



REVIEW REPORT OF INDEPENDENT ACCOUNTANTS  
AND FINANCIAL STATEMENTS WITH  
SUPPLEMENTARY INFORMATION FOR

WASHINGTON INTERSCHOLASTIC  
ACTIVITIES ASSOCIATION

July 31, 2019 and 2018



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## **Review Report of Independent Accountants**

To the Executive Board  
Washington Interscholastic Activities Association

We have reviewed the accompanying financial statements of Washington Interscholastic Activities Association (the Association) which comprise the statements of financial position as of July 31, 2019 and 2018, and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Association 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 the 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.

### ***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.

*Mess Adams LLP*

Seattle, Washington  
January 21, 2020

## Washington Interscholastic Activities Association

### Statements of Financial Position

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	July 31,	
	2019	2018
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,309,796	\$ 957,581
Investments	1,604,102	1,514,625
Accounts receivable	174,323	417,900
Deferred expenses	84,276	61,841
Property and equipment, net	1,816,004	1,862,913
Total assets	\$ 4,988,501	\$ 4,814,860
<b>LIABILITIES</b>		
Accounts payable	\$ 26,450	\$ 47,176
Accrued liabilities	136,067	184,730
Deferred revenue	156,956	15,593
Member school L&I insurance	387,430	192,058
Scholarship funds	1,350	1,350
Total liabilities	708,253	440,907
<b>NET ASSETS</b>		
Net assets without donor restrictions	4,280,248	4,373,953
Total liabilities and net assets	\$ 4,988,501	\$ 4,814,860

## Washington Interscholastic Activities Association Statements of Activities

	Year Ended July 31,	
	2019	2018
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Revenues		
State tournaments	\$ 2,489,969	\$ 2,493,514
Fees from member schools	667,490	669,575
Sponsorship fees	603,669	628,600
Merchandise and vendors	278,999	287,630
Radio and television	109,735	107,063
Conferences and workshops	109,104	109,391
Tournament programs	101,627	106,451
Net appreciation of investments and earnings	89,477	80,026
Development contributions	71,966	29,019
Special events	-	73,569
Other income	25,083	24,879
Total revenues	<u>4,547,119</u>	<u>4,609,717</u>
Expenses		
Program services		
State tournaments	1,703,217	1,690,557
Conferences and workshops	71,805	63,286
Trophies and awards	61,766	149,479
Member school publications	58,508	60,929
Tournament programs	43,664	45,348
Catastrophic insurance	30,688	30,688
Marketing and promotions	20,403	36,329
Special events	2,570	62,670
	<u>1,992,621</u>	<u>2,139,286</u>
Management and general	2,544,549	2,495,747
Depreciation	103,654	126,819
Total expenses	<u>4,640,824</u>	<u>4,761,852</u>
Decrease in net assets without donor restrictions	<u>(93,705)</u>	<u>(152,135)</u>
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>		
Sponsorship fees to be received in future years	-	(956,600)
Sponsorship fees released from restrictions	<u>-</u>	<u>(686,656)</u>
Decrease in net assets with donor restrictions	<u>-</u>	<u>(1,643,256)</u>
<b>DECREASE IN NET ASSETS</b>	(93,705)	(1,795,391)
NET ASSETS, beginning of year	<u>4,373,953</u>	<u>6,169,344</u>
NET ASSETS, end of year	<u>\$ 4,280,248</u>	<u>\$ 4,373,953</u>

## Washington Interscholastic Activities Association

### Statements of Cash Flows

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	Year Ended July 31,	
	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in net assets	\$ (93,705)	\$ (1,795,391)
Adjustments to reconcile decrease in net assets to net cash and cash equivalents from operating activities		
Depreciation	103,654	126,819
Net appreciation of investments and earnings	(89,477)	(80,026)
Changes in assets and liabilities		
Accounts receivable	243,577	(54,982)
Deferred expenses	(22,435)	2,985
Sponsorship receivables	-	1,643,256
Accounts payable	(20,726)	11,316
Accrued liabilities	(48,663)	25,539
Deferred revenue	141,363	(4,427)
Member school L&I insurance	195,372	192,058
	408,960	67,147
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements and equipment	(56,745)	(37,586)
Proceeds from sales of investments	-	125
Purchases of investments	-	630
	(56,745)	(36,831)
NET CHANGE IN CASH AND CASH EQUIVALENTS	352,215	30,316
CASH AND CASH EQUIVALENTS, beginning of year	957,581	927,265
CASH AND CASH EQUIVALENTS, end of year	\$ 1,309,796	\$ 957,581

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### Note 1 – Organization and Significant Accounting Policies

#### 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, 2019 and 2018.

#### 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. Cash equivalents included funds invested in a money market fund totaling \$0 and \$180,319 at July 31, 2019 and 2018, respectively. 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 at July 31, 2019 and 2018 consist primarily of amounts due 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, 2019 and 2018.

#### Deferred Expenses

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

#### License Fees

Effective July 1, 2018, the Association 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. Additionally, the rights to all existing corporate sponsorship agreements effective beyond fiscal year 2018 and sponsorships receivable totaling \$956,600 were assigned to OMS.



# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### Note 1 – Organization and Significant Accounting Policies (continued)

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

<u>Year Ending July 31,</u>	
2020	\$ 525,000
2021	550,000
2022	575,000
2023	600,000
Thereafter	<u>3,375,000</u>
	<u>\$ 5,625,000</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.

### Deferred Revenue

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

### Labor & Industries Fund

Member school L&I insurance represents amounts apportioned to participating member schools for State of Washington workers' labor and industries insurance fees (L&I) 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.

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### **Note 1 – Organization and Significant Accounting Policies (continued)**

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. 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 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.

#### **Accounting Standards**

The Association adopted Accounting Standards Update (ASU) 2016-14, *Presenting Financial Statements for Not-for-Profit Entities* during the year ended July 31, 2019. ASU 2016-14 addresses the complexity and understandability of net asset classification and information about liquidity and availability of resources. The adoption of this standard resulted in additional footnote disclosures and changes to the disclosures related to the Association's net assets.

#### **Subsequent Events**

Subsequent events are events or transactions that occur after the statement 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 statement of financial position, including the estimates inherent in the process of preparing the financial statements.

The Association has evaluated subsequent events through January 21, 2020, which is the date the financial statements were available to be issued.

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### Note 2 – 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, and for revenue sharing. Investments are stated at fair value and consist of money market funds, common stocks, mutual funds, exchange traded funds, and municipal and corporate bonds. As of July 31, 2019 and 2018, the cost, fair values and accumulated net appreciation (depreciation) of investments are summarized as follows:

	Cost	Net Appreciation (Depreciation)	Fair Value
July 31, 2019			
Money market funds	\$ 355,292	\$ -	\$ 355,292
Mutual funds	225,982	129,246	355,228
Common stocks	249,155	254,504	503,659
Exchange traded funds	225,315	6,468	231,783
Municipal bonds	155,118	(28,544)	126,574
Corporate bonds	93,301	(61,735)	31,566
	<u>\$ 1,304,163</u>	<u>\$ 299,939</u>	<u>\$ 1,604,102</u>

	Cost	Net Appreciation (Depreciation)	Fair Value
July 31, 2018			
Money market funds	\$ 435,682	\$ -	\$ 435,682
Mutual funds	225,982	106,144	332,126
Common stocks	249,155	66,383	315,538
Exchange traded funds	225,315	(8,650)	216,665
Municipal bonds	155,118	(14,721)	140,397
Corporate bonds	93,301	(19,084)	74,217
	<u>\$ 1,384,553</u>	<u>\$ 130,072</u>	<u>\$ 1,514,625</u>

Net appreciation of investments and earnings consist of the following:

	Year Ended July 31,	
	2019	2018
Investments		
Net realized and unrealized gains	\$ 32,662	\$ 48,434
Interest and dividends	56,295	31,205
Cash and cash equivalents		
Interest, net of expenses	520	387
	<u>\$ 89,477</u>	<u>\$ 80,026</u>

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### Note 3 – Fair Value Measurements

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;
- 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 at July 31, 2019 and 2018.

#### **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.

#### **Corporate and Municipal Bonds**

Corporate and 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

### Note 3 – Fair Value Measurements (continued)

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

	Fair Value Measurements as of July 31, 2019			
	Level 1	Level 2	Level 3	Total
Investments				
Money market fund	\$ 355,292	\$ -	\$ -	\$ 355,292
Common stocks	355,228	-	-	355,228
Mutual funds - Large cap value	503,659	-	-	503,659
Exchange traded funds -				
Fixed income	231,783	-	-	231,783
Municipal bonds	-	126,574	-	126,574
Corporate bonds	-	31,566	-	31,566
	<u>\$ 1,445,962</u>	<u>\$ 158,140</u>	<u>\$ -</u>	<u>\$ 1,604,102</u>

	Fair Value Measurements as of July 31, 2018			
	Level 1	Level 2	Level 3	Total
Cash equivalents				
Money market fund	\$ 180,319	\$ -	\$ -	\$ 180,319
Investments				
Money market fund	435,682	-	-	435,682
Common stocks	332,126	-	-	332,126
Mutual funds - Large cap value	315,538	-	-	315,538
Exchange traded funds -				
Fixed income	216,665	-	-	216,665
Municipal bonds	-	140,397	-	140,397
Corporate bonds	-	74,217	-	74,217
	<u>\$ 1,480,330</u>	<u>\$ 214,614</u>	<u>\$ -</u>	<u>\$ 1,694,944</u>

### Note 4 – Property and Equipment

Property and equipment consists of the following:

	July 31,	
	2019	2018
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,239,182	2,223,391
Furniture and equipment	892,926	851,972
	<u>3,762,552</u>	<u>3,705,807</u>
Less accumulated depreciation	<u>1,946,548</u>	<u>1,842,894</u>
	<u>\$ 1,816,004</u>	<u>\$ 1,862,913</u>

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### 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, 2019 and 2018, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$96,064 and \$93,419 for the years ended July 31, 2019 and 2018, respectively.

### Note 6 – Commitments and Contingencies

#### Merchandising Agreement

The Association has entered into an agreement with a merchandising company. The agreement, which expires August 31, 2024, 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 \$278,600 and \$277,200 for the years ended July 31, 2019 and 2018, respectively.

#### 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 \$60,000 in media revenues during the years ended July 31, 2019 and 2018. Under the agreement, which expires in July 2023, the network agrees to pay the Association future guaranteed annual rights fees as summarized below:

<u>Year Ending July 31,</u>	
2020	\$ 90,000
2021	90,000
2022	105,000
2023	<u>105,000</u>
	<u>\$ 390,000</u>

# Washington Interscholastic Activities Association

## Notes to Financial Statements

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### Note 6 – Commitments and Contingencies (continued)

#### Operating Leases

The Association has entered into various noncancelable operating lease agreements for equipment, a vehicle and for 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 \$818,011 and \$797,735 for the years ended July 31, 2019 and 2018, respectively, and are included as facility charges and equipment rental expenses.

Future minimum commitments under non-cancelable leases are as follows:

<u>Year Ending July 31,</u>	
2020	\$ 175,000
2021	157,000
2022	9,000
2023	<u>8,000</u>
	<u>\$ 349,000</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.

### Note 7 – Liquidity and Availability

As of July 31, 2019, the Association had financial assets totaling \$3,088,221, which included cash of \$210,874, accounts receivables of \$174,323 and investments of \$1,604,102. 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 balance sheet date.

## 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:

	Year Ended July 31,	
	2019	2018
<b>STAFF COSTS</b>		
Executive staff	\$ 656,713	\$ 627,500
Office staff	440,045	490,719
Payroll taxes and employee benefits	418,709	400,150
	1,515,467	1,518,369
 <b>OTHER MANAGEMENT AND GENERAL EXPENSES</b>		
Professional services	240,650	219,834
Insurance	191,890	173,916
Equipment rental and service contracts	143,272	135,185
Supplies	59,234	32,332
Committee meetings	53,210	84,609
Staff travel and meetings	51,833	63,579
Postage	48,776	44,174
Executive Board	46,319	64,086
Strategic planning - executive director transition	44,744	-
Utilities	35,107	35,623
Telephone	33,190	39,017
National Federation	24,740	29,665
Maintenance of property and equipment	23,906	22,559
Affiliated organization grants - WOA and others	17,977	15,000
Business and property taxes	12,754	12,323
Other	8,775	13,380
Printing	5,805	5,196
Less amounts charged to WOA	(13,100)	(13,100)
	1,029,082	977,378
 <b>TOTAL MANAGEMENT AND GENERAL EXPENSES</b>	<b>\$ 2,544,549</b>	<b>\$ 2,495,747</b>



## **Supplementary Information**

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**Washington Interscholastic Activities Association**  
**Schedules of State Tournament Revenues and Expenses**

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	Year Ended July 31,	
	2019	2018
STATE TOURNAMENT REVENUES		
Ticket sales	\$ 2,489,969	\$ 2,493,514
STATE TOURNAMENT EXPENSES		
Facility charges	785,807	763,878
Tournament staff	451,032	453,139
Officials	342,472	347,785
Managers' fees	57,295	58,113
Supplies	50,963	53,005
Travel	15,245	14,637
School ticket sales	403	-
Total tournament expenses	<u>1,703,217</u>	<u>1,690,557</u>
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	<u>\$ 786,752</u>	<u>\$ 802,957</u>

**Washington Interscholastic Activities Association**  
**Schedules of State Tournament Revenues and Expenses by Tournament**

	Year Ended July 31, 2019			Year Ended July 31, 2018		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
<b>BOYS</b>						
Baseball	\$ 110,806	\$ 77,521	\$ 33,285	\$ 121,658	\$ 73,607	\$ 48,051
Football	334,778	127,027	207,751	369,443	116,382	253,061
Soccer	45,662	13,442	32,220	40,726	12,799	27,927
Swimming	33,023	27,403	5,620	34,563	28,323	6,240
Wrestling	266,512	227,173	39,339	298,327	271,995	26,332
	<u>790,781</u>	<u>472,566</u>	<u>318,215</u>	<u>864,717</u>	<u>503,106</u>	<u>361,611</u>
<b>GIRLS</b>						
Bowling	6,713	5,210	1,503	6,486	5,210	1,276
Gymnastics	14,386	19,542	(5,156)	23,728	45,576	(21,848)
Soccer	42,518	13,654	28,864	43,811	13,807	30,004
Softball	84,958	74,625	10,333	81,068	69,422	11,646
Swimming	36,387	27,461	8,926	38,406	28,437	9,969
Volleyball	105,395	87,986	17,409	99,553	84,352	15,201
	<u>290,357</u>	<u>228,478</u>	<u>61,879</u>	<u>293,052</u>	<u>246,804</u>	<u>46,248</u>
<b>COED</b>						
Basketball	1,073,702	671,403	402,299	1,024,265	626,612	397,653
Cheerleading	29,404	19,755	9,649	27,630	13,344	14,286
Cross-country	62,111	15,923	46,188	49,836	15,460	34,376
Drill and dance	35,567	29,314	6,253	36,280	28,395	7,885
Golf	25,260	27,312	(2,052)	20,400	27,445	(7,045)
Soccer	13,626	6,303	7,323	12,419	6,136	6,283
State solo	18,770	50,104	(31,334)	19,280	49,889	(30,609)
Tennis	11,700	26,423	(14,723)	11,520	25,676	(14,156)
Track	137,691	109,631	28,060	132,110	91,934	40,176
	<u>1,407,831</u>	<u>956,168</u>	<u>451,663</u>	<u>1,333,740</u>	<u>884,891</u>	<u>448,849</u>
<b>ADMINISTRATIVE</b>	<u>1,000</u>	<u>46,005</u>	<u>(47,005)</u>	<u>2,005</u>	<u>55,756</u>	<u>(53,751)</u>
	<u>\$ 2,489,969</u>	<u>\$ 1,703,217</u>	<u>\$ 786,752</u>	<u>\$ 2,493,514</u>	<u>\$ 1,690,557</u>	<u>\$ 802,957</u>