

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

As of: October 31, 2016

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	306.47	\$ 0.00	\$ (87.72)	\$ (87.72)	\$ 218.75
10125	General Fund-PNC Bank	541,125.91	351,851.86	(555,189.59)	(203,337.73)	337,788.18
10150	PNC Event & Web Acct	380,069.05	53,278.57	(10,020.00)	43,258.57	423,327.62
10175	Paypal Transaction Account	14,323.38	43,104.00	(55,847.38)	(12,743.38)	1,580.00
10225	Forcht Bank-Museum Acct	17,586.60	1.45	0.00	1.45	17,588.05
10275	PNC-Stout Memorial Fund-8505	14,814.87	0.00	0.00	0.00	14,814.87
10300	RTF -Traditional Bank	107,660.61	8.85	0.00	8.85	107,669.46
11000	Accounts Receivable	198,933.47	362,899.77	(229,727.51)	133,172.26	332,105.73
12100	Prepaid HSA Annual for Empl	(4,108.38)	0.00	(1,301.52)	(1,301.52)	(5,409.90)
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	119,155.11	88,294.98	(101,965.00)	(13,670.02)	105,485.09
22100	Accrued Sick Leave	(107,536.89)	0.00	0.00	0.00	(107,536.89)
24300	Change for State Events	1,200.00	26,000.00	(11,450.00)	14,550.00	15,750.00
24400	AFLAC Insurance Payable	2,424.46	285.34	(472.28)	(186.94)	2,237.52
24500	KTRS Payable-Employee	(1,285.86)	16,458.95	(13,167.16)	3,291.79	2,005.93
24600	KERS Payable-Employee	443.51	1,682.51	(3,350.52)	(1,668.01)	(1,224.50)
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	(813.61)	91.06	(154.20)	(63.14)	(876.75)
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	(175,200.00)	0.00	(52,400.00)	(52,400.00)	(227,600.00)
40400	Officials Fees-Current	(125,295.00)	630.00	(27,480.00)	(26,850.00)	(152,145.00)
41300	Adv. Fees Other	(472.18)	0.00	(1,095.97)	(1,095.97)	(1,568.15)
43100	Interest Receipts	(31.23)	0.00	(15.07)	(15.07)	(46.30)
43300	Other Miscellaneous Receipts	(0.50)	0.00	0.00	0.00	(0.50)
43310	NFHS-LRG Royalty Prg Revenue	(38,127.63)	0.00	0.00	0.00	(38,127.63)
43425	Officials Policy Board Rects.	(975.00)	0.00	(148,880.00)	(148,880.00)	(149,855.00)
43450	Adv. Official/Coach Camp/Clin.	(4,160.00)	0.00	0.00	0.00	(4,160.00)
43500	Rules Books, HB, Athlete, Etc.	(10.00)	0.00	(8.00)	(8.00)	(18.00)
43700	School Fines/Fees	(450.00)	500.00	(15,750.00)	(15,250.00)	(15,700.00)
43704	Officials Fines and Fees	(6,345.00)	485.00	(2,450.00)	(1,965.00)	(8,310.00)
45100	Corp. Spon. Receipts/Internal	(26,750.00)	0.00	(109,300.00)	(109,300.00)	(136,050.00)
45500	NFHS Coaches Educ. Royalty	(4,045.00)	0.00	(11,450.00)	(11,450.00)	(15,495.00)

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46250	KY Student Leadership Receipts	(1,028.00)	0.00	(1,091.00)	(1,091.00)	(2,119.00)
46310	Officials Merchandise (Direct)	(3,050.00)	0.00	(1,200.00)	(1,200.00)	(4,250.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	50.00	(2,450.00)	(2,400.00)	(2,400.00)
47140	Property Rental - Aux. Space	0.00	0.00	(1,000.00)	(1,000.00)	(1,000.00)
48107	BA Video Sales	(49.90)	0.00	(34.95)	(34.95)	(84.85)
48210	BBK Sweet 16 Radio Network	0.00	0.00	(41,000.00)	(41,000.00)	(41,000.00)
48216	BBK Other Schol Receipts	(1,000.00)	0.00	0.00	0.00	(1,000.00)
48306	GBK Photo Sales/Rights	0.00	0.00	(100.00)	(100.00)	(100.00)
48313	GBK General Sponsor Receipts	0.00	0.00	(25,000.00)	(25,000.00)	(25,000.00)
48365	CC Video/Webcast Fees	0.00	0.00	(24.95)	(24.95)	(24.95)
48504	FH Ticket Sales	0.00	0.00	(26,655.00)	(26,655.00)	(26,655.00)
48513	FH General Sponsor Receipts	0.00	0.00	(2,500.00)	(2,500.00)	(2,500.00)
48607	FB Video Sales	(24.95)	0.00	0.00	0.00	(24.95)
48701	BGF Novelties/Other Miscellane	0.00	0.00	(310.00)	(310.00)	(310.00)
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	(310.00)	(310.00)	(310.00)
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	(25,031.00)	(25,031.00)	(25,031.00)
49207	FP Video Sales	(149.70)	0.00	(99.80)	(99.80)	(249.50)
49415	TN Video/Webcast Fees	(49.90)	0.00	0.00	0.00	(49.90)
49715	WR Video/Webcast Fees	(49.90)	0.00	0.00	0.00	(49.90)
50100	Administrative Salaries	165,810.74	168,515.77	(1,140.00)	167,375.77	333,186.51
50200	Employee Health/Life Insurance	8,567.93	14,035.84	0.00	14,035.84	22,603.77
50300	Kentucky Retirement System	35,815.33	14,586.58	0.00	14,586.58	50,401.91
50500	Medicare Contribution	2,158.72	2,180.88	0.00	2,180.88	4,339.60
50600	Social Security Contribution	9,230.46	9,325.14	0.00	9,325.14	18,555.60
50700	Teachers Retirement System	15,226.21	20,620.15	0.00	20,620.15	35,846.36
52000	Custodial Supplies	218.42	360.36	0.00	360.36	578.78
52100	Utilities Expense	9,091.25	9,906.79	0.00	9,906.79	18,998.04
52200	Telephone & Telecom/Data	4,642.14	3,218.89	0.00	3,218.89	7,861.03
52300	Contract Services/Physical Pla	3,912.27	3,797.82	0.00	3,797.82	7,710.09
52400	Contract Services/Equipment	1,883.83	917.36	0.00	917.36	2,801.19
52550	Electronic Non Fixed Assets	989.94	1,957.23	(21.54)	1,935.69	2,925.63
52600	Equipment Leases/Rental	1,308.50	297.48	0.00	297.48	1,605.98
52750	Equipment - Non Fixed Assets	0.00	163.06	0.00	163.06	163.06
53100	Property Insurance-Executive D	1,069.00	2,482.50	0.00	2,482.50	3,551.50
53200	Fidelity Bonds-Notary, Etc	0.00	125.50	0.00	125.50	125.50
53300	Workers Compensation Insurance	885.00	1,100.00	0.00	1,100.00	1,985.00
53400	Catastrophic Insurance	42,875.00	0.00	0.00	0.00	42,875.00
53500	Liability Insurance/Staff/Boar	40,690.41	0.00	0.00	0.00	40,690.41
53600	Automobile Insurance	0.00	1,550.00	0.00	1,550.00	1,550.00
54100	Administrative Staff Travel	15,163.80	12,675.56	(3,246.72)	9,428.84	24,592.64
54600	Board of Control Expenses	7,133.06	6,965.07	0.00	6,965.07	14,098.13
54800	Contract Services -General	113.50	188.50	0.00	188.50	302.00
54810	Cont. Servs-Promotions	6,011.86	6,632.80	0.00	6,632.80	12,644.66
54820	Cont. Servs-Archives/Records	0.00	219.00	0.00	219.00	219.00
54830	Cont. Servs-Web Site/Data	3,353.69	13,045.04	(25.02)	13,020.02	16,373.71
54850	Contract Services-Investigator	0.00	125.82	(62.91)	62.91	62.91
54900	Legal Services - General Repre	310.00	1,188.81	0.00	1,188.81	1,498.81
55000	Legal Services-Hearing Expense	3,067.20	5,510.76	0.00	5,510.76	8,577.96
55100	Miscellaneous-All Sports Expen	0.00	18,784.69	(20.60)	18,764.09	18,764.09
55150	NFHS-LRG Royalty Prg Expenses	33,636.79	0.00	(191.06)	(191.06)	33,445.73
55200	National Federation Dues	2,500.00	0.00	0.00	0.00	2,500.00
55400	Office Supplies	1,013.84	2,247.43	(7.96)	2,239.47	3,253.31
55500	Officials Division Expenses	17.00	29,835.20	(4,588.00)	25,247.20	25,264.20
55550	Officials Policy Board Exps.	9,425.00	101,965.00	(150.00)	101,815.00	111,240.00
55600	Advanced Clinic Personnel	1,250.00	0.00	0.00	0.00	1,250.00
55650	Advanced Clinic Expenses	2,884.93	92.16	(46.08)	46.08	2,931.01
55700	Other Administrative Expense	4,917.04	3,586.52	0.00	3,586.52	8,503.56
55800	Other Administrative Staff Ex	0.00	1,964.89	0.00	1,964.89	1,964.89
55850	Other Office Expenses	475.86	833.23	(21.18)	812.05	1,287.91
55900	Postage & Shipping	10,133.56	10,164.12	0.00	10,164.12	20,297.68
56000	Printing	612.00	4,146.00	0.00	4,146.00	4,758.00
56100	Purchase of Publications	21,379.20	25,981.46	(4.87)	25,976.59	47,355.79

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Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
56300	Sports Committee Meetings	835.27	23.16	0.00	23.16	858.43
56400	Title IX Educ./Audit Expense	874.29	3,918.51	0.00	3,918.51	4,792.80
56500	Board/Staff Prof. Development	0.00	1,678.90	0.00	1,678.90	1,678.90
57110	Hall of Fame Banquet Expenses	0.00	500.00	0.00	500.00	500.00
57250	KY Student Leadership Expenses	11,009.71	13,422.52	(72.95)	13,349.57	24,359.28
57260	NF Student Leadership Expenses	543.05	337.00	0.00	337.00	880.05
57410	Annual Meeting Expenses	0.00	10,363.57	0.00	10,363.57	10,363.57
57420	Admin. Workshop Exp.	0.00	2,838.30	0.00	2,838.30	2,838.30
58000	Officials Special Account	1,117.50	10,023.59	(2,795.82)	7,227.77	8,345.27
59000	Corp. Sponsor Expense-Internal	2,081.32	2,752.34	(106.04)	2,646.30	4,727.62
59500	Coach Education AD Fees	1,000.00	0.00	0.00	0.00	1,000.00
60500	Property Rental-Aux Space-Exp	0.00	809.76	0.00	809.76	809.76
65101	BA Facility/Contracted Costs/S	67,808.80	0.00	0.00	0.00	67,808.80
65102	BA Miscellaneous Expenses	26.49	0.00	0.00	0.00	26.49
65109	BA Workers Expenses	4,500.00	0.00	0.00	0.00	4,500.00
65211	BBK Academic Scholarships	2,000.00	0.00	0.00	0.00	2,000.00
65218	BBK Title/Scholarship Exo.	6,000.00	0.00	0.00	0.00	6,000.00
65311	GBK Academic Scholarships	1,000.00	0.00	0.00	0.00	1,000.00
65352	CC Miscellaneous Exp	0.00	30.08	0.00	30.08	30.08
65358	CC Trophies/Medals/Awards	0.00	3,088.08	0.00	3,088.08	3,088.08
65402	XC Miscellaneous Expenses	0.00	1,616.51	0.00	1,616.51	1,616.51
65502	FH Misc Expenses	0.00	148.84	(61.37)	87.47	87.47
65508	FH Trophies, Medals, Awards	0.00	1,385.62	0.00	1,385.62	1,385.62
65515	FH Video/Webcast Expenses	0.00	1,589.99	0.00	1,589.99	1,589.99
65602	FB Miscellaneous Expenses	347.99	0.00	0.00	0.00	347.99
65702	BGF Miscellaneous Expenses	0.00	28.91	0.00	28.91	28.91
65704	BGF Photo Expenses	0.00	100.00	0.00	100.00	100.00
65708	BGF Trophies/Medals and Awards	0.00	511.84	0.00	511.84	511.84
65715	BGF Video/Webcast Expense	0.00	425.00	0.00	425.00	425.00
65716	BGF Title/Sponsor Exp.	0.00	882.46	0.00	882.46	882.46
65802	GGF Miscellaneous Expenses	0.00	28.91	0.00	28.91	28.91
65804	GGF Photo Expenses	0.00	100.00	0.00	100.00	100.00
65808	GGF Trophies/Medals and Awards	0.00	511.84	0.00	511.84	511.84
65815	GGF Video/Webcast Expense	0.00	425.00	0.00	425.00	425.00
65816	GGF Title/Sponsor Exp.	0.00	882.45	0.00	882.45	882.45
65818	GGF Title/Sponsor Schol.	1,000.00	0.00	0.00	0.00	1,000.00
65902	SO Miscellaneous Expenses	0.00	138.24	0.00	138.24	138.24
65915	SO Video/Webcast Expense	0.00	150.01	0.00	150.01	150.01
66317	SW General Sponsor Expenses	1,000.00	0.00	0.00	0.00	1,000.00
66502	TR Miscellaneous Expenses	3,599.00	123.90	0.00	123.90	3,722.90
66509	TR Workers Expenses	(105.00)	0.00	0.00	0.00	(105.00)
66602	VB Miscellaneous Expenses	0.00	26.10	0.00	26.10	26.10
66615	VB Video/Webcast Expense	0.00	150.00	0.00	150.00	150.00
66702	WR Miscellaneous & Sponsorship	0.00	3.56	0.00	3.56	3.56
Totals		<u>0.00</u>	<u>\$ 1,505,930.74</u>	<u>\$ (1,505,930.7</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>