

Review Report of Independent Accountants  
and Financial Statements  
with Supplementary Information

**Washington Interscholastic  
Activities Association**

July 31, 2025 and 2024

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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, 2025 and 2024, 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 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, as listed in the table of contents, 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 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.

*Baker Tilly US, LLP*

Seattle, Washington

January 8, 2026

## **Financial Statements**

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**Washington Interscholastic Activities Association**  
**Statements of Financial Position**  
**July 31, 2025 and 2024**

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	2025	2024
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,864,174	\$ 2,202,160
Investments	2,847,933	2,142,423
Accounts receivable	271,914	186,141
Deferred expenses	43,804	87,519
Property and equipment, net	1,954,960	1,971,851
<b>TOTAL ASSETS</b>	<b>\$ 6,982,785</b>	<b>\$ 6,590,094</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 64,201	\$ 79,452
Accrued liabilities	294,274	266,953
Deferred revenue	43,333	71,303
Member school L&I insurance	578,857	477,023
Scholarship funds	3,850	3,850
Total liabilities	984,515	898,581
<b>NET ASSETS</b>		
Net assets without donor restrictions	5,998,270	5,691,513
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,982,785</b>	<b>\$ 6,590,094</b>

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See review report of independent accountants and accompanying notes.

**Washington Interscholastic Activities Association**  
**Statements of Activities**  
**Years Ended July 31, 2025 and 2024**

	2025	2024
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues		
State tournaments	\$ 3,427,689	\$ 3,230,703
Fees from member schools	904,710	912,551
Sponsorship fees	740,000	751,267
Merchandise and vendors	471,914	434,624
Radio and television	266,218	152,895
Conferences and workshops	233,230	256,025
Net appreciation of investments and earnings	205,511	171,484
Development contributions and grants	143,901	161,960
Tournament programs	66,363	74,795
Special events	44,508	43,361
Other income	46,138	141,604
Total revenues	6,550,182	6,331,269
Expenses		
Program services		
State tournaments	2,284,961	2,217,020
Trophies and awards	70,333	72,474
Member school publications	61,522	63,789
Marketing and promotions	59,718	48,262
Conferences and workshops	54,775	52,653
Tournament programs	53,486	51,121
Catastrophic insurance	32,880	32,880
Special events	11,992	7,424
Total program services expenses	2,629,667	2,545,623
Management and general	3,480,382	3,300,903
Depreciation	133,376	124,456
Total expenses	6,243,425	5,970,982
CHANGE IN NET ASSETS	306,757	360,287
NET ASSETS, beginning of year	5,691,513	5,331,226
NET ASSETS, end of year	\$ 5,998,270	\$ 5,691,513

See review report of independent accountants and accompanying notes.

**Washington Interscholastic Activities Association**  
**Statements of Cash Flows**  
**Years Ended July 31, 2025 and 2024**

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	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 306,757	\$ 360,287
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities		
Depreciation	133,376	124,456
Net appreciation of investments and earnings	(205,511)	(171,485)
Loss on disposal of vehicles	10,200	-
Changes in assets and liabilities		
Accounts receivable	(85,773)	19,745
Deferred expenses	43,715	(26,994)
Accounts payable	(15,251)	9,690
Accrued liabilities	27,321	16,463
Deferred revenue	(27,970)	55,523
Member school L&I insurance	101,834	(164,434)
Total provided by operating activities	288,698	223,251
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements, vehicles, and equipment	(132,184)	(127,599)
Proceeds from sale of property and equipment	5,500	-
Purchases of investments	(500,000)	-
Total used in investing activities	(626,684)	(127,599)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(337,986)	95,652
CASH AND CASH EQUIVALENTS, beginning of year	2,202,160	2,106,508
CASH AND CASH EQUIVALENTS, end of year	\$ 1,864,174	\$ 2,202,160

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See review report of independent accountants and accompanying notes.

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### 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, 2025 and 2024, 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 credit losses 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, 2025 and 2024.

**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

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

Year Ending July 31,	
2026	\$ 675,000
2027	700,000
2028	<u>725,000</u>
	<u>\$ 2,100,000</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 finance. Finance 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.

**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.

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See review report of independent accountants.

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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**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 (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 8, 2026, 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).

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.

## Washington Interscholastic Activities Association

### Notes to Financial Statements

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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, 2025 and 2024.

**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.

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

	Fair Value Measurements as of July 31, 2025			
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ 460,905	\$ -	\$ -	\$ 460,905
Certificates of deposit	-	813,171	-	813,171
Common stocks	809,050	-	-	809,050
Mutual funds				
Large cap value	704,887	-	-	704,887
Municipal bonds	-	59,920	-	59,920
	\$ 1,974,842	\$ 873,091	\$ -	\$ 2,847,933

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See review report of independent accountants.

**Washington Interscholastic Activities Association**  
**Notes to Financial Statements**

	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

**Note 4 – Property and Equipment**

Property and equipment consist of the following as of July 31, 2025 and 2024:

	2025	2024
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,732,176	2,732,176
Furniture and equipment	697,328	649,348
	4,059,948	4,011,968
Less accumulated depreciation	(2,104,988)	(2,040,117)
	\$ 1,954,960	\$ 1,971,851

**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, 2025 and 2024, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$139,236 and \$120,702 for the years ended July 31, 2025 and 2024, 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, 2030, 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 \$471,281 and \$433,946 for the years ended July 31, 2025 and 2024, respectively.

See review report of independent accountants.

## Washington Interscholastic Activities Association

### Notes to Financial Statements

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**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 \$266,218 and \$152,895 in media revenues during the years ended July 31, 2025 and 2024, respectively. Under the agreement, which expires in July 2033, the network agrees to pay the Association future guaranteed annual rights fees as summarized below:

Year Ending July 31,	
2026	\$ 73,792
2027	76,006
2028	78,286
2029	80,635
2030	83,054
2031	85,546
2032	88,112
2033	<u>90,755</u>
	<u>\$ 656,186</u>

**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 \$37,275 and \$47,050 for the years ended July 31, 2025 and 2024, respectively, and are included in other income. Future minimum lease revenues under lease agreements are \$10,000 during the year ending July 31, 2026.

**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 \$1,093,088 and \$1,046,992 for the years ended July 31, 2025 and 2024, respectively, and are included as facility charges and equipment rental expenses.

## Washington Interscholastic Activities Association

### Notes to Financial Statements

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Due to the provisions and terms in each lease, the Association's leases were accounted for as short term operating leases for the years ended July 31, 2025 and 2024. Future minimum rent payments under these lease obligations are as follows:

Year Ending July 31,		
2026	\$	212,000
2027		224,000
2028		227,000
	\$	663,000

**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.

#### Note 7 – Liquidity and Availability

The Association has financial assets and resources totaling \$4,984,021 and \$4,530,724 as of July 31, 2025 and 2024, respectively, as summarized below:

	2025	2024
Financial assets available for use within one year		
Cash	\$ 1,864,174	\$ 2,202,160
Investments	2,847,933	2,142,423
Accounts receivable	271,914	186,141
	\$ 4,984,021	\$ 4,530,724

There are no financial assets subject to donor or other contractual restrictions that restrict the asset's availability for general expenses within one year of the date of the statements of financial position.

**Washington Interscholastic Activities Association**  
**Notes to Financial Statements**

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**Note 8 – Expenses by Natural Classification**

Management and general expenses by natural classification are summarized as follows for the years ended July 31, 2025 and 2024:

	2025	2024
<b>STAFF COSTS</b>		
Staff salaries	\$ 1,656,670	\$ 1,523,593
Payroll taxes and employee benefits	562,459	530,177
Total staff costs	2,219,129	2,053,770
<b>OTHER MANAGEMENT AND GENERAL EXPENSES</b>		
Insurance	376,710	315,094
Professional services	260,698	263,929
Equipment rental and service contracts	133,257	149,279
Staff travel and meetings	84,931	80,005
Maintenance of property and equipment	64,170	75,596
National Federation	54,279	52,332
Executive Board	54,111	60,988
Utilities	52,359	42,814
Supplies	51,788	38,205
Telephone	50,985	52,973
Postage	34,044	52,145
Committee meetings	19,220	34,082
Affiliated organization grants – WOA and others	18,000	20,584
Business and property taxes	16,177	17,670
Other	3,624	4,537
Less amounts charged to WOA	(13,100)	(13,100)
Total other management and general expenses	1,261,253	1,247,133
<b>TOTAL MANAGEMENT AND GENERAL EXPENSES</b>	<b>\$ 3,480,382</b>	<b>\$ 3,300,903</b>

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See review report of independent accountants.

## **Supplementary Information**

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**Washington Interscholastic Activities Association**  
**Schedule of State Tournament Revenues and Expenses**  
**Years Ended July 31, 2025 and 2024**

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	2025	2024
STATE TOURNAMENT REVENUES		
Ticket sales	\$ 3,427,689	\$ 3,230,703
STATE TOURNAMENT EXPENSES		
Facility charges	1,068,215	1,014,707
Tournament staff	613,168	596,844
Officials	460,256	468,219
Managers' fees	66,703	70,289
Supplies	59,755	55,417
Travel	16,864	11,544
Total tournament expenses	2,284,961	2,217,020
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	\$ 1,142,728	\$ 1,013,683

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See review report of independent accountants.

**Washington Interscholastic Activities Association**  
**Schedule of State Tournament Revenues and Expenses by Tournament**  
**Years Ended July 31, 2025 and 2024**

	2025			2024		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
<b>BOYS</b>						
Baseball	\$ 173,409	\$ 109,630	\$ 63,779	\$ 190,772	\$ 103,016	\$ 87,756
Football	393,093	152,623	240,470	356,266	137,111	219,155
Soccer	58,547	16,263	42,284	60,542	20,103	40,439
Swimming	37,046	29,713	7,333	35,901	29,202	6,699
Wrestling	495,121	373,587	121,534	372,905	347,320	25,585
	1,157,216	681,816	475,400	1,016,386	636,752	379,634
<b>GIRLS</b>						
Bowling	\$ 11,149	\$ 15,454	(4,305)	\$ 9,380	\$ 8,722	658
Gymnastics	11,310	24,191	(12,881)	12,675	22,770	(10,095)
Soccer	44,057	18,474	25,583	44,960	17,323	27,637
Softball	108,507	103,375	5,132	106,235	94,291	11,944
Swimming	38,993	29,513	9,480	41,257	29,488	11,769
Volleyball	106,283	131,751	(25,468)	115,974	112,548	3,426
	320,299	322,758	(2,459)	330,481	285,142	45,339
<b>COED</b>						
Basketball	1,370,805	842,946	527,859	1,345,625	880,285	465,340
Cheerleading	57,160	30,458	26,702	58,211	30,450	27,761
Cross-country	74,935	30,868	44,067	66,874	27,666	39,208
Drill and dance	33,495	36,691	(3,196)	35,460	31,716	3,744
Golf	37,120	41,236	(4,116)	33,640	36,801	(3,161)
Soccer	16,395	8,365	8,030	14,901	9,514	5,387
State solo	29,240	58,662	(29,422)	28,680	54,801	(26,121)
Tennis	17,280	36,843	(19,563)	16,680	36,904	(20,224)
Track	177,041	133,662	43,379	177,074	127,460	49,614
	1,813,471	1,219,731	593,740	1,777,145	1,235,597	541,548
<b>ADMINISTRATIVE</b>	136,703	60,656	76,047	106,691	59,529	47,162
	\$ 3,427,689	\$ 2,284,961	\$ 1,142,728	\$ 3,230,703	\$ 2,217,020	\$ 1,013,683

See review report of independent accountants.

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

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22	2022-23	2023-24	2024-25
<b>FALL EVENTS</b>										
Softball	-	-	-	-	902	-	1,060	1,125	931	1,108
Cross-country	5,371	5,390	5,433	5,461	6,345	-	6,579	5,879	6,211	7,002
Girls swimming	4,295	4,152	4,217	3,915	3,882	-	3,269	4,331	4,308	4,072
Volleyball	11,634	11,615	12,630	11,430	11,157	-	10,956	10,504	11,583	10,597
Soccer										
Girls 4A, 3A	2,393	2,091	2,570	2,602	2,785	-	2,576	2,165	2,407	2,329
Girls 2A, 1A	2,497	2,366	2,345	1,911	2,127	-	2,308	1,865	1,951	1,899
Small school	1,330	1,300	1,427	1,505	1,437	-	1,762	1,504	1,472	1,624
Football										
East semifinals (1)	5,569	-	-	-	-	-	-	-	-	-
West semifinals	13,577	16,639	15,615	14,942	16,509	-	12,586	15,609	13,543	14,204
Gridiron Classic	16,427	15,418	16,636	13,358	11,178	-	11,524	10,351	14,626	16,460
Total fall events	<u>63,093</u>	<u>58,971</u>	<u>60,873</u>	<u>55,124</u>	<u>56,322</u>	<u>-</u>	<u>52,620</u>	<u>53,333</u>	<u>57,032</u>	<u>59,295</u>
<b>WINTER EVENTS</b>										
Bowling	504	675	688	739	800	-	620	1,210	1,188	1,445
Boys swimming	3,876	3,921	3,736	3,361	3,725	-	3,535	3,711	3,771	3,942
Wrestling										
Regionals (2) (6)	9,649	9,638	9,273	-	8,874	-	6,556	10,870	11,197	-
Mat Classic	20,743	19,879	18,130	18,653	15,228	-	13,399	17,650	17,226	27,786
Gymnastics (3)	-	-	-	1,558	1,223	-	905	1,223	1,291	1,114
Basketball										
Regionals	37,752	33,307	31,014	28,800	31,566	-	34,825	35,585	38,042	35,461
4A, 3A	27,797	35,743	26,650	27,288	24,228	-	32,311	31,031	25,656	27,410
2A, 1A	14,569	22,695	18,257	18,400	17,881	-	20,891	20,511	23,096	20,742
2B, 1B	19,100	22,311	20,101	21,101	21,894	-	24,461	26,442	23,793	25,662
Dance and Drill (4)	4,308	4,104	3,842	3,509	-	-	2,953	3,315	3,213	3,033
Cheer	4,011	2,819	2,956	3,112	3,206	-	2,456	4,700	5,433	5,406
Total winter events	<u>142,309</u>	<u>155,092</u>	<u>134,647</u>	<u>126,521</u>	<u>128,625</u>	<u>-</u>	<u>142,912</u>	<u>156,248</u>	<u>153,906</u>	<u>152,001</u>

### 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.
- (6) Wrestling regionals moved to the Mat Classic in 2024-2025

See review report of independent accountants.

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

	2015-16	2016-17	2017-18	2018-19	2019-20 (4)	2020-21 (5)	2021-22	2022-23	2023-24	2024-25
<b>SPRING EVENTS</b>										
Baseball										
Regionals	6,948	7,539	7,430	6,563	-	-	9,231	9,062	9,502	10,474
4A, 3A	2,274	5,827	3,749	2,044	-	-	3,410	3,689	4,011	2,443
2A, 1A	2,621	2,380	2,176	2,326	-	-	1,849	3,342	3,093	2,734
2B, 1B	1,998	1,193	1,076	1,411	-	-	1,392	1,473	2,177	1,501
Softball										
4A, 1A	1,658	1,333	1,421	1,288	-	-	1,388	3,675	3,353	3,158
3A	1,827	2,233	1,707	1,650	-	-	1,796	2,229	2,043	2,076
2A	2,126	2,202	1,806	2,004	-	-	2,079	1,910	1,894	1,640
1A	1,473	1,456	1,519	1,292	-	-	1,198	-	-	-
2B, 1B	2,604	2,493	2,724	2,922	-	-	2,575	2,659	2,872	3,325
Spring soccer										
4A, 3A	2,651	2,513	2,635	2,820	-	-	3,330	3,993	3,017	3,106
2A, 1A	2,046	1,924	1,938	1,992	-	-	1,371	2,368	2,707	2,497
Track										
4A, 3A, 2A	10,044	9,012	9,680	8,948	-	-	10,446	10,996	10,544	10,611
1A, 2B, 1B	7,429	7,569	5,945	6,387	-	-	6,811	7,374	7,538	7,618
Total spring events	<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>	<u>52,751</u>	<u>51,183</u>
<b>TOTAL PAID ATTENDANCE</b>	<u>251,101</u>	<u>261,737</u>	<u>239,326</u>	<u>223,292</u>	<u>184,947</u>	<u>-</u>	<u>242,408</u>	<u>262,351</u>	<u>263,689</u>	<u>262,479</u>

### NOTES

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

(4) Spring events 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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