

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

As of: September 30, 2015

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	409.55	\$ 0.00	\$ 0.00	\$ 0.00	\$ 409.55
10125	General Fund-PNC Bank	787,637.83	1,022,626.02	(815,175.95)	207,450.07	995,087.90
10150	PNC Event & Web Acct	163,061.39	134,644.90	(277,861.15)	(143,216.25)	19,845.14
10175	Paypal Transaction Account	59,304.85	81,059.90	(139,209.75)	(58,149.85)	1,155.00
10225	Forcht Bank-Museum Acct	17,590.97	4.43	0.00	4.43	17,595.40
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	103,806.76	17.64	0.00	17.64	103,824.40
11000	Accounts Receivable	321,564.70	395,934.50	(552,271.06)	(156,336.56)	165,228.14
12000	Prepaid Insurance	5,914.00	0.00	0.00	0.00	5,914.00
12100	Prepaid HSA Annual for Empl	4,163.09	0.00	(1,475.39)	(1,475.39)	2,687.70
14000	Prepaid Expenses	1,626.00	0.00	0.00	0.00	1,626.00
15000	Accumulated Depreciation	(2,192,057.01)	0.00	0.00	0.00	(2,192,057.01)
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	517,934.46	0.00	0.00	0.00	517,934.46
20000	Accounts Payable	(2,194.45)	169,549.14	(12,960.00)	156,589.14	154,394.69
22100	Accrued Sick Leave	(104,034.37)	0.00	0.00	0.00	(104,034.37)
24300	Change for State Events	0.00	450.00	0.00	450.00	450.00
24400	AFLAC Insurance Payable	2,463.02	664.79	(659.54)	5.25	2,468.27
24500	KTRS Payable-Employee	383.79	18,904.34	(21,187.14)	(2,282.80)	(1,899.01)
24600	KERS Payable-Employee	113.30	2,467.62	(3,611.60)	(1,143.98)	(1,030.68)
24700	Health Insur Employee W/H	(91.96)	0.00	0.00	0.00	(91.96)
24800	FSA/HSA Employee W/H	53.65	501.90	(555.55)	(53.65)	0.00
24850	Dental Ins-Employee W/H	(893.40)	273.18	(269.85)	3.33	(890.07)
24900	Group Life Ins-Employee W/H	12.91	0.00	0.00	0.00	12.91
27000	Unearned School Dues	(60,800.00)	0.00	0.00	0.00	(60,800.00)
27100	Unearned Officials Reg. Fees	(166,285.00)	90.00	0.00	90.00	(166,195.00)
27200	Unearned Advance Prepayments	(12,000.61)	44.83	0.00	44.83	(11,955.78)
35000	General Fund Unrestricted	(3,093,545.09)	0.00	0.00	0.00	(3,093,545.09)
35300	Des.-Equipment Fund	(14,594.43)	0.00	0.00	0.00	(14,594.43)
35400	Des.-Officials Div. Reserve	(30,955.91)	0.00	0.00	0.00	(30,955.91)
35600	Des.-Bldg/Plant Reserve	(55,048.64)	0.00	0.00	0.00	(55,048.64)
35900	Des.-Trademark/Novelty Reserve	(44,231.55)	0.00	0.00	0.00	(44,231.55)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(16,217.37)	0.00	0.00	0.00	(16,217.37)
36400	Des. Prom. Media Rel Reserve	(87,411.01)	0.00	0.00	0.00	(87,411.01)
36500	Des. Archives Reserve	(27,767.90)	0.00	0.00	0.00	(27,767.90)
36600	Des. Web Development Res.	(33,879.17)	0.00	0.00	0.00	(33,879.17)
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)
38400	Unawarded Sportsmanship Schol.	(15,040.86)	0.00	0.00	0.00	(15,040.86)
38500	Unawarded NCB Scholarships	(4,915.73)	0.00	0.00	0.00	(4,915.73)
38950	Unawarded Leachman Girls Schol	(500.00)	0.00	0.00	0.00	(500.00)
38960	Unawarded Pannell Swim Schol.	(1,700.00)	0.00	0.00	0.00	(1,700.00)
38970	Unawarded Rawlings FP Schol	1,500.00	0.00	0.00	0.00	1,500.00
38980	Unawarded Rawlings BA Schol	(1,000.00)	0.00	0.00	0.00	(1,000.00)
40100	School Dues - Current	0.00	0.00	(205,000.00)	(205,000.00)	(205,000.00)
40400	Officials Fees-Current	0.00	310.00	(68,590.00)	(68,280.00)	(68,280.00)
41300	Adv. Fees Other	0.00	0.00	(893.52)	(893.52)	(893.52)
43100	Interest Receipts	0.00	0.00	(41.19)	(41.19)	(41.19)
43300	Other Miscellaneous Receipts	0.00	0.00	(10,000.00)	(10,000.00)	(10,000.00)
43425	Officials Policy Board Rects.	0.00	0.00	(4,885.00)	(4,885.00)	(4,885.00)
43450	Adv. Official/Coach Camp/Clin.	0.00	145.00	(3,035.00)	(2,890.00)	(2,890.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(49.20)	(49.20)	(49.20)
43700	School Fines/Fees	0.00	200.00	(3,350.00)	(3,150.00)	(3,150.00)
43704	Officials Fines and Fees	0.00	180.00	(8,780.00)	(8,600.00)	(8,600.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(148,896.00)	(148,896.00)	(148,896.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(3,680.00)	(3,680.00)	(3,680.00)
46120	HOF Ticket Sales	0.00	0.00	(500.00)	(500.00)	(500.00)
46250	KY Student Leadership Receipts	0.00	0.00	(2,381.00)	(2,381.00)	(2,381.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(1,200.00)	(1,200.00)	(1,200.00)
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	(300.00)	(300.00)	(300.00)

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47140	Property Rental - Aux. Space	0.00	0.00	(4,925.00)	(4,925.00)	(4,925.00)
48210	BBK Sweet 16 Radio Network	0.00	0.00	(9,000.00)	(9,000.00)	(9,000.00)
48211	BBK Booth Rental/Exhibitor	0.00	0.00	(750.00)	(750.00)	(750.00)
48212	BBK Title/Sponsor Rec.	0.00	0.00	(125,000.00)	(125,000.00)	(125,000.00)
48311	GBK Booth Rental/Exhibitor	0.00	0.00	(750.00)	(750.00)	(750.00)
48607	FB Video Sales	0.00	0.00	(49.90)	(49.90)	(49.90)
48612	FB Title Sponsor Rec.	0.00	0.00	(65,000.00)	(65,000.00)	(65,000.00)
48712	BGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
48812	GGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
50100	Administrative Salaries	0.00	274,194.59	(1,610.00)	272,584.59	272,584.59
50200	Employee Health/Life Insurance	0.00	14,460.36	0.00	14,460.36	14,460.36
50300	Kentucky Retirement System	0.00	17,813.56	0.00	17,813.56	17,813.56
50400	Ky. Unemployment Ins. Cont.	0.00	380.48	0.00	380.48	380.48
50500	Medicare Contribution	0.00	3,574.70	0.00	3,574.70	3,574.70
50600	Social Security Contribution	0.00	15,284.96	0.00	15,284.96	15,284.96
50700	Teachers Retirement System	0.00	22,095.24	0.00	22,095.24	22,095.24
52000	Custodial Supplies	0.00	428.07	(178.38)	249.69	249.69
52100	Utilities Expense	0.00	11,831.20	0.00	11,831.20	11,831.20
52200	Telephone & Data Expense	0.00	7,888.18	0.00	7,888.18	7,888.18
52300	Contract Services/Physical Pla	0.00	8,765.80	0.00	8,765.80	8,765.80
52400	Contract Services/Equipment	0.00	1,982.75	0.00	1,982.75	1,982.75
52500	Electronic Fixed Assets Exp	0.00	1,064.40	0.00	1,064.40	1,064.40
52550	Electronic Non Fixed Assets	0.00	1,804.63	(41.46)	1,763.17	1,763.17
52600	Equipment Leases/Rental	0.00	1,693.02	0.00	1,693.02	1,693.02
52700	Equipment - Fixed Assets	0.00	676.60	0.00	676.60	676.60
52750	Equipment - Non Fixed Assets	0.00	664.05	0.00	664.05	664.05
53100	Property Insurance-Executive D	0.00	1,012.00	0.00	1,012.00	1,012.00
53300	Workers Compensation Insurance	0.00	1,178.00	0.00	1,178.00	1,178.00
53400	Catastrophic Insurance	0.00	85,750.00	0.00	85,750.00	85,750.00
53500	Liability Insurance/Staff/Boar	0.00	40,372.41	0.00	40,372.41	40,372.41
53600	Automobile Insurance	0.00	53.00	0.00	53.00	53.00
54100	Administrative Staff Travel	0.00	11,036.16	(575.78)	10,460.38	10,460.38
54500	Audit Expense	0.00	582.85	0.00	582.85	582.85
54600	Board of Control Expenses	0.00	3,951.75	0.00	3,951.75	3,951.75
54800	Contract Services -General	0.00	1,268.50	0.00	1,268.50	1,268.50
54810	Cont. Services-Promotions	0.00	9,474.09	0.00	9,474.09	9,474.09
54830	Cont. Servs-Web Site/Data	0.00	4,719.88	0.00	4,719.88	4,719.88
54835	Contract Svcs-Web Programming	0.00	5,045.00	0.00	5,045.00	5,045.00
54870	Contract Services-Webcasting	0.00	19.00	0.00	19.00	19.00
54900	Legal Services - General Repre	0.00	791.60	0.00	791.60	791.60
55000	Legal Services-Hearing Expense	0.00	3,134.40	0.00	3,134.40	3,134.40
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55300	NF Interscholastic Officials A	0.00	2,482.00	0.00	2,482.00	2,482.00
55400	Office Supplies	0.00	6,339.35	(44.83)	6,294.52	6,294.52
55550	Officials Policy Board Exps.	0.00	12,960.00	0.00	12,960.00	12,960.00
55600	Advanced Clinic Personnel	0.00	1,953.10	0.00	1,953.10	1,953.10
55650	Advanced Clinic Expenses	0.00	1,965.39	0.00	1,965.39	1,965.39
55700	Other Administrative Expense	0.00	7,266.56	0.00	7,266.56	7,266.56
55900	Postage & Shipping	0.00	15,005.08	0.00	15,005.08	15,005.08
56000	Printing	0.00	594.00	0.00	594.00	594.00
56100	Purchase of Publications	0.00	33,652.23	0.00	33,652.23	33,652.23
56350	Assigning Secretary Meetings	0.00	25.77	0.00	25.77	25.77
56400	Title IX Educ./Audit Expense	0.00	2,663.37	0.00	2,663.37	2,663.37
56500	Board/Staff Prof. Development	0.00	975.00	0.00	975.00	975.00
57220	Sportsmanship Program Awards	0.00	7,900.00	0.00	7,900.00	7,900.00
57250	KY Student Leadership Expenses	0.00	8,822.00	0.00	8,822.00	8,822.00
57260	NF Student Leadership Expenses	0.00	1,067.35	0.00	1,067.35	1,067.35
57410	Annual Meeting Expenses	0.00	5,416.04	(250.00)	5,166.04	5,166.04
57420	Admin. Workshop Exp.	0.00	1,706.46	0.00	1,706.46	1,706.46
58000	Officials Special Account	0.00	3,618.25	0.00	3,618.25	3,618.25
59000	Corp. Sponsor Expense-Internal	0.00	3,012.79	0.00	3,012.79	3,012.79
59500	Coach Education AD Fees	0.00	920.00	0.00	920.00	920.00
65211	BBK Academic Scholarships	0.00	2,000.00	(1,000.00)	1,000.00	1,000.00
65216	BBK Title/Sponsor Expenses	0.00	4,512.25	0.00	4,512.25	4,512.25

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65218	BBK Title/Scholarship Exo.	0.00	3,000.00	0.00	3,000.00	3,000.00
65311	GBK Academic Scholarships	0.00	1,000.00	0.00	1,000.00	1,000.00
65716	BGF Title/Sponsor Exp.	0.00	188.42	0.00	188.42	188.42
65816	GGF Title/Sponsor Exp.	0.00	188.41	0.00	188.41	188.41
<b>Totals</b>		<u>0.00</u>	<u>\$ 2,512,793.24</u>	<u>\$ (2,512,793.2</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>