

KY High School Athletic Association
General Ledger Account Summary Report

As of: August 31, 2018

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	373.97	\$ 0.00	\$ (7.91)	\$ (7.91)	\$ 366.06
10125	General Fund-PNC Bank	1,124,370.74	417,560.34	(495,654.63)	(78,094.29)	1,046,276.45
10150	PNC Event & Web Acct	93,155.04	179,428.30	(5,000.00)	174,428.30	267,583.34
10175	Paypal Transaction Account	1,771.00	188,224.95	(187,495.95)	729.00	2,500.00
10275	PNC-Stout Memorial Fund-8505	18,914.59	0.00	0.00	0.00	18,914.59
10300	RTF -Traditional Bank	137,609.36	11.69	0.00	11.69	137,621.05
11000	Accounts Receivable	245,906.44	100,031.32	(188,406.16)	(88,374.84)	157,531.60
12100	Prepaid HSA Annual for Empl	6,328.03	0.00	(1,524.60)	(1,524.60)	4,803.43
14000	Prepaid Expenses	2,798.74	0.00	0.00	0.00	2,798.74
15000	Accumulated Depreciation	(2,679,357.24)	0.00	0.00	0.00	(2,679,357.24)
15100	Land - Executive Drive	431,341.16	0.00	0.00	0.00	431,341.16
15200	Building	3,609,089.00	0.00	0.00	0.00	3,609,089.00
15300	Equipment	584,784.02	0.00	0.00	0.00	584,784.02
16000	Deferred Outflors	542,058.00	0.00	0.00	0.00	542,058.00
20000	Accounts Payable	(4,126.51)	64,740.50	(17,510.39)	47,230.11	43,103.60
22100	Accrued Sick Leave-RTF	(137,600.17)	0.00	0.00	0.00	(137,600.17)
22150	Accrued Stout Schol Acct	(25,441.59)	0.00	0.00	0.00	(25,441.59)
24300	Change for State Events	0.00	350.00	0.00	350.00	350.00
24400	AFLAC Insurance Payable	213.68	813.04	(869.80)	(56.76)	156.92
24500	KTRS Payable-Employee	647.74	14,030.02	(14,030.02)	0.00	647.74
24600	KERS Payable-Employee	(83.81)	2,723.45	(2,723.51)	(0.06)	(83.87)
24850	Dental Ins-Employee W/H	133.05	449.34	(876.20)	(426.86)	(293.81)
27000	Unearned School Dues	(95,000.00)	0.00	0.00	0.00	(95,000.00)
27100	Unearned Officials Reg. Fees	(60,995.00)	0.00	(28,965.00)	(28,965.00)	(89,960.00)
27200	Unearned Advance Prepayments	(45,087.64)	40.00	0.00	40.00	(45,047.64)
28700	Net Pension Fund Liability	(2,321,503.00)	0.00	0.00	0.00	(2,321,503.00)
35000	General Fund Unrestricted	(993,072.68)	0.00	0.00	0.00	(993,072.68)
35300	Des.-Equipment Fund	(75,691.56)	0.00	0.00	0.00	(75,691.56)
35400	Des.-Officials Div. Reserve	(64,389.85)	0.00	0.00	0.00	(64,389.85)
35600	Des.-Bldg/Plant Reserve	(55,563.90)	0.00	0.00	0.00	(55,563.90)
35700	Des.-Museum Development	(17,555.84)	0.00	0.00	0.00	(17,555.84)
35900	Des.-Trademark/Novelty Reserve	(42,703.55)	0.00	0.00	0.00	(42,703.55)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(29,087.76)	0.00	0.00	0.00	(29,087.76)
36400	Des.-Prom. Media Rel Reserve	(107,107.21)	0.00	0.00	0.00	(107,107.21)
36600	Des.-Web Development Res.	(38,112.25)	0.00	0.00	0.00	(38,112.25)
38950	Unawarded Leachman Girls Schol	(1,000.00)	0.00	0.00	0.00	(1,000.00)
38960	Unawarded Pannell Scholarships	(1,700.00)	0.00	0.00	0.00	(1,700.00)
40100	School Dues - Current	0.00	2,570.00	(234,500.00)	(231,930.00)	(231,930.00)
40400	Officials Fees-Current	0.00	490.00	(149,930.00)	(149,440.00)	(149,440.00)
41300	Adv. Fees Other	0.00	0.00	(262.42)	(262.42)	(262.42)
43100	Interest Receipts	0.00	0.00	(29.48)	(29.48)	(29.48)
43400	Other Official Div. Revenue	0.00	0.00	(56.25)	(56.25)	(56.25)
43425	Officials Policy Board Rects.	0.00	0.00	(10,255.00)	(10,255.00)	(10,255.00)
43450	Adv. Official/Coach Camp/Clin.	0.00	0.00	(3,570.00)	(3,570.00)	(3,570.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(50.00)	(50.00)	(50.00)
43700	School Fines/Fees	0.00	120.00	(120.00)	0.00	0.00
43704	Officials Fines and Fees	0.00	0.00	(300.00)	(300.00)	(300.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(77,500.00)	(77,500.00)	(77,500.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(10,075.00)	(10,075.00)	(10,075.00)
46110	HOF Banquet Sponsorships	0.00	0.00	(50.00)	(50.00)	(50.00)
46250	KY Student Leadership Receipts	0.00	0.00	(96.00)	(96.00)	(96.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,700.00)	(1,700.00)	(1,700.00)
48106	BA Photo Sales/Rights	0.00	10.00	0.00	10.00	10.00
49406	TN Photo Sales/Rights	0.00	0.00	(24.95)	(24.95)	(24.95)
49506	TR Photo Sales/Rights	0.00	0.00	(30.00)	(30.00)	(30.00)
50100	Administrative Salaries	0.00	169,231.27	(1,140.00)	168,091.27	168,091.27
50200	Employee Health/Life Insurance	0.00	7,729.68	0.00	7,729.68	7,729.68
50300	Kentucky Retirement System	0.00	23,184.10	0.00	23,184.10	23,184.10
50400	Ky. Unemployment Ins. Cont.	0.00	73.71	0.00	73.71	73.71
50500	Medicare Contribution	0.00	2,407.66	0.00	2,407.66	2,407.66
50600	Social Security Contribution	0.00	10,294.83	0.00	10,294.83	10,294.83
50700	Teachers Retirement System	0.00	17,577.00	0.00	17,577.00	17,577.00

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52000	Custodial Supplies	0.00	44.09	0.00	44.09	44.09
52100	Utilities Expense	0.00	18,257.42	0.00	18,257.42	18,257.42
52200	Telephone & Telecom/Data	0.00	4,520.20	0.00	4,520.20	4,520.20
52300	Contract Services/Physical Pla	0.00	9,157.72	0.00	9,157.72	9,157.72
52400	Contract Services/Equipment	0.00	3,763.87	0.00	3,763.87	3,763.87
52500	Electronic Fixed Assets Exp	0.00	1,113.05	0.00	1,113.05	1,113.05
52550	Electronic Non Fixed Assets	0.00	2,735.29	(104.05)	2,631.24	2,631.24
52600	Equipment Leases/Rental	0.00	1,143.06	0.00	1,143.06	1,143.06
52750	Equipment - Non Fixed Assets	0.00	26.45	0.00	26.45	26.45
53100	Property Insurance-Executive D	0.00	1,124.00	0.00	1,124.00	1,124.00
53300	Workers Compensation Insurance	0.00	576.00	0.00	576.00	576.00
53400	Catastrophic Insurance	0.00	42,875.00	0.00	42,875.00	42,875.00
53500	Liability Insurance/Staff/Boar	0.00	44,654.47	0.00	44,654.47	44,654.47
54100	Administrative Staff Travel	0.00	2,973.61	0.00	2,973.61	2,973.61
54800	Cont. Servs -General	0.00	117.50	0.00	117.50	117.50
54810	Cont. Servs-Promotions	0.00	3,215.09	0.00	3,215.09	3,215.09
54830	Cont. Servs-Web Site/Data	0.00	192.25	0.00	192.25	192.25
54835	Cont. Servs-Web Programming	0.00	3,960.00	0.00	3,960.00	3,960.00
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
55400	Office Supplies	0.00	2,533.97	(0.72)	2,533.25	2,533.25
55550	Officials Policy Board Exps.	0.00	17,420.00	0.00	17,420.00	17,420.00
55600	Advanced Clinic Personnel	0.00	1,371.60	0.00	1,371.60	1,371.60
55650	Advanced Clinic Expenses	0.00	265.50	0.00	265.50	265.50
55700	Other Administrative Expense	0.00	7,982.50	0.00	7,982.50	7,982.50
55850	Other Office Expenses	0.00	193.56	0.00	193.56	193.56
55900	Postage & Shipping	0.00	5,000.00	0.00	5,000.00	5,000.00
56100	Purchase of Publications	0.00	19,268.30	0.00	19,268.30	19,268.30
56500	Board/Staff Prof. Development	0.00	1,112.05	0.00	1,112.05	1,112.05
57110	Hall of Fame Banquet Expenses	0.00	12.15	0.00	12.15	12.15
57250	KY Student Leadership Expenses	0.00	3,021.16	0.00	3,021.16	3,021.16
57260	NF Student Leadership Expenses	0.00	1,049.07	0.00	1,049.07	1,049.07
57410	Annual Meeting Expenses	0.00	2,750.83	0.00	2,750.83	2,750.83
57420	Admin. Workshop Exp.	0.00	1,286.67	0.00	1,286.67	1,286.67
58000	Officials Special Account	0.00	4,100.00	0.00	4,100.00	4,100.00
59000	Corp. Sponsor Expense-Internal	0.00	1,440.60	0.00	1,440.60	1,440.60
59500	Coach Education AD Fees	0.00	2,500.00	0.00	2,500.00	2,500.00
60560	KY Dept Ag Schol Awards	0.00	4,000.00	0.00	4,000.00	4,000.00
60600	Awards-Stout Memorial	0.00	2,000.00	0.00	2,000.00	2,000.00
65211	BBK Academic Scholarships	0.00	1,000.00	0.00	1,000.00	1,000.00
65218	BBK Title/Scholarship Exo.	0.00	4,500.00	0.00	4,500.00	4,500.00
65502	FH Misc Expenses	0.00	11.73	0.00	11.73	11.73
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
66202	FP Miscellaneous Expenses	0.00	0.00	(31.32)	(31.32)	(31.32)
66318	SW Sponsor Schol. Exp	0.00	1,000.00	0.00	1,000.00	1,000.00
66401	TN Facility/Contracted Costs/S	0.00	500.00	0.00	500.00	500.00
66503	TR Officials Expenses	0.00	0.00	(105.00)	(105.00)	(105.00)
Totals		0.00	\$ 1,432,994.36	\$ (1,432,994.3	\$ 0.00	\$ 0.00