UNIVERSITY INTERSCHOLASTIC LEAGUE

ANNUAL FINANCIAL REPORT
(STATUTORY BASIS)

FOR THE YEAR ENDED AUGUST 31, 2010

West, Davis & Company

a limited liability partnership

INDEPENDENT AUDITOR'S REPORT

Charles Breithaupt
Executive Director
University Interscholastic League

William Powers Jr.
President
The University of Texas at Austin

Gregory J. Vincent
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, 2010 and 2009. These financial statements are 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 1.A, the University Interscholastic League prepares its financial statements 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 statements referred to above present fairly, in all material respects, the revenues, expenditures & changes in fund balance for the years ended August 31, 2010 and 2009, in conformity with the basis of reporting described in Note 1.A.

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
June 15, 2011

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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,

	2010	2009
REVENUES:		
Broadcast, Photo, and Video Rights	$ 254,850	$ 244,930
Convention & Workshop Fees	176,938	179,490
Corporate Sponsorship and Other Donations	1,455,137	396,988
Theatre Fees/Drama, Design, Library Fees and Fines	21,474	20,202
Entry Fees, Gate Receipts, Ticket Sales, and Program Sales	4,420,726	4,418,676
Membership Fees	1,854,721	1,693,824
Sales and Miscellaneous Income	808,852	627,359
Waiver of Eligibility Fees	101,401	89,855
TEA Grant	1,212,177	3,183,212
Total Revenues	$ 10,306,276	$ 10,854,536
EXPENDITURES:		
Salaries and Wages	3,707,604	3,292,186
Payroll Related Costs	882,334	800,135
Professional Fees and Services	1,121,286	712,769
Grant - Steroid Testing Services	901,862	4,289,640
Rebate to Schools	365,138	504,044
Travel/Lodging Reimbursements to Schools	169,206	224,023
Travel	213,219	380,262
Materials and Supplies	238,022	114,341
Communication and Utilities	121,849	129,326
Repairs and Maintenance	68,543	77,025
Rentals and Leases	790,881	645,285
Printing and Reproduction	365,532	397,207
Other Operating Expenditures	428,693	580,551
Scholarship Funds	16,000	16,000
Capital Outlay	0	0
Designated - UIL Centennial Celebration	54,880	70,414
UT Indirect Cost/Overhead	263,139	243,243
Total Expenditures	$ 9,708,188	$ 12,476,451
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	$ 598,088	$ (1,621,915)
OTHER FINANCING SOURCES (USES):		
Transfers In (Out) from Departmental Accounts	0	(75,000)
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	$ 598,088	$ (1,696,915)
FUND BALANCES - September 1, 2009	3,471,362	5,168,277
FUND BALANCES - August 31, 2010	$ 4,069,450	$ 3,471,362

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

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 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, 2010.

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 designated by The University of Texas at Austin to be used for special purposes. This fund distinguishes such internally designated 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.

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. The Texas Education Agency (TEA) Grant's budget is not included in The University of Texas at Austin's annual budget and its unencumbered balance is not carried forward.

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, Photo, and Video Rights- Radio and television stations are charged a fee for broadcasting state team tournaments.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Corporate Sponsorship and Other Donations – Corporate Sponsorships are contracts and agreements made between The University of Texas at Austin (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 IMG Communications Inc., Nike USA Inc., Fox Sports Southwest and Spalding Division of Russell Corporation.

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 15% of the gross gate receipts for football playoff games, bi-district through state, and 15% 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.

Rebates of Excess Income over Expenses – Rebates, from income after expenses are made to the schools participating in the state volleyball, basketball, soccer, softball, and baseball tournaments.

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.

Contract/Grants – Sponsored by the TEA to provide training and resources to extend academic contest participation in currently under or non- represented urban public high schools. The TEA Grant is budgeted on a fiscal year basis and, therefore; its remaining balance is not carried forward.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenditures

Salaries and Wages – Salaries and wages for 50 full-time employees and 30-40 part-time employees. TEA grant contributed to 6%-15% of the salaries of 11 employees and 100% of the salary of one employee.

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; stipends for instructors and mentors to assist under or non represented urban public high schools.

Travel - Travel expenses paid for administrative staff, contest officials and judges 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 3.25% of actual expenditures, which is transferred each month from departmental accounts. The administrative portion of the Indirect Cost rate charged to research or educational projects is 5%. 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.

NOTE 2: FIXED ASSETS

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

Asset Type	Balance 9/1/09	Additions	Deletions	Balance 8/31/10
Furniture and Equipment	$ 154,037	$ 0	$(113,000)	$ 41,037
Vehicles	116,495	0		116,495
Construction in Progress	0	0	0	0
Less: Accumulated Depreciation	(220,709)	102,462	0	(118,247)
TOTAL	$ 49,823	$ 102,462	$(113,000)	$ 39,285

NOTE 3: DEPOSITS

At year-end, the carrying amount of UIL deposits was $4,314,595 and the bank balance was $4,314,595. 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 6.644% and 6.4% 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.

The retirement expense to the State for UIL was $0 for the fiscal year ended August 31, 2010.

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 statements, 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

There is a pending lawsuit to the UIL Administrative personnel pertaining to the UIL Officials Association's ability to register officials in the State of Texas. This is the second suit filed by the Texas Association of Sports Officials (TASO) on the same subject; the first suit was brought directly against the UIL and ultimately dismissed on sovereign immunity grounds. Management estimates that the financial impact on the institution could be approximately $300,000 in additional legal fees to defend this action.

NOTE 8: STEROID TESTING PROGRAM

The TEA has reduced fiscal year 2010-2011 funding by 25%; from $1,000,000 to $750,000; for the continuation of the steroid testing program according to the House Bill 3563, Texas Education Code 33.091. During this fiscal year, 2009-2010, $1 million was received, $150 thousand was carried over from fiscal year 2008-2009 and $1.05 million was spent which leaves a balance of $100 thousand.

TEA has eliminated fiscal year 2011-12 funding to the UIL for the steroid testing program.

UNIVERSITY INTERSCHOLASTIC LEAGUE
Report of Revenues and Expenses
COMBINED ALL BUDGET GROUPS
As of August 31, 2010

Revenues:			
A	Broadcast, Photo and Video Rights	$ 254,850	
B	Convention/Workshop Registration Fees	176,938	
C	Corporate Sponsor and Other Donations	1,455,137	
D	Theatre Fees/Drama Library Fees and Fines	21,474	
E	Entry Fees, Gate Receipts, Program Sales	4,420,726	
F	Membership Fees	1,854,721	
G	Sales and Miscellaneous Income	808,852	
H	Waiver of Eligibility Fees	101,401	
I	Grants	1,212,177	
J	TEA Grant Indirect Costs		
	Total Revenues		$ 10,306,276
Expenses:			
1	Salaries and Wages	$ 3,707,604	
2	Payroll Related Costs	882,334	
3	Professional Fees and Services	1,121,286	
4	Grant - Steroid Testing Services	901,862	
5	Rebate to Schools	365,138	
6	Travel/Lodging Reimbursement to Schools	169,206	
7	Travel	213,219	
8	Materials and Supplies	238,022	
9	Communication and Utilities	121,849	
10	Repairs and Maintenance	68,543	
11	Rentals, Leases and Facility Usage/Preparation	790,881	
12	Printing and Reproduction	365,532	
13	Other Operating Expenses	428,693	
14	Scholarship Funds	16,000	
16	Designated - UIL Centennial Celebration	54,880	
17	UT Indirect Cost/Overhead	263,139	
	Total Expenses		$ 9,708,189
Excess of Revenue Over Expenses Before Transfers			$ 598,087
Transfers Within Accounts:			(0)
Net Revenue After Transfers			$ 598,086
Fund Balance - September 1, 2009			$ 3,471,361
Fund Balance - August 31, 2010			$ 4,069,447

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789502 GENERAL FEE
As of August 31, 2010

Revenues:			
	Sales & Miscellaneous Income	$ 633,336	
	Membership Fee	1,622,075	
	Music Fees	48,237	
	Broadcast/Telecast Rights	15,125	
	Waiver Fees	101,501	
	Merchandise	11,064	
	Total Revenues		$ 2,431,338
Expenses:			
	Administrative Salaries	$ 754,395	
	Classified Salaries	880,769	
	Wages	95,311	
	Fringe Benefits	473,703	
	Consultants&Professional services	98,091	
	Vehicles	7,584	
	Awards	32,282	
	Building Maintenance & Custodial	55,044	
	Materials/Hospitality/Site	28,390	
	Computer supplies/Equipment	16,383	
	Equipment & Furniture (other)	45,339	
	Litigation	255,842	
	Travel & related expenses	79,766	
	TILF Scholarship Fund		
	Supplies & Miscellaneous	159,457	
	Shipping/postage	84,328	
	Printing	218,613	
	Rule Books/Publications	57,285	
	Communication	52,297	
	Utilities	37,467	
	Merchandising	1,364	
	Designated Funds - 100th Anniversary	53,511	
	UT Departments Admin charge	14,880	
	Indirect Cost/Overhead	113,378	
	Total Expenses		$ 3,615,479
Net Revenue Before Transfers			$ (1,184,141)
Transfers:			$ 1,385,000
Net Revenue After Transfers			$ 200,859
Fund Balance - September 1, 2009			$ 1,287,635
Fund Balance - August 31, 2010			$ 1,488,494

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789503 STATE MUSIC CONTEST FUNDS
As of August 31, 2010

Revenues:			
Marching Band Entry Fee	$ 17,600		
Marching Band Gate Receipts	205,569		
Marching Band Bus Parking	5,225		
Miscellaneous Income	24,624		
Music Fees	48,081		
TSSEC Entry Fees	239,142		
Wind Ensemble Entry Fee	3,600		
Total Revenues		$	543,841
Expenses:			
A&P Salaries	$ 142,140		
Classified salaries	75,536		
Wages	1,615		
Fringe Benefits	47,439		
State Marching Band Contest	127,852		
Texas State Solo-Ensemble Contest	220,827		
State Wind Ensemble Festival	8,937		
Miscellaneous General Expenses	9,753		
Travel	12,728		
PML Production & Meetings	4,430		
Scholarship Donation	15,000		
UT Departments Admin charge	980		
Indirect cost/overhead	21,056		
Total Expenses		$	688,293
Net Revenue Before Transfers		$	(144,452)
Transfers:		$	200,000
Net Revenue After Transfers		$	55,548
Fund Balance - September 1, 2009		$	256,034
Fund Balance - August 31, 2010		$	311,582

REPORT OF REVENUES AND EXPENSES
As of August 31, 2010
STATE MARCHING BAND CONTEST

Revenues:			
Marching Band Entry Fee	$ 17,600		
Marching Band Gate Receipts	205,569		
Marching Band Bus Parking	5,225		
Total Revenues		$	228,394
Expenses:			
UIL Administrative Charge	$ 79,938		
Awards - Marching Band	10,857		
Contest Payroll - Marching Band	238		
Consultants	23,813		
Misc. Contest Expenses - MB	4,161		
Site & Security- MB	65,874		
Program	4,841		
Merchandise	3,500		
Parking	8,350		
Box Office Charges	6,218		
UT Indirect Cost/Overhead	3,953		
Total Expenses		$	211,743
Net Revenue After Expenses		$	16,651

TEXAS STATE SOLO-ENSEMBLE CONTEST

Revenues:			
TSSEC Entry Fees	$ 239,142		
Total Revenues		$	239,142
Expenses:			
Awards - TSSEC	$ 22,638		
Contest Payroll - TSSEC	3,190		
Consultants	135,992		
Misc. Contest Expenses - TSSEC	8,282		
Site & Security- TSSEC	41,375		
Pianos	9,350		
UT Indirect Cost/Overhead	7,177		
Total Expenses		$	228,004
Net Revenue After Expenses		$	11,138

STATE WIND ENSEMBLE FESTIVAL

Revenues:			
Wind Ensemble Entry Fee	$ 3,600		
Total Revenues		$	3,600
Expenses:			
Awards - Wind Ensemble	$ 1,505		
Contest Payroll - Wind Ensemble	509		
Consultants	5,203		
Misc. Contest Expenses - WE	393		
Recording - WE	689		
Site & Security	638		
UT Indirect Cost/Overhead	290		
Total Expenses		$	9,227
Net Revenue After Expenses		$	(5,627)

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789504 ACADEMIC and ILPC CONTESTS
As of August 31, 2010

Revenues:			
	State Spring Meets - Academic	$ 96,745	
	Theatre/Drama Fees	21,420	
	Capitol Conference	40,010	
	Student Activities Conference		
	Sales/Miscellaneous Income	5,708	
	Membership Income	23,645	
	ILPC Convention Income	26,005	
	Summer Workshop Income	94,839	
	Broadcast Ratings Income	790	
	Newspaper Ratings Income	5,550	
	Yearbook Rating Income	7,820	
	IAA Entry Fee Income	3,480	
	Total Revenues		$ 326,012
Expenses:			
	Administrative Salaries	$ 364,994	
	Classified Salaries	138,171	
	Wages	65,971	
	Fringe Benefits	118,652	
	State Spring Meets - Academic	238,869	
	Capitol Conference	8,892	
	Student Activities Conference	16,957	
	Travel	9,939	
	Materials	286	
	ILPC Convention	17,251	
	ILPC Summer Workshop	94,437	
	Broadcast Ratings	500	
	Newspaper Ratings	5,652	
	Yearbook Ratings	7,743	
	IAA Expenses		
	Scholarship	1,000	
	ITS Overhead	615	
	Indirect cost/overhead	33,200	
	Total Expenses		$ 1,123,129
Net Revenue Before Transfers			$ (797,117)
Transfers:			$ 1,749,999
Net Revenue After Transfers			$ 952,882
Fund Balance - September 1, 2009			$ 23,405
Fund Balance - August 31, 2010			$ 976,287

REPORT OF REVENUES AND EXPENSES
As of August 31, 2010

INTERSCHOLASTIC LEAGUE PRESS CONFERENCE CONTESTS

ILPC CONVENTION

Revenues:			
	ILPC Convention Income	$ 26,005	
	Total Revenues		$ 26,005
Expenses:			
	Convention Speaker/Judges	$ 2,895	
	Payroll	938	
	Awards	8,976	
	Site/secucrity	2,740	
	Misc expenses/refreshments	1,702	
	UT Indirect Cost/Overhead	561	
	Total Expenses		$ 17,812
Net Revenue After Expenses			$ 8,193

ILPC SUMMER WORKSHOP

Revenues:			
	Summer Workshop Income	$ 94,839	
	Total Revenues		$ 94,839
Expenses:			
	Payroll	$ 476	
	Parking	360	
	Jester Rooms	32,595	
	Jester meals	22,723	
	Instructors/monitors	36,406	
	Custodial//telecomunications services	436	
	Misc expenses/meals/refreshments	1,441	
	UT Indirect Cost/Overhead	3,069	
	Total Expenses		$ 97,506
Net Revenue After Expenses			$ (2,667)

ACADEMIC CONTESTS

CAPITAL CONFERENCE WORKSHOP

Revenues:			
	Capitol Conference	$ 40,010	
	Total Revenues		$ 40,010
Expenses:			
	Speakers	$ 545	
	Payroll	2,163	
	Parking	233	
	Miscelleneous & hospitality & supplies	5,239	
	Site & related expenses	712	
	Travel expenses allocated to TEA grant	30,315	
	UT Indirect Cost/Overhead	1,805	
	Total Expenses		$ 41,012
Net Revenue After Expenses			$ (1,002)

ACADEMIC SPRING MEET CONTESTS

ACADEMIC

Revenues:			
	Academic	200	
	Lincoln Douglas		
	Total Revenues		$ 200
Expenses:			
	Contest Directors/Consultants	76,369	
	Payroll	6,429	
	Awards	11,362	
	Program	3,400	
	Site & Security & Park	16,855	
	Hospitality	5,885	
	Misc./Equip/Supplies	430	
	Contest Consultants - EJH	15,515	
	UT Indirect Cost/Overhead	4,428	
	Total Expenses		$ 140,673
Net Revenue After Expenses			$ (140,473)

CROSS EXAMINATION DEBATE

Revenues:			
	Cross Examination	3,255	
	Total Revenues		$ 3,255
Expenses:			
	Awards	1,321	
	Contest Directors/Consultants/Judges	15,123	
	Payroll	3,628	
	Hospitality	2,761	
	Facility Usage & Clean Up	255	
	Programs	2,097	
	Merchandise	150	
	Misc./Equip/Supplies	1,097	
	UT Indirect Cost/Overhead	859	
	Total Expenses		$ 27,291
Net Revenue After Expenses			$ (24,036)

LINCOLN DOUGLAS DEBATE

Revenues:		
Lincoln Douglas		
Total Revenues		
Expenses:		
Contest Directors/Consultants	6,103	
Hospitality	439	
UT Indirect Cost/Overhead	213	
Total Expenses		$ 6,755
Net Revenue After Expenses		$ (6,755)

ONE-ACT-PLAY

Revenues:		
Gate	84,445	
Program	8,845	
Merchandise		
Total Revenues		$ 93,290
Expenses:		
Judges & Contest Staff	18,908	
Payroll	10,173	
Awards	5,172	
Program	12,745	
Site & Security & Park	15,781	
Hospitality	1,388	
Misc./Equip/supplies	5,483	
UT Indirect Cost/Overhead	2,264	
Total Expenses		$ 71,914
Net Revenue After Expenses		$ 21,376

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789505 ATHLETIC CONTESTS
As of August 31, 2010

Revenues:			
	Football playoff	$ 1,203,001	
	Boys Basketball Playoff	132,345	
	Girls Basketball Playoff	77,439	
	Football	201,390	
	Boys' Basketball Income	1,032,260	
	Girls' Basketball Income	415,854	
	Baseball Income	141,267	
	Cross Country Income	76,418	
	Soccer Income	57,711	
	Softball Income	90,010	
	Swimming/Diving Income	52,104	
	Team Tennis Income	7,531	
	Volleyball Income	115,834	
	Wrestling Income	26,883	
	State Spring Meets	239,708	
	Miscellaneous income	6,418	
	Total Revenues		$ 3,876,173
Expenses:			
	Administrative Salaries	$ 528,287	
	Classified Salaries	189,228	
	Wages	34,702	
	Fringe Benefits	176,244	
	Football	255,317	
	Boys' Basketball	649,810	
	Girls' Basketball	349,645	
	Baseball	37,731	
	Cross Country	50,673	
	Soccer	19,887	
	Softball	63,248	
	Swimming/Diving	31,386	
	Team Tennis	15,247	
	Volleyball	82,044	
	Wrestling	30,364	
	State Spring Meets - Athletic	154,798	
	Travel	34,034	
	Materials & supplies	8,977	
	Miscellaneous expenses	(16,446)	
	ITS Overhead	10,220	
	UT Administrative overhead	76,679	
	Total Expenses		$ 2,782,075
Net Revenue Before Transfers			$ 1,094,098
Transfers:			$ (1,350,000)
Net Revenue After Transfers			$ (255,902)
Fund Balance - September 1, 2009			$ 702,857
Fund Balance - August 31, 2010			$ 446,954

REPORT OF REVENUES AND EXPENSES
As of August 31, 2010
FOOTBALL TOURNAMENT

Revenues:			
Gate		190,532	
Merchandise		10,858	
Total Revenues			$ 201,390
Expenses:			
UIL Administrative Charge - 15%	$	28,580	
Payroll		2,828	
Awards		13,534	
Program		3,606	
Merchandise		231	
Security & EMS & Fire		12,592	
Printing		4,788	
Rebate		217,738	
UT Indirect Cost/Overhead		1,221	
Total Expenses			$ 285,118
Net Revenue After Expenses:			$ (83,728)

STATE BOYS' BASKETBALL TOURNAMENT

Revenues:			
Gate	$	903,782	
Program		7,178	
Merchandise		5,020	
FY 10-11 gate		116,280	
Total Revenues			$ 1,032,260
Expenses:			
UIL Administrative Charge - 16%	$	163,210	
Officials		32,077	
Consultants		8,261	
Payroll		5,947	
Mileage/Lodging allowance		88,676	
Awards		5,837	
Merchandise		79	
Photographs		4,000	
Security & EMS & Fire		55,913	
Parking & Shuttle		18,692	
Printing		93	
Telecom		5,345	
Misc/hospitality/equipment		14,335	
Erwin Center - site & sale		166,684	
FY 10-11 Erwin Center - site & sale		1,744	
Erwin Center Services		98,127	
Rebate		144,000	
UT Indirect Cost/Overhead		16,439	
Total Expenses			$ 829,459
Net Revenue After Expenses:			$ 202,801

Maximum of $6,000 allotted to each participating school in all Conferences.

As approved by the Legislative Council in October, 1984
funds remaining after the maximum allotted rebates
is incorporated to the UIL Fund balance.

STATE GIRLS' BASKETBALL TOURNAMENT

Revenues:			
	Gate	$ 397,133	
	Program	3,195	
	Merchandise	2,326	
	FY 10-11 gate	13,200	
	Total Revenues		$ 415,854
Expenses:			
	UIL Administrative Charge - 16%	$ 65,653	
	Officials	33,542	
	Consultants	6,647	
	Payroll	6,138	
	Mileage/Lodging allowance	64,076	
	Awards	5,857	
	Merchandise	79	
	Photographs	4,000	
	Security & EMS & Fire	44,920	
	Parking & Shuttle	18,882	
	Printing	93	
	Telecom	5,174	
	Misc/hospitality/equipment	11,725	
	Erwin Center - site & sale	71,981	
	FY 10-11 Erwin Center - site & sale	198	
	Erwin Center Services	76,333	
	Rebate		
	UT Indirect Cost/Overhead	11,363	
	Total Expenses		$ 426,662
Net Revenue After Expenses:			$ (10,808)

No rebate to the participating schools.

STATE BASEBALL TOURNAMENT

Revenues:			
	Gate	$ 127,877	
	Program	6,920	
	Merchandise	6,470	
	Total Revenue		$ 141,267
Expenses:			
	UIL Administrative Charge - 16%	$ 20,460	
	Officials	13,192	
	Consultants	4,516	
	Payroll	1,147	
	Awards	5,300	
	Mileage/Lodging allowance		
	Program	4,981	
	Printing	637	
	Security & EMS & Fire	893	
	Photographs	4,000	
	Site	830	
	Misc/hospitality/equipment	2,235	
	Rebate		
	UT Indirect Cost/Overhead	1,226	
	Total Expenses		$ 59,418
Net Revenue After Expenses:			$ 81,849

Rebate to each participating school $2,504.
Payment to be processed in fiscal year 2010-11:
Rebate total of $50,080
Mileage allowance total of $17,794

STATE CROSS COUNTRY MEET

Revenues:			
	Gate	$ 31,699	
	Program	3,735	
	Merchandise	32,685	
	Parking	8,299	
	Total Revenues		$ 76,418
Expenses:			
	Payroll	$ 5,000	
	Awards	2,690	
	Timing Results	4,500	
	Consultants	1,014	
	Program	2,788	
	Merchandise	16,443	
	Printing	1,752	
	Security & EMS & Fire	390	
	Tent/stage	985	
	Fencing/chutes	4,728	
	Sound system	900	
	Carts	530	
	Portable toilets	1,140	
	Parking	1,000	
	SITE - City of Round Rock/Rrock ISD/shuttle	4,414	
	Misc/hospitality/equipment	2,399	
	UT Indirect Cost/Overhead	1,647	
	Total Expenses		$ 52,320
Net Revenue After Expenses			$ 24,098

STATE SOCCER TOURNAMENT

Revenues:			
	Gate	$ 50,320	
	Program	1,645	
	Merchandise	5,746	
	Total Revenues		$ 57,711
Expenses:			
	UIL Administrative Charge - 16%	$ 8,051	
	Officials	9,093	
	Consultants	1,692	
	Payroll	356	
	Awards	1,172	
	Mileage/Lodging allowance		
	Program	2,634	
	Printing	637	
	Photographs	4,000	
	Misc/hospitality/equipment	303	
	Rebate		
	UT Indirect Cost/Overhead	646	
	Total Expenses		$ 28,585
Net Revenue After Expenses			$ 29,126

Rebate to each participating school $604.
Payment to be processed in fiscal year 2010-11:
Rebate total of $9,664
Mileage allowance total of $11,697

STATE SOFTBALL TOURNAMENT

Revenues:			
Gate	$ 84,940		
Program	2,180		
Merchandise	2,890		
Total Revenues		$	90,010
Expenses:			
UIL Administrative Charge - 16%	$ 13,590		
Officials	14,859		
Consultants	1,127		
Payroll	6,228		
Awards	5,300		
Mileage/Lodging allowance			
Program	3,259		
Printing	637		
Security & EMS & Fire	20,022		
Photographs	4,000		
Site & Parking	6,791		
Misc/hospitality/lodge/equipment	1,025		
Rebate			
UT Indirect Cost/Overhead	2,056		
Total Expenses		$	78,894
Net Revenue After Expenses:		$	11,116

No rebate to the participating schools.
Mileage allowance payment total of $12,826 to be processed in fiscal year 2010-11:

STATE SWIMMING/DIVING MEET

Revenues:			
Gate	$ 49,042		
Program	3,062		
Total Revenues		$	52,104
Expenses:			
Consultants	$ 1,111		
Payroll	3,281		
Awards	1,823		
Site & custodial (Texas Swimming Center)	14,111		
Parking	990		
Program	3,373		
Printing	1,062		
Security & EMS & Fire	2,400		
Misc/hospitality/equipment	3,235		
UT Indirect Cost/Overhead	1,020		
Total Expenses		$	32,406
Net Revenue After Expenses		$	19,698

STATE TEAM TENNIS TOURNAMENT

Revenues:			
Gate	$ 5,140		
Merchandise	2,391		
Total Revenues		$	7,531
Expenses:			
Officials/Consultants	$ 3,050		
Payroll	2,264		
Awards	1,129		
Parking/shuttle	500		
Program	1,580		
Merchandise	744		
Printing	725		
Security & EMS & Fire	1,160		
Site	3,500		
Misc/hospitality/equipment	595		
UT Indirect Cost/Overhead	496		
Total Expenses		$	15,743
Net Revenue After Expenses		$	(8,212)

STATE VOLLEYBALL TOURNAMENT

Revenues:			
Gate	$ 100,580		
Program	4,702		
Merchandise	10,552		
Total Revenues		$	115,834
Expenses:			
UIL Administrative Charge - 16%	$ 16,093		
Officials	9,112		
Consultants	1,678		
Payroll	4,160		
Awards	3,108		
Mileage/Lodging allowance	16,455		
Program	4,058		
Merchandise	2,340		
Printing	1,292		
Photographs	5,000		
Site	30,000		
Misc/hospitality/equipment	1,441		
Rebate	3,400		
UT Indirect Cost/Overhead	2,556	$	100,693
Net Revenue After Expenses		$	15,141

Rebated $170.00 to each participating school

STATE WRESTLING TOURNAMENT

Revenues:			
Gate	$ 16,899		
Program	1,915		
Merchandise	8,069		
Total Revenues		$	26,883
Expenses:			
Officials	$ 14,968		
Consultants	2,907		
Payroll	3,819		
Awards	787		
Program	3,886		
Printing	425		
Misc/hospitality/equipment	3,572		
UT Indirect Cost/Overhead	987		
Total Expenses		$	31,351
Net Revenue After Expenses		$	(4,468)

STATE SPRING MEETS
ATHLETIC SPRING TOURNAMENTS

TRACK & FIELD

Revenue:			
	Gate	$ 194,448	
	Program	13,945	
	Total Revenues		$ 208,393
Expenses:			
	Consultants/Officials	$ 4,515	
	Awards	10,665	
	Site	10,000	
	Hospitality	6,457	
	Parking	16,830	
	Payroll	11,613	
	Program	7,229	
	Merchandise	7,555	
	Printing	1,317	
	Security & EMS	48,884	
	UT Indirect Cost/Overhead	4,065	
	Total Expenses		$ 129,130
Net Revenue After Expenses			$ 79,263

TENNIS

Revenues:			
	Gate	25,626	
	Program	1,725	
	Merchandise	3,394	
	Total Revenues		$ 30,745
Expenses:			
	Consultants	5,417	
	Payroll	2,184	
	Awards	2,506	
	Security & EMS	3,156	
	Facility Usage & Clean Up	3,965	
	Hospitality	1,004	
	Program	2,739	
	Printing	637	
	Misc./Equip/Supplies	42	
	Parking	160	
	UT Indirect Cost/Overhead	709	
	Total Epenses		$ 22,519
Net Revenue After Expenses			$ 8,226

GOLF

Revenues:			
	Program	570	
	Total Revenues		$ 570
Expenses:			
	Consultants/Officials	1,299	
	Payroll	158	
	Awards	3,191	
	Program	2,482	
	Merchandise	93	
	Hospitality	700	
	UT Indirect Cost/Overhead	257	
	Total Expenses		$ 8,180
Net Revenue After Expenses			$ (7,610)

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789506 CORPORATE SPONSOR
As of August 31, 2010

Revenues:			
Corporate Sponsor	$ 1,443,137		
Contribution & Donation	12,000		
Broadcast	240,000		
Miscellaneous Income	12,137		
Total Revenues		$	1,707,274
Expenses:			
Administrative Salaries	$		
Classified Salaries	90,000		
Fringe Benefits	18,293		
Consultants & Professional Services	7,800		
Awards	12,452		
Travel & related expenses	12,655		
Materials/Supplies/Equipment/Hospitality	21,168		
UIL Centennial Celebration	1,369		
Vehicles	424		
Building Maintenance & Custodial	1,459		
Equipment & Furniture (other)	435		
Computer supplies & Equipment	1,534		
Indirect cost/overhead	5,944		
Total Expenses		$	173,533
Net Revenue Before Transfers		$	1,533,741
Transfers:		$	(1,984,999)
Net Revenue After Transfers		$	(451,258)
Fund Balance - September 1, 2009		$	975,310
Fund Balance - August 31, 2010		$	524,052

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789507 TEA STEROID TESTING PROGRAM SN 8
As of August 31, 2010

Revenues:		
Texas Education Agency Grant	$ 1,000,000	
Total Revenues		$ 1,000,000
Expenses:		
Administrative Salaries	$ 111,488	
Wages	9,862	
Benefits	26,050	
Services (Drug Testing)	901,862	
Travel	504	
UT Department Admin Charge	865	
Total Expenses		$ 1,050,631
Net Revenue		$ (50,631)
Fund Balance - September 1, 2009		$ 155,631
Fund Balance - August 31, 2010		$ 105,000

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789508 UIL OFFICIALS ASSOCIATION
As of August 31, 2010

Revenues:			
Basketball Division	$ 201,055		
Softball Division	8,300		
Other	105		
Total Revenues		$	209,460
Expenses: Web Site	5,087		
Basketball Division	64,828		
Softball Division	385		
Indirect Cost/Overhead	2,391		
Total Expenses		$	72,691
Net Revenue Before Transfers		$	136,769
Transfers:			
Net Revenue After Transfers		$	136,769
Fund Balance - September 1, 2009		$	80,315
Fund Balance - August 31, 2010		$	217,084

REPORT OF REVENUES AND EXPENSES
As of August 31, 2010
DIVISIONS

BASKETBALL

Revenues:			
Membership	201,055		
Total Revenues		$	201,055
Expenses:			
Web Site	$ 5,087		
Consultants	1,663		
NFHS Membership/Insurance	47,688		
NFHS Publication	1,222		
D&O Insurance (Bollinger)	11,915		
Merchandise	2,340		
Indirect Cost/Overhead	2,272		
Total Expenses		$	72,188
Net Revenue After Expenses:		$	128,867
Fund Balance - September 1, 2009		$	80,315
Fund Balance - August 31, 2010		$	209,182

SOFTBALL

Revenues:			
Membership	8,300		
Total Revenues		$	8,300
Expenses:			
D&O Insurance (Bollinger)	$ 385		
Indirect Cost/Overhead	13		
Total Expenses		$	398
Net Revenue After Expenses:		$	7,902
Fund Balance - September 1, 2009			
Fund Balance - August 31, 2010		$	7,902

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 26410763 TEA Grant
As of August 31, 2010

Revenues:			
Texas Education Agency Grant	$ 197,563		
Total Revenues		$	197,563
Expenses:			
Salaries	$ 103,402		
Benefits	21,950		
Conferences & Meeting Exp	3,750		
Consultant	2,400		
Textbooks (mat dev & supplied)	30,042		
Domestic Travel	26,610		
Indirect Costs (contract overhead)	9,407		
Total Expenses		$	197,561
Net Revenue		$	2
Fund Balance - September 1, 2009		$	
Fund Balance - August 31, 2010		$	2

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 26410750 TEA Grant
As of August 31, 2010

Revenues:			
Texas Education Agency Grant	$ 14,615		
Total Revenues		$	14,615
Expenses:			
Domestic Travel	$ 3,705		
Indirect Costs (contract overhead)	1,083		
Total Expenses		$	4,788
Net Revenue		$	9,827
Fund Balance - September 1, 2009		$	(9,827)
Fund Balance - August 31, 2010		$	1