



BOARD OF CONTROL AGENDA

August 18, 2025

**3333 Lebanon Pike
Hermitage, TN 37076**

- I. **Call to Order**
- II. **Roll Call**
- III. **Approval of Minutes**
Review and approval of the Minutes from the previous meeting.
- IV. **Financial Reports**
 - A. Financial Report of Baseball
Financial report of the district, regional, and sectional baseball tournaments and games
 - B. Financial Report of Softball
Financial Report of the district, regional, and sectional softball tournaments and games
 - C. Financial Report of Soccer
Financial report of the district, regional, and sectional soccer tournaments and games
 - D. Financial Report of Track and Field
Financial report of the sectional track meets
 - E. Financial Report of Tennis
Financial report of the district and regional tennis tournaments
 - F. Financial Report of Boys Lacrosse
 - G. Financial Report of Girls Lacrosse
 - H. Financial Report of Girls Flag Football
 - I. Spring Fling Report
Financial report and update for the 2025 Spring Fling
 - J. Auditor's Report of the 2024-25 School Year
- V. **Reports & Updates**



- A. TSSAA Building Update
 - B. Cooperative Programs Approved During the 2024-25 School Year
Report of approved cooperative programs
 - C. Marketing Program Update
Report of marketing program for the past and upcoming school years
 - D. Student Services Update
Update on the NFHS Award of Excellence and Student Advisory Committee
 - E. NFHS Coaches Award Program
Review of award recipients for the 2024-25 school year
 - F. Wrestling Postseason Format
 - G. Report on TSSAA Middle School Championships
Review of middle school championship events held during the 2024-25 school year
 - H. TSSAA Annual Report
- VI. **Business Items**
- A. 2025-26 TSSAA Budget
Approval of the 2025-26 budget is required.
 - B. Excess Revenue Allocation
The Board must decide how to allocate excess revenue generated during the 2024-25 school year.
 - C. Approval of Job Description for TSSAA Director of Officials Services
 - D. Spring Sports Championship Sites Selection Update/Recommendations
The Board of Control approved most championship sites during the June meeting. The staff has a recommendation for middle school baseball and girls softball and high school DII pentathlon/decathlon.
 - E. Girls Flag Football Classification
Classification needs to be set in girls flag football for the 2025-26 and 2026-27 school years.
 - F. Girls Flag Football Officials' Fees
 - G. Glenciff High School Requests Change in Tennis Classification



Request to move back to Class AA, Region 6, District 11 from Class A, Region 5, District 9

H. Northview Academy Requests Change in Wrestling Classification

I. Valley Christian Academy Requests Co-op Exception

Request from Valley Christian Academy and McMinn County High School to co-op in boys tennis, girls soccer, soccer, and girls flag football

J. Tennis Sports Calendar

The tennis state championship will be held one week earlier, so the TSSAA Sports Calendar for tennis needs to be adjusted accordingly.

K. Tennis Sports Regulations Recommendations

Action required after previous tabling

L. Volleyball State Tournament Format

Action required after previous tabling

M. Girls Volleyball Request Regarding Line Judges for Division I Sections & Division II Quarterfinals

The state office is recommending that schools be required to use registered TSSAA Officials as Line Judges for all Division I Sectional Matches and all Division II Quarterfinal Matches and that the fee be set at \$65 per official plus \$0.30 per mile round trip. The current fee for the referees is \$90 per official plus \$0.30 per mile.

N. DII First Round & Quarterfinal Basketball Game Times

DII First Round and Quarterfinal Basketball game times were not approved during the June Board meeting and need to be determined.

Division II First Round/Quarterfinal Basketball Contests

Dates/Times/Sites - The Girls First Round shall take place on February 25, 2025. The Boys First Round shall take place on February 26, 2025. The Girls Quarterfinals shall take place on February 28, 2025. The Boys Quarterfinals shall take place on March 1, 2025. **Schools may mutually agree to play the first round and/or quarterfinal games from 3 P.M. - 7 P.M. local time.**

Baylor School is proposing that the DII East/West Quarterfinal Games be played between 12pm and 4pm local time.

O. DII A East/West Basketball Game Sites



Request to allow DII A East/West basketball teams to find and play at an alternative site

P. TSSAA Membership Requests

Review of new member applications for the following schools:

1. Fairview Christian Academy
Request to join TSSAA for the 2025-26 school year
2. Devout Academy
Request to join TSSAA for the 2025-26 school year
3. Maryville Christian School
Request to join TSSAA for the 2026-27 school year
4. Nurses Middle College Nashville
Request to join TSSAA for the 2025-26 school year

Q. Hardship Requests

Review and discussion of the following hardship applications:

1. St. Benedict at Auburndale, Cordova, TN
2. St. Benedict at Auburndale, Cordova, TN
3. McKenzie High School, McKenzie, TN
4. Clinton High School, Clinton, TN
5. Clinton High School, Clinton
6. Friendship Christian School, Lebanon, TN
7. University School of Jackson, Jackson, TN
8. Riverdale High School, Murfreesboro, TN
9. Concord Christian School, Knoxville, TN
10. Concord Christian School, Knoxville, TN
11. Baylor School, Chattanooga, TN
12. Independence High School, Thompson's Station, TN
13. Independence High School, Thompson's Station, TN
14. East Nashville Magnet School, Nashville, TN

VII. **Litigation Report**



VIII. **Adjournment**

2024-25 Baseball Tournament Revenue Summary

			Tickets	Gross	TSSAA Share	
Division I	1A	District	5,726	\$38,746.00	\$6,974.28	
		Region	2,614	\$21,221.00	\$3,819.78	
		Sectional	1,630	\$16,736.00	\$2,891.34	
	1A Total			9,970	\$76,703.00	\$13,685.40
	2A	District	6,037	\$44,122.00	\$7,941.96	
		Region	2,719	\$22,156.00	\$3,988.08	
		Sectional	1,600	\$15,758.00	\$2,949.80	
	2A Total			10,356	\$82,036.00	\$14,879.84
	3A	District	9,633	\$76,142.00	\$13,705.56	
		Region	4,095	\$35,816.00	\$6,446.88	
		Sectional	2,978	\$30,472.00	\$5,533.93	
	3A Total			16,706	\$142,430.00	\$25,686.37
	4A	District	10,675	\$78,299.32	\$14,093.87	
Region		5,130	\$41,506.55	\$7,471.18		
Section		1,270	\$11,425.94	\$2,056.67		
Sectional		3,851	\$38,026.00	\$8,486.56		
4A Total			20,926	\$169,257.81	\$32,108.28	
Division I Total			57,958	\$470,426.81	\$86,359.89	
Division II	1A	District	1,224	\$9,060.00	\$1,630.80	
		Region	2,165	\$15,555.00	\$2,799.90	
	1A Total			3,389	\$24,615.00	\$4,430.70
	2A	District	307	\$3,003.18	\$540.57	
		Region	141	\$705.00	\$126.90	
	2A Total			448	\$3,708.18	\$667.47
	A	First Round	222	\$2,000.00	\$17.33	
		Quarterfinal	956	\$8,410.00	\$1,088.10	
		Region	1,112	\$8,106.00	\$1,459.08	
	A Total			2,290	\$18,516.00	\$2,564.51
	AA	First Round	313	\$2,868.00	\$279.20	
Quarterfinal		564	\$4,986.00	\$480.20		
Region		195	\$1,795.71	\$323.23		
AA Total			1,072	\$9,649.71	\$1,082.63	
Division II Total			7,199	\$56,488.89	\$8,745.31	
Grand Total			65,157	\$526,915.70	\$95,105.20	

2024-25 Baseball Tournament Detail

				Tickets	Gross Receipts	TSSAA Share	
Division I	1A	District	1	Unaka High School	108	\$756.00	\$136.08
			2	Washburn High School	189	\$1,323.00	\$238.14
			3	Coalfield High School	414	\$2,484.00	\$447.12
			4	Harriman High School	475	\$2,850.00	\$513.00
			5	Chattanooga School for the Liberal Arts	55	\$440.00	\$79.20
				Sale Creek High School	60	\$480.00	\$86.40
			6	Whitwell High School	152	\$912.00	\$164.16
			7	Clarkrange High School	85	\$425.00	\$76.50
				Gordonsville High School	282	\$2,256.00	\$406.08
			8	East Robertson High School	61	\$427.00	\$76.86
			9	Eagleville High School	551	\$3,857.00	\$694.26
			10	Hampshire High School	172	\$1,204.00	\$216.72
				Richland High School	575	\$4,025.00	\$724.50
			11	Wayne Co. High School	477	\$2,385.00	\$429.30
		12	McEwen High School	478	\$3,824.00	\$688.32	
		13	Clarksburg High School	51	\$306.00	\$55.08	
	Halls High School		573	\$4,584.00	\$825.12		
	14	Union City High School	968	\$6,208.00	\$1,117.44		
	District Total				5,726	\$38,746.00	\$6,974.28
	Region		1	University School	228	\$1,596.00	\$287.28
			2	Coalfield High School	431	\$3,448.00	\$620.64
			3	Sale Creek High School	241	\$1,928.00	\$347.04
			4	Gordonsville High School	252	\$2,016.00	\$362.88
			5	Eagleville High School	609	\$4,263.00	\$767.34
			6	Wayne Co. High School	380	\$3,040.00	\$547.20
			7	Halls High School	473	\$4,930.00	\$887.40
	Region Total				2,614	\$21,221.00	\$3,819.78
	Sectional			Coalfield High School	95	\$950.00	\$29.67
				Eagleville High School	178	\$1,780.00	\$297.67
				East Robertson High School	131	\$1,212.00	\$0.00
				McKenzie High School	541	\$5,372.00	\$1,154.33
				Memphis Middle College High School	123	\$1,230.00	\$356.67
				Union City High School	141	\$1,982.00	\$237.60
			University School	214	\$2,140.00	\$424.27	
			Whitwell High School	207	\$2,070.00	\$391.14	
Sectional Total				1,630	\$16,736.00	\$2,891.34	
1A Total				9,970	\$76,703.00	\$13,685.40	
2A	District	1	Chuckey-Doak High School	412	\$2,884.00	\$519.12	
		2	Alcoa High School	307	\$2,456.00	\$442.08	
			Pigeon Forge High School	82	\$656.00	\$118.08	
		3	McMinn Central High School	441	\$3,287.00	\$591.66	
			Meigs Co. High School	74	\$518.00	\$93.24	
			Sweetwater High School	46	\$322.00	\$57.96	
		4	Marion Co. High School	339	\$2,373.00	\$427.14	
		5	Alvin C. York Institute	83	\$498.00	\$89.64	
			Watertown High School	323	\$2,261.00	\$406.98	
		6	Liberty Creek High School	383	\$2,681.00	\$482.58	
		9	Community High School	79	\$790.00	\$142.20	
			Forrest High School	175	\$1,950.00	\$351.00	
		10	Summertown High School	754	\$5,278.00	\$950.04	
		11	Harpeth High School	362	\$2,896.00	\$521.28	
		12	Huntingdon High School	662	\$4,634.00	\$834.12	
	13	Adamsville High School	779	\$5,074.00	\$913.32		
	14	Milan High School	642	\$5,094.00	\$916.92		
15	Lakeland Preparatory School	94	\$470.00	\$84.60			
District Total				6,037	\$44,122.00	\$7,941.96	
Region		1	Chuckey-Doak High School	274	\$1,918.00	\$345.24	
		2	McMinn Central High School	351	\$2,808.00	\$505.44	
		3	Watertown High School	558	\$3,906.00	\$703.08	

2024-25 Baseball Tournament Detail

				Tickets	Gross Receipts	TSSAA Share
		4	East Nashville Magnet School	129	\$1,032.00	\$185.76
		5	Forrest High School	318	\$3,380.00	\$608.40
		6	Harpeth High School	454	\$3,632.00	\$653.76
		7	Adamsville High School	529	\$4,632.00	\$833.76
		8	Lakeland Preparatory School	106	\$848.00	\$152.64
	Region Total			2,719	\$22,156.00	\$3,988.08
	Sectional		Alcoa High School	209	\$2,050.00	\$400.67
			Forrest High School	195	\$2,250.00	\$452.07
			Huntingdon High School	315	\$3,118.00	\$653.00
			Lakeland Preparatory School	340	\$3,134.00	\$632.40
			Sweetwater High School	270	\$2,700.00	\$475.73
			Westview High School	67	\$670.00	\$27.20
			White House Heritage High School	204	\$1,836.00	\$308.73
	Sectional Total			1,600	\$15,758.00	\$2,949.80
	2A Total			10,356	\$82,036.00	\$14,879.84
3A	District	1	Elizabethton High School	1,324	\$10,592.00	\$1,906.56
		2	Greeneville High School	409	\$3,272.00	\$588.96
		3	Carter High School	373	\$2,984.00	\$537.12
		4	Anderson Co. High School	855	\$5,130.00	\$923.40
			Union Co. High School	225	\$1,125.00	\$202.50
		5	Heritage High School	604	\$4,228.00	\$761.04
			Lenoir City High School	59	\$472.00	\$84.96
		6	Soddy Daisy High School	339	\$2,712.00	\$488.16
		7	DeKalb Co. High School	137	\$1,096.00	\$197.28
			Livingston Academy	57	\$570.00	\$102.60
			Upperman High School	643	\$6,430.00	\$1,157.40
		8	Franklin Co. High School	103	\$721.00	\$129.78
			Lawrence Co. High School	123	\$861.00	\$154.98
			Tullahoma High School	745	\$5,815.00	\$1,046.70
		9	White House High School	304	\$2,128.00	\$383.04
		10	James Lawson High School	238	\$2,380.00	\$428.40
		12	Chester Co. High School	1,138	\$9,104.00	\$1,638.72
		13	Dyer Co. High School	855	\$5,985.00	\$1,077.30
		14	Bolivar Central High School	161	\$1,127.00	\$202.86
		15	Covington High School	941	\$9,410.00	\$1,693.80
	District Total			9,633	\$76,142.00	\$13,705.56
	Region	1	Elizabethton High School	814	\$6,512.00	\$1,172.16
		2	Seymour High School	625	\$6,250.00	\$1,125.00
		3	South-Doyle High School	652	\$5,480.00	\$986.40
		4	Upperman High School	516	\$5,160.00	\$928.80
		5	Station Camp High School	446	\$4,460.00	\$802.80
		6	Creek Wood High School	419	\$2,933.00	\$527.94
		7	Dyer Co. High School	403	\$2,821.00	\$507.78
		8	Munford High School	220	\$2,200.00	\$396.00
	Region Total			4,095	\$35,816.00	\$6,446.88
	Sectional		Anderson Co. High School	453	\$4,530.00	\$963.53
			Chester Co. High School	206	\$2,060.00	\$230.13
			Greeneville High School	342	\$3,420.00	\$167.73
			Munford High School	382	\$3,820.00	\$598.33
			Red Bank High School	502	\$5,016.00	\$726.07
			South Gibson Co. High School	299	\$3,470.00	\$861.27
			Tullahoma High School	417	\$4,628.00	\$1,249.87
			White House High School	377	\$3,528.00	\$737.00
	Sectional Total			2,978	\$30,472.00	\$5,533.93
	3A Total			16,706	\$142,430.00	\$25,686.37
4A	District	1	West Ridge High School	1,094	\$7,658.00	\$1,378.44
		2	Jefferson Co. High School	747	\$5,272.02	\$948.96
			Knoxville Central High School	43	\$344.00	\$61.92
		3	Knoxville Halls High School	153	\$1,224.00	\$220.32

2024-25 Baseball Tournament Detail

				Tickets	Gross Receipts	TSSAA Share	
				Oak Ridge High School	814	\$6,512.00	\$1,172.16
				Powell High School	110	\$880.00	\$158.40
		4		Bearden High School	192	\$1,352.00	\$243.36
				Farragut High School	1,004	\$6,424.00	\$1,156.32
				Hardin Valley Academy	127	\$962.00	\$173.16
				Maryville High School	154	\$924.00	\$166.32
		5		Cleveland High School	266	\$1,673.80	\$301.28
		6		East Hamilton High School	85	\$637.50	\$114.75
				Ooltewah High School	122	\$1,220.00	\$219.60
		7		Cookeville High School	723	\$5,061.00	\$910.98
				Lebanon High School	104	\$728.00	\$131.04
				Wilson Central High School	139	\$973.00	\$175.14
		8		Siegel High School	703	\$4,921.00	\$885.78
		9		Columbia Central High School	123	\$861.00	\$154.98
				Lincoln Co. High School	358	\$2,506.00	\$451.08
				Spring Hill High School	78	\$546.00	\$98.28
		10		Independence High School	944	\$6,608.00	\$1,189.44
		11		John Overton High School	369	\$1,810.50	\$325.89
		12		Beech Senior High School	1,035	\$10,350.00	\$1,863.00
		13		Clarksville High School	583	\$4,816.00	\$866.88
				Rossvie High School	139	\$903.50	\$162.63
		14		Dickson Co. High School	30	\$210.00	\$37.80
				Henry Co. High School	311	\$2,177.00	\$391.86
				Northwest High School	60	\$420.00	\$75.60
		16		White Station High School	65	\$325.00	\$58.50
		District Total			10,675	\$78,299.32	\$14,093.87
		Region	1	Science Hill High School	797	\$7,970.00	\$1,434.60
			2	Oak Ridge High School	857	\$7,256.00	\$1,306.08
			3	Cleveland High School	719	\$5,370.00	\$966.60
			5	Lincoln Co. High School	539	\$3,773.00	\$679.14
				Stewarts Creek High School	415	\$2,905.00	\$522.90
			6	John Overton High School	544	\$4,624.00	\$832.32
			7	Clarksville High School	802	\$6,409.55	\$1,153.72
			8	Collierville High School	457	\$3,199.00	\$575.82
		Region Total			5,130	\$41,506.55	\$7,471.18
		Section	5	Columbia Central High School	1,270	\$11,425.94	\$2,056.67
		Section Total			1,270	\$11,425.94	\$2,056.67
		Sectional		Beech Senior High School	487	\$5,078.00	\$1,031.40
				Blackman High School	528	\$4,890.00	\$1,174.69
				Bradley Central High School	420	\$4,200.00	\$873.13
				Clarksville High School	696	\$6,898.00	\$1,763.27
				Collierville High School	602	\$5,480.00	\$1,166.13
				Dobyns Bennett High School	648	\$6,480.00	\$1,443.80
				Oak Ridge High School	470	\$5,000.00	\$1,034.13
		Sectional Total			3,851	\$38,026.00	\$8,486.56
		4A Total			20,926	\$169,257.81	\$32,108.28
Division I Total					57,958	\$470,426.81	\$86,359.89
Division II	1A	District	3	Columbia Academy	362	\$2,534.00	\$456.12
				Grace Christian Academy - Franklin	87	\$609.00	\$109.62
			4	Clarksville Academy	71	\$497.00	\$89.46
				Davidson Academy	282	\$1,974.00	\$355.32
				Ezell-Harding Christian School	77	\$939.00	\$169.02
				Friendship Christian School	192	\$1,344.00	\$241.92
			5	Trinity Christian Academy	92	\$736.00	\$132.48
			6	Lausanne Collegiate School	61	\$427.00	\$76.86
		District Total			1,224	\$9,060.00	\$1,630.80
		Region			Boyd Buchanan High School	140	\$980.00
			Clarksville Academy	336	\$2,352.00	\$423.36	
			Columbia Academy	115	\$805.00	\$144.90	

2024-25 Baseball Tournament Detail

					Tickets	Gross Receipts	TSSAA Share
				Davidson Academy	302	\$2,114.00	\$380.52
				Goodpasture Christian School	70	\$490.00	\$88.20
				Jackson Christian School	349	\$2,843.00	\$511.74
				Lausanne Collegiate School	68	\$476.00	\$85.68
				Northpoint Christian School	231	\$1,617.00	\$291.06
				Providence Academy	80	\$560.00	\$100.80
				The Webb School	148	\$1,036.00	\$186.48
				Tipton-Rosemark Academy	326	\$2,282.00	\$410.76
				Region Total	2,165	\$15,555.00	\$2,799.90
				1A Total	3,389	\$24,615.00	\$4,430.70
	2A	District	3	Battle Ground Academy	143	\$1,401.00	\$252.18
			5	Lipscomb Academy	164	\$1,602.18	\$288.39
				District Total	307	\$3,003.18	\$540.57
				Region	141	\$705.00	\$126.90
				Region Total	141	\$705.00	\$126.90
				2A Total	448	\$3,708.18	\$667.47
	A	First Round		Clarksville Academy	95	\$760.00	\$0.00
				Columbia Academy	36	\$352.00	\$17.33
				Grace Christian Academy - Knoxville	91	\$888.00	\$0.00
				First Round Total	222	\$2,000.00	\$17.33
		Quarterfinal		Clarksville Academy	260	\$2,080.00	\$322.93
				Columbia Academy	227	\$2,104.00	\$408.83
				Lausanne Collegiate School	181	\$1,610.00	\$81.00
				Northpoint Christian School	172	\$1,456.00	\$256.73
				Providence Academy	116	\$1,160.00	\$18.60
				Quarterfinal Total	956	\$8,410.00	\$1,088.10
		Region		Clarksville Academy	143	\$1,001.00	\$180.18
				Columbia Academy	167	\$1,169.00	\$210.42
				Evangelical Christian School	89	\$623.00	\$112.14
				Lakeway Christian Academy	322	\$2,576.00	\$463.68
				Lausanne Collegiate School	322	\$2,254.00	\$405.72
				Silverdale Baptist Academy	69	\$483.00	\$86.94
				Region Total	1,112	\$8,106.00	\$1,459.08
				A Total	2,290	\$18,516.00	\$2,564.51
	AA	First Round		Montgomery Bell Academy	313	\$2,868.00	\$279.20
				First Round Total	313	\$2,868.00	\$279.20
		Quarterfinal		Baylor School	143	\$1,430.00	\$72.13
				Briarcrest Christian School	104	\$876.00	\$0.00
				Chattanooga Christian School	79	\$632.00	\$0.00
				Christ Presbyterian Academy	238	\$2,048.00	\$408.07
				Quarterfinal Total	564	\$4,986.00	\$480.20
		Region		Christ Presbyterian Academy	195	\$1,795.71	\$323.23
				Region Total	195	\$1,795.71	\$323.23
				AA Total	1,072	\$9,649.71	\$1,082.63
				Division II Total	7,199	\$56,488.89	\$8,745.31
				Grand Total	65,157	\$526,915.70	\$95,105.20

2024-25 Softball Tournament Revenue Summary

			Tickets	Gross	TSSAA Share	
Division I	1A	District	3,714	\$24,754.00	\$4,455.72	
		Region	1,933	\$14,277.00	\$2,569.86	
		Sectional	930	\$9,246.00	\$1,902.58	
	1A Total			6,577	\$48,277.00	\$8,928.16
	2A	District	5,363	\$39,290.00	\$7,072.20	
		Region	1,843	\$14,825.00	\$2,668.50	
		Sectional	510	\$5,282.00	\$1,010.07	
	2A Total			7,716	\$59,397.00	\$10,750.77
	3A	District	7,726	\$58,216.00	\$10,478.88	
		Region	2,286	\$17,659.00	\$3,178.62	
		Sectional	1,304	\$13,156.00	\$2,799.27	
	3A Total			11,316	\$89,031.00	\$16,456.77
	4A	District	6,528	\$49,295.00	\$8,873.10	
Region		2,042	\$17,355.80	\$3,124.05		
Sectional		756	\$7,922.00	\$1,467.88		
4A Total			9,326	\$74,572.80	\$13,465.03	
Division I Total			34,935	\$271,277.80	\$49,600.73	
Division II	1A	Region	986	\$6,902.00	\$1,242.36	
	1A Total			986	\$6,902.00	\$1,242.36
	2A	District	259	\$2,327.64	\$418.97	
		Region	84	\$738.00	\$132.84	
	2A Total			343	\$3,065.64	\$551.81
	A	First Round	131	\$1,130.00	-\$422.50	
		Quarterfinal	496	\$4,416.00	\$553.77	
		Region	1,563	\$11,930.00	\$2,147.40	
	A Total			2,190	\$17,476.00	\$2,278.67
	AA	First Round	65	\$596.00	-\$37.70	
Quarterfinal		141	\$1,596.00	-\$43.73		
AA Total			206	\$2,192.00	-\$81.43	
Division II Total			3,725	\$29,635.64	\$3,991.40	
Grand Total			38,660	\$300,913.44	\$53,592.13	

2024-25 Softball Tournament Detail

				Tickets	Gross Receipts	TSSAA Share		
Division I	1A	District	2	Hancock Co. High School	257	\$1,799.00	\$323.82	
			3	Coalfield High School	430	\$2,580.00	\$464.40	
			4	Harriman High School	547	\$3,282.00	\$590.76	
			6	South Pittsburg High School	75	\$600.00	\$108.00	
			7	Clay Co. High School	149	\$1,443.00	\$259.74	
				Gordonsville High School	209	\$1,463.00	\$263.34	
				Red Boiling Springs High School	35	\$245.00	\$44.10	
			8	East Robertson High School	63	\$441.00	\$79.38	
				Jo Byrns High School	48	\$336.00	\$60.48	
			9	Moore Co. High School	231	\$1,617.00	\$291.06	
			10	Cornersville High School	360	\$2,520.00	\$453.60	
			11	Frank Hughes High School	317	\$1,902.00	\$342.36	
			12	Hollow Rock-Bruceton Central High School	64	\$384.00	\$69.12	
				McEwen High School	99	\$792.00	\$142.56	
		13	Halls High School	257	\$2,056.00	\$370.08		
			Middleton High School	29	\$174.00	\$31.32		
		14	Gleason High School	78	\$390.00	\$70.20		
			Union City High School	466	\$2,730.00	\$491.40		
		District Total				3714	\$24,754.00	\$4,455.72
		Region		1	Hancock Co. High School	217	\$1,519.00	\$273.42
					North Greene High School	107	\$535.00	\$96.30
				2	Oakdale High School	228	\$1,368.00	\$246.24
					Wartburg Central High School	120	\$720.00	\$129.60
				3	Chattanooga School for the Liberal Arts	47	\$376.00	\$67.68
					South Pittsburg High School	110	\$880.00	\$158.40
				4	Gordonsville High School	37	\$259.00	\$46.62
		Jo Byrns High School	156		\$1,760.00	\$316.80		
		5	Eagleville High School	214	\$1,498.00	\$269.64		
			Richland High School	92	\$644.00	\$115.92		
		6	Hollow Rock-Bruceton Central High School	161	\$966.00	\$173.88		
			Wayne Co. High School	90	\$720.00	\$129.60		
		7	Dresden High School	265	\$2,120.00	\$381.60		
			Halls High School	89	\$912.00	\$164.16		
Region Total				1933	\$14,277.00	\$2,569.86		
Sectional			Eagleville High School	154	\$1,540.00	\$370.80		
			Gordonsville High School	119	\$1,190.00	\$179.07		
			Hollow Rock-Bruceton Central High School	90	\$900.00	\$94.35		
			North Greene High School	192	\$1,920.00	\$480.87		
			Oakdale High School	209	\$2,036.00	\$439.87		
			South Pittsburg High School	166	\$1,660.00	\$337.63		
Sectional Total				930	\$9,246.00	\$1,902.58		
1A Total				6577	\$48,277.00	\$8,928.16		
Division I	2A	District	1	Chuckey-Doak High School	41	\$287.00	\$51.66	
				South Greene High School	186	\$930.00	\$167.40	
		2	Alcoa High School	279	\$2,232.00	\$401.76		
			Gatlinburg-Pittman High School	13	\$104.00	\$18.72		
			Oneida High School	24	\$192.00	\$34.56		
		3	Kingston High School	316	\$1,896.00	\$341.28		
			McMinn Central High School	41	\$205.00	\$36.90		
			Meigs Co. High School	132	\$660.00	\$118.80		
			Sweetwater High School	151	\$1,057.00	\$190.26		
		4	Sequatchie Co. High School	347	\$2,429.00	\$437.22		
		5	Watertown High School	259	\$1,813.00	\$326.34		
		6	Liberty Creek High School	624	\$4,368.00	\$786.24		
		9	Community High School	426	\$4,460.00	\$802.80		
			Forrest High School	107	\$1,270.00	\$228.60		

2024-25 Softball Tournament Detail

			Tickets	Gross Receipts	TSSAA Share
		10 Mt. Pleasant High School	564	\$3,948.00	\$710.64
		11 East Hickman High School	319	\$3,190.00	\$574.20
		12 Camden Central High School	399	\$1,995.00	\$359.10
		13 Scotts Hill High School	522	\$4,176.00	\$751.68
		14 Westview High School	613	\$4,078.00	\$734.04
	District Total		5363	\$39,290.00	\$7,072.20
	Region	1 Alcoa High School	140	\$1,120.00	\$201.60
		2 Kingston High School	215	\$1,720.00	\$309.60
		Marion Co. High School	197	\$1,379.00	\$248.22
		3 Watertown High School	188	\$1,316.00	\$236.88
		4 East Nashville Magnet School	0	\$0.00	\$0.00
		5 Community High School	279	\$2,990.00	\$538.20
		Summertown High School	183	\$1,281.00	\$230.58
		6 Camden Central High School	138	\$966.00	\$173.88
		Cheatham Co. Central High School	80	\$560.00	\$100.80
		7 Scotts Hill High School	132	\$1,056.00	\$190.08
		Westview High School	291	\$2,437.00	\$438.66
	Region Total		1843	\$14,825.00	\$2,668.50
	Sectional	Alcoa High School	130	\$1,248.00	\$256.53
		Camden Central High School	68	\$680.00	\$36.53
		Forrest High School	82	\$1,120.00	\$244.07
		Kingston High School	141	\$1,410.00	\$325.27
		Lakeland Preparatory School	89	\$824.00	\$147.67
	Sectional Total		510	\$5,282.00	\$1,010.07
	2A Total		7716	\$59,397.00	\$10,750.77
3A	District	1 David Crockett High School	839	\$5,873.00	\$1,057.14
		2 Greenville High School	378	\$3,024.00	\$544.32
		3 Cocke Co. High School	423	\$3,384.00	\$609.12
		4 Clinton High School	617	\$4,319.00	\$777.42
		Union Co. High School	33	\$165.00	\$29.70
		5 Lenoir City High School	345	\$2,760.00	\$496.80
		6 Soddy Daisy High School	382	\$3,056.00	\$550.08
		7 DeKalb Co. High School	464	\$5,040.00	\$907.20
		8 Franklin Co. High School	68	\$476.00	\$85.68
		Lawrence Co. High School	223	\$1,561.00	\$280.98
		Marshall Co. High School	223	\$1,561.00	\$280.98
		Tulahoma High School	144	\$1,408.00	\$253.44
		9 Portland High School	691	\$4,837.00	\$870.66
		10 Hume-Fogg Academic Magnet	68	\$476.00	\$85.68
		11 Fairview High School	66	\$462.00	\$83.16
		Montgomery Central High School	133	\$931.00	\$167.58
		12 McNairy Central High School	1336	\$9,352.00	\$1,683.36
		13 Dyer Co. High School	813	\$5,691.00	\$1,024.38
		15 Brighton High School	480	\$3,840.00	\$691.20
	District Total		7726	\$58,216.00	\$10,478.88
	Region	1 David Crockett High School	308	\$2,464.00	\$443.52
		Volunteer High School	138	\$1,104.00	\$198.72
		2 Cocke Co. High School	97	\$776.00	\$139.68
		Gibbs High School	181	\$1,448.00	\$260.64
		3 Heritage High School	214	\$1,712.00	\$308.16
		Soddy Daisy High School	56	\$448.00	\$80.64
		4 DeKalb Co. High School	88	\$880.00	\$158.40
		5 Portland High School	182	\$1,274.00	\$229.32
		6 Creek Wood High School	70	\$490.00	\$88.20
		McNairy Central High School	461	\$3,227.00	\$580.86

2024-25 Softball Tournament Detail

			Tickets	Gross Receipts	TSSAA Share
		7 Haywood High School	91	\$637.00	\$114.66
		South Gibson Co. High School	267	\$1,869.00	\$336.42
		8 Millington Central High School	133	\$1,330.00	\$239.40
	Region Total		2286	\$17,659.00	\$3,178.62
	Sectional	Covington High School	154	\$1,436.00	\$267.80
		DeKalb Co. High School	147	\$1,770.00	\$420.60
		Dyer Co. High School	191	\$1,880.00	\$449.33
		Gibbs High School	124	\$1,240.00	\$210.80
		Heritage High School	138	\$1,360.00	\$252.93
		McNairy Central High School	241	\$2,410.00	\$503.93
		Portland High School	99	\$960.00	\$201.67
		Unicoi Co. High School	210	\$2,100.00	\$492.20
	Sectional Total		1304	\$13,156.00	\$2,799.27
	3A Total		11316	\$89,031.00	\$16,456.77
4A	District	1 Dobyns Bennett High School	654	\$4,578.00	\$824.04
		2 Morristown-Hamblen High School East	51	\$408.00	\$73.44
		Morristown-Hamblen High School West	602	\$4,816.00	\$866.88
		4 William Blount High School	641	\$4,487.00	\$807.66
		6 Ooltewah High School	269	\$2,690.00	\$484.20
		7 Lebanon High School	73	\$730.00	\$131.40
		Wilson Central High School	30	\$300.00	\$54.00
		8 Riverdale High School	480	\$3,360.00	\$604.80
		9 Coffee Co. Central High School	301	\$2,107.00	\$379.26
		Columbia Central High School	177	\$1,239.00	\$223.02
		Lincoln Co. High School	259	\$1,813.00	\$326.34
		Warren Co. High School	96	\$672.00	\$120.96
		10 Brentwood High School	10	\$70.00	\$12.60
		Ravenwood High School	717	\$5,019.00	\$903.42
		11 John Overton High School	98	\$882.00	\$158.76
		12 Green Hill High School	573	\$5,730.00	\$1,031.40
		13 Rossvie High School	16	\$104.00	\$18.72
		Springfield High School	477	\$3,262.00	\$587.16
		14 Henry Co. High School	329	\$2,303.00	\$414.54
		15 Bartlett High School	675	\$4,725.00	\$850.50
	District Total		6528	\$49,295.00	\$8,873.10
	Region	1 Morristown-Hamblen High School East	46	\$460.00	\$82.80
		Science Hill High School	187	\$2,270.00	\$408.60
		2 Farragut High School	127	\$889.00	\$160.02
		3 East Hamilton High School	212	\$1,378.00	\$248.04
		Walker Valley High School	43	\$430.00	\$77.40
		4 Oakland High School	259	\$1,813.00	\$326.34
		5 Coffee Co. Central High School	157	\$1,570.00	\$282.60
		Page High School	139	\$1,390.00	\$250.20
		6 Green Hill High School	251	\$2,510.00	\$451.80
		John Overton High School	56	\$529.20	\$95.26
		7 Dickson Co. High School	113	\$991.00	\$178.38
		Henry Co. High School	118	\$826.00	\$148.68
		Kirkwood High School	96	\$633.60	\$114.05
		8 Collierville High School	238	\$1,666.00	\$299.88
	Region Total		2042	\$17,355.80	\$3,124.05
	Sectional	Collierville High School	121	\$1,100.00	\$69.00
		Dickson Co. High School	136	\$1,628.00	\$289.53
		Green Hill High School	155	\$1,472.00	\$334.29
		Page High School	74	\$740.00	\$118.07
		Science Hill High School	115	\$1,432.00	\$269.27

2024-25 Softball Tournament Detail

				Tickets	Gross Receipts	TSSAA Share	
			Walker Valley High School	155	\$1,550.00	\$387.73	
		Sectional Total		756	\$7,922.00	\$1,467.88	
	4A Total			9326	\$74,572.80	\$13,465.03	
Division I Total				34935	\$271,277.80	\$49,600.73	
Division II	1A	Region	Boyd Buchanan High School	53	\$371.00	\$66.78	
			Columbia Academy	376	\$2,632.00	\$473.76	
			Davidson Academy	130	\$910.00	\$163.80	
			Evangelical Christian School	71	\$497.00	\$89.46	
			Franklin Road Academy	41	\$287.00	\$51.66	
			Friendship Christian School	8	\$56.00	\$10.08	
			Goodpasture Christian School	30	\$210.00	\$37.80	
			Jackson Christian School	78	\$546.00	\$98.28	
			Middle Tennessee Christian School	55	\$385.00	\$69.30	
			Northpoint Christian School	110	\$770.00	\$138.60	
	Trinity Christian Academy	34	\$238.00	\$42.84			
	Region Total			986	\$6,902.00	\$1,242.36	
	1A Total			986	\$6,902.00	\$1,242.36	
	2A	District	5	Lipscomb Academy	259	\$2,327.64	\$418.97
		District Total			259	\$2,327.64	\$418.97
		Region		Lakeway Christian Academy	51	\$408.00	\$73.44
				St. Benedict at Auburndale	33	\$330.00	\$59.40
		Region Total			84	\$738.00	\$132.84
	2A Total			343	\$3,065.64	\$551.81	
	A	First Round		Donelson Christian Academy	37	\$344.00	-\$169.70
			Friendship Christian School	42	\$370.00	-\$205.80	
			St. George's Independent School	52	\$416.00	-\$47.00	
First Round Total			131	\$1,130.00	-\$422.50		
Quarterfinal			Donelson Christian Academy	122	\$1,098.00	\$78.27	
			Friendship Christian School	170	\$1,474.00	\$77.37	
			Silverdale Baptist Academy	204	\$1,844.00	\$398.13	
Quarterfinal Total			496	\$4,416.00	\$553.77		
Region			Battle Ground Academy	252	\$2,564.00	\$461.52	
			Columbia Academy	103	\$721.00	\$129.78	
		Davidson Academy	438	\$3,066.00	\$551.88		
		Donelson Christian Academy	282	\$1,974.00	\$355.32		
		Lakeway Christian Academy	189	\$1,512.00	\$272.16		
	St. George's Independent School	299	\$2,093.00	\$376.74			
Region Total			1563	\$11,930.00	\$2,147.40		
A Total			2190	\$17,476.00	\$2,278.67		
AA	First Round		Brentwood Academy	32	\$266.00	-\$22.70	
			Girls Preparatory School	33	\$330.00	-\$15.00	
	First Round Total			65	\$596.00	-\$37.70	
	Quarterfinal		Baylor School	84	\$1,140.00	\$28.27	
			Chattanooga Christian School	57	\$456.00	-\$72.00	
Quarterfinal Total			141	\$1,596.00	-\$43.73		
AA Total			206	\$2,192.00	-\$81.43		
Division II Total				3725	\$29,635.64	\$3,991.40	
Grand Total				38660	\$300,913.44	\$53,592.13	

2024-25 Boys Soccer Tournament Revenue Summary

			Tickets	Gross	TSSAA Share
Division I	A	District	3,507	\$23,811.34	\$4,286.04
		Region	2,142	\$16,302.00	\$2,934.36
		Sectional	473	\$4,464.00	\$593.56
	A Total		6,122	\$44,577.34	\$7,813.96
	AA	District	4,799	\$34,214.45	\$6,158.60
		Region	2,709	\$20,042.00	\$3,607.56
		Sectional	1,477	\$14,392.00	\$2,650.40
	AA Total		8,985	\$68,648.45	\$12,416.56
	AAA	District	6,253	\$39,835.05	\$7,170.31
		Region	3,920	\$28,549.46	\$5,138.91
Sectional		1,805	\$16,796.00	\$4,264.93	
AAA Total		11,978	\$85,180.51	\$16,574.15	
Division I Total			27,085	\$198,406.30	\$36,804.67
Division II	A	First Round	196	\$1,930.00	\$5.27
		Quarterfinal	339	\$3,092.00	\$467.60
		Region	2,406	\$18,066.00	\$3,251.88
	A Total		2,941	\$23,088.00	\$3,724.75
	AA	First Round	187	\$1,980.00	\$235.91
		Quarterfinal	741	\$6,756.00	\$1,422.97
Region		34	\$170.00	\$30.60	
AA Total		962	\$8,906.00	\$1,689.48	
Division II Total			3,903	\$31,994.00	\$5,414.23
Grand Total			30,988	\$230,400.30	\$42,218.89

2024-25 Boys Soccer Tournament Detail

				Tickets	Gross Receipts	TSSAA Share		
Division I	A	District	1	Chuckey-Doak High School	\$51.00	\$357.00	\$64.26	
				Gatlinburg-Pittman High School	\$100.00	\$572.00	\$102.96	
				Pigeon Forge High School	\$40.00	\$320.00	\$57.60	
				University School	\$70.00	\$420.00	\$75.60	
			2	Chattanooga School for the Liberal Arts	\$59.00	\$472.00	\$84.96	
				Kingston High School	\$174.00	\$1,044.00	\$187.92	
				Oneida High School	\$56.00	\$648.00	\$116.64	
				Rockwood High School	\$69.00	\$414.00	\$74.52	
			3	Chattanooga School for the Liberal Arts	\$38.00	\$304.00	\$54.72	
				McMinn Central High School	\$40.00	\$320.00	\$57.60	
				Sweetwater High School	\$159.00	\$1,113.00	\$200.34	
			4	Chattanooga Preparatory School	\$109.00	\$667.34	\$120.12	
				Sequatchie Co. High School	\$57.00	\$285.00	\$51.30	
			6	White House Heritage High School	\$374.00	\$2,244.00	\$403.92	
		7	Merrol Hyde Magnet School	\$200.00	\$1,000.00	\$180.00		
		9	Community High School	\$105.00	\$525.00	\$94.50		
			Forrest High School	\$139.00	\$695.00	\$125.10		
		10	Richland High School	\$310.00	\$2,480.00	\$446.40		
		11	East Hickman High School	\$71.00	\$497.00	\$89.46		
			Harpeth High School	\$343.00	\$2,401.00	\$432.18		
		12	Huntingdon High School	\$53.00	\$318.00	\$57.24		
			Union City High School	\$41.00	\$287.00	\$51.66		
			Westview High School	\$273.00	\$1,911.00	\$343.98		
		13	Decatur Co. Riverside High School	\$289.00	\$1,934.00	\$348.12		
		14	Madison Academic Magnet High School	\$287.00	\$2,583.00	\$464.94		
		District Total				\$3,507.00	\$23,811.34	\$4,286.04
		Region		1	Chattanooga Preparatory School	\$24.00	\$192.00	\$34.56
					Gatlinburg-Pittman High School	\$115.00	\$890.00	\$160.20
					Kingston High School	\$65.00	\$390.00	\$70.20
				2	Chattanooga School for the Liberal Arts	\$176.00	\$1,408.00	\$253.44
				3	Liberty Creek High School	\$287.00	\$2,296.00	\$413.28
					Monterey High School	\$60.00	\$480.00	\$86.40
		4	Merrol Hyde Magnet School	\$123.00	\$615.00	\$110.70		
		5	Battle Creek High School	\$105.00	\$840.00	\$151.20		
			Forrest High School	\$162.00	\$1,296.00	\$233.28		
		6	Harpeth High School	\$340.00	\$2,380.00	\$428.40		
			Huntingdon High School	\$155.00	\$1,085.00	\$195.30		
		7	Madison Academic Magnet High School	\$209.00	\$1,862.00	\$335.16		
			Scotts Hill High School	\$132.00	\$1,056.00	\$190.08		
		8	Lakeland Preparatory School	\$189.00	\$1,512.00	\$272.16		
Region Total				\$2,142.00	\$16,302.00	\$2,934.36		
Sectional			Chattanooga Preparatory School	\$38.00	\$372.00	-\$27.10		
			Forrest High School	\$97.00	\$970.00	\$141.00		
			Gatlinburg-Pittman High School	\$64.00	\$640.00	\$2.96		
			Lakeland Preparatory School	\$114.00	\$1,044.00	\$214.03		
			Liberty Creek High School	\$160.00	\$1,438.00	\$262.67		
Sectional Total				\$473.00	\$4,464.00	\$593.56		
A Total				\$6,122.00	\$44,577.34	\$7,813.96		
AA	District	1	David Crockett High School	\$276.00	\$1,932.00	\$347.76		
			Sullivan East High School	\$54.00	\$378.00	\$68.04		
			Tennessee High School	\$113.00	\$791.00	\$142.38		
		2	Cherokee High School	\$108.00	\$756.00	\$136.08		
			Greeneville High School	\$205.00	\$1,435.00	\$258.30		
			South-Doyle High School	\$104.00	\$624.00	\$112.32		
		3	Carter High School	\$41.00	\$287.00	\$51.66		

2024-25 Boys Soccer Tournament Detail

				Tickets	Gross Receipts	TSSAA Share
			Cocke Co. High School	\$28.00	\$196.00	\$35.28
			Fulton High School	\$33.00	\$231.00	\$41.58
			Seymour High School	\$111.00	\$549.45	\$98.90
		5	Loudon High School	\$198.00	\$1,188.00	\$213.84
			South-Doyle High School	\$102.00	\$612.00	\$110.16
		6	East Ridge High School	\$189.00	\$1,512.00	\$272.16
			Signal Mountain High School	\$82.00	\$656.00	\$118.08
		7	Cumberland Co. High School	\$322.00	\$2,254.00	\$405.72
			DeKalb Co. High School	\$74.00	\$718.00	\$129.24
			Stone Memorial High School	\$93.00	\$651.00	\$117.18
			White Co. High School	\$89.00	\$623.00	\$112.14
		8	Franklin Co. High School	\$221.00	\$1,547.00	\$278.46
			Marshall Co. High School	\$60.00	\$420.00	\$75.60
			Murfreesboro Central Magnet School	\$108.00	\$756.00	\$136.08
			Tulahoma High School	\$112.00	\$784.00	\$141.12
		9	Portland High School	\$437.00	\$3,059.00	\$550.62
			White House High School	\$58.00	\$406.00	\$73.08
		10	Maplewood Comprehensive High School	\$360.00	\$2,520.00	\$453.60
		11	Sycamore High School	\$219.00	\$1,095.00	\$197.10
		13	Crockett Co. High School	\$490.00	\$3,430.00	\$617.40
			Obion Co. Central High School	\$79.00	\$474.00	\$85.32
		15	Munford High School	\$383.00	\$3,830.00	\$689.40
			Ripley High School	\$50.00	\$500.00	\$90.00
		District Total		\$4,799.00	\$34,214.45	\$6,158.60
	Region	1	Greeneville High School	\$205.00	\$1,640.00	\$295.20
			Tennessee High School	\$331.00	\$2,648.00	\$476.64
		2	Fulton High School	\$39.00	\$273.00	\$49.14
			Gibbs High School	\$42.00	\$336.00	\$60.48
		3	South-Doyle High School	\$125.00	\$1,000.00	\$180.00
		4	Cumberland Co. High School	\$84.00	\$588.00	\$105.84
			Franklin Co. High School	\$240.00	\$1,680.00	\$302.40
		5	Hume-Fogg Academic Magnet	\$137.00	\$1,096.00	\$197.28
			Station Camp High School	\$227.00	\$1,665.00	\$299.70
		6	Chester Co. High School	\$179.00	\$895.00	\$161.10
			Hixson High School	\$155.00	\$1,240.00	\$223.20
			Sycamore High School	\$231.00	\$1,617.00	\$291.06
		7	Haywood High School	\$96.00	\$672.00	\$120.96
			South Gibson Co. High School	\$428.00	\$2,996.00	\$539.28
		8	Brighton High School	\$102.00	\$816.00	\$146.88
			Munford High School	\$88.00	\$880.00	\$158.40
		Region Total		\$2,709.00	\$20,042.00	\$3,607.56
	Sectional		Brighton High School	\$146.00	\$1,460.00	\$90.96
			Chester Co. High School	\$256.00	\$2,428.00	\$339.17
			Crockett Co. High School	\$158.00	\$1,580.00	\$347.41
			David Crockett High School	\$278.00	\$2,768.00	\$679.69
			Franklin Co. High School	\$117.00	\$1,170.00	\$147.37
			Fulton High School	\$73.00	\$730.00	\$70.84
			South-Doyle High School	\$259.00	\$2,590.00	\$671.28
			Station Camp High School	\$190.00	\$1,666.00	\$303.67
		Sectional Total		\$1,477.00	\$14,392.00	\$2,650.40
	AA Total			\$8,985.00	\$68,648.45	\$12,416.56
AAA	District	1	Dobyns Bennett High School	\$129.00	\$903.00	\$162.54
			Science Hill High School	\$442.00	\$3,094.00	\$556.92
		2	Jefferson Co. High School	\$103.00	\$618.00	\$111.24
			Sevier Co. High School	\$144.00	\$864.00	\$155.52

2024-25 Boys Soccer Tournament Detail

				Tickets	Gross Receipts	TSSAA Share			
			3	Knoxville Central High School	\$43.00	\$258.00	\$46.44		
				Knoxville Halls High School	\$146.00	\$876.00	\$157.68		
				Oak Ridge High School	\$388.00	\$2,328.00	\$419.04		
				Powell High School	\$129.00	\$974.00	\$175.32		
				4	Farragut High School	\$58.00	\$348.00	\$62.64	
					Hardin Valley Academy	\$272.00	\$1,632.00	\$293.76	
					West High School	\$137.00	\$822.00	\$147.96	
				5	Cleveland High School	\$192.00	\$1,152.00	\$207.36	
					Walker Valley High School	\$771.00	\$3,855.00	\$693.90	
				6	East Hamilton High School	\$209.00	\$1,045.00	\$188.10	
				7	Cookeville High School	\$343.00	\$2,190.99	\$394.38	
				9	Coffee Co. Central High School	\$141.00	\$846.00	\$152.28	
					Columbia Central High School	\$58.00	\$406.00	\$73.08	
					Shelbyville Central High School	\$266.00	\$1,862.00	\$335.16	
					Warren Co. High School	\$67.00	\$469.00	\$84.42	
				10	Brentwood High School	\$176.00	\$1,232.00	\$221.76	
					Centennial High School	\$676.00	\$4,732.00	\$851.76	
					Franklin High School	\$154.00	\$1,078.00	\$194.04	
				11	McGavock High School	\$337.00	\$2,359.00	\$424.62	
				13	Northeast High School	\$58.00	\$381.06	\$68.59	
					Rossview High School	\$376.00	\$2,444.00	\$439.92	
				14	Dickson Co. High School	\$114.00	\$798.00	\$143.64	
					Henry Co. High School	\$324.00	\$2,268.00	\$408.24	
				District Total			\$6,253.00	\$39,835.05	\$7,170.31
				Region	1	Dobyns Bennett High School	\$94.00	\$940.00	\$169.20
						Sevier Co. High School	\$289.00	\$2,312.00	\$416.16
					2	Bearden High School	\$240.00	\$1,680.00	\$302.40
						Oak Ridge High School	\$214.00	\$1,712.00	\$308.16
					3	Cleveland High School	\$438.00	\$2,803.20	\$504.58
					4	Cookeville High School	\$598.00	\$3,772.76	\$679.10
						Siegel High School	\$134.00	\$938.00	\$168.84
					5	Franklin High School	\$271.00	\$1,897.00	\$341.46
						Shelbyville Central High School	\$140.00	\$1,400.00	\$252.00
					6	Beech Senior High School	\$639.00	\$5,415.00	\$974.70
						Hillsboro High School	\$310.00	\$2,170.00	\$390.60
					7	Rossview High School	\$383.00	\$2,489.50	\$448.11
						West Creek High School	\$170.00	\$1,020.00	\$183.60
				Region Total			\$3,920.00	\$28,549.46	\$5,138.91
				Sectional		Cleveland High School	\$173.00	\$1,622.00	\$333.53
						Cookeville High School	\$407.00	\$3,932.00	\$1,029.83
			Franklin High School	\$195.00	\$1,750.00	\$376.67			
			Hardin Valley Academy	\$225.00	\$2,250.00	\$618.73			
			Hendersonville High School	\$402.00	\$3,596.00	\$1,067.00			
			Jefferson Co. High School	\$235.00	\$2,224.00	\$548.73			
			Rossview High School	\$168.00	\$1,422.00	\$290.43			
	Sectional Total			\$1,805.00	\$16,796.00	\$4,264.93			
	AAA Total			\$11,978.00	\$85,180.51	\$16,574.15			
Division I Total				\$27,085.00	\$198,406.30	\$36,804.67			
Division II	A	First Round		Lakeway Christian Academy	\$56.00	\$498.00	\$0.00		
				St. George's Independent School	\$95.00	\$760.00	\$0.00		
				The Webb School	\$45.00	\$672.00	\$5.27		
		First Round Total			\$196.00	\$1,930.00	\$5.27		
		Quarterfinal		Goodpasture Christian School	\$181.00	\$1,702.00	\$391.72		
	Lausanne Collegiate School		\$84.00	\$732.00	\$43.75				
	The Webb School		\$74.00	\$658.00	\$32.13				

2024-25 Boys Soccer Tournament Detail

				Tickets	Gross Receipts	TSSAA Share
	Quarterfinal Total			\$339.00	\$3,092.00	\$467.60
	Region		Battle Ground Academy	\$64.00	\$648.00	\$116.64
			Boyd Buchanan High School	\$175.00	\$1,288.00	\$231.84
			Davidson Academy	\$59.00	\$413.00	\$74.34
			Donelson Christian Academy	\$115.00	\$805.00	\$144.90
			Evangelical Christian School	\$44.00	\$264.00	\$47.52
			Franklin Road Academy	\$54.00	\$378.00	\$68.04
			Friendship Christian School	\$65.00	\$455.00	\$81.90
			Goodpasture Christian School	\$370.00	\$2,590.00	\$466.20
			Grace Christian Academy - Franklin	\$110.00	\$770.00	\$138.60
			Jackson Christian School	\$84.00	\$672.00	\$120.96
			Lakeway Christian Academy	\$73.00	\$584.00	\$105.12
			Nashville Christian School	\$71.00	\$497.00	\$89.46
			Notre Dame High School	\$127.00	\$889.00	\$160.02
			Providence Academy	\$51.00	\$357.00	\$64.26
			St. Andrew's - Sewanee School	\$59.00	\$472.00	\$84.96
			St. George's Independent School	\$683.00	\$5,464.00	\$983.52
			The Webb School	\$14.00	\$98.00	\$17.64
			Tipton-Rosemark Academy	\$53.00	\$371.00	\$66.78
			Trinity Christian Academy	\$106.00	\$848.00	\$152.64
			Westminster Academy	\$29.00	\$203.00	\$36.54
	Region Total			\$2,406.00	\$18,066.00	\$3,251.88
	A Total			\$2,941.00	\$23,088.00	\$3,724.75
AA	First Round		Baylor School	\$71.00	\$1,010.00	\$119.72
			Father Ryan High School	\$116.00	\$970.00	\$116.19
	First Round Total			\$187.00	\$1,980.00	\$235.91
	Quarterfinal		Christian Brothers High School	\$136.00	\$1,088.00	\$269.57
			Ensworth High School	\$118.00	\$964.00	\$149.05
			McCallie School	\$102.00	\$990.00	\$53.01
			Montgomery Bell Academy	\$385.00	\$3,714.00	\$951.33
	Quarterfinal Total			\$741.00	\$6,756.00	\$1,422.97
	Region		McCallie School	\$34.00	\$170.00	\$30.60
	Region Total			\$34.00	\$170.00	\$30.60
	AA Total			\$962.00	\$8,906.00	\$1,689.48
Division II Total				\$3,903.00	\$31,994.00	\$5,414.23
Grand Total				\$30,988.00	\$230,400.30	\$42,218.89

2024-25 Track and Field Tournament Revenue Summary

		Tickets	Gross	TSSAA Share	
Division I	Large	Sectional	1,713	\$18,458.00	\$3,322.44
	Large Total		1,713	\$18,458.00	\$3,322.44
	Small	Sectional	263	\$1,315.00	\$236.70
		Subsectional	819	\$5,930.00	\$1,067.40
Small Total		1,082	\$7,245.00	\$1,304.10	
Division I Total			2,795	\$25,703.00	\$4,626.54
Division II	N/A	Region	2,139	\$19,145.00	\$3,446.10
	N/A Total		2,139	\$19,145.00	\$3,446.10
Division II Total			2,139	\$19,145.00	\$3,446.10
Grand Total			4,934	\$44,848.00	\$8,072.64

2024-25 Track and Field Tournament Detail

					Tickets	Gross Receipts	TSSAA Share
Division I	Large	Sectional	East	Science Hill High School	1,049	\$10,490.00	\$1,888.20
			Middle	Ravenwood High School	664	\$7,968.00	\$1,434.24
		Sectional Total				1,713	\$18,458.00
	Large Total				1,713	\$18,458.00	\$3,322.44
	Small	Sectional	West	Union City High School	263	\$1,315.00	\$236.70
			Sectional Total			263	\$1,315.00
		Subsectional	Middle	James Lawson High School	430	\$3,010.00	\$541.80
			West	Millington Central High School	195	\$1,950.00	\$351.00
		Subsectional Total			194	\$970.00	\$174.60
	Small Total			819	\$5,930.00	\$1,067.40	
Division I Total					1,082	\$7,245.00	\$1,304.10
Division II Total					2,795	\$25,703.00	\$4,626.54
Division II	N/A	Region	East	Webb School of Knoxville	103	\$824.00	\$148.32
			Middle	Franklin Road Academy	489	\$3,423.00	\$616.14
				Montgomery Bell Academy	908	\$8,508.00	\$1,531.44
		West	Harding Academy	639	\$6,390.00	\$1,150.20	
	Region Total			2,139	\$19,145.00	\$3,446.10	
N/A Total			2,139	\$19,145.00	\$3,446.10		
Division II Total					2,139	\$19,145.00	\$3,446.10
Grand Total					4,934	\$44,848.00	\$8,072.64

2024-25 Tennis

(no revenue collected)

Awards Expense	2025	2024
DI & DII District	\$ 6,328.00	\$ 6,214.00
DI & DII Regional	\$ 6,573.00	\$ 6,287.60
State (Spring Fling)	\$ 4,391.20	\$ 4,391.20
	.	
TOTAL	\$ 17,292.20	\$ 16,892.80

2024-25 Lacrosse Tournament Detail

Sectional Rounds

					Tickets	Gross Receipts	TSSAA Share
Division I	Boys	A	Sectional	Hillsboro High School	246	\$1,230.00	\$221.40
				Page High School	60	\$600.00	\$108.00
				West High School	309	\$3,090.00	\$556.20
			Sectional Total	615	\$4,920.00	\$885.60	
		A Total	615	\$4,920.00	\$885.60		
		AA	Sectional	Farragut High School	297	\$2,970.00	\$534.60
	Franklin High School			244	\$2,440.00	\$439.20	
	Nolensville High School		124	\$620.00	\$111.60		
	Sectional Total	665	\$6,030.00	\$1,085.40			
	AA Total	665	\$6,030.00	\$1,085.40			
	Boys Total	1,280	\$10,950.00	\$1,971.00			
	Girls	A	Sectional	Page High School	270	\$2,700.00	\$486.00
				Seymour High School	202	\$2,020.00	\$363.60
				West High School	61	\$610.00	\$109.80
		Sectional Total	533	\$5,330.00	\$959.40		
		A Total	533	\$5,330.00	\$959.40		
AA		Sectional	Bearden High School	149	\$1,490.00	\$268.20	
	Brentwood High School		228	\$2,089.20	\$376.06		
	Cookeville High School	98	\$980.00	\$176.40			
Sectional Total	475	\$4,559.20	\$820.66				
AA Total	475	\$4,559.20	\$820.66				
Girls Total	1,008	\$9,889.20	\$1,780.06				
Division I Total					2,288	\$20,839.20	\$3,751.06
Division II	Boys	A	Sectional	Christ Presbyterian Academy	118	\$1,180.00	\$212.40
				Ensworth High School	334	\$3,340.00	\$601.20
				Evangelical Christian School	113	\$1,330.00	\$239.40
			Webb School of Knoxville	236	\$1,888.00	\$339.84	
		Sectional Total	801	\$7,738.00	\$1,392.84		
		A Total	801	\$7,738.00	\$1,392.84		
	AA	Sectional	Baylor School	118	\$1,380.00	\$248.40	
			Christian Brothers High School	210	\$2,100.00	\$378.00	
		McCallie School	232	\$2,520.00	\$453.60		
	Montgomery Bell Academy	457	\$4,770.00	\$858.60			
	Sectional Total	1,017	\$10,770.00	\$1,938.60			
	AA Total	1,017	\$10,770.00	\$1,938.60			
	Boys Total	1,818	\$18,508.00	\$3,331.44			
	Girls	A	Sectional	Evangelical Christian School	178	\$2,180.00	\$392.40
				University School of Nashville	160	\$1,600.00	\$288.00
			Sectional Total	338	\$3,780.00	\$680.40	
A Total		338	\$3,780.00	\$680.40			
AA		Sectional	Ensworth High School	160	\$1,600.00	\$288.00	
			Father Ryan High School	45	\$450.00	\$81.00	
	Harpeth Hall School	163	\$1,630.00	\$293.40			
St. Mary's Episcopal School	46	\$460.00	\$82.80				
Sectional Total	414	\$4,140.00	\$745.20				
AA Total	414	\$4,140.00	\$745.20				
Girls Total	752	\$7,920.00	\$1,425.60				
Division II Total					2,570	\$26,428.00	\$4,757.04
Grand Total					4,858	\$47,267.20	\$8,508.10

2025 Boys Lacrosse State Championship

Financial Report

2025

Income

GoFan Ticket Sales	23,460.00
Cash Ticket Sales	5,515.00
Total Income	28,975.00

Operating Expenses

Awards	2,586.00
Facility - Nolensville High School	1,849.00
Game Operations	1,375.00
Lodging	641.52
Medical	480.00
Officials	2,626.50
Officials Meals	405.90
Supplies & Equipment	380.45
Tournament Workers	1,035.00
Travel	311.48
Total Operating Expenses	11,690.85

Net	17,284.15
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2024-25 Lacrosse Tournament Detail

Sectional Rounds

					Tickets	Gross Receipts	TSSAA Share
Division I	Boys	A	Sectional	Hillsboro High School	246	\$1,230.00	\$221.40
				Page High School	60	\$600.00	\$108.00
				West High School	309	\$3,090.00	\$556.20
			Sectional Total	615	\$4,920.00	\$885.60	
		A Total	615	\$4,920.00	\$885.60		
		AA	Sectional	Farragut High School	297	\$2,970.00	\$534.60
	Franklin High School			244	\$2,440.00	\$439.20	
	Nolensville High School			124	\$620.00	\$111.60	
	Sectional Total	665	\$6,030.00	\$1,085.40			
	AA Total	665	\$6,030.00	\$1,085.40			
	Boys Total	1,280	\$10,950.00	\$1,971.00			
	Girls	A	Sectional	Page High School	270	\$2,700.00	\$486.00
				Seymour High School	202	\$2,020.00	\$363.60
				West High School	61	\$610.00	\$109.80
		Sectional Total	533	\$5,330.00	\$959.40		
		A Total	533	\$5,330.00	\$959.40		
		AA	Sectional	Bearden High School	149	\$1,490.00	\$268.20
Brentwood High School	228			\$2,089.20	\$376.06		
Cookeville High School	98			\$980.00	\$176.40		
Sectional Total	475	\$4,559.20	\$820.66				
AA Total	475	\$4,559.20	\$820.66				
Girls Total	1,008	\$9,889.20	\$1,780.06				
Division I Total	2,288	\$20,839.20	\$3,751.06				
Division II	Boys	A	Sectional	Christ Presbyterian Academy	118	\$1,180.00	\$212.40
				Ensworth High School	334	\$3,340.00	\$601.20
				Evangelical Christian School	113	\$1,330.00	\$239.40
			Webb School of Knoxville	236	\$1,888.00	\$339.84	
		Sectional Total	801	\$7,738.00	\$1,392.84		
		A Total	801	\$7,738.00	\$1,392.84		
	AA	Sectional	Baylor School	118	\$1,380.00	\$248.40	
			Christian Brothers High School	210	\$2,100.00	\$378.00	
			McCallie School	232	\$2,520.00	\$453.60	
	Montgomery Bell Academy	457	\$4,770.00	\$858.60			
	Sectional Total	1,017	\$10,770.00	\$1,938.60			
	AA Total	1,017	\$10,770.00	\$1,938.60			
	Boys Total	1,818	\$18,508.00	\$3,331.44			
	Girls	A	Sectional	Evangelical Christian School	178	\$2,180.00	\$392.40
				University School of Nashville	160	\$1,600.00	\$288.00
				Sectional Total	338	\$3,780.00	\$680.40
		A Total	338	\$3,780.00	\$680.40		
AA		Sectional	Ensworth High School	160	\$1,600.00	\$288.00	
			Father Ryan High School	45	\$450.00	\$81.00	
	Harpeth Hall School		163	\$1,630.00	\$293.40		
St. Mary's Episcopal School	46	\$460.00	\$82.80				
Sectional Total	414	\$4,140.00	\$745.20				
AA Total	414	\$4,140.00	\$745.20				
Girls Total	752	\$7,920.00	\$1,425.60				
Division II Total	2,570	\$26,428.00	\$4,757.04				
Grand Total	4,858	\$47,267.20	\$8,508.10				

2025 Girls Lacrosse State Championship

Financial Report

2025

Income

GoFan Ticket Sales	12,840.00
Cash Ticket Sales	3,818.00
Total Income	16,658.00

Operating Expenses

Awards	2,586.00
Facility - Ravenwood High School	1,464.00
Game Operations	1,375.00
Lodging	641.52
Medical	400.00
Officials	2,459.30
Officials Meals	405.90
Supplies & Equipment	375.01
Tournament Workers	630.70
Travel	494.60
Total Operating Expenses	10,832.03

Net	5,825.97
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2025 Girls Flag Football State Invitational Financial Report

2025

Income

GoFan Ticket Sales	15,636.00
Cash Ticket Sales	4,150.00
Tennessee Titans Contribution	12,500.00
Total Income	32,286.00

Operating Expenses

Facility - Murfreesboro Parks and Rec	6,022.50
Game Operations	340.00
Medical	1,350.00
Officials	11,623.60
Officials Meals	390.00
Security	393.75
Supplies & Equipment	136.72
Tournament Workers	907.40
Travel	439.36
Total Operating Expenses	21,603.33

Net	10,682.67
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2024-25 Spring Tournament Receipts

		Tickets	Gross Receipts	TSSAA Share
Baseball	District	33,602	\$249,372.50	\$44,887.04
	First Round	535	\$4,868.00	\$296.53
	Quarterfinal	1,520	\$13,396.00	\$1,568.30
	Region	18,171	\$146,861.26	\$26,435.03
	Section	1,270	\$11,425.94	\$2,056.67
	Sectional	10,059	\$100,992.00	\$19,861.63
Baseball Total		65,157	\$526,915.70	\$95,105.20
Girls' Softball	District	23,590	\$173,882.64	\$31,298.87
	First Round	196	\$1,726.00	-\$460.20
	Quarterfinal	637	\$6,012.00	\$510.03
	Region	10,737	\$83,686.80	\$15,063.63
	Sectional	3,500	\$35,606.00	\$7,179.80
Girls' Softball Total		38,660	\$300,913.44	\$53,592.13
Soccer	District	14,559	\$97,860.84	\$17,614.95
	First Round	383	\$3,910.00	\$241.17
	Quarterfinal	1,080	\$9,848.00	\$1,890.57
	Region	11,211	\$83,129.46	\$14,963.31
	Sectional	3,755	\$35,652.00	\$7,508.89
Soccer Total		30,988	\$230,400.30	\$42,218.89
Track and Field	Region	2,139	\$19,145.00	\$3,446.10
	Sectional	1,976	\$19,773.00	\$3,559.14
	Subsectional	819	\$5,930.00	\$1,067.40
Track and Field Total		4,934	\$44,848.00	\$8,072.64
Grand Total		139,739	\$1,103,077.44	\$198,988.86

2025 Spring Fling Financial Report

RECEIPTS	<u>2025</u>	<u>2024</u>
Rutherford County	\$ 125,000.00	\$ 125,000.00
Gate Receipts - Cash	\$ 180,258.45	\$ 171,651.48
GoFan Digital Ticket Sales	\$ 215,310.00	\$ 247,776.00
TOTAL RECEIPTS	\$ 520,568.45	\$ 544,427.48
EXPENSES		
Apparel	\$ 8,930.50	\$ 8,584.49
Awards - Sports	\$ 28,803.85	\$ 29,250.30
Broadcasting	\$ 1,529.60	\$ 904.60
Facility	\$ 25,205.63	\$ 22,180.22
Game Operations	\$ 37,545.12	\$ 41,597.63
Host Site Distribution	\$ 40,500.00	\$ 38,650.00
Medical/Ambulance & EMS	\$ 19,200.00	\$ 31,763.50 *
Officials	\$ 93,995.62	\$ 96,236.19
Lodging	\$ 26,659.92	\$ 36,614.37
Security	\$ 5,250.00	\$ 7,350.00
Meals	\$ 8,293.84	\$ 8,284.11
Supplies & Equipment	\$ 12,608.91	\$ 9,707.45
Tournament Workers	\$ 19,485.86	\$ 19,696.55
Travel	\$ 3,101.58	\$ 1,754.34
TOTAL EXPENSES	\$ 331,110.43	\$ 352,573.75
NET	\$ 189,458.02	\$ 191,853.73

* 2024 Medical/Ambulance & EMS includes \$6,103.50 from prior year (2023)



AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
JUNE 30, 2025

COOPER, TRAVIS & COMPANY, PLC
CERTIFIED PUBLIC ACCOUNTANTS

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2025

C O N T E N T S

	<u>PAGE</u>
Independent Auditors' Report.....	1 - 2
Audited Financial Statements:	
Statement of Financial Position.....	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows.....	6
Notes to Financial Statements	7 - 18
Supplementary Information:	
Independent Auditors' Report on Supplementary Information.....	19
Schedule I – Analysis of Net Revenue.....	20
Schedule II – General and Administrative Expenses.....	21
Schedule III - Actual vs. Budgeted Revenue	22
Schedule IV - Actual vs. Budgeted Expenses	23

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Independent Auditors' Report

To the Board of Control
Tennessee Secondary School Athletic Association
Hermitage, Tennessee

Opinion

We have audited the accompanying financial statements of Tennessee Secondary School Athletic Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tennessee Secondary School Athletic Association as of June 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tennessee Secondary School Athletic Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee Secondary School Athletic Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tennessee Secondary School Athletic Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee Secondary School Athletic Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Cooper, Travis & Company, PLC

Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
August 12, 2025

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Current Assets

Cash and cash equivalents	\$ 2,426,646
Marketable securities	5,998,554
Accounts receivable	324,030
Prepaid expenses	71,512
Total current assets	8,820,742

Property and Equipment

Land	35,576
Building and improvements	706,058
Vehicles	305,032
Furniture and equipment	252,045
Hall of Champions exhibit	245,482
Construction in progress	286,221
Total property and equipment - at cost	1,830,414
Accumulated depreciation	(1,249,855)
Total property and equipment - net	580,559
Total assets	\$ 9,401,301

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 158,148
Employee withholdings	7,266
Total current liabilities	165,414

Net Assets

Net assets without donor restrictions	9,235,887
Total liabilities and net assets	\$ 9,401,301

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Assets Without Donor Restrictions

Operating Revenues and Gains:

Sport programs	\$ 4,118,512
Sponsorships and merchandising	1,626,317
Membership dues and fees	1,587,870
Investment income	484,525
Other revenue	913,252

Total operating revenues and gains 8,730,476

Operating Expenses:

Program services	5,924,914
Supporting services - General and administrative	911,405

Total operating expenses 6,836,319

Increase in net assets without donor restrictions 1,894,157

Net assets at July 1, 2024 7,341,730

Net assets at June 30, 2025 \$ 9,235,887

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

<u>Expenses</u>	<u>Program Services</u>			<u>Supporting Services</u>	<u>Total Expenses</u>
	<u>Direct Costs</u>	<u>Allocated Expenses</u>	<u>Total</u>	<u>General and Administrative</u>	
Event operations	\$ 2,369,696	\$ -	\$ 2,369,696	\$ -	\$ 2,369,696
Athletic directors conference	-	5,000	5,000	-	5,000
Award events	-	50,049	50,049	-	50,049
Board of Control	-	76,539	76,539	-	76,539
Building operations/maintenance	-	-	-	54,356	54,356
Car expense	-	14,344	14,344	6,148	20,492
Depreciation	-	-	-	50,682	50,682
National Federation	-	150,185	150,185	-	150,185
Insurance	-	1,007,203	1,007,203	105,977	1,113,180
Investigations	-	1,526	1,526	-	1,526
Legal and professional	-	80,032	80,032	34,299	114,331
Legislative council	-	39,774	39,774	-	39,774
Miscellaneous	-	-	-	1,000	1,000
Office expense	-	47,303	47,303	20,273	67,575
Payroll taxes	7,064	87,669	94,733	37,572	132,305
Postage	-	30,348	30,348	13,006	43,354
Printing	-	24,419	24,419	-	24,419
Rebates to schools	-	177,250	177,250	-	177,250
Retirement benefits	9,234	109,681	118,915	47,006	165,921
Salaries	92,339	1,157,011	1,249,350	495,862	1,745,212
Special meetings	-	5,420	5,420	-	5,420
State legislature/lobby	-	121,150	121,150	-	121,150
Student advisory committee	-	5,690	5,690	-	5,690
Supervision of officials-basketball	-	69,707	69,707	-	69,707
Supervision of officials-football	-	55,398	55,398	-	55,398
Supervision of officials-other	-	24,536	24,536	-	24,536
Telephone	-	23,057	23,057	9,881	32,938
TSSAA News	-	825	825	-	825
TSSAA web site and technology	-	39,313	39,313	16,849	56,162
Travel	-	43,153	43,153	18,494	61,647
	<u>\$ 2,478,333</u>	<u>\$ 3,446,581</u>	<u>\$ 5,924,914</u>	<u>\$ 911,405</u>	<u>\$ 6,836,319</u>

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Cash flows from operating activities:	
Cash received	\$ 8,183,558
Cash paid to employees and vendors	(6,805,743)
Interest and dividend income	390,643
Net cash provided by operating activities	<u>1,768,458</u>
Cash flows from investing activities:	
Purchase of marketable securities	(1,372,965)
Payments to purchase property and equipment	(372,177)
Proceeds from disposition of property and equipment	19,400
Net cash used for investing activities	<u>(1,725,742)</u>
Net increase in cash	42,716
Cash and cash equivalents at July 1, 2024	<u>2,383,930</u>
Cash and cash equivalents at June 30, 2025	<u><u>\$ 2,426,646</u></u>
Reconciliation of change in net assets to net cash provided by operating activities	
Increase in net assets	<u>\$ 1,894,157</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	50,682
Realized gains on investments	(24,760)
Unrealized gains on investments	(69,122)
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(62,393)
(Increase) decrease in prepaid expenses	(18,775)
Increase (decrease) in accounts payable	(3,940)
Increase (decrease) in employee withholdings	2,609
Total adjustments	<u>(125,699)</u>
Net cash provided by operating activities	<u>\$ 1,768,458</u>

Supplemental schedule of noncash investing and financing activities: None

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies

Association Activity

The Association is comprised of member secondary and middle schools of Tennessee. The Association provides leadership and coordinates the administration of interscholastic athletics among member schools.

Basis of Accounting

The accompanying financial statements have been prepared in compliance with generally accepted accounting principles in the United States (“GAAP”) as codified in the Financial Accounting Standards Board’s (“FASB”) Accounting Standards Codification (“ASC”).

Basis of Presentation

In accordance with ASU 2016-14, the Association classifies net assets as follows:

Net assets without donor restrictions: Amounts that are not subject to usage restrictions based on donor-imposed requirements.

Net assets with donor restrictions: Amounts subject to usage limitations based on donor-imposed or grantor restrictions.

At June 30, 2025, all net assets of the Association were considered to be net assets without donor restrictions.

Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Although management believes the estimates that have been used are reasonable and are continually evaluated based on available information and experiences, actual results could vary from the estimates that were used, and those variances could be significant. Any such changes in estimates are accounted for prospectively.

Financial Instruments - Credit Losses

The Association accounts for credit losses under Accounting Standards Update 2016-13, *Financial Instruments – Credit Losses*, and subsequent amendments (as codified in ASC Topic 326.) Financial assets held by the Association that are subject to ASU 2016-13 include trade accounts receivable. ASC 326 requires recognition of credit losses based upon expected lifetime losses when a financial asset is originated or acquired. Under this model, credit losses are recognized when expected based on historical experience, current conditions, and reasonable and supportable forecasts.

The Association’s methodology is based on a historical aging schedule analysis for trade receivables adjusted qualitatively for current conditions and supportable expectations of future inflation and unemployment rates. These amounts are re-valuated on a regular basis as additional information is received. Actual write-offs are charged against the allowance for credit losses when collection efforts have been unsuccessful, and the allowance is increased for recoveries of amounts previously written off.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

Revenue Recognition

ASC Topic 606. The Association accounts for revenue under provisions of ASC Topic 606, *Revenue from Contracts with Customers* which establishes principles for recognizing revenue upon the transfer of promised goods or services to customers based on the expected consideration to be received in exchange for those goods or services.

Revenue Measurement Method. Revenue from membership dues, which is nonrefundable, is recognized when billed. Sponsorship revenue is recognized at the point in time when the contract terms have been met. Revenue from all other significant sources is recognized at the point in time when the associated performance obligation is satisfied, or when ownership, risks and rewards transfer.

Accounts Receivable. Accounts receivable, net of allowance for credit losses, are recognized when the right to consideration is unconditional and the Association is contractually permitted to bill. A considerable amount of judgement is required in assessing the likelihood of realization of receivables.

Cash and Cash Equivalents

Management considers all highly liquid interest-bearing investments with a maturity of three months or less at the date of purchase to be cash equivalents. The fair value of these investments approximate their carrying values.

Short-Term Investments

In general, investments with original maturities greater than three months with remaining maturities of less than one year are classified as short-term investments. Investments, such as certificates of deposit, with remaining maturities greater than one year may be classified as short-term based on their highly liquid nature and because such marketable securities represent the investment of cash that is available for current operations.

Fair Value of Financial Assets and Liabilities and Hierarchy

ASC 820-10 clarifies the definition of fair value for financial reporting and establishes a three-tier hierarchy as a framework for measuring fair value. Fair value is the price to sell an asset or transfer a liability between market participants as of the measurement date. The three levels of the fair value hierarchy under this standard are as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

ASC 820-10 requires giving highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3) when measuring fair value. Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of assets and liabilities and their placement within the fair value hierarchy levels.

Financial Instruments

A financial instrument is any contract that creates a financial asset for one entity and a financial liability for, or ownership interest in, another entity.

Financial instruments consist primarily of cash and cash equivalents, investments, accounts receivable, certain other assets, accounts payable, and certain accrued expenses. The carrying values of cash, accounts receivables, and accounts payables are representative of their respective fair values, primarily because of the short maturity of these instruments. The method for measuring investments is described in the applicable accounting policy note.

Accounts Receivable and Allowance for Credit Losses

Accounts receivable are recorded at the invoiced amount and do not bear interest. The Association's ability to collect the amounts due from customers is affected by economic and market fluctuations in the geographic areas in which the Association operates.

Upon the initial recognition of accounts receivable, the Association provides an allowance for expected credit losses based on an estimate of credit impairment over the collective contractual terms of the receivables. Accounts receivable are presented on the balance sheet net of any material allowance for credit losses.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance and repairs are charged to expense as incurred. Depreciation is provided on the straight-line method over the estimated useful lives of the related assets because the Association believes the straight-line method best approximates the service provided by the property and equipment. At the time that an asset or an asset group meets the held-for-sale criteria as defined by ASC Topic 360, *Property, Plant, and Equipment*, the asset is written down to fair value less cost to sell, if the fair value is below the carrying value. The cost of property and equipment sold or otherwise disposed of and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in operating income for the period.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

The following schedule reflects the estimated useful lives being used for the computation of depreciation expense:

	<u>Estimated Useful Life</u>
Building and improvements	7 - 30 years
Vehicles	5 years
Furniture and equipment	5 to 7 years
Hall of Champions exhibit	10 years

Depreciation expense was \$50,682 for the year ended June 30, 2025.

The carrying values of property and equipment are reviewed for impairment whenever facts and circumstances indicate that the carrying amount may not be fully recoverable. In performing this review for recoverability, property and equipment is assessed for possible impairment by comparing its carrying values to its undiscounted net cash flows expected to result from the use of the asset. Impaired assets are written down to its fair values, generally determined based on its estimated future discounted cash flows. No impairment of property and equipment was recognized for the year ended June 30, 2025.

Income Taxes

The Association is ordinarily exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. Accordingly, no provision for federal or state income taxes has been recorded in the accompanying financial statements.

Donated Services

The Association receives a variety of services from individuals supporting the Association's mission. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition.

Uncertain Tax Positions

Management has concluded that there are no uncertain tax positions that would require recognition in the accompanying financial statements. If it is probable that an uncertain tax position will result in a material liability and the amount of the liability can be estimated, then the estimated liability is accrued. If the Association were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes.

Expense Allocation

The costs that can be directly assigned to various programs and other activities have been included in the Statement of Activities as program expenses. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain general and administration expenses have been allocated to program services. The expenses incurred for the sole benefit of program services have been allocated in full to program services. These expenses include athletic directors conference, award events, Board of

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

Control, National Federation, catastrophic and officials' insurance, investigations, legislative council, printing, rebates to schools, special meetings, state legislature/lobby, student advisory committee, supervision of officials and publications. Seventy percent of all remaining general and administrative expenses, except building operations, depreciation and miscellaneous, have been allocated to program expenses based on the estimate of employee time and effort assigned to program activities.

Compensated Absences

Employees of the Association are entitled to paid vacation, personal, and sick days off, depending on length of service and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been reported in the accompanying financial statements. The Association's policy is to recognize the cost of compensated absences when paid to employees.

Management's Review of Subsequent Events

The Association's management has performed a review of subsequent events through the date of the audit report, which is the date these financial statements were available to be issued.

Note 2 - Marketable Securities

Investment in marketable securities consists primarily of equities, mutual funds and bonds, valued at market using Level 1 inputs. At June 30, 2025, the securities had a market value of \$5,998,554 and a cost of \$5,733,999. Realized and unrealized gains (losses) are reflected in the accompanying statement of activities as a component of investment income as follows:

Realized gains	\$24,760
Unrealized gains	<u>69,122</u>
	<u>\$93,882</u>

Note 3 - Accounts Receivable

The beginning and ending accounts receivable from contracts were as follows:

<u>July 1, 2024</u>	<u>June 30, 2025</u>
<u>\$261,637</u>	<u>\$324,030</u>

Note 4 - Pension and Retirement Plans

General Information about the Pension Plan

Plan Description. Employees of Tennessee Secondary School Athletic Association (TSSAA) are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the Tennessee Consolidated Retirement System (TCRS). The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 – Continued

Benefits Provided. Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered By Benefit Terms. At the measurement date of June 30, 2024, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>14</u>
Total employees	<u>25</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are non-contributory. TSSAA is required to make minimum employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the minimum required contribution rate was 5.25%. TSSAA voluntarily elected to contribute 10% of covered payroll. Total contributions for the year were \$165,921. By law, employer contributions are required to be paid. The TCRS may intercept TSSAA’s state shared taxes if required employer contributions are not remitted. The employer’s ADC are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Pension Liabilities (Assets). TSSAA’s net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Actuarial Assumptions. The total pension liability as of the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2024 actuarial valuation are based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table.

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	<u>1%</u>
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from TSSAA will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023	<u>\$8,986,463</u>	<u>\$9,238,485</u>	<u>(\$252,022)</u>
Changes for the year:			
Service cost	89,010	-	89,010
Interest	599,210	-	599,210
Differences between expected and actual experience	468,601	-	468,601
Changes in assumptions	-	-	-
Contributions - employer	-	151,839	(151,839)
Net investment income	-	889,849	(889,849)
Benefit payments, including refunds of employee contributions	(396,572)	(396,572)	-
Administrative expense	-	(2,019)	2,019
Net Changes	<u>760,249</u>	<u>643,097</u>	<u>117,152</u>
Balance at June 30, 2024	<u>\$9,746,712</u>	<u>\$9,881,582</u>	<u>(\$134,870)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of TSSAA calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
TSSAA's net pension liability (asset)	\$1,171,473	(\$134,870)	(\$1,220,560)

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Expense. For the year ended June 30, 2025, TSSAA recognized pension expense of \$215,267.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, TSSAA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 860,528	\$ 69,318
Net difference between projected and actual earnings on pension plan investments	-	100,060
Changes in assumptions	156,710	-
Contributions subsequent to the measurement date of June 30, 2024	<u>165,921</u>	<u>-</u>
Total	<u>\$1,183,159</u>	<u>\$169,378</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2024,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2026	\$129,675
2027	\$413,362
2028	\$168,757
2029	\$136,068
2030	-
Thereafter	-

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2025, TSSAA had no outstanding contributions to the pension plan required for the year ended June 30, 2025.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios*
Based on Participation in the Public Employee Pension Plan of TCRS
Years Ending June 30,

	<u>2024</u>
Total Pension Liability	
Service cost	\$ 89,010
Interest	599,210
Differences between actual and expected experience	468,601
Change of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(396,572)</u>
Net change in total pension liability	760,249
Total pension liability - beginning	<u>8,986,463</u>
Total pension liability - ending (a)	<u>\$9,746,712</u>
Plan Fiduciary Net Position	
Contributions - employer	\$ 151,839
Net investment income	889,849
Benefit payments, including refunds of employee contributions	(396,572)
Administrative expense	<u>(2,019)</u>
Net change in plan fiduciary net position	643,097
Plan fiduciary net position - beginning	<u>9,238,485</u>
Plan fiduciary net position - ending (b)	<u>\$9,881,582</u>
Net Pension Liability (Asset) - ending (a) - (b)	<u>(\$134,870)</u>
Plan fiduciary net position as a percentage of total pension liability	101.38%
Covered payroll	\$1,525,153
Net pension liability (asset) as a percentage of covered-employee payroll	(8.84%)

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from prior audits.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Schedule of Contributions*
Based on Participation in the Public Employee Pension Plan of TCRS
Years Ending June 30,

	<u>2024</u>	<u>2025</u>
Actuarially determined contribution	\$ 48,437	\$ 87,108
Contributions in relation to the actuarially determined contribution	<u>151,839</u>	<u>165,921</u>
Contribution deficiency (excess)	<u>(\$103,402)</u>	<u>(\$78,813)</u>
Covered payroll	\$1,518,390	\$1,659,207
Contributions as a percentage covered-employee payroll	10%	10%

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from prior audits.

Notes to Schedule

Valuation Date: Actuarially determined contribution rates for fiscal year 2025 were calculated based on the June 30, 2023 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	6.75 percent, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.125 percent

Changes of Assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decrease inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Retirement Plan-401(k)

TSSAA also has a 401(k) plan covering all employees. All contributions are voluntary employee contributions. TSSAA makes no contributions to the plan. Employees are eligible to participate in the plan upon employment. Participating employees elect a percentage to contribute, not to exceed federal regulations.

Note 5 - Concentration of Credit Risk

Financial instruments that potentially subject the Association to concentrations of credit risk consist principally of cash and cash equivalents, short-term marketable securities, long-term mutual fund investments and unsecured accounts receivable.

The Association's bank cash balances may at times exceed federally insured amounts. The Association believes that cash accounts are held with high quality financial institutions which limits its risks. Investments held by a broker are protected against physical loss by the Securities Investor Protection Corporation. Though the market value of investments is subject to fluctuation, management believes the Association's investment policies are prudent and will limit the risks.

The Association provides services to its members and receives sponsorship from local businesses. The Association's ability to collect amounts due from members and sponsors is affected by economic and market fluctuations in this geographic region.

Note 6 - Litigation

TSSAA is not presently involved in any substantial litigation.

Note 7 - Availability of Financial Assets

At June 30, 2025, the Association has \$8,749,230 of financial assets available to meet cash needs for general expenditures. Available financial assets consist of cash and cash equivalents of \$2,426,646, marketable securities of \$5,998,554 and receivables of \$324,030. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Association typically maintains cash to cover at least 30 days of general and administrative expenditures in the operating cash account. On average, monthly general and administrative expenditures are approximately \$363,000. Cash in excess of the amount needed to be maintained in the operating account is invested in various short-term investments, including certificates of deposit and marketable securities.

Note 8 - 2025- 2026 Budget

An operating budget of \$5,713,000 for the fiscal year ended June 30, 2026 has been proposed to the Board of Control.

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STATE OF TENNESSEE LICENSE # 264

**LICENSED IN TENNESSEE, GEORGIA AND FLORIDA

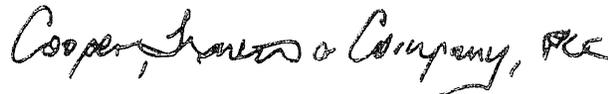
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Independent Auditors' Report on Supplementary Information

Board of Control
Tennessee Secondary School Athletic Association
Hermitage, Tennessee

We have audited the financial statements of Tennessee Secondary School Athletic Association as of and for the year ended June 30, 2025 and our report thereon dated August 12, 2025, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained in the accompanying Schedules I - IV is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.



Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
August 12, 2025

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE I - ANALYSIS OF NET REVENUE
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Gross Revenue</u>	<u>Program Expenses</u>	<u>Net Revenue</u>
Baseball	\$ 95,102	\$ 13,525	\$ 81,577
Baseball and softball - middle school	11,203	13,766	(2,563)
Basketball - high school	1,334,295	511,412	822,883
Basketball - middle school	83,539	33,654	49,885
Basketball, baseball officials camps	3,590	70	3,520
Bowling	23,507	16,077	7,430
Building fund benefit games	2,000	-	2,000
Cheerleading coaches conference	11,275	9,373	1,902
Cheerleading/dance competition	143,389	64,423	78,966
Coaches education program	378,080	-	378,080
Cross country meet - high school	42,659	25,265	17,394
Cross country meet - middle school	41,675	19,094	22,581
Fines and penalties assessed	189,194	-	189,194
Flag football - girls	32,286	23,221	9,065
Football playoffs	912,005	186,219	725,786
Golf tournament	65,929	50,931	14,998
Hall of Champions games	186,550	36,735	149,815
Investment income	484,525	-	484,525
Lacrosse - boys	34,777	13,903	20,874
Lacrosse - girls	20,413	10,548	9,865
Membership dues - high school	89,350	-	89,350
Membership dues - middle school	75,060	22,414	52,646
Miscellaneous (cell tower)	16,694	-	16,694
NFHS Network	259,419	-	259,419
Non-faculty coaches	495,385	-	495,385
Officials dues	498,232	131,368	366,864
Catastrophic insurance supplement	383,643	-	383,643
Soccer - boys	42,107	10,612	31,495
Soccer - girls	93,287	56,599	36,688
Special Olympics position	55,000	-	55,000
Softball	53,341	13,589	39,752
Sponsorships and merchandising	1,437,767	462,273	975,494
Spring Fling	520,568	294,411	226,157
Tennis	-	12,901	(12,901)
Tennessee Interscholastic Ath Admin Assoc	46,200	46,200	-
Track meet - high school	8,073	3,529	4,544
Track meet - middle school	54,959	29,609	25,350
Volleyball - high school	198,870	90,155	108,715
Volleyball - middle school	26,825	23,409	3,416
Wrestling tournament - high school	175,404	166,128	9,276
Wrestling tournament - middle school	18,183	12,837	5,346
Wrestling - weight management	86,116	74,083	12,033
	<u>\$ 8,730,476</u>	<u>\$ 2,478,333</u>	<u>\$ 6,252,143</u>

See independent auditors' report on supplementary information.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE II - GENERAL AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

Athletic directors conference	\$ 5,000
Award events	50,049
Board of Control	76,539
Building operations/maintenance	54,356
Car expense	20,492
Depreciation	50,682
National Federation	150,185
Insurance	1,113,180
Investigations	1,526
Legal and professional	114,331
Legislative council	39,774
Miscellaneous	1,000
Office expense	67,575
Payroll taxes	125,241
Postage	43,354
Printing	24,419
Rebates to schools	177,250
Retirement benefits	156,687
Salaries	1,652,873
Special meetings	5,420
State legislature/lobby	121,150
Student advisory committee	5,690
Supervision of officials - basketball	69,707
Supervision of officials - football	55,398
Supervision of officials - other	24,536
Telephone	32,938
TSSAA News	825
TSSAA web site and technology	56,162
Travel	61,647
	<hr/>
	\$ 4,357,986
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See independent auditors' report on supplementary information.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE III - ACTUAL VS. BUDGETED REVENUE
FOR THE YEAR ENDED JUNE 30, 2025

	2024-2025 <u>Budget</u>	2024-2025 <u>Actual</u>	Over (Under) <u>Budget</u>	2025-2026 <u>Budget</u>
Baseball	\$ 80,000	\$ 81,577	\$ 1,577	\$ 80,000
Baseball and softball - middle school	6,000	(2,563)	(8,563)	5,000
Basketball - high school	900,000	822,883	(77,117)	800,000
Basketball - middle school	42,000	49,885	7,885	50,000
Basketball, baseball officials camps	3,000	3,520	520	3,000
Bowling	8,000	7,430	(570)	8,000
Building fund benefit games	-	2,000	2,000	10,000
Cheerleading coaches conference	5,000	1,902	(3,098)	2,000
Cheerleading/dance competition	75,000	78,966	3,966	80,000
Coaches education program	310,000	378,080	68,080	350,000
Cross country meet - high school	17,000	17,394	394	15,000
Cross country meet - middle school	22,000	22,581	581	22,000
Fines and penalties assessed	120,000	189,194	69,194	170,000
Flag football - girls	-	9,065	9,065	10,000
Football playoffs	700,000	725,786	25,786	700,000
Golf tournament	18,000	14,998	(3,002)	15,000
Hall of Champions games	60,000	149,815	89,815	150,000
Investment income	50,000	484,525	434,525	100,000
Lacrosse - boys	-	20,874	20,874	20,000
Lacrosse - girls	-	9,865	9,865	10,000
Membership dues - high school	90,000	89,350	(650)	425,000
Membership dues - middle school	55,000	52,646	(2,354)	275,000
Miscellaneous (cell tower)	16,000	16,694	694	16,000
Miscellaneous - middle school	-	-	-	30,000
NFHS Network	80,000	259,419	179,419	210,000
Non-faculty coaches	350,000	495,385	145,385	450,000
Officials dues	285,000	366,864	81,864	350,000
Catastrophic insurance supplement	320,000	383,643	63,643	-
Soccer - boys	25,000	31,495	6,495	25,000
Soccer - girls	35,000	36,688	1,688	35,000
Special Olympics position	55,000	55,000	-	55,000
Softball	40,000	39,752	(248)	40,000
Sponsorships and merchandising	757,000	975,494	218,494	900,000
Spring Fling	200,000	226,157	26,157	200,000
Tennis	(12,000)	(12,901)	(901)	(12,000)
Track meet - high school	(10,000)	4,544	14,544	5,000
Track meet - middle school	20,000	25,350	5,350	25,000
Volleyball - high school	95,000	108,715	13,715	105,000
Volleyball - middle school	5,000	3,416	(1,584)	4,000
Wrestling tournament -high school	15,000	9,276	(5,724)	10,000
Wrestling tournament- middle school	-	5,346	5,346	5,000
Wrestling - weight management	2,000	12,033	10,033	(40,000)
	<u>\$ 4,839,000</u>	<u>\$ 6,252,143</u>	<u>\$ 1,413,143</u>	<u>\$ 5,713,000</u>

See independent auditors' report on supplementary information.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE IV - ACTUAL VS. BUDGETED EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	2024-2025	2024-2025	Over (Under)	2025-2026
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Operations:				
Athletic directors conference	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Award events	45,000	50,049	5,049	50,000
Board of Control	85,000	76,539	(8,461)	85,000
Building operations/maintenance	55,000	54,356	(644)	150,000
Car expense	20,000	20,492	492	22,000
Depreciation	45,000	50,682	5,682	60,000
National Federation	130,000	150,185	20,185	155,000
Insurance	1,175,000	1,113,180	(61,820)	1,191,000
Investigations	25,000	1,526	(23,474)	25,000
Legal and professional	175,000	114,331	(60,669)	275,000
Legislative council	21,000	39,774	18,774	40,000
Miscellaneous	1,000	1,000	-	1,000
Office expense	75,000	67,575	(7,425)	80,000
Payroll taxes	144,000	125,241	(18,759)	146,000
Postage	45,000	43,354	(1,646)	50,000
Printing	30,000	24,419	(5,581)	30,000
Rebates to schools	-	177,250	177,250	-
Retirement benefits	180,000	156,687	(23,313)	250,000
Salaries	1,800,000	1,652,873	(147,127)	1,900,000
Special meetings	12,000	5,420	(6,580)	30,000
State legislature/lobby	130,000	121,150	(8,850)	75,000
Student advisory committee	-	5,690	5,690	12,000
Supervision of officials-basketball	70,000	69,707	(293)	75,000
Supervision of officials-football	53,000	55,398	2,398	60,000
Supervision of officials-other	21,000	24,536	3,536	27,000
Telephone	35,000	32,938	(2,062)	37,000
TSSAA News	2,000	825	(1,175)	2,000
TSSAA web site and technology	40,000	56,162	16,162	60,000
Travel	70,000	61,647	(8,353)	70,000
	<u>4,489,000</u>	<u>4,357,986</u>	<u>(131,014)</u>	<u>4,963,000</u>
New building costs:				
Architectural designs/monthly reserve	<u>350,000</u>	<u>286,221</u>	<u>(63,779)</u>	<u>750,000</u>
	<u>\$ 4,839,000</u>	<u>\$ 4,644,207</u>	<u>\$ (194,793)</u>	<u>\$ 5,713,000</u>

See independent auditors' report on supplementary information.

2024-2025 Approved Cooperative Programs

A cooperative program is defined as two or more member schools forming a single team in a sport in which at least one of the schools does not have a team and has not had a team for the previous two years.

The association office approves cooperative programs on an annual basis. Each year, schools wishing to participate in a cooperative program must notify the state office prior to the first practice date in the sport(s) involved.

When co-ops are approved the list below and the school's directory page are updated to reflect the co-op status.

If your school has students participating with another school's team and you do not see the relationship shown below then the agreement has not be approved by the state office. You should contact the state office as soon as possible to resolve the situation.

Host School	Co-op School	Sports
Alvin C. York Institute	Clarkrange High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Soccer, Boys' Tennis, Girls' Tennis, Wrestling, Girls' Wrestling
Alvin C. York Institute	Pickett Co. High School	Girls' Volleyball, Boys' Track and Field, Girls' Track and Field
Anderson Co. High School	Oliver Springs High School	Wrestling
Antioch High School	Independence Academy High School	Girls' Softball
Antioch High School	Knowledge Academies	Football, Baseball
Antioch High School	LEAD Southeast High School	Boys' Tennis, Girls' Tennis
Austin-East High School	Career Magnet Academy	Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Basketball, Girls' Basketball
Bearden High School	Oak Ridge High School	Wrestling
Berean Christian School	First Baptist Academy	Girls' Soccer
Bluff City High School	Memphis School of Excellence	Football
Boyd Buchanan High School	Collegedale Academy	Baseball, Girls' Softball
Boyd Buchanan High School	Grace Baptist Academy	Boys' Lacrosse
Bradley Central High School	Sweetwater High School	Girls' Lacrosse
Brainerd High School	Chattanooga Charter School of Excellence High	Football, Boys' Golf, Girls' Golf, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis, Girls' Basketball, Bowling, Girls' Bowling
Brighton High School	Covington High School	Bowling, Girls' Bowling
Camden Central High School	Big Sandy High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Volleyball, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Basketball, Girls' Basketball
Campbell Co. High School	Jellico High School	Boys' Track and Field, Girls' Track and Field
Chatt. School for the Arts & Sciences	STEM School of Chattanooga	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Chattanooga Central High School	Chattanooga School for the Liberal Arts	Football, Wrestling
Chattanooga Girls' Leadership Academy	Chattanooga High Center for Creative Arts	Girls' Softball
Chattanooga School for the Liberal Arts	Chattanooga High Center for Creative Arts	Girls' Volleyball
Cherokee High School	Clinch High School	Football, Baseball
Cherokee High School	Volunteer High School	Bowling, Girls' Bowling
Chuckey-Doak High School	North Greene High School	Boys' Cross Country, Girls' Cross Country, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
Chuckey-Doak High School	South Greene High School	Girls' Soccer, Bowling, Girls' Bowling
Claiborne High School	Cumberland Gap High School	Wrestling
Claiborne High School	J. Frank White Academy	Soccer, Girls' Softball

Host School	Co-op School	Sports
Cocke Co. High School	Cosby High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Wrestling
Collinwood High School	Wayne Co. High School	Boys' Cross Country, Girls' Cross Country, Girls' Volleyball, Boys' Tennis, Girls' Tennis
Columbia Central High School	Culleoka High School	Football, Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Bowling, Girls' Bowling
Columbia Central High School	Mt. Pleasant High School	Girls' Soccer, Soccer, Wrestling
Concord Christian School	River's Edge Christian Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Cookeville High School	Highland Rim Academy	Girls' Soccer, Baseball, Girls' Track and Field
Cookeville High School	Monterey High School	Boys' Track and Field, Wrestling, Girls' Wrestling
Cookeville High School	Smith Co. High School	Boys' Lacrosse
Cumberland Gap High School	J. Frank White Academy	Baseball
Daniel Boone High School	University School	Football
David Crockett High School	University School	Girls' Volleyball, Wrestling, Girls' Wrestling
Dobyns Bennett High School	West Ridge High School	Boys' Lacrosse, Girls' Lacrosse, Bowling, Girls' Bowling
Donelson Christian Academy	University School of Nashville	Football, Wrestling
Dresden High School	Greenfield High School	Boys' Track and Field, Girls' Track and Field
Eagleton College and Career Academy	Samuel Everett School of Innovation	Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Eagleville High School	Murfreesboro Central Magnet School	Football, Wrestling
East Hamilton High School	Hamilton Co. Collegiate High School	Boys' Golf, Girls' Golf
East Nashville Magnet School	Hume-Fogg Academic Magnet	Football
East Nashville Magnet School	LEAD Academy	Boys' Golf, Girls' Golf, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis, Wrestling
East Ridge High School	Brainerd High School	Girls' Soccer
East Robertson High School	Jo Byrns High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
Elizabethton High School	Cloudland High School	Boys' Track and Field, Girls' Track and Field
Elizabethton High School	Unaka High School	Wrestling
Ezell-Harding Christian School	Mt. Juliet Christian Academy	Girls' Soccer
First Baptist Academy	Berean Christian School	Girls' Softball, Boys' Track and Field
Franklin Co. High School	Huntland High School	Boys' Cross Country, Girls' Volleyball, Boys' Track and Field, Girls' Track and Field, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Franklin Co. High School	Winchester Christian Academy	Football, Girls' Soccer, Baseball, Soccer, Boys' Tennis, Girls' Tennis, Boys' Basketball, Girls' Basketball
Gallatin High School	Liberty Creek High School	Girls' Wrestling
Gatlinburg-Pittman High School	Gatlinburg-Pittman Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Gibbs High School	Knoxville Halls High School	Boys' Lacrosse, Bowling, Girls' Bowling
Glenclyff High School	Independence Academy High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Baseball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling

Host School	Co-op School	Sports
Glenclyff High School	STEM Prep Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Volleyball, Baseball, Girls' Softball, Boys' Tennis, Boys' Track and Field, Girls' Track and Field, Wrestling, Girls' Wrestling
Grace Christian Academy - Knoxville	First Baptist Academy	Football, Baseball, Wrestling
Grainger High School	Washburn High School	Football, Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field
Greenback High School	Loudon High School	Wrestling
Greeneville High School	West Greene High School	Bowling, Girls' Bowling
Grundy Co. High School	St. Andrew's - Sewanee School	Football
Happy Valley High School	Hampton High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Happy Valley High School	Unaka High School	Girls' Volleyball
Hardin Valley Academy	Lenoir City High School	Wrestling
Hardin Valley Academy	South-Doyle High School	Boys' Lacrosse
Harding Academy	Bowie Reading & Learning Center	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling
Harriman High School	Midway High School	Girls' Volleyball
Harriman High School	Oakdale High School	Boys' Golf, Girls' Golf, Soccer, Boys' Tennis, Girls' Tennis
Henry Co. High School	E.W. Grove Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Hillsboro High School	Big Picture High School	Football
Hillsboro High School	Hume-Fogg Academic Magnet	Boys' Lacrosse, Girls' Lacrosse
Hillsboro High School	Martin Luther King High School	Boys' Lacrosse, Girls' Lacrosse
Hixson High School	Red Bank High School	Boys' Golf, Girls' Golf
Hixson High School	Sale Creek High School	Boys' Tennis, Girls' Tennis
Hume-Fogg Academic Magnet	Big Picture High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling, Girls' Flag Football
Jackson Central-Merry High School	Jackson Central Merry Early College High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Volleyball, Soccer, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Jackson North Side High School	Jackson Central-Merry High School	Boys' Golf, Girls' Soccer, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis
Jackson South Side High School	Liberty Technology Magnet High School	Girls' Soccer
Jackson South Side High School	Madison Academic Magnet High School	Football
James Lawson High School	LEAD Academy	Football
James Lawson High School	Nashville Early College High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
John Overton High School	Valor College Prep	Football, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis, Wrestling
Kingston High School	Harriman High School	Boys' Cross Country, Girls' Cross Country, Boys' Lacrosse
Kingston High School	Rockwood High School	Girls' Volleyball, Boys' Track and Field, Girls' Track and Field
Knoxville Catholic High School	Clayton-Bradley Academy	Football, Girls' Soccer, Soccer, Girls' Softball

Host School	Co-op School	Sports
Lausanne Collegiate School	Westminster Academy	Football, Baseball, Boys' Lacrosse, Girls' Lacrosse
Lawrence Co. High School	Loretto High School	Bowling, Girls' Bowling
Lawrence Co. High School	Summertown High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
LEAD Academy	LEAD Southeast High School	Girls' Soccer, Girls' Volleyball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling
Lebanon High School	Watertown High School	Bowling, Girls' Bowling
Livingston Academy	Clay Co. High School	Soccer
Livingston Academy	Pickett Co. High School	Girls' Soccer
Loudon High School	Greenback High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Macon Co. High School	Red Boiling Springs High School	Soccer, Girls' Track and Field
Macon Co. High School	Trousdale Co. High School	Boys' Tennis
Madison Academic Magnet High School	Jackson Central Merry Early College High School	Boys' Golf, Girls' Golf, Girls' Soccer, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis
Maplewood Comprehensive High School	KIPP Nashville Collegiate High School	Football, Baseball
Marion Co. High School	South Pittsburg High School	Girls' Soccer, Soccer
Marshall Co. High School	Cornersville High School	Girls' Volleyball, Soccer, Bowling, Girls' Bowling
Marshall Co. High School	Forrest High School	Boys' Tennis, Girls' Tennis
Martin Luther King High School	Nashville School of the Arts	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Maryville High School	Alcoa High School	Bowling, Girls' Bowling
Maryville High School	Maryville Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
McEwen High School	Houston Co. High School	Girls' Soccer, Soccer
McEwen High School	Waverly Central High School	Boys' Cross Country, Girls' Cross Country
McMinn Central High School	Tellico Plains High School	Wrestling
McMinn Co. High School	Meigs Co. High School	Soccer
McMinn Co. High School	Sweetwater High School	Girls' Tennis
McMinn Co. High School	Valley Christian Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Volleyball, Baseball, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Melrose High School	University High School - Memphis	Football
Memphis Business Academy	Manassas High School	Soccer
Memphis East High School	Medical District High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
Memphis Middle College High School	Hollis F. Price Middle College High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Middleton High School	Bolivar Central High School	Soccer
Midway High School	Rockwood High School	Boys' Cross Country, Girls' Cross Country
Mt. Pleasant High School	Hampshire High School	Football, Girls' Softball, Boys' Tennis, Girls' Tennis

Host School	Co-op School	Sports
Murfreesboro Central Magnet School	Cannon Co. High School	Girls' Track and Field
Murfreesboro Central Magnet School	Eagleville High School	Girls' Soccer, Soccer, Boys' Tennis, Girls' Tennis, Bowling, Girls' Bowling
Nashville Christian School	Ezell-Harding Christian School	Girls' Wrestling
Nashville Christian School	Lipscomb Academy	Wrestling
Northview Academy	Northview Jr. Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Oak Ridge High School	Anderson Co. High School	Bowling, Girls' Bowling
Oak Ridge High School	Coalfield High School	Soccer
Oakland High School	Siegel High School	Boys' Lacrosse
Oneida High School	Scott High School	Boys' Golf, Girls' Golf
Pearl Cohn High School	Martin Luther King High School	Football
Pigeon Forge High School	Gatlinburg-Pittman High School	Wrestling, Girls' Wrestling
Pigeon Forge High School	Pigeon Forge Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Polk Co. High School	Copper Basin High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Portland High School	Westmoreland High School	Girls' Soccer
Ravenwood High School	Nolensville High School	Girls' Lacrosse
Red Bank High School	Hamilton Co. Collegiate High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
Ripley High School	Halls High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field
Rockwood High School	Midway High School	Girls' Soccer, Soccer
Sale Creek High School	Ivy Academy	Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Basketball, Girls' Basketball, Wrestling
Samuel Everett School of Innovation	Eagleton College and Career Academy	Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Wrestling, Girls' Wrestling, Girls' Flag Football
Scott High School	Oneida High School	Boys' Track and Field, Girls' Track and Field
Sequatchie Co. High School	Whitwell High School	Girls' Soccer, Soccer
Sevier Co. High School	Sevier Co. Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Sevier Co. Junior High School	New Center Elementary School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Soccer, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling, Girls' Wrestling
Seymour High School	Northview Academy	Girls' Lacrosse

Host School	Co-op School	Sports
Seymour High School	Seymour Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Shelbyville Central High School	Cascade High School	Boys' Tennis, Girls' Tennis
Shelbyville Central High School	Moore Co. High School	Soccer
Signal Mountain High School	Red Bank High School	Boys' Lacrosse, Girls' Lacrosse
Smith Co. High School	Gordonsville High School	Girls' Soccer, Soccer
Soddy Daisy High School	Sequoyah High School - Soddy-Daisy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Boys' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling
Spring Hill High School	Battle Creek High School	Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Spring Hill High School	Santa Fe High School	Football, Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling, Girls' Wrestling
Springfield High School	Innovation Academy of Robertson County	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling, Girls' Wrestling
St. Benedict at Auburndale	Lausanne Collegiate School	Girls' Softball, Bowling
Station Camp High School	Merrol Hyde Magnet School	Football, Baseball, Girls' Softball, Wrestling, Girls' Flag Football
Stone Memorial High School	The Phoenix School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Stratford High School	Nashville School of the Arts	Football
Sunbright High School	Wartburg Central High School	Boys' Track and Field, Girls' Track and Field
The Howard School	Chattanooga High Center for Creative Arts	Girls' Soccer, Soccer, Girls' Track and Field, Boys' Basketball
The Howard School	Chattanooga Preparatory School	Baseball
The King's Academy	Berean Christian School	Baseball
Tipton-Rosemark Academy	Fayette Academy	Boys' Track and Field
Tyner Academy	Chatt. School for the Arts & Sciences	Football, Wrestling, Girls' Wrestling
University School of Nashville	Franklin Road Academy	Boys' Lacrosse
Upperman High School	Cookeville High School	Bowling, Girls' Bowling
Volunteer High School	Cherokee High School	Wrestling, Girls' Wrestling
Volunteer High School	Clinch High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Walker Valley High School	Meigs Co. High School	Girls' Bowling
Walker Valley High School	Polk Co. High School	Bowling
Warren Co. High School	Cannon Co. High School	Wrestling, Girls' Wrestling
Warren Co. High School	DeKalb Co. High School	Boys' Track and Field, Girls' Track and Field
Wartburg Central High School	Sunbright High School	Boys' Cross Country, Girls' Cross Country, Girls' Volleyball
Waverly Central High School	McEwen High School	Girls' Tennis
Wayne Co. High School	Collinwood High School	Girls' Soccer, Soccer
Wayne Co. High School	Frank Hughes High School	Football, Girls' Soccer, Soccer
West Greene High School	South Greene High School	Soccer, Wrestling, Girls' Wrestling

Host School	Co-op School	Sports
West High School	Bearden High School	Boys' Lacrosse
West High School	Hardin Valley Academy	Girls' Lacrosse
Westview High School	Dresden High School	Soccer, Boys' Tennis
White Co. High School	Van Buren Co. High School	Football, Soccer, Boys' Track and Field, Girls' Track and Field
White House High School	Portland High School	Wrestling
William Blount High School	Alcoa High School	Girls' Lacrosse
Wooddale High School	Power Center Academy High School	Football

2025-2026 Approved Cooperative Programs

A cooperative program is defined as two or more member schools forming a single team in a sport in which at least one of the schools does not have a team and has not had a team for the previous two years.

The association office approves cooperative programs on an annual basis. Each year, schools wishing to participate in a cooperative program must notify the state office prior to the first practice date in the sport(s) involved.

When co-ops are approved the list below and the school's directory page are updated to reflect the co-op status.

If your school has students participating with another school's team and you do not see the relationship shown below then the agreement has not be approved by the state office. You should contact the state office as soon as possible to resolve the situation.

Host School	Co-op School	Sports
Alvin C. York Institute	Clarkrange High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Soccer, Boys' Tennis, Girls' Tennis, Wrestling, Girls' Wrestling
Alvin C. York Institute	Pickett Co. High School	Girls' Volleyball, Boys' Track and Field, Girls' Track and Field
Anderson Co. High School	Oliver Springs High School	Wrestling
Antioch High School	Independence Academy High School	Girls' Softball
Antioch High School	Knowledge Academies	Football, Baseball
Antioch High School	LEAD Southeast High School	Boys' Tennis, Girls' Tennis
Austin-East High School	Career Magnet Academy	Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Basketball, Girls' Basketball
Bearden High School	Farragut High School	Bowling, Girls' Bowling
Berean Christian School	First Baptist Academy	Girls' Soccer
Boyd Buchanan High School	Collegedale Academy	Baseball, Girls' Softball
Boyd Buchanan High School	Grace Baptist Academy	Boys' Lacrosse
Bradley Central High School	Sweetwater High School	Girls' Lacrosse
Brighton High School	Covington High School	Bowling, Girls' Bowling
Campbell Co. High School	J. Frank White Academy	Girls' Soccer
Campbell Co. High School	Jellico High School	Boys' Track and Field, Girls' Track and Field
Chatt. School for the Arts & Sciences	STEM School of Chattanooga	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Chattanooga Central High School	Chattanooga School for the Liberal Arts	Football, Wrestling
Chattanooga Girls' Leadership Academy	Chattanooga High Center for Creative Arts	Girls' Softball
Chattanooga School for the Liberal Arts	Chattanooga High Center for Creative Arts	Girls' Volleyball
Cherokee High School	Clinch High School	Football, Baseball
Cherokee High School	Volunteer High School	Bowling, Girls' Bowling
Chuckey-Doak High School	North Greene High School	Boys' Cross Country, Girls' Cross Country, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
Chuckey-Doak High School	South Greene High School	Girls' Soccer, Bowling, Girls' Bowling
Claiborne High School	Cumberland Gap High School	Wrestling
Claiborne High School	J. Frank White Academy	Soccer, Girls' Softball
Coalfield High School	Wartburg Central High School	Girls' Flag Football
Cocke Co. High School	Cosby High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Wrestling

Host School	Co-op School	Sports
Collinwood High School	Wayne Co. High School	Boys' Cross Country, Girls' Cross Country, Girls' Volleyball, Boys' Tennis, Girls' Tennis
Columbia Central High School	Culleoka High School	Football, Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Bowling, Girls' Bowling
Columbia Central High School	Mt. Pleasant High School	Wrestling
Concord Christian School	River's Edge Christian Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Cookeville High School	Highland Rim Academy	Girls' Track and Field
Cookeville High School	Monterey High School	Boys' Track and Field, Wrestling, Girls' Wrestling
Cookeville High School	Smith Co. High School	Boys' Lacrosse
Cumberland Gap High School	J. Frank White Academy	Baseball
Daniel Boone High School	University School	Football
David Crockett High School	University School	Girls' Volleyball, Wrestling, Girls' Wrestling
Dobyns Bennett High School	West Ridge High School	Boys' Lacrosse, Girls' Lacrosse, Bowling, Girls' Bowling
Donelson Christian Academy	University School of Nashville	Football, Wrestling
Dresden High School	Greenfield High School	Boys' Track and Field, Girls' Track and Field
Eagleton College and Career Academy	Samuel Everett School of Innovation	Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Eagleville High School	Murfreesboro Central Magnet School	Football, Wrestling
East Hamilton High School	Hamilton Co. Collegiate High School	Boys' Golf, Girls' Golf
East Nashville Magnet School	Hume-Fogg Academic Magnet	Football
East Nashville Magnet School	LEAD Academy	Boys' Golf, Girls' Golf, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis, Wrestling
East Robertson High School	Jo Byrns High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
Elizabethton High School	Cloudland High School	Boys' Track and Field, Girls' Track and Field
First Baptist Academy	Berean Christian School	Girls' Softball, Boys' Track and Field
First Baptist Academy	Redemption School of Worship	Girls' Volleyball, Boys' Basketball, Girls' Basketball
Franklin Co. High School	Huntland High School	Girls' Volleyball, Boys' Track and Field, Girls' Track and Field, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Franklin Co. High School	Winchester Christian Academy	Football, Girls' Soccer, Baseball, Soccer, Boys' Tennis, Girls' Tennis, Boys' Basketball, Girls' Basketball
Gallatin High School	Liberty Creek High School	Girls' Wrestling
Gatlinburg-Pittman High School	Gatlinburg-Pittman Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Gibbs High School	Knoxville Halls High School	Boys' Lacrosse, Bowling, Girls' Bowling
Glencliff High School	Independence Academy High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Baseball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Grace Christian Academy - Knoxville	First Baptist Academy	Football, Baseball, Wrestling
Grainger High School	Washburn High School	Football, Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field
Greenback High School	Loudon High School	Wrestling
Greeneville High School	West Greene High School	Bowling, Girls' Bowling

Host School	Co-op School	Sports
Grundy Co. High School	St. Andrew's - Sewanee School	Football
Hampton High School	Cloudland High School	Boys' Golf, Girls' Golf
Happy Valley High School	Hampton High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Happy Valley High School	Unaka High School	Girls' Volleyball
Hardin Valley Academy	Karns High School	Boys' Lacrosse
Hardin Valley Academy	Lenoir City High School	Wrestling
Harding Academy	Bowie Reading & Learning Center	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling
Harriman High School	Midway High School	Girls' Volleyball
Harriman High School	Oakdale High School	Boys' Golf, Girls' Golf, Girls' Soccer, Soccer, Boys' Tennis, Girls' Tennis
Henry Co. High School	E.W. Grove Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Hillsboro High School	Big Picture High School	Football
Hillsboro High School	Hume-Fogg Academic Magnet	Boys' Lacrosse, Girls' Lacrosse
Hillsboro High School	Martin Luther King High School	Boys' Lacrosse, Girls' Lacrosse
Hixson High School	Red Bank High School	Boys' Golf, Girls' Golf
Hixson High School	Sale Creek High School	Boys' Tennis, Girls' Tennis
Hume-Fogg Academic Magnet	Big Picture High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling, Girls' Flag Football
Jackson Central-Merry High School	Jackson Central Merry Early College High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Girls' Volleyball, Soccer, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball
Jackson North Side High School	Jackson Central-Merry High School	Boys' Golf, Girls' Softball, Boys' Tennis, Girls' Tennis
Jackson South Side High School	Madison Academic Magnet High School	Football
James Lawson High School	LEAD Academy	Football
James Lawson High School	Nashville Early College High School	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
John Overton High School	Valor College Prep	Football
Kingston High School	Harriman High School	Boys' Cross Country, Girls' Cross Country, Boys' Lacrosse
Kingston High School	Rockwood High School	Girls' Volleyball, Boys' Track and Field, Girls' Track and Field
Knoxville Catholic High School	Clayton-Bradley Academy	Girls' Soccer, Soccer
Lausanne Collegiate School	Westminster Academy	Football, Baseball, Boys' Lacrosse, Girls' Lacrosse
Lawrence Co. High School	Loretto High School	Bowling, Girls' Bowling
Lawrence Co. High School	Summertown High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling
LEAD Academy	LEAD Southeast High School	Girls' Soccer, Girls' Volleyball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling
Lebanon High School	Watertown High School	Bowling, Girls' Bowling
Livingston Academy	Clay Co. High School	Soccer
Livingston Academy	Pickett Co. High School	Girls' Soccer

Host School	Co-op School	Sports
Loudon High School	Greenback High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Macon Co. High School	Red Boiling Springs High School	Soccer, Girls' Track and Field
Macon Co. High School	Troupdale Co. High School	Boys' Tennis
Madison Academic Magnet High School	Jackson Central Merry Early College High School	Boys' Golf, Girls' Golf, Baseball, Girls' Softball, Boys' Tennis, Girls' Tennis
Maplewood Comprehensive High School	KIPP Nashville Collegiate High School	Football, Baseball
Marion Co. High School	South Pittsburg High School	Girls' Soccer, Soccer
Marshall Co. High School	Cornersville High School	Girls' Volleyball, Soccer, Bowling, Girls' Bowling
Martin Luther King High School	Nashville School of the Arts	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Maryville High School	Alcoa High School	Bowling, Girls' Bowling
Maryville High School	Maryville Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
McEwen High School	Houston Co. High School	Girls' Soccer, Soccer
McEwen High School	Waverly Central High School	Boys' Cross Country, Girls' Cross Country
McMinn Central High School	Christ's Legacy Academy	Football, Boys' Golf, Girls' Golf, Girls' Soccer, Baseball, Soccer, Boys' Tennis, Girls' Tennis
McMinn Central High School	Tellico Plains High School	Wrestling
McMinn Co. High School	Sweetwater High School	Girls' Tennis
McMinn Co. High School	Valley Christian Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Volleyball, Baseball, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Melrose High School	University High School - Memphis	Football
Memphis Business Academy	Manassas High School	Soccer
Memphis East High School	Medical District High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
Memphis Middle College High School	Hollis F. Price Middle College High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Middleton High School	Bolivar Central High School	Soccer
Midway High School	Rockwood High School	Boys' Cross Country, Girls' Cross Country
Mt. Pleasant High School	Hampshire High School	Football, Girls' Softball, Boys' Tennis, Girls' Tennis
Murfreesboro Central Magnet School	Eagleview High School	Girls' Soccer, Soccer, Boys' Tennis, Girls' Tennis, Bowling, Girls' Bowling, Girls' Flag Football
Nashville Christian School	Lipscomb Academy	Wrestling
Nashville Collegiate Prep	Valor College Prep	Baseball, Girls' Softball
Northview Academy	Northview Jr. Academy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Oak Ridge High School	Anderson Co. High School	Bowling, Girls' Bowling

Host School	Co-op School	Sports
Oakland High School	Siegel High School	Boys' Lacrosse
Oneida High School	Scott High School	Boys' Golf, Girls' Golf
Pearl Cohn High School	Martin Luther King High School	Football
Pigeon Forge High School	Gatlinburg-Pittman High School	Wrestling, Girls' Wrestling
Pigeon Forge High School	Pigeon Forge Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Polk Co. High School	Copper Basin High School	Boys' Cross Country, Girls' Cross Country, Boys' Track and Field, Girls' Track and Field
Portland High School	Westmoreland High School	Girls' Soccer
Ravenwood High School	Nolensville High School	Girls' Lacrosse
Red Bank High School	Hamilton Co. Collegiate High School	Boys' Cross Country, Girls' Cross Country, Football, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling
Ripley High School	Halls High School	Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field
Rockwood High School	Midway High School	Girls' Soccer, Soccer
Sale Creek High School	Ivy Academy	Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Basketball, Girls' Basketball, Wrestling
Samuel Everett School of Innovation	Eagleton College and Career Academy	Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Wrestling, Girls' Wrestling, Girls' Flag Football
Scott High School	Oneida High School	Boys' Track and Field, Girls' Track and Field
Sequatchie Co. High School	Whitwell High School	Girls' Soccer, Soccer
Sevier Co. High School	Sevier Co. Junior High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Unified Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Seymour High School	Northview Academy	Girls' Lacrosse
Seymour High School	Seymour Jr. High School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Boys' Lacrosse, Girls' Lacrosse, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Unified Bowling, Wrestling, Girls' Wrestling
Shelbyville Central High School	Cascade High School	Boys' Tennis, Girls' Tennis
Signal Mountain High School	Red Bank High School	Boys' Lacrosse, Girls' Lacrosse
Smith Co. High School	Gordonsville High School	Girls' Soccer, Soccer
Soddy Daisy High School	Sequoyah High School - Soddy-Daisy	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Boys' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling
South Pittsburg High School	Richard Hardy Memorial School	Football
Spring Hill High School	Battle Creek High School	Boys' Golf, Girls' Golf, Boys' Tennis, Girls' Tennis, Bowling, Girls' Bowling
Spring Hill High School	Santa Fe High School	Football, Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field, Wrestling, Girls' Wrestling
Springfield High School	Innovation Academy of Robertson County	Boys' Cross Country, Girls' Cross Country, Boys' Golf, Girls' Golf, Girls' Soccer, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Wrestling, Girls' Wrestling

Host School	Co-op School	Sports
St. Benedict at Auburndale	Lausanne Collegiate School	Girls' Softball, Bowling
Station Camp High School	Merrol Hyde Magnet School	Football, Baseball, Girls' Softball, Wrestling
Stone Memorial High School	The Phoenix School	Boys' Cross Country, Girls' Cross Country, Football, Boys' Golf, Girls' Golf, Girls' Soccer, Girls' Volleyball, Baseball, Soccer, Girls' Softball, Boys' Tennis, Girls' Tennis, Boys' Track and Field, Girls' Track and Field, Boys' Basketball, Girls' Basketball, Bowling, Girls' Bowling, Wrestling, Girls' Wrestling
Stratford High School	Nashville School of the Arts	Football
Sunbright High School	Wartburg Central High School	Boys' Track and Field, Girls' Track and Field
The Howard School	Chattanooga Charter School of Excellence High	Football, Girls' Softball, Girls' Flag Football
The Howard School	Chattanooga High Center for Creative Arts	Girls' Soccer, Soccer, Girls' Track and Field, Boys' Basketball
The Howard School	Chattanooga Preparatory School	Baseball
The King's Academy	Berean Christian School	Baseball
Tyner Academy	Chatt. School for the Arts & Sciences	Football, Wrestling, Girls' Wrestling
Upperman High School	Cookeville High School	Bowling, Girls' Bowling
Volunteer High School	Cherokee High School	Wrestling, Girls' Wrestling
Walker Valley High School	Meigs Co. High School	Girls' Bowling
Walker Valley High School	Polk Co. High School	Bowling
Warren Co. High School	Cannon Co. High School	Wrestling, Girls' Wrestling
Warren Co. High School	DeKalb Co. High School	Boys' Track and Field, Girls' Track and Field, Girls' Flag Football
Wartburg Central High School	Coalfield High School	Boys' Golf, Girls' Golf
Wartburg Central High School	Sunbright High School	Boys' Cross Country, Girls' Cross Country, Girls' Volleyball
Waverly Central High School	McEwen High School	Girls' Tennis
Wayne Co. High School	Collinwood High School	Girls' Soccer, Soccer
Wayne Co. High School	Frank Hughes High School	Football, Girls' Soccer, Soccer
West Greene High School	South Greene High School	Wrestling, Girls' Wrestling
West High School	Bearden High School	Boys' Lacrosse
West High School	Hardin Valley Academy	Girls' Lacrosse
Westview High School	Dresden High School	Soccer, Boys' Tennis
White Co. High School	Van Buren Co. High School	Football, Girls' Soccer, Soccer, Boys' Track and Field, Girls' Track and Field
Whites Creek High School	Nashville Early College High School	Football
William Blount High School	Samuel Everett School of Innovation	Girls' Lacrosse
Wooddale High School	Power Center Academy High School	Football



Marketing & Sponsorship Report | 2024-2025

BlueCross BlueShield of Tennessee

- Sponsor of the TSSAA since 2000. **Renewed contract July 2023-June 2026.**
- Title sponsor of football and basketball including naming rights/logo
- Corporate Sponsor Benefits which include on-site exposure at championships (signage, announcements, programs, radio, video board) & communication with schools
- Title sponsor benefits for television (naming rights, commercials, logos, special feature) with the football and basketball championships and all web streaming

Tennessee Highway Safety Office

- Sponsor of the TSSAA since 2006. **Currently year to year contract (Ends in January 2026)**
- Corporate Sponsor Benefits which include on-site exposure (signage, announcements, programs, radio, video board) at championships & communication with schools through website, emails, mailings
- Television exposure (commercials, logos, special feature) with the football and basketball championships and all web streaming

Wilson Sporting Goods-TSSAA

- Sponsor of the TSSAA since 2012. **Contract extended for 2025-2026 school year.**
- All volleyballs, soccer, softballs, baseballs, footballs, basketballs
- Official ball of all sports (not mandatory to use during football)
- Corporate Sponsor Benefits which include on-site exposure (signage, announcements, programs, radio, video board) at championships & communication with schools through website, emails, mailings

Wilson Sporting Goods-TMSAA

- Sponsor of the TMSAA since 2019. **Current contract ends 2027-2028.**
- All volleyballs, basketballs, softballs, baseballs
- Official ball of all basketball sectionals and championships
- Official ball of baseball/softball in May 2021. To be official ball of volleyball in 2023.
- Corporate Sponsor Benefits which include on-site exposure (signage, announcements, programs) at sectionals and championships & communication with middle schools through website, emails, mailings

FirstBank –

- Sponsor of the TSSAA since February 2019. **Contract extended through the TPG contract.**
- On-site exposure for football, basketball (signage, announcements, programs, radio, video board) at championships & communication with schools through website, emails, mailings-
- Television exposure (commercials, logos, special feature) with the football and basketball championships and web streaming

Musco – Free Lighting Assessment to all school

- Sponsor of the TSSAA since Winter 2009. Contract renewed until July 2026.
- Official lighting of the TSSAA that provides free lighting assessment to all schools
- Communication sponsor with the schools through website, emails, mailings, meeting



Marketing & Sponsorship Report | 2024-2025

MaxPreps

- Sponsor of the TSSAA since September 2019. **Contract extended to 2027.**
- Official partner for sports statistics.
- Communication sponsor with the schools through website, emails, mailings, meeting

Officials Merchandise- Percentage of Sales

Tennessee Titans- Mr. Football Awards Ceremony

Additional Revenue Sources-

Action Pix (Photos)- Percentage of Sales, Website Google ads, Miscellaneous Sales, NFHS Network

TPG

In 2024, TSSAA signed a full agreement with TPG for the next 10 years. TSSAA received a \$75,000 signing bonus, a guaranteed \$1,010,000 and will receive additional revenue for sponsorships above a certain threshold.

Below are the additional sponsors during the 2024-2025 school year:

Dick Sporting Goods- Cross Country, Wrestling

Erlanger-Girls Soccer, Football ATC

Final Forms- Corporate Sponsor

Covenant Health- Golf ATC

MileSplit- Cross Country, Track

Moe's- Basketball, Track, Title IV

Northwest Designs- Merchandise

Shaw Sports Turf- Communication

Tennessee Board of Regents- Corporate Sponsor

Tennessee Dairy- Corporate Sponsor

Tennessee Army National Guard- Wrestling, Track

US Marines- Wrestling, Track

US Coast Guard- Track

Victory Rings- Communication

Zaxbys- Wrestling, Basketball, Spring Fling



GOALS:

- Recognize and highlight positive sportsmanship/citizenship in our association
- Be a resource for schools to gather information about concerns in their school community such as: mental health, suicide prevention, student leadership, conflict resolution/violence prevention, driver safety education and sportsmanship/citizenship education and alcohol, tobacco and drug prevention.
- Develop a Student Advisory Committee to get feedback from our students

NFHS National Sportsmanship, Ethics and Integrity Award of Excellence

Background: TSSAA used the NFHS certificates to recognize middle school and high school athletes that are going above or beyond to be positive role models/good sports.

Award Process:

- NFHS Award of Excellence Nominations and forms were posted on the TSSAA.org website throughout the year
- At the conclusion of each sport, a reminder email was sent to the coaches to nominate student athletes. Each student athlete, received an certificate from the NFHS/TSSAA.
- Each month, the TSSAA recognized a middle school student and high school student with their story in the TSSAA News and website.

Program Success:

- In 2023-2024 (the initial year)- 302 student athletes were recognized
- In 2024-2025- 354 student athletes were recognized

AF Bridges Awards

Background: _The AF Bridges Awards highlight recognizes member schools coaches, administrators, principals, athletic directors and contributors that have made the effort to remind their athletic family that there is a particular code of conduct, a particular level of expected behavior, and a way to act that is proper if one wishes to be a part of an athletic contest, regardless of how they participate.

- Divisional Awards (27 total or 9 per region)
- State Award of Excellence (9 total or 3 per region)
- Athletic District Awards- 9 total districts with 3 districts per region or 7 individual winners (63 winners)

AF Bridges Award Exposure:

- Award recipients are recognized in the Regional Meetings in November
- Award recipients will be recognized in the November issue of the TSSAA E-News
- Award recipients will be recognized in the Student Services section of the website
- Schools that received no reported unsportsmanlike conduct incidents have received a certificate highlighting the "Just Do What's Right!" logo on this effort. In addition, they would receive a banner to display in school. (Estimated 150 banners or year stickers/year) If they receive this honor each year, they will receive a sticker with the year to display on the banner.

*** If you haven't or if you have questions, please contact Paul Griffith at pgriffith@tssaa.org



2025-2026 Committee Member Breakdown:

- 12 TSSAA sanctioned sports recognized including 3 unified sports
- Unified pair being represented by Nolensville High School

1. Emmalee Lentile- Harding Academy
2. Ethan Stickles- Houston High School
3. Henry Cannon- Memphis University School
4. Myla Thompson- Middle College High School
5. Hope Tusa- Henry County High School
6. Mariah Valentine- Lake County High School
7. Kimora Fields- Bradley Central High School
8. Jenna Gonzales- Bearden High School
9. Maud Fiorello- Girls Preparatory School
10. Grayson Gregory- Knoxville Webb School
11. Reese Russell- Anderson County High School
12. Austin Glass- Volunteer High School
13. Bryson Azarigian- Montgomery Central High School
14. Hezzie Lee- Christ Presbyterian Academy
15. Avelyn Welch- Merrol Hyde Magnet School
16. Faith Ivy- Goodpasture Christian School
17. Brindley Duncan- Tullahoma High School
18. Brady Swallows- Warren County High School
19. Daniel Varnell- Nolensville High School
20. Brandon Brooks- Nolensville High School

2025-2026 TSSAA Student Advisory Committee
Fall Meeting Agenda-

- I. Welcome & Introductions
- II. What is TSSAA?
 - A. TSSAA Mission Statement
 - B. Introduce TSSAA Bylaw Handbook
- III. 2025-2026 TSSAA Campaign Initiatives
 - A. Officials' Appreciation
 - B. Sports Medicine Appreciation
 - C. Sportsmanship (TSSAA Sportsmanship Spotlight)
 - D. Campaign Idea Roundtable (Mental Health)
- IV. Student-Athlete Issues & Concerns
- V. Individual Goals
- VI. Championship Volunteer Opportunities
- VII. Dismissal



COACH *OF THE* YEAR

KYLE SHOULDERS
 CHRIS SAUNDERS
 CHRIS HENDON
 JAIME WEEMS
 RODNEY THWEATT
 PETE MILLER
 CHRIS GODWIN
 OMAR HOBEIKA
 MORGAN PARKER
 JAN PIPPIN
 RUSSELL MCWHIRTER
 JEROME ROMAIN
 RICK HOWARD
 KIM ROBINSON
 CAROL MITCHELL
 DAVID WOLFF
 BROCK BUDESHEIM
 SCOTT WIETecha
 NED CASWELL
 JEREMY BANKSTON
 MATT BURKHEAD
 MEGAN CLARK
 RICKY RODRIGUEZ
 TRISTEN WAITE
 STEPHEN BAKER
 JAJA NEBO

MACON COUNTY HIGH SCHOOL
 BRENTWOOD HIGH SCHOOL
 DAVIDSON ACADEMY
 CHUCKEY-DOAK HIGH SCHOOL
 HILLSBORO HIGH SCHOOL
 SUMMIT HIGH SCHOOL
 LAKELAND PREPARATORY
 INDEPENDENCE ACADEMY
 HUME-FOGG ACADEMIC MAGNET
 MONTGOMERY BELL ACADEMY
 MONTGOMERY BELL ACADEMY
 WEBB SCHOOL OF KNOXVILLE
 HERITAGE HIGH SCHOOL
 NORTHPOINT CHRISTIAN SCHOOL
 GIBBS HIGH SCHOOL
 HOUSTON HIGH SCHOOL
 WEST CREEK HIGH SCHOOL
 LIBERTY CREEK HIGH SCHOOL
 BAYLOR SCHOOL
 CASCADE HIGH SCHOOL
 ST. AGNES ACADEMY
 HARPETH HALL SCHOOL
 RAVENWOOD HIGH SCHOOL
 HARDIN VALLEY ACADEMY
 DOBYNS-BENNETT HIGH SCHOOL
 BARTLETT HIGH SCHOOL

FOOTBALL
 BOYS GOLF
 BOYS CROSS COUNTRY
 BOYS BOWLING
 BOYS BASKETBALL
 WRESTLING
 BASEBALL
 BOYS SOCCER
 BOYS TENNIS
 BOYS TRACK AND FIELD
 BOYS LACROSSE
 GIRLS TRACK AND FIELD
 GIRLS BASKETBALL
 VOLLEYBALL
 SOFTBALL
 GIRLS SOCCER
 GIRLS WRESTLING
 GIRLS CROSS COUNTRY
 GIRLS TENNIS
 GIRLS GOLF
 GIRLS BOWLING
 GIRLS LACROSSE
 GIRLS FLAG FOOTBALL
 UNIFIED FLAG FOOTBALL
 UNIFIED BOWLING
 UNIFIED TRCK AND FIELD

CONGRATULATIONS TO ALL WINNERS!



Division I A, AA Wrestling & Girls Wrestling Individual State Qualifying Format 2026-2027

Current Format

- All teams enter individuals in the Region tournament
- The top four medalists in each weight class advance to the Sectional tournament
- The Sectional tournament consists of teams from two corresponding Regions (ex: Section 1 is comprised of teams from Regions 1 and 2)
- The Sectional quarterfinal match-ups are 1 vs 4, 2 vs 3 from the two regions.
- The top four medalists in each weight class at the Sectional tournament advance to the Individual State tournament
- The brackets at the State tournament consist of 16 individuals per weight class

Proposed 2026-2027 Format

- All teams enter individuals in the Region tournament
- The top four medalists in each weight class advance to the Super-Sectional tournament (East and West)
- The East Super-Sectional tournament consists of the four medalists from Regions 1-4. The West Super-Sectional tournament consists of the four medalists from Regions 5-8.
- The Super-Sectional brackets will have a representative from each region in each quarter bracket (1 vs 4, 2 vs 3). The Region match-ups in the Sectional bracket will be set by the State Office each year.
- The top eight medalists in each Super-Sectional tournament will advance to the Individual State tournament to create individual brackets of 16 wrestlers per weight class.
- The bracket for the State tournament will match each East medalists with the corresponding West medalist by common seeding (ex: East 1 vs West 8, East 2 vs West 7, etc)

The change in format is necessary due to the continued increase of girls wrestling participation, which necessitated an increase in the number of regions we have across the state.

TMSAA Revenue 2024-2025

Total TMSAA Member Schools		522									
Total TMSAA athletes		66890									
Membership	Type	Income	Notes				Expenses	Net			
	Membership Dues	\$44,100.00	\$100 per school (does not apply if HS is member)								
	Catastrophic Insurance	\$88,600.00	\$200 per school (does not apply if HS if member)								
	Football Catastrophic Insurance	\$69,474.00	\$6 per player								
	Total Membership:	\$202,174.00					\$6,186.91	\$195,987.09			
Fines	Type	Income	Notes								
	Coach Ejection	\$18,000.00	\$500 per ejection								
	Coaches Fines	\$4,500.00	\$50 for failure to submit, \$500 if have not completed requirements								
	Ejection Appeals	\$250.00	\$50 per denied appeal								
	Failure to Submit Report/Form	\$750.00	\$50-\$100 for failure to submit written reports/forms following ejections								
	Ineligible Player	\$1,050.00	\$25-\$50 per player								
	Late Fees	\$1,600.00	\$50 for schedules and eligibility, \$5 per business day for membership								
	Pitch Count Rule	\$150.00	\$50 per violation								
	Player off bench	\$3,500.00	\$250 per altercation								
	Probation	\$2,500.00	\$500 annually								
	Pulling team from contest	\$2,000.00	\$500 per violation								
	Spectator on field/court or ejected	\$12,250.00	\$250 per altercation								
	Total Fines:	\$46,550.00									
Non-Faculty Coaches		Income	Notes								
	Non-Faculty Coaches Registration	\$109,900.00	\$50 per coach								
	NFHS Courses (Middle Schools = ~20% of course completions)	\$75,616.00	\$65 per course completion								
	Total Non-Faculty Coaches:	\$185,516.00									
Sponsorships	Type	Income	Notes								
	Wilson sponsorship	\$15,000.00									
	Wilson product	\$4,810.00	12 boys' basketballs, 12 girls' basketballs, 5 dozen softballs, 10 dozen baseballs, 24 volleyballs								
	CEJr. Photography	\$255.65	10% of digital photos sold								
	Additional shared HS sponsorships (20% of Dairy, TBR, Victory Rings, Final Forms, and Zaxby's)	\$33,817.00									
	Total sponsorships	\$53,882.65									
GoFan Revenue Share		Income	Notes								
	Regular Season	\$5,712.00									
	State Championships	\$4,384.54	** detailed below by sport								
	Total GoFan Revenue Share	\$10,096.54									
2024-2025 State Championships		Ticket sales	Bid fees	School fees	Sectionals (18%)	GoFan revenue share	Shirt revenue	Expenses (Awards, Officials, Meals, Event Staff, ATCs, Hotels)	Net		
	Cross Country	\$11,575.00	\$4,000.00	\$20,950.00	n/a	\$472.50	\$14,911.18	\$13,944.53	\$37,964.15		
	Volleyball	\$9,960.00	\$2,500.00	\$13,300.00	n/a	\$341.18	\$4,641.28	\$22,344.02	\$8,398.44		
	Tennis (run by USTA)	n/a	n/a	n/a	n/a	n/a	\$4,212.54	\$0.00	\$4,212.54		
	Cheerleading & Dance (MS accounted for 33.87% of participation)	\$30,511.79	\$6,774.00	\$12,870.60	n/a	\$1,110.23	\$8,784.79	\$23,501.41	\$36,550.00		
	Wrestling	\$6,232.00		\$7,050.00	n/a	\$164.35	\$3,876.17	\$7,985.41	\$9,337.11		
	Basketball	\$45,870.00	\$4,500.00	n/a	\$33,168.72	\$1,360.10	\$4,882.42	\$33,567.24	\$56,214.00		
	Golf (run by TMSGa)	n/a	n/a	n/a	n/a	n/a	n/a	\$0.00	\$0.00		
	Baseball & Softball	\$7,737.00	\$2,500.00	n/a	\$965.52	\$130.12	\$3,408.57	\$13,352.31	\$1,388.90		
	Track & Field	\$25,050.00	\$3,500.00	\$24,150.00	n/a	\$806.06	\$14,941.03	\$27,830.71	\$40,616.38		
	Total State Championships	\$136,935.79	\$23,774.00	\$78,320.60	\$34,134.24	\$4,384.54	\$59,657.98	\$142,525.63	\$194,681.52		
Total Revenue		Income						Expenses	Net		
		\$831,041.80						\$148,712.54	\$682,329.26		



2025 ANNUAL REPORT
A CENTURY OF EXCELLENCE
IN INTERSCHOLASTIC ATHLETICS





Dr. Jimmy Sullivan receiving the School System Administrator of the Year award for Rutherford County schools.

A.F. BRIDGES

2023-2024 AWARD WINNERS

ATHLETIC DISTRICT 1

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
DR. CHRIS HAMPTON- KINGSFORT CITY SCHOOLS
- PRINCIPAL OF THE YEAR**
TIM CAMPBELL- DANIEL BOONE HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
FORREST HOLT- ELIZABETHTON HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
MEGAN HARMON- SCIENCE HILL HIGH SCHOOL
- MALE COACH OF THE YEAR**
RON BOWLIN- MORRISTOWN WEST HIGH SCHOOL
- OFFICIAL OF THE YEAR**
JOHN BAILEY- BASKETBALL
- CONTRIBUTOR OF THE YEAR**
CHARLES HOUSEHOLDER- SEYMOUR HIGH SCHOOL

ATHLETIC DISTRICT 4

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
DR. JAMES SULLIVAN- RUTHERFORD COUNTY SCHOOLS
- PRINCIPAL OF THE YEAR**
TIM PEDIGO- EAGLEVILLE HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
EJ WOOD- GREEN HILL HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
MARY RUTH JONES- PROVIDENCE CHRISTIAN ACADEMY
- MALE COACH OF THE YEAR**
ADAM CAINE- UPPERMAN HIGH SCHOOL
- OFFICIAL OF THE YEAR**
BOBBY ROLLINS- FOOTBALL, BASKETBALL
- CONTRIBUTOR OF THE YEAR**
BRENT RYAN- ATHLETIC TRAINER: WHITE COUNTY HIGH SCHOOL

ATHLETIC DISTRICT 7

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
JUDY BROWN- HEAD OF TRINITY CHRISTIAN ACADEMY
- PRINCIPAL OF THE YEAR**
LEX SUITE- DECATUR COUNTY RIVERSIDE HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
KELLY SPIVEY- MCKENZIE HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
LEE PIPKIN- CHESTER COUNTY HIGH SCHOOL
- MALE COACH OF THE YEAR**
JOEL AYERS- UNIVERSITY SCHOOL OF JACKSON
- OFFICIAL OF THE YEAR**
KENNY BEARD- BASKETBALL
- CONTRIBUTOR OF THE YEAR**
ZACK JONES- WBB17NEWS

ATHLETIC DISTRICT 2

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
BECKY STONE- DIRECTOR OF ALCOA SCHOOLS
- PRINCIPAL OF THE YEAR**
DRAYTON HAWKINS- OAK RIDGE HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
ERIC HENRY- SCOTT HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
NICOLE LIGHT- CARTER HIGH SCHOOL
- MALE COACH OF THE YEAR**
JOHNNY MORGAN- MCMINN CENTRAL HIGH SCHOOL
- OFFICIAL OF THE YEAR**
EDDIE TURPIN- BASEBALL
- CONTRIBUTOR OF THE YEAR**
DAVE WININGER- KNOXVILLE CENTRAL HIGH SCHOOL

ATHLETIC DISTRICT 5

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
CONNIE JO SHELTON- HEAD OF NASHVILLE CHRISTIAN SCHOOL
- PRINCIPAL OF THE YEAR**
CHRISTY HOUSTON- MONTGOMERY CENTRAL HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
ANDY JOINER- TENNESSEE SCHOOL FOR THE BLIND
- FEMALE COACH OF THE YEAR**
KELSEY CARTWRIGHT- LIBERTY CREEK HIGH SCHOOL
- MALE COACH OF THE YEAR**
ELIE BRUNETTI- PEARL COHN HIGH SCHOOL
- OFFICIAL OF THE YEAR**
MARK JENKINS- FOOTBALL
- CONTRIBUTOR OF THE YEAR**
MIKE SMITH- PRESIDENT RIO GRANDE FENCE

ATHLETIC DISTRICT 8

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
KIM WORLEY- DYERSBURG CITY SCHOOLS
- PRINCIPAL OF THE YEAR**
LEE LAWRENCE- GLEASON HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
GEORGE YARBRO- HUMBOLDT HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
TERESA MOORE- HALLS HIGH SCHOOL
- MALE COACH OF THE YEAR**
TIMOTHY STRAYHORN- DYERSBURG HIGH SCHOOL
- OFFICIAL OF THE YEAR**
KEITH WISH- BASKETBALL
- CONTRIBUTOR OF THE YEAR**
MICHAEL ODOM- MIRROR-EXCHANGE

ATHLETIC DISTRICT 3

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
DR. JUSTIN ROBERTSON- HAMILTON COUNTY SCHOOLS
- PRINCIPAL OF THE YEAR**
ADAM STONE- POLK COUNTY HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
MATTHEW POBIEGLO- BOYD BUCHANAN HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
KELSEY NUNLEY-MOORE- SODDY DAISY HIGH SCHOOL
- MALE COACH OF THE YEAR**
GARY PARTRICK- BAYLOR SCHOOL
- OFFICIAL OF THE YEAR**
MIKE CRAFT- WRESTLING
- CONTRIBUTOR OF THE YEAR**
STEVE HARTLINE- MIX 104.1/ESPN CHATTANOOGA

ATHLETIC DISTRICT 6

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
DR. RICKY INMAN- DIRECTOR OF SCHOOLS WAYNE COUNTY
- PRINCIPAL OF THE YEAR**
ERIC HUGHES- MT.PLEASANT HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
JEREMY BOYD- CHEATHAM COUNTY HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
KRISTEN YOUNG- BRENTWOOD HIGH SCHOOL
- MALE COACH OF THE YEAR**
CHAD LOVE- FRANK HUGHES HIGH SCHOOL
- OFFICIAL OF THE YEAR**
DR. STAN VESPIE- BASKETBALL
- CONTRIBUTOR OF THE YEAR**
KYLE MILLER- TRADITIONS FIRST BANK

ATHLETIC DISTRICT 9

- SCHOOL SYSTEM ADMINISTRATOR OF THE YEAR**
CATHERINE CHUBB- ASSISTANT HEAD OF HUTCHISON SCHOOL
- PRINCIPAL OF THE YEAR**
CARRYE HOLLAND- WHITE STATION HIGH SCHOOL
- ATHLETIC DIRECTOR OF THE YEAR**
NATALIE STEPHENS- WHITEHAVEN HIGH SCHOOL
- FEMALE COACH OF THE YEAR**
ALISA SEYMOUR- COLLIERVILLE HIGH SCHOOL
- MALE COACH OF THE YEAR**
JAMES THOMAS- HOUSTON HIGH SCHOOL
- OFFICIAL OF THE YEAR**
TYRONE THOMPSON- BASKETBALL
- CONTRIBUTOR OF THE YEAR**
CAMPBELL'S CLINIC

DISTINGUISHED SERVICE

Each year, TSSAA honors individuals who have made a significant impact on high school athletics in Tennessee. These awards recognize outstanding service, leadership, and dedication across multiple areas of education-based sports. The 2024–2025 honorees include administrators Paul Kamikawa of Rockwood and Michelle York of St. George's. Coaches Shelley Collier of Lenoir City (girls' basketball) and Ricky Woods of Harpeth (wrestling) were recognized for their successful careers and influence on student-athletes. Officials Ron McKinney (tennis) and Floyd Flippin (football) were honored for their years of commitment and professionalism. Contributors Benny Jennings and Dawn Davenport were selected for their support and advocacy of high school athletics. Mike Brown received this year's Middle School Distinguished Service Award for his leadership and dedication to young student-athletes. These individuals embody the values of TSSAA and continue to strengthen the foundation of interscholastic sports in our state.

ADMINISTRATORS

Paul Kamikawa, Rockwood

What began as a year of substitute teaching launched a remarkable 40-plus-year career in education and coaching for Paul Kamikawa at Rockwood High School. A Rockwood graduate himself, Kamikawa returned to the school after earning his degrees from Tennessee Tech and never left. Over the decades, he has taught a wide range of subjects and coached multiple sports, most notably serving as head basketball coach with more than 580 wins. Known for his dedication to students both in the classroom and on the court, Kamikawa continues to make an impact, driven by a genuine love for working with young people. TSSAA is proud to honor Paul Kamikawa with the Distinguished Service Award for his lifelong commitment to Rockwood High School and the community it serves.

Michelle York, St. George's

Michelle York's lifelong passion for athletics began in childhood, competing alongside her older brothers in everything from basketball to track. Her competitive drive led her to a collegiate volleyball career and eventually into a calling of service through coaching and athletic administration. Now the athletics director at St. George's Independent School in Memphis, York has dedicated her career to impacting young lives through sports. Her early experiences—including transferring from Mississippi State to Ole Miss and sitting out due to SEC rules—shaped her perspective and deepened her commitment to teaching, mentoring, and leadership. A founding member of the Indiana High School Volleyball Coaches Association and an active TIAAA board member, York continues to be a leader in high school athletics. TSSAA is proud to recognize Michelle York with the Distinguished Service Award for her lasting contributions to student-athletes and her unwavering pursuit of excellence.

COACHES

Shelley Collier, Girls Basketball, Lenoir City

Shelley Collier's decades-long coaching career has left a lasting legacy both on and off the court. From leading teams to multiple state championships to showing up for a former player's 3-year-old twins' basketball game, her dedication to student-athletes spans generations. A former Lady Vols captain who helped Tennessee win its first national championship in 1987, Collier went on to coach at four Tennessee high schools, most notably Webb School, where all four of her daughters played for her. She is known not just for her wins and championships, but for the lifelong relationships she builds with her players. TSSAA is proud to honor Shelley Collier with the Distinguished Service Award for her exceptional impact on high school athletics and her unwavering commitment to developing strong, confident young women.

Ricky Woods, Wrestling, Harpeth

Ricky Woods never planned to be a coach—but one phone call in the early 1990s changed everything. Asked to help out a middle school wrestling team, the former Hillwood High School wrestler stepped in temporarily, only to discover a lifelong passion. Nearly 35 years later, Woods remains a fixture at Harpeth High School as head wrestling coach and athletic director. Known for his boundless energy and deep commitment to his athletes, Woods has built his wrestling program into more than just a team—it's a year-round community center for young people. He's coached countless first-generation wrestlers, many of whom have returned as assistants, gone on to collegiate athletics, or entered military service. TSSAA proudly honors Ricky Woods with the Distinguished Service Award for his unwavering dedication to student-athletes and his lasting impact on Tennessee high school sports.



Ron McKinney's journey into officiating began with an unexpected solo assignment at a high school tennis district tournament—and it quickly turned into a decades-long passion. A former high school baseball and basketball player, McKinney transitioned into officiating after a tennis friend encouraged him to help with high school matches. Since that first tournament in Shelbyville, he has officiated for over 20 years, including 11 TSSAA Spring Fling State Championships and seven years as a head referee. Known for his dedication and love of the sport, McKinney continues to officiate collegiate matches and remains a respected figure in Tennessee high school tennis. TSSAA proudly honors Ron McKinney with the Distinguished Service Award for his many years of service and commitment to student-athletes.



Floyd Flippin's journey as a high school sports official began at age 44 and has since spanned over two decades of dedication to football and basketball across Tennessee. A Milan native and former player, Flippin has officiated more than 550 contests, including multiple state championships, while balancing his career as a practicing attorney. Known for his passion, preparation, and camaraderie with fellow officials, he still studies film and rulebooks regularly and enjoys every game as much as the athletes. Whether behind the whistle or behind the wheel of his well-traveled van filled with officiating stories, Flippin remains a respected figure in the TSSAA community. TSSAA proudly honors Floyd Flippin with the Distinguished Service Award for his years of faithful service and commitment to high school athletics.



Dawn Davenport's voice has become a familiar and trusted presence on sidelines across SEC Country and in TSSAA state championship broadcasts. A former high school and collegiate volleyball player, Davenport brings passion, authenticity, and deep respect for student-athletes to every role she takes on—whether it's reporting for the SEC Network or calling Tennessee high school football, basketball, or volleyball championships. Her love for high school sports is rooted in her own experience as a multi-sport athlete and her belief in the power of athletics to shape young people. TSSAA proudly honors Dawn Davenport with the Distinguished Service Award for her continued dedication to telling the stories of Tennessee's student-athletes and celebrating the spirit of high school sports.



Bennie Jennings, a longtime supporter of Tennessee high school athletics, has spent his life in service—first as a standout athlete, then as a law enforcement officer, and always as a passionate community advocate. A retired Tennessee Highway Patrol Lieutenant, Jennings continues to serve his hometown as the incoming Chief of Police in Fayetteville. He has spent years helping oversee security at TSSAA State Championship events and remains a regular presence on the sidelines of Friday night football games. A former state champion athlete himself, Jennings credits sports with teaching lifelong values of unity and commitment—principles he continues to pass down to his children and community. TSSAA is proud to recognize Benny Jennings with the Distinguished Service Award for his ongoing dedication to Tennessee student-athletes.



Mike Brown has spent decades serving students in Sumner County—as a teacher, coach, principal, and athletic director. Known throughout Middle Tennessee, Brown built strong relationships with the young people he taught and coached, many of which have lasted a lifetime. From leading Hendersonville's basketball team to the state tournament to shaping middle school athletics through his work with TMSAA, Brown's influence has been felt across generations. Even after retiring, he continued to serve as Sumner County's first district-level athletic director, helping grow and support athletic programs countywide. TSSAA proudly honors Mike Brown with a Distinguished Service Award for his lasting impact on student-athletes and education.



OFFICIALS

Ron Mckinney, Tennis

Floyd Flippin, Football

CONTRIBUTORS

Dawn Davenport

Bennie Jennings

MIDDLE SCHOOL

Mike Brown

COACH OF THE YEAR



2024-2025 AWARD WINNERS

NAME	SPORT	SCHOOL
KYLE SHOULDERS	FOOTBALL	MACON COUNTY HIGH SCHOOL
CHRIS SAUNDERS	BOYS GOLF	BRENTWOOD HIGH SCHOOL
CHRIS HENDON	BOYS CROSS COUNTRY	DAVIDSON ACADEMY
JAIME WEEMS	BOYS BOWLING	CHUCKEY-DOAK HIGH SCHOOL
RODNEY THWEATT	BOYS BASKETBALL	HILLSBORO HIGH SCHOOL
PETE MILLER	WRESTLING	SUMMIT HIGH SCHOOL
CHRIS GODWIN	BASEBALL	LAKELAND PREPARATORY SCHOOL
OMAR HOBEIKA	SOCCER	INDEPENDENCE ACADEMY
MORGAN PARKER	BOYS TENNIS	HUME-FOGG ACADEMIC MAGNET
JAN PIPPIN	BOYS TRACK AND FIELD	MONTGOMERY BELL ACADEMY
RUSSELL MCWHIRTER	BOYS LACROSSE	MONTGOMERY BELL ACADEMY
JEROME ROMAIN	GIRLS TRACK AND FIELD	WEBB SCHOOL OF KNOXVILLE
RICK HOWARD	GIRLS BASKETBALL	HERITAGE HIGH SCHOOL
KIM ROBINSON	VOLLEYBALL	NORTHPOINT CHRISITIAN SCHOOL
CAROL MITCHELL	SOFTBALL	GIBBS HIGH SCHOOL
DAVID WOLFF	GIRLS SOCCER	HOUSTON HIGH SCHOOL
BROCK BUDESHEIM	GIRLS WRESTLING	WEST CREEK HIGH SCHOOL
SCOTT WIETCHA	GIRLS CROSS COUNTRY	LIBERTY CREEK HIGH SCHOOL
NED CASWELL	GIRLS TENNIS	BAYLOR SCHOOL
JEREMY BANKSTON	GIRLS GOLF	CASCADE HIGH SCHOOL
MATT BURKHEAD	GIRLS BOWLING	ST. AGNES ACADEMY
MEGAN CLARK	GIRLS LACROSSE	HARPETH HALL SCHOOL
RICKY RODRIGUEZ	GIRLS FLAG FOOTBALL	RAVENWOOD HIGH SCHOOL
TRISTEN WAITE	UNIFIED FLAG FOOTBALL	HARDIN VALLEY ACADEMY
STEPHEN BAKER	UNIFIED BOWLING	DOBYNS-BENNETT HIGH SCHOOL
JAJA NEBO	UNIFIED TRACK AND FIELD	BARTLETT HIGH SCHOOL

This year, TSSAA recognized 26 outstanding coaches from across the state for their exceptional leadership, dedication, and impact on student-athletes. Among the honorees were 23 coaches from traditional sports and three Unified Sports coaches, whose work exemplifies the spirit of inclusion and opportunity in high school athletics. Notable milestones included Ravenwood's Ricky Rodriguez becoming the first-ever recipient of the Girls' Flag Football Coach of the Year award. Russell McWhirter and Megan Clark were also honored as the inaugural Boys and Girls Lacrosse Coaches of the Year, respectively, marking a continued expansion of competitive opportunities for Tennessee high school athletes.

CHAMPIONS



TEAM STATE CHAMPIONS- FALL SPORTS

SPORT

GIRLS GOLF

GIRLS GOLF

GIRLS GOLF

GIRLS GOLF

BOYS GOLF

BOYS GOLF

BOYS GOLF

BOYS GOLF

GIRLS CROSS COUNTRY

GIRLS CROSS COUNTRY

GIRLS CROSS COUNTRY

GIRLS CROSS COUNTRY

BOYS CROSS COUNTRY

BOYS CROSS COUNTRY

BOYS CROSS COUNTRY

BOYS CROSS COUNTRY

GIRLS VOLLEYBALL

GIRLS VOLLEYBALL

GIRLS VOLLEYBALL

GIRLS VOLLEYBALL

GIRLS VOLLEYBALL

GIRLS SOCCER

GIRLS SOCCER

GIRLS SOCCER

GIRLS SOCCER

GIRLS SOCCER

FOOTBALL

DIVISION I, CLASS A

DIVISION I, CLASS AA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS A

DIVISION I, CLASS AA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS A-AA

DIVISION I, CLASS AAA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS A-AA

DIVISION I, CLASS AAA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS A

DIVISION I, CLASS AA

DIVISION I, CLASS AAA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS A

DIVISION I, CLASS AA

DIVISION I, CLASS AAA

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION I, CLASS 1A

DIVISION I, CLASS 2A

DIVISION I, CLASS 3A

DIVISION I, CLASS 4A

DIVISION I, CLASS 5A

DIVISION I, CLASS 6A

DIVISION II, CLASS A

DIVISION II, CLASS AA

DIVISION II, CLASS AAA

CASCADE HIGH SCHOOL

MURFREESBORO CENTRAL MAGNET

CHRISTIAN ACADEMY OF KNOXVILLE

ST.MARY'S EPISCOPAL SCHOOL

STEWART COUNTY HIGH SCHOOL

BRENTWOOD HIGH SCHOOL

JACKSON CHRISTIAN SCHOOL

BRENTWOOD ACADEMY

SIGNAL MOUNTAIN HIGH SCHOOL

BRENTWOOD HIGH SCHOOL

COLUMBIA ACADEMY

WEBB SCHOOL OF KNOXVILLE

MURFREESBORO CENTRAL MAGNET

HARDIN VALLEY ACADEMY

DAVIDSON ACADEMY

KNOXVILLE CATHOLIC

LORETTO HIGH SCHOOL

VALOR COLLEGE PREP

NOLENVILLE HIGH SCHOOL

NORTHPOINT CHRISTIAN SCHOOL

LIPSCOMB ACADEMY

MERROL HYDE MAGNET SCHOOL

FRANLIN COUNTY HIGH SCHOOL

HOUSTON HIGH SCHOOL

EVANGELICAL CHISTIAN SCHOOL

BAYLOR SCHOOL

MASE

MARION COUNTY HIGH SCHOOL

ALCOA HIGH SCHOOL

MACON COUNTY HIGH SCHOOL

SEVIER COUNTY HIGH SCHOOL

OAKLAND HIGH SCHOOL

NASHVILLE CHRISTIAN SCHOOL

CHRIST PRESBYTERIAN ACADEMY

THE MCCALLIE SCHOOL

TEAM STATE CHAMPIONS- WINTER SPORTS

SPORT

BOYS BASKETBALL	DIVISION I, CLASS 1A
BOYS BASKETBALL	DIVISION I, CLASS 2A
BOYS BASKETBALL	DIVISION I, CLASS 3A
BOYS BASKETBALL	DIVISION I, CLASS 4A
BOYS BASKETBALL	DIVISION II, CLASS A
BOYS BASKETBALL	DIVISION II, CLASS AA
GIRLS BASKETBALL	DIVISION I, CLASS 1A
GIRLS BASKETBALL	DIVISION I, CLASS 2A
GIRLS BASKETBALL	DIVISION I, CLASS 3A
GIRLS BASKETBALL	DIVISION I, CLASS 4A
GIRLS BASKETBALL	DIVISION II, CLASS A
GIRLS BASKETBALL	DIVISION II, CLASS AA
BOWLING	DIVISION I
BOWLING	DIVISION II
GIRLS BOWLING	DIVISION I
GIRLS BOWLING	DIVISION II
WRESTLING	DIVISION I, CLASS A
WRESTLING	DIVISION I, CLASS AA
WRESTLING	DIVISION II
DUAL WRESTLING	DIVISION I, CLASS A
DUAL WRESTLING	DIVISION I, CLASS AA
DUAL WRESTLING	DIVISION II, CLASS A-AA
DUAL WRESTLING	DIVISION II, CLASS AAA
GIRLS WRESTLING	ALL DIVISIONS
GIRLS DUAL WRESTLING	ALL DIVISIONS

TEAM STATE CHAMPIONS- SPRING SPORTS

SPORT

BASEBALL	DIVISION I, CLASS 1A
BASEBALL	DIVISION I, CLASS 2A
BASEBALL	DIVISION I, CLASS 3A
BASEBALL	DIVISION I, CLASS 4A
BASEBALL	DIVISION II, CLASS A
BASEBALL	DIVISION II, CLASS AA
SOFTBALL	DIVISION I, CLASS 1A
SOFTBALL	DIVISION I, CLASS 2A
SOFTBALL	DIVISION I, CLASS 3A
SOFTBALL	DIVISION I, CLASS 4A
SOFTBALL	DIVISION II, CLASS A

CHATTANOOGA PREPARATORY SCHOOL
LORETTO HIGH SCHOOL
UPPERMAN HIGH SCHOOL
HILLSBORO HIGH SCHOOL
PROVIDENCE CHRISTIAN SCHOOL
KNOXVILLE WEBB SCHOOL
GREENFIELD HIGH SCHOOL
WESTVIEW HIGH SCHOOL
HERITAGE HIGH SCHOOL
BRADLEY CENTRAL HIGH SCHOOL
WEBB SCHOOL
WEBB SCHOOL OF KNOXVILLE
CREEK WOOD HIGH SCHOOL
COLUMBIA ACADEMY
HARDIN COUNTY HIGH SCHOOL
ST.AGNES ACADEMY
SODDY DAISY HIGH SCHOOL
CLEVELAND HIGH SCHOOL
BAYLOR SCHOOL
SODDY DAISY HIGH SCHOOL
CLEVELAND HIGH SCHOOL
LAKEWAY CHRISTIAN SCHOOL
BAYLOR SCHOOL
WEST CREEK HIGH SCHOOL

EAGLEVILLE HIGH SCHOOL
LAKELAND PREPARATORY SCHOOL
GREENEVILLE HIGH SCHOOL
FARRAGUT HIGH SCHOOL
COLUMBIA ACADEMY
LIPSCOMB ACADEMY
EAGLEVILLE HIGH SCHOOL
LIBERTY CREEK HIGH SCHOOL
GIBBS HIGH SCHOOL
WALKER VALLEY HIGH SCHOOL
DONESLON CHRISTIAN ACADEMY

TEAM STATE CHAMPIONS- SPRING SPORTS

SOFTBALL
SOCCER
BOYS TENNIS
BOYS TENNIS
BOYS TENNIS
BOYS TENNIS
GIRLS TENNIS
GIRLS TENNIS
GIRLS TENNIS
GIRLS TENNIS
BOYS LACROSSE
BOYS LACROSSE
BOYS LACROSSE
BOYS LACROSSE
GIRLS LACROSSE
GIRLS LACROSSE
GIRLS LACROSSE
GIRLS LACROSSE
BOYS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS TRACK & FIELD
GIRLS FLAG FOOTBALL

DIVISION II, CLASS AA
DIVISION I, CLASS A
DIVISION I, CLASS AA
DIVISION I, CLASS AAA
DIVISION II, CLASS A
DIVISION II, CLASS AA
DIVISION I, CLASS A
DIVISION I, CLASS AA
DIVISION II, CLASS A
DIVISION II, CLASS AA
DIVISION I, CLASS A
DIVISION I, CLASS AA
DIVISION II, CLASS A
DIVISION II, CLASS AA
DIVISION I, CLASS A
DIVISION I, CLASS AA
DIVISION II, CLASS A
DIVISION II, CLASS AA
DIVISION I, CLASS A
DIVISION I, CLASS AA
DIVISION I, CLASS AAA
DIVISION II, CLASS A
DIVISION II, CLASS AA
ALL DIVISIONS

CHATTANOOGA CHRISTIAN SCHOOL
INDEPENDENCE ACADEMY
STATION CAMP HIGH SCHOOL
HARDIN VALLEY ACADEMY
KNOXVILLE GRACE
MONTGOMERY BELL ACADEMY
MERROL HYDE MAGNET SCHOOL
HUME-FOGG ACADEMIC MAGNET
LAUSANNE COLLEGIATE ACADEMY
BAYLOR SCHOOL
SUMMERTOWN HIGH SCHOOL
BRENTWOOD HIGH SCHOOL
LAUSANNE COLLEGIATE ACADEMY
BAYLOR SCHOOL
HILLSBORO HIGH SCHOOL
NOLENSVILLE HIGH SCHOOL
CHRIST PRESBYTERIAN ACADEMY
MONTGOMERY BELL ACADEMY
PAGE HIGH SCHOOL
BRENTWOOD HIGH SCHOOL
EVANGELICAL CHRISTIAN SCHOOL
HARPETH HALL
UNION CITY HIGH SCHOOL
GREENEVILLE HIGH SCHOOL
FARRAGUT HIGH SCHOOL
BATTLE GROUND ACADEMY
CHRISTIAN BROTHERS HIGH SCHOOL
LIBERTY CREEK HIGH SCHOOL
SIGNAL MOUNTAIN HIGH SCHOOL
COLLIERVILLE HIGH SCHOOL
HARDING ACADEMY
WEBB SCHOOL OF KNOXVILLE
RAVENWOOD HIGH SCHOOL

TEAM STATE CHAMPIONS- ACTIVITIES

CHEERLEADING

GAME DAY (SUPER VARSITY)
GAME DAY (LARGE VARSITY)
GAME DAY (MEDIUM VARSITY)
GAME DAY (SMALL VARSITY)
LARGE VARSITY

LIBERTY CREEK HIGH SCHOOL
BRIARCREST CHRISTIAN SCHOOL
HENDERSONVILLE HIGH SCHOOL
LAUSANNE COLLEGIATE SCHOOL
WBRENTWOOD HIGH SCHOOL

TEAM STATE CHAMPIONS- ACTIVITIES

CHEERLEADING	SMALL VARSITY
CHEERLEADING	LARGE VARSITY CO-ED
CHEERLEADING	SMALL VARSITY CO-ED
CHEERLEADING	NON-TUMBLING
SPIRIT PROGRAM	
DANCE	GAME DAY (LARGE VARSITY)
DANCE	GAME DAY (SMALL VARSITY)
DANCE	HIP HOP (LARGE VARSITY)
DANCE	HIP HOP (SMALL VARSITY)
DANCE	JAZZ (LARGE VARSITY)
DANCE	JAZZ (SMALL VARSITY)
DANCE	POM (LARGE VARSITY)
DANCE	POM (SMALL VARSITY)
DANCE	KICK (VARSITY)

MIDDLE SCHOOL TEAM STATE CHAMPIONS

BOYS CROSS COUNTRY	CLASS A
BOYS CROSS COUNTRY	CLASS AA
GIRLS CROSS COUNTRY	CLASS A
GIRLS CROSS COUNTRY	CLASS AA
VOLLEYBALL	CLASS A
VOLLEYBALL	CLASS AA
DUAL WRESTLING	CLASS A
DUAL WRESTLING	CLASS AA
BOYS BASKETBALL	CLASS A
BOYS BASKETBALL	CLASS AA
BOYS BASKETBALL	CLASS AAA
GIRLS BASKETBALL	CLASS A
GIRLS BASKETBALL	CLASS AA
GIRLS BASKETBALL	CLASS AAA
BASEBALL	CLASS A
BASEBALL	CLASS AA
SOFTBALL	CLASS A
SOFTBALL	CLASS AA
BOYS TRACK & FIELD	CLASS A
BOYS TRACK & FIELD	CLASS AA
GIRLS TRACK & FIELD	CLASS A
GIRLS TRACK & FIELD	CLASS AA
CHEERLEADING	GAME DAY (LARGE)
CHEERLEADING	GAME DAY (SMALL)

MIDDLE SCHOOL TEAM STATE CHAMPIONS

CHEERLEADING	LARGE
CHEERLEADING	SMALL
CHEERLEADING	NONE-TUMBLING
DANCE	GAME DAY
DANCE	HIP HOP
DANCE	JAZZ
DANCE	POM
SPIRIT PROGRAM	

RAVENWOOD HIGH SCHOOL
STEWARTS CREEK HIGH SCHOOL
STEWARTS CREEK HIGH SCHOOL
SIEGEL HIGH SCHOOL
HENDERSONVILLE HIGH SCHOOL
BEARDEN HIGH SCHOOL
WARREN COUNTY HIGH SCHOOL
OAK RIDGE HIGH SCHOOL
STATION CAMP HIGH SCHOOL
RAVENWOOD HIGH SCHOOL
FARRAGUT HIGH SCHOOL
BEARDEN HIGH SCHOOL
FARRAGUT HIGH SCHOOL
DYERSBURG HIGH SCHOOL

MURFREESBORO CENTRAL MAGNET
WOODLAND MIDDLE SCHOOL
ROGERSVILLE CITY SCHOOL
WOODLAND MIDDLE SCHOOL
NORTHVIEW-NEWBERN MIDDLE SCHOOL
BRENTWOOD MIDDLE SCHOOL
FAIRVIEW MIDDLE SCHOOL
CLEVELAND MIDDLE SCHOOL
UNITY MIDDLE SCHOOL
VINE MIDDLE MAGNET SCHOOL
ELMORE PARK MIDDLE SCHOOL
ROGERSVILLE CITY SCHOOL
NORTH CUMBERLAND ELEMENTARY SCHOOL
WEST VALLEY MIDDLE SCHOOL
HIGHLAND RIM SCHOOL-FAYETTEVILLE
PAGE MIDDLE SCHOOL
CHARLOTTE MIDDLE SCHOOL
WEST WILSON MIDDLE SCHOOL
MEMPHIS BUSINESS ACADEMY
WHITE STATION MIDDLE SCHOOL
ROGERSVILLE CITY SCHOOL
WEST COLLIERVILLE MIDDLE SCHOOL
GRASSLAND MIDDLE SCHOOL
THOMPSON'S STATION MIDDLE SCHOOL

BRENTWOOD MIDDLE SCHOOL
STATION CAMP MIDDLE SCHOOL
ROCKVALE MIDDLE SCHOOL
WEST VALLEY MIDDLE SCHOOL
ARLINGTON MIDDLE SCHOOL
FARRAGUT MIDDLE SCHOOL
FARRAGUT MIDDLE SCHOOL
ELLIS MIDDLE SCHOOL



AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
JUNE 30, 2025

COOPER, TRAVIS & COMPANY, PLC
CERTIFIED PUBLIC ACCOUNTANTS

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2025

C O N T E N T S

	<u>PAGE</u>
Independent Auditors' Report.....	1 - 2
Audited Financial Statements:	
Statement of Financial Position.....	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows.....	6
Notes to Financial Statements	7 - 18
Supplementary Information:	
Independent Auditors' Report on Supplementary Information.....	19
Schedule I – Analysis of Net Revenue.....	20
Schedule II – General and Administrative Expenses.....	21
Schedule III - Actual vs. Budgeted Revenue	22
Schedule IV - Actual vs. Budgeted Expenses	23

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TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
STATE OF TENNESSEE LICENSE # 264

**LICENSED IN TENNESSEE, GEORGIA AND FLORIDA

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Independent Auditors' Report

To the Board of Control
Tennessee Secondary School Athletic Association
Hermitage, Tennessee

Opinion

We have audited the accompanying financial statements of Tennessee Secondary School Athletic Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tennessee Secondary School Athletic Association as of June 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tennessee Secondary School Athletic Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee Secondary School Athletic Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

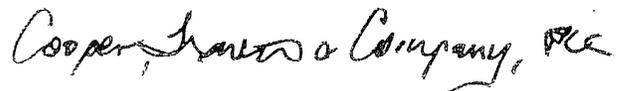
Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tennessee Secondary School Athletic Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee Secondary School Athletic Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
August 12, 2025

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Current Assets

Cash and cash equivalents	\$ 2,426,646
Marketable securities	5,998,554
Accounts receivable	324,030
Prepaid expenses	71,512
Total current assets	8,820,742

Property and Equipment

Land	35,576
Building and improvements	706,058
Vehicles	305,032
Furniture and equipment	252,045
Hall of Champions exhibit	245,482
Construction in progress	286,221
Total property and equipment - at cost	1,830,414
Accumulated depreciation	(1,249,855)
Total property and equipment - net	580,559
Total assets	\$ 9,401,301

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 158,148
Employee withholdings	7,266
Total current liabilities	165,414

Net Assets

Net assets without donor restrictions	9,235,887
Total liabilities and net assets	\$ 9,401,301

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Assets Without Donor Restrictions

Operating Revenues and Gains:

Sport programs	\$ 4,118,512
Sponsorships and merchandising	1,626,317
Membership dues and fees	1,587,870
Investment income	484,525
Other revenue	913,252
	<u>8,730,476</u>

Total operating revenues and gains 8,730,476

Operating Expenses:

Program services 5,924,914

Supporting services - General and administrative 911,405

Total operating expenses 6,836,319

Increase in net assets without donor restrictions 1,894,157

Net assets at July 1, 2024 7,341,730

Net assets at June 30, 2025 \$ 9,235,887

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

<u>Expenses</u>	<u>Program Services</u>			<u>Supporting Services</u>	<u>Total Expenses</u>
	<u>Direct Costs</u>	<u>Allocated Expenses</u>	<u>Total</u>	<u>General and Administrative</u>	
Event operations	\$ 2,369,696	\$ -	\$ 2,369,696	\$ -	\$ 2,369,696
Athletic directors conference	-	5,000	5,000	-	5,000
Award events	-	50,049	50,049	-	50,049
Board of Control	-	76,539	76,539	-	76,539
Building operations/maintenance	-	-	-	54,356	54,356
Car expense	-	14,344	14,344	6,148	20,492
Depreciation	-	-	-	50,682	50,682
National Federation	-	150,185	150,185	-	150,185
Insurance	-	1,007,203	1,007,203	105,977	1,113,180
Investigations	-	1,526	1,526	-	1,526
Legal and professional	-	80,032	80,032	34,299	114,331
Legislative council	-	39,774	39,774	-	39,774
Miscellaneous	-	-	-	1,000	1,000
Office expense	-	47,303	47,303	20,273	67,575
Payroll taxes	7,064	87,669	94,733	37,572	132,305
Postage	-	30,348	30,348	13,006	43,354
Printing	-	24,419	24,419	-	24,419
Rebates to schools	-	177,250	177,250	-	177,250
Retirement benefits	9,234	109,681	118,915	47,006	165,921
Salaries	92,339	1,157,011	1,249,350	495,862	1,745,212
Special meetings	-	5,420	5,420	-	5,420
State legislature/lobby	-	121,150	121,150	-	121,150
Student advisory committee	-	5,690	5,690	-	5,690
Supervision of officials-basketball	-	69,707	69,707	-	69,707
Supervision of officials-football	-	55,398	55,398	-	55,398
Supervision of officials-other	-	24,536	24,536	-	24,536
Telephone	-	23,057	23,057	9,881	32,938
TSSAA News	-	825	825	-	825
TSSAA web site and technology	-	39,313	39,313	16,849	56,162
Travel	-	43,153	43,153	18,494	61,647
	<u>\$ 2,478,333</u>	<u>\$ 3,446,581</u>	<u>\$ 5,924,914</u>	<u>\$ 911,405</u>	<u>\$ 6,836,319</u>

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Cash flows from operating activities:	
Cash received	\$ 8,183,558
Cash paid to employees and vendors	(6,805,743)
Interest and dividend income	390,643
Net cash provided by operating activities	<u>1,768,458</u>
Cash flows from investing activities:	
Purchase of marketable securities	(1,372,965)
Payments to purchase property and equipment	(372,177)
Proceeds from disposition of property and equipment	19,400
Net cash used for investing activities	<u>(1,725,742)</u>
Net increase in cash	42,716
Cash and cash equivalents at July 1, 2024	<u>2,383,930</u>
Cash and cash equivalents at June 30, 2025	<u>\$ 2,426,646</u>
Reconciliation of change in net assets to net cash provided by operating activities	
Increase in net assets	<u>\$ 1,894,157</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	50,682
Realized gains on investments	(24,760)
Unrealized gains on investments	(69,122)
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(62,393)
(Increase) decrease in prepaid expenses	(18,775)
Increase (decrease) in accounts payable	(3,940)
Increase (decrease) in employee withholdings	2,609
Total adjustments	<u>(125,699)</u>
Net cash provided by operating activities	<u>\$ 1,768,458</u>

Supplemental schedule of noncash investing and financing activities: None

See independent auditors' report and the accompanying notes to financial statements.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies

Association Activity

The Association is comprised of member secondary and middle schools of Tennessee. The Association provides leadership and coordinates the administration of interscholastic athletics among member schools.

Basis of Accounting

The accompanying financial statements have been prepared in compliance with generally accepted accounting principles in the United States (“GAAP”) as codified in the Financial Accounting Standards Board’s (“FASB”) Accounting Standards Codification (“ASC”).

Basis of Presentation

In accordance with ASU 2016-14, the Association classifies net assets as follows:

Net assets without donor restrictions: Amounts that are not subject to usage restrictions based on donor-imposed requirements.

Net assets with donor restrictions: Amounts subject to usage limitations based on donor-imposed or grantor restrictions.

At June 30, 2025, all net assets of the Association were considered to be net assets without donor restrictions.

Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Although management believes the estimates that have been used are reasonable and are continually evaluated based on available information and experiences, actual results could vary from the estimates that were used, and those variances could be significant. Any such changes in estimates are accounted for prospectively.

Financial Instruments - Credit Losses

The Association accounts for credit losses under Accounting Standards Update 2016-13, *Financial Instruments – Credit Losses*, and subsequent amendments (as codified in ASC Topic 326.) Financial assets held by the Association that are subject to ASU 2016-13 include trade accounts receivable. ASC 326 requires recognition of credit losses based upon expected lifetime losses when a financial asset is originated or acquired. Under this model, credit losses are recognized when expected based on historical experience, current conditions, and reasonable and supportable forecasts.

The Association’s methodology is based on a historical aging schedule analysis for trade receivables adjusted qualitatively for current conditions and supportable expectations of future inflation and unemployment rates. These amounts are re-valuated on a regular basis as additional information is received. Actual write-offs are charged against the allowance for credit losses when collection efforts have been unsuccessful, and the allowance is increased for recoveries of amounts previously written off.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

Revenue Recognition

ASC Topic 606. The Association accounts for revenue under provisions of ASC Topic 606, *Revenue from Contracts with Customers* which establishes principles for recognizing revenue upon the transfer of promised goods or services to customers based on the expected consideration to be received in exchange for those goods or services.

Revenue Measurement Method. Revenue from membership dues, which is nonrefundable, is recognized when billed. Sponsorship revenue is recognized at the point in time when the contract terms have been met. Revenue from all other significant sources is recognized at the point in time when the associated performance obligation is satisfied, or when ownership, risks and rewards transfer.

Accounts Receivable. Accounts receivable, net of allowance for credit losses, are recognized when the right to consideration is unconditional and the Association is contractually permitted to bill. A considerable amount of judgement is required in assessing the likelihood of realization of receivables.

Cash and Cash Equivalents

Management considers all highly liquid interest-bearing investments with a maturity of three months or less at the date of purchase to be cash equivalents. The fair value of these investments approximate their carrying values.

Short-Term Investments

In general, investments with original maturities greater than three months with remaining maturities of less than one year are classified as short-term investments. Investments, such as certificates of deposit, with remaining maturities greater than one year may be classified as short-term based on their highly liquid nature and because such marketable securities represent the investment of cash that is available for current operations.

Fair Value of Financial Assets and Liabilities and Hierarchy

ASC 820-10 clarifies the definition of fair value for financial reporting and establishes a three-tier hierarchy as a framework for measuring fair value. Fair value is the price to sell an asset or transfer a liability between market participants as of the measurement date. The three levels of the fair value hierarchy under this standard are as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

ASC 820-10 requires giving highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3) when measuring fair value. Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of assets and liabilities and their placement within the fair value hierarchy levels.

Financial Instruments

A financial instrument is any contract that creates a financial asset for one entity and a financial liability for, or ownership interest in, another entity.

Financial instruments consist primarily of cash and cash equivalents, investments, accounts receivable, certain other assets, accounts payable, and certain accrued expenses. The carrying values of cash, accounts receivables, and accounts payables are representative of their respective fair values, primarily because of the short maturity of these instruments. The method for measuring investments is described in the applicable accounting policy note.

Accounts Receivable and Allowance for Credit Losses

Accounts receivable are recorded at the invoiced amount and do not bear interest. The Association's ability to collect the amounts due from customers is affected by economic and market fluctuations in the geographic areas in which the Association operates.

Upon the initial recognition of accounts receivable, the Association provides an allowance for expected credit losses based on an estimate of credit impairment over the collective contractual terms of the receivables. Accounts receivable are presented on the balance sheet net of any material allowance for credit losses.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance and repairs are charged to expense as incurred. Depreciation is provided on the straight-line method over the estimated useful lives of the related assets because the Association believes the straight-line method best approximates the service provided by the property and equipment. At the time that an asset or an asset group meets the held-for-sale criteria as defined by ASC Topic 360, *Property, Plant, and Equipment*, the asset is written down to fair value less cost to sell, if the fair value is below the carrying value. The cost of property and equipment sold or otherwise disposed of and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in operating income for the period.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

The following schedule reflects the estimated useful lives being used for the computation of depreciation expense:

	<u>Estimated Useful Life</u>
Building and improvements	7 - 30 years
Vehicles	5 years
Furniture and equipment	5 to 7 years
Hall of Champions exhibit	10 years

Depreciation expense was \$50,682 for the year ended June 30, 2025.

The carrying values of property and equipment are reviewed for impairment whenever facts and circumstances indicate that the carrying amount may not be fully recoverable. In performing this review for recoverability, property and equipment is assessed for possible impairment by comparing its carrying values to its undiscounted net cash flows expected to result from the use of the asset. Impaired assets are written down to its fair values, generally determined based on its estimated future discounted cash flows. No impairment of property and equipment was recognized for the year ended June 30, 2025.

Income Taxes

The Association is ordinarily exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. Accordingly, no provision for federal or state income taxes has been recorded in the accompanying financial statements.

Donated Services

The Association receives a variety of services from individuals supporting the Association's mission. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition.

Uncertain Tax Positions

Management has concluded that there are no uncertain tax positions that would require recognition in the accompanying financial statements. If it is probable that an uncertain tax position will result in a material liability and the amount of the liability can be estimated, then the estimated liability is accrued. If the Association were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes.

Expense Allocation

The costs that can be directly assigned to various programs and other activities have been included in the Statement of Activities as program expenses. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain general and administration expenses have been allocated to program services. The expenses incurred for the sole benefit of program services have been allocated in full to program services. These expenses include athletic directors conference, award events, Board of

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1 - Continued

Control, National Federation, catastrophic and officials' insurance, investigations, legislative council, printing, rebates to schools, special meetings, state legislature/lobby, student advisory committee, supervision of officials and publications. Seventy percent of all remaining general and administrative expenses, except building operations, depreciation and miscellaneous, have been allocated to program expenses based on the estimate of employee time and effort assigned to program activities.

Compensated Absences

Employees of the Association are entitled to paid vacation, personal, and sick days off, depending on length of service and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been reported in the accompanying financial statements. The Association's policy is to recognize the cost of compensated absences when paid to employees.

Management's Review of Subsequent Events

The Association's management has performed a review of subsequent events through the date of the audit report, which is the date these financial statements were available to be issued.

Note 2 - Marketable Securities

Investment in marketable securities consists primarily of equities, mutual funds and bonds, valued at market using Level 1 inputs. At June 30, 2025, the securities had a market value of \$5,998,554 and a cost of \$5,733,999. Realized and unrealized gains (losses) are reflected in the accompanying statement of activities as a component of investment income as follows:

Realized gains	\$24,760
Unrealized gains	<u>69,122</u>
	<u>\$93,882</u>

Note 3 - Accounts Receivable

The beginning and ending accounts receivable from contracts were as follows:

<u>July 1, 2024</u>	<u>June 30, 2025</u>
<u>\$261,637</u>	<u>\$324,030</u>

Note 4 - Pension and Retirement Plans

General Information about the Pension Plan

Plan Description. Employees of Tennessee Secondary School Athletic Association (TSSAA) are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the Tennessee Consolidated Retirement System (TCRS). The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 – Continued

Benefits Provided. Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered By Benefit Terms. At the measurement date of June 30, 2024, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>14</u>
Total employees	<u>25</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are non-contributory. TSSAA is required to make minimum employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the minimum required contribution rate was 5.25%. TSSAA voluntarily elected to contribute 10% of covered payroll. Total contributions for the year were \$165,921. By law, employer contributions are required to be paid. The TCRS may intercept TSSAA’s state shared taxes if required employer contributions are not remitted. The employer’s ADC are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Pension Liabilities (Assets). TSSAA’s net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Actuarial Assumptions. The total pension liability as of the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2024 actuarial valuation are based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table.

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	<u>1%</u>
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from TSSAA will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023	<u>\$8,986,463</u>	<u>\$9,238,485</u>	<u>(\$252,022)</u>
Changes for the year:			
Service cost	89,010	-	89,010
Interest	599,210	-	599,210
Differences between expected and actual experience	468,601	-	468,601
Changes in assumptions	-	-	-
Contributions - employer	-	151,839	(151,839)
Net investment income	-	889,849	(889,849)
Benefit payments, including refunds of employee contributions	(396,572)	(396,572)	-
Administrative expense	-	(2,019)	2,019
Net Changes	<u>760,249</u>	<u>643,097</u>	<u>117,152</u>
Balance at June 30, 2024	<u>\$9,746,712</u>	<u>\$9,881,582</u>	<u>(\$134,870)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of TSSAA calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
TSSAA's net pension liability (asset)	\$1,171,473	(\$134,870)	(\$1,220,560)

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Expense. For the year ended June 30, 2025, TSSAA recognized pension expense of \$215,267.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, TSSAA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 860,528	\$ 69,318
Net difference between projected and actual earnings on pension plan investments	-	100,060
Changes in assumptions	156,710	-
Contributions subsequent to the measurement date of June 30, 2024	<u>165,921</u>	<u>-</u>
Total	<u>\$1,183,159</u>	<u>\$169,378</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2024,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2026	\$129,675
2027	\$413,362
2028	\$168,757
2029	\$136,068
2030	-
Thereafter	-

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2025, TSSAA had no outstanding contributions to the pension plan required for the year ended June 30, 2025.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios*
Based on Participation in the Public Employee Pension Plan of TCRS
Years Ending June 30,

	<u>2024</u>
Total Pension Liability	
Service cost	\$ 89,010
Interest	599,210
Differences between actual and expected experience	468,601
Change of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(396,572)</u>
Net change in total pension liability	760,249
Total pension liability - beginning	<u>8,986,463</u>
Total pension liability - ending (a)	<u>\$9,746,712</u>
Plan Fiduciary Net Position	
Contributions - employer	\$ 151,839
Net investment income	889,849
Benefit payments, including refunds of employee contributions	(396,572)
Administrative expense	<u>(2,019)</u>
Net change in plan fiduciary net position	643,097
Plan fiduciary net position - beginning	<u>9,238,485</u>
Plan fiduciary net position - ending (b)	<u>\$9,881,582</u>
Net Pension Liability (Asset) - ending (a) - (b)	<u>(\$134,870)</u>
Plan fiduciary net position as a percentage of total pension liability	101.38%
Covered payroll	\$1,525,153
Net pension liability (asset) as a percentage of covered-employee payroll	(8.84%)

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from prior audits.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Schedule of Contributions*
Based on Participation in the Public Employee Pension Plan of TCRS
Years Ending June 30,

	<u>2024</u>	<u>2025</u>
Actuarially determined contribution	\$ 48,437	\$ 87,108
Contributions in relation to the actuarially determined contribution	<u>151,839</u>	<u>165,921</u>
Contribution deficiency (excess)	<u>(\$103,402)</u>	<u>(\$78,813)</u>
Covered payroll	\$1,518,390	\$1,659,207
Contributions as a percentage covered-employee payroll	10%	10%

*GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from prior audits.

Notes to Schedule

Valuation Date: Actuarially determined contribution rates for fiscal year 2025 were calculated based on the June 30, 2023 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	6.75 percent, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.125 percent

Changes of Assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decrease inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 4 - Continued

Retirement Plan-401(k)

TSSAA also has a 401(k) plan covering all employees. All contributions are voluntary employee contributions. TSSAA makes no contributions to the plan. Employees are eligible to participate in the plan upon employment. Participating employees elect a percentage to contribute, not to exceed federal regulations.

Note 5 - Concentration of Credit Risk

Financial instruments that potentially subject the Association to concentrations of credit risk consist principally of cash and cash equivalents, short-term marketable securities, long-term mutual fund investments and unsecured accounts receivable.

The Association's bank cash balances may at times exceed federally insured amounts. The Association believes that cash accounts are held with high quality financial institutions which limits its risks. Investments held by a broker are protected against physical loss by the Securities Investor Protection Corporation. Though the market value of investments is subject to fluctuation, management believes the Association's investment policies are prudent and will limit the risks.

The Association provides services to its members and receives sponsorship from local businesses. The Association's ability to collect amounts due from members and sponsors is affected by economic and market fluctuations in this geographic region.

Note 6 - Litigation

TSSAA is not presently involved in any substantial litigation.

Note 7 - Availability of Financial Assets

At June 30, 2025, the Association has \$8,749,230 of financial assets available to meet cash needs for general expenditures. Available financial assets consist of cash and cash equivalents of \$2,426,646, marketable securities of \$5,998,554 and receivables of \$324,030. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Association typically maintains cash to cover at least 30 days of general and administrative expenditures in the operating cash account. On average, monthly general and administrative expenditures are approximately \$363,000. Cash in excess of the amount needed to be maintained in the operating account is invested in various short-term investments, including certificates of deposit and marketable securities.

Note 8 - 2025- 2026 Budget

An operating budget of \$5,713,000 for the fiscal year ended June 30, 2026 has been proposed to the Board of Control.

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STATE OF TENNESSEE LICENSE # 264

**LICENSED IN TENNESSEE, GEORGIA AND FLORIDA

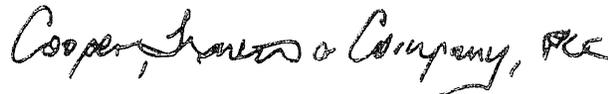
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Independent Auditors' Report on Supplementary Information

Board of Control
Tennessee Secondary School Athletic Association
Hermitage, Tennessee

We have audited the financial statements of Tennessee Secondary School Athletic Association as of and for the year ended June 30, 2025 and our report thereon dated August 12, 2025, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained in the accompanying Schedules I - IV is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.



Cooper, Travis & Company, PLC
Certified Public Accountants

Nashville, Tennessee
August 12, 2025

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE I - ANALYSIS OF NET REVENUE
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Gross Revenue</u>	<u>Program Expenses</u>	<u>Net Revenue</u>
Baseball	\$ 95,102	\$ 13,525	\$ 81,577
Baseball and softball - middle school	11,203	13,766	(2,563)
Basketball - high school	1,334,295	511,412	822,883
Basketball - middle school	83,539	33,654	49,885
Basketball, baseball officials camps	3,590	70	3,520
Bowling	23,507	16,077	7,430
Building fund benefit games	2,000	-	2,000
Cheerleading coaches conference	11,275	9,373	1,902
Cheerleading/dance competition	143,389	64,423	78,966
Coaches education program	378,080	-	378,080
Cross country meet - high school	42,659	25,265	17,394
Cross country meet - middle school	41,675	19,094	22,581
Fines and penalties assessed	189,194	-	189,194
Flag football - girls 	32,286	23,221	9,065
Football playoffs	912,005	186,219	725,786
Golf tournament	65,929	50,931	14,998
Hall of Champions games	186,550	36,735	149,815
Investment income	484,525	-	484,525
Lacrosse - boys	34,777	13,903	20,874
Lacrosse - girls	20,413	10,548	9,865
Membership dues - high school	89,350	-	89,350
Membership dues - middle school	75,060	22,414	52,646
Miscellaneous (cell tower)	16,694	-	16,694
NFHS Network	259,419	-	259,419
Non-faculty coaches	495,385	-	495,385
Officials dues	498,232	131,368	366,864
Catastrophic insurance supplement	383,643	-	383,643
Soccer - boys	42,107	10,612	31,495
Soccer - girls	93,287	56,599	36,688
Special Olympics position	55,000	-	55,000
Softball	53,341	13,589	39,752
Sponsorships and merchandising	1,437,767	462,273	975,494
Spring Fling	520,568	294,411	226,157
Tennis	-	12,901	(12,901)
Tennessee Interscholastic Ath Admin Assoc	46,200	46,200	-
Track meet - high school	8,073	3,529	4,544
Track meet - middle school	54,959	29,609	25,350
Volleyball - high school	198,870	90,155	108,715
Volleyball - middle school	26,825	23,409	3,416
Wrestling tournament - high school	175,404	166,128	9,276
Wrestling tournament - middle school	18,183	12,837	5,346
Wrestling - weight management	86,116	74,083	12,033
	<u>\$ 8,730,476</u>	<u>\$ 2,478,333</u>	<u>\$ 6,252,143</u>

See independent auditors' report on supplementary information.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE II - GENERAL AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025



Athletic directors conference	\$ 5,000
Award events	50,049
Board of Control	76,539
Building operations/maintenance	54,356
Car expense	20,492
Depreciation	50,682
National Federation	150,185
Insurance	1,113,180
Investigations	1,526
Legal and professional	114,331
Legislative council	39,774
Miscellaneous	1,000
Office expense	67,575
Payroll taxes	125,241
Postage	43,354
Printing	24,419
Rebates to schools	177,250
Retirement benefits	156,687
Salaries	1,652,873
Special meetings	5,420
State legislature/lobby	121,150
Student advisory committee	5,690
Supervision of officials - basketball	69,707
Supervision of officials - football	55,398
Supervision of officials - other	24,536
Telephone	32,938
TSSAA News	825
TSSAA web site and technology	56,162
Travel	61,647
	<hr/>
	\$ 4,357,986
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See independent auditors' report on supplementary information.


TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE III - ACTUAL VS. BUDGETED REVENUE
FOR THE YEAR ENDED JUNE 30, 2025

	2024-2025	2024-2025	Over (Under)	2025-2026
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Baseball	\$ 80,000	\$ 81,577	\$ 1,577	\$ 80,000
Baseball and softball - middle school	6,000	(2,563)	(8,563)	5,000
Basketball - high school	900,000	822,883	(77,117)	800,000
Basketball - middle school	42,000	49,885	7,885	50,000
Basketball, baseball officials camps	3,000	3,520	520	3,000
Bowling	8,000	7,430	(570)	8,000
Building fund benefit games	-	2,000	2,000	10,000
Cheerleading coaches conference	5,000	1,902	(3,098)	2,000
Cheerleading/dance competition	75,000	78,966	3,966	80,000
Coaches education program	310,000	378,080	68,080	350,000
Cross country meet - high school	17,000	17,394	394	15,000
Cross country meet - middle school	22,000	22,581	581	22,000
Fines and penalties assessed	120,000	189,194	69,194	170,000
Flag football - girls	-	9,065	9,065	10,000
Football playoffs	700,000	725,786	25,786	700,000
Golf tournament	18,000	14,998	(3,002)	15,000
Hall of Champions games	60,000	149,815	89,815	150,000
Investment income	50,000	484,525	434,525	100,000
Lacrosse - boys	-	20,874	20,874	20,000
Lacrosse - girls	-	9,865	9,865	10,000
Membership dues - high school	90,000	89,350	(650)	425,000
Membership dues - middle school	55,000	52,646	(2,354)	275,000
Miscellaneous (cell tower)	16,000	16,694	694	16,000
Miscellaneous - middle school	-	-	-	30,000
NFHS Network	80,000	259,419	179,419	210,000
Non-faculty coaches	350,000	495,385	145,385	450,000
Officials dues	285,000	366,864	81,864	350,000
Catastrophic insurance supplement	320,000	383,643	63,643	-
Soccer - boys	25,000	31,495	6,495	25,000
Soccer - girls	35,000	36,688	1,688	35,000
Special Olympics position	55,000	55,000	-	55,000
Softball	40,000	39,752	(248)	40,000
Sponsorships and merchandising	757,000	975,494	218,494	900,000
Spring Fling	200,000	226,157	26,157	200,000
Tennis	(12,000)	(12,901)	(901)	(12,000)
Track meet - high school	(10,000)	4,544	14,544	5,000
Track meet - middle school	20,000	25,350	5,350	25,000
Volleyball - high school	95,000	108,715	13,715	105,000
Volleyball - middle school	5,000	3,416	(1,584)	4,000
Wrestling tournament -high school	15,000	9,276	(5,724)	10,000
Wrestling tournament- middle school	-	5,346	5,346	5,000
Wrestling - weight management	2,000	12,033	10,033	(40,000)
	<u>\$ 4,839,000</u>	<u>\$ 6,252,143</u>	<u>\$ 1,413,143</u>	<u>\$ 5,713,000</u>

See independent auditors' report on supplementary information.

TENNESSEE SECONDARY SCHOOL ATHLETIC ASSOCIATION
SCHEDULE IV - ACTUAL VS. BUDGETED EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	2024-2025	2024-2025	Over (Under)	2025-2026
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Operations:				
Athletic directors conference	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Award events	45,000	50,049	5,049	50,000
Board of Control	85,000	76,539	(8,461)	85,000
Building operations/maintenance	55,000	54,356	(644)	150,000
Car expense	20,000	20,492	492	22,000
Depreciation	45,000	50,682	5,682	60,000
National Federation	130,000	150,185	20,185	155,000
Insurance	1,175,000	1,113,180	(61,820)	1,191,000
Investigations	25,000	1,526	(23,474)	25,000
Legal and professional	175,000	114,331	(60,669)	275,000
Legislative council	21,000	39,774	18,774	40,000
Miscellaneous	1,000	1,000	-	1,000
Office expense	75,000	67,575	(7,425)	80,000
Payroll taxes	144,000	125,241	(18,759)	146,000
Postage	45,000	43,354	(1,646)	50,000
Printing	30,000	24,419	(5,581)	30,000
Rebates to schools	-	177,250	177,250	-
Retirement benefits	180,000	156,687	(23,313)	250,000
Salaries	1,800,000	1,652,873	(147,127)	1,900,000
Special meetings	12,000	5,420	(6,580)	30,000
State legislature/lobby	130,000	121,150	(8,850)	75,000
Student advisory committee	-	5,690	5,690	12,000
Supervision of officials-basketball	70,000	69,707	(293)	75,000
Supervision of officials-football	53,000	55,398	2,398	60,000
Supervision of officials-other	21,000	24,536	3,536	27,000
Telephone	35,000	32,938	(2,062)	37,000
TSSAA News	2,000	825	(1,175)	2,000
TSSAA web site and technology	40,000	56,162	16,162	60,000
Travel	70,000	61,647	(8,353)	70,000
	<u>4,489,000</u>	<u>4,357,986</u>	<u>(131,014)</u>	<u>4,963,000</u>
New building costs:				
Architectural designs/monthly reserve	<u>350,000</u>	<u>286,221</u>	<u>(63,779)</u>	<u>750,000</u>
	<u>\$ 4,839,000</u>	<u>\$ 4,644,207</u>	<u>\$ (194,793)</u>	<u>\$ 5,713,000</u>

See independent auditors' report on supplementary information.



TSSAA Recommendation for 2024-2025 Revenue Surplus

The revenue surplus (increase in net assets) as presented in our audit for the 2024–2025 fiscal year is \$1,894,157.11. Of this amount, \$286,221.38 has already been spent on architectural fees, which have been capitalized and will be depreciated once the building is completed.

As a result, we have \$1,607,935.73 of revenue surplus that is up for the board to consider.

Our staff recommends committing approximately \$1.4 million to the Legacy Fund for constructing the new TSSAA office building. Additional funds to be allocated as follows:

- Rebate to each school for 2024-2025 Membership Dues	\$133,000
- Rebate to each school for 2024-2025 Golf Fees	\$46,575
- WBGT and/or AEDs for schools	\$20,425

Balance in Legacy fund as of Jul 31, 2025 : **\$1,679,909.38**

Our recommendation would bring the total in our Legacy Fund to approximately \$3.1 million.

2023-2024 Revenue Surplus Allocation

- Rebate to each school for 2023-2024 Membership Dues	\$136,050
- Rebate to each school for 2023-24 Golf Fees	\$45,000
- Increase A.F. Bridges winners from \$1,000 to \$1,500	\$13,500
- AEDs for 24 middle schools	\$14,000
- Officials Recruitment/Retention	\$4,000



Tennessee Secondary School Athletic Association

Position Opening: Director of Officials Education and Services

General Qualifications:

- Bachelor's degree required
- A minimum of five years of experience as a sports official, supervisor, or in a leadership position related to athletics
- Strong knowledge of NFHS rules and mechanics across multiple sports
- Demonstrated ability to lead training and educational initiatives
- Excellent interpersonal, communication, and organizational skills
- Proficiency with technology tools relevant to officiating and education (e.g. video review systems, online testing platforms)
- Effective at listening to and explaining information to people with various perspectives
- Ability to deliver effective public presentations, both written and oral, as well as to develop and maintain positive relationships with stakeholders
- Strong computer skills; ability to operate computer programs is essential
- Knowledge of office procedures and ability to work with and supervise adult office personnel
- Ability to foresee needs and initiate programs to serve the needs of local officials associations and member schools
- Collaborative personality, good judgement, tact, integrity, and ability to cope with unforeseen situations
- Must have good general health
- Ability to report to the TSSAA office in Hermitage, TN daily, as well as additional travel to events throughout the state
- Willingness to travel and to work evenings and weekends to meet job requirements
- Must have a valid Tennessee driver's license and meet minimum Tennessee vehicle insurance requirements

Position Overview:

The Director of Officials Education and Services plays a vital role in supporting the mission of the TSSAA by providing leadership, training, and oversight to the athletic officials across all sanctioned sports. This individual is responsible for the recruitment, education, evaluation, and retention of officials throughout the state, ensuring consistency in rules interpretations and the highest standards of professionalism and sportsmanship.

Application Requirements

Candidates must submit:

- A cover letter
- A resume
- A minimum of (3) references
- Candidates must also provide a basic outline of potential strategies to address some of the key responsibilities outlined in the job description.

Those interested in this position should email their cover letter, resume, outline, and references to Lauren Jones at ljones@tssaa.org.

Salary and Benefits

The salary will be competitive, based on previous experience and comparable to the administrative level pay in the school setting plus a benefit package.

Application Timeline

Announcement of Position Opening:

Deadline for Applications:

Interview Target Dates:

Target Start Date: Negotiable

Non-Discrimination Policy

TSSAA is an equal opportunity employer



Job Description

Leadership and Administration

- Assist each sport administrator by serving alongside that individual to serve as a liaison between the TSSAA and local officials associations
- Assist in the development and implementation of minimum standards for supervisors and assigning officers for local officials associations recognized by TSSAA
- Serve as the primary liaison to the TSSAA Officials Advisory Committee
- Oversee policies, procedures, and initiatives related to officiating across all TSSAA-sanctioned sports
- Assist each sports administrator by providing leadership in matters of sports rules, rule changes, recommendations for officials fees and interpretations of NFHS rules

Education and Training

- Develop and implement standardized training programs and continuing education for officials
- Coordinate and lead clinics, workshops, and annual rules meetings for officials statewide
- Stay updated on NFHS rules and ensure consistent interpretation and enforcement across all levels of competition

Recruitment and Retention

- Develop and execute statewide strategies to recruit new officials and retain current officials
- Promote officiating as a valuable service to education-based athletics and a pathway for personal and professional development

Evaluation and Performance Management

- Coordinate evaluation systems for officials to improve performance and consistency
- Collaborate with regional supervisors and assigners to assess performance and provide feedback
- Work with local association leadership and TSSAA staff to develop a standardized set of expectations for local officials associations, TSSAA Supervisors, and Assigning Officers
- Address complaints, concerns, and disciplinary matters involving officials in accordance with TSSAA policies

Communication and Collaboration

- Work collaboratively with TSSAA administrators, member schools, and stakeholders to support positive experiences for student-athletes
- Communicate effectively with officials, coaches, and administrators on officiating matters and rule interpretations

Any other responsibilities assigned by the Executive Director

Preferred Attributes

- Experience working with high school athletic associations, officials organizations, state-level governance bodies, and/or national governing bodies
- Public speaking experience in clinics or professional development settings
- A strong advocate for the role of officials in education-based athletics

Working Conditions

- Frequent travel within the state of Tennessee
- Evening and weekend work is required during the sports seasons
- Office based in Hermitage, TN, with some flexibility for remote administrative tasks



Spring Fling 2026 & 2027

Week 1:

Sport	City	Days	Dates	Venue
HS Tennis	Chattanooga	Tue-Fri	May 12-15, 2026 May 18-21, 2027	Champions Club, UTC
MS Softball	Chattanooga	Tue-Wed	May 12-13, 2026 May 18-19, 2027	Warner Park, including Frost Stadium
MS Baseball	Chattanooga area	Tue-Wed	May 12-13, 2026 May 18-19, 2027	East Hamilton HS, Ooltewah HS, Lee University
MS Soccer	Murfreesboro	Wed-Thu	May 13-14, 2026 May 19-20, 2027	Richard Siegel Soccer Complex
HS Girls Flag Football	Murfreesboro	Thu-Fri	May 14-15, 2026 May 20-21, 2027	Richard Siegel Soccer Complex
HS Lacrosse	Williamson Co.	Fri-Sat	May 15-16, 2026 May 21-22, 2027	2 Williamson Co. Schools
HS DI Pentathlon & Decathlon	Knoxville	Wed-Thu	May 13-14, 2026 May 19-20, 2027	1 Knox Co. School
HS DII Pentathlon & Decathlon	Middle TN	Wed-Thu	May 13-14, 2026 May 19-20, 2027	2 Middle TN member schools

Week 2:

Sport	City	Days	Dates	Venue
MS Track & Field	Knoxville	Mon	May 18, 2026 May 24, 2027	Tom Black Track
HS Track & Field	Knoxville	Tue-Thu	May 19-21, 2026 May 25-27, 2027	Tom Black Track
HS Baseball	Murfreesboro	Tue-Fri	May 19-22, 2026 May 25-28, 2027	Local HS Fields, MTSU Reese Smith Field
HS Softball	Murfreesboro	Tue-Fri	May 19-22, 2026 May 25-28, 2027	StarPlex & McKnight, MTSU Blue Raider Field
HS Soccer	Murfreesboro	Tue-Fri	May 19-22, 2026 May 25-28, 2027	Richard Siegel Soccer Complex

Girls Flag Football Classification for 2026

schoolid	School Name	Classification	Region	Enrollment
441	Samuel Everett School of Innovation	A	1	122
502	Tennessee School for the Deaf	A	1	132
96	Career Magnet Academy	A	1	310
208	Happy Valley High School	A	1	431
13	Austin-East High School	A	1	681
42	Carter High School	A	1	775
159	Fulton High School	A	1	917
117	South-Doyle High School	A	1	995
7	Anderson Co. High School	A	1	1042
593	Chattanooga School for the Liberal Arts	A	2	127
436	Sale Creek High School	A	2	347
452	Silverdale Baptist Academy	A	2	416
520	Tyner Academy	A	2	547
34	Brainerd High School	A	2	615
59	Chattanooga Central High School	A	2	719
453	Signal Mountain High School	A	2	754
237	Hixson High School	A	2	925
125	East Ridge High School	A	2	996
530	Van Buren Co. High School	A	3	221
182	Gordonsville High School	A	3	365
26	Bledsoe Co. High School	A	3	486
454	Smith Co. High School	A	3	503
539	Watertown High School	A	3	681
102	Cumberland Co. High School	A	3	988
487	Stone Memorial High School	A	3	1032
198	Chapel Hill Christian Academy	A	4	45
328	Merrol Hyde Magnet School	A	4	235
265	Jo Byrns High School	A	4	321
126	East Robertson High School	A	4	388
550	Westmoreland High School	A	4	504
299	Liberty Creek High School	A	4	582
62	Cheatham Co. Central High School	A	4	591
556	White House Heritage High School	A	4	666
497	Sycamore High School	A	4	719
189	Greenbrier High School	A	4	806
557	White House High School	A	4	818
273	KIPP Nashville Collegiate High School	A	5	460
417	RePublic High School	A	5	580
560	Whites Creek High School	A	5	580
486	Stratford High School	A	5	597
599	East Nashville Magnet School	A	5	619
397	Pearl Cohn High School	A	5	639
308	Maplewood Comprehensive High School	A	5	689

Girls Flag Football Classification for 2026

schoolid	School Name	Classification	Region	Enrollment
247	Hume-Fogg Academic Magnet	A	5	894
575	Martin Luther King High School	A	5	948
249	KIPP Antioch Global High School	A	6	120
133	Ezell-Harding Christian School	A	6	126
199	Franklin Christian Academy	A	6	195
251	Independence Academy High School	A	6	405
36	Brentwood Academy	A	6	466
215	Harpeth High School	A	6	533
135	Fairview High School	A	6	714
355	Murfreesboro Central Magnet School	A	6	788
531	Valor College Prep	A	6	865
103	Creek Wood High School	A	6	941
263	Jackson Central Merry Early College High School	A	7	240
317	McEwen High School	A	7	299
268	Jackson Central-Merry High School	A	7	431
304	Madison Academic Magnet High School	A	7	433
541	Waverly Central High School	A	7	506
469	Jackson South Side High School	A	7	800
365	Jackson North Side High School	A	7	872
241	Hollis F. Price Middle College High School	A	8	80
349	Medical District High School	A	8	100
321	Memphis Academy of Science & Engineering	A	8	378
113	Frederick Douglass High School	A	8	667
411	Power Center Academy High School	A	8	707
414	Raleigh Egypt High School	A	8	724
99	Craigmont High School	A	8	788
338	Millington Central High School	A	8	810
168	Gibbs High School	AA	1	1056
80	Clinton High School	AA	1	1134
288	Lenoir City High School	AA	1	1193
195	Knoxville Halls High School	AA	1	1272
50	Knoxville Central High School	AA	1	1324
410	Powell High School	AA	1	1339
269	Karns High School	AA	1	1394
546	West High School	AA	1	1465
352	Morristown-Hamblen High School West	AA	1	1498
17	Bearden High School	AA	1	2017
137	Farragut High School	AA	1	2100
210	Hardin Valley Academy	AA	1	2127
460	Soddy Daisy High School	AA	2	1087
389	Ooltewah High School	AA	2	1243
130	East Hamilton High School	AA	2	1245
320	McMinn Co. High School	AA	2	1416

Girls Flag Football Classification for 2026

schoolid	School Name	Classification	Region	Enrollment
536	Walker Valley High School	AA	2	1480
244	The Howard School	AA	2	1507
419	Rhea Co. High School	AA	2	1519
31	Bradley Central High School	AA	2	1703
77	Cleveland High School	AA	2	1792
555	White Co. High School	AA	3	1113
451	Siegel High School	AA	3	1867
535	Warren Co. High School	AA	3	1899
380	Oakland High School	AA	3	1971
424	Riverdale High School	AA	3	2011
587	LaVergne High School	AA	3	2077
33	Blackman High School	AA	3	2199
457	Smyrna High School	AA	3	2205
429	Rockvale High School	AA	3	2255
481	Stewarts Creek High School	AA	3	2397
476	Station Camp High School	AA	4	1107
408	Portland High School	AA	4	1192
19	Beech Senior High School	AA	4	1482
223	Hendersonville High School	AA	4	1534
565	Wilson Central High School	AA	4	1578
356	Mt. Juliet High School	AA	4	1637
191	Green Hill High School	AA	4	1667
160	Gallatin High School	AA	4	1669
287	Lebanon High School	AA	4	1840
250	James Lawson High School	AA	5	1121
179	Glenclyff High School	AA	5	1123
234	Hillsboro High School	AA	5	1221
252	Hunters Lane High School	AA	5	1452
45	Cane Ridge High School	AA	5	1694
318	McGavock High School	AA	5	1928
266	John Overton High School	AA	5	1997
8	Antioch High School	AA	5	2058
157	Page High School	AA	6	1276
366	Nolensville High School	AA	6	1454
752	Centennial High School	AA	6	1480
89	Columbia Central High School	AA	6	1487
492	Summit High School	AA	6	1710
37	Brentwood High School	AA	6	1726
151	Franklin High School	AA	6	1794
413	Ravenwood High School	AA	6	1938
256	Independence High School	AA	6	2090
344	Montgomery Central High School	AA	7	1055
475	Springfield High School	AA	7	1227

Girls Flag Football Classification for 2026

schoolid	School Name	Classification	Region	Enrollment
10	Kenwood High School	AA	7	1280
353	Kirkwood High School	AA	7	1446
370	Northwest High School	AA	7	1455
112	Dickson Co. High School	AA	7	1491
76	Clarksville High School	AA	7	1555
367	Northeast High School	AA	7	1732
548	West Creek High School	AA	7	1763
431	Rossvie High School	AA	7	2033
52	Memphis Central High School	AA	8	1324
471	Southwind High School	AA	8	1540
559	Whitehaven High School	AA	8	1647
5	Arlington High School	AA	8	2065
84	Collierville High School	AA	8	2827

CLASS A

Region 1	
Average: 39 mi. 0.7 hrs Longest: 130 mi. 2.1 hrs	
Anderson Co.	41
Austin-East	24
Career Magnet Academy	26
Happy Valley	114
Knoxville Carter	28
Knoxville Fulton	25
Samuel Everett	36
South-Doyle	28
TSD	26

Region 2	
Average: 16 mi. 0.4 hrs Longest: 35 mi. 0.6 hrs	
Brainerd	12
Chattanooga Central	14
CSLA	12
East Ridge	15
Hixson	14
Sale Creek	30
Signal Mountain	24
Silverdale	12
Tyner	12

Region 3	
Average: 53 mi. 1.0 hrs Longest: 89 mi. 1.7 hrs	
Bledsoe Co.	58
Cumberland Co.	50
Gordonsville	51
Smith Co.	54
Stone Memorial	50
Van Buren	49
Watertown	59

Region 4	
Average: 26 mi. 0.6 hrs Longest: 66 mi. 1.3 hrs	
Chapel Hill Christian	
Cheatham Co.	35
East Robertson	20
Greenbrier	20
Jo Byrns	28
Liberty Creek	23
Merrol Hyde	24
Sycamore	30
Westmoreland	41
WH Heritage	18
White House	19

Region 5	
Average: 7 mi. 0.2 hrs Longest: 12 mi. 0.2 hrs	
East Nashville	6
Hume-Fogg	6
KIPP Nashville	5
Maplewood	7
N. MLK	6
Pearl Cohn	7
RePublic	7
Stratford	7
Whites Creek	10

Region 6	
Average: 28 mi. 0.6 hrs Longest: 70 mi. 1.4 hrs	
Brentwood Academy	20
Creek Wood	42
Ezell-Harding	21
Fairview	37
Franklin Christian	21
Harpeth	30
Independence Academy	22
KIPP Antioch Global	22
Murfreesboro Central	39
Valor College Prep	22

Region 7	
Average: 42 mi. 0.8 hrs Longest: 92 mi. 1.7 hrs	
Jackson North Side	32
Jackson South Side	33
JCM	29
JCM Early College	29
Madison Magnet	29
McEwen	77
Waverly	65

Region 8	
Average: 13 mi. 0.3 hrs Longest: 24 mi. 0.6 hrs	
Craigmont	11
Frederick Douglass	10
Hollis F. Price	13
MASE	12
Medical District	
Millington	16
Power Center	17
Raleigh Egypt	11

Mileage chart for...



Snapshots

CLASS AA

Region 1	
Average: 24 mi. 0.5 hrs Longest: 73 mi. 1.3 hrs	
Bearden	18
Clinton	25
Farragut	21
Gibbs	23
Hardin Valley	19
Karns	18
Knoxville Central	19
Knoxville Halls	20
Knoxville West	18
Lenoir City	30
Morristown West	57
Powell	18

Region 2	
Average: 30 mi. 0.6 hrs Longest: 55 mi. 1.0 hrs	
Bradley Central	23
Cleveland	24
East Hamilton	27
Howard	33
McMinn Co.	36
Ooltewah	24
Rhea Co.	39
Soddy Daisy	36
Walker Valley	28

Region 3	
Average: 30 mi. 0.7 hrs Longest: 74 mi. 1.5 hrs	
Blackman	21
LaVergne	27
Oakland	21
Riverdale	22
Rockvale	25
Siegel	21
Smyrna	23
Stewarts Creek	25
Warren Co.	54
White Co.	63

Region 4	
Average: 20 mi. 0.5 hrs Longest: 37 mi. 0.9 hrs	
Beech	19
Gallatin	15
Green Hill	19
Hendersonville	20
Lebanon	23
Mt. Juliet	19
Portland	29
Station Camp	17
Wilson Central	22

Region 5	
Average: 16 mi. 0.4 hrs Longest: 32 mi. 0.7 hrs	
Antioch	17
Cane Ridge	18
Glenciff	12
Hillsboro	13
Hunters Lane	19
James Lawson	24
McGavock	15
Nashville Overton	13

Region 6	
Average: 18 mi. 0.4 hrs Longest: 43 mi. 0.8 hrs	
Brentwood	17
Centennial	13
Columbia	33
Franklin	14
Independence	15
Nolensville	19
Page	15
Ravenwood	14
Summit	17

Region 7	
Average: 21 mi. 0.5 hrs Longest: 52 mi. 1.3 hrs	
Clarksville	16
Clarksville Northeast	16
Clarksville Northwest	18
Dickson Co.	39
Kenwood	16
Kirkwood	18
Montgomery Central	21
Rossvie	16
Springfield	37
West Creek	18

Region 8	
Average: 22 mi. 0.4 hrs Longest: 35 mi. 0.6 hrs	
Arlington	27
Collierville	22
Memphis Central	21
Southwind	19
Whitehaven	23

Mileage chart for...



Snapshots



Girls Flag Football Officials Fees

2025

Game format was two 20-minute halves with a 2-minute halftime.

The following officials' fees were used for girls' flag football, with 3-person crews during the regular season and 4-person crews for the postseason.

- \$50 per official for a single varsity game
- \$40 per official per game if more than one varsity game at a site
- \$25 per official for JV games

2026

Game format is four 12-minute quarters with a 10-minute halftime.

The following officials' fees are proposed for girls' flag football, with 3-person crews during the regular season and 4-person crews during the postseason.

- \$65 per official for a single varsity game
- \$55 per official per game if more than one varsity game at a site
- JV games left to negotiation between school and local officials' association

Recommended assignors' fee of \$20 per home date, regardless of how many games are played on that date.

Thank you for your email. I've copied Mark Reeves, our Executive Director, on this email.

Mark will be your best source to understand your options to reclassify.

Thanks,
Courtney

On Fri, May 2, 2025 at 10:46 AM Brandt, Casey L <Casey.Brandt@mnps.org> wrote:

Good Morning Ms. Brunetz,

My name is Casey Brandt and I am the Girls Tennis Coach at Glenclyff High School in Nashville, TN. CC'd are the Boys Coach, Christina Evans, and our Athletic Director, Corey Staggs.

I am reaching out to you as we just learned about our re-districting for Tennis for the next TSSAA cycle, and are wondering if there is any way that we can appeal to stay with our current district instead? I had not received any notification prior to now, so I apologize for the late ask.

In my 8 years of coaching tennis at Glenclyff HS, we've been in the same district, playing against relatively the same schools in Nashville. We've established great working relationships and schedules with the other programs, coaches, and athletes and would like to stay in our current district moving forward. Numerous of the other school's coaches are also willing to vouch for us to stay as well.

Below are some of our biggest concerns about switching to Class A Region 5 District 9 from Class AA Region 6 District 11:

- 1. Out of County Opponents-** Half of the opponents in District 9 are at least 45 minutes to 1 hour away from Glenclyff, with schools possibly operating on a different bell schedule. We do not have consistent and reliable transportation to get that far for regular matches and would likely have 2 hours added to each match-day time commitment for coaches and athletes. Putting us home around at least 9-10pm regularly on school nights. This is not healthy for student and coach well being and longevity.
- 2. Nashville Area Schools w/ no teams** - 3 out of the 7 programs listed in the Nashville area for District 9 do not have tennis teams listed on TSSAA.
- 3. Level of Play** - From my understanding, the teams in District 9 are of a much higher caliber of play and experience level than our current District 11 teams. Having to drive an hour to a match just to play teams beyond our capacity is not fun nor helpful for our student-athletes nor our opponents. This would be very discouraging to our program and players.
- 4. # of Teams Left in District 11** - By removing 3 teams from District 11 for the next cycle, they are now only left with 7 schools, creating a much smaller district.

5. **Lost Partnerships w/ Nashville Area Schools** - Again - over my 8 years coaching tennis here, we've established great rapport and community across our district 11 teams. We'd be very disappointed to be removed from that community.

Overall, I fear that moving us to Class A Region 5 District 9 from Class AA Region 6 District 11 due to the outlined issues above will truly lead to the demise of our tennis program at Glencliff. We've worked for years building it up, and we do not have the capacity, resources, nor funds to maintain program growth nor status quo if moved to District 9.

We ask that you take our concerns into consideration and grant us permission to be switched back to Class AA Region 6 District 11 for the next TSSAA district classification cycle.

If there is any other formal documentation or contacts I can make to emphasize how important this is for our program, please let me know. I can also collect letters or signatures from our District 11 coaches, advocating for us to stay.

Thank you for taking the time to read and understand our concerns. We look forward to hearing from you.

Best Regards,

Casey Brandt



--

Dear Mark North and TSSAA Executive Director, Mr. Reeves,

I am writing on behalf of Glenclyff Tennis regarding their recent removal from Region 6, District 11. As the Head Coach of McGavock Boys and Girls Tennis, I firmly believe it is crucial for Glenclyff to remain in our district.

The loss of Glenclyff Tennis would significantly impact our community. The team embodies a culture of kindness, hard work, and leadership, which resonates throughout our district. The student-athletes not only compete on the court but also contribute to the overall spirit and camaraderie of our tennis community. Their dedication fosters an environment where sportsmanship thrives, inspiring peers and younger players alike.

Coach Casey Brandt, recently honored as Girls Coach of the Year, leads with passion and commitment. Both she and co-coach Christian Evans continually uplift and guide our student-athletes, ensuring they grow not only as athletes but as leaders. Their influence extends beyond tennis, nurturing life skills that benefit our students in all areas. Furthermore, Brandt and Evans not only guide our student-athletes with excellence, but also actively support new and returning coaches each season. Their mentorship helps build a strong coaching network, enhancing the overall quality of our tennis programs and ensuring a positive experience for all involved.

Moreover, Glenclyff's role in organizing our District Tournament over the past eight years has been invaluable. Their expertise and commitment directly contribute to the success and organization of this important event.

Keeping Glenclyff Tennis in our district is essential for maintaining our community's rich culture of tennis and ensuring continued positive impact on our students.

Thank you for considering this important matter.

Samantha Berry
McGavock High School
Head Boys and Girls Tennis Coach
May 20th, 2025

August 11, 2025

Dear TSSAA Board Members,

My name is Benjamin Fabie and I am the head tennis coach at John Overton High School in Nashville, TN. I have been coaching tennis since 2018. During that time, the Glencliff High School tennis program has been a part of our district. More importantly, the athletes and coaches have developed a strong connection within the district.

Specifically, Coach Brandt has been an integral part of assisting new coaches throughout the years as well as assisting with the running of our district tournament.

These are just a few of the many reasons that I am writing this letter petitioning that the board allow Glencliff to remain in Class AA District 11 instead of joining Class A District 9. I understand that these decisions are often based on school size, etc. However, Glencliff has always been competitive within our district despite competing against larger schools.

Another reason for keeping Glencliff in Class AA District 11 vs. Class A District 9 is that logistically, that would give District 11 eight teams instead of the current seven and District 9 would have twelve teams instead of the current thirteen. Having 7 teams in a tennis district will create challenges when developing a district schedule that has a balance of district matches as well as non-district matches without overworking players with an overfilled schedule.

Thank you for considering this petition to allow Glencliff to remain in Class AA District 11 for the foreseeable future.

Gratefully,

Benjamin Fabie

John Overton H.S.

Head Tennis Coach

Glenclyff has historically been AA in the District shown below 11AA. They did not realize that their enrollment caused them to move down in classification and into a new district.

Current

District 9 A

[East Nashville Magnet School](#) (Nashville, TN)

East Robertson High School (Cross Plains, TN)

[Glenclyff High School](#) (Nashville, TN)

[Hume-Fogg Academic Magnet](#) (Nashville, TN)

[Liberty Creek High School](#) (Gallatin, TN)

Maplewood Comprehensive High School (Nashville, TN)

[Martin Luther King High School](#) (Nashville, TN)

[Merrol Hyde Magnet School](#) (Hendersonville, TN)

[Stratford High School](#) (Nashville, TN)

[Valor College Prep](#) (Nashville, TN)

White House Heritage High School (White House, TN)

[White House High School](#) (White House, TN)

[Whites Creek High School](#) (Whites Creek, TN)

Proposed

District 11 AA

[Antioch High School](#) (Antioch, TN)

[Cane Ridge High School](#) (Antioch, TN)

[Hillsboro High School](#) (Nashville, TN)

[Hunters Lane High School](#) (Nashville, TN)

[James Lawson High School](#) (Nashville, TN)

[John Overton High School](#) (Nashville, TN)

[McGavock High School](#) (Nashville, TN)

TSSAA Staff;

Northview Academy is asking that the TSSAA move its boys wrestling program from Class A Region 2, District 4 to Class A Region 1, District 2. Currently, our girls wrestling program is in Region 1, as it was the previous classification cycle. Our wrestling coaches coach both the boys and girls teams and this makes for a scheduling nightmare for our teams. We also have to divide our coaches for region tournaments. This is not fair to our student athletes or coaches since we do not have all of our coaches at both tournaments. I realize that the TSSAA is about dividing classifications evenly in the number of schools in each district or region, but this placement has made for difficulties for Northview Academy. Therefore, Northview Academy is asking for this change.

Sincerely,
Jim Lethco
Northview Academy AD
865-654-2598

Seeking for Boys Wrestling to go from Region 2 District 4 to Region 1 District 2

Region 1

District 1

[Daniel Boone High School](#) (Gray, TN)
[Elizabethton High School](#) (Elizabethton, TN)
[Sullivan East High School](#) (Bluff City, TN)
[Volunteer High School](#) (Church Hill, TN)

District 2

[Chuckey-Doak High School](#) (Afton, TN)
[Cocke Co. High School](#) (Newport, TN)
[Greeneville High School](#) (Greeneville, TN)
[West Greene High School](#) (Mosheim, TN)

Region 2

District 3

[Anderson Co. High School](#) (Clinton, TN)
[Carter High School](#) (Strawberry Plains, TN)
[Claiborne High School](#) (New Tazewell, TN)
[Clinton High School](#) (Clinton, TN)
[Gibbs High School](#) (Corryton, TN)
[Scott High School](#) (Huntsville, TN)
[Union Co. High School](#) (Maynardville, TN)

District 4

[Fulton High School](#) (Knoxville, TN)
[Northview Academy](#) (Kodak, TN)
[Pigeon Forge High School](#) (Pigeon Forge, TN)
[Seymour High School](#) (Seymour, TN)
[South-Doyle High School](#) (Knoxville, TN)

Northview Academy Girls Wrestling classification

Region 1

[Carter High School](#) (Strawberry Plains, TN)
[Chuckey-Doak High School](#) (Afton, TN)
[Cocke Co. High School](#) (Newport, TN)
[Daniel Boone High School](#) (Gray, TN)
[David Crockett High School](#) (Jonesborough, TN)
[Dobyns Bennett High School](#) (Kingsport, TN)
[Elizabethton High School](#) (Elizabethton, TN)
[Greeneville High School](#) (Greeneville, TN)
[Jefferson Co. High School](#) (Dandridge, TN)
[Morristown-Hamblen High School East](#) (Morristown, TN)
[Morristown-Hamblen High School West](#) (Morristown, TN)
[Northview Academy](#) (Kodak, TN)
[Science Hill High School](#) (Johnson City, TN)
[Sevier Co. High School](#) (Sevierville, TN)
[Sullivan East High School](#) (Bluff City, TN)
[Tennessee High School](#) (Bristol, TN)
[Volunteer High School](#) (Church Hill, TN)
[West Greene High School](#) (Mosheim, TN)
[West Ridge High School](#) (Blountville, TN)

Region 2

[Alcoa High School](#) (Alcoa, TN)
[Anderson Co. High School](#) (Clinton, TN)
[Bearden High School](#) (Knoxville, TN)
[Claiborne High School](#) (New Tazewell, TN)
[Clinton High School](#) (Clinton, TN)
[Farragut High School](#) (Knoxville, TN)
[Gibbs High School](#) (Corryton, TN)
[Greenback High School](#) (Greenback, TN)
[Hardin Valley Academy](#) (Knoxville, TN)
[Heritage High School](#) (Maryville, TN)
[Karns High School](#) (Knoxville, TN)
[Knoxville Catholic High School](#) (Knoxville, TN)
[Knoxville Central High School](#) (Knoxville, TN)
[Knoxville Halls High School](#) (Knoxville, TN)
[Maryville High School](#) (Maryville, TN)
[Oak Ridge High School](#) (Oak Ridge, TN)
[Pigeon Forge High School](#) (Pigeon Forge, TN)
[Powell High School](#) (Powell, TN)
[Samuel Everett School of Innovation](#) (Maryville, TN)
[Seymour High School](#) (Seymour, TN)
[South-Doyle High School](#) (Knoxville, TN)
[Union Co. High School](#) (Maynardville, TN)
[West High School](#) (Knoxville, TN)

William Blount High School (Maryville, TN)



July 22, 2025

To Whom It May Concern:

It is our desire to partner with McMinn County High School in a cooperative agreement for all sports at the high school level, including boys tennis, girls and boys soccer, and girls flag football. We would appreciate your thoughtful consideration in this matter and look forward to a long relationship with the school and the TSSAA.

Sincerely,

Paige Bennett, Principal & Head of School

McMINN COUNTY HIGH SCHOOL

2215 Congress Parkway • Athens, Tennessee 37303

Joe Young
Principal

PHONE: 423-745-4142

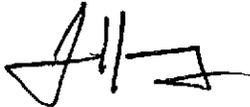
FAX: 423-745-0584

July 31, 2025

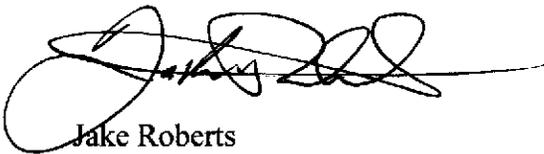
Members of the TSSAA Executive Staff and Board of Control,

McMinn County High School in Athens, TN is requesting to enter and host a co-operative agreement with Valley Christian Academy within McMinn County for the following sports: Boys Tennis, Girls Soccer, Boys Soccer, and Girls Flag Football for the 2025-2026 Academic Year. Thank you for your time and consideration for this matter.

Thank You,



Joe Young
Principal
McMinn County High School



Jake Roberts
Athletic Director
McMinn County High School

2025-26 TSSAA SPORTS CALENDAR TENNIS (BOYS AND GIRLS)

- In the **Pre-Season** there are no restrictions in regard to practice.
- First Practice Date is the Monday of NFHS Week 32*.
- **Scrimmage Rule** does apply.
- The Date of the First Contest allowed is the Monday of NFHS Week 35*. Eligibility and schedules must be filed online.
- Maximum number of regular season contests is 22 matches. Each tournament counts as two matches.
- In the **Off-Season** there are no restrictions in regard to practice.
- In the **Summer** there are no restrictions in regard to practice.
- **Dead Period Rule** does apply.

Rules Meetings are offered online (<http://tnhs.us/65cnx5>) in February and March.

IMPORTANT TENNIS DATES

First Practice Date	Feb. 2, 2026*
First Contest Date.....	Feb. 23, 2026*
Deadline to File Eligibility & Schedules	Feb. 23, 2026*
DI Districts (MBC By).....	Apr. 29, 2026*
DI Girls' Team Region Finals	Apr. 30, 2026*
DI Boys' Team Region Finals & DII-AA Girls' Team First Round.....	May 1, 2026*
DII-A Regions (MBC) & DII-AA Boys' Team First Round.....	May 2, 2026*
DI Region Singles & Doubles	May 4-5, 2026*
DII-A Girls' Team First Round	May 5, 2026*
DII-A Boys' Team First Round.....	May 6, 2026*
DI Girls' Team Sectionals.....	May 7, 2026*
DI Boys' Team Sectionals, DII-A & AA Girls' Team Quarterfinals.....	May 8, 2026*
DII-A & AA Boys' Team Quarterfinals	May 9, 2026*
DI & DII State Championships.....	May 12-15, 2026
Dead Period.....	June 22 – July 5, 2026

When NFHS Week 47 is the same week as Memorial Day, all weeks shift: State Championship is Week 46; First Practice is Week 32; First Contest is Week 35.

*Pending Board of Control Approval

Coaches and employees of a school are subject to the guidelines of the TSSAA Sports Calendar when working with students from his/her school.

Dead Period Rule – No coaching, observing, or contact between coach and players in sport involved. There is no practice, no open facilities, and no weight training/conditioning. The Dead Period, which is to be observed by all schools, is the week of the 4th of July and the preceding week – 14 days.

Multiple Contests – In tennis, individuals accompanied by a coach may enter varsity competition at a different site on the same date and time, and this will count as two days on the school's schedule.

Off-Season – Begins with the school's elimination from postseason tournament play in a particular sport and concludes with the end of the school year.

Open Facilities – Permitted year round (Monday through Friday) except during the **Dead Period**. Schools may use their facilities for students in their building prior to or after the school day. Coaches may serve in a supervisory capacity only. There is no instruction, no teaching, no coaching, etc. Coaches may not participate or play in any manner. It is a free play type atmosphere. Sport specific skills cannot be taught. ATTENDANCE CANNOT BE MANDATORY.

Practice - Any interaction between a coach and student-athlete(s) where instruction, teaching, coaching, etc., is occurring. Happenstance communications between coach and student-athlete(s), in circumstances where attendance by the student-athlete is neither expected nor required, are not considered to be practice. Such communications may not, however, be used to circumvent the requirement in open facilities that a coach act in a supervisory capacity only. In addition, try-outs are considered practice.

Practice During the School Day – All athletic practice during the regular hours of any school day shall conform to the same rules, regulations, and season as corresponding athletic practice outside the school day.

Pre-Season – Begins the first day of school until the first official day of practice in that particular sport.

Scrimmage Rule – After the TSSAA first official day of practice, a school cannot practice with or scrimmage another school until both schools have practiced a minimum of three days. A school may have a maximum of four scrimmages or two scrimmage dates or one scrimmage date and two scrimmages. No tournament format of any type may be used. Scrimmages should look more like practice than games. Once a school has played their first game, there can be no more scrimmages.

Summer – The period of time from the end of the school year until the beginning of the following school year.

Tournament – All tournaments shall be held on consecutive days with no other regular season games being played during the tournament unless permission is granted by the Executive Director. A tournament is defined as competition of three or more teams and three or more games, matches, etc., which progress to determine a winner.

Weight Training/Conditioning – Permitted at all times except during the **Dead Period**. Must be generic type program that would be beneficial to all students and not sport specific. Exceptions: 1. In baseball and girls' softball, players may throw to condition arms. 2. In lacrosse, players may do stickwork (fundamental catching and throwing). Sport specific skills cannot be taught. Only students who are enrolled and in regular attendance at the school may participate during the school year. ATTENDANCE CANNOT BE MANDATORY.



Tennis Recommendations

Background:

The tennis committee met on August 24, 2024 and recommends the following changes:

1) Adjust the regulations from a full 3rd set to 3rd set Tiebreaker

Rationale:

Speeds up play especially when courts are limited, in line with other tournaments

Tennis Coaches were polled and there were 167 responses. **74.1% are in favor** of a 3rd set tiebreaker in lieu of a full third set with 25.9% against it.

2) Adjust the Division I Class AA format to 3 doubles, 6 singles

Rationale:

The schools play this format during the regular season and must adjust during postseason and eliminate players from the lineup.

The current format of 5 singles first followed by 2 doubles, devalues doubles tennis. The majority of these athletes will not play in college and as adults will play recreational tennis. According to google, 80% of adults play doubles tennis in recreational tennis.

Division I Class AA Tennis Coaches were polled and there were 73 responses. **74.1% are in favor** of changing the format to 3 doubles, 6 singles. **53.5% already play** the 3 doubles, 6 singles format during the school year.

The coaches that opposed the change are worried about court availability and time. According to our regulations, coaches have the freedom to adjust the format during the regular season to account for time and court availability.



Division I State Girls' Volleyball Tournament Proposed Format

The state office has a recommendation for a change in the format and seeding of the Division I State Girls' Volleyball Tournament. The staff recommends changing the bracket from a modified double elimination format to a single elimination bracket with a consolation bracket. The draw for the state tournament will be released following the completion of all sectional matches. Teams that qualify for the state tournament who placed in the top two in the previous year's state tournament shall be drawn to the opposite sides of the bracket. The remaining teams shall be separated so that no team from the same region will be in the same side of the bracket.

- Mirrors the current format for the Division I Dual Wrestling Championship
- The current format produces situations where teams must play three times in one day
- Facility hosts have had to stay until midnight

August 12, 2025

Mark,

In our June board meeting we approved new Brackets for both Division II A and AA classifications for this next cycle. Over the past couple of years, we have experienced some issues with agreeable game times for East/West games in AA that are state quarterfinals and hosted at the higher seeded team's campus. The travel time for the lower seeded school ranges between 5 and 6 hours as well as an hour time difference for an East school traveling home after the West school hosting. These games are on the TSSAA calendar for Saturdays. It is our recommendation to the Board that the state office should mandate these game times to begin between 12:00 PM and 4 PM local time to optimize the safety and expenses of the traveling school and their families/fans. Please advise, thank you.

Sincerely,



Mark Price

REQUEST FOR TSSAA MEMBERSHIP

School: Fairview Christian Academy

Type: Independent

Address: 261 County Road 439, Athens, TN 37303

Phone: (423) 745-6781

Applicant Name & Position: Connor Roberts Athletic Director

Accreditation: TAACS

County McMinn

Grade Configuration: 7th – 12th

Enrollment (9th – 12th): 32

Division: High School Division

Student Composition: Co-Ed

Principal: Jon Valentin

Email: jvalentin@fairviewchristianacademy.org

Athletic Director: Connor Roberts

Email: croberts@fairviewchristianacademy.org

Classification

Football:

Girls Flag Football:

Boys' Basketball: DII-A, East Region, District 2

Girls Basketball: DII-A, East Region, District 2

Baseball:

Girls Softball:

Boys Cross Country: DII-A, East Region, District 2

Girls Cross Country: DII-A, East Region, District 2

Boys Track:

Girls Track:

Boys Golf:

Girls Golf:

Boys Tennis:

Girls Tennis:

Soccer:

Girls Soccer:

Bowling:

Girls Bowling:

Wrestling:

Girls Wrestling:

Boys Lacrosse:

Girls Lacrosse:

Unified Track:

Girls Volleyball: DII-A, East Region, District 2

Co-Op School (If Applicable): Meigs Co. High School

Year Desiring Membership: 2025-26 - High School Division (Effective immediately upon Board approval)

Additional Comments: They would like to co-op all other sports that they participate in. This year it will just be football.

REQUEST FOR TSSAA MEMBERSHIP

School: Devout Academy

Type: Independent

Address: 3097 Knight Road Memphis, TN 38118

Phone: (901) 871-3387

Applicant Name & Position: Mael Green, Principal

Accreditation: Category IV

County Shelby

Grade Configuration: 6-12

Enrollment (9th – 12th): 48

Division: Middle & High School

Student Composition: Co-Ed

Principal: Mael Green

Email: devoutacademy@gmail.com

Athletic Director: Sean Lewis

Email: devoutacademy@gmail.com

Classification

Boys' Basketball: DII-A, West Region, District 6	Girls Flag Football: TBD
Boys Cross Country: DII-A, West Region, District 6	Girls Basketball: DII-A, West Region, District 6
Boys Track: DII-A, West Region, District 6	Girls Cross Country: DII-A, West Region, District 6
Boys Golf: DII-A, West Region, District 6	Girls Track: DII-A, West Region, District 6
Boys Tennis: DII-A, West Region, District 6	Girls Golf: DII-A, West Region, District 6
Soccer: DII-A, West Region, District 6	Girls Tennis: DII-A, West Region, District 6
Bowling: DII-A, West Region	Girls Soccer: DII-A, West Region, District 6
	Girls Bowling: DII-A, West Region
	Girls Volleyball: DII-A, West Region, District 6

Year Desiring Membership: 2025-26 - High School Division (Effective immediately upon Board approval)

Additional Comments:

REQUEST FOR TSSAA MEMBERSHIP

School: Maryville Christian School

Type: Independent

Address: 2525 Morganton Road Maryville, TN 37801

Phone: (865) 681-3205

Applicant Name & Position: Brian Turbyfill, Athletic Director

Accreditation: Fully accredited through ACSI and Cognia

County Blount

Grade Configuration: K-12

Enrollment (9th – 12th): 91

Division: High School Division

Student Composition: Co-Ed

Principal: Dr. Robert Burris

Email: robert.burris@mcstn.org

Athletic Director: Brian Turbyfill

Email: brian.turbyfill@mcstn.org

Classification

Boys' Basketball: DII-A, East Region, District 1

Girls Basketball: DII-A, East Region, District 1

Baseball: DII-A, East Region, District 1

Boys Cross Country: DII-A, East Region, District 1

Girls Cross Country: DII-A, East Region, District 1

Boys Track: DII-A, East Region, District 1

Girls Track: DII-A, East Region, District 1

Boys Tennis: DII-A, East Region, District 1

Girls Tennis: DII-A, East Region, District 1

Soccer: DII-A, East Region, District 1

Girls Soccer: DII-A, East Region, District 1

Girls Volleyball: DII-A, East Region, District 1

Co-Op School (If Applicable):

Year Desiring Membership: 2026-27 - High School Division (Effective July 1, 2026 upon Board approval)

Additional Comments:

REQUEST FOR TSSAA MEMBERSHIP

School: Nurses Middle College Nashville

Type: Charter

Address: 3010 Tuggle Ave., Nashville, TN 37211

Phone: (615) 912-9901

Applicant Name & Position: Andrea Poynter

Accreditation: Approved through the Tennessee Public Charter School Commission **County** Davidson

Grade Configuration: 9th

Enrollment (9th – 12th): 140

Division: High School Division

Student Composition: Co-Ed

Principal: Kevin Rose

Email: Krose@nursesmcnashville.org

Athletic Director: Devonte Bradley

Email: Dbradley@nursesmcnashville.org

Co-Op School (If Applicable): Intrepid and/or Valor

Year Desiring Membership: 2025-26 - High School Division (Effective immediately upon Board approval)

Additional Comments: