

**KY High School Athletic Association**  
**General Ledger Account Summary Report**

As of: October 31, 2014

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	116.76	\$ 383.24	\$ (209.54)	\$ 173.70	\$ 290.46
10125	General Fund-PNC Bank	828,071.93	1,031,629.28	(1,318,153.1)	(286,523.84)	541,548.09
10150	PNC Event & Web Acct	294,163.16	164,902.37	(340,086.21)	(175,183.84)	118,979.32
10175	Paypal Transaction Account	93,134.65	91,281.71	(171,674.36)	(80,392.65)	12,742.00
10225	Forcht Bank-Museum Acct	17,573.38	4.43	0.00	4.43	17,577.81
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	103,703.02	26.14	0.00	26.14	103,729.16
11000	Accounts Receivable	322,771.56	357,175.60	(404,008.21)	(46,832.61)	275,938.95
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	1,855.72	387,556.04	(93,533.09)	294,022.95	295,878.67
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	(20.00)	14,150.00	(4,150.00)	10,000.00	9,980.00
24400	AFLAC Insurance Payable	1,139.68	2,455.47	(1,986.30)	469.17	1,608.85
24500	KTRS Payable-Employee	383.79	27,079.38	(27,079.38)	0.00	383.79
24600	KERS Payable-Employee	63.41	4,559.32	(5,857.89)	(1,298.57)	(1,235.16)
24700	Health Insurance Payable	(1,072.80)	0.00	(965.52)	(965.52)	(2,038.32)
24800	Health FSA Payable	0.00	4,250.25	(4,250.25)	0.00	0.00
24850	Dental Insurance Payable-Empl	(869.11)	273.18	(812.97)	(539.79)	(1,408.90)
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	3,695.00	460.00	0.00	460.00	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	0.00	0.00	(13,000.00)	(13,000.00)	(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	0.00	200.00	(267,000.00)	(266,800.00)	(266,800.00)
40400	Officials Fees-Current	0.00	555.00	(69,580.00)	(69,025.00)	(69,025.00)
41300	Adv. Fees Other	0.00	0.00	(682.90)	(682.90)	(682.90)
43100	Interest Receipts	0.00	0.00	(47.35)	(47.35)	(47.35)
43300	Other Miscellaneous Receipts	0.00	0.00	(228.10)	(228.10)	(228.10)
43425	Officials Policy Board Rects.	0.00	0.00	(169,995.50)	(169,995.50)	(169,995.50)
43450	Adv. Official/Coach Camp/Clin.	0.00	140.00	(4,070.00)	(3,930.00)	(3,930.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(1,368.00)	(1,368.00)	(1,368.00)
43700	School Fines/Fees	0.00	550.00	(31,530.00)	(30,980.00)	(30,980.00)
43704	Officials Fines and Fees	0.00	785.00	(13,055.00)	(12,270.00)	(12,270.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(40,500.00)	(40,500.00)	(40,500.00)
45200	Corp. Spon. Receipts/External	0.00	0.00	(67,746.00)	(67,746.00)	(67,746.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(16,920.00)	(16,920.00)	(16,920.00)
46250	KY Student Leadership Receipts	0.00	0.00	(1,976.00)	(1,976.00)	(1,976.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(2,400.00)	(2,400.00)	(2,400.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,800.00)	(1,800.00)	(1,800.00)
47100	Court of Support Brick Sales	0.00	0.00	(100.00)	(100.00)	(100.00)

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Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
47120	Other Museum Fund Revenue	0.00	0.00	(12.00)	(12.00)	(12.00)
47140	Property Rental - Aux. Space	0.00	0.00	(850.00)	(850.00)	(850.00)
48107	BA Videotape Sales	0.00	0.00	(349.30)	(349.30)	(349.30)
48206	BBK Video/Photo Rights Fees	0.00	0.00	(49.90)	(49.90)	(49.90)
48307	GBK Videotape Sales	0.00	24.95	(124.75)	(99.80)	(99.80)
48351	CC Novelties/Other Misc	0.00	0.00	(600.00)	(600.00)	(600.00)
48406	XC Video/Photo Sales/Rights	0.00	24.95	(49.90)	(24.95)	(24.95)
48504	FH Ticket Sales	0.00	0.00	(24,273.00)	(24,273.00)	(24,273.00)
48701	BGF Novelties/Other Miscellane	0.00	0.00	(500.00)	(500.00)	(500.00)
48712	BGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
48801	GGF Novelties/Other Miscellane	0.00	0.00	(500.00)	(500.00)	(500.00)
48812	GGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
48904	SO Ticket Receipts	0.00	0.00	(3,685.00)	(3,685.00)	(3,685.00)
49207	FP Videotape Sales	0.00	0.00	(124.75)	(124.75)	(124.75)
49406	TN Video/Photo Sales/Rights	0.00	0.00	(30.00)	(30.00)	(30.00)
50100	Administrative Salaries	0.00	344,157.13	(2,115.00)	342,042.13	342,042.13
50200	Employee Health/Life Insurance	0.00	17,280.93	0.00	17,280.93	17,280.93
50300	Kentucky Retirement System	0.00	32,777.72	0.00	32,777.72	32,777.72
50500	Medicare Contribution	0.00	4,414.79	0.00	4,414.79	4,414.79
50600	Social Security Contribution	0.00	18,877.02	0.00	18,877.02	18,877.02
50700	Teachers Retirement System	0.00	34,349.76	0.00	34,349.76	34,349.76
52000	Custodial Supplies	0.00	1,546.06	0.00	1,546.06	1,546.06
52100	Utilities Expense	0.00	16,365.87	0.00	16,365.87	16,365.87
52200	Telephone & Data Expense	0.00	10,272.40	0.00	10,272.40	10,272.40
52300	Contract Services/Physical Pla	0.00	7,208.09	0.00	7,208.09	7,208.09
52400	Contract Services/Equipment	0.00	1,887.88	0.00	1,887.88	1,887.88
52500	Electronic Fixed Assets Exp	0.00	8,242.22	0.00	8,242.22	8,242.22
52550	Electronic Non Fixed Assets	0.00	2,712.33	0.00	2,712.33	2,712.33
52600	Equipment Leases/Rental	0.00	2,201.92	0.00	2,201.92	2,201.92
52700	Equipment - Fixed Assets	0.00	49.27	0.00	49.27	49.27
52750	Equipment - Non Fixed Assets	0.00	941.87	0.00	941.87	941.87
53100	Property Insurance-Executive D	0.00	6,067.00	0.00	6,067.00	6,067.00
53200	Fidelity Bonds-Notary, Etc	0.00	270.00	0.00	270.00	270.00
53300	Workers Compensation Insurance	0.00	2,602.00	0.00	2,602.00	2,602.00
53400	Catastrophic Insurance	0.00	85,750.00	0.00	85,750.00	85,750.00
53500	Liability Insurance/Staff/Boar	0.00	39,858.83	0.00	39,858.83	39,858.83
53600	Automobile Insurance	0.00	3,065.00	0.00	3,065.00	3,065.00
54100	Administrative Staff Travel	0.00	7,044.57	(61.87)	6,982.70	6,982.70
54400	Audio Visual -Video	0.00	250.00	0.00	250.00	250.00
54600	Board of Control Expenses	0.00	10,225.00	(1,407.50)	8,817.50	8,817.50
54800	Contract Services -General	0.00	926.83	0.00	926.83	926.83
54810	Cont. Services-Promotions	0.00	4,341.40	0.00	4,341.40	4,341.40
54830	Cont. Servs-Web Site/Data	0.00	15,381.18	0.00	15,381.18	15,381.18
54900	Legal Services - General Repre	0.00	15,866.75	(2,000.00)	13,866.75	13,866.75
55000	Legal Services-Hearing Officer	0.00	4,284.40	0.00	4,284.40	4,284.40
55100	Miscellaneous-All Sports Expen	0.00	14,109.00	0.00	14,109.00	14,109.00
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	3,726.00	(0.01)	3,725.99	3,725.99
55500	Officials Division Expenses	0.00	20,411.75	0.00	20,411.75	20,411.75
55550	Officials Policy Board Exps.	0.00	93,493.00	0.00	93,493.00	93,493.00
55600	Advanced Clinic Personnel	0.00	4,857.85	0.00	4,857.85	4,857.85
55650	Advanced Clinic Expenses	0.00	2,427.45	0.00	2,427.45	2,427.45
55700	Other Administrative Expense	0.00	8,946.71	0.00	8,946.71	8,946.71
55800	Other Administrative Staff Ex	0.00	106.35	0.00	106.35	106.35
55900	Postage & Shipping	0.00	20,076.01	(2.00)	20,074.01	20,074.01
56000	Printing	0.00	4,265.00	0.00	4,265.00	4,265.00
56100	Purchase of Publications	0.00	41,325.33	0.00	41,325.33	41,325.33
56300	Sports Committee Meetings	0.00	1,004.72	0.00	1,004.72	1,004.72
56350	Assigning Secretary Meetings	0.00	102.85	0.00	102.85	102.85
56400	Title IX Educ./Audit Expense	0.00	9,269.51	0.00	9,269.51	9,269.51
56500	Board/Staff Prof. Development	0.00	936.51	0.00	936.51	936.51
57110	Hall of Fame Banquet Expenses	0.00	168.75	0.00	168.75	168.75
57220	Sportsmanship Program Awards	0.00	15,800.00	0.00	15,800.00	15,800.00
57250	KY Student Leadership Expenses	0.00	24,782.34	(1,750.00)	23,032.34	23,032.34

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Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
57410	Annual Meeting Expenses	0.00	10,553.00	(500.00)	10,053.00	10,053.00
57420	Admin. Workshop Exp.	0.00	900.00	0.00	900.00	900.00
58000	Officials Special Account	0.00	8,107.09	0.00	8,107.09	8,107.09
59000	Corp. Sponsor Expense-Internal	0.00	5,331.22	0.00	5,331.22	5,331.22
59100	Corp. Sponsor Expense-External	0.00	7,208.60	0.00	7,208.60	7,208.60
65119	BA Title Sponsor ScholarshipEx	0.00	1,000.00	0.00	1,000.00	1,000.00
65211	BBK Academic Scholarships	0.00	3,000.00	(1,000.00)	2,000.00	2,000.00
65218	BBK Title/Scholarship Exo.	0.00	6,000.00	0.00	6,000.00	6,000.00
65304	GBK Photo/Video Exp	0.00	425.00	0.00	425.00	425.00
65311	GBK Academic Scholarships	0.00	5,000.00	0.00	5,000.00	5,000.00
65352	CC Miscellaneous Exp	0.00	173.20	0.00	173.20	173.20
65402	XC Miscellaneous Expenses	0.00	297.44	0.00	297.44	297.44
65704	BGF Photo/Video Exp	0.00	425.00	0.00	425.00	425.00
65705	BGF Printing Expenses	0.00	263.00	0.00	263.00	263.00
65708	BGF Trophies/Medals and Awards	0.00	2,080.32	0.00	2,080.32	2,080.32
65716	BGF Title/Sponsor Exp.	0.00	1,250.23	0.00	1,250.23	1,250.23
65805	GGF Printing Expenses	0.00	262.00	0.00	262.00	262.00
65808	GGF Trophies/Medals and Awards	0.00	1,906.96	0.00	1,906.96	1,906.96
65816	GGF Title/Sponsor Exp.	0.00	1,250.20	0.00	1,250.20	1,250.20
65818	GGF Title/Sponsor Schol.	0.00	500.00	(500.00)	0.00	0.00
65902	SO Miscellaneous Expenses	0.00	7.57	0.00	7.57	7.57
65904	SO Photo/Video Exp	0.00	125.00	0.00	125.00	125.00
65915	SO Video Expense	0.00	100.00	0.00	100.00	100.00
66207	FP Team Reimbursement Expenses	0.00	15,638.00	0.00	15,638.00	15,638.00
66209	FP Workers Expenses	0.00	228.18	0.00	228.18	228.18
66216	FP Title/Sponsor Exp.	0.00	1,000.00	0.00	1,000.00	1,000.00
66317	SW General Sponsonor Expenses	0.00	1,000.00	0.00	1,000.00	1,000.00
66604	VB Photo/Video Expenses	0.00	125.00	0.00	125.00	125.00
66615	VB Video Expense	0.00	100.00	0.00	100.00	100.00
Totals		0.00	\$ 3,130,704.72	\$ (3,130,704.7	\$ 0.00	\$ 0.00