

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2014

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	290.46	\$ 302.43	\$ (373.04)	\$ (70.61)	\$ 219.85
10125	General Fund-PNC Bank	541,112.68	823,857.42	(869,900.01)	(46,042.59)	495,070.09
10150	PNC Event & Web Acct	119,169.00	60,996.68	(139,424.22)	(78,427.54)	40,741.46
10175	Paypal Transaction Account	13,550.43	61,593.84	(64,377.16)	(2,783.32)	10,767.11
10225	Forcht Bank-Museum Acct	17,579.30	1.35	0.00	1.35	17,580.65
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	103,737.97	8.53	0.00	8.53	103,746.50
11000	Accounts Receivable	275,659.95	225,895.30	(248,990.52)	(23,095.22)	252,564.73
14000	Prepaid Expenses	1,626.00	0.00	0.00	0.00	1,626.00
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	3,568,124.00	0.00	0.00	0.00	3,568,124.00
15300	Equipment	452,282.28	0.00	0.00	0.00	452,282.28
20000	Accounts Payable	296,895.96	97,557.00	(99,037.00)	(1,480.00)	295,415.96
22100	Accrued Sick Leave	(103,600.67)	0.00	0.00	0.00	(103,600.67)
24250	Holding Acct for Garnishment	0.00	454.05	(454.05)	0.00	0.00
24300	Change for State Events	9,980.00	48,300.00	(58,300.00)	(10,000.00)	(20.00)
24400	AFLAC Insurance Payable	1,608.85	1,091.32	(884.80)	206.52	1,815.37
24500	KTRS Payable-Employee	383.79	12,035.28	(12,035.28)	0.00	383.79
24600	KERS Payable-Employee	(1,235.16)	2,597.16	(2,597.16)	0.00	(1,235.16)
24700	Health Insurance Payable	(2,038.32)	122.90	(374.43)	(251.53)	(2,289.85)
24800	Health FSA Payable	0.00	23,274.50	(1,889.00)	21,385.50	21,385.50
24850	Dental Insurance Payable-Empl	(1,408.90)	182.12	(361.32)	(179.20)	(1,588.10)
24900	Group Life Insurance Payable	128.02	0.00	0.00	0.00	128.02
27000	Unearned School Dues	(42,615.00)	0.00	0.00	0.00	(42,615.00)
27100	Unearned Officials Reg. Fees	(170,680.00)	0.00	0.00	0.00	(170,680.00)
27200	Unearned Advance Prepayments	4,155.00	0.00	0.00	0.00	4,155.00
35000	General Fund Unrestricted	(3,355,223.25)	0.00	0.00	0.00	(3,355,223.25)
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)
38300	Advance Prepayments -Others	(13,000.00)	0.00	0.00	0.00	(13,000.00)
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	(266,800.00)	0.00	(2,000.00)	(2,000.00)	(268,800.00)
40400	Officials Fees-Current	(69,700.00)	115.00	(9,375.00)	(9,260.00)	(78,960.00)
41300	Adv. Fees Other	(976.35)	0.00	(292.22)	(292.22)	(1,268.57)
42500	Rights Fees-Video/Photo	0.00	0.00	(24,226.96)	(24,226.96)	(24,226.96)
43100	Interest Receipts	(61.79)	0.00	(14.02)	(14.02)	(75.81)
43300	Other Miscellaneous Receipts	(228.10)	0.00	0.00	0.00	(228.10)
43425	Officials Policy Board Recls.	(169,870.50)	0.00	(40,102.00)	(40,102.00)	(209,972.50)
43450	Adv. Official/Coach Camp/Clin.	(3,930.00)	0.00	(200.00)	(200.00)	(4,130.00)
43500	Rules Books, HB, Athlete, Etc.	(1,214.00)	0.00	(7.00)	(7.00)	(1,221.00)
43700	School Fines/Fees	(30,980.00)	200.00	(2,800.00)	(2,600.00)	(33,580.00)
43704	Officials Fines and Fees	(12,470.00)	50.00	(4,370.00)	(4,320.00)	(16,790.00)
45100	Corp. Spon. Receipts/Internal	(40,500.00)	0.00	(47,600.00)	(47,600.00)	(88,100.00)
45200	Corp. Spon. Receipts/External	(67,746.00)	0.00	(45,198.00)	(45,198.00)	(112,944.00)
45500	NFHS Coaches Educ. Royalty	(16,920.00)	0.00	0.00	0.00	(16,920.00)
46250	KY Student Leadership Receipts	(1,976.00)	0.00	(2,000.00)	(2,000.00)	(3,976.00)
46310	Officials Merchandise (Direct)	(2,400.00)	0.00	(700.00)	(700.00)	(3,100.00)
46420	Ann. Mtg. Exhibitors/Sponsors	(1,800.00)	0.00	0.00	0.00	(1,800.00)

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2014

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
47100	Court of Support Brick Sales	(100.00)	0.00	0.00	0.00	(100.00)
47120	Other Museum Fund Revenue	(12.00)	0.00	0.00	0.00	(12.00)
47140	Property Rental - Aux. Space	(850.00)	0.00	(1,000.00)	(1,000.00)	(1,850.00)
48107	BA Videotape Sales	(349.30)	0.00	(74.85)	(74.85)	(424.15)
48204	BBK Ticket Receipts	0.00	0.00	(45,456.00)	(45,456.00)	(45,456.00)
48206	BBK Video/Photo Rights Fees	(49.90)	0.00	0.00	0.00	(49.90)
48207	BBK Videotape Sales	0.00	0.00	(24.95)	(24.95)	(24.95)
48208	BBK Postage Receipts	0.00	0.00	(1,060.00)	(1,060.00)	(1,060.00)
48304	GBK Ticket Receipts	0.00	0.00	(496.00)	(496.00)	(496.00)
48307	GBK Videotape Sales	(99.80)	0.00	0.00	0.00	(99.80)
48308	GBK Postage Receipts	0.00	0.00	(20.00)	(20.00)	(20.00)
48351	CC Novelties/Other Misc	(600.00)	0.00	0.00	0.00	(600.00)
48354	CC Ticket Receipts	0.00	0.00	(38,796.00)	(38,796.00)	(38,796.00)
48363	CC General Sponsor Receipts	0.00	0.00	(2,100.00)	(2,100.00)	(2,100.00)
48404	XC Ticket Receipts	0.00	0.00	(45,687.72)	(45,687.72)	(45,687.72)
48406	XC Video/Photo Sales/Rights	(24.95)	0.00	0.00	0.00	(24.95)
48504	FH Ticket Sales	(24,273.00)	0.00	(88.93)	(88.93)	(24,361.93)
48506	FH Video/Photo Rights	0.00	0.00	(375.00)	(375.00)	(375.00)
48604	FB Ticket Receipts	0.00	250.00	(160,227.00)	(159,977.00)	(159,977.00)
48605	FB Broadcast Permits/Telephone	0.00	0.00	(2,125.00)	(2,125.00)	(2,125.00)
48606	FB Video/Photo Rights Fees	0.00	0.00	(6,125.00)	(6,125.00)	(6,125.00)
48607	FB Videotape Sales	0.00	0.00	(99.80)	(99.80)	(99.80)
48608	FB Postage Receipts	0.00	0.00	(630.00)	(630.00)	(630.00)
48612	FB Title Sponsor Rec.	0.00	0.00	(55,000.00)	(55,000.00)	(55,000.00)
48701	BGF Novelties/Other Miscellane	(500.00)	0.00	0.00	0.00	(500.00)
48706	BGF Video/Photo Sales/Rights	0.00	0.00	(24.95)	(24.95)	(24.95)
48712	BGF Title/Sponsor Rec.	(7,500.00)	0.00	0.00	0.00	(7,500.00)
48801	GGF Novelties/Other Miscellane	(500.00)	0.00	0.00	0.00	(500.00)
48812	GGF Title/Sponsor Rec.	(7,500.00)	0.00	0.00	0.00	(7,500.00)
48904	SO Ticket Receipts	(3,685.00)	0.00	(86,618.93)	(86,618.93)	(90,303.93)
48905	SO Broadcast Permits	0.00	0.00	(200.00)	(200.00)	(200.00)
48906	SO Video/Photo Rights Fees	0.00	0.00	(375.00)	(375.00)	(375.00)
48907	SO Videotape Sales	0.00	0.00	(124.75)	(124.75)	(124.75)
48913	SO General Sponsor Receipts	0.00	0.00	(2,000.00)	(2,000.00)	(2,000.00)
49207	FP Videotape Sales	(124.75)	0.00	(24.95)	(24.95)	(149.70)
49406	TN Video/Photo Sales/Rights	(30.00)	0.00	0.00	0.00	(30.00)
49604	VB Ticket Receipts	0.00	0.00	(40,663.61)	(40,663.61)	(40,663.61)
49607	VB Videotape Sales	0.00	0.00	(49.90)	(49.90)	(49.90)
50100	Administrative Salaries	342,042.13	152,933.24	(940.00)	151,993.24	494,035.37
50200	Employee Health/Life Insurance	17,280.93	11,699.77	0.00	11,699.77	28,980.70
50300	Kentucky Retirement System	32,777.72	18,666.88	0.00	18,666.88	51,444.60
50500	Medicare Contribution	4,414.79	1,961.15	0.00	1,961.15	6,375.94
50600	Social Security Contribution	18,877.02	8,094.53	0.00	8,094.53	26,971.55
50700	Teachers Retirement System	34,349.76	15,266.56	0.00	15,266.56	49,616.32
52000	Custodial Supplies	1,546.06	382.83	0.00	382.83	1,928.89
52100	Utilities Expense	16,365.87	8,000.23	0.00	8,000.23	24,366.10
52200	Telephone & Data Expense	10,272.40	4,273.94	0.00	4,273.94	14,546.34
52300	Contract Services/Physical Pla	7,208.09	7,025.27	0.00	7,025.27	14,233.36
52400	Contract Services/Equipment	1,887.88	472.39	0.00	472.39	2,360.27
52500	Electronic Fixed Assets Exp	8,242.22	2,403.02	0.00	2,403.02	10,645.24
52550	Electronic Non Fixed Assets	2,748.90	2,187.14	0.00	2,187.14	4,936.04
52600	Equipment Leases/Rental	2,201.92	153.77	0.00	153.77	2,355.69
52700	Equipment - Fixed Assets	49.27	212.22	(12.01)	200.21	249.48
52750	Equipment - Non Fixed Assets	941.87	425.52	0.00	425.52	1,367.39
53100	Property Insurance-Executive D	6,067.00	2,528.00	0.00	2,528.00	8,595.00
53200	Fidelity Bonds-Notary, Etc	270.00	135.00	0.00	135.00	405.00
53300	Workers Compensation Insurance	2,602.00	1,222.00	0.00	1,222.00	3,824.00
53400	Catastrophic Insurance	85,750.00	85,750.00	0.00	85,750.00	171,500.00
53500	Liability Insurance/Staff/Boar	39,858.83	0.00	0.00	0.00	39,858.83
53600	Automobile Insurance	3,065.00	1,867.00	0.00	1,867.00	4,932.00
54100	Administrative Staff Travel	6,982.70	7,774.78	(111.07)	7,663.71	14,646.41
54400	Audio Visual -Video	250.00	0.00	0.00	0.00	250.00
54600	Board of Control Expenses	8,817.50	9,333.32	0.00	9,333.32	18,150.82
54800	Contract Services -General	926.83	938.55	0.00	938.55	1,865.38

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2014

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
54810	Cont. Services-Promotions	4,341.40	4,551.85	0.00	4,551.85	8,893.25
54820	Cont. Servs-Archives/Records	0.00	2,333.34	0.00	2,333.34	2,333.34
54830	Cont. Servs-Web Site/Data	15,381.18	14,086.85	0.00	14,086.85	29,468.03
54900	Legal Services - General Repre	13,866.75	41,503.70	0.00	41,503.70	55,370.45
55000	Legal Services-Hearing Officer	4,284.40	10,726.60	0.00	10,726.60	15,011.00
55100	Miscellaneous-All Sports Expen	14,109.00	307.42	0.00	307.42	14,416.42
55200	National Federation Dues	2,500.00	0.00	0.00	0.00	2,500.00
55400	Office Supplies	3,725.99	1,779.42	0.00	1,779.42	5,505.41
55500	Officials Division Expenses	20,411.75	0.00	0.00	0.00	20,411.75
55550	Officials Policy Board Exps.	93,493.00	97,576.98	0.00	97,576.98	191,069.98
55600	Advanced Clinic Personnel	4,857.85	70.50	0.00	70.50	4,928.35
55650	Advanced Clinic Expenses	2,427.45	0.00	0.00	0.00	2,427.45
55700	Other Administrative Expense	9,520.03	3,978.63	(90.78)	3,887.85	13,407.88
55800	Other Administrative Staff Ex	106.35	0.00	0.00	0.00	106.35
55900	Postage & Shipping	20,052.22	5,099.71	0.00	5,099.71	25,151.93
56000	Printing	3,269.50	726.00	0.00	726.00	3,995.50
56100	Purchase of Publications	41,325.33	8,456.05	0.00	8,456.05	49,781.38
56300	Sports Committee Meetings	1,004.72	716.34	0.00	716.34	1,721.06
56350	Assigning Secretary Meetings	102.85	0.00	0.00	0.00	102.85
56400	Title IX Educ./Audit Expense	9,269.51	11,281.07	0.00	11,281.07	20,550.58
56500	Board/Staff Prof. Development	936.51	1,681.90	0.00	1,681.90	2,618.41
57110	Hall of Fame Banquet Expenses	168.75	0.00	0.00	0.00	168.75
57220	Sportsmanship Program Awards	15,800.00	0.00	0.00	0.00	15,800.00
57250	KY Student Leadership Expenses	23,032.34	0.00	0.00	0.00	23,032.34
57410	Annual Meeting Expenses	10,053.00	331.37	0.00	331.37	10,384.37
57420	Admin. Workshop Exp.	900.00	0.00	0.00	0.00	900.00
58000	Officials Special Account	8,107.09	2,025.00	0.00	2,025.00	10,132.09
59000	Corp. Sponsor Expense-Internal	5,331.22	3,835.44	0.00	3,835.44	9,166.66
59100	Corp. Sponsor Expense-External	7,208.60	2,305.13	0.00	2,305.13	9,513.73
59500	Coach Education AD Fees	0.00	3,360.00	0.00	3,360.00	3,360.00
60200	Court of Support Expenses	0.00	40.00	0.00	40.00	40.00
60400	Museum Development	0.00	200.00	0.00	200.00	200.00
65119	BA Title Sponsor ScholarshipEx	1,000.00	0.00	0.00	0.00	1,000.00
65127	BF Miscellaneous Exp	0.00	285.31	0.00	285.31	285.31
65211	BBK Academic Scholarships	2,000.00	0.00	0.00	0.00	2,000.00
65218	BBK Title/Scholarship Exo.	6,000.00	0.00	0.00	0.00	6,000.00
65304	GBK Photo/Video Exp	425.00	0.00	0.00	0.00	425.00
65311	GBK Academic Scholarships	5,000.00	0.00	0.00	0.00	5,000.00
65351	CC Facility/Contract Costs/Sec	0.00	750.00	0.00	750.00	750.00
65352	CC Miscellaneous Exp	173.20	4,322.67	0.00	4,322.67	4,495.87
65353	CC Officials Expense	0.00	4,592.50	0.00	4,592.50	4,592.50
65354	CC Photo/Video Expenses	0.00	1,808.50	0.00	1,808.50	1,808.50
65358	CC Trophies/Medals/Awards	0.00	1,720.20	0.00	1,720.20	1,720.20
65359	CC Workers Expense	0.00	4,015.00	0.00	4,015.00	4,015.00
65401	XC Facility/Contracted Costs/S	0.00	12,851.64	0.00	12,851.64	12,851.64
65402	XC Miscellaneous Expenses	297.44	3,232.42	(128.16)	3,104.26	3,401.70
65403	XC Officials Expenses	0.00	2,600.00	0.00	2,600.00	2,600.00
65404	XC Photo/Video Exp	0.00	875.00	0.00	875.00	875.00
65408	XC Trophies/Medals and Awards	0.00	3,144.12	0.00	3,144.12	3,144.12
65409	XC Workers Expenses	0.00	4,288.00	0.00	4,288.00	4,288.00
65501	FH Facility Rental/Costs	0.00	2,462.50	0.00	2,462.50	2,462.50
65502	FH Misc Expenses	0.00	576.16	0.00	576.16	576.16
65504	FH Photo/Video Expenses	0.00	2,975.00	0.00	2,975.00	2,975.00
65507	FH Team Reimbursements	0.00	1,974.00	0.00	1,974.00	1,974.00
65509	FH Workers Expenses	0.00	2,770.00	0.00	2,770.00	2,770.00
65601	FB Facility/Contracted Costs/S	0.00	1,470.00	0.00	1,470.00	1,470.00
65602	FB Miscellaneous Expenses	0.00	2,431.04	(150.30)	2,280.74	2,280.74
65603	FB Officials Expenses	0.00	12,832.70	0.00	12,832.70	12,832.70
65604	FB Photo/Video Exp	0.00	6,284.94	0.00	6,284.94	6,284.94
65605	FB Printing Expenses	0.00	3,754.56	0.00	3,754.56	3,754.56
65607	FB Team Reimbursement Expenses	0.00	28,101.00	0.00	28,101.00	28,101.00
65608	FB Trophies/Medals and Awards	0.00	3,244.49	0.00	3,244.49	3,244.49
65609	FB Workers Expenses	0.00	8,408.02	0.00	8,408.02	8,408.02
65613	FB Radio Network	0.00	4,131.60	0.00	4,131.60	4,131.60

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2014

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
65616	FB Title/Sponsor Exp.	0.00	8,297.11	0.00	8,297.11	8,297.11
65702	BGF Miscellaneous Expenses	0.00	184.85	0.00	184.85	184.85
65703	BGF Officials Expenses	0.00	1,575.00	0.00	1,575.00	1,575.00
65704	BGF Photo/Video Exp	425.00	133.33	0.00	133.33	558.33
65705	BGF Printing Expenses	263.00	42.00	0.00	42.00	305.00
65708	BGF Trophies/Medals and Awards	2,080.32	190.84	0.00	190.84	2,271.16
65709	BGF Workers Expenses	0.00	1,059.43	0.00	1,059.43	1,059.43
65716	BGF Title/Sponsor Exp.	1,250.23	406.57	0.00	406.57	1,656.80
65802	GGF Miscellaneous Expenses	0.00	184.84	0.00	184.84	184.84
65803	GGF Officials Expenses	0.00	1,575.00	0.00	1,575.00	1,575.00
65804	GGF Photo/Video Exp	0.00	133.33	0.00	133.33	133.33
65805	GGF Printing Expenses	262.00	42.00	0.00	42.00	304.00
65808	GGF Trophies/Medals and Awards	1,906.96	88.80	0.00	88.80	1,995.76
65809	GGF Workers Expenses	0.00	1,059.43	0.00	1,059.43	1,059.43
65816	GGF Title/Sponsor Exp.	1,250.20	406.57	0.00	406.57	1,656.77
65902	SO Miscellaneous Expenses	7.57	2,998.94	0.00	2,998.94	3,006.51
65903	SO Officials Expenses	0.00	8,097.35	0.00	8,097.35	8,097.35
65904	SO Photo/Video Exp	125.00	4,077.50	0.00	4,077.50	4,202.50
65907	SO Team Reimbursement Expenses	0.00	8,930.00	0.00	8,930.00	8,930.00
65908	SO Trophies/Medals and Awards	0.00	2,638.44	0.00	2,638.44	2,638.44
65909	SO Workers Expenses	0.00	5,424.60	0.00	5,424.60	5,424.60
65915	SO Video Expense	100.00	0.00	0.00	0.00	100.00
65918	SO Semistate Distributions	0.00	30,681.86	0.00	30,681.86	30,681.86
66202	FP Miscellaneous Expenses	0.00	285.31	0.00	285.31	285.31
66203	FP Officials Expenses	0.00	3,055.88	0.00	3,055.88	3,055.88
66207	FP Team Reimbursement Expenses	15,638.00	0.00	0.00	0.00	15,638.00
66209	FP Workers Expenses	228.18	0.00	0.00	0.00	228.18
66216	FP Title/Sponsor Exp.	1,000.00	0.00	0.00	0.00	1,000.00
66317	SW General Sponsors Expenses	1,000.00	0.00	0.00	0.00	1,000.00
66502	TR Miscellaneous Expenses	0.00	465.31	0.00	465.31	465.31
66503	TR Officials Expenses	0.00	1,386.00	0.00	1,386.00	1,386.00
66509	TR Workers Expenses	0.00	125.00	0.00	125.00	125.00
66601	VB Facility/Contracted Costs/S	0.00	1,668.75	0.00	1,668.75	1,668.75
66602	VB Miscellaneous Expenses	0.00	3,628.07	0.00	3,628.07	3,628.07
66603	VB Officials Expenses	0.00	3,785.60	0.00	3,785.60	3,785.60
66604	VB Photo/Video Expenses	125.00	4,986.50	0.00	4,986.50	5,111.50
66607	VB Team Reimbursement Expenses	0.00	18,976.00	0.00	18,976.00	18,976.00
66608	VB Trophies/Medals and Awards	0.00	1,317.29	0.00	1,317.29	1,317.29
66609	VB Workers Expenses	0.00	3,789.69	0.00	3,789.69	3,789.69
66615	VB Video Expense	100.00	0.00	0.00	0.00	100.00
66701	WR Facility/Contracted Costs/S	0.00	1,620.00	0.00	1,620.00	1,620.00
Totals		0.00	\$ 2,168,783.85	\$ (2,168,783.8	\$ 0.00	\$ 0.00