

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2013

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	244.07	\$ 342.94	\$ (173.89)	\$ 169.05	\$ 413.12
10125	General Fund-PNC Bank	684,320.38	760,912.89	(829,713.37)	(68,800.48)	615,519.90
10150	PNC Event & Web Acct	55,575.84	25,394.87	(5,207.54)	20,187.33	75,763.17
10175	Paypal Transaction Account	4,050.00	33,619.65	(26,908.65)	6,711.00	10,761.00
10225	Forcht Bank-Museum Acct	17,561.75	2.93	0.00	2.93	17,564.68
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	103,634.30	17.32	0.00	17.32	103,651.62
11000	Accounts Receivable	191,348.94	265,798.32	(207,017.11)	58,781.21	250,130.15
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	(43,857.42)	102,912.00	(63,117.00)	39,795.00	(4,062.42)
22100	Accrued Sick Leave	(103,600.67)	0.00	0.00	0.00	(103,600.67)
24300	Change for State Events	10,000.00	85,700.00	(82,700.00)	3,000.00	13,000.00
24400	AFLAC Insurance Payable	219.25	1,271.34	(1,033.80)	237.54	456.79
24500	KTRS Payable-Employee	383.79	11,169.52	(11,169.52)	0.00	383.79
24600	KERS Payable-Employee	(1,177.52)	3,540.29	(2,340.81)	1,199.48	21.96
24700	Health Insurance Payable	0.00	214.56	(214.56)	0.00	0.00
24800	Health FSA Payable	0.01	1,644.56	(1,644.56)	0.00	0.01
24850	Dental Insurance Payable-Empl	(34.66)	85.02	(382.60)	(297.58)	(332.24)
24900	Group Life Insurance Payable	203.23	131.07	(206.68)	(75.61)	127.62
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	(302,200.00)	0.00	(3,800.00)	(3,800.00)	(306,000.00)
40400	Officials Fees-Current	(257,135.00)	0.00	(8,540.00)	(8,540.00)	(265,675.00)
42400	Rights Fees Miscellaneous	(25.00)	0.00	0.00	0.00	(25.00)
42500	Rights Fees-Video/Photo	(20,000.00)	0.00	0.00	0.00	(20,000.00)
43100	Interest Receipts	(59.59)	0.00	(30.72)	(30.72)	(90.31)
43300	Other Miscellaneous Receipts	(171.61)	0.00	0.00	0.00	(171.61)
43320	Donations-Stout Memorial Fund	(75.00)	0.00	0.00	0.00	(75.00)
43425	Officials Policy Board Rects.	(170,235.00)	0.00	(58,872.50)	(58,872.50)	(229,107.50)
43450	Adv. Official/Coach Camp/Clin.	(5,485.00)	0.00	(2,000.00)	(2,000.00)	(7,485.00)
43500	Rules Books, HB, Athlete, Etc.	(1,885.00)	0.00	(97.00)	(97.00)	(1,982.00)
43600	Sale of Furniture&Equipment	(5,294.25)	0.00	(225.00)	(225.00)	(5,519.25)
43700	School Fines/Fees	(10,830.00)	250.00	(3,775.00)	(3,525.00)	(14,355.00)
43702	School Fines - Restitution	0.00	0.00	(2,800.00)	(2,800.00)	(2,800.00)
43704	Officials Fines and Fees	(7,840.00)	50.00	(1,175.00)	(1,125.00)	(8,965.00)
45100	Corp. Spon. Receipts/Internal	(26,000.00)	0.00	(93,000.00)	(93,000.00)	(119,000.00)
45200	Corp. Spon. Receipts/External	(45,625.00)	0.00	(6,670.00)	(6,670.00)	(52,295.00)
45500	NFHS Coaches Educ. Royalty	(26,440.00)	0.00	0.00	0.00	(26,440.00)
46150	HOF Golf Scramble	(300.00)	0.00	0.00	0.00	(300.00)
46250	KY Student Leadership Receipts	(1,075.00)	0.00	0.00	0.00	(1,075.00)
46310	Officials Merchandise (Direct)	(3,600.00)	0.00	0.00	0.00	(3,600.00)
46330	Sale of KHSAA Licensed Merchan	(321.00)	0.00	(26.00)	(26.00)	(347.00)
46420	Ann. Mtg. Exhibitors/Sponsors	(1,800.00)	0.00	0.00	0.00	(1,800.00)
46500	Novelty Program Receipts	0.00	0.00	(45,000.00)	(45,000.00)	(45,000.00)

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47100	Court of Support Brick Sales	(200.00)	0.00	0.00	0.00	(200.00)
47110	Other Bldg Fund Receipts	(75.00)	0.00	0.00	0.00	(75.00)
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)
48204	BBK Ticket Receipts	0.00	0.00	(169,826.00)	(169,826.00)	(169,826.00)
48208	BBK Postage Receipts	0.00	0.00	(3,520.00)	(3,520.00)	(3,520.00)
48209	BBK Sweet 16 Club/Other Spons.	0.00	0.00	(5,600.00)	(5,600.00)	(5,600.00)
48304	GBK Ticket Receipts	0.00	0.00	(248.00)	(248.00)	(248.00)
48308	GBK Postage Receipts	0.00	0.00	(130.00)	(130.00)	(130.00)
48351	CC Novelties/Other Misc	0.00	0.00	(600.00)	(600.00)	(600.00)
48356	CC Video/Photo Sales/Rights	0.00	0.00	(125.00)	(125.00)	(125.00)
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)
48604	FB Ticket Receipts	(10,310.00)	580.00	(124,742.00)	(124,162.00)	(134,472.00)
48605	FB Broadcast Permits/Telephone	0.00	275.00	(1,300.00)	(1,025.00)	(1,025.00)
48606	FB Video/Photo Rights Fees	0.00	0.00	(2,000.00)	(2,000.00)	(2,000.00)
48608	FB Postage Receipts	(250.00)	10.00	(1,080.00)	(1,070.00)	(1,320.00)
48612	FB Title Sponsor Rec.	(55,000.00)	0.00	0.00	0.00	(55,000.00)
48701	BGF Novelties/Other Miscellane	(682.76)	0.00	(1.23)	(1.23)	(683.99)
48712	BGF Title/Sponsor Rec.	(7,000.00)	0.00	0.00	0.00	(7,000.00)
48714	BGF Title/Sponsor Schol.	(500.00)	0.00	0.00	0.00	(500.00)
48801	GGF Novelties/Other Miscellane	(562.76)	0.00	(1.23)	(1.23)	(563.99)
48812	GGF Title/Sponsor Rec.	(7,000.00)	0.00	0.00	0.00	(7,000.00)
48814	GGF Title/Sponsor Schol.	(500.00)	0.00	0.00	0.00	(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	(375.00)	(375.00)	(375.00)
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)
49312	SW Title/Sponsor Rec.	0.00	0.00	(2,500.00)	(2,500.00)	(2,500.00)
49501	TR Novelties/Other Miscellaneo	(37.00)	0.00	0.00	0.00	(37.00)
49604	VB Ticket Receipts	0.00	0.00	(46,278.33)	(46,278.33)	(46,278.33)
49613	VB General Sponsor Receipts	0.00	0.00	(600.00)	(600.00)	(600.00)
50100	Administrative Salaries	342,435.34	152,246.23	(940.00)	151,306.23	493,741.57
50200	Employee Health/Life Insurance	29,014.30	16,493.04	0.00	16,493.04	45,507.34
50300	Kentucky Retirement System	20,595.54	17,801.19	0.00	17,801.19	38,396.73
50400	Ky. Unemployment Ins. Cont.	138.60	28.34	0.00	28.34	166.94
50500	Medicare Contribution	4,486.51	1,982.47	0.00	1,982.47	6,468.98
50600	Social Security Contribution	19,183.65	8,422.88	0.00	8,422.88	27,606.53
50700	Teachers Retirement System	29,671.56	14,366.40	0.00	14,366.40	44,037.96
52000	Custodial Supplies	605.93	484.89	0.00	484.89	1,090.82
52100	Utilities Expense	13,851.91	7,447.49	0.00	7,447.49	21,299.40
52200	Telephone & Data Expense	10,352.21	5,262.37	0.00	5,262.37	15,614.58
52300	Contract Services/Physical Pla	11,714.83	7,200.24	(350.00)	6,850.24	18,565.07
52400	Contract Services/Equipment	1,860.77	250.27	0.00	250.27	2,111.04
52500	Electronic Fixed Assets Exp	18,672.36	699.00	0.00	699.00	19,371.36
52550	Electronic Non Fixed Assets	4,114.97	1,077.75	0.00	1,077.75	5,192.72
52600	Equipment Leases/Rental	2,572.57	969.46	0.00	969.46	3,542.03
52750	Equipment - Non Fixed Assets	377.95	0.00	0.00	0.00	377.95
53100	Property Insurance-Executive D	6,141.53	3,108.00	0.00	3,108.00	9,249.53
53200	Fidelity Bonds-Notary, Etc	258.65	136.00	0.00	136.00	394.65
53300	Workers Compensation Insurance	3,153.00	1,051.00	(5,520.00)	(4,469.00)	(1,316.00)
53400	Catastrophic Insurance	128,625.00	42,875.00	0.00	42,875.00	171,500.00
53500	Liability Insurance/Staff/Boar	35,351.03	0.00	0.00	0.00	35,351.03
53600	Automobile Insurance	3,888.82	1,833.00	0.00	1,833.00	5,721.82
54100	Administrative Staff Travel	6,622.63	9,559.97	(1,310.35)	8,249.62	14,872.25
54600	Board of Control Expenses	12,659.40	5,760.40	0.00	5,760.40	18,419.80
54800	Contract Services -General	372.60	53.75	0.00	53.75	426.35
54810	Cont. Servs-Promotions	16,258.79	3,668.34	0.00	3,668.34	19,927.13
54820	Cont. Servs-Archives/Records	150.00	2,637.50	0.00	2,637.50	2,787.50
54830	Cont. Servs-Web Site/Data	18,380.39	11,463.04	0.00	11,463.04	29,843.43
54900	Legal Services - General Repre	9,649.25	0.00	0.00	0.00	9,649.25

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55000	Legal Services-Hearing Officer	8,898.87	2,990.38	0.00	2,990.38	11,889.25
55100	Miscellaneous-All Sports Expen	2,216.39	12,179.67	0.00	12,179.67	14,396.06
55200	National Federation Dues	2,500.00	0.00	0.00	0.00	2,500.00
55300	NF Interscholastic Officials A	(10.00)	0.00	0.00	0.00	(10.00)
55400	Office Supplies	6,444.62	2,566.17	0.00	2,566.17	9,010.79
55500	Officials Division Expenses	8.46	0.00	0.00	0.00	8.46
55550	Officials Policy Board Exps.	118,388.00	62,817.00	0.00	62,817.00	181,205.00
55600	Advanced Clinic Personnel	4,296.00	0.00	0.00	0.00	4,296.00
55650	Advanced Clinic Expenses	1,549.37	0.00	0.00	0.00	1,549.37
55700	Other Administrative Expense	9,556.97	3,756.33	0.00	3,756.33	13,313.30
55800	Other Administrative Staff Ex	468.76	0.00	0.00	0.00	468.76
55900	Postage & Shipping	20,005.00	5,005.19	0.00	5,005.19	25,010.19
56000	Printing	0.00	6,333.00	0.00	6,333.00	6,333.00
56100	Purchase of Publications	43,228.99	14,924.27	0.00	14,924.27	58,153.26
56300	Sports Committee Meetings	1,430.25	2,558.45	0.00	2,558.45	3,988.70
56350	Assigning Secretary Meetings	2,475.63	0.00	0.00	0.00	2,475.63
56400	Title IX Educ./Audit Expense	14,807.69	16,292.28	0.00	16,292.28	31,099.97
56500	Board/Staff Prof. Development	425.98	1,236.44	0.00	1,236.44	1,662.42
57220	Sportsmanship Program Awards	16,350.00	350.00	0.00	350.00	16,700.00
57250	KY Student Leadership Expenses	21,301.13	0.00	0.00	0.00	21,301.13
57320	Trademarked Logo Costs and Fee	106.50	0.00	0.00	0.00	106.50
57410	Annual Meeting Expenses	10,442.58	0.00	0.00	0.00	10,442.58
57420	Admin. Workshop Exp.	3,258.54	0.00	0.00	0.00	3,258.54
58000	Officials Special Account	3,303.41	9,069.52	0.00	9,069.52	12,372.93
59000	Corp. Sponsor Expense-Internal	7,636.28	4,044.24	0.00	4,044.24	11,680.52
59100	Corp. Sponsor Expense-External	0.00	1,520.64	0.00	1,520.64	1,520.64
59500	Coach Education AD Fees	0.00	4,940.00	0.00	4,940.00	4,940.00
65102	BA Miscellaneous Expenses	163.85	0.00	0.00	0.00	163.85
65103	BA Officials Expenses	0.00	100.00	0.00	100.00	100.00
65119	BA Title Sponsor ScholarshipEx	2,000.00	0.00	0.00	0.00	2,000.00
65127	BF Miscellaneous Exp	(74.28)	0.00	0.00	0.00	(74.28)
65202	BBK Miscellaneous Expenses	0.00	121.00	0.00	121.00	121.00
65205	BBK Printing Expenses	0.00	594.00	0.00	594.00	594.00
65211	BBK Academic Scholarships	3,000.00	0.00	0.00	0.00	3,000.00
65213	BBK Sweet 16 Radio Network	6,247.07	0.00	0.00	0.00	6,247.07
65216	BBK Title/Sponsor Expenses	0.00	100.00	0.00	100.00	100.00
65301	GBK Facility/Contracted Costs/	0.00	1,950.00	0.00	1,950.00	1,950.00
65311	GBK Academic Scholarships	3,000.00	1,000.00	0.00	1,000.00	4,000.00
65316	GBK Title/Sponsor Expenses	0.00	424.00	0.00	424.00	424.00
65341	BW Title Sponsor Expenses	0.00	84.00	0.00	84.00	84.00
65351	CC Facility/Contract Costs/Sec	500.00	0.00	0.00	0.00	500.00
65352	CC Miscellaneous Exp	0.00	2,314.20	0.00	2,314.20	2,314.20
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	5,329.74	0.00	5,329.74	5,329.74
65360	CC Video Expenses	0.00	500.00	0.00	500.00	500.00
65401	XC Facility/Contracted Costs/S	0.00	14,098.37	0.00	14,098.37	14,098.37
65402	XC Miscellaneous Expenses	0.00	3,851.15	0.00	3,851.15	3,851.15
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	2,601.63	7,698.57	0.00	7,698.57	10,300.20
65409	XC Workers Expenses	0.00	4,293.00	0.00	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	1,020.00	0.00	1,020.00	1,020.00
65602	FB Miscellaneous Expenses	0.00	3,687.71	0.00	3,687.71	3,687.71
65603	FB Officials Expenses	0.00	13,305.39	0.00	13,305.39	13,305.39
65604	FB Photo/Video Exp	0.00	1,282.22	0.00	1,282.22	1,282.22
65605	FB Printing Expenses	0.00	6,434.04	0.00	6,434.04	6,434.04
65607	FB Team Reimbursement Expenses	0.00	20,950.00	0.00	20,950.00	20,950.00
65609	FB Workers Expenses	0.00	7,572.70	0.00	7,572.70	7,572.70
65613	FB Radio Network	0.00	1,675.62	0.00	1,675.62	1,675.62
65615	FB Video Expense	0.00	5,100.00	0.00	5,100.00	5,100.00

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65616	FB Title/Sponsor Exp.	0.00	5,818.20	0.00	5,818.20	5,818.20
65702	BGF Miscellaneous Expenses	775.20	48.14	0.00	48.14	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	439.60	2,100.65	0.00	2,100.65	2,540.25
65709	BGF Workers Expenses	205.88	1,007.84	0.00	1,007.84	1,213.72
65715	BGF Video Expense	0.00	425.00	0.00	425.00	425.00
65716	BGF Title/Sponsor Exp.	1,248.53	345.85	0.00	345.85	1,594.38
65718	BGF Title/Sponsor Schol.	500.00	0.00	0.00	0.00	500.00
65802	GGF Miscellaneous Expenses	759.32	48.15	0.00	48.15	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	443.30	1,968.41	0.00	1,968.41	2,411.71
65809	GGF Workers Expenses	249.10	1,037.85	0.00	1,037.85	1,286.95
65815	GGF Video Expense	0.00	425.00	0.00	425.00	425.00
65816	GGF Title/Sponsor Exp.	1,248.51	345.85	0.00	345.85	1,594.36
65818	GGF Title/Sponsor Schol.	500.00	0.00	0.00	0.00	500.00
65901	SO Facility/Contracted Costs/S	0.00	12,000.00	0.00	12,000.00	12,000.00
65902	SO Miscellaneous Expenses	0.00	1,982.82	0.00	1,982.82	1,982.82
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	2,482.10	0.00	0.00	0.00	2,482.10
65909	SO Workers Expenses	0.00	6,350.93	0.00	6,350.93	6,350.93
65915	SO Video Expense	0.00	3,675.00	0.00	3,675.00	3,675.00
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.	1,500.00	0.00	0.00	0.00	1,500.00
66218	FP Title Sponsor Schol Exp	500.00	0.00	0.00	0.00	500.00
66302	SW Miscellaneous Expenses	20.00	0.00	0.00	0.00	20.00
66318	SW Title Sponsor Schol. Exp	800.00	0.00	0.00	0.00	800.00
66501	TR Facility /Contracted Costs/	30.00	0.00	0.00	0.00	30.00
66508	TR Trophies/Medals and Awards	6.68	0.00	0.00	0.00	6.68
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	2,536.28	0.00	2,536.28	2,536.28
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
66607	VB Team Reimbursement Expenses	0.00	21,428.00	0.00	21,428.00	21,428.00
66608	VB Trophies/Medals and Awards	1,285.37	0.00	0.00	0.00	1,285.37
66609	VB Workers Expenses	0.00	3,523.70	0.00	3,523.70	3,523.70
66615	VB Video Expense	0.00	4,869.52	0.00	4,869.52	4,869.52
Totals		0.00	\$ 2,003,214.08	\$ (2,003,214.0	\$ 0.00	\$ 0.00