



REVIEW REPORT OF INDEPENDENT ACCOUNTANTS
AND FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION

**WASHINGTON INTERSCHOLASTIC
ACTIVITIES ASSOCIATION**

July 31, 2021 and 2020



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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, 2021 and 2020, 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 26, 2022

Washington Interscholastic Activities Association
Statements of Financial Position

	July 31,	
	2021	2020
ASSETS		
Cash and cash equivalents	\$ 2,663,422	\$ 2,059,247
Investments	1,927,555	1,662,469
Accounts receivable	38,357	53,393
Deferred expenses	69,146	64,807
Property and equipment, net	1,679,158	1,732,000
TOTAL ASSETS	\$ 6,377,638	\$ 5,571,916
LIABILITIES		
Accounts payable	\$ 34,831	\$ 14,826
Accrued liabilities	240,551	172,622
Deferred revenue	1,000	50,213
Member school L&I insurance	1,230,563	838,593
Scholarship funds	3,850	2,350
Notes payable - Payroll Protection Program	242,736	271,920
Total liabilities	1,753,531	1,350,524
NET ASSETS		
Net assets without donor restrictions	4,624,107	4,221,392
TOTAL LIABILITIES AND NET ASSETS	\$ 6,377,638	\$ 5,571,916

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Activities

	Year Ended July 31,	
	2021	2020
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues		
State tournaments	\$ -	\$ 2,037,873
Fees from member schools	884,973	899,138
Development contributions and grants	673,865	62,200
Sponsorship fees	600,000	604,661
Net appreciation of investments and earnings	265,086	58,367
Conferences and workshops	86,256	80,790
Radio and television	76,762	77,545
Merchandise and vendors	23,701	234,291
Tournament programs	-	77,246
Other income	283,297	27,790
Total revenues	<u>2,893,940</u>	<u>4,159,901</u>
Expenses		
Program services		
State tournaments	-	1,333,966
Member school publications	36,074	59,541
Catastrophic insurance	32,880	32,880
Conferences and workshops	17,340	70,611
Marketing and promotions	1,500	12,945
Trophies and awards	1,000	62,729
Tournament programs	-	35,571
Special events	-	570
Total program services expenses	<u>88,794</u>	<u>1,608,813</u>
Management and general	2,326,650	2,514,650
Depreciation	75,781	95,294
Total expenses	<u>2,491,225</u>	<u>4,218,757</u>
CHANGE IN NET ASSETS	402,715	(58,856)
NET ASSETS, beginning of year	<u>4,221,392</u>	<u>4,280,248</u>
NET ASSETS, end of year	<u>\$ 4,624,107</u>	<u>\$ 4,221,392</u>

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association
Statements of Cash Flows

	Year Ended July 31,	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 402,715	\$ (58,856)
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities		
Depreciation	75,781	95,294
Loss on disposal of equipment	-	200
Net appreciation of investments and earnings	(265,086)	(58,367)
Changes in assets and liabilities		
Accounts receivable	15,036	120,930
Deferred expenses	(4,339)	19,469
Accounts payable	20,005	(11,624)
Accrued liabilities	67,929	36,555
Deferred revenue	(49,213)	(106,743)
Member school L&I insurance	391,970	451,163
Sponsorship funds	1,500	1,000
	<u>656,298</u>	<u>489,021</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements and equipment	<u>(22,939)</u>	<u>(11,490)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(271,920)	-
Proceeds from notes payable	242,736	271,920
	<u>(29,184)</u>	<u>271,920</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>604,175</u>	<u>749,451</u>
 CASH AND CASH EQUIVALENTS, beginning of year	<u>2,059,247</u>	<u>1,309,796</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,663,422</u>	<u>\$ 2,059,247</u>

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 year ended July 31, 2021 and 2020, 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, 2021 and 2020.

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

Note 2 – Significant Accounting Policies (continued)

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

Year Ending July 31,	
2022	\$ 575,000
2023	600,000
2024	625,000
2025	650,000
Thereafter	<u>2,100,000</u>
	<u>\$ 4,550,000</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 are deferred and will be recognized as revenue when earned.

Labor & 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.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 2 – 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 (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.

Adoption of a New Accounting Standard

In May 2014, the FASB issued Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers*, which provides a five-step analysis of contracts to determine when and how revenue is recognized and replaces most existing revenue recognition guidance in US GAAP. The core principle of the new guidance is that an entity should recognize revenue to reflect the transfer of goods and services to customers in an amount equal to the consideration the entity receives or expects to receive.

The Association adopted ASC 606 during the year ended July 31, 2021 using the modified retrospective method. The adoption of the new standard did not have a significant effect on earnings or on the timing of the Association's most significant types of transactions. Therefore, the cumulative effect of the initial applying of the new guidance was not material.

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 26, 2022, which is the date the financial statements were available to be issued.

Washington Interscholastic Activities Association

Notes to Financial Statements

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;
- 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, 2021 and 2020.

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 – Investments (continued)

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

	Fair Value Measurements as of July 31, 2021			
	Level 1	Level 2	Level 3	Total
Investments				
Money market fund	\$ 397,379	\$ -	\$ -	\$ 397,379
Common stocks	472,809	-	-	472,809
Mutual funds				
Large cap value	675,476	-	-	675,476
Exchange-traded funds				
Fixed income	255,269	-	-	255,269
Municipal bonds	-	126,622	-	126,622
	\$ 1,800,933	\$ 126,622	\$ -	\$ 1,927,555

	Fair Value Measurements as of July 31, 2020			
	Level 1	Level 2	Level 3	Total
Investments				
Money market fund	\$ 370,699	\$ -	\$ -	\$ 370,699
Common stocks	364,786	-	-	364,786
Mutual funds				
Large cap value	518,368	-	-	518,368
Exchange-traded funds				
Fixed income	247,740	-	-	247,740
Municipal bonds	-	130,229	-	130,229
Corporate bonds	-	30,647	-	30,647
	\$ 1,501,593	\$ 160,876	\$ -	\$ 1,662,469

Note 4 – Property and Equipment

Property and equipment consists of the following:

	July 31,	
	2021	2020
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,250,672	2,250,672
Furniture and equipment	865,808	864,756
	3,746,924	3,745,872
Less accumulated depreciation	(2,067,766)	(2,013,872)
	\$ 1,679,158	\$ 1,732,000

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 5 – Notes Payable

During May 2020, the Association was granted a loan in the amount of \$271,920, pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The PPP, established as part of the CARES Act, provides for loans to qualifying organizations for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying organization. The loans and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, within the defined period under the PPP, and maintains the Association's payroll levels. During the year ended June 30, 2021, the principal and accrued interest on this first PPP loan were forgiven. The forgiven debt is included in Other Income in the statement of activities.

During March 2021, the Association was granted a second PPP loan in the amount of \$242,736, under Division A, Title I of the CARES Act. This second PPP loan is included in notes payable on the balance sheet as of July 31, 2021. During November 2021, the principal and accrued interest on the second PPP loan were forgiven under the provisions of the CARES Act.

Note 6 – 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, 2021 and 2020, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$104,368 and \$87,768 for the years ended July 31, 2021 and 2020, respectively.

Note 7 – Commitments and Contingencies

Merchandising Agreement

The Association has entered into an agreement with a merchandising company. The agreement, which expires July 31, 2025, 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 \$23,701 and \$233,900 for the years ended July 31, 2021 and 2020, 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.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 7 – Commitments and Contingencies (continued)

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 \$76,726 and \$77,545 in media revenues during the year ended July 31, 2021 and 2020, respectively. Under the agreement, which expires in July 2028, the network agrees to pay the Association future guaranteed annual rights fees as summarized below:

<u>Year Ending July 31,</u>	
2022	\$ 60,000
2023	60,000
2024	60,000
2025	61,800
2026	63,654
2027	65,564
2028	<u>67,531</u>
	<u><u>\$ 438,549</u></u>

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 \$26,685 and \$690,775 for the year ended July 31, 2021 and 2020, 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>	
2022	\$ 121,000
2023	10,000
2024	3,000
2025	<u>1,000</u>
	<u><u>\$ 135,000</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.

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 7 – Commitments and Contingencies (continued)

Payroll Protection Program

Under the CARES Act, the Small Business Administration has five years to audit any applicant of PPP loans received. The Association, at the time of submitting its PPP applications, evaluated the economic uncertainty resulting from the COVID-19 pandemic and the potential impact of that uncertainty on ongoing operations. Based on the cancellation of tournaments and other events during late fiscal year 2020 and throughout fiscal year 2021, management determined that the PPP loan requests were necessary and believes the use of PPP loans has complied with the requirements of the CARES Act.

COVID-19 Pandemic

During March 2020, the World Health Organization assessed the global novel coronavirus outbreak (COVID-19) as a pandemic. In response to the pandemic, federal, state, and local governments have taken actions, which have ranged by jurisdiction, but have generally resulted in a variety of negative economic consequences. Due to government restrictions, the Association has canceled various business activities and all tournaments and events that were originally scheduled during the latter part of fiscal year 2020 and throughout fiscal year 2021. The duration and intensity of the impact of the COVID-19 pandemic, the potential for cancellations of events in fiscal year 2022 and resulting impact to the Association are unknown as of the report date.

Note 8 – Liquidity and Availability

The Association has financial assets and resources totaling \$4,629,334 and \$3,775,109 as of July 31, 2021 and 2020, respectively, as summarized below:

	July 31,	
	2021	2020
Financial assets available for use within one year		
Cash	\$ 2,663,422	\$ 2,059,247
Investments	1,927,555	1,662,469
Accounts receivable	38,357	53,393
	<u>\$ 4,629,334</u>	<u>\$ 3,775,109</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 statement of financial position.

Washington Interscholastic Activities Association
Notes to Financial Statements

Note 9 – Expenses by Natural Classification

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

	Year Ended July 31,	
	<u>2021</u>	<u>2020</u>
STAFF COSTS		
Staff salaries	\$ 1,186,665	\$ 1,162,359
Payroll taxes and employee benefits	435,504	430,155
	<u>1,622,169</u>	<u>1,592,514</u>
 OTHER MANAGEMENT AND GENERAL EXPENSES		
Insurance	237,203	201,730
Equipment rental and service contracts	140,664	143,681
Professional services	64,910	235,536
Affiliated organization grants - WOA and others	53,575	15,000
Telephone	52,881	40,107
Utilities	35,236	37,123
Maintenance of property and equipment	25,402	28,544
Business and property taxes	24,809	15,694
Staff travel and meetings	24,028	33,969
Postage	21,039	43,222
Supplies	20,023	45,681
National Federation	9,272	9,534
Executive Board	4,958	21,794
Other	3,521	10,903
Committee meetings	60	45,938
Printing	-	6,780
Less amounts charged to WOA	(13,100)	(13,100)
	<u>704,481</u>	<u>922,136</u>
 TOTAL MANAGEMENT AND GENERAL EXPENSES	 <u>\$ 2,326,650</u>	 <u>\$ 2,514,650</u>

Supplementary Information

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses

	Year Ended July 31,	
	2021	2020
STATE TOURNAMENT REVENUES		
Ticket sales	\$ -	\$ 2,037,873
STATE TOURNAMENT EXPENSES		
Facility charges	-	662,606
Tournament staff	-	347,921
Officials	-	256,205
Managers' fees	-	38,209
Supplies	-	27,976
Travel	-	1,049
Total tournament expenses	-	1,333,966
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	\$ -	\$ 703,907

NOTE

The Association canceled certain tournaments during fiscal year 2020 and all tournaments during fiscal year 2021 due to the COVID-19 pandemic.

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses by Tournament

	Year Ended July 31, 2021			Year Ended July 31, 2020		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
BOYS						
* Baseball	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Football	-	-	-	315,115	79,086	236,029
* Soccer	-	-	-	-	-	-
Swimming	-	-	-	37,592	30,894	6,698
Wrestling	-	-	-	298,958	287,548	11,410
	<u>-</u>	<u>-</u>	<u>-</u>	<u>651,665</u>	<u>397,528</u>	<u>254,137</u>
GIRLS						
Bowling	-	-	-	7,537	5,210	2,327
Gymnastics	-	-	-	13,584	18,174	(4,590)
Soccer	-	-	-	45,860	14,627	31,233
* Softball	-	-	-	8,598	14,699	(6,101)
Swimming	-	-	-	37,736	27,519	10,217
Volleyball	-	-	-	101,891	87,748	14,143
	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,206</u>	<u>167,978</u>	<u>47,228</u>
COED						
Basketball	-	-	-	1,068,575	685,992	382,583
Cheerleading	-	-	-	28,684	20,741	7,943
Cross-country	-	-	-	60,655	20,368	40,287
* Drill and dance	-	-	-	-	-	-
* Golf	-	-	-	-	-	-
Soccer	-	-	-	12,886	6,482	6,404
* State solo	-	-	-	-	63	(63)
* Tennis	-	-	-	-	-	-
* Track	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,170,800</u>	<u>733,646</u>	<u>437,154</u>
ADMINISTRATIVE	-	-	-	202	34,814	(35,016)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,037,873</u>	<u>\$ 1,333,966</u>	<u>\$ 703,907</u>

NOTES

* Indicates tournaments and events that were canceled during fiscal year 2020 due to the COVID-19 pandemic.
All tournaments and events were canceled during fiscal year 2021 due to the COVID-19 pandemic.

See review report of independent accountants.

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

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)
FALL EVENTS										
Softball	-	-	-	-	-	-	-	-	902	-
Cross-country	5,407	5,205	5,426	5,529	5,371	5,390	5,433	5,461	6,345	-
Girls swimming	4,232	4,160	4,121	4,179	4,295	4,152	4,217	3,915	3,882	-
Volleyball	14,236	13,456	14,040	13,707	11,634	11,615	12,630	11,430	11,157	-
Soccer										
Girls 4A, 3A	3,506	2,304	2,546	2,125	2,393	2,091	2,570	2,602	2,785	-
Girls 2A, 1A	2,422	2,465	3,273	2,740	2,497	2,366	2,345	1,911	2,127	-
Small school	1,153	1,343	1,251	1,332	1,330	1,300	1,427	1,505	1,437	-
Football										
East semifinals (1)	5,766	5,264	7,862	5,435	5,569	-	-	-	-	-
West semifinals	15,974	16,264	9,943	12,847	13,577	16,639	15,615	14,942	16,509	-
Gridiron Classic	18,456	21,282	15,541	16,749	16,427	15,418	16,636	13,358	11,178	-
Total fall events	71,152	71,743	64,003	64,643	63,093	58,971	60,873	55,124	56,322	-
WINTER EVENTS										
Bowling	593	465	485	474	504	675	688	739	800	-
Boys swimming	3,748	4,212	4,046	3,963	3,876	3,921	3,736	3,361	3,725	-
Wrestling										
Regionals (2)	10,756	9,684	8,536	8,804	9,649	9,638	9,273	-	8,874	-
Mat Classic	21,841	20,582	19,963	20,057	20,743	19,879	18,130	18,653	15,228	-
Gymnastics (3)	-	-	-	-	-	-	-	1,558	1,223	-
Basketball										
Regionals	32,645	35,040	36,302	39,289	37,752	33,307	31,014	28,800	31,566	-
4A, 3A	24,668	28,039	27,226	29,897	27,797	35,743	26,650	27,288	24,228	-
2A, 1A	17,051	16,084	15,577	14,323	14,569	22,695	18,257	18,400	17,881	-
2B, 1B	19,743	18,088	17,075	18,845	19,100	22,311	20,101	21,101	21,894	-
Dance and Drill (4)	3,822	3,899	4,041	3,784	4,308	4,104	3,842	3,509	-	-
Cheer	2,016	2,433	3,096	3,298	4,011	2,819	2,956	3,112	3,206	-
Total winter events	136,883	138,526	136,347	142,734	142,309	155,092	134,647	126,521	128,625	-

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 (continued)**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)
SPRING EVENTS										
Baseball (4)										
Regionals	7,992	7,828	8,507	8,330	6,948	7,539	7,430	6,563	-	-
4A, 3A	3,907	2,476	1,918	4,247	2,274	5,827	3,749	2,044	-	-
2A, 1A	3,169	1,885	3,178	2,768	2,621	2,380	2,176	2,326	-	-
2B, 1B	854	964	1,000	1,317	1,998	1,193	1,076	1,411	-	-
Softball (4)										
4A	1,476	1,562	1,490	1,625	1,658	1,333	1,421	1,288	-	-
3A	1,799	1,449	1,747	1,689	1,827	2,233	1,707	1,650	-	-
2A	1,951	2,338	1,759	2,115	2,126	2,202	1,806	2,004	-	-
1A	1,728	1,622	1,291	1,054	1,473	1,456	1,519	1,292	-	-
2B, 1B	2,586	2,582	2,464	2,796	2,604	2,493	2,724	2,922	-	-
Spring soccer (4)										
4A, 3A	3,726	3,314	2,855	2,820	2,651	2,513	2,635	2,820	-	-
2A, 1A	2,319	2,075	2,031	2,503	2,046	1,924	1,938	1,992	-	-
Track (4)										
4A, 3A, 2A	11,471	9,938	10,130	10,065	10,044	9,012	9,680	8,948	-	-
1A, 2B, 1B	4,760	4,593	4,872	8,502	7,429	7,569	5,945	6,387	-	-
Total spring events	47,738	42,626	43,242	49,831	45,699	47,674	43,806	41,647	-	-
TOTAL PAID ATTENDANCE	255,773	252,895	243,592	257,208	251,101	261,737	239,326	223,292	184,947	-

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.