

KY High School Athletic Association
 General Ledger Account Summary Report
 As of: August 31, 2011

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	329.45	\$ 186.55	\$ (112.55)	\$ 74.00	\$ 403.45
10100	General Fund-Fifth Third	59,259.23	10,023.33	(69,282.56)	(59,259.23)	0.00
10125	General Fund-PNC Bank	737,043.25	746,102.54	(722,670.01)	23,432.53	760,475.78
10150	PNC Event & Web Acct	58,267.03	44,280.10	(53,387.80)	(9,107.70)	49,159.33
10175	Paypal Transaction Account	1,500.00	51,310.71	(45,904.13)	5,406.58	6,906.58
10225	Forcht Bank-Museum Acct	17,516.33	7.06	0.00	7.06	17,523.39
10300	RTF -Traditional Bank	76,472.24	48.82	0.00	48.82	76,521.06
10550	PNC-Dawahare Reserve	17,000.00	0.00	0.00	0.00	17,000.00
11000	Accounts Receivable	414,629.77	9,789.36	(325,380.10)	(315,590.74)	99,039.03
12000	Prepaid Insurance	4,665.00	0.00	0.00	0.00	4,665.00
14000	Prepaid Expenses	5,059.00	0.00	0.00	0.00	5,059.00
15000	Accumulated Depreciation	(1,555,144.10)	0.00	0.00	0.00	(1,555,144.10)
15100	Land - Executive Drive	431,341.16	0.00	0.00	0.00	431,341.16
15200	Building	3,538,960.33	0.00	0.00	0.00	3,538,960.33
15300	Equipment	309,327.98	0.00	0.00	0.00	309,327.98
20000	Accounts Payable	(950.84)	103,049.35	0.00	103,049.35	102,098.51
22100	Accrued Sick Leave	(77,806.75)	0.00	0.00	0.00	(77,806.75)
24200	Christmas Club Payable	(310.00)	0.00	0.00	0.00	(310.00)
24400	AFLAC Insurance Payable	(47.35)	1,063.08	(1,063.08)	0.00	(47.35)
24500	KTRS Payable-Employee	2,613.23	9,160.90	(9,106.56)	54.34	2,667.57
24600	KERS Payable-Employee	(20.68)	2,499.72	(2,499.73)	(0.01)	(20.69)
24800	Health FSA Payable	0.00	1,326.76	(1,326.76)	0.00	0.00
24850	Dental Insurance Payable-Empl	75.19	150.48	(138.92)	11.56	86.75
24900	Group Life Insurance Payable	(11.87)	290.08	(254.38)	35.70	23.83
27000	Unearned School Dues	(21,600.00)	21,600.00	0.00	21,600.00	0.00
27100	Unearned Officials Reg. Fees	(143,595.00)	143,595.00	0.00	143,595.00	0.00
27200	Unearned Advance Prepayments	(14,800.00)	14,800.00	0.00	14,800.00	0.00
35000	General Fund Unrestricted	(3,306,299.95)	0.00	0.00	0.00	(3,306,299.95)
35300	Des.-Equipment Fund	(53,933.80)	0.00	0.00	0.00	(53,933.80)
35400	Des.-Officials Div. Reserve	(22,868.14)	0.00	0.00	0.00	(22,868.14)
35600	Des.-Bldg/Plant Reserve	(30,599.94)	0.00	0.00	0.00	(30,599.94)
35700	Des.-Museum Development	(103,918.43)	0.00	0.00	0.00	(103,918.43)
35900	Des.-Trademark/Novelty Reserve	(44,700.12)	0.00	0.00	0.00	(44,700.12)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(28,989.31)	0.00	0.00	0.00	(28,989.31)
36300	Designated HOF Reserve	(34,000.00)	0.00	0.00	0.00	(34,000.00)
36400	Des. Prom. Media Rel Reserve	(98,165.27)	0.00	0.00	0.00	(98,165.27)
36500	Des. Archives Reserve	(45,876.17)	0.00	0.00	0.00	(45,876.17)
36600	Des. Web Development Res.	(14,961.49)	0.00	0.00	0.00	(14,961.49)
37000	Restricted-Museum Development	(17,488.39)	0.00	0.00	0.00	(17,488.39)
38400	Unawarded Sportsmanship Schol.	(14,240.86)	0.00	0.00	0.00	(14,240.86)
38500	Unawarded NCB Scholarships	(38,915.73)	0.00	0.00	0.00	(38,915.73)
38950	Unawarded Leachman Girls Schol	(500.00)	0.00	0.00	0.00	(500.00)
40100	School Dues - Current	0.00	0.00	(271,000.00)	(271,000.00)	(271,000.00)
40400	Officials Fees-Current	0.00	280.00	(191,280.00)	(191,000.00)	(191,000.00)
41300	Adv. Fees Other	0.00	0.00	(390.14)	(390.14)	(390.14)
43100	Interest Receipts	0.00	0.00	(186.28)	(186.28)	(186.28)
43300	Other Miscellaneous Receipts	0.00	0.00	(88.73)	(88.73)	(88.73)
43425	Officials Policy Board Rects.	0.00	0.00	(1,620.50)	(1,620.50)	(1,620.50)
43450	Advanced Official/Coach Clinic	0.00	260.60	(8,947.80)	(8,687.20)	(8,687.20)
43500	Rules Books, HB, Athlete, Etc.	0.00	8.31	(745.00)	(736.69)	(736.69)
43600	Sale of Furniture&Equipment	0.00	0.00	(100.00)	(100.00)	(100.00)
43700	School/Official Fines/Fees	0.00	0.00	(3,500.00)	(3,500.00)	(3,500.00)
43702	School Fines - Restitution	0.00	0.00	(3,118.62)	(3,118.62)	(3,118.62)
43704	Officials Fines and Fees	0.00	75.00	(4,650.00)	(4,575.00)	(4,575.00)
45200	Corp. Spon. Receipts/External	0.00	0.00	(14,500.00)	(14,500.00)	(14,500.00)
45400	Coaching Education Revenue	0.00	90.00	(46,520.00)	(46,430.00)	(46,430.00)
46250	KY Student Leadership Receipts	0.00	0.00	(1,731.00)	(1,731.00)	(1,731.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(127.00)	(127.00)	(127.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,800.00)	(1,800.00)	(1,800.00)
47120	Other Museum Fund Revenue	0.00	0.00	(91.00)	(91.00)	(91.00)
50100	Administrative Salaries	0.00	140,285.47	(1,944.31)	138,341.16	138,341.16
50200	Employee Health/Life Insurance	0.00	13,016.72	0.00	13,016.72	13,016.72

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50300	Kentucky Retirement System	0.00	9,581.59	0.00	9,581.59	9,581.59
50500	Medicare Contribution	0.00	1,840.35	0.00	1,840.35	1,840.35
50600	Social Security Contribution	0.00	7,869.08	0.00	7,869.08	7,869.08
50700	Teachers Retirement System	0.00	12,000.30	0.00	12,000.30	12,000.30
52000	Custodial Supplies	0.00	275.30	(18.10)	257.20	257.20
52100	Utilities Expense	0.00	4,451.92	0.00	4,451.92	4,451.92
52200	Telephone Expense	0.00	4,822.67	0.00	4,822.67	4,822.67
52300	Contract Services/Physical Pla	0.00	5,291.92	0.00	5,291.92	5,291.92
52400	Contract Services/Equipment	0.00	1,467.15	0.00	1,467.15	1,467.15
52500	Electronic Fixed Assets Exp	0.00	46.77	0.00	46.77	46.77
52550	Electronic Non Fixed Assets	0.00	615.41	0.00	615.41	615.41
52600	Equipment Leases/Rental	0.00	711.92	0.00	711.92	711.92
52750	Equipment - Non Fixed Assets	0.00	134.10	0.00	134.10	134.10
53100	Property Insurance-Executive D	0.00	3,445.74	0.00	3,445.74	3,445.74
53200	Fidelity Bonds-Emp. Dishonesty	0.00	67.26	0.00	67.26	67.26
53300	Workers Compensation Insurance	0.00	1,542.00	0.00	1,542.00	1,542.00
53400	Catastrophic Insurance	0.00	85,750.00	0.00	85,750.00	85,750.00
53500	Liability Insurance/Staff/Boar	0.00	21,583.53	0.00	21,583.53	21,583.53
53600	Automobile Insurance	0.00	1,773.00	0.00	1,773.00	1,773.00
54100	Administrative Staff Travel	0.00	5,539.95	(320.86)	5,219.09	5,219.09
54200	Administrative Credit Card Exp	0.00	119.15	0.00	119.15	119.15
54600	Board of Control Expenses	0.00	14,636.28	(3,145.60)	11,490.68	11,490.68
54800	Contract Services -General	0.00	789.78	0.00	789.78	789.78
54820	Cont. Servs-Archives/Records	0.00	216.00	0.00	216.00	216.00
54830	Cont. Servs-Web Site/Data	0.00	8,322.61	(720.00)	7,602.61	7,602.61
54900	Legal Services - General Repre	0.00	1,246.34	0.00	1,246.34	1,246.34
55000	Legal Services-Hearing Officer	0.00	4,067.20	(1,000.00)	3,067.20	3,067.20
55100	Miscellaneous-All Sports Expen	0.00	869.20	0.00	869.20	869.20
55150	NFHS-LRG Royalty Prg Expenses	0.00	0.00	(69.44)	(69.44)	(69.44)
55200	National Federation Dues	0.00	2,600.35	0.00	2,600.35	2,600.35
55400	Office Supplies	0.00	621.81	(5.95)	615.86	615.86
55500	Officials Division Expenses	0.00	32,203.24	0.00	32,203.24	32,203.24
55600	Advanced Clinic Personnel	0.00	5,275.00	0.00	5,275.00	5,275.00
55650	Advanced Clinic Expenses	0.00	947.06	0.00	947.06	947.06
55700	Other Administrative Expense	0.00	5,901.40	(15.61)	5,885.79	5,885.79
55900	Postage	0.00	6,084.87	(41.05)	6,043.82	6,043.82
56100	Purchase of Publications	0.00	22,552.55	0.00	22,552.55	22,552.55
56300	Sports Committee Meetings	0.00	779.05	0.00	779.05	779.05
56350	Assigning Secretary Meetings	0.00	895.82	0.00	895.82	895.82
56400	Title IX Educ./Audit Expense	0.00	915.00	0.00	915.00	915.00
56500	Board/Staff Prof. Development	0.00	257.81	0.00	257.81	257.81
57220	Sportsmanship Program Awards	0.00	10,600.00	(600.00)	10,000.00	10,000.00
57250	KY Student Leadership Expenses	0.00	6,959.99	0.00	6,959.99	6,959.99
57320	Trademarked Logo Costs and Fee	0.00	1,367.32	0.00	1,367.32	1,367.32
58000	Officials Special Account	0.00	1,426.62	0.00	1,426.62	1,426.62
59000	Corp. Sponsor Expense-Internal	0.00	6,219.21	0.00	6,219.21	6,219.21
59100	Corp. Sponsor Expense-External	0.00	34,539.17	0.00	34,539.17	34,539.17
59200	Coach Education Expenses	0.00	130.33	(45.27)	85.06	85.06
59300	Coach Education Course Fees	0.00	20,327.20	0.00	20,327.20	20,327.20
59400	Coach Education Instructor Fee	0.00	1,150.00	0.00	1,150.00	1,150.00
59500	Coach Education AD Fees	0.00	1,110.00	0.00	1,110.00	1,110.00
60200	Court of Support Expenses	0.00	285.00	0.00	285.00	285.00
65101	BA Facility/Contracted Costs/S	0.00	81,136.00	0.00	81,136.00	81,136.00
65102	BA Miscellaneous Expenses	0.00	1,045.73	0.00	1,045.73	1,045.73
65108	BA Trophies/Medals and Awards	0.00	770.60	0.00	770.60	770.60
65109	BA Workers Expenses	0.00	1,095.50	0.00	1,095.50	1,095.50
65118	BA SemiState Distributions	0.00	1,500.00	0.00	1,500.00	1,500.00
65207	BBK Team Reimbursement Expense	0.00	0.00	(1.00)	(1.00)	(1.00)
65211	BBK Academic Scholarships	0.00	3,000.00	(1,000.00)	2,000.00	2,000.00
65216	BBK Title/Sponsor Expenses	0.00	1,739.91	0.00	1,739.91	1,739.91
65218	BBK Title/Scholarship Exo.	0.00	22,000.00	0.00	22,000.00	22,000.00
65302	GBK Miscellaneous Expenses	0.00	1.44	0.00	1.44	1.44
65311	GBK Academic Scholarships	0.00	200.00	0.00	200.00	200.00
65616	FB Title/Sponsor Exp.	0.00	299.40	0.00	299.40	299.40

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65718	BGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
66303	SW Officials Expenses	0.00	136.00	0.00	136.00	136.00
66318	SW Title Sponsor Schol. Exp	0.00	1,000.00	0.00	1,000.00	1,000.00
Totals		0.00	\$ 1,790,449.84	\$ (1,790,449.8	\$ 0.00	\$ 0.00