

KY High School Athletic Association
General Ledger Account Summary Report

As of: August 31, 2019

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	230.85	\$ 0.00	\$ (53.11)	\$ (53.11)	\$ 177.74
10125	General Fund-PNC Bank	1,290,537.68	476,036.36	(464,050.41)	11,985.95	1,302,523.63
10150	PNC Event & Web Acct	85,582.42	194,022.59	0.00	194,022.59	279,605.01
10175	Paypal Transaction Account	1,409.04	60.00	(413.57)	(353.57)	1,055.47
10185	Paypal Pro	4,894.48	195,880.00	(198,274.48)	(2,394.48)	2,500.00
10275	PNC-Stout Memorial Fund-8505	17,163.59	0.00	0.00	0.00	17,163.59
10300	RTF -Traditional Bank	146,469.35	12.27	0.00	12.27	146,481.62
10325	PNC-KHSAA Foundation Account	925.00	0.00	0.00	0.00	925.00
10350	PNC-Billings Memorial Fund	3,815.00	0.00	0.00	0.00	3,815.00
11000	Accounts Receivable	246,065.34	76,795.00	(175,169.93)	(98,374.93)	147,690.41
12100	Prepaid HSA Annual for Empl	5,629.00	0.00	(1,732.00)	(1,732.00)	3,897.00
14000	Prepaid Expenses	18,687.28	0.00	0.00	0.00	18,687.28
15000	Accumulated Depreciation	(2,813,712.57)	0.00	0.00	0.00	(2,813,712.57)
15100	Land - Executive Drive	431,341.16	0.00	0.00	0.00	431,341.16
15200	Building	3,614,740.00	0.00	0.00	0.00	3,614,740.00
15300	Equipment	641,901.93	0.00	0.00	0.00	641,901.93
16000	Deferred Outflors	1,146,812.00	0.00	0.00	0.00	1,146,812.00
20000	Accounts Payable	(3,504.07)	74,538.85	(3,031.17)	71,507.68	68,003.61
22100	Accrued Sick Leave-RTF	(146,458.03)	0.00	0.00	0.00	(146,458.03)
24300	Change for State Events	0.00	350.00	0.00	350.00	350.00
24400	AFLAC Insurance Payable	(227.23)	435.78	(557.12)	(121.34)	(348.57)
24500	KTRS Payable-Employee	866.74	15,368.08	(15,368.08)	0.00	866.74
24600	KERS Payable-Employee	(150.08)	881.31	(1,762.68)	(881.37)	(1,031.45)
24850	Dental Ins-Employee W/H	(763.36)	788.10	(994.24)	(206.14)	(969.50)
27100	Unearned Officials Reg. Fees	(43,195.00)	0.00	(21,875.00)	(21,875.00)	(65,070.00)
27200	Unearned Advance Prepayments	(18,233.32)	70.00	0.00	70.00	(18,163.32)
28600	Deferred Inflows	(50,198.00)	0.00	0.00	0.00	(50,198.00)
28700	Net Pension Fund Liability	(3,559,825.00)	0.00	0.00	0.00	(3,559,825.00)
35000	General Fund Unrestricted	(519,443.39)	0.00	0.00	0.00	(519,443.39)
35300	Des.-Equipment Fund	(78,279.04)	0.00	0.00	0.00	(78,279.04)
35400	Des.-Officials Div. Reserve	(75,623.45)	0.00	0.00	0.00	(75,623.45)
35600	Des.-Bldg/Plant Reserve	(67,155.00)	0.00	0.00	0.00	(67,155.00)
35700	Des.-Museum Development	(17,555.84)	0.00	0.00	0.00	(17,555.84)
35900	Des.-Trademark/Novelty Reserve	(39,582.55)	0.00	0.00	0.00	(39,582.55)
36000	Des.-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	Des.-Title IX Project Reserve	(37,200.00)	0.00	0.00	0.00	(37,200.00)
36400	Des.-Prom. Media Rel Reserve	(115,838.46)	0.00	0.00	0.00	(115,838.46)
36600	Des.-Web Development Res.	(38,197.88)	0.00	0.00	0.00	(38,197.88)
37500	Restricted-Stout Unawarded	(17,163.59)	0.00	0.00	0.00	(17,163.59)
37900	Unawarded KY Dept Ag Schol	(6,000.00)	0.00	0.00	0.00	(6,000.00)
38900	Unawarded Leachman Boys Schol	(750.00)	0.00	0.00	0.00	(750.00)
38950	Unawarded Leachman Girls Schol	(1,000.00)	0.00	0.00	0.00	(1,000.00)
38960	Unawarded Pannell Scholarships	(2,700.00)	0.00	0.00	0.00	(2,700.00)
40100	School Dues - Current	0.00	85.00	(337,500.00)	(337,415.00)	(337,415.00)
40400	Officials Fees-Current	0.00	140.00	(156,470.00)	(156,330.00)	(156,330.00)
41300	Adv. Fees Other	0.00	0.00	(516.63)	(516.63)	(516.63)
43100	Interest Receipts	0.00	0.00	(23.70)	(23.70)	(23.70)
43400	Other Official Div. Revenue	0.00	0.00	(2,268.45)	(2,268.45)	(2,268.45)
43425	Officials Policy Board Rects.	0.00	0.00	(17,755.00)	(17,755.00)	(17,755.00)
43700	School Fines/Fees	0.00	100.00	(50.00)	50.00	50.00
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(34,750.00)	(34,750.00)	(34,750.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(5,050.00)	(5,050.00)	(5,050.00)
49406	TN Photo Sales/Rights	0.00	0.00	(30.00)	(30.00)	(30.00)
49506	TR Photo Sales/Rights	0.00	0.00	(30.00)	(30.00)	(30.00)
50100	Administrative Salaries	0.00	162,329.16	(960.00)	161,369.16	161,369.16
50200	Employee Health/Life Insurance	0.00	9,128.46	0.00	9,128.46	9,128.46
50300	Kentucky Retirement System	0.00	7,631.09	0.00	7,631.09	7,631.09
50400	Ky. Unemployment Ins. Cont.	0.00	14.68	0.00	14.68	14.68
50500	Medicare Contribution	0.00	2,306.16	0.00	2,306.16	2,306.16
50600	Social Security Contribution	0.00	9,860.84	0.00	9,860.84	9,860.84
50700	Teachers Retirement System	0.00	19,253.36	0.00	19,253.36	19,253.36
52000	Custodial Supplies	0.00	179.05	0.00	179.05	179.05
52100	Utilities Expense	0.00	11,239.12	0.00	11,239.12	11,239.12

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52200	Telephone & Telecom/Data	0.00	6,771.26	0.00	6,771.26	6,771.26
52300	Contract Services/Physical Pla	0.00	5,838.83	0.00	5,838.83	5,838.83
52400	Contract Services/Equipment	0.00	2,933.61	0.00	2,933.61	2,933.61
52550	Electronic Non Fixed Assets	0.00	510.46	0.00	510.46	510.46
52600	Equipment Leases/Rental	0.00	935.52	0.00	935.52	935.52
52700	Equipment - Fixed Assets	0.00	1,637.76	0.00	1,637.76	1,637.76
52750	Equipment - Non Fixed Assets	0.00	351.80	0.00	351.80	351.80
53200	Fidelity Bonds-Notary, Etc	0.00	50.90	0.00	50.90	50.90
53300	Workers Compensation Insurance	0.00	517.00	0.00	517.00	517.00
54100	Administrative Staff Travel	0.00	25,922.96	(90.00)	25,832.96	25,832.96
54600	Board of Control Expenses	0.00	8,890.83	0.00	8,890.83	8,890.83
54800	Cont. Servs -General	0.00	61.00	0.00	61.00	61.00
54810	Cont. Servs-Promotions	0.00	859.47	0.00	859.47	859.47
54830	Cont. Servs-Web Site/Data	0.00	7,160.00	0.00	7,160.00	7,160.00
54900	Legal Services - General Repre	0.00	452.79	0.00	452.79	452.79
55000	Legal Services-Hearing Expense	0.00	3,134.40	0.00	3,134.40	3,134.40
55100	Miscellaneous-All Sports Expen	0.00	1,966.38	0.00	1,966.38	1,966.38
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	3,015.38	0.00	3,015.38	3,015.38
55550	Officials Policy Board Exps.	0.00	11,155.00	0.00	11,155.00	11,155.00
55700	Other Administrative Expense	0.00	5,681.22	0.00	5,681.22	5,681.22
55850	Other Office Expenses	0.00	520.00	0.00	520.00	520.00
55900	Postage & Shipping	0.00	8,142.95	0.00	8,142.95	8,142.95
56100	Purchase of Publications	0.00	28,355.95	0.00	28,355.95	28,355.95
57250	KY Student Leadership Expenses	0.00	3,510.00	0.00	3,510.00	3,510.00
57260	NF Student Leadership Expenses	0.00	733.48	0.00	733.48	733.48
58000	Officials Special Account	0.00	5,400.00	0.00	5,400.00	5,400.00
59000	Corp. Sponsor Expense-Internal	0.00	28,145.36	0.00	28,145.36	28,145.36
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	4,000.00	0.00	4,000.00	4,000.00
65103	BA Officials Expenses	0.00	110.00	0.00	110.00	110.00
65218	BBK Title/Scholarship Exo.	0.00	6,000.00	0.00	6,000.00	6,000.00
65502	FH Misc Expenses	0.00	6.00	0.00	6.00	6.00
65718	BGF Title/Sponsor Schol.	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
66318	SW Sponsor Schol. Exp	0.00	1,000.00	0.00	1,000.00	1,000.00
66503	TR Officials Expenses	0.00	90.00	(90.00)	0.00	0.00
Totals		0.00	\$ 1,438,865.57	\$ (1,438,865.5	\$ 0.00	\$ 0.00