

(1,000.00)
General Ledger Account Summary Report
As of: October 31, 2017

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	224.05	\$ 443.72	\$ (92.77)	\$ 350.95	\$ 575.00
10125	General Fund-PNC Bank	894,949.67	310,902.26	(593,882.09)	(282,979.83)	611,969.84
10150	PNC Event & Web Acct	146,312.37	48,150.22	(15,010.00)	33,140.22	179,452.59
10175	Paypal Transaction Account	2,500.00	56,349.65	(56,349.65)	0.00	2,500.00
10225	Forcht Bank-Museum Acct	17,604.20	2.94	0.00	2.94	17,607.14
10275	PNC-Stout Memorial Fund-8505	14,806.87	0.00	(8,002.00)	(8,002.00)	6,804.87
10300	RTF -Traditional Bank	107,768.32	18.01	0.00	18.01	107,786.33
11000	Accounts Receivable	88,729.58	108,961.92	(115,885.06)	(6,923.14)	81,806.44
12100	Prepaid HSA Annual for Empl	4,436.59	0.00	(1,361.56)	(1,361.56)	3,075.03
14000	Prepaid Expenses	18,648.11	0.00	0.00	0.00	18,648.11
15000	Accumulated Depreciation	(2,532,912.56)	0.00	0.00	0.00	(2,532,912.56)
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	558,928.32	0.00	0.00	0.00	558,928.32
16000	Deferred Outflors	240,171.00	0.00	0.00	0.00	240,171.00
20000	Accounts Payable	210,395.35	17,771.71	(2,870.00)	14,901.71	225,297.06
22100	Accrued Sick Leave	(120,465.75)	0.00	0.00	0.00	(120,465.75)
24300	Change for State Events	450.00	25,500.00	(5,000.00)	20,500.00	20,950.00
24400	AFLAC Insurance Payable	2,580.16	830.34	(848.57)	(18.23)	2,561.93
24500	KTRS Payable-Employee	899.50	16,899.01	(16,899.01)	0.00	899.50
24600	KERS Payable-Employee	(1,221.32)	4,738.49	(3,157.64)	1,580.85	359.53
24700	Health Insur Employee W/H	(91.96)	0.00	0.00	0.00	(91.96)
24800	FSA/HSA Employee W/H	(359.03)	0.00	0.00	0.00	(359.03)
24850	Dental Ins-Employee W/H	(917.61)	182.12	(180.04)	2.08	(915.53)
24900	Group Life Ins-Employee W/H	12.91	0.00	0.00	0.00	12.91
27000	Unearned School Dues	(16,000.00)	0.00	0.00	0.00	(16,000.00)
27100	Unearned Officials Reg. Fees	(99,520.00)	0.00	0.00	0.00	(99,520.00)
27200	Unearned Advance Prepayments	(71,273.32)	0.00	0.00	0.00	(71,273.32)
28700	Net Pension Fund Liability	(1,859,950.00)	0.00	0.00	0.00	(1,859,950.00)
35000	General Fund Unrestricted	(1,068,907.83)	0.00	0.00	0.00	(1,068,907.83)
35300	Des.-Equipment Fund	(62,842.56)	0.00	0.00	0.00	(62,842.56)
35400	Des.-Officials Div. Reserve	(50,841.67)	0.00	0.00	0.00	(50,841.67)
35600	Des.-Bldg/Plant Reserve	(62,946.90)	0.00	0.00	0.00	(62,946.90)
35900	Des.-Trademark/Novelty Reserve	(42,403.55)	0.00	0.00	0.00	(42,403.55)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(24,391.76)	0.00	0.00	0.00	(24,391.76)
36400	Des.-Prom. Media Rel Reserve	(127,097.65)	0.00	0.00	0.00	(127,097.65)
36600	Des.-Web Development Res.	(45,708.25)	0.00	0.00	0.00	(45,708.25)
37000	Restricted-Museum Development	(17,555.84)	0.00	0.00	0.00	(17,555.84)
37500	Restricted-Stout Unawarded	(10,785.00)	0.00	0.00	0.00	(10,785.00)
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)
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 Swim Scholarships	(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	(346,500.00)	0.00	(116,085.00)	(116,085.00)	(462,585.00)
40400	Officials Fees-Current	(143,395.00)	1,195.00	(16,870.00)	(15,675.00)	(159,070.00)
41300	Adv. Fees Other	(496.89)	0.00	(1,371.68)	(1,371.68)	(1,868.57)
42500	Rights / Royalty-Video/Webcast	0.00	0.00	(20,000.00)	(20,000.00)	(20,000.00)
43100	Interest Receipts	(34.53)	0.00	(30.96)	(30.96)	(65.49)
43300	Other Miscellaneous Receipts	0.00	0.00	(80.20)	(80.20)	(80.20)
43310	NFHS-LRG Royalty Prg Revenue	(38,036.45)	0.00	0.00	0.00	(38,036.45)
43400	Other Official Div. Revenue	(457.95)	0.00	(1,417.05)	(1,417.05)	(1,875.00)
43425	Officials Policy Board Rects.	0.00	0.00	(37,850.00)	(37,850.00)	(37,850.00)
43500	Rules Books, HB, Athlete, Etc.	(1,302.00)	0.00	(31.00)	(31.00)	(1,333.00)
43700	School Fines/Fees	(2,500.00)	500.00	(21,200.00)	(20,700.00)	(23,200.00)
43701	School Fines - Title IX Projec	(100.00)	0.00	0.00	0.00	(100.00)
43704	Officials Fines and Fees	(1,700.00)	70.00	(5,760.00)	(5,690.00)	(7,390.00)
45100	Corp. Spon. Receipts/Internal	(36,500.00)	0.00	(39,500.00)	(39,500.00)	(76,000.00)
45500	NFHS Coaches Educ. Royalty	(4,320.00)	0.00	0.00	0.00	(4,320.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(1,200.00)	(1,200.00)	(1,200.00)
46360	Officiate Ky Day-Registrations	(4,040.00)	0.00	0.00	0.00	(4,040.00)

KY High School Athletic Association
General Ledger Account Summary Report

As of: October 31, 2017

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)
47100	Court of Support Brick Sales	(100.00)	0.00	0.00	0.00	(100.00)
47140	Property Rental - Aux. Space	(125.00)	0.00	(1,000.00)	(1,000.00)	(1,125.00)
48107	BA Video Sales	(24.95)	0.00	0.00	0.00	(24.95)
48207	BBK Video Sales	(74.85)	0.00	0.00	0.00	(74.85)
48307	GBK Video Sales	(24.95)	0.00	(99.80)	(99.80)	(124.75)
48406	XC Photo Sales/Rights	0.00	0.00	(250.00)	(250.00)	(250.00)
48504	FH Ticket Sales	0.00	0.00	(24,715.00)	(24,715.00)	(24,715.00)
48506	FH Photo Sales/Rights	0.00	0.00	(375.00)	(375.00)	(375.00)
48606	FB Photo Sales/Rights	(30.00)	0.00	0.00	0.00	(30.00)
48613	FB General Sponsor Receipts	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)
48615	FB Video/Webcast Fees	0.00	0.00	(240.00)	(240.00)	(240.00)
48904	SO Ticket Receipts	0.00	0.00	(17,710.00)	(17,710.00)	(17,710.00)
48906	SO Photo Sales/Rights	0.00	0.00	(125.00)	(125.00)	(125.00)
48907	SO Video Sales	0.00	0.00	(74.85)	(74.85)	(74.85)
48915	SO Video/Webcast Fees	0.00	0.00	(1,580.00)	(1,580.00)	(1,580.00)
49606	VB Photo Sales/Rights	0.00	0.00	(125.00)	(125.00)	(125.00)
49615	VB Video/Webcast Fees	0.00	0.00	(280.00)	(280.00)	(280.00)
50100	Administrative Salaries	170,711.10	167,449.29	(1,140.00)	166,309.29	337,020.39
50200	Employee Health/Life Insurance	9,150.41	20,431.81	0.00	20,431.81	29,582.22
50300	Kentucky Retirement System	15,472.22	41,180.34	0.00	41,180.34	56,652.56
50500	Medicare Contribution	2,463.62	2,396.04	0.00	2,396.04	4,859.66
50600	Social Security Contribution	10,534.07	10,038.89	0.00	10,038.89	20,572.96
50700	Teachers Retirement System	16,650.80	21,171.34	(10,130.48)	11,040.86	27,691.66
52000	Custodial Supplies	417.13	400.44	0.00	400.44	817.57
52100	Utilities Expense	9,382.63	10,705.80	0.00	10,705.80	20,088.43
52200	Telephone & Telecom/Data	1,636.18	3,615.71	0.00	3,615.71	5,251.89
52300	Contract Services/Physical Pla	8,256.05	6,197.96	0.00	6,197.96	14,454.01
52400	Contract Services/Equipment	1,989.27	967.30	0.00	967.30	2,956.57
52500	Electronic Fixed Assets Exp	3,659.31	8,435.22	0.00	8,435.22	12,094.53
52550	Electronic Non Fixed Assets	1,948.68	2,622.61	(299.99)	2,322.62	4,271.30
52600	Equipment Leases/Rental	1,308.50	1,308.50	0.00	1,308.50	2,617.00
52700	Equipment - Fixed Assets	0.00	11,665.63	0.00	11,665.63	11,665.63
52750	Equipment - Non Fixed Assets	644.87	2,065.21	(6.02)	2,059.19	2,704.06
53100	Property Insurance-Executive D	1,069.00	2,564.00	0.00	2,564.00	3,633.00
53200	Fidelity Bonds-Notary, Etc	0.00	140.00	0.00	140.00	140.00
53300	Workers Compensation Insurance	536.00	1,072.00	0.00	1,072.00	1,608.00
53400	Catastrophic Insurance	85,750.00	0.00	0.00	0.00	85,750.00
53500	Liability Insurance/Staff/Boar	43,565.80	0.00	0.00	0.00	43,565.80
53600	Automobile Insurance	0.00	1,843.00	0.00	1,843.00	1,843.00
54100	Administrative Staff Travel	3,391.51	12,150.32	(29.88)	12,120.44	15,511.95
54600	Board of Control Expenses	6,550.64	3,989.91	0.00	3,989.91	10,540.55
54800	Cont. Servs -General	301.05	188.50	0.00	188.50	489.55
54810	Cont. Servs-Promotions	722.16	3,541.05	0.00	3,541.05	4,263.21
54820	Cont. Servs-Archives/Records	(125.00)	19.00	0.00	19.00	(106.00)
54830	Cont. Servs-Web Site/Data	4,420.00	2,359.05	0.00	2,359.05	6,779.05
54835	Cont. Servs-Web Programming	0.00	4,640.00	0.00	4,640.00	4,640.00
54900	Legal Services - General Repre	450.23	800.46	0.00	800.46	1,250.69
55000	Legal Services-Hearing Expense	3,134.40	5,384.40	0.00	5,384.40	8,518.80
55100	Miscellaneous-All Sports Expen	0.00	6,903.07	0.00	6,903.07	6,903.07
55150	NFHS-LRG Royalty Prg Expenses	0.00	33,323.73	0.00	33,323.73	33,323.73
55200	National Federation Dues	2,500.00	0.00	0.00	0.00	2,500.00
55400	Office Supplies	2,106.90	7,915.87	(143.67)	7,772.20	9,879.10
55500	Officials Division Expenses	0.00	887.00	0.00	887.00	887.00
55550	Officials Policy Board Exps.	19,065.00	2,870.00	(525.00)	2,345.00	21,410.00
55570	Officiate KY Day-Expenses	41,322.52	1,674.63	0.00	1,674.63	42,997.15
55700	Other Administrative Expense	6,368.25	3,217.96	0.00	3,217.96	9,586.21
55850	Other Office Expenses	256.74	910.97	0.00	910.97	1,167.71
55900	Postage & Shipping	5,018.05	15,000.00	0.00	15,000.00	20,018.05
56000	Printing	0.00	3,918.00	0.00	3,918.00	3,918.00
56100	Purchase of Publications	197.26	39,877.48	0.00	39,877.48	40,074.74
56400	Title IX Educ./Audit Expense	0.00	720.00	0.00	720.00	720.00
56500	Board/Staff Prof. Development	336.62	1,463.27	0.00	1,463.27	1,799.89
57110	Hall of Fame Banquet Expenses	11.10	0.00	0.00	0.00	11.10
57250	KY Student Leadership Expenses	4,500.00	19,726.55	0.00	19,726.55	24,226.55

**KY High School Athletic Association
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As of: October 31, 2017

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
57260	NF Student Leadership Expenses	1,207.33	72.00	(72.00)	0.00	1,207.33
57410	Annual Meeting Expenses	0.00	13,691.45	0.00	13,691.45	13,691.45
57420	Admin. Workshop Exp.	0.00	2,419.45	0.00	2,419.45	2,419.45
58000	Officials Special Account	4,329.50	6,884.00	0.00	6,884.00	11,213.50
59000	Corp. Sponsor Expense-Internal	9,566.99	48,454.56	(22,959.41)	25,495.15	35,062.14
60600	Awards-Stout Memorial	4,000.00	0.00	0.00	0.00	4,000.00
65102	BA Miscellaneous Expenses	80.91	0.00	0.00	0.00	80.91
65358	CC Trophies/Medals/Awards	0.00	2,243.78	0.00	2,243.78	2,243.78
65402	XC Miscellaneous Expenses	0.00	662.85	0.00	662.85	662.85
65408	XC Trophies/Medals and Awards	0.00	2,193.92	0.00	2,193.92	2,193.92
65501	FH Facility Rental/Costs	0.00	500.00	0.00	500.00	500.00
65502	FH Misc Expenses	3.78	0.00	0.00	0.00	3.78
65508	FH Trophies, Medals, Awards	0.00	1,403.09	0.00	1,403.09	1,403.09
65509	FH Workers Expenses	0.00	35.00	0.00	35.00	35.00
65708	BGF Trophies/Medals and Awards	0.00	485.30	0.00	485.30	485.30
65808	GGF Trophies/Medals and Awards	0.00	2,258.66	0.00	2,258.66	2,258.66
65817	GGF General Sponsor Expenses	500.00	0.00	0.00	0.00	500.00
65818	GGF Title/Sponsor Schol.	500.00	0.00	0.00	0.00	500.00
65902	SO Miscellaneous Expenses	7.98	0.00	0.00	0.00	7.98
65908	SO Trophies/Medals and Awards	0.00	2,806.18	0.00	2,806.18	2,806.18
66501	TR Facility /Contracted Costs/	0.00	62.43	0.00	62.43	62.43
66504	TR Photo Expenses	(125.00)	0.00	0.00	0.00	(125.00)
66608	VB Trophies/Medals and Awards	0.00	1,375.01	0.00	1,375.01	1,375.01
Totals		<u>0.00</u>	<u>\$ 1,165,815.38</u>	<u>\$ (1,165,815.3</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>