



Review Report of Independent Accountants
and Financial Statements
with Supplementary Information

**Washington Interscholastic
Activities Association**

July 31, 2024 and 2023

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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, 2024 and 2023, 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 24, 2025

Financial Statements

Washington Interscholastic Activities Association
Statements of Financial Position
July 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	\$ 2,202,160	\$ 2,106,508
Investments	2,142,423	1,970,938
Accounts receivable	186,141	205,886
Deferred expenses	87,519	60,525
Property and equipment, net	1,971,851	1,968,708
TOTAL ASSETS	\$ 6,590,094	\$ 6,312,565
LIABILITIES		
Accounts payable	\$ 79,452	\$ 69,762
Accrued liabilities	266,953	250,490
Deferred revenue	71,303	15,780
Member school L&I insurance	477,023	641,457
Scholarship funds	3,850	3,850
Total liabilities	898,581	981,339
NET ASSETS		
Net assets without donor restrictions	5,691,513	5,331,226
TOTAL LIABILITIES AND NET ASSETS	\$ 6,590,094	\$ 6,312,565

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Activities
Years Ended July 31, 2024 and 2023

	2024	2023
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues		
State tournaments	\$ 3,230,703	\$ 2,916,534
Fees from member schools	912,551	912,630
Sponsorship fees	751,267	719,613
Merchandise and vendors	434,624	417,725
Conferences and workshops	256,025	118,948
Net appreciation of investments and earnings	171,484	72,118
Development contributions and grants	161,960	208,020
Radio and television	152,895	130,497
Tournament programs	74,795	75,466
Special events	43,361	31,646
Other income	141,604	56,110
Total revenues	6,331,269	5,659,307
Expenses		
Program services		
State tournaments	2,217,020	2,049,682
Trophies and awards	72,474	54,927
Member school publications	63,789	63,478
Conferences and workshops	52,653	64,706
Tournament programs	51,121	55,362
Marketing and promotions	48,262	75,219
Catastrophic insurance	32,880	32,880
Special events	7,424	10,987
Total program services expenses	2,545,623	2,407,241
Management and general	3,300,903	3,073,882
Depreciation	124,456	104,544
Total expenses	5,970,982	5,585,667
CHANGE IN NET ASSETS	360,287	73,640
NET ASSETS, beginning of year	5,331,226	5,257,586
NET ASSETS, end of year	\$ 5,691,513	\$ 5,331,226

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Cash Flows
Years Ended July 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 360,287	\$ 73,640
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities		
Depreciation	124,456	104,544
Net appreciation of investments and earnings	(171,485)	(72,118)
Changes in assets and liabilities		
Accounts receivable	19,745	58,023
Deferred expenses	(26,994)	19,869
Accounts payable	9,690	(23,682)
Accrued liabilities	16,463	5,080
Deferred revenue	55,523	(22,590)
Member school L&I insurance	(164,434)	(28,697)
Total provided by operating activities	223,251	114,069
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements and equipment	(127,599)	(347,238)
 NET CHANGE IN CASH AND CASH EQUIVALENTS	95,652	(233,169)
 CASH AND CASH EQUIVALENTS, beginning of year	2,106,508	2,339,677
 CASH AND CASH EQUIVALENTS, end of year	\$ 2,202,160	\$ 2,106,508

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, 2024 and 2023, 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, 2024 and 2023.

New accounting standard – As of August 1, 2023, the Association adopted Financial Accounting Standards Board Accounting Standards Update 2016-13, *Financial Instruments – Credit Losses* (Topic 326). Topic 326 changes how entities measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. Financial assets held by the Association that are subject to the guidance in FASB ASC 326 were accounts receivable. The impact of the adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

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.

See review report of independent accountants.

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,	
2025	\$ 650,000
2026	675,000
2027	700,000
2028	<u>725,000</u>
	<u>\$ 2,750,000</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 – 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.

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.

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 24, 2025, 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, 2024 and 2023.

Mutual funds – Shares of mutual funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Association are deemed to be actively traded. Mutual funds held by the Association are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission.

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.

Certificates of deposit – Certificates of deposit are valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

Common stocks and exchange-traded funds – Common stocks and exchange-traded funds 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, 2024				
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ 409,414	\$ -	\$ -	\$ 409,414
Certificates of deposit	-	301,201	-	301,201
Common stocks	711,398	-	-	711,398
Mutual funds				
Large cap value	620,837	-	-	620,837
Municipal bonds	-	99,573	-	99,573
	\$ 1,741,649	\$ 400,774	\$ -	\$ 2,142,423
Fair Value Measurements as of July 31, 2023				
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ 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
	\$ 1,865,818	\$ 105,120	\$ -	\$ 1,970,938

Note 4 – Property and Equipment

Property and equipment consist of the following as of July 31, 2024 and 2023:

	2024	2023
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,732,176	2,627,159
Furniture and equipment	649,348	915,958
	4,011,968	4,173,561
Less accumulated depreciation	(2,040,117)	(2,204,853)
	\$ 1,971,851	\$ 1,968,708

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, 2024 and 2023, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$120,702 and \$145,220 for the years ended July 31, 2024 and 2023, 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 \$433,946 and \$417,045 for the years ended July 31, 2024 and 2023, 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 \$152,895 and \$130,497 in media revenues during the years ended July 31, 2024 and 2023, 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,	
2025	\$ 71,643
2026	73,792
2027	76,006
2028	<u>78,286</u>
	<u>\$ 299,727</u>

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 \$2,500. The leases have termination dates through November 2025. Total rent revenues on these operating leases totaled \$47,050 and \$42,050 for the years ended July 31, 2024 and 2023, respectively, and are included in other income. Future minimum lease revenues under lease agreements are \$30,500 and \$10,000 during the years ending July 31, 2025 and 2026, 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 \$1,046,992 and \$941,651 for the years ended July 31, 2024 and 2023, respectively, and are included as facility charges and equipment rental expenses.

Due to the provisions and terms in each lease, the Association's leases were accounted for as operating leases for the years ended July 31, 2024 and 2023. Future minimum rent payments under these lease obligations are as follows:

Year Ending July 31,	
2025	\$ 240,000
2026	212,000
2027	224,000
2028	<u>227,000</u>
	<u><u>\$ 903,000</u></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 \$4,530,724 and \$4,283,332 as of July 31, 2024 and 2023, respectively, as summarized below:

	<u>2024</u>	<u>2023</u>
Financial assets available for use within one year		
Cash	\$ 2,202,160	\$ 2,106,508
Investments	2,142,423	1,970,938
Accounts receivable	186,141	205,886
	<u>\$ 4,530,724</u>	<u>\$ 4,283,332</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 for the years ended July 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
STAFF COSTS		
Staff salaries	\$ 1,523,593	\$ 1,374,994
Payroll taxes and employee benefits	530,177	511,219
	<u>2,053,770</u>	<u>1,886,213</u>
OTHER MANAGEMENT AND GENERAL EXPENSES		
Insurance	315,094	301,977
Professional services	263,929	233,156
Equipment rental and service contracts	149,279	153,276
Staff travel and meetings	80,005	64,760
Maintenance of property and equipment	75,596	58,129
Executive Board	60,988	53,269
Telephone	52,973	45,410
National Federation	52,332	36,850
Postage	52,145	61,583
Utilities	42,814	46,325
Supplies	38,205	63,300
Committee meetings	34,082	23,165
Affiliated organization grants - WOA and others	20,584	41,274
Business and property taxes	17,670	13,276
Other	4,537	5,019
Less amounts charged to WOA	<u>(13,100)</u>	<u>(13,100)</u>
	<u>1,247,133</u>	<u>1,187,669</u>
TOTAL MANAGEMENT AND GENERAL EXPENSES	<u>\$ 3,300,903</u>	<u>\$ 3,073,882</u>

See review report of independent accountants.

Supplementary Information

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses
Years Ended July 31, 2024 and 2023

	2024	2023
STATE TOURNAMENT REVENUES		
Ticket sales	\$ 3,230,703	\$ 2,916,534
STATE TOURNAMENT EXPENSES		
Facility charges	1,014,707	908,107
Tournament staff	596,844	574,149
Officials	468,219	441,781
Managers' fees	70,289	67,244
Supplies	55,417	47,288
Travel	11,544	11,113
Total tournament expenses	2,217,020	2,049,682
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	\$ 1,013,683	\$ 866,852

See review report of independent accountants.

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses by Tournament
Years Ended July 31, 2024 and 2023

	2024			2023		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
BOYS						
Baseball	\$ 190,772	\$ 103,016	\$ 87,756	\$ 159,674	\$ 100,357	\$ 59,317
Football	356,266	137,111	219,155	296,959	76,740	220,219
Soccer	60,542	20,103	40,439	58,324	23,797	34,527
Swimming	35,901	29,202	6,699	30,966	28,423	2,543
Wrestling	372,905	347,320	25,585	364,484	339,892	24,592
	1,016,386	636,752	379,634	910,407	569,209	341,198
GIRLS						
Bowling	9,380	8,722	658	8,160	5,664	2,496
Gymnastics	12,675	22,770	(10,095)	10,372	20,520	(10,148)
Soccer	44,960	17,323	27,637	36,864	17,573	19,291
Softball	106,235	94,291	11,944	99,299	89,165	10,134
Swimming	41,257	29,488	11,769	34,320	29,062	5,258
Volleyball	115,974	112,548	3,426	95,949	105,926	(9,977)
	330,481	285,142	45,339	284,964	267,910	17,054
COED						
Basketball	1,345,625	880,285	465,340	1,274,439	813,691	460,748
Cheerleading	58,211	30,450	27,761	40,624	24,726	15,898
Cross-country	66,874	27,666	39,208	57,382	24,771	32,611
Drill and dance	35,460	31,716	3,744	33,187	31,828	1,359
Golf	33,640	36,801	(3,161)	33,920	39,736	(5,816)
Soccer	14,901	9,514	5,387	13,932	14,465	(533)
State solo	28,680	54,801	(26,121)	28,200	55,353	(27,153)
Tennis	16,680	36,904	(20,224)	16,840	30,358	(13,518)
Track	177,074	127,460	49,614	155,843	122,612	33,231
	1,777,145	1,235,597	541,548	1,654,367	1,157,540	496,827
ADMINISTRATIVE	106,691	59,529	47,162	66,796	55,023	11,773
	\$ 3,230,703	\$ 2,217,020	\$ 1,013,683	\$ 2,916,534	\$ 2,049,682	\$ 866,852

See review report of independent accountants.

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

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22	2022-23	2023-24
FALL EVENTS										
Softball	-	-	-	-	-	902	-	1,060	1,125	931
Cross-country	5,529	5,371	5,390	5,433	5,461	6,345	-	6,579	5,879	6,211
Girls swimming	4,179	4,295	4,152	4,217	3,915	3,882	-	3,269	4,331	4,308
Volleyball	13,707	11,634	11,615	12,630	11,430	11,157	-	10,956	10,504	11,583
Soccer										
Girls 4A, 3A	2,125	2,393	2,091	2,570	2,602	2,785	-	2,576	2,165	2,407
Girls 2A, 1A	2,740	2,497	2,366	2,345	1,911	2,127	-	2,308	1,865	1,951
Small school	1,332	1,330	1,300	1,427	1,505	1,437	-	1,762	1,504	1,472
Football										
East semifinals (1)	5,435	5,569	-	-	-	-	-	-	-	-
West semifinals	12,847	13,577	16,639	15,615	14,942	16,509	-	12,586	15,609	13,543
Gridiron Classic	16,749	16,427	15,418	16,636	13,358	11,178	-	11,524	10,351	14,626
Total fall events	64,643	63,093	58,971	60,873	55,124	56,322	-	52,620	53,333	57,032
WINTER EVENTS										
Bowling	474	504	675	688	739	800	-	620	1,210	1,188
Boys swimming	3,963	3,876	3,921	3,736	3,361	3,725	-	3,535	3,711	3,771
Wrestling										
Regionals (2)	8,804	9,649	9,638	9,273	-	8,874	-	6,556	10,870	11,197
Mat Classic	20,057	20,743	19,879	18,130	18,653	15,228	-	13,399	17,650	17,226
Gymnastics (3)	-	-	-	-	1,558	1,223	-	905	1,223	1,291
Basketball										
Regionals	39,289	37,752	33,307	31,014	28,800	31,566	-	34,825	35,585	38,042
4A, 3A	29,897	27,797	35,743	26,650	27,288	24,228	-	32,311	31,031	25,656
2A, 1A	14,323	14,569	22,695	18,257	18,400	17,881	-	20,891	20,511	23,096
2B, 1B	18,845	19,100	22,311	20,101	21,101	21,894	-	24,461	26,442	23,793
Dance and Drill (4)	3,784	4,308	4,104	3,842	3,509	-	-	2,953	3,315	3,213
Cheer	3,298	4,011	2,819	2,956	3,112	3,206	-	2,456	4,700	5,433
Total winter events	142,734	142,309	155,092	134,647	126,521	128,625	-	142,912	156,248	153,906

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**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22	2022-23	2023-24
SPRING EVENTS										
Baseball (4)										
Regionals	8,330	6,948	7,539	7,430	6,563	-	-	9,231	9,062	9,502
4A, 3A	4,247	2,274	5,827	3,749	2,044	-	-	3,410	3,689	4,011
2A, 1A	2,768	2,621	2,380	2,176	2,326	-	-	1,849	3,342	3,093
2B, 1B	1,317	1,998	1,193	1,076	1,411	-	-	1,392	1,473	2,177
Softball (4)										
4A, 1A	1,625	1,658	1,333	1,421	1,288	-	-	1,388	3,675	3,353
3A	1,689	1,827	2,233	1,707	1,650	-	-	1,796	2,229	2,043
2A	2,115	2,126	2,202	1,806	2,004	-	-	2,079	1,910	1,894
1A	1,054	1,473	1,456	1,519	1,292	-	-	1,198	-	-
2B, 1B	2,796	2,604	2,493	2,724	2,922	-	-	2,575	2,659	2,872
Spring soccer (4)										
4A, 3A	2,820	2,651	2,513	2,635	2,820	-	-	3,330	3,993	3,017
2A, 1A	2,503	2,046	1,924	1,938	1,992	-	-	1,371	2,368	2,707
Track (4)										
4A, 3A, 2A	10,065	10,044	9,012	9,680	8,948	-	-	10,446	10,996	10,544
1A, 2B, 1B	8,502	7,429	7,569	5,945	6,387	-	-	6,811	7,374	7,538
Total spring events	49,831	45,699	47,674	43,806	41,647	-	-	46,876	52,770	52,751
TOTAL PAID ATTENDANCE	257,208	251,101	261,737	239,326	223,292	184,947	-	242,408	262,351	263,689

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.

See review report of independent accountants.

