

KY High School Athletic Association
 General Ledger Account Summary Report
 As of: December 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	742,833.13	2,197,332.11	(1,982,181.6)	215,150.49	957,983.62
10150	PNC Event & Web Acct	58,267.03	268,124.87	(235,864.57)	32,260.30	90,527.33
10175	Paypal Transaction Account	1,500.00	281,553.27	(281,554.12)	(0.85)	1,499.15
10225	Forcht Bank-Museum Acct	17,516.33	11.74	0.00	11.74	17,528.07
10300	RTF -Traditional Bank	76,472.24	104.49	0.00	104.49	76,576.73
10550	PNC-Dawahare Reserve	17,000.00	0.00	0.00	0.00	17,000.00
11000	Accounts Receivable	415,857.49	605,901.99	(731,411.74)	(125,509.75)	290,347.74
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	(238,583.91)	237,527.21	(30.51)	237,496.70	(1,087.21)
22100	Accrued Sick Leave	(92,345.61)	0.00	0.00	0.00	(92,345.61)
24300	Change for State Events	0.00	54,000.00	(54,000.00)	0.00	0.00
24400	AFLAC Insurance Payable	(47.35)	3,640.41	(3,253.62)	386.79	339.44
24500	KTRS Payable-Employee	2,613.23	27,840.68	(27,736.45)	104.23	2,717.46
24600	KERS Payable-Employee	(20.68)	6,507.85	(7,158.72)	(650.87)	(671.55)
24800	Health FSA Payable	0.00	3,598.59	(3,920.28)	(321.69)	(321.69)
24850	Dental Insurance Payable-Empl	75.19	376.20	(416.76)	(40.56)	34.63
24900	Group Life Insurance Payable	(11.87)	725.20	(736.38)	(11.18)	(23.05)
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	(3,092,281.69)	0.00	0.00	0.00	(3,092,281.69)
35300	Des.-Equipment Fund	(7,682.49)	0.00	0.00	0.00	(7,682.49)
35400	Des.-Officials Div. Reserve	(29,388.55)	0.00	0.00	0.00	(29,388.55)
35600	Des.-Bldg/Plant Reserve	(29,326.70)	0.00	0.00	0.00	(29,326.70)
35700	Des.-Museum Development	(103,918.43)	0.00	0.00	0.00	(103,918.43)
35900	Des.-Trademark/Novelty Reserve	(44,647.34)	0.00	0.00	0.00	(44,647.34)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(29,067.40)	0.00	0.00	0.00	(29,067.40)
36300	Designated HOF Reserve	(17,000.00)	0.00	0.00	0.00	(17,000.00)
36400	Des. Prom. Media Rel Reserve	(118,965.65)	0.00	0.00	0.00	(118,965.65)
36500	Des. Archives Reserve	(37,270.92)	0.00	0.00	0.00	(37,270.92)
36600	Des. Web Development Res.	(45,707.51)	0.00	0.00	0.00	(45,707.51)
38400	Unawarded Sportsmanship Schol.	(14,440.86)	0.00	0.00	0.00	(14,440.86)
38500	Unawarded NCB Scholarships	(39,915.73)	0.00	0.00	0.00	(39,915.73)
38950	Unawarded Leachman Girls Schol	(500.00)	0.00	0.00	0.00	(500.00)
38960	Unawarded Pannell Swim Schol.	(500.00)	0.00	0.00	0.00	(500.00)
40100	School Dues - Current	0.00	200.00	(309,000.00)	(308,800.00)	(308,800.00)
40400	Officials Fees-Current	0.00	700.00	(215,340.00)	(214,640.00)	(214,640.00)
41300	Adv. Fees Other	0.00	0.00	(1,552.44)	(1,552.44)	(1,552.44)
42500	Rights Fees-Video/Photo	0.00	0.00	(16,527.41)	(16,527.41)	(16,527.41)
43100	Interest Receipts	0.00	0.00	(379.37)	(379.37)	(379.37)
43300	Other Miscellaneous Receipts	0.00	0.00	(505.57)	(505.57)	(505.57)
43425	Officials Policy Board Rects.	0.00	2,150.00	(176,759.55)	(174,609.55)	(174,609.55)
43450	Adv. Official/Coach Camp/Clin.	0.00	155.00	(10,925.00)	(10,770.00)	(10,770.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(1,488.00)	(1,488.00)	(1,488.00)
43600	Sale of Furniture&Equipment	0.00	0.00	(100.00)	(100.00)	(100.00)
43700	School Fines/Fees	0.00	925.00	(13,250.00)	(12,325.00)	(12,325.00)
43702	School Fines - Restitution	0.00	0.00	(2,743.62)	(2,743.62)	(2,743.62)
43704	Officials Fines and Fees	0.00	575.00	(9,625.00)	(9,050.00)	(9,050.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(128,500.00)	(128,500.00)	(128,500.00)
45200	Corp. Spon. Receipts/External	0.00	0.00	(20,500.00)	(20,500.00)	(20,500.00)
45400	Coaching Education Revenue	0.00	90.00	(102,590.00)	(102,500.00)	(102,500.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(1,885.00)	(1,885.00)	(1,885.00)
46120	HOF Ticket Sales	0.00	0.00	(500.00)	(500.00)	(500.00)
46250	KY Student Leadership Receipts	0.00	0.00	(2,731.00)	(2,731.00)	(2,731.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(2,064.00)	(2,064.00)	(2,064.00)

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46330	Sale of KHSAA Licensed Merchan	0.00	0.00	(91.00)	(91.00)	(91.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(2,100.00)	(2,100.00)	(2,100.00)
48110	BA Radio Network Receipts	0.00	0.00	(4,000.00)	(4,000.00)	(4,000.00)
48204	BBK Ticket Receipts	0.00	550.00	(438,030.00)	(437,480.00)	(437,480.00)
48208	BBK Postage Receipts	0.00	10.00	(8,680.00)	(8,670.00)	(8,670.00)
48209	BBK Sweet 16 Club/Other Spons.	0.00	0.00	(19,600.00)	(19,600.00)	(19,600.00)
48212	BBK Title/Sponsor Rec.	0.00	0.00	(150,000.00)	(150,000.00)	(150,000.00)
48304	GBK Ticket Receipts	0.00	0.00	(38,290.00)	(38,290.00)	(38,290.00)
48308	GBK Postage Receipts	0.00	0.00	(1,280.00)	(1,280.00)	(1,280.00)
48402	XC Program Sales	0.00	0.00	(795.00)	(795.00)	(795.00)
48404	XC Ticket Receipts	0.00	102.85	(47,703.46)	(47,600.61)	(47,600.61)
48602	FB Program Sales	0.00	1,050.00	(5,252.00)	(4,202.00)	(4,202.00)
48603	FB Program Advertising	0.00	0.00	(500.00)	(500.00)	(500.00)
48604	FB Ticket Receipts	0.00	1,498.00	(237,758.00)	(236,260.00)	(236,260.00)
48605	FB Broadcast Permits/Telephone	0.00	0.00	(3,125.00)	(3,125.00)	(3,125.00)
48607	FB Videotape Sales	0.00	0.00	(23.95)	(23.95)	(23.95)
48608	FB Postage Receipts	0.00	5.00	(1,330.00)	(1,325.00)	(1,325.00)
48612	FB Title Sponsor Rec.	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
48701	BGF Novelties/Other Miscellane	0.00	0.00	(550.00)	(550.00)	(550.00)
48702	BGF Program Sales	0.00	0.00	(98.00)	(98.00)	(98.00)
48712	BGF Title/Sponsor Rec.	0.00	0.00	(7,000.00)	(7,000.00)	(7,000.00)
48714	BGF Title/Sponsor Schol.	0.00	0.00	(500.00)	(500.00)	(500.00)
48801	GGF Novelties/Other Miscellane	0.00	0.00	(550.00)	(550.00)	(550.00)
48802	GGF Program Sales	0.00	0.00	(97.00)	(97.00)	(97.00)
48812	GGF Title/Sponsor Rec.	0.00	0.00	(7,000.00)	(7,000.00)	(7,000.00)
48814	GGF Title/Sponsor Schol.	0.00	0.00	(500.00)	(500.00)	(500.00)
48904	SO Ticket Receipts	0.00	121.00	(93,317.06)	(93,196.06)	(93,196.06)
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	(15,000.00)	(15,000.00)	(15,000.00)
49312	SW Title/Sponsor Rec.	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)
49602	VB Program Sales	0.00	0.00	(650.00)	(650.00)	(650.00)
49604	VB Ticket Receipts	0.00	12.10	(34,406.85)	(34,394.75)	(34,394.75)
49703	WR Program/Other Advertising	0.00	0.00	(200.00)	(200.00)	(200.00)
50100	Administrative Salaries	0.00	420,752.12	(2,862.20)	417,889.92	417,889.92
50200	Employee Health/Life Insurance	0.00	30,926.93	0.00	30,926.93	30,926.93
50300	Kentucky Retirement System	0.00	24,851.96	0.00	24,851.96	24,851.96
50400	Ky. Unemployment Ins. Cont.	0.00	70.31	0.00	70.31	70.31
50500	Medicare Contribution	0.00	5,529.17	0.00	5,529.17	5,529.17
50600	Social Security Contribution	0.00	23,642.00	0.00	23,642.00	23,642.00
50700	Teachers Retirement System	0.00	36,489.85	0.00	36,489.85	36,489.85
52000	Custodial Supplies	0.00	774.44	(18.10)	756.34	756.34
52100	Utilities Expense	0.00	17,554.43	(622.40)	16,932.03	16,932.03
52200	Telephone Expense	0.00	16,517.13	0.00	16,517.13	16,517.13
52300	Contract Services/Physical Pla	0.00	12,795.44	0.00	12,795.44	12,795.44
52400	Contract Services/Equipment	0.00	2,617.98	0.00	2,617.98	2,617.98
52500	Electronic Fixed Assets Exp	0.00	5,894.20	(79.48)	5,814.72	5,814.72
52550	Electronic Non Fixed Assets	0.00	4,523.85	(15.82)	4,508.03	4,508.03
52600	Equipment Leases/Rental	0.00	2,578.66	0.00	2,578.66	2,578.66
52750	Equipment - Non Fixed Assets	0.00	784.78	0.00	784.78	784.78
53100	Property Insurance-Executive D	0.00	8,009.22	0.00	8,009.22	8,009.22
53200	Fidelity Bonds-Notary, Etc	0.00	201.78	0.00	201.78	201.78
53300	Workers Compensation Insurance	0.00	7,710.00	0.00	7,710.00	7,710.00
53400	Catastrophic Insurance	0.00	171,500.00	0.00	171,500.00	171,500.00
53500	Liability Insurance/Staff/Boar	0.00	33,286.49	0.00	33,286.49	33,286.49
53600	Automobile Insurance	0.00	6,660.00	0.00	6,660.00	6,660.00
54100	Administrative Staff Travel	0.00	16,287.03	(468.68)	15,818.35	15,818.35
54600	Board of Control Expenses	0.00	21,369.99	(3,154.67)	18,215.32	18,215.32
54800	Contract Services -General	0.00	1,435.68	0.00	1,435.68	1,435.68
54810	Cont. Services-Promotions	0.00	4,687.70	0.00	4,687.70	4,687.70
54820	Cont. Servs-Archives/Records	0.00	3,381.10	0.00	3,381.10	3,381.10
54830	Cont. Servs-Web Site/Data	0.00	18,691.98	(720.00)	17,971.98	17,971.98
54850	Contract Services-Investigator	0.00	515.90	0.00	515.90	515.90
54860	Cont. Services-Photo Comm.	0.00	458.22	0.00	458.22	458.22
54900	Legal Services - General Repre	0.00	14,843.32	(3.00)	14,840.32	14,840.32

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55000	Legal Services-Hearing Officer	0.00	12,753.20	(1,000.00)	11,753.20	11,753.20
55100	Miscellaneous-All Sports Expens	0.00	8,079.56	0.00	8,079.56	8,079.56
55150	NFHS-LRG Royalty Prg Expenses	0.00	0.00	(69.44)	(69.44)	(69.44)
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	5,251.63	(152.91)	5,098.72	5,098.72
55500	Officials Division Expenses	0.00	45,093.46	0.00	45,093.46	45,093.46
55550	Officials Policy Board Exps.	0.00	155,204.51	0.00	155,204.51	155,204.51
55600	Advanced Clinic Personnel	0.00	5,317.20	0.00	5,317.20	5,317.20
55650	Advanced Clinic Expenses	0.00	2,827.06	(102.80)	2,724.26	2,724.26
55700	Other Administrative Expense	0.00	15,991.71	(15.61)	15,976.10	15,976.10
55800	Other Administrative Staff Ex	0.00	385.35	0.00	385.35	385.35
55900	Postage	0.00	14,473.81	(760.69)	13,713.12	13,713.12
56000	Printing	0.00	38,151.29	0.00	38,151.29	38,151.29
56100	Purchase of Publications	0.00	65,057.58	(3,845.72)	61,211.86	61,211.86
56300	Sports Committee Meetings	0.00	3,002.90	0.00	3,002.90	3,002.90
56350	Assigning Secretary Meetings	0.00	2,049.77	0.00	2,049.77	2,049.77
56400	Title IX Educ./Audit Expense	0.00	18,083.22	0.00	18,083.22	18,083.22
56500	Board/Staff Prof. Development	0.00	10,677.10	(4,494.80)	6,182.30	6,182.30
57110	Hall of Fame Banquet Expenses	0.00	1,067.00	0.00	1,067.00	1,067.00
57220	Sportsmanship Program Awards	0.00	11,200.00	(600.00)	10,600.00	10,600.00
57250	KY Student Leadership Expenses	0.00	21,595.68	0.00	21,595.68	21,595.68
57310	Cost of Officials Merchandise	0.00	2,331.82	0.00	2,331.82	2,331.82
57320	Trademarked Logo Costs and Fee	0.00	1,958.76	0.00	1,958.76	1,958.76
57410	Annual Meeting Expenses	0.00	10,245.43	0.00	10,245.43	10,245.43
58000	Officials Special Account	0.00	7,344.62	0.00	7,344.62	7,344.62
59000	Corp. Sponsor Expense-Internal	0.00	15,463.01	0.00	15,463.01	15,463.01
59100	Corp. Sponsor Expense-External	0.00	37,625.71	0.00	37,625.71	37,625.71
59200	Coach Education Expenses	0.00	185.18	(45.27)	139.91	139.91
59300	Coach Education Course Fees	0.00	40,654.40	0.00	40,654.40	40,654.40
59400	Coach Education Instructor Fee	0.00	11,655.00	0.00	11,655.00	11,655.00
59500	Coach Education AD Fees	0.00	10,453.00	0.00	10,453.00	10,453.00
60200	Court of Support Expenses	0.00	285.00	0.00	285.00	285.00
65102	BA Miscellaneous Expenses	0.00	458.42	0.00	458.42	458.42
65119	BA Title Sponsor ScholarshipEx	0.00	1,500.00	0.00	1,500.00	1,500.00
65202	BBK Miscellaneous Expenses	0.00	1,000.00	0.00	1,000.00	1,000.00
65207	BBK Team Reimbursement Expense	0.00	0.00	(1.00)	(1.00)	(1.00)
65211	BBK Academic Scholarships	0.00	5,000.00	(1,000.00)	4,000.00	4,000.00
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	28,500.00	(1,500.00)	27,000.00	27,000.00
65302	GBK Miscellaneous Expenses	0.00	1.44	0.00	1.44	1.44
65311	GBK Academic Scholarships	0.00	2,200.00	0.00	2,200.00	2,200.00
65313	GBK Sweet 16 Radio Network	0.00	450.00	0.00	450.00	450.00
65401	XC Facility/Contracted Costs/S	0.00	12,307.06	0.00	12,307.06	12,307.06
65402	XC Miscellaneous Expenses	0.00	6,087.97	0.00	6,087.97	6,087.97
65403	XC Officials Expenses	0.00	1,901.50	0.00	1,901.50	1,901.50
65405	XC Printing Expenses	0.00	2,595.00	0.00	2,595.00	2,595.00
65408	XC Trophies/Medals and Awards	0.00	8,900.40	0.00	8,900.40	8,900.40
65409	XC Workers Expenses	0.00	8,316.80	0.00	8,316.80	8,316.80
65415	XC Video Expense	0.00	800.00	0.00	800.00	800.00
65601	FB Facility/Contracted Costs/S	0.00	1,860.00	0.00	1,860.00	1,860.00
65602	FB Miscellaneous Expenses	0.00	7,262.47	0.00	7,262.47	7,262.47
65603	FB Officials Expenses	0.00	7,125.83	0.00	7,125.83	7,125.83
65605	FB Printing Expenses	0.00	19,547.44	0.00	19,547.44	19,547.44
65608	FB Trophies/Medals and Awards	0.00	6,321.37	0.00	6,321.37	6,321.37
65609	FB Workers Expenses	0.00	19,704.71	0.00	19,704.71	19,704.71
65613	FB Radio Network	0.00	2,450.00	0.00	2,450.00	2,450.00
65616	FB Title/Sponsor Exp.	0.00	7,830.68	(149.70)	7,680.98	7,680.98
65702	BGF Miscellaneous Expenses	0.00	419.90	(29.35)	390.55	390.55
65704	BGF Photo Expenses	0.00	200.00	0.00	200.00	200.00
65705	BGF Printing Expenses	0.00	723.00	0.00	723.00	723.00
65709	BGF Workers Expenses	0.00	1,993.13	0.00	1,993.13	1,993.13
65716	BGF Title/Sponsor Exp.	0.00	2,145.49	0.00	2,145.49	2,145.49
65718	BGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65802	GGF Miscellaneous Expenses	0.00	419.89	0.00	419.89	419.89

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65804	GGF Photo Expenses	0.00	200.00	0.00	200.00	200.00
65805	GGF Printing Expenses	0.00	723.00	0.00	723.00	723.00
65808	GGF Trophies/Medals and Awards	0.00	3,979.06	0.00	3,979.06	3,979.06
65809	GGF Workers Expenses	0.00	1,993.12	0.00	1,993.12	1,993.12
65816	GGF Title/Sponsor Exp.	0.00	2,145.51	0.00	2,145.51	2,145.51
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65901	SO Facility/Contracted Costs/S	0.00	11,000.00	0.00	11,000.00	11,000.00
65902	SO Miscellaneous Expenses	0.00	1,048.59	0.00	1,048.59	1,048.59
65903	SO Officials Expenses	0.00	2,010.20	0.00	2,010.20	2,010.20
65904	SO Photo Expenses	0.00	1,000.00	0.00	1,000.00	1,000.00
65905	SO Printing Expenses	0.00	1,052.13	0.00	1,052.13	1,052.13
65907	SO Team Reimbursement Expenses	0.00	10,398.00	0.00	10,398.00	10,398.00
65908	SO Trophies/Medals and Awards	0.00	2,219.40	0.00	2,219.40	2,219.40
65909	SO Workers Expenses	0.00	4,059.47	(100.00)	3,959.47	3,959.47
66302	SW Miscellaneous 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
66508	TR Trophies/Medals and Awards	0.00	16.60	0.00	16.60	16.60
66601	VB Facility/Contracted Costs/S	0.00	700.00	0.00	700.00	700.00
66602	VB Miscellaneous Expenses	0.00	2,090.76	0.00	2,090.76	2,090.76
66603	VB Officials Expenses	0.00	5,364.62	0.00	5,364.62	5,364.62
66604	VB Photo Expenses	0.00	525.00	0.00	525.00	525.00
66605	VB Printing Expenses	0.00	1,271.00	0.00	1,271.00	1,271.00
66607	VB Team Reimbursement Expenses	0.00	13,529.00	0.00	13,529.00	13,529.00
66608	VB Trophies/Medals and Awards	0.00	1,282.45	0.00	1,282.45	1,282.45
66609	VB Workers Expenses	0.00	3,459.42	0.00	3,459.42	3,459.42
Totals		0.00	\$ 5,609,864.80	\$ (5,609,864.8	\$ 0.00	\$ 0.00