

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

As of: August 31, 2016

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	364.56	\$ 0.00	\$ (58.09)	\$ (58.09)	\$ 306.47
10125	General Fund-PNC Bank	833,235.30	387,249.24	(679,358.63)	(292,109.39)	541,125.91
10150	PNC Event & Web Acct	249,433.65	140,862.94	(10,227.54)	130,635.40	380,069.05
10175	Paypal Transaction Account	1,500.00	158,478.08	(145,654.70)	12,823.38	14,323.38
10225	Forcht Bank-Museum Acct	17,583.61	2.99	0.00	2.99	17,586.60
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	107,642.33	9.14	0.00	9.14	107,651.47
11000	Accounts Receivable	354,283.54	75,844.94	(231,195.01)	(155,350.07)	198,933.47
12100	Prepaid HSA Annual for Empl	(2,806.86)	0.00	(1,301.52)	(1,301.52)	(4,108.38)
14000	Prepaid Expenses	250.00	0.00	0.00	0.00	250.00
15000	Accumulated Depreciation	(2,366,975.04)	0.00	0.00	0.00	(2,366,975.04)
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	549,879.83	0.00	0.00	0.00	549,879.83
16000	Deferred Outflors	39,560.00	0.00	0.00	0.00	39,560.00
20000	Accounts Payable	989.22	129,497.89	(11,332.00)	118,165.89	119,155.11
22100	Accrued Sick Leave	(107,536.89)	0.00	0.00	0.00	(107,536.89)
24300	Change for State Events	750.00	450.00	0.00	450.00	1,200.00
24400	AFLAC Insurance Payable	2,326.49	474.85	(376.88)	97.97	2,424.46
24500	KTRS Payable-Employee	(1,919.74)	13,656.05	(13,022.17)	633.88	(1,285.86)
24600	KERS Payable-Employee	(371.84)	4,129.44	(3,314.09)	815.35	443.51
24700	Health Insur Employee W/H	(91.96)	0.00	0.00	0.00	(91.96)
24800	FSA/HSA Employee W/H	26,300.85	0.00	0.00	0.00	26,300.85
24850	Dental Ins-Employee W/H	(841.53)	182.12	(154.20)	27.92	(813.61)
24900	Group Life Ins-Employee W/H	12.91	0.00	0.00	0.00	12.91
27000	Unearned School Dues	(72,800.00)	0.00	0.00	0.00	(72,800.00)
27100	Unearned Officials Reg. Fees	(112,615.00)	0.00	0.00	0.00	(112,615.00)
27200	Unearned Advance Prepayments	(31,772.36)	0.00	0.00	0.00	(31,772.36)
28600	Deferred Inflows	(20,083.00)	0.00	0.00	0.00	(20,083.00)
28700	Net Pension Fund Liability	(1,562,691.00)	0.00	0.00	0.00	(1,562,691.00)
35000	General Fund Unrestricted	(1,509,177.71)	0.00	0.00	0.00	(1,509,177.71)
35300	Des.-Equipment Fund	(26,815.97)	0.00	0.00	0.00	(26,815.97)
35400	Des.-Officials Div. Reserve	(46,878.42)	0.00	0.00	0.00	(46,878.42)
35600	Des.-Bldg/Plant Reserve	(56,594.27)	0.00	0.00	0.00	(56,594.27)
35900	Des.-Trademark/Novelty Reserve	(44,191.55)	0.00	0.00	0.00	(44,191.55)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(19,159.05)	0.00	0.00	0.00	(19,159.05)
36400	Des. Prom. Media Rel Reserve	(86,323.71)	0.00	0.00	0.00	(86,323.71)
36500	Des. Archives Reserve	(36,723.56)	0.00	0.00	0.00	(36,723.56)
36600	Des. Web Development Res.	(38,010.43)	0.00	0.00	0.00	(38,010.43)
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.	(8,740.86)	0.00	0.00	0.00	(8,740.86)
38500	Unawarded NCB Scholarships	(4,915.73)	0.00	0.00	0.00	(4,915.73)
38550	Unawarded Whitaker Bank Schol	(3,000.00)	0.00	0.00	0.00	(3,000.00)
38600	Unawarded BA Scholarships	1,000.00	0.00	0.00	0.00	1,000.00
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	(175,200.00)	(175,200.00)	(175,200.00)
40400	Officials Fees-Current	0.00	320.00	(125,615.00)	(125,295.00)	(125,295.00)
41300	Adv. Fees Other	0.00	0.00	(472.18)	(472.18)	(472.18)
43100	Interest Receipts	0.00	0.00	(22.09)	(22.09)	(22.09)
43300	Other Miscellaneous Receipts	0.00	0.00	(0.50)	(0.50)	(0.50)
43310	NFHS-LRG Royalty Prg Revenue	0.00	0.00	(38,127.63)	(38,127.63)	(38,127.63)
43425	Officials Policy Board Rects.	0.00	0.00	(975.00)	(975.00)	(975.00)
43450	Adv. Official/Coach Camp/Clin.	0.00	85.00	(4,245.00)	(4,160.00)	(4,160.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(10.00)	(10.00)	(10.00)
43700	School Fines/Fees	0.00	0.00	(450.00)	(450.00)	(450.00)
43704	Officials Fines and Fees	0.00	105.00	(6,450.00)	(6,345.00)	(6,345.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(26,750.00)	(26,750.00)	(26,750.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(4,045.00)	(4,045.00)	(4,045.00)

KY High School Athletic Association
General Ledger Account Summary Report

As of: August 31, 2016

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
46250	KY Student Leadership Receipts	0.00	0.00	(1,028.00)	(1,028.00)	(1,028.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(3,050.00)	(3,050.00)	(3,050.00)
48107	BA Video Sales	0.00	0.00	(49.90)	(49.90)	(49.90)
48216	BBK Other Schol Receipts	0.00	0.00	(1,000.00)	(1,000.00)	(1,000.00)
48607	FB Video Sales	0.00	0.00	(24.95)	(24.95)	(24.95)
49207	FP Video Sales	0.00	0.00	(149.70)	(149.70)	(149.70)
49415	TN Video/Webcast Fees	0.00	0.00	(49.90)	(49.90)	(49.90)
49715	WR Video/Webcast Fees	0.00	0.00	(49.90)	(49.90)	(49.90)
50100	Administrative Salaries	0.00	166,950.74	(1,140.00)	165,810.74	165,810.74
50200	Employee Health/Life Insurance	0.00	8,567.93	0.00	8,567.93	8,567.93
50300	Kentucky Retirement System	0.00	35,815.33	0.00	35,815.33	35,815.33
50500	Medicare Contribution	0.00	2,158.72	0.00	2,158.72	2,158.72
50600	Social Security Contribution	0.00	9,230.46	0.00	9,230.46	9,230.46
50700	Teachers Retirement System	0.00	16,314.44	(1,088.23)	15,226.21	15,226.21
52000	Custodial Supplies	0.00	218.42	0.00	218.42	218.42
52100	Utilities Expense	0.00	9,091.25	0.00	9,091.25	9,091.25
52200	Telephone & Telecom/Data	0.00	4,642.14	0.00	4,642.14	4,642.14
52300	Contract Services/Physical Pla	0.00	3,912.27	0.00	3,912.27	3,912.27
52400	Contract Services/Equipment	0.00	1,883.83	0.00	1,883.83	1,883.83
52550	Electronic Non Fixed Assets	0.00	989.94	0.00	989.94	989.94
52600	Equipment Leases/Rental	0.00	1,308.50	0.00	1,308.50	1,308.50
53100	Property Insurance-Executive D	0.00	1,069.00	0.00	1,069.00	1,069.00
53300	Workers Compensation Insurance	0.00	885.00	0.00	885.00	885.00
53400	Catastrophic Insurance	0.00	42,875.00	0.00	42,875.00	42,875.00
53500	Liability Insurance/Staff/Boar	0.00	40,690.41	0.00	40,690.41	40,690.41
54100	Administrative Staff Travel	0.00	15,163.80	0.00	15,163.80	15,163.80
54600	Board of Control Expenses	0.00	7,133.06	0.00	7,133.06	7,133.06
54800	Contract Services -General	0.00	113.50	0.00	113.50	113.50
54810	Cont. Services-Promotions	0.00	6,011.86	0.00	6,011.86	6,011.86
54830	Cont. Servs-Web Site/Data	0.00	3,353.69	0.00	3,353.69	3,353.69
54900	Legal Services - General Repre	0.00	310.00	0.00	310.00	310.00
55000	Legal Services-Hearing Expense	0.00	3,067.20	0.00	3,067.20	3,067.20
55150	NFHS-LRG Royalty Prq Expenses	0.00	33,636.79	0.00	33,636.79	33,636.79
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	1,013.84	0.00	1,013.84	1,013.84
55500	Officials Division Expenses	0.00	17.00	0.00	17.00	17.00
55550	Officials Policy Board Exps.	0.00	9,425.00	0.00	9,425.00	9,425.00
55600	Advanced Clinic Personnel	0.00	1,250.00	0.00	1,250.00	1,250.00
55650	Advanced Clinic Expenses	0.00	2,884.93	0.00	2,884.93	2,884.93
55700	Other Administrative Expense	0.00	4,917.04	0.00	4,917.04	4,917.04
55850	Other Office Expenses	0.00	475.86	0.00	475.86	475.86
55900	Postage & Shipping	0.00	10,134.06	(0.50)	10,133.56	10,133.56
56000	Printing	0.00	612.00	0.00	612.00	612.00
56100	Purchase of Publications	0.00	21,467.28	(88.08)	21,379.20	21,379.20
56300	Sports Committee Meetings	0.00	835.27	0.00	835.27	835.27
56400	Title IX Educ./Audit Expense	0.00	874.29	0.00	874.29	874.29
57250	KY Student Leadership Expenses	0.00	11,009.71	0.00	11,009.71	11,009.71
57260	NF Student Leadership Expenses	0.00	543.05	0.00	543.05	543.05
58000	Officials Special Account	0.00	1,117.50	0.00	1,117.50	1,117.50
59000	Corp. Sponsor Expense-Internal	0.00	2,081.32	0.00	2,081.32	2,081.32
59500	Coach Education AD Fees	0.00	1,000.00	0.00	1,000.00	1,000.00
65101	BA Facility/Contracted Costs/S	0.00	67,808.80	0.00	67,808.80	67,808.80
65102	BA Miscellaneous Expenses	0.00	26.49	0.00	26.49	26.49
65109	BA Workers Expenses	0.00	4,500.00	0.00	4,500.00	4,500.00
65211	BBK Academic Scholarships	0.00	2,000.00	0.00	2,000.00	2,000.00
65218	BBK Title/Scholarship Exo.	0.00	6,000.00	0.00	6,000.00	6,000.00
65311	GBK Academic Scholarships	0.00	1,000.00	0.00	1,000.00	1,000.00
65602	FB Miscellaneous Expenses	0.00	347.99	0.00	347.99	347.99
65818	GGF Title/Sponsor Schol.	0.00	1,000.00	0.00	1,000.00	1,000.00
66317	SW General Sponsor Expenses	0.00	1,000.00	0.00	1,000.00	1,000.00
66502	TR Miscellaneous Expenses	0.00	3,599.00	0.00	3,599.00	3,599.00
66509	TR Workers Expenses	0.00	0.00	(105.00)	(105.00)	(105.00)

KY High School Athletic Association
General Ledger Account Summary Report

As of: August 31, 2016

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
	Totals	0.00	\$ 1,486,181.39	\$ (1,486,181.3	\$ 0.00	\$ 0.00