

UNIVERSITY INTERSCHOLASTIC LEAGUE

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EXHIBIT I

UNAUDITED

UNIVERSITY INTERSCHOLASTIC LEAGUE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS GROUPS
As of August 31, 2011

	<u>CURRENT FUNDS</u>		<u>PLANT FUNDS</u>	<u>PLANT FUNDS</u>	<u>TOTALS</u>	
	<u>Designated</u>	<u>Restricted</u>	<u>Unexpended</u>	Investment in Plant	(Memorandum Only) 2011	2010
ASSETS						
Cash and Temporary Investments:						
Cash on Hand	\$ (100)	\$ 0	\$ 0	\$ 0	\$ (100)	\$ (100)
Cash in Bank	4,316,392	12,011	0	0	4,328,403	4,314,595
Short Term Investments			0	0	0	0
Prepaid Expense	8,828				8,828	35,786
Fixed Assets:						0
Furniture and Equipment				41,272	41,272	41,037
Vehicles				61,945	61,945	116,495
Less: Accumulated Depreciation				(88,560)	(88,560)	(118,247)
Construction in Progress				0	0	0
TOTAL ASSETS	\$ 4,325,120	\$ 12,011	0	\$ 14,657	\$ 4,351,788	\$ 4,389,566
LIABILITIES						
Payables:						
Accounts Payable	\$ 265,170	\$ 12,011	\$ 0	\$ 0	\$ 277,181	\$ 280,834
TOTAL LIABILITIES	265,170	12,011	0	0	277,181	280,834
FUND BALANCE						
Investment in General Fixed Assets				14,657	14,657	39,285
Reserved for:						
Encumbrances	166,146	0			166,146	100,161
Unreserved:						
Designated:						
For New Building Construction			0		0	0
Undesignated:						
For Future Operations	3,893,804	0			3,893,804	3,969,286
TOTAL FUND BALANCE	4,059,950	0	0	14,657	4,074,607	4,108,732
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,325,120	\$ 12,011	\$ 0	\$ 14,657	\$ 4,351,788	\$ 4,389,566
					0	0

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

EXHIBIT II

UNAUDITED

UNIVERSITY INTERSCHOLASTIC LEAGUE
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
As of August 31, 2011

ALL GOVERNMENTAL FUND TYPES

REVENUES:	<u>2011</u>	<u>2010</u>
Broadcast, Photo, and Video Rights	\$ 473,855	\$ 254,850
Convention & Workshop Fees	190,098	176,938
Corporate Sponsorship and Other Donations	1,489,638	1,455,137
Theatre Fees/Drama Library Fees and Fines	23,346	21,474
Entry Fees, Gate Receipts, Ticket Sales, and Program Sales	4,741,639	4,420,726
Membership Fees	1,869,544	1,645,261
Officials Income	370,727	209,460
Sales and Miscellaneous Income	772,409	808,852
Waiver of Eligibility Fees	102,100	101,401
Grants	948,916	1,212,177
Total Revenues	<u>10,982,272</u>	<u>10,306,276</u>
 EXPENSES:		
Salaries and Wages	3,485,021	3,707,604
Payroll Related Costs	923,927	882,334
Professional Fees and Services	1,184,491	1,114,623
Grant - Steroid Testing Services	647,640	901,862
Rebate to Schools	809,606	365,138
Travel/Lodging Reimbursement to Schools	265,573	169,206
Officials all expenses	309,514	70,301
Travel	189,823	213,219
Materials and Supplies	136,225	235,682
Communication and Utilities	126,565	121,849
Repairs and Maintenance	282,111	68,543
Rentals, Leases and Facility Usage	811,783	790,881
Printing and Reproduction	294,636	364,309
Other Operating Expenses	654,337	368,618
Scholarship Funds	427,231	16,000
Capital Outlay	14,080	0
Designated - UIL Centennial Celebration	0	54,880
UT Indirect Cost/Overhead	262,695	260,747
Officials - UT Indirect Cost/Overhead	9,977	2,392
Total Expenses	<u>10,835,235</u>	<u>9,708,189</u>
 EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	<u>147,037</u>	<u>598,087</u>
 OTHER FINANCING SOURCES (USES):		
Transfers In (Out) from Departmental Accounts	0	(0)
 EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENSES & OTHER FINANCING USES	147,037	598,086
FUND BALANCES - September 1, 2010	4,069,448	3,471,362
Prior Period Adjustment	(156,540)	
Fund Balance - Beginning as Restated	<u>3,912,913</u>	
 FUND BALANCE As of August 31, 2011	<u>\$ 4,059,950</u>	<u>\$ 4,069,448</u>

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

UNIVERSITY INTERSCHOLASTIC LEAGUE EXPLANATORY STATEMENTS

For the Fiscal Year Ended August 31, 2011

BONDED EMPLOYEES

All employees of the University Interscholastic League are covered by the University of Texas Systemwide Comprehensive Crime Policy. Federal Insurance Company provided coverage for the policy period of November 1, 2010 to November 1, 2011. The areas and limits of coverage include Employee Theft \$3,000,000; Premises – theft of money & securities \$3,000,000; Premises – robbery, safe burglary-other prop. \$3,000,000; Outside the Premises \$3,000,000; Forgery \$3,000,000; Computer Fraud \$3,000,000; Funds Transfer Fraud \$3,000,000; Money Order and Counterfeit Fraud \$250,000.

SPACE ANALYSIS

The University Interscholastic League is located at 1701 Manor Road, Austin TX 78722. The building is property of The University of Texas at Austin and is provided to UIL at no cost. The University provided the land and the UIL provided funding for the building. The building construction was finalized in 1998 and contains approximately 34,600 gross square feet and 22,000 assignable square feet.

CONSULTING FEES

There were no professional or consulting fees paid out of appropriations for the services of licensed professionals, as defined in the Texas Government Code or the personal services of individuals or entities under an independent contract to study or advise the agency as defined in the Texas Government Code.

STATE-OWNED AIRCRAFT

There were no payments for the cost of operating or for the use of state-owned aircraft.

PURCHASES

There were no purchases made to which the Texas Building and Procurement Commission took exception.

NOTES TO THE FINANCIAL STATEMENTS

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 statements of the University Interscholastic League have been prepared to conform to reporting requirements specified by the Texas Education Code Sec. 33.083.

B. Fund Structure

The accompanying financial statements are 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 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.

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 or renovations to existing buildings and grounds may not be capitalized.

C. Memorandum Totals

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are for informational purposes only. Data in these columns does not present the financial position, results of operations, or changes in financial position in conformity with GAAP, nor is such data comparable to a consolidation.

D. 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.

E. 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.

F. 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.

RESERVATIONS/DESIGNATIONS OF FUND EQUITY

Reservations of fund balance represent fund balances of governmental fund types, which are legally restricted to a specific future use.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Unreserved/Undesignated

For Future Operations represents the funds that can be used for future operations.

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. The corporate contract for this fiscal year was Fox Sports Southwest.

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 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 contracts for this fiscal year were Baden Sports, Inc., IMG Communications Inc. and Nike USA Inc.

Theatre Fees, Drama 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 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.

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.

Officials Income - This income represents fees charged to individual members of the UIL affiliated Sports Divisions.

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 Texas Education Agency (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 therefore; its remaining balance is not carried forward.

EXPENDITURES

Salaries and Wages - Salaries and wages for 51 full-time employees and 25-40 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 instructor and mentors to assist under or non represented urban public high schools.

Officials all expenses - These amounts represent costs related to direct services provided to individual members of the UIL affiliated Sports Division. These costs include officials insurance, training and other services provided by the National Federation of High School Associations, Directors and Officers liability insurance paid to Bollinger Inc., publications,

Sports Divisions' Board members expenses and other operational expenses as per Sports Division discretion.

Travel - Travel expenses paid for administrative staff, contest officials, judges and representatives to national meetings, witnesses, instructor 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 expenses, 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, 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 of 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:

<u>Asset Type</u>	Balance 9/1/10	Additions	Deletions	(Exhibit 1)
				Balance 8/31/11
Furniture and Equipment	\$ 41,037	\$235	0	\$41,272
Vehicles	116,495	0	54,550	61,945
Construction in Progress	0	0	0	0
Less: Accumulated Depreciation	(118,247)	29,687	0	(88,560)
TOTAL	\$ 39,285	\$29,922	\$(54,550)	\$14,657

NOTE 3: DEPOSITS

At year-end, the carrying amount of UIL deposits was \$4,328,404 and the bank balance was \$4,328,404. 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, 2011.

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 an 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 against the UIL regarding registration of sports officials. Management estimates that there will be no financial impact on the institution in addition to the paid legal fees to defend this action.

NOTE 8: STEROID TESTING PROGRAM

The TEA funding for fiscal year 2010-11 was \$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, 2010-11, \$750,000 was received, \$105,000 was carried over from fiscal year 2009-10 and \$755,000 was spent which leaves a balance of \$100,000.

The TEA has funded the continuation of the Steroid Testing Program for the amount of \$650,000 in each fiscal year of the 2012-13 biennium.

NOTE 9: PRIOR PERIOD ADJUSTMENT

Prior to September 1, 2010, the beginning of the current fiscal year, UIL recognized all ticket sales in the year collected. In order to match ticket sales revenue with that particular event's costs, receipts from the presale of State Basketball Tournament tickets collected in the current year will be deferred until the event takes place in the subsequent year. Collections of presale tickets in the fiscal year 2011 in the amount of \$426,965 will be deferred until the Tournament takes place in 2012. Presale tickets collected during fiscal year 2010 in the amount of \$583,505 would be reflected in the current year. The prior period adjustment is reflected as follows:

Fund Balance at August 31, 2010		\$4,069,450
2011 Tournament Sales Collected in 2010	\$583,505	
2012 Tournament Sales Collected in 2011	<u>426,965</u>	
Prior period adjustment		<u>(156,540)</u>
Fund Balance as restated at August 31, 2010		\$3,912,910

UNIVERSITY INTERSCHOLASTIC LEAGUE
 Report of Revenues and Expenses
 COMBINED ALL BUDGET GROUPS
 As of August 31, 2011

Revenues:

A	Broadcast, Photo and Video Rights	\$ 473,855	
B	Convention/Workshop Registration Fees	190,098	
C	Corporate Sponsor and Other Donations	1,489,638	
D	Theatre Fees/Drama Library Fees and Fines	23,346	
E	Entry Fees, Gate Receipts, Program Sales	4,741,639	
F	Membership Fees	1,869,544	
G	Officials Income	370,727	
H	Sales and Miscellaneous Income	772,409	
I	Waiver of Eligibility Fees	102,100	
J	Grants	948,916	
	Total Revenues		\$ 10,982,272

Expenses:

1	Salaries and Wages	\$ 3,485,021	
2	Payroll Related Costs	923,927	
3	Professional Fees and Services	1,184,491	
4	Grant - Steroid Testing Services	647,640	
5	Rebate to Schools	809,606	
6	Travel/Lodging Reimbursement to Schools	265,573	
7	Officials all expenses	309,514	
8	Travel	189,823	
9	Materials and Supplies	136,225	
10	Communication and Utilities	126,565	
11	Repairs and Maintenance	282,111	
12	Rentals, Leases and Facility Usage/Preparation	811,783	
13	Printing and Reproduction	294,636	
14	Other Operating Expenses	654,337	
15	Scholarship Funds	427,231	
16	Capital Outlay	14,080	
18	UT Indirect Cost/Overhead	262,695	
19	Officials - UT Indirect Cost/Overhead	9,977	
	Total Expenses		\$ 10,835,235

Excess of Revenue Over Expenses Before Transfers \$ 147,037

Transfers Within Accounts:

Net Revenue After Transfers \$ 147,037

Fund Balance - September 1, 2010 \$ 4,069,453

Prior Period Adjustment (156,540)

Fund Balance - Beginning as Restated 3,912,913

Fund Balance - August 31, 2011 \$ 4,059,950

UNIVERSITY INTERSCHOLASTIC LEAGUE
FINANCIAL REPORT
BUDGET GROUP 19789502 GENERAL FEE
As of August 31, 2011

<u>Revenues:</u>			
Sales & Miscellaneous Income	\$	519,956	
Membership Fee		1,878,499	
Waiver Fees		102,100	
Merchandise		30,854	
Total Revenues	\$		2,531,409
<u>Expenses:</u>			
Administrative Salaries	\$	813,267	
Classified Salaries		687,720	
Wages		138,768	
Fringe Benefits		506,859	
Consultants&Professional services		159,815	
Vehicles		3,607	
Awards		20,277	
Building Maintenance & Custodial		49,631	
Rental and Facility		7,309	
Materials/Hospitality		31,132	
Computer supplies/Equipment		3,672	
Equipment & Furniture (other)		69,080	
Litigation		55,558	
Travel & related expenses		71,224	
TILF Scholarship Fund		204,000	
Supplies & Miscellaneous		64,843	
Shipping/postage		117,580	
Printing		211,970	
Rule Books/Publications		135,557	
Communication		54,718	
Utilities		38,131	
Merchandise		203	
UT Departments Admin charge		14,078	
Indirect Cost/Overhead		109,557	
Total Expenses	\$		3,568,556
Net Revenue Before Transfers	\$		(1,037,147)
Transfers:	\$		654,020
Net Revenue After Transfers	\$		(383,127)
Fund Balance - September 1, 2010	\$		1,446,511
Fund Balance - August 31, 2011	\$		<u>1,063,384</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789503 STATE MUSIC CONTEST FUNDS
 As of August 31, 2011

<u>Revenues:</u>			
Marching Band Entry Fee	\$	17,600	
Marching Band Gate Receipts		265,653	
Marching Band Bus Parking		7,050	
Miscellaneous Income		33,841	
Music Fees		94,229	
TSSEC Entry Fees		262,085	
Wind Ensemble Entry Fee		2,700	
Total Revenues			\$ 683,158
<u>Expenses:</u>			
A&P Salaries	\$	177,463	
Classified salaries		49,900	
Wages		388	
Fringe Benefits		50,648	
State Marching Band Contest		136,315	
Texas State Solo-Ensemble Contest		218,774	
State Wind Ensemble Festival		6,421	
Miscellaneous General Expenses		3,307	
Travel		13,227	
Staff		4,575	
Band		3,082	
Vocal		2,933	
Orchestra		2,637	
PML Production & Meetings		3,914	
Scholarship Donation		15,000	
UT Departments Admin charge		1,481	
Indirect cost/overhead		21,508	
Total Expenses			\$ 698,346
Net Revenue Before Transfers			\$ (15,188)
Transfers:			\$
Net Revenue After Transfers			\$ (15,188)
Fund Balance - September 1, 2010			\$ 315,563
Fund Balance - August 31, 2011			\$ <u>300,375</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2011
STATE MARCHING BAND CONTEST

<u>Revenues:</u>			
Marching Band Entry Fee	\$	17,600	
Marching Band Gate Receipts		265,653	
Marching Band Bus Parking		7,050	
Total Revenues			\$ 290,303
 <u>Expenses:</u>			
UIL Administrative Charge - 35%	\$	101,606	
Awards - Marching Band		11,986	
Contest Payroll - Marching Band		2,440	
Consultants		25,820	
Misc. Contest Expenses - MB		20,179	
Site/Facility		47,375	
Program		4,927	
Merchandise		3,500	
Parking		10,425	
Security/EMS & Related		9,663	
UT Indirect Cost/Overhead		4,430	
Total Expenses			\$ 242,351
Net Revenue After Expenses			\$ <u>47,952</u>

TEXAS STATE SOLO-ENSEMBLE CONTEST

<u>Revenues:</u>			
TSSEC Entry Fees	\$	262,085	
Total Revenues			\$ 262,085
 <u>Expenses:</u>			
Awards - TSSEC		23,730	
Contest Payroll - TSSEC		5,190	
Professional Services/Consultants		133,704	
Judges - TSSEC prior fiscal year 05/07 contest		3,828	
Misc. Contest Expenses - TSSEC		7,370	
Site & Security- TSSEC		35,382	
Pianos		9,570	
UT Indirect Cost/Overhead		7,110	
Total Expenses			\$ 225,884
Net Revenue After Expenses			\$ <u>36,201</u>

STATE WIND ENSEMBLE FESTIVAL

<u>Revenues:</u>			
Wind Ensemble Entry Fee	\$	2,700	
Total Revenues			\$ 2,700
 <u>Expenses:</u>			
Awards - Wind Ensemble		1,505	
Consultants		3,670	
Misc. Contest Expenses - WE		457	
Recording - WE		739	
Site & Security		50	
UT Indirect Cost/Overhead		209	
Total Expenses			\$ 6,630
Net Revenue After Expenses			\$ <u>(3,930)</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789504 ACADEMIC and ILPC CONTESTS
 As of August 31, 2011

Revenues:

State Spring Meets - Academic	79,740	
Theatre/Drama Fees	23,335	
Capital Conference	46,275	
Student Activities Conference		
Interscholastic League Press Conference	174,578	
<i>Sales/Miscellaneous Income</i>	7,444	
<i>Membership Income</i>	23,453	
<i>ILPC Convention Income</i>	29,913	
<i>Summer Workshop Income</i>	96,183	
<i>Broadcast Ratings Income</i>	1,035	
<i>Newspaper Ratings Income</i>	5,910	
<i>Yearbook Rating Income</i>	7,050	
<i>Documentary</i>	500	
<i>IAA Entry Fee Income</i>	3,090	
Total Revenues		\$ 323,928

Expenses:

Administrative Salaries	\$ 407,517	
Classified Salaries	143,147	
Wages	64,639	
Fringe Benefits	137,111	
Professional Services/Consultants	81,179	
Committees	3,804	
State Spring Meets - Academic	163,974	
Capitol Conference	8,031	
Student Activities Conference	23,441	
Travel	5,631	
Miscellaneous & Hospitality	1,593	
Printing & reproduction	7,728	
ILPC	121,544	
<i>ILPC Convention</i>	24,196	
<i>ILPC Summer Workshop</i>	81,789	
<i>Broadcast Ratings</i>		
<i>Newspaper Ratings</i>	3,433	
<i>Yearbook Ratings</i>	11,126	
<i>IAA Expenses</i>		
<i>Scholarship</i>	1,000	
ITS Overhead	4,338	
Indirect cost/overhead	38,280	
Total Expenses		\$ 1,211,957

Net Revenue Before Transfers	\$ (888,029)
Transfers:	\$ 1,110,000
Net Revenue After Transfers	\$ 221,971
Fund Balance - September 1, 2010	\$ 1,043,592
Fund Balance - August 31, 2011	\$ <u>1,265,563</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2011

INTERSCHOLASTIC LEAGUE PRESS CONFERENCE CONTESTS

ILPC CONVENTION

<u>Revenues:</u>			
ILPC Convention Income	\$	29,913	
Total Revenues			\$ 29,913
 <u>Expenses:</u>			
Convention Speaker/Judges	\$	12,990	
Equipment/supplies		3,120	
Payroll			
Awards		3,111	
Program		80	
Merchandise			
Parking		732	
Site/secucrity		2,946	
Misc expenses/refreshments		1,217	
UT Indirect Cost/Overhead		786	
Total Expenses			\$ 24,982
Net Revenue After Expenses			\$ <u>4,931</u>

ILPC SUMMER WORKSHOP

<u>Revenues:</u>			
Summer Workshop Income	\$	96,183	
Total Revenues			\$ 96,183
 <u>Expenses:</u>			
Equipment/supplies	\$	39	
Payroll	\$	600	
Parking		896	
Jester Rooms		30,710	
Jester meals		21,399	
Instructors/monitors		23,620	
Custodial//telecommunications services		3,277	
Misc expenses/meals/refreshments		1,248	
UT Indirect Cost/Overhead		2,658	
Total Expenses			\$ 84,447
Net Revenue After Expenses			\$ <u>11,736</u>

ACADEMIC CONTESTS

CAPITAL CONFERENCE WORKSHOP

<u>Revenues:</u>			
Capital Conference	\$	46,275	
Total Revenues			\$ 46,275
<u>Expenses:</u>			
Speakers	\$	911	
Miscellaneous & hospitality & supplies		6,952	
Site & related expenses		168	
Speaker TEA Grant		4,770	
Travel TEA Grant		24,463	
UT Indirect Cost/Overhead		1,723	
Total Expenses			\$ 38,987
Net Revenue After Expenses			\$ <u>7,288</u>

ACADEMIC SPRING MEET CONTESTS

ACADEMIC

<u>Revenues:</u>			
Academic			
Total Revenues			\$
<u>Expenses:</u>			
Contest Directors/Consultants		4,471	
Judges		6,703	
Payroll		4,725	
Awards		10,760	
Program		3,173	
Site & Security & Park		17,270	
Hospitality		4,826	
Misc./Equip/Supplies		3,577	
UT Indirect Cost/Overhead		1,804	
Total Expenses			\$ 57,309
Net Revenue After Expenses			\$ <u>(57,309)</u>

CROSS EXAMINATION DEBATE

<u>Revenues:</u>			
Cross Examination		4,695	
Total Revenues			\$ 4,695
<u>Expenses:</u>			
Awards		897	
Contest Directors/Consultants		10,887	
Judges		6,350	
Payroll		4,638	
Hospitality		2,723	
Facility Usage & Clean Up		610	
Programs		1,786	
Misc./Equip/Supplies		157	
UT Indirect Cost/Overhead		912	
Total Expenses			\$ 28,960
Net Revenue After Expenses			\$ <u>(24,265)</u>

LINCOLN DOUGLAS DEBATE

Revenues:

Lincoln Douglas
Total Revenues

Expenses:

Contest Directors/Consultants
Hospitality
UT Indirect Cost/Overhead
Total Expenses

2,082
271
76
\$ 2,429

Net Revenue After Expenses

\$ (2,429)

THEATRE ONE-ACT-PLAY

Revenues:

Gate
Program
Total Revenues

63,950
11,220
\$ 75,170

Expenses:

Judges & Contest Staff
Payroll
Awards
Program
Site & Security & Park
Photographs
Hospitality
Misc./Equip/supplies
UT Indirect Cost/Overhead
Total Expenses

20,186
8,046
4,968
13,160
16,888
2,000
2,777
10,043
2,537
\$ 80,605

Net Revenue After Expenses

\$ (5,435)

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789505 ATHLETIC CONTESTS
 As of August 31, 2011

<u>Revenues:</u>		
Football playoff	\$	1,245,356
Boys Basketball Playoff		136,872
Girls Basketball Playoff		70,080
Football		877,682
Gate		824,345
Program		10,199
Merchandise		43,138
Boys' Basketball Income		641,759
Gate		509,784
Program		6,602
Merchandise		2,733
FY 2010-11 deferred gate income		122,640
Girls' Basketball Income		378,241
Gate		336,861
Program		3,585
Merchandise		3,895
FY 2010-11 deferred gate income		33,900
Baseball Income		155,580
Gate		135,338
Program		7,705
Merchandise		12,537
Cross Country Income		76,760
Gate		27,490
Program		3,295
Merchandise		38,114
Parking		7,861
Soccer Income		64,033
Gate		56,580
Program		1,619
Merchandise		5,834
Softball Income		85,446
Gate		78,995
Program		3,887
Merchandise		2,564
Swimming/Diving Income		52,165
Gate		48,390
Program		3,775
Team Tennis Income		7,115
Gate		4,652
Program		360
Merchandise		2,103
Volleyball Income		82,262
Gate		68,352
Program		5,015
Merchandise		8,895
Wrestling Income		24,370
Gate		14,336
Program		1,950
Merchandise		8,084
State Spring Meets		262,302
Track & Field		233,327
Gate		217,660
Program		15,667
Tennis		28,150
Gate		23,175
Program		1,235
Merchandise		3,740
Golf		825
Gate		
Program		825
Merchandise		
Miscellaneous income		20
Concessions Income		
Other Pilot Event		
Total Revenues	\$	4,160,043

Expenses:

Administrative Salaries	\$	501,213
Classified Salaries		146,841
Wages		16,539
Fringe Benefits		162,199
Football		675,509
Officials		36,180
Consultants		2,586
Payroll		7,661
Mileage/Lodging allowance		14,673
Awards		15,563
Program		11,584
Merchandise		12,430
Photographs		500
Misc/hospitality/equipment		3,762
Rebate		570,570
Boys' Basketball		634,697
Officials		11,625
Consultants		6,818
Payroll		6,325
Schools Mileage/Lodging allowance		86,690
Awards		5,507
Merchandise		4,401
Photographs/Video		5,667
Security & EMS & Fire		54,706
Parking & Shuttle		19,835
Printing		2,559
Telecom		5,759
Misc/hospitality/equipment		12,051
Erwin Center - site & sale		148,345
Erwin Center Services		120,409
Rebate		144,000
Girls' Basketball		348,902
Officials		11,550
Consultants		5,835
Payroll		5,914
Schools Mileage/Lodging allowance		62,252
Awards		5,537
Merchandise		4,401
Photographs/Video		5,667
Security & EMS & Fire		45,374
Parking & Shuttle		19,531
Printing		2,109
Telecom		3,833
Misc/hospitality/equipment		9,189
Erwin Center - site & sale		66,340
Erwin Center Services		87,618
Rebate		13,752
Baseball		126,650
Officials		12,121
Consultants		1,953
Payroll		2,052
Awards		5,025
Mileage/Lodging allowance		35,720
<i>Previous years</i>		<i>17,795</i>
<i>Current</i>		<i>17,925</i>
Program		5,138
Security & EMS & Fire		4,219
Photographs/Video		7,000
Site		1,894
Misc/hospitality/equipment		1,448
Rebate		50,080
<i>Previous years</i>		<i>50,080</i>
<i>Current</i>		

Cross Country	43,374
Payroll	1,482
Awards	2,690
Timing Results	4,500
Consultants	1,895
Program	3,295
Merchandise	12,517
Printing	387
Security & EMS & Fire	420
Photographs	500
Fencing/chutes	4,728
Portable toilets	1,100
Parking	1,000
SITE - City of Round Rock/Rrock ISD/shuttle	6,190
Misc/hospitality/equipment	2,670
Soccer	67,386
Officials	7,286
Consultants	801
Payroll	492
Awards	5,032
Mileage/Lodging allowance	23,983
<i>Previous years</i>	<i>11,697</i>
<i>Current</i>	<i>12,286</i>
Program	2,981
Printing	571
Photographs/Video	5,667
Misc/hospitality/equipment	29
Rebate	20,544
<i>Previous years</i>	<i>9,664</i>
<i>Current</i>	<i>10,880</i>
Softball	75,783
Officials	7,751
Consultants	2,299
Payroll	1,530
Awards	5,025
Mileage/Lodging allowance	26,599
<i>Previous years</i>	<i>12,764</i>
<i>Current</i>	<i>13,835</i>
Program	3,457
Merchandise	1,783
Printing	571
Security & EMS & Fire	12,276
Photographs/Video	5,500
Site & Parking	8,079
Misc/hospitality/lodge/equipment	913
Rebate	
Swimming/Diving	28,537
Consultants	1,901
Payroll	2,464
Awards	1,823
Site & custodial (Texas Swimming Center)	15,638
Parking	924
Merchandise	1,905
Security & EMS & Fire	1,755
Photographs	500
Misc/hospitality/equipment	1,627
Team Tennis	15,640
Officials/Consultants	3,345
Payroll	1,746
Awards	1,129
Parking/shuttle	500
Program	1,087
Merchandise	396
Printing	396
Security & EMS & Fire	1,680
Photographs	1,000
Site	3,500
Misc/hospitality/equipment	861

Volleyball	57,361	
Officials	8,751	
Consultants	2,109	
Payroll	4,594	
Awards	3,107	
Mileage/Lodging allowance	15,657	
Program	4,066	
Merchandise	1,582	
Printing	387	
Photographs/Video	5,667	
Misc/hospitality/equipment	781	
Rebate	10,660	
Wrestling	22,806	
Officials	9,945	
Consultants	2,179	
Payroll	2,449	
Awards	957	
Program	3,332	
Merchandise	904	
Photographs	500	
Misc/hospitality/equipment	2,540	
State Spring Meets - Athletic	128,971	
Golf	5,339	
Consultants/Officials	1,299	
Awards	1,049	
Program	2,178	
Hospitality	660	
Misc./Equip/Supplies	153	
Tennis	20,203	
Officials	3,616	
Consultants	4,193	
Payroll	262	
Awards	874	
Security & EMS	2,111	
Facility Usage & Clean Up	3,500	
Hospitality	1,143	
Program	2,246	
Merchandise	432	
Printing	90	
Photograph	1,000	
Misc./Equip/Supplies	26	
Parking	710	
Track & Field	103,429	
Consultants/Officials	7,263	
Awards	2,279	
Site	83	
Hospitality	6,932	
Misc./Equip/supplies	863	
Parking	21,169	
Payroll	4,378	
Photograph	1,000	
Program	4,969	
Merchandise	7,603	
Printing	140	
Security & EMS	46,750	
Travel	27,011	
TILF Sponsorship Contribution	10,594	
Miscellaneous expenses	32,547	
ITS Overhead	7,012	
UT Administrative overhead	74,330	
Total Expenses		\$ 3,203,902
Net Revenue Before Transfers		\$ 956,141
Transfers:		\$ (500,000)
Net Revenue After Transfers		\$ 456,141
Fund Balance - September 1, 2010		\$ 457,873
Prior Period Adjustment		(156,540)
Fund Balance - Beginning as Restated		301,333
Fund Balance - August 31, 2011		\$ <u>757,474</u>

REPORT OF REVENUES AND EXPENSES
As of August 31, 2011
FOOTBALL CHAMPIONSHIP

<u>Revenues:</u>			
Gate	\$	824,345	
Program		10,199	
Merchandise		43,138	
Total Revenues			\$ 877,682
 <u>Expenses:</u>			
UIL Administrative Charge - 15%	\$	123,652	
Officials		36,180	
Consultants		2,586	
Payroll		7,661	
Mileage/Lodging allowance		14,673	
Awards		15,563	
Program		11,584	
Merchandise		12,430	
Photographs		500	
Misc/hospitality/equipment		3,762	
Rebate		570,570	
UT Indirect Cost/Overhead		3,411	
Total Expenses			\$ 802,571
Net Revenue After Expenses:			\$ <u>75,111</u>

STATE BOYS' BASKETBALL TOURNAMENT

<u>Revenues:</u>			
Gate	\$	509,784	
Program		6,602	
Merchandise		2,733	
FY 2010-11 deferred gate income		122,640	
Total Revenues			\$ 641,759
 <u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	101,188	
Officials		11,625	
Consultants		6,818	
Payroll		6,325	
Schools Mileage/Lodging allowance		86,690	
Awards		5,507	
Merchandise		4,401	
Photographs/Video		5,667	
Security & EMS & Fire		54,706	
Parking & Shuttle		19,835	
Printing		2,559	
Telecom		5,759	
Misc/hospitality/equipment		12,051	
Erwin Center - site & sale		148,345	
Erwin Center Services		120,409	
Rebate		144,000	
UT Indirect Cost/Overhead		15,948	
Total Expenses			\$ 751,832
Net Revenue After Expenses:			\$ <u>(110,073)</u>

STATE GIRLS' BASKETBALL TOURNAMENT

<u>Revenues:</u>			
Gate	\$	336,861	
Program		3,585	
Merchandise		3,895	
FY 2010-11 deferred gate income		33,900	
Total Revenues			\$ 378,241
<u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	59,322	
Officials		11,550	
Consultants		5,835	
Payroll		5,914	
Schools Mileage/Lodging allowance		62,252	
Awards		5,537	
Merchandise		4,401	
Photographs/Video		5,667	
Security & EMS & Fire		45,374	
Parking & Shuttle		19,531	
Printing		2,109	
Telecom		3,833	
Misc/hospitality/equipment		9,189	
Erwin Center - site & sale		66,340	
Erwin Center Services		87,618	
Rebate		13,752	
UT Indirect Cost/Overhead		10,892	
Total Expenses			\$ 419,116
Net Revenue After Expenses:			\$ <u>(40,875)</u>

STATE BASEBALL TOURNAMENT

<u>Revenues:</u>			
Gate	\$	135,338	
Program		7,705	
Merchandise		12,537	
Total Revenue			\$ 155,580
<u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	21,654	
Officials		12,121	
Consultants		1,953	
Payroll		2,052	
Awards		5,025	
Mileage/Lodging allowance		17,925	
Program		5,138	
Security & EMS & Fire		4,219	
Photographs/Video		7,000	
Site		1,894	
Misc/hospitality/equipment		1,448	
Rebate			
UT Indirect Cost/Overhead		1,910	
Total Expenses			\$ 82,339
Net Revenue After Expenses:			\$ <u>73,241</u>

STATE CROSS COUNTRY MEET

<u>Revenues:</u>			
Gate	\$	27,490	
Program		3,295	
Merchandise		38,114	
Parking		7,861	
Total Revenues	\$		76,760
<u>Expenses:</u>			
Payroll	\$	1,482	
Awards		2,690	
Timing Results		4,500	
Consultants		1,895	
Program		3,295	
Merchandise		12,517	
Printing		387	
Security & EMS & Fire		420	
Photographs		500	
Fencing/chutes		4,728	
Portable toilets		1,100	
Parking		1,000	
SITE - City of Round Rock/Rrock ISD/shuttle		6,190	
Misc/hospitality/equipment		2,670	
UT Indirect Cost/Overhead		1,410	
Total Expenses	\$		44,784
Net Revenue After Expenses	\$		<u>31,976</u>

STATE SOCCER TOURNAMENT

<u>Revenues:</u>			
Gate	\$	56,580	
Program		1,619	
Merchandise		5,834	
Total Revenues	\$		64,033
<u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	9,053	
Officials		7,286	
Consultants		801	
Payroll		492	
Awards		5,032	
Mileage/Lodging allowance		12,286	
Program		2,981	
Printing		571	
Photographs/Video		5,667	
Misc/hospitality/equipment		29	
Rebate		10,880	
UT Indirect Cost/Overhead		1,142	
Total Expenses	\$		56,220
Net Revenue After Expenses	\$		<u>7,813</u>

STATE SOFTBALL TOURNAMENT

<u>Revenues:</u>			
Gate		78,995	
Program		3,887	
Merchandise		2,564	
Total Revenues			\$ 85,446
<u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	12,639	
Officials		7,751	
Officials Allocation - Allocation approved 04/21/11 by recorded me		10,456	
Consultants		2,299	
Payroll		1,530	
Awards		5,025	
Mileage/Lodging allowance		13,835	
Program		3,457	
Merchandise		1,783	
Printing		571	
Security & EMS & Fire		12,276	
Photographs/Video		5,500	
Site & Parking		8,079	
Misc/hospitality/lodge/equipment		913	
Rebate			
UT Indirect Cost/Overhead		2,388	
Total Expenses			\$ 88,502
Net Revenue After Expenses:			\$ <u>(3,056)</u>

STATE SWIMMING/DIVING MEET

<u>Revenues:</u>			
Gate		48,390	
Program		3,775	
Merchandise			
Total Revenues			\$ 52,165
<u>Expenses:</u>			
Consultants	\$	1,901	
Payroll		2,464	
Awards		1,823	
Site & custodial (Texas Swimming Center)		15,638	
Parking		924	
Merchandise		1,905	
Security & EMS & Fire		1,755	
Photographs		500	
Misc/hospitality/equipment		1,627	
UT Indirect Cost/Overhead		927	
Total Expenses			\$ 29,464
Net Revenue After Expenses			\$ <u>22,701</u>

STATE TEAM TENNIS TOURNAMENT

<u>Revenues:</u>			
Gate		4,652	
Program		360	
Merchandise		2,103	
Total Revenues			\$ 7,115
<u>Expenses:</u>			
Officials/Consultants	\$	3,345	
Payroll		1,746	
Trainers			
Awards		1,129	
Parking/shuttle		500	
Program		1,087	
Merchandise		396	
Printing		396	
Security & EMS & Fire		1,680	
Photographs		1,000	
Site		3,500	
Misc/hospitality/equipment		861	
UT Indirect Cost/Overhead		508	
Total Expenses			\$ 16,148
Net Revenue After Expenses			\$ <u>(9,033)</u>

STATE VOLLEYBALL TOURNAMENT

<u>Revenues:</u>			
Gate	\$	68,352	
Program		5,015	
Merchandise		8,895	
Total Revenues			\$ 82,262
<u>Expenses:</u>			
UIL Administrative Charge - 16%	\$	10,936	
Officials		8,751	
Consultants		2,109	
Payroll		4,594	
Awards		3,107	
Mileage/Lodging allowance		15,657	
Program		4,066	
Merchandise		1,582	
Printing		387	
Photographs/Video		5,667	
Misc/hospitality/equipment		781	
Rebate		10,660	
UT Indirect Cost/Overhead		1,518	
Total Expenses			\$ 69,815
Net Revenue After Expenses			\$ <u>12,447</u>

STATE WRESTLING TOURNAMENT

<u>Revenues:</u>			
Gate	\$	14,336	
Program		1,950	
Merchandise		8,084	
Total Revenues			\$ 24,370
<u>Expenses:</u>			
Officials	\$	9,945	
Consultants		2,179	
Payroll		2,449	
Awards		957	
Program		3,332	
Merchandise		904	
Photographs		500	
Misc/hospitality/equipment		2,540	
UT Indirect Cost/Overhead		741	
Total Expenses			\$ 23,547
Net Revenue After Expenses			\$ <u>823</u>

STATE SPRING MEETS
ATHLETIC SPRING TOURNAMENTS

GOLF

<u>Revenue:</u>			
Gate	\$		
Program		825	
Total Revenues			\$ 825
 <u>Expenses:</u>			
Consultants/Officials	\$	1,299	
Awards		1,049	
Program		2,178	
Hospitality		660	
Misc./Equip/Supplies		153	
UT Indirect Cost/Overhead		174	
Total Expenses			\$ 5,513
Net Revenue After Expenses			\$ <u>(4,688)</u>

TENNIS

<u>Revenues:</u>			
Gate		23,175	
Program		1,235	
Merchandise		3,740	
Total Revenues			\$ 28,150
 <u>Expenses:</u>			
Officials		3,616	
Consultants		4,193	
Payroll		262	
Awards		874	
Security & EMS		2,111	
Facility Usage & Clean Up		3,500	
Hospitality		1,143	
Program		2,246	
Merchandise		432	
Printing		90	
Photograph		1,000	
Misc./Equip/Supplies		26	
Parking		710	
UT Indirect Cost/Overhead		657	
Total Expenses			\$ 20,860
Net Revenue After Expenses			\$ <u>7,290</u>

TRACK AND FIELD

<u>Revenues:</u>			
Gate		217,660	
Program		15,667	
Merchandise			
Total Revenues			\$ 233,327
 <u>Expenses:</u>			
Consultants/Officials		7,263	
Awards		2,279	
Site		83	
Hospitality		6,932	
Misc./Equip/supplies		863	
Parking		21,169	
Payroll		4,378	
Photograph		1,000	
Program		4,969	
Merchandise		7,603	
Printing		140	
Security & EMS		46,750	
UT Indirect Cost/Overhead		3,361	
Total Expenses			\$ 106,790
Net Revenue After Expenses			\$ <u>126,537</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789506 CORPORATE SPONSOR
 As of August 31, 2011

<u>Revenues:</u>			
Corporate Sponsor	\$	1,459,138	
Contribution & Donation		31,100	
Broadcasting		473,855	
Miscellaneous Income			
Total Revenues	\$		1,964,093
<u>Expenses:</u>			
Administrative Salaries	\$	91,890	
Fringe Benefits		19,378	
Consultants & Professional Services		177,595	
Miscellaneous		19,478	
Awards		27,305	
Printing & Reproduction		501	
Travel & related expenses		24,074	
Materials/Supplies/Hospitality		15,261	
Merchandise		1,384	
Vehicles		1,967	
Building Maintenance & Custodial		217,369	
Rental, Lease & Facility		7,138	
Equipment & Furniture (other)		22,077	
Computer Equipment & Supplies		32,776	
Capital Outlay		14,080	
TILF Scholarship Corporate Sponsorship		196,637	
ITS Overhead		500	
Indirect cost/overhead		9,545	
Total Expenses	\$		878,955
Net Revenue Before Transfers	\$		1,085,138
Transfers:	\$		(1,264,020)
Net Revenue After Transfers	\$		(178,882)
Fund Balance - September 1, 2010	\$		503,697
Fund Balance - August 31, 2011	\$		<u>324,815</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789507 TEA STEROID TESTING PROGRAM SN 8
 As of August 31, 2011

<u>Revenues:</u>			
	Texas Education Agency Grant	\$	750,000
	Total Revenues		\$ 750,000
 <u>Expenses:</u>			
	Administrative Salaries	\$	86,017
	Classified Salaries		2,201
	Benefits		18,493
	Services (Drug Testing)		647,640
	UT Department Admin Charge		763
	Total Expenses		\$ 755,114
	Net Revenue		\$ (5,114)
	Fund Balance - September 1, 2010		\$ 105,002
	Fund Balance - August 31, 2011		\$ <u>99,888</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 19789508 UIL OFFICIALS ASSOCIATION
 As of August 31, 2011

Revenues:

Basketball Division	260,985	
<i>Membership = 4898</i>	<i>260,985</i>	
Baseball Division	2,050	
<i>Membership = 41</i>	<i>2,050</i>	
Softball Division	26,525	
<i>Membership = 530</i>	<i>26,525</i>	
Volleyball Division	10,656	
<i>Membership = 196</i>	<i>10,656</i>	
Wrestling Division	11,850	
<i>Membership = 237</i>	<i>11,850</i>	
Swimming & Diving Division	25,911	
<i>Membership = 518</i>	<i>25,911</i>	
UOA Income	32,750	
<i>Merchandise</i>	<i>32,850</i>	
<i>Miscellaneous</i>	<i>(100)</i>	
Total Revenues		\$ 370,727

Expenses:

Basketball Division	219,726	
Officials Allocation: Boys/Girls - Board meeting of 09/11-1	30,000	
Discretionary allocation - Board meeting of 09/11-12/2011	3,575	
Equipment allocation - email dated 10/27/2010	2,470	
NFHS Membership	85,481	
D&O Insurance (Bollinger)	13,869	
Merchandise - Patch	2,008	
Division Board Expenses	21,374	
Publication	60,949	
Baseball Division	1,522	
NFHS Membership	703	
D&O Insurance (Bollinger)	217	
Merchandise - Patch	17	
Publication	585	
Softball Division	33,505	
Officials Allocation - Allocation approved 04/21/11 by recc	10,456	
NFHS Membership	8,431	
D&O Insurance (Bollinger)	5,266	
Merchandise - Patch	217	
Division Board Expenses	5,057	
Publication	4,078	
Volleyball Division	5,373	
NFHS Membership	3,194	
D&O Insurance (Bollinger)	358	
Merchandise - patch	80	
Publication	1,741	
Wrestling Division	9,633	
NFHS Membership	3,919	
D&O Insurance (Bollinger)	2,506	
Merchandise - Patch	97	
Division Board Expenses	2,165	
Publication	946	
Swimming & Diving Division	15,266	
NFHS Membership	8,060	
D&O Insurance (Bollinger)	358	
Merchandise - Patch	212	
Division Board Expenses	3,604	
Publication	3,032	
Department expenses	34,465	
Payroll and related costs	4,681	
Fringe Benefits	791	
Web and related	2,596	
Travel and Related expenses	4,857	
Merchandise	9,164	
Shipping	907	
Miscellaneous	1,492	
Indirect Cost/Overhead	9,977	
Total Expenses		\$ 319,490

Net Revenue Before Transfers \$ 51,237

Fund Balance - September 1, 2010 \$ 197,213

Fund Balance - August 31, 2011 \$ 248,450

REPORT OF REVENUES AND EXPENSES
As of August 31, 2011
DIVISIONS

BASKETBALL

<u>Revenues:</u>			
Membership	260,985		
Total Revenues		\$	260,985
 <u>Expenses:</u>			
Officials Allocation: Boys/Girls - Board meeting of 09/11-12/2010	\$ 30,000		
Discretionary allocation - Board meeting of 09/11-12/2010	3,575		
Equipment allocation - email dated 10/27/2010	2,470		
NFHS Membership	85,481		
D&O Insurance (Bollinger)	13,869		
Merchandise - Patch	2,008		
Division Board Expenses	21,374		
Publication	60,949		
Indirect Cost/Overhead	7,141		
Total Expenses		\$	226,867
Net Revenue After Expenses:		\$	34,118
Fund Balance - September 1, 2010		\$	209,182
Fund Balance - August 31, 2011		\$	<u>243,300</u>

BASEBALL

<u>Revenues:</u>			
Membership = 41	2,050		
Total Revenues		\$	2,050
 <u>Expenses:</u>			
NFHS Membership	\$ 703		
D&O Insurance (Bollinger)	217		
Merchandise - Patch	17		
Publication	585		
UT Indirect Cost Overhead	49		
Total Expenses		\$	1,571
Net Revenue After Expenses:		\$	479
Fund Balance - September 1, 2010		\$	
Fund Balance - August 31, 2011		\$	<u>479</u>

SOFTBALL

<u>Revenues:</u>			
Membership = 530	26,525		
Total Revenues		\$	26,525
 <u>Expenses:</u>			
Officials Allocation - Allocation approved 04/21/11 by recorder	\$ 10,456		
NFHS Membership	8,431		
D&O Insurance (Bollinger)	5,266		
Merchandise - Patch	217		
Division Board Expenses	5,057		
Publication	4,078		
UT Indirect Cost/Overhead	1,089		
Total Expenses		\$	34,594
Net Revenue After Expenses:		\$	(8,069)
Fund Balance - September 1, 2010		\$	7,902
Fund Balance - August 31, 2011		\$	<u>(167)</u>

VOLLEYBALL

Revenues:

Membership = 196	10,656		
Total Revenues		\$	10,656

Expenses:

NFHS Membership	\$	3,194	
D&O Insurance (Bollinger)		358	
Merchandise - patch		80	
Publication		1,741	
UT Indirect Cost/Overhead		175	
Total Expenses			\$ 5,548

Net Revenue After Expenses: \$ 5,108

Fund Balance - September 1, 2010 \$

Fund Balance - August 31, 2011 \$ 5,108

WRESTLING

Revenues:

Membership = 237	11,850		
Total Revenues		\$	11,850

Expenses:

NFHS Membership	\$	3,919	
D&O Insurance (Bollinger)		2,506	
Merchandise - Patch		97	
Division Board Expenses		2,165	
Publication		946	
UT Indirect Cost/Overhead		313	
Total Expenses			\$ 9,946

Net Revenue After Expenses: \$ 1,904

Fund Balance - September 1, 2010 \$

Fund Balance - August 31, 2011 \$ 1,904

SWIMMING AND DIVING

Revenues:

Membership = 518	25,911		
Total Revenues		\$	25,911

Expenses:

Travel Allocation - Board meeting 05/24/11 - Frank Swigon	\$		
NFHS Membership		8,060	
D&O Insurance (Bollinger)		358	
Merchandise - Patch		212	
Division Board Expenses		3,604	
Publication		3,032	
UT Indirect Cost/Overhead		496	
Total Expenses			\$ 15,762

Net Revenue After Expenses: \$ 10,149

Fund Balance - September 1, 2010 \$

Fund Balance - August 31, 2011 \$ 10,149

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 26410778 TEA Grant
 As of August 31, 2011

<u>Revenues:</u>			
	Texas Education Agency Grant	\$	198,366
	Total Revenues		\$ 198,366
 <u>Expenses:</u>			
	Salaries	\$	97,824
	Benefits		21,531
	Materials & Supplies		24,116
	Conferences & Meeting Exp		6,072
	Consultant		10,137
	Stipends For Non-Employees		4,770
	Domestic Travel		24,470
	Indirect Costs (contract overhead)		9,445
	Total Expenses		\$ 198,365
	Net Revenue		\$ 1
	Fund Balance - September 1, 2010		
	Fund Balance - August 31, 2011		\$ <u>1</u>

UNIVERSITY INTERSCHOLASTIC LEAGUE
 FINANCIAL REPORT
 BUDGET GROUP 26410763 TEA Grant
 As of August 31, 2011

<u>Revenues:</u>			
Texas Education Agency Grant	\$	550	
Total Revenues			\$ 550
 <u>Expenses:</u>			
Materials & Supplies		524	
Indirect Costs (contract overhead)		26	
Total Expenses			\$ 550
 Net Revenue			
			\$
 Fund Balance - September 1, 2010			
			2
 Fund Balance - August 31, 2011			
			\$ <u>2</u>

§ 33.083[0]. INTERSCHOLASTIC LEAGUES. (a) The rules and procedures of an organization sanctioning or conducting interscholastic competition, including rules providing penalties for rules violations by school district personnel, must be consistent with State Board of Education rules. (b) The University Interscholastic League is a part of The University of Texas at Austin and must submit its rules and procedures to the commissioner for approval or disapproval. The funds belonging to the University Interscholastic League shall be deposited with The University of Texas at Austin for the benefit of the league and shall be subject to audits by The University of Texas at Austin, The University of Texas System, and the state auditor. Copies of annual audits shall be furnished, on request, to members of the legislature. (c) The State Board of Education may seek an injunction to enforce this section. (d) The University Interscholastic League shall file annually with the governor and the presiding officer of each house of the legislature a complete and detailed written report accounting for all funds received and disbursed by the University Interscholastic League during the preceding fiscal year. The form of the annual report and the reporting time are as provided by the General Appropriations Act. Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995. Amended by Acts 1999, 76th Leg., ch. 1482, § 4, eff. June 19, 1999.

6. **University Interscholastic League Financial Reporting.** As part of the financial report required in the Education Code § 33.083, the University Interscholastic League (UIL) shall provide the following financial information to the Governor, the presiding officer of each house of the legislature, and the Legislative Budget Board before November 20th each year. The report shall provide the following financial information in the format and order identified below for the preceding two fiscal years:

1. Total revenues.
2. Total expenditures
3. Excess (Deficit) of revenue over expenditures.
4. Total fund balance.
5. Total interest income earned on fund balances belonging to UIL that are deposited with The University of Texas at Austin for the benefit of the league.

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September 16, 2005

THE UNIVERSITY OF TEXAS AT AUSTIN (Continued)

6. Total member school district earnings from event rebates and other sources.
7. Total UIL earnings from gate receipts, administrative charges, retained excess revenues from UIL managed events and other sources.
8. Total University of Texas at Austin earnings incurred by The University of Texas at Austin in providing administrative services for The University of Texas at Austin in providing administrative services for the University Interscholastic League.

This information shall be reported for all UIL funds, by all budget groups including but not limited to the General Fee, Music, Interscholastic League Press Conference, Athletic/Academic and Corporate budget groups, and by all event/tournament budgets. The UIL shall contract annually with an independent certified public accountant to audit this financial report. In lieu of pursuing a contract for independent audit services and at the discretion of the State Auditor, the State Auditor's Office may conduct the audit. Copies of this report shall be furnished on request to members of the legislature and shall be posted on the UIL's web site.