

UNIVERSITY INTERSCHOLASTIC LEAGUE

**ANNUAL FINANCIAL REPORT
(STATUTORY BASIS)**

FOR THE YEAR ENDED AUGUST 31, 2018

West, Davis & Company

a limited liability partnership

INDEPENDENT AUDITOR'S REPORT

Charles Breithaupt
Executive Director
University Interscholastic League

Gregory L. Fenves
President
The University of Texas at Austin

Leonard Moore
Vice President
The University of Texas at Austin

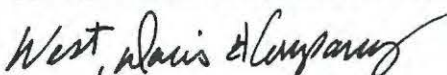
We have audited the Combined Statement of Revenues, Expenditures & Changes in Fund Balance All Governmental Fund Types and Expendable Trust Funds—statutory basis of the University Interscholastic League (UIL) as of and for the years ended August 31, 2018 and 2017. This financial statement is the responsibility 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, 2018 and 2017, 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 12, 2019

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>2018</u>	<u>2017</u>
Broadcast, Photo, and Video Rights	\$ 645,865	\$ 612,455
Convention & Workshop Fees	148,810	158,345
Corporate Sponsorship and Other Donations	2,093,944	1,844,618
Theatre Fees/Drama, Library Fees and Fines	34,713	37,698
Entry Fees, Gate Receipts, Ticket Sales, and Program Sales	6,415,572	6,676,647
Membership Fees	2,569,350	2,190,671
Officials Division (Agency Funds)	0	(10,915)
Sales and Miscellaneous Income	332,545	541,708
Waiver of Eligibility Fees	122,400	104,900
Grants	0	0
Total Revenues	<u>\$ 12,363,199</u>	<u>\$ 12,156,127</u>
<u>EXPENDITURES:</u>		
Salaries and Wages	4,430,553	4,188,707
Payroll Related Costs	1,384,474	1,253,448
Professional Fees and Services	2,328,641	2,322,856
Grant - Steroid Testing Services	0	0
Rebate to Schools	695,316	759,157
Travel/Lodging Reimbursements to Schools	96,909	115,740
Officials Divisions (Agency Funds)	0	11,649
Travel	594,051	540,953
Materials and Supplies	71,112	40,739
Communication and Utilities	126,598	114,137
Repairs and Maintenance	91,734	80,998
Rentals, Leases and Facility Usage	342,804	242,810
Printing and Reproduction	208,003	226,893
Other Operating Expenditures	665,773	533,692
Scholarship Funds	112,000	112,000
Designated - DDCE Administrative Support (NOTE 1)	300,000	355,000
UT Indirect Cost/Overhead (NOTE 1)	357,345	275,702
Total Expenditures	<u>\$ 11,805,313</u>	<u>\$ 11,174,481</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ 557,886</u>	<u>\$ 981,646</u>
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	\$ 557,886	\$ 981,646
FUND BALANCES - September 1, 2016	<u>5,347,672</u>	<u>4,366,026</u>
FUND BALANCES - August 31, 2017	<u>\$ 5,905,558</u>	<u>\$ 5,347,672</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, 2018

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, 2018.

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, 2018

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 Fox Sports Southwest.

UNIVERSITY INTERSCHOLASTIC LEAGUE
Notes to the Financial Statement
August 31, 2018

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 sponsor 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.

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.

UNIVERSITY INTERSCHOLASTIC LEAGUE
Notes to the Financial Statement
August 31, 2018

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.

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, 2018

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 4% 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, and 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 12, 2019, 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 9/1/17</u>	<u>Additions (Adjustment)</u>	<u>Deletions</u>	<u>Balance 8/31/18</u>
Furniture and Equipment	\$ 318,330	\$ 49,733	\$ 0	\$ 368,063
Vehicles	97,298	72,446	(45,677)	124,067
Less: Accumulated Depreciation	(149,785)	(8,266)	45,677	(112,374)
TOTAL	<u>\$ 265,843</u>	<u>\$ 113,913</u>	<u>\$ 0</u>	<u>\$ 379,756</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
Notes to the Financial Statement
August 31, 2018

NOTE 3: DEPOSITS

At year-end, the carrying amount of UIL deposits was \$5,905,860 and the bank balance was \$5,905,860. 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 the governmental entity's name.

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 6.8% 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.

UIL's contribution to TRS totaled \$276,854 and for Optional Retirement Program \$765, for a total of \$277,619 for fiscal year end August 31, 2018.

The retirement expense to the State for UIL was \$0 for the fiscal year ended August 31, 2018.

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, 2018

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, 2018

Revenues:

A	Broadcast, Photo and Video Rights	\$ 645,865	
B	Convention/Workshop Registration Fees	148,810	
C	Corporate Sponsor and Other Donations	2,093,944	
D	Theatre Fees/Drama Library Fees and Fines	34,713	
E	Entry Fees, Gate Receipts, Program Sales	6,415,572	
F	Membership Fees	2,569,350	
G	UIL Officials Income Association/Agency Funds		
H	Sales and Miscellaneous Income	332,545	
I	Waiver of Eligibility Fees	122,400	
J	Grants		
	Total Revenues		\$ 12,363,198

Expenses:

1	Salaries and Wages	\$ 4,430,553	
2	Payroll Related Costs	1,384,474	
3	Professional Fees and Services	2,328,641	
4	Grant - Steroid Testing Services	0	
5	Rebate to Schools	695,316	
6	Travel/Lodging Reimbursement to Schools	96,909	
7	Travel	594,051	
8	Materials and Supplies	71,112	
9	Communication and Utilities	126,598	
10	Repairs and Maintenance	91,734	
11	Rentals, Leases and Facility Usage/Preparation	342,804	
12	Printing and Reproduction	208,003	
13	Other Operating Expenses	665,773	
14	Scholarship Funds	112,000	
15	Capital Outlay	0	
16	Agency Funds - Officials Divisions All Expenses		
17	Designated DDCE Support	300,000	
18	UT Administrative Fee - 4%	357,345	
	Total Expenses		\$ 11,805,312

Excess of Revenue Over Expenses Before Transfers \$ 557,886

Transfers Within Accounts: 0

Net Revenue After Transfers \$ 557,886

Fund Balance - September 1, 2017 \$ 5,347,974

Fund Balance - August 31, 2018 \$ 5,905,860

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789502 GENERAL FEE
As of August 31, 2018

<u>Revenues:</u>			
Membership Fee		2,550,550	
Broadcast/Telecast Rights		23,996	
Waiver Fees		122,400	
Sales & Miscellaneous Income		238,553	
Total Revenues			\$ 2,935,499
<u>Expenses:</u>			
Administrative Salaries		\$ 1,415,315	
Classified Salaries		1,049,431	
Wages		39,670	
Fringe Benefits		858,563	
Consultants & Professional services		24,051	
Vehicles		76,266	
Awards		1,072	
Building Maintenance & Custodial		78,343	
Rental and Facility		43,105	
Hospitality and miscellaneous		95,468	
Legislative Council		26,277	
State Executive Committee		33,739	
Policy:Waiver Review/Medical Advisory		22,327	
Administrative		13,126	
Computer supplies/Equipment		53,718	
Equipment & Furniture (other)		40,968	
Financial Services		21,000	
Travel & related expenses		107,009	
Legislative Council		28,558	
State Executive Committee		23,451	
National Federation of High Schools		9,992	
Policy:Waiver Review/Medical Advisory		17,556	
Miscellaneous/Administrative		27,453	
Materials and Supplies		30,926	
Shipping/postage		88,614	
Printing		49,833	
Professional Membership dues		4,380	
ITS Core Services Fee		15,689	
Communication		58,850	
Utilities		51,094	
Bank/CC Service Fees		3,826	
UT Administrative Fee - 4%		165,249	
Total Expenses			\$ 4,372,440
Net Revenue Before Transfers			\$ (1,436,941)
Transfers:			\$ 1,500,000
Net Revenue After Transfers			\$ 63,059
Fund Balance - September 1, 2017			\$ 547,229
Fund Balance - August 31, 2018			\$ <u>610,288</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789503 STATE MUSIC CONTEST FUNDS
As of August 31, 2018

Revenues:			
Marching Band Entry Fee		\$	43,500
Marching Band Gate Receipts			292,366
Marching Band Bus Parking			42,900
Marching Band Program Sales			52,976
Miscellaneous Income			45,295
Music Fees			131,665
TSSEC Entry Fees			362,493
Wind Ensemble Entry Fee			6,400
Total Revenues		\$	977,595
Expenses:			
Administrative Salaries		\$	193,114
Classified salaries			49,740
Wages			2,135
Fringe Benefits			78,876
State Marching Band Contest			277,045
Consultant & Judges			29,050
Consultant & Judges travel			14,059
Payroll			1,222
UIL Staff Travel			3,429
Programs			6,718
Security & EMS			18,411
Site, Event staff and other services			189,467
Hospitality, Supplies and miscellaneous			14,690
Texas State Solo-Ensemble Contest			347,865
Consultants & Judges			165,340
Consultant & Judges travel			70,609
Payroll			914
UIL Staff travel			1,038
Hospitality, Supplies and miscellaneous			11,441
Site, Security and Parking			73,303
Pianos			25,220
State Wind Ensemble Festival			3,617
Consultant payroll			2,100
Consultant travel			381
Payroll			448
Supplies and Hospitality			687
Mariachi			24,615
Consultant & Judges			11,900
Consultant & Judges travel			5,410
Payroll			1,757
UIL Staff Travel			490
Programs			975
Site			3,420
Hospitality, Supplies and miscellaneous			664
Miscellaneous General Expenses			7,799
Travel			14,820
Staff			7,078
Committee			7,741
PML Production & Meetings			6,421
UT Administrative Fee - 4%			31,905
Total Expenses		\$	1,037,950
Net Revenue Before Transfers		\$	(60,355)
Transfers:		\$	20,500
Net Revenue After Transfers		\$	(39,855)
Fund Balance - September 1, 2017		\$	494,386
Fund Balance - August 31, 2018		\$	<u>454,532</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2018
STATE MARCHING BAND CONTEST

<u>Revenues:</u>			
Marching Band Entry Fee	\$	43,500	
Marching Band Gate Receipts		292,366	
Marching Band Bus Parking		42,900	
Marching Band Program Sales		52,976	
Total Revenues			\$ 431,742
 <u>Expenses:</u>			
UIL Administrative Charge - 35%	\$	117,553	
Consultant & Judges		29,050	
Consultant & Judges travel		14,059	
Payroll		1,222	
UIL Staff Travel		3,429	
Programs		6,718	
Security & EMS		18,411	
Site, Event staff and other services		189,467	
Hospitality, Supplies and miscellaneous		14,690	
UT Administrative Fee - 4%		10,494	
Total Expenses			\$ 405,093
Net Revenue After Expenses			\$ <u>26,649</u>

TEXAS STATE SOLO-ENSEMBLE CONTEST

<u>Revenues:</u>			
TSSEC Entry Fees	\$	362,493	
Total Revenues			\$ 362,493
 <u>Expenses:</u>			
Consultants & Judges		165,340	
Consultant & Judges travel		70,609	
Payroll		914	
UIL Staff travel		1,038	
Hospitality, Supplies and miscellaneous		11,441	
Site, Security and Parking		73,303	
Pianos		25,220	
UT Administrative Fee - 4%		13,915	
Total Expenses			\$ 361,779
Net Revenue After Expenses			\$ <u>714</u>

STATE WIND ENSEMBLE FESTIVAL

<u>Revenues:</u>			
Wind Ensemble Entry Fee	\$	6,400	
Total Revenues			\$ 6,400
 <u>Expenses:</u>			
Consultant payroll		2,100	
Consultant travel		381	
Payroll		448	
Supplies and Hospitality		687	
UT Administrative Fee - 4%		145	
Total Expenses			\$ 3,761
Net Revenue After Expenses			\$ <u>2,639</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789504 ACADEMIC and ILPC CONTESTS
 As of August 31, 2018

Revenues:

State Spring Meets - Academic	90,400	
Cross Examination	1,320	
Theatre - One-Act Play	89,080	
Theatre/Drama Fees	14,777	
Capital Conference	55,543	
Miscellaneous Income	29,658	
Interscholastic League Press Conference	133,047	
Membership Income	18,800	
ILPC Convention Income	21,860	
Summer Workshop Income	71,107	
Ratings Income	12,730	
Miscellaneous Income	8,550	
Total Revenues		\$ 323,424

Expenses:

Administrative Salaries	\$ 581,498
Classified Salaries	267,444
Wages	44,089
Fringe Benefits	230,866
Professional Services/Consultants	38,738
State Spring Meets - Academic	
Academics	154,958
Judges & Contest Staff	73,690
Judges & Contest Staff travel	12,686
Payroll	1,059
Hospitality	6,692
Facility	13,285
Parking	2,200
Programs/copies	30,857
Photography	5,050
Supplies, Equipment and miscellaneous	9,440
Cross Examination Debate	51,365
Judges & Contest Staff	16,660
Judges & Contest Staff travel	10,297
Payroll	2,114
Hospitality	4,775
Facility	4,152
Photography	4,900
Parking	2,277
Awards	455
Programs	989
Supplies, Equipment and miscellaneous	4,746
Theatre - One-Act Play	112,704
Judges & Contest Staff	23,453
Judges & Contest Staff travel	22,491
Payroll	1,455
UIL Staff travel	1,177
Program	9,018
Photo	1,750
Facility	46,178
Hospitality	5,505
Supplies, Equipment and miscellaneous	1,677

Capitol Conference	52,814	
Speakers & Consultants	700	
Speakers & Consultants travel	14,624	
Payroll	204	
Materials and supplies	2,529	
Equipment rental	5,900	
Hospitality	28,857	
Student Activities Conference	28,555	
Consultant travel	17,603	
UIL travel	6,398	
Payroll	423	
Site & Related	4,131	
Film	7,400	
Officials/Consultants	450	
Site	5,585	
Programs	1,189	
Hospitality & Miscellaneous	177	
Congress	5,136	
Officials/Consultants	1,756	
Programs	1,888	
Hospitality & Miscellaneous	1,492	
Scholarships	2,000	
Travel	10,245	
Hospitality & Miscellaneous	8,596	
Printing & reproduction	27,407	
Materials and Supplies	7,728	
Committees	3,280	
ILPC	76,995	
ILPC Convention	17,210	
Convention Speaker & Judges	2,550	
Convention Speaker & Judges travel	5,287	
Payroll	636	
Site, Security and Parking	2,110	
Booklets	2,782	
Tshirts	2,307	
Hospitality and miscellaneous	1,538	
ILPC Summer Workshop	59,785	
Consultant	21,050	
Consultant travel	7,587	
Jester Rooms	11,952	
Jester Meals	14,807	
Payroll	519	
Facilities and parking	2,190	
Materials and supplies	238	
Hospitality	1,442	
ITS Core Services Fee	7,051	
UT Administrative Fee - 4%	68,675	
Total Expenses		\$ 1,787,547
Net Revenue Before Transfers		\$ (1,464,123)
Transfers:		\$ 1,323,500
Net Revenue After Transfers		\$ (140,623)
Fund Balance - September 1, 2017		\$ 177,754
Fund Balance - August 31, 2018		\$ <u>37,132</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2018
INTERSCHOLASTIC LEAGUE PRESS CONFERENCE CONTESTS

ILPC CONVENTION

<u>Revenues:</u>			
ILPC Convention Income	\$	21,860	
Total Revenues			\$ 21,860
 <u>Expenses:</u>			
Convention Speaker & Judges		2,550	
Convention Speaker & Judges travel		5,287	
Payroll		636	
Site, Security and Parking		2,110	
Booklets		2,782	
Tshirts		2,307	
Hospitality and miscellaneous		1,538	
UT Administrative Fee - 4%		688	
Total Expenses			\$ 17,899
Net Revenue After Expenses			\$ <u>3,961</u>

ILPC SUMMER WORKSHOP

<u>Revenues:</u>			
Summer Workshop Income	\$	71,107	
Total Revenues			\$ 71,107
 <u>Expenses:</u>			
Consultant		21,050	
Consultant travel		7,587	
Jester Rooms		11,952	
Jester Meals		14,807	
Payroll		519	
Facilities and parking		2,190	
Materials and supplies		238	
Hospitality		1,442	
UT Administrative Fee - 4%		2,391	
Total Expenses			\$ 62,176
Net Revenue After Expenses			\$ <u>8,931</u>

ACADEMIC CONTESTS

CAPITAL CONFERENCE WORKSHOP

<u>Revenues:</u>			
Capital Conference	\$	55,543	
Total Revenues			\$ 55,543
<u>Expenses:</u>			
Speakers & Consultants	\$	700	
Speakers & Consultants travel		14,624	
Payroll		204	
Materials and supplies		2,529	
Equipment rental		5,900	
Hospitality		28,857	
UT Administrative Fee - 4%		2,113	
Total Expenses			\$ 54,927
Net Revenue After Expenses			\$ <u>616</u>

THEATRE ONE-ACT-PLAY

<u>Revenues:</u>			
One-Act Play		89,080	
Total Revenues			\$ 89,080
<u>Expenses:</u>			
Judges & Contest Staff		23,453	
Judges & Contest Staff travel		22,491	
Payroll		1,455	
UIL staff travel		1,177	
Program		9,018	
Photo		1,750	
Facility		46,178	
Hospitality		5,505	
Supplies, Equipment and miscellaneous		1,677	
UT Administrative Fee - 4%		4,508	
Total Expenses			\$ 117,213
Net Revenue After Expenses			\$ <u>(28,133)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789505 ATHLETIC CONTESTS
 As of August 31, 2018

<u>Revenues:</u>			
Football		2,746,275	
	State Gate	1,414,599	
	Playoffs	1,295,826	
	Program	35,850	
Boys' Basketball Income		1,033,458	
	State Gate	870,549	
	Playoffs	135,129	
	Program	27,780	
Girls' Basketball Income		407,051	
	State Gate	317,483	
	Playoffs	77,628	
	Program	11,940	
Baseball Income		183,145	
	Gate	173,645	
	Program	8,811	
	Merchandise	689	
Cross Country Income		99,188	
	Gate	80,358	
	Program	1,625	
	Parking	17,205	
Soccer Income		119,835	
	Gate	117,108	
	Program	2,727	
Softball Income		110,076	
	Gate	102,990	
	Program	4,199	
	Merchandise	2,887	
Swimming/Diving Income		78,323	
	Gate	69,895	
	Program	4,318	
	Merchandise	4,110	
Team Tennis Income		10,510	
	Gate	10,240	
	Programs	270	
Volleyball Income		145,171	
	Gate	139,968	
	Program	5,203	
Wrestling Income		58,232	
	Gate	56,267	
	Programs	1,965	
State Spring Meets		385,424	
	Track & Field	340,305	
	Gate	314,397	
	Program	14,867	
	Merchandise	11,041	
	Tennis	44,136	
	Gate	44,136	
	Golf	983	
	Program	983	
Miscellaneous income		184,562	
Total Revenues			\$ 5,561,249

Expenses:

Administrative Salaries	\$ 533,932
Classified Salaries	177,844
Wages	6,455
Fringe Benefits	216,168
Football	1,119,073
Consultants/Officials	62,052
Consultant/Officials travel	13,566
Payroll	5,923
Mileage Allowance	32,794
UIL staff Travel	2,974
Awards	1,730
Program	12,637
Merchandise	5,311
Photography/video	1,000
Site	425,106
Hospitality, Equipment and miscellaneous	4,663
Rebate to schools	551,316
Boys' Basketball	617,433
Consultants/Officials	15,613
Payroll	7,512
Mileage Allowance	26,145
Travel	16,619
Consultant/Officials travel	27,003
Photography	750
Printing/Programs	11,970
Rule books	17,732
Hospitality, Equipment and miscellaneous	3,151
Facility	346,939
Rebate to schools	144,000
Girls' Basketball	380,417
Consultants/Officials	15,293
Payroll	6,705
Consultant travel	24,794
Travel	12,655
Photography	750
Printing/Programs	10,319
Hospitality, Equipment and miscellaneous	1,005
Facility	308,898
Baseball	85,880
Consultants/Officials	13,509
Consultant/Officials travel	17,652
Payroll	5,192
Travel	649
Printing/Programs	5,000
Photography	1,000
Rule books	442
Site	41,523
Hospitality, Equipment and miscellaneous	913
Cross Country	54,457
Payroll	2,138
Consultants/Officials	6,893
Consultant/Official travel	2,119
Timing results	5,500
Printing/Programs	2,192
Course infrastructure	8,084
Photography	250
Parking	4,000
Golf carts	670
Shuttle, security & set up	13,210
Tents	3,042
Portable toilets	2,423
Hospitality, Equipment and miscellaneous	3,938
Soccer	77,316
Consultants/Officials	5,980
Payroll	3,972
Mileage Allowance	19,912
Travel	1,395
Consultant/Officials travel	10,320
Programs	4,348
Photo	1,000
Site	30,164
Hospitality, Equipment and miscellaneous	225

Softball	112,677
Consultants/Officials	9,087
Payroll	4,397
Programs	4,175
Travel	117
Consultant/Officials travel	32,746
Photography/video	1,000
Site & Parking	52,238
Hospitality, Equipment and miscellaneous	8,916
Swimming/Diving	55,657
Payroll	2,425
Consultants/Officials	15,800
Consultant/Officials travel	1,297
Site & custodial (Texas Swimming Center)	20,246
Parking	3,559
Programs	3,467
Photography	500
Reference material	2,924
Hospitality, Equipment and miscellaneous	5,440
Team Tennis	19,004
Consultants/Officials	5,525
Payroll	980
UIL Staff Travel	1,088
Consultant/Officials travel	2,777
Facility	6,592
Photography	500
Hospitality, Equipment and miscellaneous	1,542
Volleyball	97,241
Consultants/Officials	11,047
Payroll	4,285
Mileage Allowance	18,058
Programs	5,465
Travel	5,100
Consultant/Officials travel	16,334
Photography	1,000
Site	31,152
Hospitality, Equipment and miscellaneous	4,799
Wrestling	79,914
Consultants/Officials	20,990
Payroll	1,797
UIL Staff Travel	2,721
Consultant/Officials travel	10,902
Programs	2,432
Photography	500
Site	38,026
Hospitality, Equipment and miscellaneous	2,547

State Spring Meets - Athletic	247,690	
Golf	6,454	
Consultants/Officials	3,299	
Payroll	71	
Travel	669	
Supplies	60	
Program	2,355	
Tennis	21,467	
Consultants/Officials	5,850	
Payroll	1,094	
UIL Staff Travel	171	
Photography	500	
Hospitality	1,424	
Programs	1,868	
Site	9,864	
Supplies, Printing and miscellaneous	697	
Track & Field	219,769	
Consultants/Officials	4,084	
Payroll	4,449	
UIL Staff Travel	259	
Rule books	1,794	
Consultant/Officials travel	5,967	
Hospitality	13,569	
Supplies, Equipment and miscellaneous	12,246	
Photography	500	
Parking	18,590	
Shirts and hats	10,192	
Printing	6,860	
Facility	80,859	
Security & EMS	60,399	
Travel	40,023	
Committees	11,325	
Awards/merchandise	3,138	
Rulebooks	(45,632)	
Materials/supplies	9,986	
Dues/registration fees	74,860	
Miscellaneous	5,605	
Hospitality	4,255	
ITS Core Services Fee	4,580	
UT Administrative Fee - 4%	82,453	
Total Expenses		\$ 4,071,752
Net Revenue Before Transfers		\$ 1,489,498
Transfers:		\$ (1,477,500)
Net Revenue After Transfers		\$ 11,998
Fund Balance - September 1, 2017		\$ 2,087,471
Fund Balance - August 31, 2018		\$ <u>2,099,469</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2018
FOOTBALL CHAMPIONSHIP

<u>REVENUES</u>			
	Gate	1,414,599	
	Program	47,800	
	Total Revenue		\$ 1,462,399
<u>EXPENSES</u>			
	UIL Administrative Charge - 20%	282,920	
	Consultants/Officials	62,052	
	Consultant/Officials travel	13,566	
	Payroll	5,923	
	Mileage Allowance	32,794	
	UIL staff Travel	2,974	
	Awards	1,730	
	Program	12,637	
	Merchandise	5,311	
	Photography/video	1,000	
	Site	425,106	
	Hospitality, Equipment and miscellaneous	4,663	
	Rebate to schools	551,316	
	UT Administrative Fee - 4%	5,706	
	Total Expenses		\$ 1,407,699
	Net Revenue After Expenses		\$ <u>54,700</u>

STATE BOYS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	870,549	
	Program	27,780	
	Total Revenues		\$ 898,329
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	139,288	
	Consultants/Officials	15,613	
	Payroll	7,512	
	Mileage Allowance	26,145	
	Travel	16,619	
	Consultant/Officials travel	27,003	
	Photography	750	
	Printing/Programs	11,970	
	Rule books	17,732	
	Hospitality, Equipment and miscellaneous	3,151	
	Facility	346,939	
	Rebate to schools	144,000	
	UT Administrative Fee - 4%	5,060	
	Total Expenses		\$ 761,781
	Net Revenue After Expenses		\$ <u>136,548</u>

STATE GIRLS' BASKETBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	317,483	
	Program	11,940	
	Total Revenues		\$ 329,423
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	50,797	
	Consultants/Officials	15,293	
	Payroll	6,705	
	Consultant travel	24,794	
	Travel	12,655	
	Photography	750	
	Printing/Programs	10,319	
	Hospitality, Equipment and miscellaneous	1,005	
	Facility	308,898	
	UT Administrative Fee - 4%	15,217	
	Total Expenses		\$ 446,431
	Net Revenues After Expenses		\$ <u>(117,008)</u>

STATE BASEBALL TOURNAMENT

REVENUES

Gate	173,645	
Program	8,811	
Merchandise	689	
Total Revenues		\$ 183,145

EXPENSES

UIL Administrative Charge - 16%		
Consultants/Officials	13,509	
Consultant/Officials travel	17,652	
Payroll	5,192	
Travel	649	
Printing/Programs	5,000	
Photography	1,000	
Rule books	442	
Site	41,523	
Hospitality, Equipment and miscellaneous	913	
UT Administrative Fee - 4%	3,435	
Total Expenses		\$ 89,315

Net Revenues After Expenses \$ 93,829

STATE CROSS COUNTRY TOURNAMENT

REVENUES

Gate	80,358	
Program	1,625	
Parking	17,205	
Total Revenues		\$ 99,188

EXPENSES

Payroll	2,138	
Consultants/Officials	6,893	
Consultant/Official travel	2,119	
Timing results	5,500	
Printing/Programs	2,192	
Course infrastructure	8,084	
Photography	250	
Parking	4,000	
Golf carts	670	
Shuttle, security & set up	13,210	
Tents	3,042	
Portable toilets	2,423	
Hospitality, Equipment and miscellaneous	3,938	
UT Administrative Fee - 4%	2,178	
Total Expenses		56,636

Net Revenue After Expenses 42,553

STATE SOCCER TOURNAMENT

REVENUES

Gate	117,108	
Program	2,727	
Total Revenues		\$ 119,835

EXPENSES

UIL Administrative Charge - 16%	18,737	
Consultants/Officials	5,980	
Payroll	3,972	
Mileage Allowance	19,912	
Travel	1,395	
Consultant/Officials travel	10,320	
Programs	4,348	
Photo	1,000	
Site	30,164	
Hospitality, Equipment and miscellaneous	225	
UT Administrative Fee - 4%	3,093	
Total Expenses		99,145

Net Revenue After Expenses 20,690

STATE SOFTBALL TOURNAMENT

<u>REVENUES</u>			
Gate		102,990	
Program		4,199	
Merchandise		2,887	
Total Revenues			\$ 110,076
<u>EXPENSES</u>			
UIL Administrative Charge - 16%		16,478	
Consultants/Officials		9,087	
Payroll		4,397	
Programs		4,175	
Travel		117	
Consultant/Officials travel		32,746	
Photography/video		1,000	
Site & Parking		52,238	
Hospitality, Equipment and miscellaneous		8,916	
UT Administrative Fee - 4%		4,507	
Total Expenses			\$ 133,662
Net Revenue After Expenses			\$ <u>(23,587)</u>

STATE SWIMMING AND DIVING TOURNAMENT

<u>REVENUES</u>			
Gate		69,895	
Program		4,318	
Merchandise		4,110	
Total Revenues			\$ 78,323
<u>EXPENSES</u>			
Payroll		2,425	
Consultants/Officials		15,800	
Consultant/Officials travel		1,297	
Site & custodial (Texas Swimming Center)		20,246	
Parking		3,559	
Programs		3,467	
Photography		500	
Reference material		2,924	
Hospitality, Equipment and miscellaneous		5,440	
UT Administrative Fee - 4%		2,226	
Total Expenses			\$ 57,884
Net Revenue After Expenses			\$ <u>20,439</u>

STATE TEAM TENNIS TOURNAMENT

<u>REVENUES</u>			
Gate		10,240	
Programs		270	
Total Revenues			\$ 10,510
<u>EXPENSES</u>			
Consultants/Officials		5,525	
Payroll		980	
UIL Staff Travel		1,088	
Consultant/Officials travel		2,777	
Facility		6,592	
Photography		500	
Hospitality, Equipment and miscellaneous		1,542	
UT Administrative Fee - 4%		760	
Total Expenses			\$ 19,764
Net Revenue After Expenses			\$ <u>(9,254)</u>

STATE VOLLEYBALL TOURNAMENT

<u>REVENUES</u>			
	Gate	139,968	
	Program	5,203	
	Total Revenues		\$ 145,171
<u>EXPENSES</u>			
	UIL Administrative Charge - 16%	22,395	
	Consultants/Officials	11,047	
	Payroll	4,285	
	Mileage Allowance	18,058	
	Programs	5,465	
	Travel	5,100	
	Consultant/Officials travel	16,334	
	Photography	1,000	
	Site	31,152	
	Hospitality, Equipment and miscellaneous	4,799	
	UT Administrative Fee - 4%	2,644	
	Total Expenses		\$ 122,279
	Net Revenue After Expenses		\$ <u>22,892</u>

STATE WRESTLING TOURNAMENT

<u>REVENUES</u>			
	Gate	56,267	
	Programs	1,965	
	Total Revenues		\$ 58,232
<u>EXPENSES</u>			
	Consultants/Officials	20,990	
	Payroll	1,797	
	UIL Staff Travel	2,721	
	Consultant/Officials travel	10,902	
	Programs	2,432	
	Photography	500	
	Site	38,026	
	Hospitality, Equipment and miscellaneous	2,547	
	UT Administrative Fee - 4%	3,197	
	Total Expenses		\$ 83,111
	Net Revenue After Expenses		\$ <u>(24,879)</u>

STATE SPRING MEET ATHLETIC TOURNAMENTS

TRACK AND FIELD

REVENUES

Gate	314,397		
Program	14,867		
Merchandise	11,041		
Total Revenues		\$	340,305

EXPENSES

Consultants/Officials	4,084		
Payroll	4,449		
UIL Staff Travel	259		
Rule books	1,794		
Consultant/Officials travel	5,967		
Hospitality	13,569		
Supplies, Equipment and miscellaneous	12,246		
Photography	500		
Parking	18,590		
Shirts and hats	10,192		
Printing	6,860		
Facility	80,859		
Security & EMS	60,399		
UT Administrative Fee - 4%	8,791		
Total Expenses		\$	228,559

Net Revenue After Expenses 111,746

TENNIS

REVENUES

Gate	44,136		
Total Revenues		\$	44,136

EXPENSES

Consultants/Officials	5,850		
Payroll	1,094		
UIL Staff Travel	171		
Photography	500		
Hospitality	1,424		
Programs	1,868		
Site	9,864		
Supplies, Printing and miscellaneous	697		
UT Administrative Fee - 4%	859		
Total Expenses		\$	22,326

Net Revenue After Expenses \$ 21,810

GOLF

REVENUES

Program	983		
Total Revenues		\$	983

EXPENSES

Consultants/Officials	3,299		
Payroll	71		
Travel	669		
Supplies	60		
Program	2,355		
UT Administrative Fee - 4%	164		
Total Expenses		\$	6,618

Net Revenue After Expenses \$ (5,635)

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789506 CORPORATE SPONSOR
 As of August 31, 2018

<u>Revenues:</u>			
Broadcast, Photo and Video Rights	\$	621,869	
Corporate Sponsorships		1,943,562	
Total Revenues			\$ 2,565,430
 <u>Expenses:</u>			
To TILF	\$	110,000	
DDCE Support		300,000	
Co-sponsorship		80,800	
Travel		640	
Awards		22,864	
Vehicles-maintenance and fuel		1,454	
Mobile App		6,500	
UT Administrative Fee - 4%		8,890	
Total Expenses			\$ 531,148
Net Revenue Before Transfers			\$ 2,034,282
Transfers:			\$ (1,366,500)
Net Revenue After Transfers			\$ 667,782
Fund Balance - September 1, 2017			\$ 2,036,658
Fund Balance - August 31, 2018			\$ <u>2,704,440</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789507 TEA STEROID TESTING PROGRAM SN 8
As of August 31, 2018

<u>Revenues:</u>	
Total Revenues	\$ 0
<u>Expenses:</u>	
ITS Core fee	(20)
Total Expenses	\$ (20)
Net Revenue	\$ 20
Fund Balance - September 1, 2017	\$ (20)
Fund Balance - August 31, 2018	\$ <u>0</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789508 UIL OFFICIALS ASSOCIATION
As of August 31, 2018

Revenues:

Total Revenues	\$ 0
----------------	------

Expenses:

Officials travel	2,323	
Registration fees	2,000	
UT Administrative Fee - 4%	173	
Total Expenses		\$ 4,496

Net Revenue	\$ (4,496)
-------------	------------

Fund Balance - September 1, 2017	\$ 4,496
----------------------------------	----------

Fund Balance - August 31, 2018	\$ <u>0</u>
--------------------------------	-------------