
REPORT DIGEST

ILLINOIS HIGH SCHOOL ASSOCIATION

SPECIAL LIMITED COMPLIANCE EXAMINATION

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this audit: 0
Total last audit: 0
Repeated from last audit: 0

Release Date:
May 27, 2010



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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INTRODUCTION

We performed a special limited compliance examination of the Illinois High School Association for the years ended June 30, 2009 and 2008. The Association's financial statements were audited by Clifton Gunderson LLP for 2009 and 2008. Our report disclosed no material findings of noncompliance.

AUDITORS' OPINION

Clifton Gunderson LLP expressed an unqualified opinion on the June 30, 2009 and 2008 financial statements of the Illinois High School Association.

WILLIAM G. HOLLAND, Auditor General

WGH:CML

AUDITORS ASSIGNED

The special limited compliance examination was performed by the Office of the Auditor General's staff.

{Expenditures and Activity Measures are summarized on the next page.}

ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

REVENUE AND EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
• TOTAL REVENUES (ALL FUNDS)	\$10,080,311	\$10,074,906	\$6,852,456
• TOTAL EXPENSES (ALL FUNDS)	\$10,183,492	\$10,251,443	\$6,588,339
TOTAL PROGRAM EXPENSES	\$6,701,959	\$6,841,605	\$3,305,295
% of Total Expenses.....	65.81%	66.74%	50.17%
Athletic Officials	\$325,490	\$384,302	\$386,734
% of Program Expenses	4.86%	5.62%	11.70%
Boys Athletic Tournaments	\$3,192,329	\$3,380,358	\$972,695
% of Program Expenses	47.63%	49.41%	29.43%
Girls Athletic Tournaments	\$1,729,258	\$1,778,512	\$790,153
% of Program Expenses	25.80%	25.99%	23.90%
Contests.....	\$502,198	\$501,299	\$223,609
% of Program Expenses	7.49%	7.33%	6.77%
Other	\$952,684	\$797,134	\$932,104
% of Program Expenses	14.22%	11.65%	28.20%
TOTAL ADMINISTRATIVE EXPENSES	\$3,481,533	\$3,409,838	\$3,283,044
% of Total Expenses	34.19%	33.26%	49.83%

SELECTED ACTIVITY MEASURES (not examined)	FY 2009	FY 2008	FY 2007
Basketball Tournament Revenues			
Boys Class 1A, 2A, 3A and 4A combined	\$2,456,520	\$2,383,119	\$1,629,209
Girls Class 1A, 2A, 3A and 4A combined	\$824,815	\$744,604	\$445,831
Basketball Tournament Expenses			
Boys Class 1A, 2A, 3A and 4A combined	\$1,088,676	\$1,189,664	\$245,967
Girls Class 1A, 2A, 3A and 4A combined	\$681,557	\$759,451	\$345,537

AGENCY DIRECTOR
During Examination Period: Marty Hickman, Ed. D. Currently: Marty Hickman, Ed. D.