

# KY High School Athletic Association

## General Ledger Account Summary Report

As of: April 30, 2014

| Account Number | Account Title                  | Beginning Balance | Debit Change | Credit Change | Net Change   | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 10000          | Petty Cash                     | 348.39            | \$ 342.94    | \$ (452.86)   | \$ (109.92)  | \$ 238.47      |
| 10125          | General Fund-PNC Bank          | 797,061.51        | 3,514,366.66 | (3,393,404.2) | 120,962.41   | 918,023.92     |
| 10150          | PNC Event & Web Acct           | 98,547.73         | 622,093.52   | (524,857.76)  | 97,235.76    | 195,783.49     |
| 10175          | Paypal Transaction Account     | 111,607.04        | 540,357.28   | (648,294.32)  | (107,937.04) | 3,670.00       |
| 10225          | Forcht Bank-Museum Acct        | 17,555.84         | 13.17        | 0.00          | 13.17        | 17,569.01      |
| 10275          | PNC-Stout Memorial Fund-8505   | 14,739.87         | 75.00        | 0.00          | 75.00        | 14,814.87      |
| 10300          | RTF -Traditional Bank          | 92,621.61         | 11,055.56    | 0.00          | 11,055.56    | 103,677.17     |
| 10550          | PNC-Dawahare Reserve           | 17,017.00         | 0.00         | (17,017.00)   | (17,017.00)  | 0.00           |
| 11000          | Accounts Receivable            | 538,600.61        | 1,257,317.40 | (1,363,803.5) | (106,486.16) | 432,114.45     |
| 12000          | Prepaid Insurance              | 4,957.27          | 0.00         | (4,957.27)    | (4,957.27)   | 0.00           |
| 15000          | Accumulated Depreciation       | (2,025,467.12)    | 0.00         | 0.00          | 0.00         | (2,025,467.12) |
| 15100          | Land - Executive Drive         | 431,341.16        | 0.00         | 0.00          | 0.00         | 431,341.16     |
| 15200          | Building                       | 3,560,734.00      | 0.00         | 0.00          | 0.00         | 3,560,734.00   |
| 15300          | Equipment                      | 408,362.46        | 0.00         | 0.00          | 0.00         | 408,362.46     |
| 20000          | Accounts Payable               | (247,627.49)      | 577,936.68   | (352,486.61)  | 225,450.07   | (22,177.42)    |
| 22100          | Accrued Sick Leave             | (103,600.67)      | 0.00         | 0.00          | 0.00         | (103,600.67)   |
| 24300          | Change for State Events        | 0.00              | 135,800.00   | (135,800.00)  | 0.00         | 0.00           |
| 24400          | AFLAC Insurance Payable        | 79.60             | 5,900.24     | (5,595.94)    | 304.30       | 383.90         |
| 24500          | KTRS Payable-Employee          | 383.79            | 61,349.64    | (61,349.64)   | 0.00         | 383.79         |
| 24600          | KERS Payable-Employee          | 21.84             | 13,015.74    | (12,988.17)   | 27.57        | 49.41          |
| 24700          | Health Insurance Payable       | 0.00              | 536.40       | (1,180.08)    | (643.68)     | (643.68)       |
| 24800          | Health FSA Payable             | 0.00              | 9,595.07     | (9,595.07)    | 0.00         | 0.00           |
| 24850          | Dental Insurance Payable-Empl  | 111.71            | 965.42       | (1,767.04)    | (801.62)     | (689.91)       |
| 24900          | Group Life Insurance Payable   | 12.91             | 890.16       | (775.05)      | 115.11       | 128.02         |
| 27000          | Unearned School Dues           | (68,200.00)       | 68,200.00    | 0.00          | 68,200.00    | 0.00           |
| 27100          | Unearned Officials Reg. Fees   | (187,390.00)      | 187,390.00   | 0.00          | 187,390.00   | 0.00           |
| 27200          | Unearned Advance Prepayments   | (40,995.00)       | 40,995.00    | 0.00          | 40,995.00    | 0.00           |
| 35000          | General Fund Unrestricted      | (2,985,383.62)    | 0.00         | 0.00          | 0.00         | (2,985,383.62) |
| 35300          | Des.-Equipment Fund            | (39,162.86)       | 0.00         | 0.00          | 0.00         | (39,162.86)    |
| 35400          | Des.-Officials Div. Reserve    | (32,302.30)       | 0.00         | 0.00          | 0.00         | (32,302.30)    |
| 35600          | Des.-Bldg/Plant Reserve        | (63,473.99)       | 0.00         | 0.00          | 0.00         | (63,473.99)    |
| 35900          | Des.-Trademark/Novelty Reserve | (44,288.05)       | 0.00         | 0.00          | 0.00         | (44,288.05)    |
| 36000          | Des.-Student Leadership Progs  | (4,315.00)        | 0.00         | 0.00          | 0.00         | (4,315.00)     |
| 36100          | Des.-Title IX Project Reserve  | (25,545.98)       | 0.00         | 0.00          | 0.00         | (25,545.98)    |
| 36400          | Des. Prom. Media Rel Reserve   | (107,696.73)      | 0.00         | 0.00          | 0.00         | (107,696.73)   |
| 36500          | Des. Archives Reserve          | (19,030.90)       | 0.00         | 0.00          | 0.00         | (19,030.90)    |
| 36600          | Des. Web Development Res.      | (38,927.20)       | 0.00         | 0.00          | 0.00         | (38,927.20)    |
| 37000          | Restricted-Museum Development  | (17,555.84)       | 0.00         | 0.00          | 0.00         | (17,555.84)    |
| 37500          | Restricted-Stout Unawarded     | (14,785.00)       | 0.00         | 0.00          | 0.00         | (14,785.00)    |
| 38400          | Unawarded Sportsmanship Schol. | (14,440.86)       | 0.00         | 0.00          | 0.00         | (14,440.86)    |
| 38500          | Unawarded NCB Scholarships     | (10,915.73)       | 0.00         | 0.00          | 0.00         | (10,915.73)    |
| 38600          | Unawarded BA Scholarships      | (500.00)          | 0.00         | 0.00          | 0.00         | (500.00)       |
| 38950          | Unawarded Leachman Girls Schol | (500.00)          | 0.00         | 0.00          | 0.00         | (500.00)       |
| 38960          | Unawarded Pannell Swim Schol.  | (2,500.00)        | 0.00         | 0.00          | 0.00         | (2,500.00)     |
| 38970          | Unawarded Rawlings FP Schol    | 500.00            | 0.00         | 0.00          | 0.00         | 500.00         |
| 40100          | School Dues - Current          | 0.00              | 0.00         | (306,000.00)  | (306,000.00) | (306,000.00)   |
| 40400          | Officials Fees-Current         | 0.00              | 1,720.00     | (289,240.00)  | (287,520.00) | (287,520.00)   |
| 41300          | Adv. Fees Other                | 0.00              | 0.00         | (675.34)      | (675.34)     | (675.34)       |
| 42400          | Rights Fees Miscellaneous      | 0.00              | 0.00         | (25.00)       | (25.00)      | (25.00)        |
| 42500          | Rights Fees-Video/Photo        | 0.00              | 0.00         | (21,087.81)   | (21,087.81)  | (21,087.81)    |
| 43100          | Interest Receipts              | 0.00              | 0.00         | (128.84)      | (128.84)     | (128.84)       |
| 43300          | Other Miscellaneous Receipts   | 0.00              | 0.00         | (33.81)       | (33.81)      | (33.81)        |
| 43320          | Donations-Stout Memorial Fund  | 0.00              | 0.00         | (75.00)       | (75.00)      | (75.00)        |
| 43425          | Officials Policy Board Rects.  | 0.00              | 10,380.00    | (411,035.50)  | (400,655.50) | (400,655.50)   |
| 43450          | Adv. Official/Coach Camp/Clin. | 0.00              | 220.00       | (17,345.00)   | (17,125.00)  | (17,125.00)    |
| 43500          | Rules Books, HB, Athlete, Etc. | 0.00              | 0.00         | (2,195.00)    | (2,195.00)   | (2,195.00)     |
| 43600          | Sale of Furniture&Equipment    | 0.00              | 0.00         | (6,069.25)    | (6,069.25)   | (6,069.25)     |
| 43700          | School Fines/Fees              | 0.00              | 4,000.00     | (34,505.00)   | (30,505.00)  | (30,505.00)    |
| 43702          | School Fines - Restitution     | 0.00              | 0.00         | (2,800.00)    | (2,800.00)   | (2,800.00)     |
| 43704          | Officials Fines and Fees       | 0.00              | 550.00       | (12,835.00)   | (12,285.00)  | (12,285.00)    |
| 45100          | Corp. Spon. Receipts/Internal  | 0.00              | 0.00         | (170,500.00)  | (170,500.00) | (170,500.00)   |
| 45200          | Corp. Spon. Receipts/External  | 0.00              | 0.00         | (279,541.00)  | (279,541.00) | (279,541.00)   |
| 45500          | NFHS Coaches Educ. Royalty     | 0.00              | 0.00         | (39,000.00)   | (39,000.00)  | (39,000.00)    |

# KY High School Athletic Association

## General Ledger Account Summary Report

As of: April 30, 2014

| Account Number | Account Title                  | Beginning Balance | Debit Change | Credit Change | Net Change   | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 46110          | HOF Banquet Sponsorships       | 0.00              | 0.00         | (1,031.11)    | (1,031.11)   | (1,031.11)     |
| 46120          | HOF Ticket Sales               | 0.00              | 0.00         | (8,681.00)    | (8,681.00)   | (8,681.00)     |
| 46140          | HOF Auction Receipts           | 0.00              | 0.00         | (543.00)      | (543.00)     | (543.00)       |
| 46150          | HOF Golf Scramble              | 0.00              | 0.00         | (300.00)      | (300.00)     | (300.00)       |
| 46250          | KY Student Leadership Receipts | 0.00              | 0.00         | (1,075.00)    | (1,075.00)   | (1,075.00)     |
| 46310          | Officials Merchandise (Direct) | 0.00              | 0.00         | (4,540.00)    | (4,540.00)   | (4,540.00)     |
| 46320          | Royalties from Trademarked Log | 0.00              | 0.00         | (50.00)       | (50.00)      | (50.00)        |
| 46330          | Sale of KHSAA Licensed Merchan | 0.00              | 0.00         | (347.00)      | (347.00)     | (347.00)       |
| 46420          | Ann. Mtg. Exhibitors/Sponsors  | 0.00              | 0.00         | (1,800.00)    | (1,800.00)   | (1,800.00)     |
| 46500          | Novelty Program Receipts       | 0.00              | 0.00         | (45,000.00)   | (45,000.00)  | (45,000.00)    |
| 47100          | Court of Support Brick Sales   | 0.00              | 0.00         | (200.00)      | (200.00)     | (200.00)       |
| 47110          | Other Bldg Fund Receipts       | 0.00              | 0.00         | (75.00)       | (75.00)      | (75.00)        |
| 47140          | Property Rental - Museum       | 0.00              | 0.00         | (200.00)      | (200.00)     | (200.00)       |
| 48106          | BA Video/Photo Rights Fees     | 0.00              | 0.00         | (59.90)       | (59.90)      | (59.90)        |
| 48110          | BA Radio Network Receipts      | 0.00              | 0.00         | (4,000.00)    | (4,000.00)   | (4,000.00)     |
| 48112          | BA Title/Sponsor Rec.          | 0.00              | 0.00         | (10,000.00)   | (10,000.00)  | (10,000.00)    |
| 48126          | BF Novelties/Other Misc        | 0.00              | 0.00         | (45.00)       | (45.00)      | (45.00)        |
| 48138          | BF General Sponsor Receipts    | 0.00              | 0.00         | (5,000.00)    | (5,000.00)   | (5,000.00)     |
| 48204          | BBK Ticket Receipts            | 0.00              | 4,420.00     | (1,135,629.0  | (1,131,209.0 | (1,131,209.00) |
| 48205          | BBK Broadcast Permits/Fees     | 0.00              | 425.00       | (11,675.00)   | (11,250.00)  | (11,250.00)    |
| 48206          | BBK Video/Photo Rights Fees    | 0.00              | 0.00         | (3,024.85)    | (3,024.85)   | (3,024.85)     |
| 48208          | BBK Postage Receipts           | 0.00              | 348.00       | (11,118.00)   | (10,770.00)  | (10,770.00)    |
| 48209          | BBK Sweet 16 Club/Other Spons. | 0.00              | 0.00         | (64,106.00)   | (64,106.00)  | (64,106.00)    |
| 48210          | BBK Sweet 16 Radio Network     | 0.00              | 0.00         | (57,850.00)   | (57,850.00)  | (57,850.00)    |
| 48211          | BBK Booth Rental/Exhibitor     | 0.00              | 0.00         | (4,148.00)    | (4,148.00)   | (4,148.00)     |
| 48212          | BBK Title/Sponsor Rec.         | 0.00              | 0.00         | (125,000.00)  | (125,000.00) | (125,000.00)   |
| 48301          | GBK Novelties/Other Miscellane | 0.00              | 0.00         | (8.00)        | (8.00)       | (8.00)         |
| 48304          | GBK Ticket Receipts            | 0.00              | 4,849.00     | (143,812.00)  | (138,963.00) | (138,963.00)   |
| 48305          | GBK Broadcast Permits/ Fees    | 0.00              | 0.00         | (6,450.00)    | (6,450.00)   | (6,450.00)     |
| 48306          | GBK Video/Photo Rights Fees    | 0.00              | 0.00         | (350.00)      | (350.00)     | (350.00)       |
| 48308          | GBK Postage Receipts           | 0.00              | 10.00        | (720.00)      | (710.00)     | (710.00)       |
| 48309          | GBK Sweet 16 Club/Other Spons. | 0.00              | 0.00         | (5,025.00)    | (5,025.00)   | (5,025.00)     |
| 48311          | GBK Booth Rental/Exhibitor     | 0.00              | 0.00         | (2,648.00)    | (2,648.00)   | (2,648.00)     |
| 48312          | GBK/Title Sponsor Rec.         | 0.00              | 0.00         | (50,000.00)   | (50,000.00)  | (50,000.00)    |
| 48313          | GBK General Sponsor Receipts   | 0.00              | 0.00         | (3,000.00)    | (3,000.00)   | (3,000.00)     |
| 48314          | GBK Title/Scholarship Cont.    | 0.00              | 0.00         | (3,000.00)    | (3,000.00)   | (3,000.00)     |
| 48329          | BW Ticket Receipts             | 0.00              | 0.00         | (9,276.00)    | (9,276.00)   | (9,276.00)     |
| 48337          | BW Title Sponsor Receipts      | 0.00              | 0.00         | (6,500.00)    | (6,500.00)   | (6,500.00)     |
| 48351          | CC Novelties/Other Misc        | 0.00              | 0.00         | (661.00)      | (661.00)     | (661.00)       |
| 48354          | CC Ticket Receipts             | 0.00              | 0.00         | (1,250.00)    | (1,250.00)   | (1,250.00)     |
| 48363          | CC General Sponsor Receipts    | 0.00              | 0.00         | (1,200.00)    | (1,200.00)   | (1,200.00)     |
| 48404          | XC Ticket Receipts             | 0.00              | 0.00         | (52,080.31)   | (52,080.31)  | (52,080.31)    |
| 48406          | XC Video/Photo Sales/Rights    | 0.00              | 0.00         | (125.00)      | (125.00)     | (125.00)       |
| 48601          | FB Novelties/Other Miscellaneo | 0.00              | 0.00         | (37,344.00)   | (37,344.00)  | (37,344.00)    |
| 48604          | FB Ticket Receipts             | 0.00              | 580.00       | (136,192.00)  | (135,612.00) | (135,612.00)   |
| 48605          | FB Broadcast Permits/Telephone | 0.00              | 275.00       | (2,800.00)    | (2,525.00)   | (2,525.00)     |
| 48606          | FB Video/Photo Rights Fees     | 0.00              | 0.00         | (2,649.70)    | (2,649.70)   | (2,649.70)     |
| 48607          | FB Videotape Sales             | 0.00              | 0.00         | (523.95)      | (523.95)     | (523.95)       |
| 48608          | FB Postage Receipts            | 0.00              | 10.00        | (1,370.00)    | (1,360.00)   | (1,360.00)     |
| 48612          | FB Title Sponsor Rec.          | 0.00              | 0.00         | (55,000.00)   | (55,000.00)  | (55,000.00)    |
| 48701          | BGF Novelties/Other Miscellane | 0.00              | 17.24        | (701.23)      | (683.99)     | (683.99)       |
| 48712          | BGF Title/Sponsor Rec.         | 0.00              | 0.00         | (7,000.00)    | (7,000.00)   | (7,000.00)     |
| 48713          | BGF General Sponsor Receipts   | 0.00              | 0.00         | (125.00)      | (125.00)     | (125.00)       |
| 48714          | BGF Title/Sponsor Schol.       | 0.00              | 0.00         | (500.00)      | (500.00)     | (500.00)       |
| 48801          | GGF Novelties/Other Miscellane | 0.00              | 17.24        | (649.98)      | (632.74)     | (632.74)       |
| 48812          | GGF Title/Sponsor Rec.         | 0.00              | 0.00         | (7,000.00)    | (7,000.00)   | (7,000.00)     |
| 48813          | GGF General Sponsor Receipts   | 0.00              | 0.00         | (56.25)       | (56.25)      | (56.25)        |
| 48814          | GGF Title/Sponsor Schol.       | 0.00              | 0.00         | (500.00)      | (500.00)     | (500.00)       |
| 48904          | SO Ticket Receipts             | 0.00              | 0.00         | (93,620.32)   | (93,620.32)  | (93,620.32)    |
| 48905          | SO Broadcast Permits           | 0.00              | 0.00         | (300.00)      | (300.00)     | (300.00)       |
| 48906          | SO Video/Photo Rights Fees     | 0.00              | 0.00         | (424.90)      | (424.90)     | (424.90)       |
| 48913          | SO General Sponsor Receipts    | 0.00              | 0.00         | (2,000.00)    | (2,000.00)   | (2,000.00)     |
| 49212          | FP Title/Sponsor Rec.          | 0.00              | 0.00         | (13,000.00)   | (13,000.00)  | (13,000.00)    |
| 49214          | FP Title Sponsor Schol Rec     | 0.00              | 0.00         | (2,000.00)    | (2,000.00)   | (2,000.00)     |

# KY High School Athletic Association

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As of: April 30, 2014

| Account Number | Account Title                    | Beginning Balance | Debit Change | Credit Change | Net Change  | Ending Balance |
|----------------|----------------------------------|-------------------|--------------|---------------|-------------|----------------|
| 49304          | SW Ticket Receipts               | 0.00              | 0.00         | (17,338.18)   | (17,338.18) | (17,338.18)    |
| 49306          | SW Video/Photo Sales/Rights      | 0.00              | 0.00         | (150.00)      | (150.00)    | (150.00)       |
| 49312          | SW Title/Sponsor Rec.            | 0.00              | 0.00         | (2,500.00)    | (2,500.00)  | (2,500.00)     |
| 49313          | SW General Sponsor Receipts      | 0.00              | 0.00         | (2,000.00)    | (2,000.00)  | (2,000.00)     |
| 49501          | TR Novelties/Other Miscellaneous | 0.00              | 0.00         | (37.00)       | (37.00)     | (37.00)        |
| 49604          | VB Ticket Receipts               | 0.00              | 0.00         | (46,278.33)   | (46,278.33) | (46,278.33)    |
| 49606          | VB Video/Photo Rights            | 0.00              | 0.00         | (49.90)       | (49.90)     | (49.90)        |
| 49613          | VB General Sponsor Receipts      | 0.00              | 0.00         | (600.00)      | (600.00)    | (600.00)       |
| 49701          | WR Novelties/Other Miscellaneous | 0.00              | 0.00         | (400.00)      | (400.00)    | (400.00)       |
| 49703          | WR Program/Other Advertising     | 0.00              | 0.00         | (1,250.00)    | (1,250.00)  | (1,250.00)     |
| 49704          | WR Ticket Receipts               | 0.00              | 0.00         | (66,551.86)   | (66,551.86) | (66,551.86)    |
| 49705          | WR Broadcast Permits/Fees        | 0.00              | 200.00       | (300.00)      | (100.00)    | (100.00)       |
| 49713          | WR General Sponsor Receipts      | 0.00              | 0.00         | (250.00)      | (250.00)    | (250.00)       |
| 50100          | Administrative Salaries          | 0.00              | 840,961.48   | (5,170.00)    | 835,791.48  | 835,791.48     |
| 50200          | Employee Health/Life Insurance   | 0.00              | 72,965.21    | 0.00          | 72,965.21   | 72,965.21      |
| 50300          | Kentucky Retirement System       | 0.00              | 65,363.51    | 0.00          | 65,363.51   | 65,363.51      |
| 50400          | Ky. Unemployment Ins. Cont.      | 0.00              | 1,791.52     | 0.00          | 1,791.52    | 1,791.52       |
| 50500          | Medicare Contribution            | 0.00              | 10,958.77    | 0.00          | 10,958.77   | 10,958.77      |
| 50600          | Social Security Contribution     | 0.00              | 46,804.21    | 0.00          | 46,804.21   | 46,804.21      |
| 50700          | Teachers Retirement System       | 0.00              | 78,908.81    | (2,546.45)    | 76,362.36   | 76,362.36      |
| 50800          | BOC/Staff Accident Insurance     | 0.00              | 1,500.00     | 0.00          | 1,500.00    | 1,500.00       |
| 52000          | Custodial Supplies               | 0.00              | 1,777.88     | 0.00          | 1,777.88    | 1,777.88       |
| 52100          | Utilities Expense                | 0.00              | 35,457.81    | 0.00          | 35,457.81   | 35,457.81      |
| 52200          | Telephone & Data Expense         | 0.00              | 26,834.59    | (105.00)      | 26,729.59   | 26,729.59      |
| 52300          | Contract Services/Physical Pla   | 0.00              | 42,475.88    | (350.00)      | 42,125.88   | 42,125.88      |
| 52400          | Contract Services/Equipment      | 0.00              | 2,913.22     | 0.00          | 2,913.22    | 2,913.22       |
| 52500          | Electronic Fixed Assets Exp      | 0.00              | 19,371.36    | 0.00          | 19,371.36   | 19,371.36      |
| 52550          | Electronic Non Fixed Assets      | 0.00              | 9,650.93     | (175.00)      | 9,475.93    | 9,475.93       |
| 52600          | Equipment Leases/Rental          | 0.00              | 5,748.55     | 0.00          | 5,748.55    | 5,748.55       |
| 52750          | Equipment - Non Fixed Assets     | 0.00              | 377.95       | 0.00          | 377.95      | 377.95         |
| 53100          | Property Insurance-Executive D   | 0.00              | 11,779.53    | (289.00)      | 11,490.53   | 11,490.53      |
| 53200          | Fidelity Bonds-Notary, Etc       | 0.00              | 530.65       | 0.00          | 530.65      | 530.65         |
| 53300          | Workers Compensation Insurance   | 0.00              | 4,483.00     | (5,520.00)    | (1,037.00)  | (1,037.00)     |
| 53400          | Catastrophic Insurance           | 0.00              | 171,500.00   | 0.00          | 171,500.00  | 171,500.00     |
| 53500          | Liability Insurance/Staff/Boar   | 0.00              | 35,391.75    | 0.00          | 35,391.75   | 35,391.75      |
| 53600          | Automobile Insurance             | 0.00              | 7,551.82     | (55.00)       | 7,496.82    | 7,496.82       |
| 54100          | Administrative Staff Travel      | 0.00              | 34,446.02    | (2,101.14)    | 32,344.88   | 32,344.88      |
| 54500          | Audit Expense                    | 0.00              | 8,500.00     | 0.00          | 8,500.00    | 8,500.00       |
| 54600          | Board of Control Expenses        | 0.00              | 46,746.99    | (1,628.38)    | 45,118.61   | 45,118.61      |
| 54800          | Contract Services -General       | 0.00              | 2,076.35     | 0.00          | 2,076.35    | 2,076.35       |
| 54810          | Cont. Services-Promotions        | 0.00              | 24,490.98    | 0.00          | 24,490.98   | 24,490.98      |
| 54820          | Cont. Servs-Archives/Records     | 0.00              | 4,850.50     | 0.00          | 4,850.50    | 4,850.50       |
| 54830          | Cont. Servs-Web Site/Data        | 0.00              | 46,082.49    | 0.00          | 46,082.49   | 46,082.49      |
| 54900          | Legal Services - General Repre   | 0.00              | 36,091.92    | (1,000.00)    | 35,091.92   | 35,091.92      |
| 55000          | Legal Services-Hearing Officer   | 0.00              | 16,372.74    | 0.00          | 16,372.74   | 16,372.74      |
| 55100          | Miscellaneous-All Sports Expen   | 0.00              | 15,625.13    | 0.00          | 15,625.13   | 15,625.13      |
| 55200          | National Federation Dues         | 0.00              | 2,500.00     | 0.00          | 2,500.00    | 2,500.00       |
| 55300          | NF Interscholastic Officials A   | 0.00              | 63,478.00    | (10.00)       | 63,468.00   | 63,468.00      |
| 55400          | Office Supplies                  | 0.00              | 13,292.71    | 0.00          | 13,292.71   | 13,292.71      |
| 55500          | Officials Division Expenses      | 0.00              | 18,484.43    | 0.00          | 18,484.43   | 18,484.43      |
| 55550          | Officials Policy Board Exps.     | 0.00              | 343,795.50   | 0.00          | 343,795.50  | 343,795.50     |
| 55600          | Advanced Clinic Personnel        | 0.00              | 9,237.57     | 0.00          | 9,237.57    | 9,237.57       |
| 55650          | Advanced Clinic Expenses         | 0.00              | 2,287.15     | 0.00          | 2,287.15    | 2,287.15       |
| 55700          | Other Administrative Expense     | 0.00              | 32,959.95    | (29.00)       | 32,930.95   | 32,930.95      |
| 55800          | Other Administrative Staff Ex    | 0.00              | 1,569.56     | 0.00          | 1,569.56    | 1,569.56       |
| 55900          | Postage & Shipping               | 0.00              | 41,098.35    | (5.00)        | 41,093.35   | 41,093.35      |
| 56000          | Printing                         | 0.00              | 11,529.00    | 0.00          | 11,529.00   | 11,529.00      |
| 56100          | Purchase of Publications         | 0.00              | 58,264.60    | (27.78)       | 58,236.82   | 58,236.82      |
| 56300          | Sports Committee Meetings        | 0.00              | 7,103.20     | 0.00          | 7,103.20    | 7,103.20       |
| 56350          | Assigning Secretary Meetings     | 0.00              | 4,182.62     | 0.00          | 4,182.62    | 4,182.62       |
| 56400          | Title IX Educ./Audit Expense     | 0.00              | 44,590.13    | 0.00          | 44,590.13   | 44,590.13      |
| 56500          | Board/Staff Prof. Development    | 0.00              | 3,852.86     | 0.00          | 3,852.86    | 3,852.86       |
| 57110          | Hall of Fame Banquet Expenses    | 0.00              | 2,155.34     | 0.00          | 2,155.34    | 2,155.34       |
| 57210          | Sportsmanship Banquet Expenses   | 0.00              | 17.97        | 0.00          | 17.97       | 17.97          |

# KY High School Athletic Association

## General Ledger Account Summary Report

As of: April 30, 2014

| Account Number | Account Title                  | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|------------|----------------|
| 57220          | Sportsmanship Program Awards   | 0.00              | 16,700.00    | 0.00          | 16,700.00  | 16,700.00      |
| 57250          | KY Student Leadership Expenses | 0.00              | 23,387.13    | (2,086.00)    | 21,301.13  | 21,301.13      |
| 57310          | Cost of Officials Merchandise  | 0.00              | 1,192.21     | 0.00          | 1,192.21   | 1,192.21       |
| 57320          | Trademarked Logo Costs and Fee | 0.00              | 106.50       | 0.00          | 106.50     | 106.50         |
| 57410          | Annual Meeting Expenses        | 0.00              | 10,442.58    | 0.00          | 10,442.58  | 10,442.58      |
| 57420          | Admin. Workshop Exp.           | 0.00              | 3,258.54     | 0.00          | 3,258.54   | 3,258.54       |
| 57600          | Novelty Program Expenses       | 0.00              | 12,000.00    | 0.00          | 12,000.00  | 12,000.00      |
| 58000          | Officials Special Account      | 0.00              | 13,073.98    | 0.00          | 13,073.98  | 13,073.98      |
| 59000          | Corp. Sponsor Expense-Internal | 0.00              | 24,572.58    | 0.00          | 24,572.58  | 24,572.58      |
| 59050          | Corporate Spon. Exp.-DORNA     | 0.00              | 17,500.00    | 0.00          | 17,500.00  | 17,500.00      |
| 59100          | Corp. Sponsor Expense-External | 0.00              | 133,628.07   | 0.00          | 133,628.07 | 133,628.07     |
| 59500          | Coach Education AD Fees        | 0.00              | 8,080.00     | 0.00          | 8,080.00   | 8,080.00       |
| 65077          | AR Miscellaneous Exp           | 0.00              | 5.55         | 0.00          | 5.55       | 5.55           |
| 65079          | AR Photo/Video Exp             | 0.00              | 400.00       | 0.00          | 400.00     | 400.00         |
| 65083          | AR Trophies/Medals/Awards      | 0.00              | 366.38       | 0.00          | 366.38     | 366.38         |
| 65090          | AR Video Expenses              | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65102          | BA Miscellaneous Expenses      | 0.00              | 163.85       | 0.00          | 163.85     | 163.85         |
| 65103          | BA Officials Expenses          | 0.00              | 100.00       | 0.00          | 100.00     | 100.00         |
| 65119          | BA Title Sponsor ScholarshipEx | 0.00              | 2,000.00     | 0.00          | 2,000.00   | 2,000.00       |
| 65127          | BF Miscellaneous Exp           | 0.00              | 0.00         | (74.28)       | (74.28)    | (74.28)        |
| 65133          | BF Trophies/Medals/Awards      | 0.00              | 827.52       | 0.00          | 827.52     | 827.52         |
| 65201          | BBK Facility/Contracted Costs/ | 0.00              | 105,270.89   | 0.00          | 105,270.89 | 105,270.89     |
| 65202          | BBK Miscellaneous Expenses     | 0.00              | 5,614.18     | (300.00)      | 5,314.18   | 5,314.18       |
| 65203          | BBK Officials Expenses         | 0.00              | 15,247.20    | 0.00          | 15,247.20  | 15,247.20      |
| 65204          | BBK Photo/Video Exp            | 0.00              | 1,050.00     | 0.00          | 1,050.00   | 1,050.00       |
| 65205          | BBK Printing Expenses          | 0.00              | 11,327.38    | 0.00          | 11,327.38  | 11,327.38      |
| 65207          | BBK Team Reimbursement Expense | 0.00              | 6,240.24     | 0.00          | 6,240.24   | 6,240.24       |
| 65208          | BBK Trophies/Medals and Awards | 0.00              | 277.18       | 0.00          | 277.18     | 277.18         |
| 65209          | BBK Workers Expenses           | 0.00              | 12,771.73    | (300.00)      | 12,471.73  | 12,471.73      |
| 65210          | BBK First Aid Expenses         | 0.00              | 6,112.01     | 0.00          | 6,112.01   | 6,112.01       |
| 65211          | BBK Academic Scholarships      | 0.00              | 3,000.00     | (2,232.00)    | 768.00     | 768.00         |
| 65212          | BBK Sweet 16 Club/Spons. Exp   | 0.00              | 5,119.24     | 0.00          | 5,119.24   | 5,119.24       |
| 65213          | BBK Sweet 16 Radio Network     | 0.00              | 29,515.62    | 0.00          | 29,515.62  | 29,515.62      |
| 65214          | BBK Municipal Tax Expense (Bon | 0.00              | 20,414.25    | 0.00          | 20,414.25  | 20,414.25      |
| 65215          | BBK Video Expense              | 0.00              | 8,300.00     | 0.00          | 8,300.00   | 8,300.00       |
| 65216          | BBK Title/Sponsor Expenses     | 0.00              | 25,258.83    | 0.00          | 25,258.83  | 25,258.83      |
| 65217          | BBK General Sponsor Expenses   | 0.00              | 676.24       | 0.00          | 676.24     | 676.24         |
| 65301          | GBK Facility/Contracted Costs/ | 0.00              | 8,500.00     | 0.00          | 8,500.00   | 8,500.00       |
| 65302          | GBK Miscellaneous Expenses     | 0.00              | 2,611.55     | 0.00          | 2,611.55   | 2,611.55       |
| 65303          | GBK Officials Expenses         | 0.00              | 15,380.90    | 0.00          | 15,380.90  | 15,380.90      |
| 65304          | GBK Photo/Video Exp            | 0.00              | 1,721.61     | 0.00          | 1,721.61   | 1,721.61       |
| 65305          | GBK Printing Expenses          | 0.00              | 7,891.52     | 0.00          | 7,891.52   | 7,891.52       |
| 65308          | GBK Trophies/Medals and Awards | 0.00              | 216.68       | 0.00          | 216.68     | 216.68         |
| 65309          | GBK Workers Expenses           | 0.00              | 17,595.08    | 0.00          | 17,595.08  | 17,595.08      |
| 65311          | GBK Academic Scholarships      | 0.00              | 4,000.00     | 0.00          | 4,000.00   | 4,000.00       |
| 65313          | GBK Sweet 16 Radio Network     | 0.00              | 17,424.38    | 0.00          | 17,424.38  | 17,424.38      |
| 65315          | GBK Video Expense              | 0.00              | 7,050.00     | 0.00          | 7,050.00   | 7,050.00       |
| 65316          | GBK Title/Sponsor Expenses     | 0.00              | 4,873.27     | 0.00          | 4,873.27   | 4,873.27       |
| 65326          | BW Facility/Contract Costs/Sec | 0.00              | 3,027.00     | 0.00          | 3,027.00   | 3,027.00       |
| 65327          | BW Miscellaneous Exp           | 0.00              | 632.26       | 0.00          | 632.26     | 632.26         |
| 65328          | BW Officials Expense           | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65329          | BW Photo/Video Exp             | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65333          | BW Trophies/Medals/Awards      | 0.00              | 2,075.84     | 0.00          | 2,075.84   | 2,075.84       |
| 65334          | BW Workers Expense             | 0.00              | 1,410.00     | (150.00)      | 1,260.00   | 1,260.00       |
| 65340          | BW Video Expenses              | 0.00              | 900.00       | 0.00          | 900.00     | 900.00         |
| 65341          | BW Title Sponsor Expenses      | 0.00              | 439.01       | 0.00          | 439.01     | 439.01         |
| 65351          | CC Facility/Contract Costs/Sec | 0.00              | 8,950.00     | 0.00          | 8,950.00   | 8,950.00       |
| 65352          | CC Miscellaneous Exp           | 0.00              | 6,336.80     | 0.00          | 6,336.80   | 6,336.80       |
| 65353          | CC Officials Expense           | 0.00              | 4,250.00     | 0.00          | 4,250.00   | 4,250.00       |
| 65354          | CC Photo/Video Expenses        | 0.00              | 375.00       | 0.00          | 375.00     | 375.00         |
| 65358          | CC Trophies/Medals/Awards      | 0.00              | 1,368.50     | 0.00          | 1,368.50   | 1,368.50       |
| 65359          | CC Workers Expense             | 0.00              | 6,119.74     | (550.00)      | 5,569.74   | 5,569.74       |
| 65360          | CC Video Expenses              | 0.00              | 1,306.40     | 0.00          | 1,306.40   | 1,306.40       |
| 65401          | XC Facility/Contracted Costs/S | 0.00              | 14,098.37    | 0.00          | 14,098.37  | 14,098.37      |

# KY High School Athletic Association

## General Ledger Account Summary Report

As of: April 30, 2014

| Account Number | Account Title                  | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|------------|----------------|
| 65402          | XC Miscellaneous Expenses      | 0.00              | 4,844.18     | 0.00          | 4,844.18   | 4,844.18       |
| 65403          | XC Officials Expenses          | 0.00              | 3,269.88     | 0.00          | 3,269.88   | 3,269.88       |
| 65404          | XC Photo/Video Exp             | 0.00              | 375.00       | 0.00          | 375.00     | 375.00         |
| 65405          | XC Printing Expenses           | 0.00              | 312.00       | 0.00          | 312.00     | 312.00         |
| 65408          | XC Trophies/Medals and Awards  | 0.00              | 10,717.65    | (417.45)      | 10,300.20  | 10,300.20      |
| 65409          | XC Workers Expenses            | 0.00              | 4,318.00     | (25.00)       | 4,293.00   | 4,293.00       |
| 65415          | XC Video Expense               | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65601          | FB Facility/Contracted Costs/S | 0.00              | 8,830.00     | 0.00          | 8,830.00   | 8,830.00       |
| 65602          | FB Miscellaneous Expenses      | 0.00              | 13,258.20    | 0.00          | 13,258.20  | 13,258.20      |
| 65603          | FB Officials Expenses          | 0.00              | 13,595.39    | (290.00)      | 13,305.39  | 13,305.39      |
| 65604          | FB Photo/Video Exp             | 0.00              | 1,573.16     | 0.00          | 1,573.16   | 1,573.16       |
| 65605          | FB Printing Expenses           | 0.00              | 6,434.04     | 0.00          | 6,434.04   | 6,434.04       |
| 65607          | FB Team Reimbursement Expenses | 0.00              | 22,315.00    | 0.00          | 22,315.00  | 22,315.00      |
| 65609          | FB Workers Expenses            | 0.00              | 8,172.70     | 0.00          | 8,172.70   | 8,172.70       |
| 65613          | FB Radio Network               | 0.00              | 4,786.52     | 0.00          | 4,786.52   | 4,786.52       |
| 65615          | FB Video Expense               | 0.00              | 5,160.00     | 0.00          | 5,160.00   | 5,160.00       |
| 65616          | FB Title/Sponsor Exp.          | 0.00              | 6,309.48     | 0.00          | 6,309.48   | 6,309.48       |
| 65702          | BGF Miscellaneous Expenses     | 0.00              | 823.34       | 0.00          | 823.34     | 823.34         |
| 65703          | BGF Officials Expenses         | 0.00              | 1,870.89     | 0.00          | 1,870.89   | 1,870.89       |
| 65704          | BGF Photo/Video Exp            | 0.00              | 100.00       | 0.00          | 100.00     | 100.00         |
| 65705          | BGF Printing Expenses          | 0.00              | 252.00       | 0.00          | 252.00     | 252.00         |
| 65708          | BGF Trophies/Medals and Awards | 0.00              | 2,540.25     | 0.00          | 2,540.25   | 2,540.25       |
| 65709          | BGF Workers Expenses           | 0.00              | 1,213.72     | 0.00          | 1,213.72   | 1,213.72       |
| 65715          | BGF Video Expense              | 0.00              | 425.00       | 0.00          | 425.00     | 425.00         |
| 65716          | BGF Title/Sponsor Exp.         | 0.00              | 1,594.38     | 0.00          | 1,594.38   | 1,594.38       |
| 65717          | BGF General Sponsor Expenses   | 0.00              | 125.00       | 0.00          | 125.00     | 125.00         |
| 65718          | BGF Title/Sponsor Schol.       | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65802          | GGF Miscellaneous Expenses     | 0.00              | 807.47       | 0.00          | 807.47     | 807.47         |
| 65803          | GGF Officials Expenses         | 0.00              | 1,870.89     | 0.00          | 1,870.89   | 1,870.89       |
| 65804          | GGF Photo/Video Exp            | 0.00              | 100.00       | 0.00          | 100.00     | 100.00         |
| 65808          | GGF Trophies/Medals and Awards | 0.00              | 2,411.71     | 0.00          | 2,411.71   | 2,411.71       |
| 65809          | GGF Workers Expenses           | 0.00              | 1,286.95     | 0.00          | 1,286.95   | 1,286.95       |
| 65815          | GGF Video Expense              | 0.00              | 425.00       | 0.00          | 425.00     | 425.00         |
| 65816          | GGF Title/Sponsor Exp.         | 0.00              | 1,594.36     | 0.00          | 1,594.36   | 1,594.36       |
| 65817          | GGF General Sponsor Expenses   | 0.00              | 125.00       | 0.00          | 125.00     | 125.00         |
| 65818          | GGF Title/Sponsor Schol.       | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65901          | SO Facility/Contracted Costs/S | 0.00              | 14,000.00    | 0.00          | 14,000.00  | 14,000.00      |
| 65902          | SO Miscellaneous Expenses      | 0.00              | 2,365.22     | 0.00          | 2,365.22   | 2,365.22       |
| 65903          | SO Officials Expenses          | 0.00              | 8,460.90     | 0.00          | 8,460.90   | 8,460.90       |
| 65904          | SO Photo/Video Exp             | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 65907          | SO Team Reimbursement Expenses | 0.00              | 10,810.00    | 0.00          | 10,810.00  | 10,810.00      |
| 65908          | SO Trophies/Medals and Awards  | 0.00              | 2,482.10     | 0.00          | 2,482.10   | 2,482.10       |
| 65909          | SO Workers Expenses            | 0.00              | 6,580.93     | 0.00          | 6,580.93   | 6,580.93       |
| 65915          | SO Video Expense               | 0.00              | 3,705.00     | 0.00          | 3,705.00   | 3,705.00       |
| 65917          | SO General Sponsor Expenses    | 0.00              | 439.31       | 0.00          | 439.31     | 439.31         |
| 65918          | SO Semistate Distributions     | 0.00              | 19,968.51    | 0.00          | 19,968.51  | 19,968.51      |
| 66216          | FP Title/Sponsor Exp.          | 0.00              | 1,500.00     | 0.00          | 1,500.00   | 1,500.00       |
| 66218          | FP Title Sponsor Schol Exp     | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 66301          | SW Facility/Contracted Costs/S | 0.00              | 1,725.00     | 0.00          | 1,725.00   | 1,725.00       |
| 66302          | SW Miscellaneous Expenses      | 0.00              | 2,058.77     | (110.31)      | 1,948.46   | 1,948.46       |
| 66304          | SW Photo/Video Expenses        | 0.00              | 725.50       | 0.00          | 725.50     | 725.50         |
| 66305          | SW Printing Expenses           | 0.00              | 564.00       | 0.00          | 564.00     | 564.00         |
| 66308          | SW Trophies/Medals and Awards  | 0.00              | 1,484.68     | 0.00          | 1,484.68   | 1,484.68       |
| 66309          | SW Workers Expenses            | 0.00              | 4,651.72     | 0.00          | 4,651.72   | 4,651.72       |
| 66315          | SW Video Expense               | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 66318          | SW Title Sponsor Schol. Exp    | 0.00              | 800.00       | 0.00          | 800.00     | 800.00         |
| 66401          | TN Facility/Contracted Costs/S | 0.00              | 500.00       | 0.00          | 500.00     | 500.00         |
| 66402          | TN Miscellaneous Expenses      | 0.00              | 847.00       | 0.00          | 847.00     | 847.00         |
| 66501          | TR Facility /Contracted Costs/ | 0.00              | 30.00        | 0.00          | 30.00      | 30.00          |
| 66508          | TR Trophies/Medals and Awards  | 0.00              | 48.26        | 0.00          | 48.26      | 48.26          |
| 66601          | VB Facility/Contracted Costs/S | 0.00              | 4,141.00     | 0.00          | 4,141.00   | 4,141.00       |
| 66602          | VB Miscellaneous Expenses      | 0.00              | 2,782.37     | 0.00          | 2,782.37   | 2,782.37       |
| 66603          | VB Officials Expenses          | 0.00              | 8,793.42     | 0.00          | 8,793.42   | 8,793.42       |
| 66604          | VB Photo/Video Expenses        | 0.00              | 650.00       | 0.00          | 650.00     | 650.00         |

**KY High School Athletic Association**  
**General Ledger Account Summary Report**

As of: April 30, 2014

| Account Number | Account Title                  | Beginning Balance | Debit Change    | Credit Change   | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|-----------------|-----------------|------------|----------------|
| 66607          | VB Team Reimbursement Expenses | 0.00              | 21,428.00       | 0.00            | 21,428.00  | 21,428.00      |
| 66608          | VB Trophies/Medals and Awards  | 0.00              | 1,285.37        | 0.00            | 1,285.37   | 1,285.37       |
| 66609          | VB Workers Expenses            | 0.00              | 3,879.88        | 0.00            | 3,879.88   | 3,879.88       |
| 66615          | VB Video Expense               | 0.00              | 4,869.52        | 0.00            | 4,869.52   | 4,869.52       |
| 66701          | WR Facility/Contracted Costs/S | 0.00              | 6,225.50        | 0.00            | 6,225.50   | 6,225.50       |
| 66702          | WR Miscellaneous & Sponsorship | 0.00              | 8,160.51        | 0.00            | 8,160.51   | 8,160.51       |
| 66703          | WR Officials Expenses          | 0.00              | 3,735.60        | 0.00            | 3,735.60   | 3,735.60       |
| 66704          | WR Photo/Video Expenses        | 0.00              | 500.00          | 0.00            | 500.00     | 500.00         |
| 66705          | WR Printing Expenses           | 0.00              | 38.00           | 0.00            | 38.00      | 38.00          |
| 66708          | WR Trophies/Medals and Awards  | 0.00              | 644.14          | 0.00            | 644.14     | 644.14         |
| 66709          | WR Workers Expenses            | 0.00              | 18,559.72       | 0.00            | 18,559.72  | 18,559.72      |
| 66715          | WR Video Expense               | 0.00              | 700.00          | 0.00            | 700.00     | 700.00         |
| Totals         |                                | 0.00              | \$ 10,436,028.7 | \$ (10,436,028. | \$ 0.00    | \$ 0.00        |