



REVIEW REPORT OF INDEPENDENT ACCOUNTANTS
AND FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

**WASHINGTON INTERSCHOLASTIC
ACTIVITIES ASSOCIATION**

July 31, 2022 and 2021

Table of Contents

	PAGE
Review Report of Independent Accountants	1–2
Financial Statements	
Statements of financial position	3
Statements of activities	4
Statements of cash flows	5
Notes to financial statements	6–14
Supplementary Information	
Schedule of state tournament revenues and expenses	15
Schedule of state tournament revenues and expenses by tournament	16
Schedule of state tournament paid attendance	17–18

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, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

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

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

Accountant's Conclusion

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

Supplementary Information

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Moss Adams LLP

Seattle, Washington
January 19, 2023

Washington Interscholastic Activities Association
Statements of Financial Position

	July 31,	
	2022	2021
ASSETS		
Cash and cash equivalents	\$ 2,339,677	\$ 2,663,422
Investments	1,898,820	1,927,555
Accounts receivable	263,909	38,357
Deferred expenses	80,394	69,146
Property and equipment, net	1,726,014	1,679,158
TOTAL ASSETS	\$ 6,308,814	\$ 6,377,638
LIABILITIES		
Accounts payable	\$ 95,244	\$ 34,831
Accrued liabilities	245,410	240,551
Deferred revenue	38,370	1,000
Member school L&I insurance	668,354	1,230,563
Scholarship funds	3,850	3,850
Notes payable - Payroll Protection Program	-	242,736
Total liabilities	1,051,228	1,753,531
NET ASSETS		
Net assets without donor restrictions	5,257,586	4,624,107
TOTAL LIABILITIES AND NET ASSETS	\$ 6,308,814	\$ 6,377,638

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association

Statements of Activities

	Year Ended July 31,	
	2022	2021
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues		
State tournaments	\$ 2,683,722	\$ -
Fees from member schools	912,708	884,973
Sponsorship fees	633,507	600,000
Merchandise and vendors	378,575	23,701
Other income	275,095	283,297
Development contributions and grants	271,714	673,865
Tournament programs	91,714	-
Radio and television	88,484	76,762
Conferences and workshops	91,862	86,256
Special events	22,148	-
Net (depreciation) appreciation of investments and earnings	(28,735)	265,086
Total revenues	<u>5,420,794</u>	<u>2,893,940</u>
Expenses		
Program services		
State tournaments	1,787,606	-
Trophies and awards	76,982	1,000
Member school publications	61,230	36,074
Tournament programs	52,205	-
Catastrophic insurance	32,880	32,880
Marketing and promotions	20,778	1,500
Special events	9,333	-
Conferences and workshops	24,304	17,340
Total program services expenses	<u>2,065,318</u>	<u>88,794</u>
Management and general	2,635,384	2,326,650
Depreciation	86,613	75,781
Total expenses	<u>4,787,315</u>	<u>2,491,225</u>
CHANGE IN NET ASSETS	633,479	402,715
NET ASSETS, beginning of year	<u>4,624,107</u>	<u>4,221,392</u>
NET ASSETS, end of year	<u>\$ 5,257,586</u>	<u>\$ 4,624,107</u>

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association

Statements of Cash Flows

	Year Ended July 31,	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 633,479	\$ 402,715
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities		
Depreciation	86,613	75,781
Net appreciation (depreciation) of investments and earnings	28,735	(265,086)
Changes in assets and liabilities		
Accounts receivable	(225,552)	15,036
Deferred expenses	(11,248)	(4,339)
Accounts payable	60,413	20,005
Accrued liabilities	4,859	67,929
Deferred revenue	37,370	(49,213)
Member school L&I insurance	(562,209)	391,970
Sponsorship funds	-	1,500
Total provided by operating activities	52,460	656,298
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements and equipment	(133,469)	(22,939)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(242,736)	(271,920)
Proceeds from notes payable	-	242,736
Total used for financing activities	(242,736)	(29,184)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(323,745)	604,175
CASH AND CASH EQUIVALENTS, beginning of year	2,663,422	2,059,247
CASH AND CASH EQUIVALENTS, end of year	\$ 2,339,677	\$ 2,663,422

See review report of independent accountants and accompanying notes.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 1 – Organization

Organization

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

The Association also provides certain administrative services for Washington Officials Association (WOA), a not-for-profit corporation that provides officials for events sanctioned by the Association. Services charged to and paid by WOA totaled \$13,100 for the years ended July 31, 2022 and 2021, 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, 2022 and 2021.

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:

<u>Year Ending July 31,</u>	
2023	\$ 600,000
2024	625,000
2025	650,000
2026	675,000
Thereafter	<u>1,425,000</u>
	<u><u>\$ 3,975,000</u></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 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.

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 unless their use is restricted by explicit stipulation or by law. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit stipulation or by law.

Functional Allocation of Expenses

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

Use of Estimates

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

Income Taxes

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

Subsequent Events

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

The Association has evaluated subsequent events through January 19, 2023, 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; and
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for the Association's investments measured at fair value. There have been no changes in the methodologies used as of July 31, 2022 and 2021.

Mutual Funds and Exchange-Traded Funds

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

Money Market Funds

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

Common Stocks

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

Municipal Bonds

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

Washington Interscholastic Activities Association
Notes to Financial Statements

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

	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
	<u>\$ 1,800,933</u>	<u>\$ 126,622</u>	<u>\$ -</u>	<u>\$ 1,927,555</u>

Note 4 – Property and Equipment

Property and equipment consist of the following:

	July 31,	
	2022	2021
Land and land improvements	\$ 630,444	\$ 630,444
Building and building improvements	2,307,811	2,250,672
Furniture and equipment	906,343	865,808
	<u>3,844,598</u>	<u>3,746,924</u>
Less accumulated depreciation	(2,118,584)	(2,067,766)
	<u>\$ 1,726,014</u>	<u>\$ 1,679,158</u>

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 first 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.

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. As of July 31, 2022, this second PPP loan is reported as a note payable. During the year ended June 30, 2022, the principal and accrued interest on the second PPP loan were forgiven.

The forgiven debt on the first and second PPP loans is included in other income in the statements of activities for the year ended July 31, 2021 and 2022, respectively.

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, 2022 and 2021, the Association made additional contributions of 3% of each participant's eligible compensation to the plan. The Association's contributions to the plan totaled \$100,004 and \$104,368 for the years ended July 31, 2022 and 2021, 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 \$377,985 and \$23,701 for the years ended July 31, 2022 and 2021, 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 \$88,484 and \$76,726 in media revenues during the years ended July 31, 2022 and 2021, 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>	
2023	\$ 67,531
2024	69,556
2025	71,643
2026	73,792
2027	76,006
2028	<u>78,286</u>
	<u>\$ 436,814</u>

Leased Office Space

The Association has rented office space in its building to a third party at a fixed monthly rate of \$2,000. The lease terminates in November 2023. Total rent revenues on this operating lease totaled \$21,325 and \$0 for the year ended July 31, 2022 and 2021, respectively, and are included in other income. Future minimum lease revenues under this lease agreement are \$24,000 and \$8,000 during the years ending July 31, 2023 and 2024, respectively.

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 \$800,053 and \$26,685 for the years ended July 31, 2022 and 2021, 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>	
2023	\$ 119,000
2024	115,000
2025	<u>1,000</u>
	<u>\$ 235,000</u>

See review report of independent accountants.

Washington Interscholastic Activities Association

Notes to Financial Statements

Note 7 – Commitments and Contingencies (continued)

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.

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.

Note 8 – Liquidity and Availability

The Association has financial assets and resources totaling \$4,502,406 and \$4,629,334 as of July 31, 2022 and 2021, respectively, as summarized below:

	July 31,	
	2022	2021
Financial assets available for use within one year		
Cash	\$ 2,339,677	\$ 2,663,422
Investments	1,898,820	1,927,555
Accounts receivable	263,909	38,357
	<u>\$ 4,502,406</u>	<u>\$ 4,629,334</u>

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

Washington Interscholastic Activities Association
Notes to Financial Statements

Note 9 – Expenses by Natural Classification

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

	Year Ended July 31,	
	2022	2021
STAFF COSTS		
Staff salaries	\$ 1,275,585	\$ 1,186,665
Payroll taxes and employee benefits	459,264	435,504
	1,734,849	1,622,169
 OTHER MANAGEMENT AND GENERAL EXPENSES		
Insurance	250,247	237,203
Equipment rental and service contracts	146,578	140,664
Professional services	77,152	64,910
Staff travel and meetings	60,916	24,028
Supplies	55,801	20,023
Affiliated organization grants - WOA and others	48,561	53,575
Telephone	42,234	52,881
Maintenance of property and equipment	41,947	25,402
Postage	41,163	21,039
Utilities	39,273	35,236
National Federation	33,665	9,272
Executive Board	31,167	4,958
Committee meetings	19,984	60
Business and property taxes	16,619	24,809
Other	8,328	3,521
Less amounts charged to WOA	(13,100)	(13,100)
	900,535	704,481
 TOTAL MANAGEMENT AND GENERAL EXPENSES	\$ 2,635,384	\$ 2,326,650

Supplementary Information

Washington Interscholastic Activities Association
Schedule of State Tournament Revenues and Expenses

	Year Ended July 31,	
	2022	2021
STATE TOURNAMENT REVENUES		
Ticket sales	\$ 2,683,722	\$ -
STATE TOURNAMENT EXPENSES		
Facility charges	773,349	-
Tournament staff	503,389	-
Officials	390,581	-
Managers' fees	64,418	-
Supplies	47,051	-
Travel	8,818	-
Total tournament expenses	1,787,606	-
STATE TOURNAMENT REVENUES IN EXCESS OF EXPENSES	\$ 896,116	\$ -

NOTE

The Association canceled 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, 2022			Year Ended July 31, 2021		
	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses	Revenues	Expenses	Excess (Deficiency) of Revenues Over Expenses
BOYS						
Baseball	\$ 141,108	\$ 84,569	\$ 56,539	\$ -	\$ -	\$ -
Football	281,446	68,084	213,362	-	-	-
Soccer	43,111	15,902	27,209	-	-	-
Swimming	25,881	29,016	(3,135)	-	-	-
Wrestling	249,370	266,582	(17,212)	-	-	-
	<u>740,916</u>	<u>464,153</u>	<u>276,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
GIRLS						
Bowling	5,951	5,427	524	-	-	-
Gymnastics	9,337	15,349	(6,012)	-	-	-
Soccer	44,873	15,563	29,310	-	-	-
Softball	93,646	86,424	7,222	-	-	-
Swimming	30,479	13,971	16,508	-	-	-
Volleyball	99,654	95,056	4,598	-	-	-
	<u>283,940</u>	<u>231,790</u>	<u>52,150</u>	<u>-</u>	<u>-</u>	<u>-</u>
COED						
Basketball	1,252,960	752,732	500,228	-	-	-
Cheerleading	19,567	21,297	(1,730)	-	-	-
Cross-country	63,674	19,127	44,547	-	-	-
Drill and dance	29,770	29,552	218	-	-	-
Golf	33,920	27,901	6,019	-	-	-
Soccer	16,325	6,147	10,178	-	-	-
State solo	25,320	50,151	(24,831)	-	-	-
Tennis	16,160	25,565	(9,405)	-	-	-
Track	146,985	111,061	35,924	-	-	-
	<u>1,604,681</u>	<u>1,043,533</u>	<u>561,148</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADMINISTRATIVE	<u>54,185</u>	<u>48,130</u>	<u>6,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,683,722</u>	<u>\$ 1,787,606</u>	<u>\$ 896,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE

The Association canceled all tournaments 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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22
FALL EVENTS										
Softball	-	-	-	-	-	-	-	902	-	1,060
Cross-country	5,205	5,426	5,529	5,371	5,390	5,433	5,461	6,345	-	6,579
Girls swimming	4,160	4,121	4,179	4,295	4,152	4,217	3,915	3,882	-	3,269
Volleyball	13,456	14,040	13,707	11,634	11,615	12,630	11,430	11,157	-	10,956
Soccer										
Girls 4A, 3A	2,304	2,546	2,125	2,393	2,091	2,570	2,602	2,785	-	2,576
Girls 2A, 1A	2,465	3,273	2,740	2,497	2,366	2,345	1,911	2,127	-	2,308
Small school	1,343	1,251	1,332	1,330	1,300	1,427	1,505	1,437	-	1,762
Football										
East semifinals (1)	5,264	7,862	5,435	5,569	-	-	-	-	-	-
West semifinals	16,264	9,943	12,847	13,577	16,639	15,615	14,942	16,509	-	12,586
Gridiron Classic	21,282	15,541	16,749	16,427	15,418	16,636	13,358	11,178	-	11,524
Total fall events	<u>71,743</u>	<u>64,003</u>	<u>64,643</u>	<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>
WINTER EVENTS										
Bowling	465	485	474	504	675	688	739	800	-	620
Boys swimming	4,212	4,046	3,963	3,876	3,921	3,736	3,361	3,725	-	2,886
Wrestling										
Regionals (2)	9,684	8,536	8,804	9,649	9,638	9,273	-	8,874	-	6,556
Mat Classic	20,582	19,963	20,057	20,743	19,879	18,130	18,653	15,228	-	13,399
Gymnastics (3)	-	-	-	-	-	-	1,558	1,223	-	905
Basketball										
Regionals	35,040	36,302	39,289	37,752	33,307	31,014	28,800	31,566	-	34,825
4A, 3A	28,039	27,226	29,897	27,797	35,743	26,650	27,288	24,228	-	32,311
2A, 1A	16,084	15,577	14,323	14,569	22,695	18,257	18,400	17,881	-	20,891
2B, 1B	18,088	17,075	18,845	19,100	22,311	20,101	21,101	21,894	-	24,461
Dance and Drill (4)	3,899	4,041	3,784	4,308	4,104	3,842	3,509	-	-	2,953
Cheer	2,433	3,096	3,298	4,011	2,819	2,956	3,112	3,206	-	2,456
Total winter events	<u>138,526</u>	<u>136,347</u>	<u>142,734</u>	<u>142,309</u>	<u>155,092</u>	<u>134,647</u>	<u>126,521</u>	<u>128,625</u>	<u>-</u>	<u>142,263</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.

See review report of independent accountants.

Washington Interscholastic Activities Association Schedule of State Tournament Paid Attendance

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 (5)	2021-22
SPRING EVENTS										
Baseball (4)										
Regionals	7,828	8,507	8,330	6,948	7,539	7,430	6,563	-	-	9,231
4A, 3A	2,476	1,918	4,247	2,274	5,827	3,749	2,044	-	-	3,410
2A, 1A	1,885	3,178	2,768	2,621	2,380	2,176	2,326	-	-	1,849
2B, 1B	964	1,000	1,317	1,998	1,193	1,076	1,411	-	-	1,392
Softball (4)										
4A	1,562	1,490	1,625	1,658	1,333	1,421	1,288	-	-	1,388
3A	1,449	1,747	1,689	1,827	2,233	1,707	1,650	-	-	1,796
2A	2,338	1,759	2,115	2,126	2,202	1,806	2,004	-	-	2,079
1A	1,622	1,291	1,054	1,473	1,456	1,519	1,292	-	-	1,198
2B, 1B	2,582	2,464	2,796	2,604	2,493	2,724	2,922	-	-	2,575
Spring soccer (4)										
4A, 3A	3,314	2,855	2,820	2,651	2,513	2,635	2,820	-	-	3,330
2A, 1A	2,075	2,031	2,503	2,046	1,924	1,938	1,992	-	-	1,371
Track (4)										
4A, 3A, 2A	9,938	10,130	10,065	10,044	9,012	9,680	8,948	-	-	10,446
1A, 2B, 1B	4,593	4,872	8,502	7,429	7,569	5,945	6,387	-	-	6,811
Total spring events	<u>42,626</u>	<u>43,242</u>	<u>49,831</u>	<u>45,699</u>	<u>47,674</u>	<u>43,806</u>	<u>41,647</u>	<u>-</u>	<u>-</u>	<u>46,876</u>
TOTAL PAID ATTENDANCE	<u>252,895</u>	<u>243,592</u>	<u>257,208</u>	<u>251,101</u>	<u>261,737</u>	<u>239,326</u>	<u>223,292</u>	<u>184,947</u>	<u>-</u>	<u>241,759</u>

NOTES

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

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

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

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