



Review Report of Independent Accountants
and Financial Statements
with Supplementary Information

**Washington Interscholastic
Activities Association**

July 31, 2023 and 2022

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Review Report of Independent Accountants

The Executive Board
Washington Interscholastic Activities Association

We have reviewed the accompanying financial statements of Washington Interscholastic Activities Association, which comprise the statements of financial position as of July 31, 2023 and 2022, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Washington Interscholastic Activities Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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 review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Moss Adams LLP

Seattle, Washington
January 12, 2024

Financial Statements

Washington Interscholastic Activities Association
Statements of Financial Position
July 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and cash equivalents	\$ 2,106,508	\$ 2,339,677
Investments	1,970,938	1,898,820
Accounts receivable	205,886	263,909
Deferred expenses	60,525	80,394
Property and equipment, net	1,968,708	1,726,014
TOTAL ASSETS	\$ 6,312,565	\$ 6,308,814
LIABILITIES		
Accounts payable	\$ 69,762	\$ 95,244
Accrued liabilities	250,490	245,410
Deferred revenue	15,780	38,370
Member school L&I insurance	641,457	668,354
Scholarship funds	3,850	3,850
Total liabilities	981,339	1,051,228
NET ASSETS		
Net assets without donor restrictions	5,331,226	5,257,586
TOTAL LIABILITIES AND NET ASSETS	\$ 6,312,565	\$ 6,308,814

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Activities
Years Ended July 31, 2023 and 2022

	2023	2022
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues		
State tournaments	\$ 2,916,534	\$ 2,683,722
Fees from member schools	912,630	912,708
Sponsorship fees	719,613	633,507
Merchandise and vendors	417,725	378,575
Development contributions and grants	208,020	271,714
Radio and television	130,497	88,484
Conferences and workshops	118,948	91,862
Tournament programs	75,466	91,714
Net appreciation (depreciation) of investments and earnings	72,118	(28,735)
Other income	56,110	275,095
Special events	31,646	22,148
Total revenues	5,659,307	5,420,794
Expenses		
Program services		
State tournaments	2,049,682	1,787,606
Marketing and promotions	75,219	20,778
Conferences and workshops	64,706	24,304
Member school publications	63,478	61,230
Tournament programs	55,362	52,205
Trophies and awards	54,927	76,982
Catastrophic insurance	32,880	32,880
Special events	10,987	9,333
Total program services expenses	2,407,241	2,065,318
Management and general	3,073,882	2,635,384
Depreciation	104,544	86,613
Total expenses	5,585,667	4,787,315
CHANGE IN NET ASSETS	73,640	633,479
NET ASSETS, beginning of year	5,257,586	4,624,107
NET ASSETS, end of year	\$ 5,331,226	\$ 5,257,586

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Cash Flows
Years Ended July 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 73,640	\$ 633,479
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities		
Depreciation	104,544	86,613
Net appreciation (depreciation) of investments and earnings	(72,118)	28,735
Changes in assets and liabilities		
Accounts receivable	58,023	(225,552)
Deferred expenses	19,869	(11,248)
Accounts payable	(23,682)	60,413
Accrued liabilities	5,080	4,859
Deferred revenue	(22,590)	37,370
Member school L&I insurance	(28,697)	(562,209)
Total provided by operating activities	114,069	52,460
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements and equipment	(347,238)	(133,469)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	-	(242,736)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(233,169)	(323,745)
CASH AND CASH EQUIVALENTS, beginning of year	2,339,677	2,663,422
CASH AND CASH EQUIVALENTS, end of year	\$ 2,106,508	\$ 2,339,677

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 1 – Organization

Organization – Washington Interscholastic Activities Association (the Association) is a not-for-profit corporation. The purpose of the Association is to control, supervise, and regulate all interscholastic, extracurricular activities of an athletic, cultural, social, or recreational nature for high schools and middle schools within Washington State. All public and private school districts in Washington State are eligible to become members of the Association. Revenues are generated primarily from ticket sales to sporting events and state tournaments, member fees paid by the schools, and sponsorship fees.

The Association also provides certain administrative services for Washington Officials Association (WOA), a not-for-profit corporation that provides officials for events sanctioned by the Association. Services charged to and paid by WOA totaled \$13,100 for the years ended July 31, 2023 and 2022, respectively.

Note 2 – Significant Accounting Policies

Cash and cash equivalents – The Association considers all highly liquid investments held for use in general operations with a maturity of three months or less when purchased to be cash equivalents. The Association also maintains cash in demand deposit bank accounts with certain financial institutions. The bank deposit balances, at times, may exceed federally insured limits. The Association has not experienced any losses in such accounts.

Accounts receivable – Accounts receivable consist primarily of amounts due to the Association for fees related to state tournaments. Based on historical experience, the Association does not record an allowance for doubtful accounts, and management believes year-end balances are collectible. A receivable is written off as uncollectible when management determines that the possibility of collection is remote. No material receivables were written off during the years ended July 31, 2023 and 2022.

Deferred expenses – Deferred expenses consist of prepaid insurance, facility deposits, and prepaid expenses.

License fees – The Association has signed a Multi-Media Rights Management and Sales Agreement with OUTFRONT Media Sports, Inc. (OMS). This agreement grants OMS the exclusive right to manage, distribute, and monetize sponsorship rights for the Association, in exchange for an annual guaranteed license fee paid to the Association through June 30, 2028. The agreement may be automatically extended for up to two additional three-year periods if certain revenue targets are met. If the revenue earned by OMS related to the agreement with the Association exceeds thresholds defined in the agreement, 40% of any additional revenue is paid to the Association.

Washington Interscholastic Activities Association

Notes to Financial Statements

Under the agreement with OMS, OMS agrees to pay the Association future guaranteed license fees as summarized below:

Year Ending July 31,	
2024	\$ 625,000
2025	650,000
2026	675,000
2027	700,000
2028	<u>725,000</u>
	<u>\$ 3,375,000</u>

Property and equipment – Purchases of property and equipment are recorded at cost. The Association capitalizes property and equipment with costs greater than \$1,000 and with useful lives in excess of one year. Depreciation is computed using the straight-line method over the estimated useful lives of the asset. Asset lives range from 5 to 39 years.

Impairment of long-lived assets – Long-lived assets are reviewed for potential impairment at such time when events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. An impairment loss would be recognized when the sum of the expected, undiscounted future net cash flows is less than the carrying amount of the asset. To date, there have been no impairment charges related to the write down of long-lived assets.

Leases – As of August 1, 2022, the Association adopted Financial Accounting Standards Board Accounting Standards Codification 842, *Leases* (FASB ASC 842). Under this guidance, the Association classifies leases as either operating or capital. Capital leases result in the recognition of right-of-use assets over the term of the lease and lease liabilities for the Association’s contractual obligation to make lease payments. Implementation of FASB ASC 842 did not have an impact on the Association’s financial statements for the year ended July 31, 2023.

Deferred revenue – Fees received for events to be held in the upcoming year are deferred and will be recognized as revenue when earned.

Labor and industries fund – Member school labor and industries (L&I) insurance represents amounts apportioned to participating member schools for State of Washington workers’ L&I fees in excess of actual claims at year end.

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Net assets – The net assets of the Association and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations that will be met by actions of the Association or the passage of time.

Revenues are reported as increases in net assets without donor restrictions unless use of the related asset is limited by sponsor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions unless their use is restricted by explicit stipulation or by law. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit stipulation or by law.

Functional allocation of expenses – The Association’s purpose is to regulate extracurricular activities of an athletic, cultural, social, or recreational nature for high schools and middle schools in Washington State. Accordingly, all costs are presented as a single program, including management and general expenses.

Use of estimates – The preparation of financial statements in accordance with United States generally accepted accounting principles (US GAAP) requires management to make estimates and assumptions that affect reported amounts and related disclosures. Actual results could differ from those estimates.

Income taxes – Pursuant to a letter of determination from the Internal Revenue Service, the Association is a not-for-profit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Association is also exempt from real estate property and certain excise taxes. The Association has no uncertain tax positions based on a recognition threshold and measurement process prescribed by accounting standards.

Subsequent events – Subsequent events are events or transactions that occur after the statements of financial position date but before the financial statements are available to be issued. The Association recognized in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statements of financial position, including the estimates inherent in the process of preparing the financial statements.

The Association has evaluated subsequent events through January 11, 2024, which is the date the financial statements were available to be issued.

Note 3 – Investments

Investments include reserve funds set aside by the Association’s Executive Board for equipment replacement, to alleviate future cash shortfalls that may occur from operations. The Association classifies its investments based on an established fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

The three levels of the fair value hierarchy are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 – Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly; and

Level 3 – Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for the Association's investments measured at fair value. There have been no changes in the methodologies used as of July 31, 2023 and 2022.

Mutual funds and exchange-traded funds – Shares of mutual funds and exchange-traded funds are valued using the net asset value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding.

Money market funds – Units in the money market funds, which include balances held as investments and cash equivalents, are valued using \$1 for the NAV.

Common stocks – Common stocks are valued at the closing price reported on the active market on which the individual securities are traded.

Municipal bonds – Municipal bonds are valued using pricing models maximizing the use of observable inputs for similar securities, which includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Washington Interscholastic Activities Association

Notes to Financial Statements

The following tables disclose the investment hierarchy of the Association's assets at fair value:

	Fair Value Measurements as of July 31, 2023			
	Level 1	Level 2	Level 3	Total
Investments				
Money market fund	\$ 423,132	\$ -	\$ -	\$ 423,132
Common stocks	678,169	-	-	678,169
Mutual funds				
Large cap value	524,704	-	-	524,704
Exchange-traded funds				
Fixed income	239,813	-	-	239,813
Municipal bonds	-	105,120	-	105,120
	<u>\$ 1,865,818</u>	<u>\$ 105,120</u>	<u>\$ -</u>	<u>\$ 1,970,938</u>

	Fair Value Measurements as of July 31, 2022			
	Level 1	Level 2	Level 3	Total
Investments				
Money market fund	\$ 406,378	\$ -	\$ -	\$ 406,378
Common stocks	665,292	-	-	665,292
Mutual funds				
Large cap value	481,848	-	-	481,848
Exchange-traded funds				
Fixed income	235,655	-	-	235,655
Municipal bonds	-	109,647	-	109,647
	<u>\$ 1,789,173</u>	<u>\$ 109,647</u>	<u>\$ -</u>	<u>\$ 1,898,820</u>

Note 4 – Property and Equipment

Property and equipment consist of the following:

	July 31,	
	2023	2022
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,627,159	2,307,811
Furniture and equipment	915,958	906,343
	<u>4,173,561</u>	<u>3,844,598</u>
Less accumulated depreciation	(2,204,853)	(2,118,584)
	<u>\$ 1,968,708</u>	<u>\$ 1,726,014</u>

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 5 – Retirement Plan

The Association has a defined contribution retirement plan covering all full-time employees. Each fiscal year, the Association matches participant contributions made to the plan up to 6% of each participant's eligible compensation. The Association may also make discretionary contributions to the plan. For the years ended July 31, 2023 and 2022, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$145,220 and \$100,004 for the years ended July 31, 2023 and 2022, respectively.

Note 6 – Commitments and Contingencies

Merchandising Agreement – The Association has entered into an agreement with a merchandising company. The agreement, which expires July 31, 2028, grants the merchandising company the exclusive right to produce and market merchandise (other than programs) and apparel at state tournament events. As defined in the agreement, the merchandising company agrees to pay the Association royalties based on a percentage of gross sales, less sales tax. Royalties received under the agreement and included in concessions totaled \$417,045 and \$377,985 for the years ended July 31, 2023 and 2022, respectively.

Awards Agreement – The Association has entered into an agreement with an awards company. Pursuant to the agreement, the awards company will provide trophies, medals, and awards for each state tournament event through July 31, 2024. Under the terms of the agreement, the Association will pay \$38,322 to the awards company annually through July 31, 2024.

Media Rights Agreement – The Association has entered into a media rights agreement with a network controlled by a joint venture of the National Federation of State High School Associations and a production company for exclusive rights to produce and distribute, by means of online and television distribution, the Association's post season events defined in the agreement.

Pursuant to the agreement, the Association received \$130,497 and \$88,484 in media revenues during the years ended July 31, 2023 and 2022, respectively. Under the agreement, which expires in July 2028, the network agrees to pay the Association future guaranteed annual rights fees as summarized below:

Year Ending July 31,	
2024	\$ 69,556
2025	71,643
2026	73,792
2027	76,006
2028	78,286
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	\$ 369,283
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See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Leased office space – The Association has rented office space in its building to third parties at fixed monthly rates ranging from \$1,500 to \$2,000. The leases have termination dates through November 2023. Total rent revenues on these operating leases totaled \$42,050 and \$21,325 for the years ended July 31, 2023 and 2022, respectively, and are included in other income. Future minimum lease revenues under lease agreements are \$38,000 and \$10,500 during the years ending July 31, 2024 and 2025, respectively.

Operating leases – The Association has entered into various noncancelable operating lease agreements for equipment, a vehicle, and certain event-related athletic facilities. Certain facility leases contain clauses which state that lease payments consist of the greater of a minimum amount or a percentage of ticket revenues for the related event. Total rent expense on all operating leases and on several short-term rental agreements, including contractual reimbursements to lessors for certain event staffing costs, totaled \$941,651 and \$800,053 for the years ended July 31, 2023 and 2022, respectively, and are included as facility charges and equipment rental expenses.

Under ASC 840, operating leases were not accounted for as right-to-use assets on the Association's balance sheet. Due to the provisions and terms in each lease as of July 31, 2023, the Association's leases were accounted for as operating leases for the years ended July, 31, 2023 and 2022. Future minimum rent payments under these lease obligations are as follows:

Year Ending July 31,	
2024	\$ 169,000
2025	14,000
2026	13,000
2027	13,000
2028	<u>11,000</u>
	<u>\$ 220,000</u>

Contingencies – From time to time, the Association is named as a defendant in personal injury lawsuits arising from injuries incurred at various athletic events sponsored by the Association, claims related to student athlete eligibility, and lawsuits related to other matters. The Association's exposure is limited to amounts not covered by its liability insurance. Although certain lawsuits were pending or threatened at year end, management believes the Association has meritorious defenses, and the outstanding claims do not present a risk of material financial liability to the Association.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 7 – Liquidity and Availability

The Association has financial assets and resources totaling \$4,283,332 and \$4,502,406 as of July 31, 2023 and 2022, respectively, as summarized below:

	July 31,	
	<u>2023</u>	<u>2022</u>
Financial assets available for use within one year		
Cash	\$ 2,106,508	\$ 2,339,677
Investments	1,970,938	1,898,820
Accounts receivable	<u>205,886</u>	<u>263,909</u>
	<u>\$ 4,283,332</u>	<u>\$ 4,502,406</u>

None of the financial assets available for use are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the date of the statements of financial position.

Washington Interscholastic Activities Association
Notes to Financial Statements

Note 8 – Expenses by Natural Classification

Management and general expenses by natural classification are summarized as follows:

	Year Ended July 31,	
	<u>2023</u>	<u>2022</u>
STAFF COSTS		
Staff salaries	\$ 1,374,994	\$ 1,275,585
Payroll taxes and employee benefits	511,219	459,264
Total staff costs	<u>1,886,213</u>	<u>1,734,849</u>
OTHER MANAGEMENT AND GENERAL EXPENSES		
Insurance	301,977	250,247
Professional services	233,156	77,152
Equipment rental and service contracts	153,276	146,578
Staff travel and meetings	64,760	60,916
Supplies	63,300	55,801
Postage	61,583	41,163
Maintenance of property and equipment	58,129	41,947
Executive Board	53,269	31,167
Utilities	46,325	39,273
Telephone	45,410	42,234
Affiliated organization grants - WOA and others	41,274	48,561
National Federation	36,850	33,665
Committee meetings	23,165	19,984
Business and property taxes	13,276	16,619
Other	5,019	8,328
Less amounts charged to WOA	<u>(13,100)</u>	<u>(13,100)</u>
Total other management and general expenses	<u>1,187,669</u>	<u>900,535</u>
TOTAL MANAGEMENT AND GENERAL EXPENSES	<u>\$ 3,073,882</u>	<u>\$ 2,635,384</u>

See review report of independent accountants.

Supplementary Information

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses
Years Ended July 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
STATE TOURNAMENT REVENUES		
Ticket sales	<u>\$ 2,916,534</u>	<u>\$ 2,683,722</u>
STATE TOURNAMENT EXPENSES		
Facility charges	908,107	773,349
Tournament staff	574,149	503,389
Officials	441,781	390,581
Managers' fees	67,244	64,418
Supplies	47,288	47,051
Travel	<u>11,113</u>	<u>8,818</u>
Total tournament expenses	<u>2,049,682</u>	<u>1,787,606</u>
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	<u><u>\$ 866,852</u></u>	<u><u>\$ 896,116</u></u>

See review report of independent accountants.

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses by Tournament
Years Ended July 31, 2023 and 2022

	2023			2022		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
BOYS						
Baseball	\$ 159,674	\$ 100,357	\$ 59,317	\$ 141,108	\$ 84,569	\$ 56,539
Football	296,959	76,740	220,219	281,446	68,084	213,362
Soccer	58,324	23,797	34,527	43,111	15,902	27,209
Swimming	30,966	28,423	2,543	25,881	29,016	(3,135)
Wrestling	364,484	339,892	24,592	249,370	266,582	(17,212)
	910,407	569,209	341,198	740,916	464,153	276,763
GIRLS						
Bowling	8,160	5,664	2,496	5,951	5,427	524
Gymnastics	10,372	20,520	(10,148)	9,337	15,349	(6,012)
Soccer	36,864	17,573	19,291	44,873	15,563	29,310
Softball	99,299	89,165	10,134	93,646	86,424	7,222
Swimming	34,320	29,062	5,258	30,479	13,971	16,508
Volleyball	95,949	105,926	(9,977)	99,654	95,056	4,598
	284,964	267,910	17,054	283,940	231,790	52,150
COED						
Basketball	1,274,439	813,691	460,748	1,252,960	752,732	500,228
Cheerleading	40,624	24,726	15,898	19,567	21,297	(1,730)
Cross-country	57,382	24,771	32,611	63,674	19,127	44,547
Drill and dance	33,187	31,828	1,359	29,770	29,552	218
Golf	33,920	39,736	(5,816)	33,920	27,901	6,019
Soccer	13,932	14,465	(533)	16,325	6,147	10,178
State solo	28,200	55,353	(27,153)	25,320	50,151	(24,831)
Tennis	16,840	30,358	(13,518)	16,160	25,565	(9,405)
Track	155,843	122,612	33,231	146,985	111,061	35,924
	1,654,367	1,157,540	496,827	1,604,681	1,043,533	561,148
ADMINISTRATIVE	66,796	55,023	11,773	54,185	48,130	6,055
	\$ 2,916,534	\$ 2,049,682	\$ 866,852	\$ 2,683,722	\$ 1,787,606	\$ 896,116

See review report of independent accountants.

Washington Interscholastic Activities Association Schedule of State Tournament Paid Attendance

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22	2022-23
FALL EVENTS										
Softball	-	-	-	-	-	-	902	-	1,060	1,125
Cross-country	5,426	5,529	5,371	5,390	5,433	5,461	6,345	-	6,579	5,879
Girls swimming	4,121	4,179	4,295	4,152	4,217	3,915	3,882	-	3,269	4,331
Volleyball	14,040	13,707	11,634	11,615	12,630	11,430	11,157	-	10,956	10,504
Soccer										
Girls 4A, 3A	2,546	2,125	2,393	2,091	2,570	2,602	2,785	-	2,576	2,165
Girls 2A, 1A	3,273	2,740	2,497	2,366	2,345	1,911	2,127	-	2,308	1,865
Small school	1,251	1,332	1,330	1,300	1,427	1,505	1,437	-	1,762	1,504
Football										
East semifinals (1)	7,862	5,435	5,569	-	-	-	-	-	-	-
West semifinals	9,943	12,847	13,577	16,639	15,615	14,942	16,509	-	12,586	15,609
Gridiron Classic	15,541	16,749	16,427	15,418	16,636	13,358	11,178	-	11,524	10,351
Total fall events	64,003	64,643	63,093	58,971	60,873	55,124	56,322	-	52,620	53,333
WINTER EVENTS										
Bowling	485	474	504	675	688	739	800	-	620	1,210
Boys swimming	4,046	3,963	3,876	3,921	3,736	3,361	3,725	-	3,535	3,711
Wrestling										
Regionals (2)	8,536	8,804	9,649	9,638	9,273	-	8,874	-	6,556	10,870
Mat Classic	19,963	20,057	20,743	19,879	18,130	18,653	15,228	-	13,399	17,650
Gymnastics (3)	-	-	-	-	-	1,558	1,223	-	905	1,223
Basketball										
Regionals	36,302	39,289	37,752	33,307	31,014	28,800	31,566	-	34,825	35,585
4A, 3A	27,226	29,897	27,797	35,743	26,650	27,288	24,228	-	32,311	31,031
2A, 1A	15,577	14,323	14,569	22,695	18,257	18,400	17,881	-	20,891	20,511
2B, 1B	17,075	18,845	19,100	22,311	20,101	21,101	21,894	-	24,461	26,442
Dance and Drill (4)	4,041	3,784	4,308	4,104	3,842	3,509	-	-	2,953	3,315
Cheer	3,096	3,298	4,011	2,819	2,956	3,112	3,206	-	2,456	4,700
Total winter events	136,347	142,734	142,309	155,092	134,647	126,521	128,625	-	142,912	156,248

NOTES

For calculations of paid attendance, all-tournament tickets are applied to each day of the event.

- (1) Football east semifinals reported with west semifinals beginning in 2016-2017.
- (2) Wrestling regionals had no attendance in 2018-2019 due to weather.
- (3) Gymnastics attendance reported with Mat Classic through 2017-2018.
- (4) Event canceled during 2019-2020 due to COVID-19 pandemic.
- (5) All tournaments and events canceled in 2020-2021 due to COVID-19 pandemic.

See review report of independent accountants.

**Washington Interscholastic Activities Association
Schedule of State Tournament Paid Attendance**

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21 (5)</u>	<u>2021-22</u>	<u>2022-23</u>
SPRING EVENTS										
Baseball (4)										
Regionals	8,507	8,330	6,948	7,539	7,430	6,563	-	-	9,231	9,062
4A, 3A	1,918	4,247	2,274	5,827	3,749	2,044	-	-	3,410	3,689
2A, 1A	3,178	2,768	2,621	2,380	2,176	2,326	-	-	1,849	3,342
2B, 1B	1,000	1,317	1,998	1,193	1,076	1,411	-	-	1,392	1,473
Softball (4)										
4A	1,490	1,625	1,658	1,333	1,421	1,288	-	-	1,388	3,675
3A	1,747	1,689	1,827	2,233	1,707	1,650	-	-	1,796	2,229
2A	1,759	2,115	2,126	2,202	1,806	2,004	-	-	2,079	1,910
1A	1,291	1,054	1,473	1,456	1,519	1,292	-	-	1,198	-
2B, 1B	2,464	2,796	2,604	2,493	2,724	2,922	-	-	2,575	2,659
Spring soccer (4)										
4A, 3A	2,855	2,820	2,651	2,513	2,635	2,820	-	-	3,330	3,993
2A, 1A	2,031	2,503	2,046	1,924	1,938	1,992	-	-	1,371	2,368
Track (4)										
4A, 3A, 2A	10,130	10,065	10,044	9,012	9,680	8,948	-	-	10,446	10,996
1A, 2B, 1B	4,872	8,502	7,429	7,569	5,945	6,387	-	-	6,811	7,374
Total spring events	<u>43,242</u>	<u>49,831</u>	<u>45,699</u>	<u>47,674</u>	<u>43,806</u>	<u>41,647</u>	<u>-</u>	<u>-</u>	<u>46,876</u>	<u>52,770</u>
TOTAL PAID ATTENDANCE	<u><u>243,592</u></u>	<u><u>257,208</u></u>	<u><u>251,101</u></u>	<u><u>261,737</u></u>	<u><u>239,326</u></u>	<u><u>223,292</u></u>	<u><u>184,947</u></u>	<u><u>-</u></u>	<u><u>242,408</u></u>	<u><u>262,351</u></u>

NOTES

For calculations of paid attendance, all-tournament tickets are applied to each day of the event.

(4) Event canceled during 2019-2020 due to COVID-19 pandemic.

(5) All tournaments and events canceled in 2020-2021 due to COVID-19 pandemic.

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