

**UNIVERSITY INTERSCHOLASTIC LEAGUE**

**ANNUAL FINANCIAL REPORT  
(STATUTORY BASIS)**

FOR THE YEAR ENDED AUGUST 31, 2023

# West, Davis & Company

a limited liability partnership

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## INDEPENDENT AUDITOR'S REPORT

Charles Breithaupt  
Executive Director  
University Interscholastic League

Jay Hartzell  
President  
The University of Texas at Austin

Andrea Sheridan  
Deputy to the President for  
Governmental Affairs and Initiatives  
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, 2023 and 2022. 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, 2023 and 2022, 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*

West, Davis & Company, LLP  
Austin, Texas  
September 18, 2024

## 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>2023</u>	<u>2022</u>
Broadcast, Photo, and Video Rights	\$ 28,975	\$ 680,095
Convention & Workshop Fees	173,695	81,143
Corporate Sponsorship and Other Donations	3,134,473	2,255,620
Theatre Fees/Drama, Library Fees and Fines	21,206	20,472
Entry Fees, Gate Receipts, Ticket Sales, and Program Sales	7,223,388	7,979,473
Membership Fees	4,469,880	4,326,200
Sales and Miscellaneous Income	211,617	145,039
Waiver of Eligibility Fees	141,200	199,800
<b>Total Revenues</b>	<b>\$ 15,404,434</b>	<b>\$ 15,687,842</b>
<u>EXPENDITURES:</u>		
Salaries and Wages	4,846,500	4,857,693
Payroll Related Costs	1,449,357	1,503,133
Professional Fees and Services	2,847,870	2,965,774
Rebate to Schools	1,097,090	931,998
Travel/Lodging Reimbursements to Schools	201,315	46,503
Travel	605,778	480,637
Materials and Supplies	32,042	(264)
Communication and Utilities	111,896	110,771
Repairs and Maintenance	63,858	75,008
Rentals, Leases and Facility Usage	79,690	93,904
Printing and Reproduction	110,839	96,679
Other Operating Expenditures	652,352	267,768
Scholarship Funds	125,000	100,000
Capital Outlay	62,346	0
Designated - DDCE Administrative Support (NOTE 1)	150,000	175,000
UT Indirect Cost/Overhead (NOTE 1)	473,764	439,940
<b>Total Expenditures</b>	<b>\$ 12,909,697</b>	<b>\$ 12,144,544</b>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ 2,494,737</u>	<u>\$ 3,543,298</u>
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	\$ 2,494,737	\$ 3,543,298
FUND BALANCES - Beginning	<u>9,749,663</u>	<u>6,206,365</u>
FUND BALANCES - Ending	<u>\$ 12,244,400</u>	<u>\$ 9,749,663</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, 2023**

**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. UIL's funds and operations are accounted for as Current Funds, Designated 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, 2023.

**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:

Designated

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.

**Plant Funds**

Plant funds are segregated into the following separately balanced fund groups.

Investment in Plant

Funds already expended for plant properties and construction in progress; however, this does not include any long-lived assets held as investments in Endowment and Similar Funds. Physical properties are stated at cost at date of acquisition or at fair market value at the date of donation for gifts.

Unexpended Funds

Funds used for major new construction projects, remodeling and renovations to existing buildings and grounds. Smaller projects such as remodeling of rooms and renovations to existing buildings and grounds may not be capitalized.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2023**

**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 Rights- Radio stations are charged a fee for broadcasting state championships.

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.

Multi-Media and Marketing Rights – The UIL has an agreement with Sports in Action to enter into multi-media and marketing agreements on behalf of the UIL.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2023**

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

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 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.

Rebates of Excess Income over Expenses – Rebates from income after expenses are made to the schools participating in the state basketball tournaments and football state championship games.

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.

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 45 full-time employees and 1 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

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2023**

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

through payroll, as well as any taxable fringe benefit added to an employee's pay. The pooled fringe rate for 2022-23 is 30% for full-time benefit eligible employees and 4.3% 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 and mentors.

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.

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 September 18, 2024 the date this financial statement was available to be issued.

**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2023**

**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 9/1/2022</u>	<u>Additions (Adjustment)</u>	<u>Deletions</u>	<u>Balance 8/31/2023</u>
Furniture and Equipment	\$ 318,527	\$ 43,977	\$ 0	\$ 362,504
Vehicles	124,067	62,346	0	186,413
Less: Accumulated Depreciation	(144,192)	(18,995)	0	(163,187)
<b>TOTAL</b>	<u>\$ 298,402</u>	<u>\$ 87,328</u>	<u>\$ 0</u>	<u>\$ 385,730</u>

**NOTE 3: DEPOSITS**

At year-end, the carrying amount of UIL deposits was \$12,654,945 and the bank balance was \$12,244,400. 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 8% each.

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.



**UNIVERSITY INTERSCHOLASTIC LEAGUE**  
**Notes to the Financial Statement**  
**August 31, 2023**

**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.

**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.

**NOTE 7: PENDING LAWSUITS AND CLAIMS**

No pending litigation exists involving the UIL at yearend.

The Office of the Texas Attorney General, in consultation with University of Texas Legal Affairs, defends the UIL and does not charge the UIL attorneys' fees for such work.

## UNIVERSITY INTERSCHOLASTIC LEAGUE

## Report of Revenues and Expenses

## COMBINED ALL BUDGET GROUPS

As of August 31, 2023

Revenues:

A	Broadcast, Photo and Video Rights	\$	28,975	
B	Convention/Workshop Registration Fees		173,695	
C	Corporate Sponsor and Other Donations		3,134,473	
D	Theatre Fees/Drama Library Fees and Fines		21,206	
E	Entry Fees, Gate Receipts, Program Sales		7,223,387	
F	Membership Fees		4,469,880	
G	Sales and Miscellaneous Income		211,617	
H	Waiver of Eligibility Fees		141,200	
	Total Revenues	\$		15,404,434

Expenses:

1	Salaries and Wages	\$	4,846,500	
2	Payroll Related Costs		1,449,356	
3	Professional Fees and Services		2,847,870	
4	Rebate to Schools		1,097,090	
5	Travel/Lodging Reimbursement to Schools		201,315	
6	Travel		605,777	
7	Materials and Supplies		32,042	
8	Communication and Utilities		111,896	
9	Repairs and Maintenance		63,858	
10	Rentals, Leases and Facility Usage/Preparation		79,690	
11	Printing and Reproduction		110,839	
12	Other Operating Expenses		652,352	
13	Scholarship Funds		125,000	
14	Capital Outlay		62,346	
15	Designated DDCE Support		150,000	
16	UT Administrative Fee - 5%		473,764	
	Total Expenses	\$		12,909,697

Excess of Revenue Over Expenses Before Transfers \$ 2,494,737

Transfers Within Accounts: 0

Net Revenue After Transfers \$ 2,494,737

Fund Balance - September 1, 2022 \$ 9,749,663

Fund Balance - August 31, 2023 \$ 12,244,400

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789502 GENERAL FEE  
 As of August 31, 2023

Revenues:

Membership Fee	4,454,460	
Broadcast/Telecast Rights	28,975	
Corporate Sponsor/Grant/Contracts	384,473	
Waiver Fees	141,200	
Sales & Miscellaneous Income	196,731	
Total Revenues		\$ 5,205,839

Expenses:

Administrative Salaries	\$ 1,420,478	
Classified Salaries	1,154,203	
Wages	5,509	
Fringe Benefits	776,998	
Professional Services	25,300	
Building Maintenance & Custodial	62,996	
Rentals and Facility Usage	11,223	
Meeting Expenses	146,448	
Legislative Council	74,676	
Administrative	71,772	
Computer Equipment and Supplies	61,663	
Travel & related expenses	24,247	
Spirit	11,825	
Operational Expenses	11,825	
Shipping/Postage	9,311	
Printing	24,311	
Communication and Utilities	76,644	
Vehicles	65,103	
Supplies and miscellaneous expenses	57,475	
UT Administrative Fee - 5%	192,689	
Total Expenses		\$ 4,126,423

Net Revenue Before Transfers \$ 1,079,416

Transfers: \$ 428,000

Net Revenue After Transfers \$ 1,507,416

Fund Balance - September 1, 2022 \$ 2,906,325

Fund Balance - August 31, 2023 \$ 4,413,741

UNIVERSITY INTERSCHOLASTIC LEAGUE  
 FINANCIAL REPORT  
 BUDGET GROUP 19789503 STATE MUSIC CONTEST FUNDS  
 As of August 31, 2023

<b>Revenues:</b>		
Marching Band Entry Fees	\$	38,000
Marching Band Permit Fees		54,700
Marching Band Gate Receipts		461,808
Mariachi Festival Entry Fees		30,000
Mariachi Gate Receipts		35,375
Miscellaneous Income		10,250
Music Region Fees		86,960
TSSEC Entry Fees		294,130
Wind Ensemble		6,000
Total Revenues	\$	1,017,222
<b>Expenses:</b>		
Administrative Salaries	\$	293,223
Classified Salaries		66,682
Fringe Benefits		108,728
State Marching Band Contest		276,304
Officials/Judges/Constest staff		61,351
Operational Expenses		27,157
Site and Services		187,796
Texas State Solo-Ensemble Contest		292,027
Officials/Judges/Constest staff		167,790
Operational Expenses		34,876
Site and Services		89,362
Mariachi		42,275
Officials/Judges/Constest staff		24,661
Operational Expenses		12,632
Site and Services		4,982
Wind Ensemble		8,579
Officials/Judges/Constest staff		5,098
Operational Expenses		3,481
Operational Expenses		52,481
UT Administrative Fee - 5%		47,625
Total Expenses	\$	1,187,924
Net Revenue Before Transfers	\$	(170,702)
Transfers:	\$	27,000
Net Revenue After Transfers	\$	(143,702)
Fund Balance - September 1, 2022	\$	240,408
Fund Balance - August 31, 2023	\$	<u>96,707</u>

REPORT OF REVENUES AND EXPENSES  
STATE MARCHING BAND CONTEST

<u>Revenues:</u>			
Marching Band Entry Fees	\$	38,000	
Marching Band Permit Fees		54,700	
Marching Band Gate Receipts		461,808	
Total Revenues			\$ 554,508
<u>Expenses:</u>			
UIL Administrative Charge - 35%	\$	161,633	
Officials/Judges/Constest staff		61,351	
Operational Expenses		27,157	
Site and Services		187,796	
UT Administrative Fee - 5%		13,815	
Total Expenses			\$ 451,752
Net Revenue After Expenses			<u>\$ 102,756</u>

TEXAS STATE SOLO-ENSEMBLE CONTEST

<u>Revenues:</u>			
TSSEC Entry Fees	\$	294,130	
Total Revenues			\$ 294,130
<u>Expenses:</u>			
Officials/Judges/Constest staff		167,790	
Operational Expenses		34,876	
Site and Services		89,362	
UT Administrative Fee - 5%		14,601	
Total Expenses			\$ 306,629
Net Revenue After Expenses			<u>\$ (12,499)</u>

STATE MARIACHI FESTIVAL

<u>Revenues:</u>			
Mariachi Entry Fees	\$	30,000	
Mariachi Gate Receipts		35,375	
Total Revenues			\$ 65,375
<u>Expenses:</u>			
Officials/Judges/Constest staff		24,661	
Operational Expenses		12,632	
Site and Services		4,982	
UT Administrative Fee - 5%		2,114	
Total Expenses			\$ 44,388
Net Revenue After Expenses			<u>\$ 20,987</u>

STATE WIND ENSEMBLE

<u>Revenues:</u>			
Wind Ensemble Entry Fees	\$	6,000	
Total Revenues			\$ 6,000
<u>Expenses:</u>			
Officials/Judges/Constest staff		5,098	
Operational Expenses		3,481	
UT Administrative Fee - 5%		429	
Total Expenses			\$ 9,008
Net Revenue After Expenses			<u>\$ (3,008)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
FINANCIAL REPORT  
BUDGET GROUP 19789504 ACADEMIC and ILPC CONTESTS  
As of August 31, 2023

Revenues:

State Spring Meets - Academic	128,935	
Cross Examination	1,240	
Theatre - One-Act Play	127,695	
Theatre/Drama Fees	10,980	
Miscellaneous Income	55,070	
Interscholastic League Press Conference	157,516	
Membership Income	15,420	
ILPC Convention	19,593	
Summer Workshop	105,360	
Ratings Income	8,770	
Miscellaneous Income	8,373	
Total Revenues		\$ 352,501

Expenses:

Administrative Salaries	\$ 762,550	
Classified Salaries	271,241	
Wages	13,936	
Fringe Benefits	306,317	
Professional Services/Consultants	40,923	
Academic State Meet	199,555	
Officials/Judges/Constest staff	96,720	
Operational Expenses	93,888	
Site and Services	8,947	
Cross Examination Debate	33,223	
Officials/Judges/Constest staff	17,096	
Operational Expenses	15,046	
Site and Services	1,080	
Theatre - One-Act Play	132,211	
Officials/Judges/Constest staff	56,909	
Operational Expenses	51,056	
Site and Services	24,246	
Capital Conference	73,403	
Officials/Judges/Constest staff	15,241	
Operational Expenses	3,131	
Site and Services	55,031	
Student Activities Conference	38,714	
Officials/Judges/Constest staff	26,127	
Operational Expenses	10,169	
Site and Services	2,419	
Film	17,896	
Officials/Judges/Constest staff	3,133	
Operational Expenses	8,788	
Site and Services	5,974	
Congress	8,203	
Officials/Judges/Constest staff	4,122	
Operational Expenses	2,186	
Site and Services	1,895	
Robotics	14,936	
Operational Expenses	14,936	
ILPC	100,996	
ILPC Convention	28,180	
Officials/Judges/Constest staff	10,010	
Operational Expenses	14,088	
Site and Services	4,082	
ILPC Summer Workshop	72,815	
Officials/Judges/Constest staff	17,685	
Operational Expenses	314	
Site and Services	54,816	
Operational Expenses	110,082	
UT Administrative Fee - 5%	106,224	
Total Expenses		\$ 2,230,409

Net Revenue Before Transfers \$ (1,877,908)

Transfers: \$ 1,638,000

Net Revenue After Transfers \$ (239,908)

Fund Balance - September 1, 2022 \$ 270,467

Fund Balance - August 31, 2023 \$ 30,560

REPORT OF REVENUES AND EXPENSES  
ILPC CONVENTION

<u>Revenues:</u>			
ILPC Convention Income	\$	19,593	
Total Revenues			\$ 19,593
<u>Expenses:</u>			
Officials/Judges/Constest staff		10,010	
Operational Expenses		14,088	
Site and Services		4,082	
UT Administrative Fee - 5%		1,409	
Total Expenses			\$ 29,589
Net Revenue After Expenses			\$ <u>(9,996)</u>

ILPC SUMMER WORKSHOP

<u>Revenues:</u>			
Summer Workshop Income	\$	105,360	
Total Revenues			\$ 105,360
<u>Expenses:</u>			
Officials/Judges/Constest staff		17,685	
Operational Expenses		314	
Site and Services		54,816	
UT Administrative Fee - 5%		3,641	
Total Expenses			\$ 76,456
Net Revenue After Expenses			\$ <u>28,904</u>

CAPITAL CONFERENCE WORKSHOP

<u>Revenues:</u>			
Capital Conference	\$	50,240	
Total Revenues			\$ 50,240
<u>Expenses:</u>			
Officials/Judges/Constest staff		15,241	
Operational Expenses		3,131	
Site and Services		55,031	
UT Administrative Fee - 5%		3,670	
Total Expenses			\$ 77,073
Net Revenue After Expenses			\$ <u>(26,833)</u>

THEATRE ONE-ACT-PLAY

<u>Revenues:</u>			
One-Act Play		127,695	
Total Revenues			\$ 127,695
<u>Expenses:</u>			
Officials/Judges/Constest staff		56,909	
Operational Expenses		51,056	
Site and Services		24,246	
UT Administrative Fee - 5%		6,611	
Total Expenses			\$ 138,821
Net Revenue After Expenses			\$ <u>(11,126)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
FINANCIAL REPORT  
BUDGET GROUP 19789505 ATHLETIC CONTESTS  
As of August 31, 2023

Revenues:

Football	2,946,560	
State Gate	1,962,820	
Playoffs	983,740	
Boys' Basketball Income	1,105,630	
State Gate	927,667	
Playoffs	177,963	
Girls' Basketball Income	563,669	
State Gate	467,967	
Playoffs	95,703	
Baseball State Gate Receipts	56,205	
Cross Country State Gate Receipts	100,700	
Soccer State Gate Receipts	198,270	
Softball State Gate Receipts	177,610	
Swimming/Diving State Gate Receipts	109,863	
Team Tennis State Gate Receipts	0	
Volleyball State Gate Receipts	213,230	
Waterpolo State Gate Receipts	16,410	
Wrestling State Gate Receipts	98,565	
Tennis State Gate Receipts	0	
Track & Field State Gate Receipts	428,580	
Miscellaneous income	62,578	
Total Revenues		\$ 6,077,871



Expenses:		
Administrative Salaries	\$ 603,858	
Classified Salaries	234,580	
Wages	1,736	
Fringe Benefits	248,597	
Football	1,554,853	
Consultants/Officials	117,726	
Operational Expenses	40,165	
Site and Services	555,773	
Mileage and Gate Rebates	841,190	
Boys' Basketball	759,912	
Consultants/Officials	44,149	
Operational Expenses	18,797	
Site and Services	361,737	
2223 Mileage and Gate Rebates	166,557	
2122 Mileage and Gate Rebates	168,671	
Girls' Basketball	416,587	
Consultants/Officials	55,295	
Operational Expenses	17,231	
2122 Mileage to Schools	14,063	
Site and Services	329,999	
Baseball	161,084	
Consultants/Officials	37,012	
Operational Expenses	11,401	
2122 Mileage to Schools	18,151	
1819 Mileage to Schools	18,257	
Site and Services	76,262	
Cross Country	56,494	
Consultants/Officials	23,318	
Operational Expenses	12,283	
Site and Services	20,893	
Soccer	92,389	
Consultants/Officials	17,155	
Operational Expenses	18,250	
Mileage to Schools	21,658	
Site and Services	35,327	
Softball	84,203	
Consultants/Officials	34,260	
Operational Expenses	10,989	
Mileage to Schools	19,391	
Site and Services	19,563	
Swimming/Diving	83,567	
Consultants/Officials	39,373	
Operational Expenses	15,688	
Site and Services	28,507	
Team Tennis	12,632	
Consultants/Officials	4,875	
Operational Expenses	7,757	
Site and Services		
Volleyball	125,509	
Consultants/Officials	30,769	
Operational Expenses	25,220	
2223 Mileage to Schools	19,019	
2122 Mileage to Schools	18,463	
Site and Services	32,039	
Water Polo	5,257	
Consultants/Officials	779	
Operational Expenses	4,478	
Site and Services		
Wrestling	96,770	
Consultants/Officials	33,427	
Operational Expenses	6,091	
Site and Services	57,251	
Golf	11,892	
Consultants/Officials	4,493	
Operational Expenses	7,399	
Tennis	7,782	
Operational Expenses	7,782	
Track & Field	305,978	
Consultants/Officials	7,082	
Operational Expense	34,133	
Site and Services	264,763	
Operational Expenses	66,457	
UT Administrative Fee - 5%	119,347	
Total Expenses		\$ 5,049,484
Net Revenue Before Transfers		\$ 1,028,387
Transfers:		\$ (1,543,000)
Net Revenue After Transfers		\$ (514,613)
Fund Balance - September 1, 2022		\$ 1,671,310
Fund Balance - August 31, 2023		\$ <u>1,156,697</u>

REPORT OF REVENUES AND EXPENSES  
FOOTBALL CHAMPIONSHIP

<u>REVENUES</u>			
	Gate Receipts	1,962,820	
	Total Revenue		\$ 1,962,820
 <u>EXPENSES</u>			
	UIL Administrative Charge - 20%	392,564	
	Consultants/Officials	117,726	
	Operational Expenses	40,165	
	Site and Services	555,773	
	Mileage and Gate Rebates	841,190	
	UT Administrative Fee - 5%	9,500	
	Total Expenses		\$ 1,956,917
	Net Revenue After Expenses		\$ <u>5,903</u>

STATE BOYS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate Receipts	927,667	
	Total Revenues		\$ 927,667
 <u>EXPENSES</u>			
	UIL Administrative Charge - 16%	148,427	
	Consultants/Officials	44,149	
	Operational Expenses	18,797	
	Site and Services	361,737	
	2223 Mileage and Gate Rebates	166,557	
	2122 Mileage and Gate Rebates	168,671	
	UT Administrative Fee - 5%	21,234	
	Total Expenses		\$ 929,573
	Net Revenue After Expenses		\$ <u>(1,906)</u>

STATE GIRLS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate Receipts	467,967	
	Total Revenues		\$ 467,967
 <u>EXPENSES</u>			
	UIL Administrative Charge - 16%	74,875	
	Consultants/Officials	55,295	
	Operational Expenses	17,231	
	2122 Mileage to Schools	14,063	
	Site and Services	329,999	
	UT Administrative Fee - 5%	20,829	
	Total Expenses		\$ 512,291
	Net Revenues After Expenses		\$ <u>(44,325)</u>

## STATE BASEBALL TOURNAMENT

REVENUES

Gate Receipts	56,205		
Total Revenues		\$	56,205

EXPENSES

UIL Administrative Charge - 16%	8,993		
Consultants/Officials	37,012		
Operational Expenses	11,401		
2122 Mileage to Schools	18,151		
1819 Mileage to Schools	18,257		
Site and Services	76,262		
UT Administrative Fee - 5%	8,054		
Total Expenses		\$	178,131

Net Revenues After Expenses		\$	<u>(121,926)</u>
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## STATE CROSS COUNTRY TOURNAMENT

REVENUES

Gate Receipts	100,700		
Total Revenues		\$	100,700

EXPENSES

Consultants/Officials	23,318		
Operational Expenses	12,283		
Site and Services	20,893		
UT Administrative Fee - 5%	2,825		
Total Expenses			59,318

Net Revenue After Expenses			<u>41,382</u>
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## STATE SOCCER TOURNAMENT

REVENUES

Gate Receipts	198,270		
Total Revenues		\$	198,270

EXPENSES

UIL Administrative Charge - 16%	31,723		
Consultants/Officials	17,155		
Operational Expenses	18,250		
Mileage to Schools	21,658		
Site and Services	35,327		
UT Administrative Fee - 5%	4,619		
Total Expenses			128,731

Net Revenue After Expenses			<u>69,539</u>
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## STATE SOFTBALL TOURNAMENT

REVENUES

Gate Receipts	177,610		
Total Revenues		\$	177,610

EXPENSES

UIL Administrative Charge - 16%	28,418		
Consultants/Officials	34,260		
Operational Expenses	10,989		
Mileage to Schools	19,391		
Site and Services	19,563		
UT Administrative Fee - 5%	4,210		
Total Expenses		\$	116,831

Net Revenue After Expenses		\$	<u>60,779</u>
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## STATE SWIMMING AND DIVING TOURNAMENT

REVENUES

Gate Receipts	109,863		
Total Revenues		\$	109,863

EXPENSES

Consultants/Officials	39,373		
Operational Expenses	15,688		
Site and Services	28,507		
UT Administrative Fee - 5%	4,178		
Total Expenses		\$	87,745

Net Revenue After Expenses		\$	<u>22,118</u>
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## STATE TEAM TENNIS TOURNAMENT

REVENUES

Gate Receipts	0	
Total Revenues		\$ 0

EXPENSES

Consultants/Officials	4,875	
Operational Expenses	7,757	
Site and Services		
UT Administrative Fee - 5%	632	
Total Expenses		\$ 13,264
Net Revenue After Expenses		\$ <u>(13,264)</u>

## STATE VOLLEYBALL TOURNAMENT

REVENUES

Gate Receipts	213,230	
Total Revenues		\$ 213,230

EXPENSES

UIL Administrative Charge - 16%	34,117	
Consultants/Officials	30,769	
Operational Expenses	25,220	
2223 Mileage to Schools	19,019	
2122 Mileage to Schools	18,463	
Site and Services	32,039	
UT Administrative Fee - 5%	2,184	
Total Expenses		\$ 161,810
Net Revenue After Expenses		\$ <u>51,420</u>

## STATE WATER POLO TOURNAMENT

REVENUES

Gate Receipts	16,410	
Total Revenues		\$ 16,410

EXPENSES

Consultants/Officials	779	
Operational Expenses	4,478	
Site and Services		
UT Administrative Fee - 5%	263	
Total Expenses		\$ 5,520
Net Revenue After Expenses		\$ <u>10,890</u>

## STATE WRESTLING TOURNAMENT

REVENUES

Gate Receipts	98,565	
Total Revenues		\$ 98,565

EXPENSES

Consultants/Officials	33,427	
Operational Expenses	6,091	
Site and Services	57,251	
UT Administrative Fee - 5%	4,838	
Total Expenses		\$ 101,608
Net Revenue After Expenses		\$ <u>(3,043)</u>

## STATE GOLF

REVENUES

Total Revenues		\$ 0
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EXPENSES

Consultants/Officials	4,493	
Operational Expenses	7,399	
UT Administrative Fee - 5%	595	
Total Expenses		\$ 12,486
Net Revenue After Expenses		\$ <u>(12,486)</u>

## STATE TENNIS

REVENUES

Gate Receipts	\$	0	
Total Revenues		\$	0

EXPENSES

Operational Expenses		7,782	
UT Administrative Fee - 5%		389	
Total Expenses		\$	8,171
Net Revenue After Expenses		\$	<u>(8,171)</u>

## STATE TRACK AND FIELD

REVENUES

Gate Receipts		428,580	
Total Revenues		\$	428,580

EXPENSES

Consultants/Officials		7,082	
Operational Expense		34,133	
Site and Services		264,763	
UT Administrative Fee - 5%		15,299	
Total Expenses		\$	321,277
Net Revenue After Expenses			<u>107,303</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE  
FINANCIAL REPORT  
BUDGET GROUP 19789506 CORPORATE SPONSOR  
As of August 31, 2023

Revenues:

Corporate Sponsorships	\$ 2,750,000	
Miscellaneous	1,000	
Total Revenues		\$ 2,751,000

Expenses:

To TILF	\$ 125,000	
DDCE Support	150,000	
Awards	21,000	
Operational Expenses	11,578	
UT Administrative Fee - 5%	7,879	
Total Expenses		\$ 315,457

Net Revenue Before Transfers \$ 2,435,543

Transfers: \$ (550,000)

Net Revenue After Transfers \$ 1,885,543

Fund Balance - September 1, 2022 \$ 4,661,152

Fund Balance - August 31, 2023 \$ 6,546,695