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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2009**Open to Public Inspection**

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

A For the 2009 calendar year, or tax year beginning**08/01, 2009, and ending****07/31, 2010****B** Check if applicable:

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization WISCONSIN INTERSCHOLASTIC ATHLETIC

Doing Business As ASSOCIATION

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

5516 VERN HOLMES DR, P.O. BOX 267

Room/suite

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

STEVENS POINT, WI 54481

F Name and address of principal officer DAVID J. ANDERSON

5516 VERN HOLMES DRIVE STEVENS POINT, WI 54481

D Employer identification number

39-0886387

E Telephone number

(715) 344-8580

G Gross receipts \$ 8,007,376.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

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

H(c) Group exemption number**I Tax-exempt status**☒ 501(c) (3)

(insert no.)

4947(a)(1) or

527

J Website: WWW.WIAAWI.ORG**K Form of organization**☐ Corporation☐ Trust☒ Association

Other

L Year of formation 1896**M State of legal domicile** WI**Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities TO ORGANIZE, DEVELOP, DIRECT, AND CONTROL INTERSCHOLASTIC ATHLETIC PROGRAMS.						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets						
3	Number of voting members of the governing body (Part VI, line 1a)	3					
4	Number of independent voting members of the governing body (Part VI, line 1b)	4					
5	Total number of employees (Part V, line 2a)	5					
6	Total number of volunteers (estimate if necessary)	6					
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a					
7b	Net unrelated business taxable income from Form 990-T, line 34	7b					
8	Contributions and grants (Part VIII, line 1h)		Prior Year		Current Year		
9	Program service revenue (Part VIII, line 2g)		407,575.		411,500.		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		6,552,604.		6,668,462.		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-107,337.		33,194.		
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		703,028.		716,183.		
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		7,555,870.		7,829,339.		
14	Benefits paid to or for members (Part IX, column (A), line 4)		0.		0.		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.		0.		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		1,986,192.		1,943,417.		
16b	Total fundraising expenses, Part IX, column (D), line 25		0.		0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24)		5,795,358.		6,154,646.		
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		7,781,550.		8,098,063.		
19	Revenue less expenses Subtract line 18 from line 12		-225,680.		-268,724.		
20	Total assets (Part X, line 16)		Beginning of Year		End of Year		
21	Total liabilities (Part X, line 26)		3,819,742.		3,635,989.		
22	Net assets or fund balances Subtract line 21 from line 20		995,134.		1,032,980.		
			2,824,608.		2,603,009.		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: David J. Anderson Date: 12/15/10

Type or print name and title: David J. Anderson, Executive Director

Paid Preparer's Use Only

Preparer's signature: Qm Petru Date: 12/14/10 Check if self-employed: ☒ Preparer's identifying number (see instructions): 36-6055558

Firm's name (or yours if self-employed), address, and ZIP + 4: GRANT THORNTON LLP EIN: 36-6055558

PO BOX 8100 MADISON, WI 53708-8100 Phone no: 608-257-6761

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.*

Form 990 (2009)

SCANNED Jan 3 2010

Part III Statement of Program Service Accomplishments**1** Briefly describe the organization's mission

TO ORGANIZE, DEVELOP, DIRECT, AND CONTROL INTERSCHOLASTIC ATHLETIC PROGRAMS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ 7,718,516. including grants of \$ _____) (Revenue \$ 7,156,114)

THE PURPOSE OF THIS ASSOCIATION IS THREEFOLD: TO ORGANIZE, DEVELOP, DIRECT, AND CONTROL AN INTERSCHOLASTIC ATHLETIC PROGRAM WHICH WILL PROMOTE THE IDEALS OF ITS MEMBERSHIP AND OPPORTUNITIES FOR MEMBER SCHOOLS' PARTICIPATION. TO EMPHASIZE INTERSCHOLASTIC ATHLETICS AS A PARTNER WITH OTHER SCHOOL ACTIVITIES IN THE TOTAL EDUCATIONAL PROCESS AND TO FORMULATE AND MAINTAIN POLICIES WHICH WILL CULTIVATE HIGH IDEALS OF GOOD CITIZENSHIP AND SPORTSMANSHIP. TO PROMOTE UNIFORMITY OF STANDARDS IN INTERSCHOLASTIC ATHLETIC COMPETITION AND TO PREVENT EXPLOITATION BY SPECIAL INTEREST GROUPS OF THE SCHOOL PROGRAM AND THE INDIVIDUALS'S ABILITY.

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

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

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

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

4e Total program service expenses **▶** 7,718,516.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.	X	
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III.		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	X	
<ul style="list-style-type: none"> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X 		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		X

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Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	11	
1b Enter the number of voting members that are independent	11	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

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

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► DAVID J. ANDERSON 5516 VERN HOLMES DRIVE STEVENS POINT, WI 54481
715-344-8580

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ROGER FOEGEN BOARD OF CONTROL	2.00	X						0.	0	0.
JACK KLEBESADEL BOARD OF CONTROL	2.00	X						0.	0	0.
JIM DYER BOARD OF CONTROL	2.00	X						0.	0	0.
JIM SMASAL PRESIDENT 2010	2.00	X		X				0.	0	0.
DEAN SANDERS BOARD OF CONTROL	2.00	X						0.	0	0.
KEITH POSLEY BOARD OF CONTROL	2.00	X						0.	0	0.
MARY PFEIFFER BOARD OF CONTROL	2.00	X						0.	0	0.
TIM SIVERTSON BOARD OF CONTROL	2.00	X						0.	0	0.
MARK GOBLER TREASURER	2.00	X		X				0.	0	0.
TERRY REYNOLDS BOARD OF CONTROL	2.00	X						0.	0	0.
TED EVANS BOARD OF CONTROL	2.00	X						0.	0	0.
DOUGLAS CHICKERING EXECUTIVE DIRECTOR - EXITING	50.00			X				108,081.	0	2,517.
DAVE ANDERSON EXECUTIVE DIRECTOR - ENTERING	50.00			X				127,257.	0	0.
DEB HAUSER ASSOCIATE DIRECTOR	50.00					X		107,035.	0	5,158.

(A)

(B)
Average
hours per
week

(C)

Position (check all that apply)

(D)
Reportable
compensation
from
the
organization
(W-2/1099-MISC)

(E)
Reportable
compensation
from related
organizations
(W-2/1099-MISC)

(F)
Estimated
amount of
other
compensation
from the
organization
and related
organizations

1b Total	342,373	0	7,675
----------	---------	---	-------

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 3

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

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

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

Yes	No
-----	----

	100	100
3		X

4	X
---	---

5		X
---	--	---

Section B. Independent Contractors

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

(A)
Name and business address

(B)
Description of services

(C)
Compensation

ATTACHMENT 3

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	1
---	--	---

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	411,500			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		411,500			
Program Service Revenue			Business Code				
	2a	TOURNAMENT REVENUE	611710	6,668,462	6,668,462		
	b	FROM ADMISSIONS,					
	c	SALES OF PROGRAMS					
	d	AND TELEVISION/					
	e	RADIO RIGHTS					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		6,668,462			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		20,701			20,701
	4	Income from investment of tax-exempt bond proceeds . . .		0			
	5	Royalties		228,531			228,531
		(i) Real	(ii) Personal				
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0			
		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	186,665	3,865			
	b	Less cost or other basis and sales expenses	173,922	4,115			
	c	Gain or (loss)	12,743	-250			
	d	Net gain or (loss)		12,493			12,493
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a			
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities See Part IV, line 19		a			
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less returns and allowances		a			
b	Less cost of goods sold	b					
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue			Business Code				
11a	REGISTER OFFICIALS	611710	354,533	354,533			
b	ADVERTISING INCOME	541800	75,047		75,047		
c	RULEBOOK/VIDEO SALES & RENTAL	511190	58,072	58,072			
d	All other revenue						
e	Total. Add lines 11a-11d		487,652				
12	Total Revenue. See instructions			7,829,339	7,081,067	75,047	261,725

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0.			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4	Benefits paid to or for members	0.			
5	Compensation of current officers, directors, trustees, and key employees	143,500.	71,750.	71,750.	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7	Other salaries and wages	1,052,372.	937,699.	114,673.	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	145,815.	123,084.	22,731.	
9	Other employee benefits	511,106.	431,430.	79,676.	
10	Payroll taxes	90,624.	76,497.	14,127.	
11	Fees for services (non-employees)	0.			
a	Management	403,255.	403,255.		
b	Legal	25,124.		25,124.	
c	Accounting	13,100.	13,100.		
d	Lobbying	0.			
e	Professional fundraising services See Part IV, line 17	6,843.		6,843.	
f	Investment management fees	0.			
g	Other	0.			
12	Advertising and promotion	211,410.	195,554.	15,856.	
13	Office expenses	14,317.	14,317.		
14	Information technology	0.			
15	Royalties	63,509.	58,746.	4,763.	
16	Occupancy	148,159.	148,159.		
17	Travel	0.			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	55,159.	51,022.	4,137.	
19	Conferences, conventions, and meetings	0.			
20	Interest	0.			
21	Payments to affiliates	77,320.	71,521.	5,799.	
22	Depreciation, depletion, and amortization	187,568.	173,500.	14,068.	
23	Insurance				
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	TOURNAMENT EXPENSES	4,671,039.	4,671,039.		
b	RULEBOOKS	213,002.	213,002.		
c	MACHINE MAINTENANCE	40,509.	40,509.		
d	OFFICIALS' MISC. EXP.	9,191.	9,191.		
e	MISCELLANEOUS	8,232.	8,232.		
f	All other expenses	6,909.	6,909.		
25	Total functional expenses. Add lines 1 through 24f	8,098,063.	7,718,516.	379,547.	
26	Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	50.	1	50.
	2 Savings and temporary cash investments	1,407,853.	2	1,110,414.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	52,994.	4	46,135.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	105,042.	9	101,142.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 2,343,115.		
	b Less accumulated depreciation	10b 1,007,836.		
		1,382,761.	10c	1,335,279.
	11 Investments - publicly traded securities	856,042.	11	1,027,969.
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets See Part IV, line 11	15,000.	15	15,000.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,819,742.	16	3,635,989.	
Liabilities	17 Accounts payable and accrued expenses	35,435.	17	111,867.
	18 Grants payable		18	
	19 Deferred revenue	510,412.	19	395,007.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	449,287.	25	526,106.
	26 Total liabilities. Add lines 17 through 25	995,134.	26	1,032,980.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,824,608.	27	2,603,009.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,824,608.	33	2,603,009.	
34 Total liabilities and net assets/fund balances	3,819,742.	34	3,635,989.	

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Form **990** (2009)

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION

Employer identification number
39-0886387

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 ☒ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s)

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2009

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	398,525.	402,080.	405,785	407,575	411,500	2,025,465
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6,085,337	5,834,460	6,120,260	6,552,604.	6,668,462	31,261,123
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0.	0	0	0
6 Total. Add lines 1 through 5	6,483,862	6,236,540.	6,526,045	6,960,179	7,079,962.	33,286,588
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	40,000	40,000.	0	0	0	80,000
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b.	40,000	40,000.	0	0	0	80,000
8 Public support (Subtract line 7c from line 6)						33,206,588

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.	6,483,862	6,236,540	6,526,045.	6,960,179.	7,079,962	33,286,588
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	200,704	252,850	322,874	359,774	249,232	1,385,434
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	200,704	252,850	322,874	359,774	249,232	1,385,434
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0.	0	0	0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) <u>ATCH 1</u>	396,926	383,341	401,117	402,515	412,605	1,996,504
13 Total support. (Add lines 9, 10c, 11, and 12)	7,081,492	6,872,731	7,250,036	7,722,468	7,741,799	36,668,526
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	90.56%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	90.47%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	3.78%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	3.63%

- 19a **33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here** The organization qualifies as a publicly supported organization ☒
- b **33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here** The organization qualifies as a publicly supported organization ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV . **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructionsATTACHMENT 1

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2005	2006	2007	2008	2009	TOTAL
RULEBOOK/ VIDEO SALES & RENTAL	49,179.	40,898	42,759	44,212	36,100	213,148
REGISTER OFFICIALS	344,723	340,162	336,261	339,908.	354,533	1,715,587
MISCELLANEOUS	3,024	2,281	22,097	18,395	21,972	67,769
TOTAL	<u>396,926</u>	<u>383,341</u>	<u>401,117</u>	<u>402,515</u>	<u>412,605</u>	<u>1,996,504</u>

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.

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

OMB No 1545-0047

2009

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)). Complete Part II-B. Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization	WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION	Employer identification number	39-0886387
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

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

Schedule C (Form 990 or 990-EZ) 2009

JSA
9E1264 2 000

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)		6,550.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		6,550.													
c Total lobbying expenditures (add lines 1a and 1b)		13,100.													
d Other exempt purpose expenditures		7,705,416.													
e Total exempt purpose expenditures (add lines 1c and 1d)		7,718,516.													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		535,926.													
<table border="1"> <tr> <td>If the amount on line 1e, column (a) or (b) is:</td> <td>The lobbying nontaxable amount is:</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)		133,982.													
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2 a Lobbying non-taxable amount	482,817.	510,972.	497,756.	535,926.	2,027,471.
b Lobbying ceiling amount (150% of line 2a, column (e))					3,041,207.
c Total lobbying expenditures				13,100.	13,100.
d Grassroots nontaxable amount	120,704.	127,743.	124,439.	133,982.	506,868.
e Grassroots ceiling amount (150% of line 2d, column (e))					760,302.
f Grassroots lobbying expenditures				6,550.	6,550.

Schedule C (Form 990 or 990-EZ) 2009

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total. Add lines 1c through 1i			
2 a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1.
Also, complete this part for any additional information.

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
WISCONSIN INTERSCHOLASTIC ATHLETIC
ASSOCIATION

Employer identification number
39-0886387

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

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

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

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

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

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

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a ☐ Public exhibition d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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

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

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ _____ %
 c Term endowment ▶ _____ %

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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		98,316.		98,316.
b Buildings		1,631,469.	446,726.	1,184,743.
c Leasehold improvements				
d Equipment		468,971.	420,652.	48,319.
e Other		144,359.	140,458.	3,901.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). ▶				1,335,279.

Schedule D (Form 990) 2009

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other _____		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

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

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

1. (a) Description of liability	(b) Amount
Federal income taxes	
POST RETIREMENT BENEFITS	526,106.
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►	526,106.

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	7,829,339.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,098,063.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-268,724.
4	Net unrealized gains (losses) on investments	4	47,125.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	47,125.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	-221,599.

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

1	Total revenue, gains, and other support per audited financial statements	1	7,869,621.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	47,125.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	47,125.
3	Subtract line 2e from line 1	3	7,822,496.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	6,843.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	6,843.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	7,829,339.

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

1	Total expenses and losses per audited financial statements	1	8,091,220.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	8,091,220.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	6,843.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	6,843.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	8,098,063.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

ORGANIZATION'S LIABILITY FOR UNCERTAIN TAX POSITIONS UNDER ASC 740-10

SCHEDULE D, PART X

EFFECTIVE AUGUST 1, 2009, THE ASSOCIATION ADOPTED THE NEW ACCOUNTING AND FINANCIAL REPORTING STANDARDS FOR UNCERTAIN TAX POSITIONS. THE ASSOCIATION RECOGNIZES THE FINANCIAL STATEMENT BENEFIT OF A TAX POSITION ONLY AFTER DETERMINING THAT THE RELEVANT TAX AUTHORITY WOULD MORE LIKELY THAN NOT SUSTAIN THE POSITION FOLLOWING THE AUDIT. FOR TAX POSITIONS MEETING THE MORE-LIKELY-THAN-NOT THRESHOLD, THE AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS IS THE LARGEST BENEFIT THAT HAS A GREATER THAN 50 PERCENT LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT WITH THE RELEVANT TAX AUTHORITY. AT THE ADOPTION DATE, THE ASSOCIATION APPLIED THE UNCERTAIN TAX POSITION GUIDANCE TO ALL MATERIAL TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAINED OPEN AND DETERMINED THAT ALL SUCH POSITIONS MET THE MORE-LIKELY-THAN-NOT THRESHOLD AND THEREFORE THERE WERE NO MATERIAL UNRECOGNIZED BENEFITS AS OF THE DATE, AND THE ASSOCIATION'S RESULTS OF ACTIVITIES AND FINANCIAL POSITION WERE NOT IMPACTED.

IF APPLICABLE, THE ASSOCIATION RECOGNIZES INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN MISCELLANEOUS EXPENSES. THERE WERE NO INTEREST OR PENALTIES RELATED TO INCOME TAXES THAT HAVE BEEN ACCRUED OR RECOGNIZED AS OF AND FOR THE YEARS ENDED JULY 31, 2010 AND 2009.

THE ASSOCIATION FILES INCOME TAX RETURNS IN THE UNITED STATES FEDERAL JURISDICTION AND THE STATE OF WISCONSIN. TAX YEARS OPEN TO EXAMINATION BY TAX AUTHORITIES UNDER THE STATUTE OF LIMITATIONS INCLUDE TAX YEARS

Part XIV Supplemental Information *(continued)*

2007 THROUGH 2010 FOR THE INTERNAL REVENUE SERVICE (IRS) AND 2006 THROUGH
2010 FOR THE WISCONSIN DEPARTMENT OF REVENUE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization
**WISCONSIN INTERSCHOLASTIC ATHLETIC
ASSOCIATION**

Employer identification number
39-0886387

ATTACHMENT 2

MEMBERS OR STOCKHOLDERS OF THE ORGANIZATION

FORM 990 PART VI, QUESTION 6

WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION IS A MEMBER DIRECTED
VOLUNTARY ORGANIZATION COMPRISED OF OVER 500 PUBLIC, RELIGIOUS, AND
INDEPENDENT HIGH SCHOOLS AND APPROXIMATELY 100 MIDDLE SCHOOLS. MEMBERS
HAVE THE RIGHT TO ELECT MEMBERS OF THE GOVERNING BODY, DEVELOP POLICIES,
APPEAL AND PROTEST ASSOCIATION RULES, AND ARE PROVIDED ALL ASSOCIATION
SERVICES INCLUDING PARTICIPATING IN ASSOCIATION TOURNAMENTS.

MEMBERS, STOCKHOLDERS, OR OTHER PERSON WHO MAY ELECT GOVERNING BODY

FORM 990 PART VI, QUESTION 7A

EACH SENIOR HIGH SCHOOL MEMBER OF THIS ASSOCIATION IS ENTITLED, WHEN
APPROPRIATE, TO ONE VOTE FOR THE BOARD OF CONTROL MEMBER IN ITS
GEOGRAPHICAL DISTRICT, ONE VOTE FOR AN AT-LARGE GENDER MEMBER, ONE VOTE
FOR AN AT-LARGE ETHNIC MINORITY MEMBER, AND ONE VOTE FOR AN AT-LARGE
NONPUBLIC SCHOOL MEMBER. THE VOTE MUST BE CAST BY THE ADMINISTRATOR,
HIGH SCHOOL PRINCIPAL, OR A PERSON DESIGNATED BY EITHER OF THESE PERSONS.

DOCUMENTATION OF MEETINGS HELD BY COMMITTEES

FORM 990 PART VI, QUESTION 8B

THERE WERE NO COMMITTEES ORGANIZED FOR THE CURRENT REPORTING PERIOD THAT
ACTED ON BEHALF OF THE BOARD. WHEN THE BOARD CHOOSES TO FORM SUCH
COMMITTEES, THEY ARE EXPECTED TO DOCUMENT ANY MEETINGS THAT OCCUR.

Name of the organization	WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION	Employer identification number	39-0886387
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ATTACHMENT 2 (CONT'D)

REVIEW OF FORM 990

FORM 990 PART VI, SECTION B, QUESTION 11A

WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION'S FORM 990 IS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM. A DRAFT OF THE FORM 990 WAS PROVIDED ELECTRONICALLY TO THE BOARD FOR REVIEW PRIOR TO THE WINTER BOARD OF CONTROL MEETING. AT THE BOARD MEETING, HELD DECEMBER 3, 2010 THE AGENDA INCLUDED DISCUSSION OF QUESTIONS OR CONCERNS REGARDING THE INFORMATION CONTAINED IN THE FORM 990. ONCE ALL ISSUES AND QUESTIONS REGARDING THE RETURN WERE RESOLVED, THE BOARD OF CONTROL FORMALLY APPROVED THE DRAFT VERSION OF FORM 990. THE FORM 990 WAS FINALIZED TO INCORPORATE ANY NECESSARY CHANGES. AN UPDATED VERSION WAS PROVIDED ELECTRONICALLY TO THE EXECUTIVE DIRECTOR TO DISTRIBUTE TO THE BOARD FOR ADDITIONAL MATTERS BROUGHT FORWARD BY THE BOARD OF CONTROL. THE FINALIZED VERSION OF FORM 990 IS FILED WITH THE IRS ON OR BEFORE THE DECEMBER 15TH FILING DEADLINE.

MONITORING AND ENFORCING COMPLIANCE WITH CONFLICT OF INTEREST POLICY

FORM 990 PART VI, SECTION B, QUESTION 12C

THE POLICY IS DISCUSSED ANNUALLY WITH THE BOARD MEMBERS. THE ORGANIZATION CONSULTED WITH AN INDEPENDENT PUBLIC ACCOUNTING FIRM WHICH PROVIDED THE ORGANIZATION WITH MATERIALS FOR DEVELOPING ITS CONFLICT OF INTEREST POLICY (DEFINITIONS, EXAMPLES, ADDITIONAL COMMENTARY, ETC.). NO CONFLICTS OF INTEREST HAVE BEEN IDENTIFIED AS OF JULY 31, 2010. SHOULD A CONFLICT OF INTEREST ARISE, THE EXECUTIVE DIRECTOR ALONG WITH THE BOARD OF CONTROL WOULD REVIEW AND ADDRESS PROCEDURES TO RESOLVE THE CONFLICT.

Name of the organization WISCONSIN INTERSCHOLASTIC ATHLETIC
ASSOCIATION

Employer identification number
39-0886387

ATTACHMENT 2 (CONT'D)

PROCESS FOR DETERMINING COMPENSATION

FORM 990 PART VI, SECTION B, QUESTION 15

THE ORGANIZATION USES DATA COMPILED BY THE NATIONAL FEDERATION OF HIGH SCHOOL ASSOCIATIONS (NFHSA) TO ANNUALLY REVIEW COMPENSATION PROVIDED TO PERSONS OF OTHER STATE ASSOCIATIONS. THE BOARD OF CONTROL USES THE NFHSA REPORT AND COMPARABLE DATA FROM THE ORGANIZATION'S OWN MEMBERS TO ASSESS THE COMPENSATION OF MANAGEMENT AND EMPLOYEES, INCLUDING THAT OF THE EXECUTIVE DIRECTOR AND THE EXECUTIVE DIRECTOR - ELECT. THE ORGANIZATION'S GOVERNING BODY LAST UNDERTOOK THIS PROCESS DURING SPRING 2009.

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
FORM 990 PART VI, SECTION C, QUESTION 19

GOVERNING AND POLICY DOCUMENTS ARE MADE AVAILABLE TO MEMBERS AND THE PUBLIC IN PAPER AND/OR ELECTRONIC FORM ON THE ORGANIZATION'S WEBSITE, YEARBOOK, AND THE PERIODIC WIAA BULLETIN (10 TIMES PER YEAR). THE SPORTS' SEASONAL FINANCIAL STATEMENTS ARE MADE AVAILABLE TO MEMBERS AND NONMEMBERS THROUGH THE WIAA BULLETIN AND YEARBOOK.

ORGANIZATION DOING BUSINESS AS

FORM 990, ITEM C

THE ORGANIZATION'S LEGAL NAME IS "WISCONSIN INTERSCHOLASTIC ATHLETIC ASSOCIATION". DUE TO THE SPACE AVAILABLE, THE WORD "ASSOCIATION" IS DISPLAYED IN THE "DOING BUSINESS AS" LINE OF ITEM C, FORM 990.

PROCESS FOR OVERSIGHT OF AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT
FORM 990, PART XI, LINE 2C

THE ORGANIZATION'S PROCESS FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL

Name of the organization WISCONSIN INTERSCHOLASTIC ATHLETIC
ASSOCIATIONEmployer identification number
39-0886387

ATTACHMENT 2 (CONT'D)

STATEMENTS AND THE SELECTION OF ITS INDEPENDENT ACCOUNTANT DID NOT CHANGE

FOR THE TAX YEAR REPORTED ON IN THIS FORM 990.

ATTACHMENT 3

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
PERKINS COIE 1201 THIRD AVE 40TH FLOOR SEATTLE, WA 98101-3099	LEGAL COUNSEL	126,276.
TOTAL COMPENSATION		<u>126,276.</u>