

KY High School Athletic Association
General Ledger Account Summary Report

As of: December 31, 2017

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	259.02	\$ 443.72	\$ (422.10)	\$ 21.62	\$ 280.64
10125	General Fund-PNC Bank	874,815.04	1,855,566.39	(2,159,152.1)	(303,585.77)	571,229.27
10150	PNC Event & Web Acct	181,069.56	250,541.33	(364,765.02)	(114,223.69)	66,845.87
10175	Paypal Transaction Account	1,500.00	271,857.23	(270,857.23)	1,000.00	2,500.00
10225	Forcht Bank-Museum Acct	17,601.21	5.93	(17,607.14)	(17,601.21)	0.00
10275	PNC-Stout Memorial Fund-8505	14,810.87	0.00	(8,006.00)	(8,006.00)	6,804.87
10300	RTF -Traditional Bank	107,750.02	45.17	0.00	45.17	107,795.19
11000	Accounts Receivable	207,772.92	927,865.84	(659,805.66)	268,060.18	475,833.10
12100	Prepaid HSA Annual for Empl	5,948.15	0.00	(4,575.07)	(4,575.07)	1,373.08
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	822.17	408,470.16	(184,359.27)	224,110.89	224,933.06
22100	Accrued Sick Leave	(120,465.75)	0.00	0.00	0.00	(120,465.75)
24300	Change for State Events	0.00	29,950.00	(29,500.00)	450.00	450.00
24400	AFLAC Insurance Payable	2,577.16	2,410.42	(2,421.90)	(11.48)	2,565.68
24500	KTRS Payable-Employee	1,050.04	40,307.14	(46,404.38)	(6,097.24)	(5,047.20)
24600	KERS Payable-Employee	443.25	8,173.50	(10,747.46)	(2,573.96)	(2,130.71)
24700	Health Insur Employee W/H	(91.96)	0.00	0.00	0.00	(91.96)
24800	FSA/HSA Employee W/H	(359.03)	9,909.90	0.00	9,909.90	9,550.87
24850	Dental Ins-Employee W/H	(919.69)	455.30	(585.13)	(129.83)	(1,049.52)
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	0.00	0.00	(477,235.00)	(477,235.00)	(477,235.00)
40400	Officials Fees-Current	0.00	2,470.00	(169,435.00)	(166,965.00)	(166,965.00)
41300	Adv. Fees Other	0.00	0.00	(3,353.38)	(3,353.38)	(3,353.38)
42500	Rights / Royalty-Video/Webcast	0.00	500.00	(21,620.00)	(21,120.00)	(21,120.00)
43100	Interest Receipts	0.00	0.00	(85.39)	(85.39)	(85.39)
43300	Other Miscellaneous Receipts	0.00	0.00	(80.20)	(80.20)	(80.20)
43310	NFHS-LRG Royalty Prg Revenue	0.00	0.00	(38,036.45)	(38,036.45)	(38,036.45)
43400	Other Official Div. Revenue	0.00	0.00	(4,024.95)	(4,024.95)	(4,024.95)
43425	Officials Policy Board Rects.	0.00	0.00	(180,713.00)	(180,713.00)	(180,713.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	42,875.00	(1,453.00)	41,422.00	41,422.00
43700	School Fines/Fees	0.00	500.00	(25,600.00)	(25,100.00)	(25,100.00)
43701	School Fines - Title IX Projec	0.00	0.00	(100.00)	(100.00)	(100.00)
43704	Officials Fines and Fees	0.00	195.00	(10,485.00)	(10,290.00)	(10,290.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(450,000.00)	(450,000.00)	(450,000.00)
45150	Corporate Spon. Rev-DORNA	0.00	0.00	(5,000.00)	(5,000.00)	(5,000.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(32,280.00)	(32,280.00)	(32,280.00)
46250	KY Student Leadership Receipts	0.00	0.00	(2,825.00)	(2,825.00)	(2,825.00)

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Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
46310	Officials Merchandise (Direct)	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)
46360	Officiate Ky Day-Registrations	0.00	470.00	(4,510.00)	(4,040.00)	(4,040.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)
46500	Novelty Program Receipts	0.00	0.00	(135,000.00)	(135,000.00)	(135,000.00)
47100	Court of Support Brick Sales	0.00	0.00	(100.00)	(100.00)	(100.00)
47140	Property Rental - Aux. Space	0.00	0.00	(1,875.00)	(1,875.00)	(1,875.00)
48107	BA Video Sales	0.00	0.00	(24.95)	(24.95)	(24.95)
48207	BBK Video Sales	0.00	0.00	(74.85)	(74.85)	(74.85)
48214	BBK Title/Scholarship Cont.	0.00	0.00	(6,000.00)	(6,000.00)	(6,000.00)
48307	GBK Video Sales	0.00	0.00	(124.75)	(124.75)	(124.75)
48354	CC Ticket Receipts	0.00	0.00	(51,130.00)	(51,130.00)	(51,130.00)
48363	CC General Sponsor Receipts	0.00	0.00	(975.00)	(975.00)	(975.00)
48404	XC Ticket Receipts	0.00	0.00	(59,680.15)	(59,680.15)	(59,680.15)
48406	XC Photo Sales/Rights	0.00	0.00	(250.00)	(250.00)	(250.00)
48426	DC Novelties/Other Misc	0.00	0.00	(375.00)	(375.00)	(375.00)
48429	DC Ticket Receipts	0.00	0.00	(14,740.00)	(14,740.00)	(14,740.00)
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)
48604	FB Ticket Receipts	0.00	400.00	(64,395.00)	(63,995.00)	(63,995.00)
48605	FB Broadcast Permits/Telephone	0.00	0.00	(4,450.00)	(4,450.00)	(4,450.00)
48606	FB Photo Sales/Rights	0.00	0.00	(1,530.00)	(1,530.00)	(1,530.00)
48613	FB General Sponsor Receipts	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)
48615	FB Video/Webcast Fees	0.00	0.00	(2,840.00)	(2,840.00)	(2,840.00)
48701	BGF Novelties/Other Miscellane	0.00	0.00	(400.00)	(400.00)	(400.00)
48714	BGF Title/Sponsor Schol.	0.00	0.00	(500.00)	(500.00)	(500.00)
48801	GGF Novelties/Other Miscellane	0.00	0.00	(400.00)	(400.00)	(400.00)
48814	GGF Title/Sponsor Schol.	0.00	0.00	(500.00)	(500.00)	(500.00)
48904	SO Ticket Receipts	0.00	0.00	(103,645.46)	(103,645.46)	(103,645.46)
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)
49604	VB Ticket Receipts	0.00	10.00	(47,270.00)	(47,260.00)	(47,260.00)
49606	VB Photo Sales/Rights	0.00	0.00	(250.00)	(250.00)	(250.00)
49607	VB Video Sales	0.00	24.95	(24.95)	0.00	0.00
49615	VB Video/Webcast Fees	0.00	0.00	(280.00)	(280.00)	(280.00)
50100	Administrative Salaries	0.00	548,870.55	(3,705.00)	545,165.55	545,165.55
50200	Employee Health/Life Insurance	0.00	51,125.02	0.00	51,125.02	51,125.02
50300	Kentucky Retirement System	0.00	71,193.47	0.00	71,193.47	71,193.47
50400	Ky. Unemployment Ins. Cont.	0.00	536.00	0.00	536.00	536.00
50500	Medicare Contribution	0.00	7,901.37	0.00	7,901.37	7,901.37
50600	Social Security Contribution	0.00	31,633.91	0.00	31,633.91	31,633.91
50700	Teachers Retirement System	0.00	50,497.47	(10,130.48)	40,366.99	40,366.99
52000	Custodial Supplies	0.00	1,140.36	0.00	1,140.36	1,140.36
52100	Utilities Expense	0.00	28,262.79	0.00	28,262.79	28,262.79
52200	Telephone & Telecom/Data	0.00	7,571.48	(51.52)	7,519.96	7,519.96
52300	Contract Services/Physical Pla	0.00	17,866.90	0.00	17,866.90	17,866.90
52400	Contract Services/Equipment	0.00	3,214.84	(15.36)	3,199.48	3,199.48
52500	Electronic Fixed Assets Exp	0.00	12,129.57	0.00	12,129.57	12,129.57
52550	Electronic Non Fixed Assets	0.00	7,122.74	(546.87)	6,575.87	6,575.87
52600	Equipment Leases/Rental	0.00	3,757.54	0.00	3,757.54	3,757.54
52700	Equipment - Fixed Assets	0.00	11,798.71	0.00	11,798.71	11,798.71
52750	Equipment - Non Fixed Assets	0.00	2,869.14	(6.02)	2,863.12	2,863.12
53100	Property Insurance-Executive D	0.00	6,388.00	0.00	6,388.00	6,388.00
53200	Fidelity Bonds-Notary, Etc	0.00	315.00	0.00	315.00	315.00
53300	Workers Compensation Insurance	0.00	2,295.00	0.00	2,295.00	2,295.00
53400	Catastrophic Insurance	0.00	85,750.00	0.00	85,750.00	85,750.00
53500	Liability Insurance/Staff/Boar	0.00	43,565.80	0.00	43,565.80	43,565.80
53600	Automobile Insurance	0.00	3,784.00	0.00	3,784.00	3,784.00
54100	Administrative Staff Travel	0.00	23,523.46	(699.88)	22,823.58	22,823.58
54600	Board of Control Expenses	0.00	14,194.00	(208.10)	13,985.90	13,985.90
54800	Cont. Servs -General	0.00	603.05	0.00	603.05	603.05
54810	Cont. Servs-Promotions	0.00	9,621.06	(550.00)	9,071.06	9,071.06
54820	Cont. Servs-Archives/Records	0.00	2,136.90	(125.00)	2,011.90	2,011.90
54830	Cont. Servs-Web Site/Data	0.00	13,350.59	0.00	13,350.59	13,350.59
54835	Cont. Servs-Web Programming	0.00	4,640.00	0.00	4,640.00	4,640.00

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54900	Legal Services - General Repre	0.00	19,185.67	0.00	19,185.67	19,185.67
55000	Legal Services-Hearing Expense	0.00	13,653.20	0.00	13,653.20	13,653.20
55100	Miscellaneous-All Sports Expen	0.00	15,721.27	(950.00)	14,771.27	14,771.27
55150	NFHS-LRG Royalty Prg Expenses	0.00	33,323.73	0.00	33,323.73	33,323.73
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	12,448.50	(202.08)	12,246.42	12,246.42
55500	Officials Division Expenses	0.00	29,229.50	0.00	29,229.50	29,229.50
55550	Officials Policy Board Exps.	0.00	188,348.00	(3,220.00)	185,128.00	185,128.00
55570	Officiate KY Day-Expenses	0.00	42,997.15	0.00	42,997.15	42,997.15
55600	Advanced Clinic Personnel	0.00	0.00	(200.00)	(200.00)	(200.00)
55700	Other Administrative Expense	0.00	14,336.83	0.00	14,336.83	14,336.83
55850	Other Office Expenses	0.00	2,304.81	0.00	2,304.81	2,304.81
55900	Postage & Shipping	0.00	20,212.51	0.00	20,212.51	20,212.51
56000	Printing	0.00	5,616.75	0.00	5,616.75	5,616.75
56100	Purchase of Publications	0.00	54,219.13	(320.52)	53,898.61	53,898.61
56300	Sports Committee Meetings	0.00	0.00	(92.50)	(92.50)	(92.50)
56400	Title IX Educ./Audit Expense	0.00	11,733.07	0.00	11,733.07	11,733.07
56500	Board/Staff Prof. Development	0.00	2,096.35	0.00	2,096.35	2,096.35
57110	Hall of Fame Banquet Expenses	0.00	2,361.10	(900.00)	1,461.10	1,461.10
57250	KY Student Leadership Expenses	0.00	24,226.55	0.00	24,226.55	24,226.55
57260	NF Student Leadership Expenses	0.00	1,279.33	(72.00)	1,207.33	1,207.33
57410	Annual Meeting Expenses	0.00	13,830.10	0.00	13,830.10	13,830.10
57420	Admin. Workshop Exp.	0.00	2,528.05	0.00	2,528.05	2,528.05
58000	Officials Special Account	0.00	11,213.50	0.00	11,213.50	11,213.50
59000	Corp. Sponsor Expense-Internal	0.00	71,151.49	(22,959.41)	48,192.08	48,192.08
59500	Coach Education AD Fees	0.00	6,960.00	0.00	6,960.00	6,960.00
60600	Awards-Stout Memorial	0.00	4,000.00	0.00	4,000.00	4,000.00
65102	BA Miscellaneous Expenses	0.00	80.91	0.00	80.91	80.91
65211	BBK Academic Scholarships	0.00	0.00	(2,000.00)	(2,000.00)	(2,000.00)
65303	GBK Officials Expenses	0.00	225.00	0.00	225.00	225.00
65333	BW Trophies/Medals/Awards	0.00	903.16	0.00	903.16	903.16
65352	CC Miscellaneous Exp	0.00	3,330.19	0.00	3,330.19	3,330.19
65353	CC Officials Expense	0.00	6,825.00	0.00	6,825.00	6,825.00
65358	CC Trophies/Medals/Awards	0.00	3,857.99	0.00	3,857.99	3,857.99
65359	CC Workers Expense	0.00	7,361.33	(100.00)	7,261.33	7,261.33
65360	CC Video/Webcast Expenses	0.00	2,850.00	0.00	2,850.00	2,850.00
65402	XC Miscellaneous Expenses	0.00	11,340.22	(322.56)	11,017.66	11,017.66
65403	XC Officials Expenses	0.00	2,025.00	(150.00)	1,875.00	1,875.00
65404	XC Photo Expenses	0.00	337.50	0.00	337.50	337.50
65405	XC Printing Expenses	0.00	104.00	0.00	104.00	104.00
65408	XC Trophies/Medals and Awards	0.00	2,193.92	0.00	2,193.92	2,193.92
65409	XC Workers Expenses	0.00	6,765.24	0.00	6,765.24	6,765.24
65415	XC Video/Webcast Expense	0.00	525.00	0.00	525.00	525.00
65427	DC Miscellaneous Expenses	0.00	1,250.00	0.00	1,250.00	1,250.00
65433	DC Trophies/Medals/Awards	0.00	1,763.04	0.00	1,763.04	1,763.04
65434	DC Workers Expenses	0.00	191.95	0.00	191.95	191.95
65440	DC Video/Webcast Expenses	0.00	850.00	0.00	850.00	850.00
65501	FH Facility Rental/Costs	0.00	500.00	0.00	500.00	500.00
65502	FH Misc Expenses	0.00	888.84	0.00	888.84	888.84
65503	FH Officials Expenses	0.00	1,260.00	(66.00)	1,194.00	1,194.00
65504	FH Photo Expenses	0.00	75.00	0.00	75.00	75.00
65507	FH Team Reimbursements	0.00	2,270.00	0.00	2,270.00	2,270.00
65508	FH Trophies, Medals, Awards	0.00	1,403.09	0.00	1,403.09	1,403.09
65509	FH Workers Expenses	0.00	3,923.66	0.00	3,923.66	3,923.66
65515	FH Video/Webcast Expenses	0.00	516.66	0.00	516.66	516.66
65602	FB Miscellaneous Expenses	0.00	1,823.00	0.00	1,823.00	1,823.00
65603	FB Officials Expenses	0.00	285.00	0.00	285.00	285.00
65604	FB Photo Expenses	0.00	7,607.50	0.00	7,607.50	7,607.50
65605	FB Printing Expenses	0.00	8,131.05	0.00	8,131.05	8,131.05
65608	FB Trophies/Medals and Awards	0.00	986.13	0.00	986.13	986.13
65609	FB Workers Expenses	0.00	10,395.14	0.00	10,395.14	10,395.14
65615	FB Video/Webcast Expense	0.00	6,630.00	0.00	6,630.00	6,630.00
65616	FB Title/Sponsor Exp.	0.00	131.86	0.00	131.86	131.86
65702	BGF Miscellaneous Expenses	0.00	770.90	0.00	770.90	770.90
65703	BGF Officials Expenses	0.00	2,709.44	0.00	2,709.44	2,709.44

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65704	BGF Photo Expenses	0.00	100.00	0.00	100.00	100.00
65708	BGF Trophies/Medals and Awards	0.00	583.96	0.00	583.96	583.96
65709	BGF Workers Expenses	0.00	2,311.15	0.00	2,311.15	2,311.15
65715	BGF Video/Webcast Expense	0.00	437.50	0.00	437.50	437.50
65802	GGF Miscellaneous Expenses	0.00	720.90	0.00	720.90	720.90
65803	GGF Officials Expenses	0.00	2,709.43	0.00	2,709.43	2,709.43
65804	GGF Photo Expenses	0.00	100.00	0.00	100.00	100.00
65808	GGF Trophies/Medals and Awards	0.00	7,328.15	0.00	7,328.15	7,328.15
65809	GGF Workers Expenses	0.00	2,250.88	0.00	2,250.88	2,250.88
65815	GGF Video/Webcast Expense	0.00	437.50	0.00	437.50	437.50
65817	GGF General Sponsor Expenses	0.00	500.00	0.00	500.00	500.00
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65901	SO Facility/Contracted Costs/S	0.00	8,000.00	0.00	8,000.00	8,000.00
65902	SO Miscellaneous Expenses	0.00	2,838.00	0.00	2,838.00	2,838.00
65903	SO Officials Expenses	0.00	10,812.50	(190.50)	10,622.00	10,622.00
65907	SO Team Reimbursement Expenses	0.00	14,150.00	0.00	14,150.00	14,150.00
65908	SO Trophies/Medals and Awards	0.00	2,806.18	0.00	2,806.18	2,806.18
65909	SO Workers Expenses	0.00	6,526.52	(40.00)	6,486.52	6,486.52
65915	SO Video/Webcast Expense	0.00	4,063.97	0.00	4,063.97	4,063.97
65918	SO Semistate Distributions	0.00	29,225.96	0.00	29,225.96	29,225.96
66501	TR Facility /Contracted Costs/	0.00	62.43	0.00	62.43	62.43
66503	TR Officials Expenses	0.00	810.00	(95.00)	715.00	715.00
66504	TR Photo Expenses	0.00	0.00	(125.00)	(125.00)	(125.00)
66509	TR Workers Expenses	0.00	743.90	0.00	743.90	743.90
66602	VB Miscellaneous Expenses	0.00	1,670.01	0.00	1,670.01	1,670.01
66603	VB Officials Expenses	0.00	7,079.38	(117.00)	6,962.38	6,962.38
66604	VB Photo Expenses	0.00	225.00	0.00	225.00	225.00
66607	VB Team Reimbursement Expenses	0.00	17,214.00	0.00	17,214.00	17,214.00
66608	VB Trophies/Medals and Awards	0.00	1,375.01	0.00	1,375.01	1,375.01
66609	VB Workers Expenses	0.00	8,790.14	(375.00)	8,415.14	8,415.14
66615	VB Video/Webcast Expense	0.00	1,896.67	0.00	1,896.67	1,896.67
66709	WR Workers Expenses	0.00	0.00	(152.50)	(152.50)	(152.50)
Totals		0.00	\$ 5,765,938.15	\$ (5,765,938.1	\$ 0.00	\$ 0.00