

**UNIVERSITY INTERSCHOLASTIC LEAGUE**

**ANNUAL FINANCIAL REPORT  
(STATUTORY BASIS)**

FOR THE YEAR ENDED AUGUST 31, 2019

# West, Davis & Company

a limited liability partnership

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## INDEPENDENT AUDITOR'S REPORT

Charles Breithaupt  
Executive Director  
University Interscholastic League

Jay Hartzell  
Interim President  
The University of Texas at Austin

Leonard Moore  
Vice President  
The University of Texas at Austin

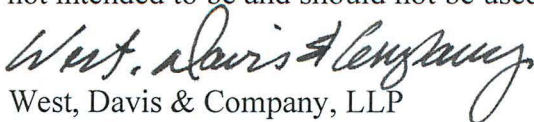
We have audited the Combined Statement of Revenues, Expenditures & Changes in Fund Balance All Governmental Fund Types and Expendable Trust Funds—statutory basis of the University Interscholastic League (UIL) as of and for the years ended August 31, 2019 and 2018. This financial statement is the responsibility of the UIL's management. Our responsibility is to express an opinion on this financial statement based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether this financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in any financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1A, the University Interscholastic League prepares its financial statement as prescribed or permitted by Article 33.083 of the Texas Education Code (as detailed in General Appropriations Act), which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial reporting of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material since no statement of financial position is presented.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures & changes in fund balance for the years ended August 31, 2019 and 2018, in conformity with the basis of reporting described in Note 1A.

This report is intended solely for the information and use of the management of the UIL, others within the organization, the legislative budget board, the office of the Governor and the Legislature and is not intended to be and should not be used by anyone other than these specified parties.

  
West, Davis & Company, LLP

Austin, Texas  
August 31, 2020

## UNIVERSITY INTERSCHOLASTIC LEAGUE

### COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (STATUTORY BASIS)

FOR THE FISCAL YEARS ENDED AUGUST 31,

<u>REVENUES:</u>	<u>2019</u>	<u>2018</u>
Broadcast, Photo, and Video Rights	\$ 608,349	\$ 645,865
Convention & Workshop Fees	132,671	148,810
Corporate Sponsorship and Other Donations	1,910,479	2,093,944
Theatre Fees/Drama, Library Fees and Fines	33,904	34,713
Entry Fees, Gate Receipts, Ticket Sales, and Program Sales	6,712,292	6,415,572
Membership Fees	2,509,550	2,569,350
Sales and Miscellaneous Income	238,739	332,545
Waiver of Eligibility Fees	121,200	122,400
<b>Total Revenues</b>	<b>\$ 12,267,184</b>	<b>\$ 12,363,199</b>
<u>EXPENDITURES:</u>		
Salaries and Wages	4,629,822	4,430,553
Payroll Related Costs	1,318,058	1,384,474
Professional Fees and Services	2,327,059	2,328,641
Rebate to Schools	794,434	695,316
Travel/Lodging Reimbursements to Schools	115,784	96,909
Travel	632,461	594,051
Materials and Supplies	121,782	71,112
Communication and Utilities	124,885	126,598
Repairs and Maintenance	70,290	91,734
Rentals, Leases and Facility Usage	347,920	342,804
Printing and Reproduction	219,850	208,003
Other Operating Expenditures	508,238	665,773
Scholarship Funds	125,000	112,000
Designated - DDCE Administrative Support (NOTE 1)	275,000	300,000
UT Indirect Cost/Overhead (NOTE 1)	449,883	357,345
<b>Total Expenditures</b>	<b>\$ 12,060,466</b>	<b>\$ 11,805,313</b>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ 206,718</u>	<u>\$ 557,886</u>
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	\$ 206,718	\$ 557,886
FUND BALANCES - Beginning	<u>5,905,558</u>	<u>5,347,672</u>
FUND BALANCES - Ending	<u>\$ 6,112,276</u>	<u>\$ 5,905,558</u>

The accompanying notes to the financial statements are an integral part of this financial statement.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The University Interscholastic League (UIL) is an organization that sanctions and conducts interscholastic competition in the State of Texas. The UIL is a budgeted department of The University of Texas at Austin and operates as part of The University of Texas, under the auspices of the Vice President for the Division of Diversity & Community Engagement (DDCE). UIL's funds and operations are accounted for as Current Funds, Assigned and Restricted in The University of Texas at Austin's financial statements. The UIL's financial records reflect compliance with applicable State statutes and regulations.

The accompanying financial statement of the University Interscholastic League has been prepared to conform to reporting requirements specified by the Texas Education Code Sec. 33.083. The General Appropriations Act (Senate Bill 1) prescribes that UIL report only the combined statement of revenues, expenditures and changes in fund balance. This method of reporting excludes the combined balance sheet. Therefore, this report does not reflect the financial position of UIL (assets, liabilities and fund balance) at August 31, 2019.

**B. FUND STRUCTURE**

The accompanying financial statement is presented on the basis of funds and account groups. The different fund groups used by UIL are as follows:

**Current Funds**

These are funds available for current operating and maintenance purposes as well as those restricted by donors and other outside agencies for specific operating purposes. Current funds are as follows:

Assigned

These are funds arising from sources that have been internally assigned by The University of Texas at Austin or management to be used for special purposes and can be modified by management at any time. This fund distinguishes such internally assigned funds from externally restricted funds as well as other current funds. Service department funds, revolving and clearing accounts are also included in this fund group.

Restricted

These are Contract & Grants Funds provided by outside sponsors and agencies to provide support for specific programs. The source of funds could be Federal, State, Local and Private contracts and agreements.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING**

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. All governmental fund types, expendable trust funds and agency funds are accounted for on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Expenditures are generally recognized when the related fund liability is incurred.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

The budget is prepared annually and is included in The University of Texas at Austin's budget. Encumbrance accounting is employed for budgetary control purposes. Funds remaining at fiscal year-end are carried forward to the next fiscal year.

**E. ASSETS, LIABILITIES, AND FUND EQUITY**

**Assets**

Fixed Assets

Purchases of fixed assets by governmental funds are reported as expenditures. They are capitalized at cost or, if not purchased, at appraised value on the date of acquisition if the value exceeds \$5,000.

**Liabilities**

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

**Revenues and Expenditures**

Revenues

Sources of revenues include the following:

Broadcast and Video Rights- Radio and television stations are charged a fee for broadcasting state team tournaments. The broadcasting agreement for this fiscal year was with Fox Sports Southwest.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Convention and Workshop Fees - Registration fees charged for Capital Conference for Academic Coordinators and High School Speech and Debate Coaches, Interscholastic League Press Conference (ILPC) Convention and Summer Workshop.

Corporate Sponsorship and Other Donations – Corporate Sponsorships are contracts and agreements made between Sports in Action on behalf of UIL and corporations for a UIL athletic, academic or music event. Other Donations are monies contributed by corporations for sponsoring a UIL athletic, academic or music event. The major corporate sponsors for this fiscal year were Russell Brands, Team IP and Nike USA, Inc.

Theatre Fees, Drama, Design, Library Fees and Fines – Entry fees are charged for Theatrical Design. UIL has a library containing play scripts that are loaned to public school drama departments. A small postage fee is charged for this service and fines are charged for late returns. Fees are charged for reading and evaluating plays not on the approved list for competition.

Entry Fees, Gate Receipts, Ticket Sales, and Program Sales - Entry fees are charged at the regional Marching Band and Solo-Ensemble Competition. The UIL state office receives a portion of these fees. Entry fees and ticket sales finance the State Marching Band Contest, State Wind Ensemble Festival and Texas State Solo-Ensemble Contest. Tickets sales support the State One-Act Play contest. The UIL receives 16% of the gross gate receipts for football playoff games, bi-district through quarterfinal, and 16% of the gate after officials' expenses for basketball playoff games, bi-district through regional. All state athletic tournaments are financed by ticket, program and merchandise sales. The UIL retains 16% of the gross income from the state volleyball, basketball, soccer, softball, and baseball tournaments. The UIL retains 20% of the gross income from the state football championship.

Membership Fees - A membership fee is charged to school districts for each high school participating in varsity events. This fee also covers membership for elementary and junior high schools. School districts without a high school pay a smaller fee. A membership fee is also charged to each high school and junior high/middle school participating in ILPC.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Sales and Miscellaneous Income - Academic study materials, music contest materials, and other miscellaneous items are sold to member schools, libraries, music companies, private schools, and the general public.

Waiver of Eligibility Fees - This is a fee charged for filing a request for waiver of UIL eligibility rules.

Expenditures

Salaries and Wages – Salaries and wages for 52 full-time employees and 4 part-time employees and 9-20 student workers (depending on the time of year).

Payroll Related Costs – Old Age and Survivors Insurance (OASI) Employer Matching, Federal and State Unemployment Compensation Insurance, Retirement Matching Contribution, Vacation/Sick Leave Assessment, Worker's Compensation Insurance, and Premium Sharing. In November 2018, The University of Texas at Austin implemented pooled fringe benefits. The departmental pooled fringe assessment is calculated by multiplying the applicable rate on all components of gross pay paid through payroll, as well as any taxable fringe benefit added to an employee's pay. The pooled fringe rate for 2018-19 is 29.00% for full-time benefit eligible employees, 39.60% for part-time and 5.80% for benefits ineligible employees.

Professional Fees and Services - Honorariums paid to music contest judges; academic contest directors, test writers and judges; athletic officials, referees, umpires and tournament assistants; ILPC Convention and workshop speakers and instructors; professional services contracted; and stipends for instructors.

Travel - Travel expenses paid for administrative staff, contest officials, judges and representatives to national meetings, witnesses, instructors and mentors, and committee members attending various UIL committee meetings.

Printing and Reproduction - Printing costs for study and contest materials and in-house printing supplies; publications.

Capital Outlay - Expenditures for furniture and equipment and vehicles valued at \$5,000 or more per item.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Indirect/Administrative Cost/Overhead- The University of Texas at Austin assesses departments such as UIL, Intercollegiate Athletics, Housing and Food and others a rate of 5% of actual expenditures, which is transferred each month from departmental accounts. Since the University retains interest revenue on departmental accounts, the rate for the administrative charge is reduced. This assessment covers the cost to operate several central administrative offices, such as accounting, budget, payroll, human resources, information technology services, etc.

The remainder of expenditures is for normal operations, not needing further explanation, and the following special items: legal fees paid for representation in court proceedings, awards and banquets, security, emergency and medical services, facility usage charges and expenses relating to the various athletic, academic and music contests.

**Other Financing Sources (Uses)**

Transfers In (Out) to/from Non-Departmental Accounts

Transfer between budget groups to cover operational needs.

**Subsequent Events**

Management has considered subsequent events through August 31, 2020, the date this financial statement was available to be issued.

**NOTE 2: FIXED ASSETS**

The following is a summary of changes in the general fixed assets account group during the fiscal year:

<u>Asset Type</u>	<u>Balance 9/1/18</u>	<u>Additions (Adjustment)</u>	<u>Deletions</u>	<u>Balance 8/31/19</u>
Furniture and Equipment	\$ 368,063	\$ 24,093	\$ (45,960)	\$ 346,196
Vehicles	124,067	0	0	124,067
Less: Accumulated Depreciation	(112,374)	(13,977)	7,490	(118,861)
<b>TOTAL</b>	<u>\$ 379,756</u>	<u>\$ 10,116</u>	<u>\$ (38,470)</u>	<u>\$ 351,402</u>



**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 3: DEPOSITS**

At year-end, the carrying amount of UIL deposits was \$6,112,276 and the bank balance was \$6,112,276. This amount is combined with all of the other Institutional funds for The University of Texas at Austin deposited in financial institutions. The entire bank balance was insured or collateralized with securities held by the governmental entity or by its agent in the name of UIL.

**NOTE 4: EMPLOYEES RETIREMENT PLANS**

Employees of UIL are considered to be employees of The University of Texas at Austin. UIL funds are considered to be Institutional Funds by The University and UIL provides retirement contributions in lieu of the State of Texas providing the contributions.

The State of Texas has joint contributory retirement plans for substantially all its employees. The Teacher Retirement System of Texas (TRS) administers one of the primary plans the University participated in. The contributory percentages of participant salaries currently provided by UIL and by each participant are 7.5% and 7.7% respectively.

TRS does not separately account for each of its component government agencies, since the Retirement System itself bears sole responsibility for retirement commitments beyond contributions fixed by the State Legislature.

Additional information and ten-year historical trend information can be obtained from the separately issued Teacher Retirement System of Texas Comprehensive Annual Financial Report.

The State has also established an optional retirement program for institutions of higher education. Participation in the optional retirement program is in lieu of participation in the Teacher Retirement System. The optional retirement program provides for the purchase of annuity contracts. The contributory percentages of participant salaries currently provided by UIL and each participant are 8.5% and 6.65%, respectively. Since these are individual annuity contracts, UIL has no additional or unfunded liability for this program.

**NOTE 5: DEFERRED COMPENSATION PROGRAM**

State employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the TEXAS GOVERNMENT CODE ANN., Sec 609.001. Figures for the number of participants and annual and cumulative totals are included in The University of Texas consolidated annual financial report.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2019**

**NOTE 6: COMPENSATED ABSENCES**

Full-time state employees earn annual leave from eight to twenty-one hours per month depending on the respective employees' years of state employment. The State's policy is that an employee may carry his accrued leave forward from one fiscal year to another fiscal year with a maximum number of hours up to 532 for those employees with 35 or more years of state service. Employees with at least six months of state service who terminate their employment are entitled to payment for all accumulated annual leave up to the maximum allowed. UIL does not recognize the accrued liability for the unpaid annual leave in its financial statement, because UIL contributes to a University fund for the purpose of paying the liabilities as they occur.

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid only when an employee is off due to illness or to the estate of the employee in the event of his/her death. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement or 336 hours, whichever is less. The University's policy is to recognize the cost of sick leave when paid and the liability is not shown in the financial statements since experience indicates the expenditure for sick leave to be minimal.

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 Report of Revenues and Expenses  
 COMBINED ALL BUDGET GROUPS  
 As of August 31, 2019

Revenues:

A	Broadcast, Photo and Video Rights	\$ 608,349	
B	Convention/Workshop Registration Fees	132,671	
C	Corporate Sponsor and Other Donations	1,910,479	
D	Theatre Fees/Drama Library Fees and Fines	33,904	
E	Entry Fees, Gate Receipts, Program Sales	6,712,293	
F	Membership Fees	2,509,550	
G	Sales and Miscellaneous Income	238,739	
H	Waiver of Eligibility Fees	121,200	
	Total Revenues		\$ 12,267,184

Expenses:

1	Salaries and Wages	\$ 4,629,822	
2	Payroll Related Costs	1,318,058	
3	Professional Fees and Services	2,327,059	
4	Rebate to Schools	794,434	
5	Travel/Lodging Reimbursement to Schools	115,784	
6	Travel	632,461	
7	Materials and Supplies	121,782	
8	Communication and Utilities	124,885	
9	Repairs and Maintenance	70,290	
10	Rentals, Leases and Facility Usage/Preparation	347,920	
11	Printing and Reproduction	219,850	
12	Other Operating Expenses	508,538	
13	Scholarship Funds	125,000	
14	Capital Outlay	0	
15	Designated DDCE Support	275,000	
16	UT Administrative Fee - 5%	449,883	
	Total Expenses		\$ 12,060,768

Excess of Revenue Over Expenses Before Transfers \$ 206,416

Transfers Within Accounts: 0

Net Revenue After Transfers \$ 206,416

Fund Balance - September 1, 2018 \$ 5,905,860

Fund Balance - August 31, 2019 \$ 6,112,276

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789502 GENERAL FEE  
 As of August 31, 2019

<u>Revenues:</u>			
Membership Fee		2,492,300	
Broadcast/Telecast Rights		23,975	
Corporate Sponsor/Grant/Other Donations		162,305	
Waiver Fees		121,200	
Sales & Miscellaneous Income		169,985	
Total Revenues			\$ 2,969,765
<u>Expenses:</u>			
Administrative Salaries		\$ 1,307,575	
Classified Salaries		1,106,289	
Wages		33,088	
Fringe Benefits		688,163	
Consultants & Professional services		18,527	
Vehicles		5,192	
Awards		3,050	
Building Maintenance & Custodial		52,555	
Rental and Facility		34,985	
Hospitality and miscellaneous		101,409	
Legislative Council		22,025	
State Executive Committee		32,168	
Policy:Waiver Review/Medical Advisory		30,018	
Administrative		17,198	
Computer supplies/Equipment		45,461	
Equipment & Furniture (other)		3,010	
Financial Services		26,250	
Travel & related expenses		139,269	
Legislative Council		28,219	
State Executive Committee		26,781	
National Federation of High Schools		12,512	
Policy:Waiver Review/Medical Advisory		25,960	
Miscellaneous/Administrative		45,798	
Spirit		11,621	
Payroll		3,233	
Consultants		4,000	
Programs		3,279	
Travel		1,015	
Miscellaneous		94	
Materials and Supplies		34,040	
Shipping/postage		77,441	
Printing		35,477	
Professional Membership dues		5,000	
ITS Core Services Fee		15,658	
Communication		58,857	
Utilities		48,738	
Bank/CC Service Fees		3,328	
UT Administrative Fee - 5%		192,530	
Total Expenses			\$ 4,047,513
Net Revenue Before Transfers			\$ (1,077,748)
Transfers:			\$ 1,350,000
Net Revenue After Transfers			\$ 272,252
Fund Balance - September 1, 2018			\$ 610,288
Fund Balance - August 31, 2019			\$ <u>882,540</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
FINANCIAL REPORT  
BUDGET GROUP 19789503 STATE MUSIC CONTEST FUNDS  
As of August 31, 2019

<b>Revenues:</b>		
Marching Band Entry Fee	\$	40,500
Marching Band Gate Receipts		326,213
Marching Band Bus Parking		57,800
Marching Band Program Sales		16,349
Miscellaneous Income		70,430
Music Fees		134,775
TSSEC Entry Fees		366,630
Wind Ensemble Entry Fee		5,600
Total Revenues	\$	1,018,297
<b>Expenses:</b>		
Administrative Salaries	\$	246,050
Classified salaries		55,468
Wages		
Fringe Benefits		87,354
State Marching Band Contest		294,927
Consultant & Judges		25,950
Consultant & Judges travel		15,430
Payroll		1,756
UIL Staff Travel		4,018
Programs		7,904
Security & EMS		18,877
Site, Event staff and other services		216,080
Hospitality, Supplies and miscellaneous		4,912
Texas State Solo-Ensemble Contest		320,481
Consultants & Judges		159,460
Consultant & Judges travel		69,229
Payroll		2,491
UIL Staff travel		521
Hospitality, Supplies and miscellaneous		12,632
Site, Security and Parking		50,558
Pianos		25,590
State Wind Ensemble Festival		7,246
Consultant payroll		3,008
Consultant travel		3,036
Payroll		461
Supplies and Hospitality		742
Mariachi		31,946
Consultant & Judges		12,448
Consultant & Judges travel		10,309
UIL Staff Travel		3,283
Programs		810
Site		5,020
Hospitality, Supplies and miscellaneous		75
Miscellaneous General Expenses		7,392
Travel		20,238
Staff		12,463
Committee		7,775
PML Production & Meetings		8,047
UT Administrative Fee - 5%		42,210
Total Expenses	\$	1,121,358
Net Revenue Before Transfers	\$	(103,061)
Transfers:	\$	13,500
Net Revenue After Transfers	\$	(89,561)
Fund Balance - September 1, 2018	\$	454,532
Fund Balance - August 31, 2019	\$	<u>364,970</u>

REPORT OF REVENUES AND EXPENSES  
As of August 31, 2019  
STATE MARCHING BAND CONTEST

<u>Revenues:</u>			
Marching Band Entry Fee	\$	40,500	
Marching Band Gate Receipts		326,213	
Marching Band Bus Parking		57,800	
Marching Band Program Sales		16,349	
Total Revenues			\$ 440,862
 <u>Expenses:</u>			
UIL Administrative Charge - 35%	\$	128,350	
Consultant & Judges		25,950	
Consultant & Judges travel		15,430	
Payroll		1,756	
UIL Staff Travel		4,018	
Programs		7,904	
Security & EMS		18,877	
Site, Event staff and other services		216,080	
Hospitality, Supplies and miscellaneous		4,912	
UT Administrative Fee - 5%		14,746	
Total Expenses			\$ 438,023
Net Revenue After Expenses			\$ <u>2,839</u>

TEXAS STATE SOLO-ENSEMBLE CONTEST

<u>Revenues:</u>			
TSSEC Entry Fees	\$	366,630	
Total Revenues			\$ 366,630
 <u>Expenses:</u>			
Consultants & Judges		159,460	
Consultant & Judges travel		69,229	
Payroll		2,491	
UIL Staff travel		521	
Hospitality, Supplies and miscellaneous		12,632	
Site, Security and Parking		50,558	
Pianos		25,590	
UT Administrative Fee - 5%		16,024	
Total Expenses			\$ 336,505
Net Revenue After Expenses			\$ <u>30,125</u>

STATE WIND ENSEMBLE FESTIVAL

<u>Revenues:</u>			
Wind Ensemble Entry Fee	\$	5,600	
Total Revenues			\$ 5,600
 <u>Expenses:</u>			
Consultant payroll		3,008	
Consultant travel		3,036	
Payroll		461	
Supplies and Hospitality		742	
UT Administrative Fee - 5%		362	
Total Expenses			\$ 7,609
Net Revenue After Expenses			\$ <u>(2,009)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789504 ACADEMIC and ILPC CONTESTS  
 As of August 31, 2019

Revenues:

State Spring Meets - Academic	87,125	
Cross Examination	1,020	
Theatre - One-Act Play	86,105	
Theatre/Drama Fees	17,346	
Capital Conference	48,572	
Miscellaneous Income	21,455	
Interscholastic League Press Conference	118,657	
Membership Income	17,250	
ILPC Convention Income	22,195	
Summer Workshop Income	62,792	
Ratings Income	10,430	
Miscellaneous Income	5,990	
Total Revenues		\$ 293,155

Expenses:

Administrative Salaries	\$ 664,266
Classified Salaries	223,619
Wages	36,899
Fringe Benefits	254,758
Professional Services/Consultants	52,210
State Spring Meets - Academic	
Academics	171,152
Judges & Contest Staff	85,982
Judges & Contest Staff travel	13,214
Payroll	6,156
UIL staff travel	957
Hospitality	6,847
Facility	1,100
Parking	3,408
Programs/copies	39,038
Photography	3,350
Supplies, Equipment and miscellaneous	11,101
Cross Examination Debate	43,166
Judges & Contest Staff	12,490
Judges & Contest Staff travel	7,216
Payroll	1,348
UIL staff travel	1,042
Hospitality	4,294
Facility	4,429
Photography	2,900
Parking	2,640
Programs	6,426
Supplies, Equipment and miscellaneous	381
Theatre - One-Act Play	117,161
Judges & Contest Staff	31,027
Judges & Contest Staff travel	23,565
UIL staff travel	1,177
Program	11,854
Photo	1,750
Facility	41,040
Hospitality	5,678
Supplies, Equipment and miscellaneous	1,070

Capitol Conference	57,226	
Speakers & Consultants travel	12,501	
Payroll	140	
Materials and supplies	4,451	
Equipment rental	10,028	
Hospitality	30,107	
Student Activities Conference	20,928	
Consultant travel	12,029	
UIL travel	5,011	
Payroll	409	
Site & Related	3,478	
Film	7,260	
Officials/Consultants	450	
Site	5,336	
Programs	1,198	
Hospitality & Miscellaneous	276	
Congress	8,552	
Officials/Consultants	2,636	
Programs	682	
Hospitality & Miscellaneous	5,235	
Travel	11,365	
Hospitality & Miscellaneous	2,774	
Printing & reproduction	32,314	
Materials and Supplies	23,514	
Committees	5,523	
ILPC	78,220	
ILPC Convention	23,494	
Convention Speaker & Judges	2,550	
Convention Speaker & Judges travel	5,801	
Payroll	1,839	
Site, Security and Parking	7,505	
Booklets	3,044	
Tshirts	1,394	
Hospitality and miscellaneous	1,361	
ILPC Summer Workshop	54,725	
Consultant	19,250	
Consultant travel	5,866	
Jester Rooms	11,088	
Jester Meals	13,454	
Payroll	1,650	
Facilities and parking	2,302	
Materials and supplies	88	
Hospitality	1,028	
ITS Core Services Fee	7,231	
UT Administrative Fee - 5%	90,852	
Total Expenses		\$ 1,908,989
Net Revenue Before Transfers		\$ (1,615,834)
Transfers:		\$ 1,588,000
Net Revenue After Transfers		\$ (27,834)
Fund Balance - September 1, 2018		\$ 37,132
Fund Balance - August 31, 2019		\$ <u>9,298</u>



REPORT OF REVENUES AND EXPENSES  
As of August 31, 2019  
INTERSCHOLASTIC LEAGUE PRESS CONFERENCE CONTESTS

ILPC CONVENTION

<u>Revenues:</u>			
ILPC Convention Income	\$	22,195	
Total Revenues			\$ 22,195
<u>Expenses:</u>			
Convention Speaker & Judges		2,550	
Convention Speaker & Judges travel		5,801	
Payroll		1,839	
Site, Security and Parking		7,505	
Booklets		3,044	
Tshirts		1,394	
Hospitality and miscellaneous		1,361	
UT Administrative Fee - 5%		1,175	
Total Expenses			\$ 24,669
Net Revenue After Expenses			\$ <u>(2,474)</u>

ILPC SUMMER WORKSHOP

<u>Revenues:</u>			
Summer Workshop Income	\$	62,792	
Total Revenues			\$ 62,792
<u>Expenses:</u>			
Consultant		19,250	
Consultant travel		5,866	
Jester Rooms		11,088	
Jester Meals		13,454	
Payroll		1,650	
Facilities and parking		2,302	
Materials and supplies		88	
Hospitality		1,028	
UT Administrative Fee - 5%		2,736	
Total Expenses			\$ 57,462
Net Revenue After Expenses			\$ <u>5,330</u>

ACADEMIC CONTESTS

CAPITAL CONFERENCE WORKSHOP

<u>Revenues:</u>			
Capital Conference	\$	48,572	
Total Revenues			\$ 48,572
<u>Expenses:</u>			
Speakers & Consultants travel	\$	12,501	
Payroll		140	
Materials and supplies		4,451	
Equipment rental		10,028	
Hospitality		30,107	
UT Administrative Fee - 5%		2,861	
Total Expenses			\$ 60,087
Net Revenue After Expenses			\$ <u>(11,515)</u>

THEATRE ONE-ACT-PLAY

<u>Revenues:</u>			
One-Act Play		86,105	
Total Revenues			\$ 86,105
<u>Expenses:</u>			
Judges & Contest Staff		31,027	
Judges & Contest Staff travel		23,565	
UIL staff travel		1,177	
Program		11,854	
Photo		1,750	
Facility		41,040	
Hospitality		5,678	
Supplies, Equipment and miscellaneous		1,070	
UT Administrative Fee - 5%		5,858	
Total Expenses			\$ 123,019
Net Revenue After Expenses			\$ <u>(36,914)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789505 ATHLETIC CONTESTS  
 As of August 31, 2019

<u>Revenues:</u>			
Football		2,824,668	
State Gate		1,625,428	
Playoffs		1,149,550	
Program		49,690	
Boys' Basketball Income		969,445	
State Gate		794,640	
Playoffs		145,635	
Program		29,170	
Girls' Basketball Income		432,360	
State Gate		338,635	
Playoffs		79,195	
Program		14,530	
Baseball Income		283,346	
Gate		273,590	
Program		9,756	
Cross Country Income		101,296	
Gate		82,846	
Program		1,075	
Parking		17,375	
Soccer Income		136,280	
Gate		133,675	
Program		2,605	
Softball Income		139,521	
Gate		136,101	
Program		3,420	
Swimming/Diving Income		82,893	
Gate		77,861	
Program		5,032	
Team Tennis Income		7,139	
Gate		7,139	
Volleyball Income		163,554	
Gate		158,059	
Program		5,495	
Wrestling Income		57,816	
Gate		55,466	
Programs		2,350	
State Spring Meets		371,501	
Track & Field		325,642	
Gate		309,857	
Program		15,785	
Tennis		44,809	
Gate		44,809	
Golf		1,050	
Program		1,050	
Miscellaneous income		91,731	
Total Revenues			\$ 5,661,550

<u>Expenses:</u>		
Administrative Salaries		\$ 714,998
Classified Salaries		177,916
Wages		6,798
Fringe Benefits		259,339
Football		1,306,659
Consultants/Officials		80,324
Consultant/Officials travel		18,267
Payroll		5,775
Mileage Allowance		38,370
UIL staff Travel		4,139
Awards		864
Program		12,763
Instant replay		9,000
Photography/video		1,000
Hospitality, Equipment and miscellaneous		1,577
Site		484,147
Rebate to schools		650,434
Boys' Basketball		601,067
Consultants/Officials		15,363
Payroll		16,159
Mileage Allowance		23,301
Travel		14,883
Consultant/Officials travel		28,976
Photography		750
Printing/Programs		11,363
Rule books		396
Hospitality, Equipment and miscellaneous		3,639
Facility		342,238
Rebate to schools		144,000
Girls' Basketball		381,250
Consultants/Officials		15,408
Payroll		5,324
Consultants/Officials Travel		25,830
UIL Staff Travel		13,933
Photography		750
Printing/Programs		10,077
Hospitality, Equipment and miscellaneous		1,665
Facility		308,264
Baseball		108,171
Consultants/Officials		14,217
Consultant/Officials travel		16,894
Payroll		4,205
Travel		442
1718 Travel allowance		18,277
Programs		5,663
Photography		1,000
Rule Books		201
Hospitality, Equipment and miscellaneous		1,372
Site		45,900
Cross Country		57,541
Payroll		2,131
Consultants/Officials		6,133
Consultant/Official travel		1,079
Timing results		5,500
Printing/Programs		4,510
Course infrastructure		9,786
Photography		250
Parking		4,000
Golf carts		875
Shuttle, security & set up		14,396
Tents		3,148
Portable toilets		2,473
Hospitality, Equipment and miscellaneous		3,260
Soccer		73,787
Consultants/Officials		6,084
Payroll		2,830
Mileage Allowance		18,659
Travel		93
Consultant/Officials travel		7,051
Programs		3,977
Photo		1,000
Hospitality, Equipment and miscellaneous		757
Site		33,336

Softball	84,153
Consultants/Officials	9,014
Payroll	3,144
Programs	4,318
Travel	1,403
Consultant/Officials travel	14,545
Photography/video	1,000
Site & Parking	46,593
Hospitality, Equipment and miscellaneous	4,136
Swimming/Diving	56,081
Payroll	1,475
Consultants/Officials	22,479
Consultant/Officials travel	1,557
Site & custodial (Texas Swimming Center)	17,389
Parking	4,632
Programs	3,988
Photography	500
Reference material	204
Hospitality, Equipment and miscellaneous	3,857
Team Tennis	23,007
Consultants/Officials	5,525
Payroll	774
UIL Staff Travel	1,616
Consultant/Officials travel	2,743
Facility	9,736
Photography	500
Hospitality, Equipment and miscellaneous	2,113
Volleyball	95,924
Consultants/Officials	11,765
Payroll	1,280
Mileage Allowance	17,178
Programs	4,797
Travel	4,378
Consultant/Officials travel	17,593
Photography	1,000
Hospitality, Equipment and miscellaneous	10,032
Site	27,900
Wrestling	81,493
Consultants/Officials	20,695
Payroll	366
UIL Staff Travel	2,008
Consultant/Officials travel	9,253
Programs	5,217
Photography	500
Hospitality, Equipment and miscellaneous	2,490
Site	40,963

State Spring Meets - Athletic	292,075	
Golf	6,253	
Consultants/Officials	2,299	
Photography	1,000	
Travel	477	
Supplies	402	
Program	2,075	
Tennis	25,060	
Consultants/Officials	5,724	
Consultants/Officials Travel	3,134	
Payroll	601	
UIL Staff Travel	1,336	
Photography	500	
Hospitality	881	
Programs	1,914	
Supplies and miscellaneous	492	
Site	10,478	
Track & Field	260,762	
Consultants/Officials	10,015	
Payroll	5,433	
UIL Staff Travel	1,171	
Rule books	469	
Consultant/Officials travel	6,380	
Hospitality	15,801	
Supplies, Equipment and miscellaneous	16,481	
Photography	500	
Parking	23,763	
Shirts and hats	10,337	
Printing	6,699	
Facility	103,881	
Security & EMS	59,831	
Travel	41,314	
Committees	21,365	
Awards/merchandise	1,444	
Rulebooks	26,643	
Materials/supplies	11,218	
Dues/registration fees	(77,853)	
Miscellaneous	93	
Hospitality	414	
ITS Core Services Fee	4,754	
UT Administrative Fee - 5%	112,594	
Total Expenses		\$ 4,462,244
Net Revenue Before Transfers		\$ 1,199,307
Transfers:		\$ (1,486,500)
Net Revenue After Transfers		\$ (287,193)
Fund Balance - September 1, 2018		\$ 2,099,469
Fund Balance - August 31, 2019		\$ <u>1,812,275</u>

REPORT OF REVENUES AND EXPENSES  
As of August 31, 2019  
FOOTBALL CHAMPIONSHIP

<u>REVENUES</u>			
	Gate	1,625,428	
	Program	49,690	
	Total Revenue		\$ 1,675,118
<u>EXPENSES</u>			
	UIL Administrative Charge - 20%	325,086	
	Consultants/Officials	80,324	
	Consultant/Officials travel	18,267	
	Payroll	5,775	
	Mileage Allowance	38,370	
	UIL staff Travel	4,139	
	Awards	864	
	Program	12,763	
	Instant replay	9,000	
	Photography/video	1,000	
	Hospitality, Equipment and miscellaneous	1,577	
	Site	484,147	
	Rebate to schools	650,434	
	UT Administrative Fee - 5%	8,604	
	Total Expenses		\$ 1,640,349
	Net Revenue After Expenses		\$ <u>34,769</u>

STATE BOYS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	794,640	
	Program	29,170	
	Total Revenues		\$ 823,810
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	127,142	
	Consultants/Officials	15,363	
	Payroll	16,159	
	Mileage Allowance	23,301	
	Travel	14,883	
	Consultant/Officials travel	28,976	
	Photography	750	
	Printing/Programs	11,363	
	Rule books	396	
	Hospitality, Equipment and miscellaneous	3,639	
	Facility	342,238	
	Rebate to schools	144,000	
	UT Administrative Fee - 5%	5,741	
	Total Expenses		\$ 733,951
	Net Revenue After Expenses		\$ <u>89,859</u>

STATE GIRLS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	338,635	
	Program	14,530	
	Total Revenues		\$ 353,165
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	54,182	
	Consultants/Officials	15,408	
	Payroll	5,324	
	Consultants/Officials Travel	25,830	
	UIL Staff Travel	13,933	
	Photography	750	
	Printing/Programs	10,077	
	Hospitality, Equipment and miscellaneous	1,665	
	Facility	308,264	
	UT Administrative Fee - 5%	3,649	
	Total Expenses		\$ 439,081
	Net Revenues After Expenses		\$ <u>(85,916)</u>

## STATE BASEBALL TOURNAMENT

REVENUES

Gate	273,590	
Program	9,756	
Total Revenues		\$ 283,346

EXPENSES

UIL Administrative Charge - 16%	43,774	
Consultants/Officials	14,217	
Consultant/Officials travel	16,894	
Payroll	4,205	
Travel	442	
1718 Travel allowance	18,277	
Programs	5,663	
Photography	1,000	
Rule Books	201	
Hospitality, Equipment and miscellaneous	1,372	
Site	45,900	
UT Administrative Fee - 5%	3,692	
Total Expenses		\$ 155,637

Net Revenues After Expenses \$ 127,709

## STATE CROSS COUNTRY TOURNAMENT

REVENUES

Gate	82,846	
Program	1,075	
Parking	17,375	
Total Revenues		\$ 101,296

EXPENSES

Payroll	2,131	
Consultants/Officials	6,133	
Consultant/Official travel	1,079	
Timing results	5,500	
Printing/Programs	4,510	
Course infrastructure	9,786	
Photography	250	
Parking	4,000	
Golf carts	875	
Shuttle, security & set up	14,396	
Tents	3,148	
Portable toilets	2,473	
Hospitality, Equipment and miscellaneous	3,260	
UT Administrative Fee - 5%	2,877	
Total Expenses		60,418

Net Revenue After Expenses 40,878

## STATE SOCCER TOURNAMENT

REVENUES

Gate	133,675	
Program	2,605	
Total Revenues		\$ 136,280

EXPENSES

UIL Administrative Charge - 16%	21,388	
Consultants/Officials	6,084	
Payroll	2,830	
Mileage Allowance	18,659	
Travel	93	
Consultant/Officials travel	7,051	
Programs	3,977	
Photo	1,000	
Hospitality, Equipment and miscellaneous	757	
Site	33,336	
UT Administrative Fee - 5%	2,023	
Total Expenses		97,198

Net Revenue After Expenses 39,082



STATE SOFTBALL TOURNAMENT

<u>REVENUES</u>			
Gate		136,101	
Program		3,420	
Total Revenues			\$ 139,521
<u>EXPENSES</u>			
UIL Administrative Charge - 16%		21,776	
Consultants/Officials		9,014	
Payroll		3,144	
Programs		4,318	
Travel		1,403	
Consultant/Officials travel		14,545	
Photography/video		1,000	
Site & Parking		46,593	
Hospitality, Equipment and miscellaneous		4,136	
UT Administrative Fee - 5%		4,208	
Total Expenses			\$ 110,136
Net Revenue After Expenses			\$ <u>29,385</u>

STATE SWIMMING AND DIVING TOURNAMENT

<u>REVENUES</u>			
Gate		77,861	
Program		5,032	
Total Revenues			\$ 82,893
<u>EXPENSES</u>			
Payroll		1,475	
Consultants/Officials		22,479	
Consultant/Officials travel		1,557	
Site & custodial (Texas Swimming Center)		17,389	
Parking		4,632	
Programs		3,988	
Photography		500	
Reference material		204	
Hospitality, Equipment and miscellaneous		3,857	
UT Administrative Fee - 5%		2,804	
Total Expenses			\$ 58,885
Net Revenue After Expenses			\$ <u>24,007</u>

STATE TEAM TENNIS TOURNAMENT

<u>REVENUES</u>			
Gate		7,139	
Total Revenues			\$ 7,139
<u>EXPENSES</u>			
Consultants/Officials		5,525	
Payroll		774	
UIL Staff Travel		1,616	
Consultant/Officials travel		2,743	
Facility		9,736	
Photography		500	
Hospitality, Equipment and miscellaneous		2,113	
UT Administrative Fee - 5%		1,150	
Total Expenses			\$ 24,158
Net Revenue After Expenses			\$ <u>(17,019)</u>

STATE VOLLEYBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	158,059	
	Program	5,495	
	Total Revenues		\$ 163,554
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	25,289	
	Consultants/Officials	11,765	
	Payroll	1,280	
	Mileage Allowance	17,178	
	Programs	4,797	
	Travel	4,378	
	Consultant/Officials travel	17,593	
	Photography	1,000	
	Hospitality, Equipment and miscellaneous	10,032	
	Site	27,900	
	UT Administrative Fee - 5%	3,401	
	Total Expenses		\$ 124,614
	Net Revenue After Expenses		\$ <u>38,940</u>

STATE WRESTLING TOURNAMENT

<u>REVENUES</u>			
	Gate	55,466	
	Programs	2,350	
	Total Revenues		\$ 57,816
<u>EXPENSES</u>			
	Consultants/Officials	20,695	
	Payroll	366	
	UIL Staff Travel	2,008	
	Consultant/Officials travel	9,253	
	Programs	5,217	
	Photography	500	
	Hospitality, Equipment and miscellaneous	2,490	
	Site	40,963	
	UT Administrative Fee - 5%	2,026	
	Total Expenses		\$ 83,519
	Net Revenue After Expenses		\$ <u>(25,703)</u>

STATE SPRING MEET ATHLETIC TOURNAMENTS

TRACK AND FIELD

REVENUES

Gate	309,857	
Program	15,785	
Total Revenues		\$ 325,642

EXPENSES

Consultants/Officials	10,015	
Payroll	5,433	
UIL Staff Travel	1,171	
Rule books	469	
Consultant/Officials travel	6,380	
Hospitality	15,801	
Supplies, Equipment and miscellaneous	16,481	
Photography	500	
Parking	23,763	
Shirts and hats	10,337	
Printing	6,699	
Facility	103,881	
Security & EMS	59,831	
UT Administrative Fee - 5%	13,038	
Total Expenses		\$ 273,800

Net Revenue After Expenses 51,842

TENNIS

REVENUES

Gate	44,809	
Programs	1,190	
Total Revenues		\$ 45,999

EXPENSES

Consultants/Officials	5,724	
Consultants/Officials Travel	3,134	
Payroll	601	
UIL Staff Travel	1,336	
Photography	500	
Hospitality	881	
Programs	1,914	
Supplies and miscellaneous	492	
Site	10,478	
UT Administrative Fee - 5%	729	
Total Expenses		\$ 25,790

Net Revenue After Expenses \$ 20,209

GOLF

REVENUES

Program	1,050	
Total Revenues		\$ 1,050

EXPENSES

Consultants/Officials	2,299	
Photography	1,000	
Travel	477	
Supplies	402	
Program	2,075	
UT Administrative Fee - 5%	209	
Total Expenses		\$ 6,462

Net Revenue After Expenses \$ (5,412)

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789506 CORPORATE SPONSOR  
 As of August 31, 2019

<u>Revenues:</u>			
Broadcast, Photo and Video Rights	\$	642,169	
Corporate Sponsorships		1,682,248	
Total Revenues			\$ 2,324,417
 <u>Expenses:</u>			
To TILF	\$	125,000	
DDCE Support		275,000	
Co-sponsorship		80,000	
Travel		651	
Awards		21,810	
Fees		5	
Mobile App		6,500	
UT Administrative Fee - 5%		11,698	
Total Expenses			\$ 520,664
Net Revenue Before Transfers			\$ 1,803,753
Transfers:			\$ (1,465,000)
Net Revenue After Transfers			\$ 338,753
Fund Balance - September 1, 2018			\$ 2,704,440
Fund Balance - August 31, 2019			\$ <u>3,043,193</u>