities through a deeper understanding of how unconscious bias, toxic speech, and other micro-aggressions, specific to interpersonal incidents of violence, can be identified, responded to, and eradicated. The goal was and still is, for all school and athletic leaders to leave the training with concrete tools that can be immediately implemented to prevent and address hate and bias in sports.

In the Spring of 2024, the Attorney General's Office, in partnership with the Massachusetts Association of School Superintendents, the Massachusetts School Administrators Association, the Massachusetts Interscholastic Athletic Association and the Department of Elementary and Secondary Education offered 8 regional trainings as a part of the Addressing Hate in School Sports statewide initiative. In addition, any school or district that previously attended a regional training was provided the opportunity to schedule a follow-up, onsite training for coaches, teachers, students, or a combination for an individual school.