

KY High School Athletic Association
 General Ledger Account Summary Report
 As of: October 31, 2012

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	219.03	\$ 454.03	\$ (141.87)	\$ 312.16	\$ 531.19
10125	General Fund-PNC Bank	775,295.45	1,146,524.93	(1,294,683.7)	(148,158.85)	627,136.60
10150	PNC Event & Web Acct	193,476.79	98,682.92	(253,208.44)	(154,525.52)	38,951.27
10175	Paypal Transaction Account	32,856.00	82,093.00	(102,764.00)	(20,671.00)	12,185.00
10225	Forcht Bank-Museum Acct	17,538.30	4.42	0.00	4.42	17,542.72
10300	RTF -Traditional Bank	92,529.04	23.33	0.00	23.33	92,552.37
10550	PNC-Dawahare Reserve	17,000.00	0.00	0.00	0.00	17,000.00
11000	Accounts Receivable	332,375.59	320,607.38	(530,037.97)	(209,430.59)	122,945.00
14000	Prepaid Expenses	7,319.50	0.00	0.00	0.00	7,319.50
15000	Accumulated Depreciation	(1,709,126.32)	0.00	0.00	0.00	(1,709,126.32)
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	379,608.30	0.00	0.00	0.00	379,608.30
20000	Accounts Payable	(228,007.55)	331,586.51	(117,487.35)	214,099.16	(13,908.39)
22100	Accrued Sick Leave	(92,345.61)	0.00	0.00	0.00	(92,345.61)
24300	Change for State Events	0.00	29,200.00	(16,500.00)	12,700.00	12,700.00
24400	AFLAC Insurance Payable	79.60	2,398.24	(2,398.24)	0.00	79.60
24500	KTRS Payable-Employee	406.61	22,026.69	(22,033.37)	(6.68)	399.93
24600	KERS Payable-Employee	5.62	5,514.37	(5,511.76)	2.61	8.23
24800	Health FSA Payable	0.00	3,035.07	(3,035.07)	0.00	0.00
24850	Dental Insurance Payable-Empl	106.17	318.72	(312.57)	6.15	112.32
24900	Group Life Insurance Payable	148.73	399.62	(542.25)	(142.63)	6.10
27000	Unearned School Dues	(61,400.00)	61,400.00	0.00	61,400.00	0.00
27100	Unearned Officials Reg. Fees	(134,440.00)	134,440.00	0.00	134,440.00	0.00
27200	Unearned Advance Prepayments	(1,530.00)	1,530.00	0.00	1,530.00	0.00
35000	General Fund Unrestricted	(3,088,393.93)	0.00	0.00	0.00	(3,088,393.93)
35300	Des.-Equipment Fund	(5,137.23)	0.00	0.00	0.00	(5,137.23)
35400	Des.-Officials Div. Reserve	(28,612.67)	0.00	0.00	0.00	(28,612.67)
35600	Des.-Bldg/Plant Reserve	(31,871.96)	0.00	0.00	0.00	(31,871.96)
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	(49,993.18)	0.00	0.00	0.00	(49,993.18)
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	1,000.00	(304,000.00)	(303,000.00)	(303,000.00)
40400	Officials Fees-Current	0.00	290.00	(209,325.00)	(209,035.00)	(209,035.00)
41300	Adv. Fees Other	0.00	0.00	(585.50)	(585.50)	(585.50)
43100	Interest Receipts	0.00	0.00	(227.87)	(227.87)	(227.87)
43300	Other Miscellaneous Receipts	0.00	0.00	(69.15)	(69.15)	(69.15)
43425	Officials Policy Board Rects.	0.00	3,550.00	(156,068.50)	(152,518.50)	(152,518.50)
43450	Adv. Official/Coach Camp/Clin.	0.00	465.00	(12,606.92)	(12,141.92)	(12,141.92)
43500	Rules Books, HB, Athlete, Etc.	0.00	9.00	(687.35)	(678.35)	(678.35)
43600	Sale of Furniture&Equipment	0.00	0.00	(50.00)	(50.00)	(50.00)
43700	School Fines/Fees	0.00	50.00	(1,975.00)	(1,925.00)	(1,925.00)
43704	Officials Fines and Fees	0.00	175.00	(5,320.00)	(5,145.00)	(5,145.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(42,300.00)	(42,300.00)	(42,300.00)
45200	Corp. Spon. Receipts/External	0.00	0.00	(5,625.00)	(5,625.00)	(5,625.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(18,040.00)	(18,040.00)	(18,040.00)
46120	HOF Ticket Sales	0.00	0.00	(500.00)	(500.00)	(500.00)
46150	HOF Golf Scramble	0.00	0.00	(300.00)	(300.00)	(300.00)
46250	KY Student Leadership Receipts	0.00	0.00	(3,163.90)	(3,163.90)	(3,163.90)
46310	Officials Merchandise (Direct)	0.00	0.00	(3,750.00)	(3,750.00)	(3,750.00)
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	(125.05)	(125.05)	(125.05)
47120	Other Museum Fund Revenue	0.00	0.00	(30.00)	(30.00)	(30.00)
48337	BW Title Sponsor Receipts	0.00	0.00	(6,000.00)	(6,000.00)	(6,000.00)
48604	FB Ticket Receipts	0.00	0.00	(26,546.00)	(26,546.00)	(26,546.00)

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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	0.00	(450.00)	(450.00)	(450.00)
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	(1,000.00)	(1,000.00)	(1,000.00)
48801	GGF Novelties/Other Miscellane	0.00	0.00	(450.00)	(450.00)	(450.00)
48812	GGF Title/Sponsor Rec.	0.00	0.00	(7,000.00)	(7,000.00)	(7,000.00)
48904	SO Ticket Receipts	0.00	0.00	(47,518.06)	(47,518.06)	(47,518.06)
49401	TN Novelties/Other Miscellaneo	0.00	0.00	(639.60)	(639.60)	(639.60)
49604	VB Ticket Receipts	0.00	0.00	(28,239.00)	(28,239.00)	(28,239.00)
50100	Administrative Salaries	0.00	319,439.47	(2,115.00)	317,324.47	317,324.47
50200	Employee Health/Life Insurance	0.00	25,398.14	0.00	25,398.14	25,398.14
50300	Kentucky Retirement System	0.00	24,594.09	0.00	24,594.09	24,594.09
50500	Medicare Contribution	0.00	4,180.35	0.00	4,180.35	4,180.35
50600	Social Security Contribution	0.00	17,874.62	0.00	17,874.62	17,874.62
50700	Teachers Retirement System	0.00	28,679.61	0.00	28,679.61	28,679.61
52000	Custodial Supplies	0.00	925.96	(70.06)	855.90	855.90
52100	Utilities Expense	0.00	14,512.74	0.00	14,512.74	14,512.74
52200	Telephone Expense	0.00	10,369.77	0.00	10,369.77	10,369.77
52300	Contract Services/Physical Pla	0.00	16,093.15	0.00	16,093.15	16,093.15
52400	Contract Services/Equipment	0.00	1,886.42	0.00	1,886.42	1,886.42
52550	Electronic Non Fixed Assets	0.00	4,193.00	0.00	4,193.00	4,193.00
52600	Equipment Leases/Rental	0.00	1,423.84	0.00	1,423.84	1,423.84
52700	Equipment - Fixed Assets	0.00	6,119.40	0.00	6,119.40	6,119.40
52750	Equipment - Non Fixed Assets	0.00	3,276.65	(104.41)	3,172.24	3,172.24
53100	Property Insurance-Executive D	0.00	5,564.59	0.00	5,564.59	5,564.59
53200	Fidelity Bonds-Notary, Etc	0.00	294.84	0.00	294.84	294.84
53300	Workers Compensation Insurance	0.00	6,209.00	(443.00)	5,766.00	5,766.00
53400	Catastrophic Insurance	0.00	128,625.00	0.00	128,625.00	128,625.00
53500	Liability Insurance/Staff/Boar	0.00	21,434.81	0.00	21,434.81	21,434.81
53600	Automobile Insurance	0.00	4,909.82	0.00	4,909.82	4,909.82
54100	Administrative Staff Travel	0.00	7,793.01	(303.71)	7,489.30	7,489.30
54600	Board of Control Expenses	0.00	15,699.91	(1,150.00)	14,549.91	14,549.91
54800	Contract Services -General	0.00	213.65	0.00	213.65	213.65
54810	Cont. Services-Promotions	0.00	3,221.03	0.00	3,221.03	3,221.03
54820	Cont. Servs-Archives/Records	0.00	4,785.00	0.00	4,785.00	4,785.00
54830	Cont. Servs-Web Site/Data	0.00	16,041.14	0.00	16,041.14	16,041.14
54900	Legal Services - General Repre	0.00	4,288.46	(623.25)	3,665.21	3,665.21
55000	Legal Services-Hearing Officer	0.00	6,434.40	0.00	6,434.40	6,434.40
55100	Miscellaneous-All Sports Expen	0.00	13,304.50	0.00	13,304.50	13,304.50
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	6,478.04	0.00	6,478.04	6,478.04
55500	Officials Division Expenses	0.00	21,880.31	0.00	21,880.31	21,880.31
55550	Officials Policy Board Exps.	0.00	117,446.50	(5,950.00)	111,496.50	111,496.50
55600	Advanced Clinic Personnel	0.00	4,659.65	0.00	4,659.65	4,659.65
55650	Advanced Clinic Expenses	0.00	2,248.36	0.00	2,248.36	2,248.36
55700	Other Administrative Expense	0.00	7,342.31	(70.00)	7,272.31	7,272.31
55800	Other Administrative Staff Ex	0.00	619.41	(67.84)	551.57	551.57
55900	Postage	0.00	14,106.03	(5.04)	14,100.99	14,100.99
56000	Printing	0.00	2,021.65	0.00	2,021.65	2,021.65
56100	Purchase of Publications	0.00	44,348.77	0.00	44,348.77	44,348.77
56300	Sports Committee Meetings	0.00	735.70	0.00	735.70	735.70
56350	Assigning Secretary Meetings	0.00	1,814.81	0.00	1,814.81	1,814.81
56400	Title IX Educ./Audit Expense	0.00	13,966.54	0.00	13,966.54	13,966.54
56500	Board/Staff Prof. Development	0.00	392.00	(126.00)	266.00	266.00
57220	Sportsmanship Program Awards	0.00	10,800.00	0.00	10,800.00	10,800.00
57250	KY Student Leadership Expenses	0.00	21,564.24	0.00	21,564.24	21,564.24
57410	Annual Meeting Expenses	0.00	2,071.98	0.00	2,071.98	2,071.98
57420	Admin. Workshop Exp.	0.00	1,764.14	0.00	1,764.14	1,764.14
57500	Bad Debt-Uncollectible AR Exp	0.00	50.00	0.00	50.00	50.00
59000	Corp. Sponsor Expense-Internal	0.00	8,206.47	0.00	8,206.47	8,206.47
59100	Corp. Sponsor Expense-External	0.00	182.03	0.00	182.03	182.03
59500	Coach Education AD Fees	0.00	850.00	0.00	850.00	850.00
60200	Court of Support Expenses	0.00	354.00	0.00	354.00	354.00
65119	BA Title Sponsor ScholarshipEx	0.00	2,000.00	0.00	2,000.00	2,000.00

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65211	BBK Academic Scholarships	0.00	4,000.00	0.00	4,000.00	4,000.00
65218	BBK Title/Scholarship Exo.	0.00	34,000.00	(1,000.00)	33,000.00	33,000.00
65311	GBK Academic Scholarships	0.00	6,000.00	0.00	6,000.00	6,000.00
65402	XC Miscellaneous Expenses	0.00	1,362.54	0.00	1,362.54	1,362.54
65702	BGF Miscellaneous Expenses	0.00	235.84	0.00	235.84	235.84
65704	BGF Photo Expenses	0.00	200.00	0.00	200.00	200.00
65705	BGF Printing Expenses	0.00	241.00	0.00	241.00	241.00
65709	BGF Workers Expenses	0.00	328.41	0.00	328.41	328.41
65715	BGF Video Expense	0.00	404.75	0.00	404.75	404.75
65716	BGF Title/Sponsor Exp.	0.00	944.65	0.00	944.65	944.65
65718	BGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65802	GGF Miscellaneous Expenses	0.00	235.84	0.00	235.84	235.84
65804	GGF Photo Expenses	0.00	200.00	0.00	200.00	200.00
65805	GGF Printing Expenses	0.00	241.00	0.00	241.00	241.00
65808	GGF Trophies/Medals and Awards	0.00	851.60	0.00	851.60	851.60
65809	GGF Workers Expenses	0.00	314.79	0.00	314.79	314.79
65815	GGF Video Expense	0.00	404.75	0.00	404.75	404.75
65816	GGF Title/Sponsor Exp.	0.00	944.63	0.00	944.63	944.63
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65902	SO Miscellaneous Expenses	0.00	4.23	0.00	4.23	4.23
66203	FP Officials Expenses	0.00	0.00	(0.70)	(0.70)	(0.70)
66218	FP Title Sponsor Schol Exp	0.00	1,500.00	0.00	1,500.00	1,500.00
66302	SW Miscellaneous Expenses	0.00	0.00	(73.66)	(73.66)	(73.66)
66318	SW Title Sponsor Schol. Exp	0.00	1,000.00	0.00	1,000.00	1,000.00
66601	VB Facility/Contracted Costs/S	0.00	144.00	0.00	144.00	144.00
66603	VB Officials Expenses	0.00	100.67	0.00	100.67	100.67
66604	VB Photo Expenses	0.00	525.00	0.00	525.00	525.00
Totals		0.00	\$ 3,307,151.24	\$ (3,307,151.2	\$ 0.00	\$ 0.00