

KY High School Athletic Association
General Ledger Account Summary Report

As of: August 31, 2020

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 10000 | Petty Cash | 350.09 | \$ 0.00 | \$ (12.16) | \$ (12.16) | \$ 337.93 |
| 10125 | General Fund-PNC Bank | 1,336,317.80 | 104,177.24 | (300,212.79) | (196,035.55) | 1,140,282.25 |
| 10150 | PNC Event & Web Acct | 132,281.71 | 52,640.95 | 0.00 | 52,640.95 | 184,922.66 |
| 10175 | Paypal Transaction Account | 1,500.00 | 2,945.74 | (2,391.53) | 554.21 | 2,054.21 |
| 10185 | Paypal Pro | 2,500.00 | 99,279.89 | (52,234.93) | 47,044.96 | 49,544.96 |
| 10275 | PNC-Stout Memorial Fund-8505 | 17,163.59 | 0.00 | 0.00 | 0.00 | 17,163.59 |
| 10300 | RTF -Traditional Bank | 132,305.05 | 0.00 | 0.00 | 0.00 | 132,305.05 |
| 10325 | PNC-KHSAA Foundation Account | 925.00 | 0.00 | 0.00 | 0.00 | 925.00 |
| 10350 | PNC-Billings Memorial Fund | 4,565.00 | 0.00 | 0.00 | 0.00 | 4,565.00 |
| 11000 | Accounts Receivable | 171,901.18 | 126,852.95 | (165,052.95) | (38,200.00) | 133,701.18 |
| 12100 | Prepaid HSA Annual for Empl | 3,985.00 | 0.00 | (1,000.00) | (1,000.00) | 2,985.00 |
| 14000 | Prepaid Expenses | 22,283.01 | 0.00 | 0.00 | 0.00 | 22,283.01 |
| 14700 | Other Current Assets | 8,081.00 | 0.00 | 0.00 | 0.00 | 8,081.00 |
| 15000 | Accumulated Depreciation | (2,954,141.18) | 0.00 | 0.00 | 0.00 | (2,954,141.18) |
| 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 | 694,182.72 | 0.00 | 0.00 | 0.00 | 694,182.72 |
| 16000 | Deferred Outflors | 1,146,812.00 | 0.00 | 0.00 | 0.00 | 1,146,812.00 |
| 20000 | Accounts Payable | (3,356.84) | 0.00 | 0.00 | 0.00 | (3,356.84) |
| 22100 | Accrued Sick Leave-RTF | (136,149.92) | 0.00 | 0.00 | 0.00 | (136,149.92) |
| 24400 | AFLAC Insurance Payable | (453.16) | 369.28 | (290.60) | 78.68 | (374.48) |
| 24500 | KTRS Payable-Employee | 866.74 | 11,733.66 | (15,644.88) | (3,911.22) | (3,044.48) |
| 24600 | KERS Payable-Employee | (150.37) | 0.00 | 0.00 | 0.00 | (150.37) |
| 24700 | Health Insur Employee W/H | (1,578.46) | 0.00 | (181.58) | (181.58) | (1,760.04) |
| 24850 | Dental Ins-Employee W/H | 642.17 | 530.13 | (181.58) | 348.55 | 990.72 |
| 27000 | Unearned School Dues | (1,000.00) | 0.00 | 0.00 | 0.00 | (1,000.00) |
| 27100 | Unearned Officials Reg. Fees | (87,250.00) | 0.00 | 0.00 | 0.00 | (87,250.00) |
| 27200 | Unearned Advance Prepayments | (13,500.00) | 0.00 | 0.00 | 0.00 | (13,500.00) |
| 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 | (435,668.54) | 0.00 | 0.00 | 0.00 | (435,668.54) |
| 35300 | Des.-Equipment Fund | (53,256.06) | 0.00 | 0.00 | 0.00 | (53,256.06) |
| 35400 | Des.-Officials Div. Reserve | (82,788.90) | 0.00 | 0.00 | 0.00 | (82,788.90) |
| 35600 | Des.-Bldg/Plant Reserve | (75,861.13) | 0.00 | 0.00 | 0.00 | (75,861.13) |
| 35700 | Des.-Museum Development | (17,555.84) | 0.00 | 0.00 | 0.00 | (17,555.84) |
| 35900 | Des.-Trademark/Novelty Reserve | (35,179.55) | 0.00 | 0.00 | 0.00 | (35,179.55) |
| 36000 | Des.-Student Leadership Progs | (4,315.00) | 0.00 | 0.00 | 0.00 | (4,315.00) |
| 36100 | Des.-Title IX Project Reserve | (42,082.14) | 0.00 | 0.00 | 0.00 | (42,082.14) |
| 36400 | Des.-Prom. Media Rel Reserve | (129,521.01) | 0.00 | 0.00 | 0.00 | (129,521.01) |
| 36600 | Des.-Web Development Res. | (12,148.53) | 0.00 | 0.00 | 0.00 | (12,148.53) |
| 37000 | Restricted-Museum Development | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 37500 | Restricted-Stout Unawarded | (15,413.59) | 0.00 | 0.00 | 0.00 | (15,413.59) |
| 37900 | Unawarded KY Dept Ag Schol | (4,000.00) | 0.00 | 0.00 | 0.00 | (4,000.00) |
| 38150 | Unawarded Roberts Schol-Boys | (2,000.00) | 0.00 | 0.00 | 0.00 | (2,000.00) |
| 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) |
| 39150 | Unawarded Roberts Schol-Girls | (1,000.00) | 0.00 | 0.00 | 0.00 | (1,000.00) |
| 40400 | Officials Fees-Current | 0.00 | 557.91 | (74,210.00) | (73,652.09) | (73,652.09) |
| 41300 | Adv. Fees Other | 0.00 | 0.00 | (515.31) | (515.31) | (515.31) |
| 43100 | Interest Receipts | 0.00 | 0.00 | (19.29) | (19.29) | (19.29) |
| 43300 | Other Miscellaneous Receipts | 0.00 | 0.00 | (3,500.00) | (3,500.00) | (3,500.00) |
| 43400 | Other Official Div. Revenue | 0.00 | 0.00 | (55.50) | (55.50) | (55.50) |
| 43425 | Officials Policy Board Rects. | 0.00 | 10,030.00 | (16,630.00) | (6,600.00) | (6,600.00) |
| 43500 | Rules Books, HB, Athlete, Etc. | 0.00 | 0.00 | (140.00) | (140.00) | (140.00) |
| 43600 | Sale of Furniture&Equipment | 0.00 | 4.00 | (2,645.74) | (2,641.74) | (2,641.74) |
| 43700 | School Fines/Fees | 0.00 | 0.00 | (300.00) | (300.00) | (300.00) |
| 45100 | Corp. Spon. Receipts/Internal | 0.00 | 18,000.00 | (83,500.00) | (65,500.00) | (65,500.00) |
| 45500 | NFHS Coaches Educ. Royalty | 0.00 | 0.00 | (6,335.00) | (6,335.00) | (6,335.00) |
| 46310 | Officials Merchandise (Direct) | 0.00 | 0.00 | (2,400.00) | (2,400.00) | (2,400.00) |
| 48307 | GBK Video Sales | 0.00 | 0.00 | (99.96) | (99.96) | (99.96) |
| 48454 | ESports Ticket Receipts | 0.00 | 0.00 | (3,403.20) | (3,403.20) | (3,403.20) |
| 48607 | FB Video Sales | 0.00 | 0.00 | (74.93) | (74.93) | (74.93) |

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As of: August 31, 2020

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|---------------|-----------------|------------|----------------|
| 50100 | Administrative Salaries | 0.00 | 130,087.60 | (960.00) | 129,127.60 | 129,127.60 |
| 50200 | Employee Health/Life Insurance | 0.00 | 9,782.24 | (1,174.36) | 8,607.88 | 8,607.88 |
| 50500 | Medicare Contribution | 0.00 | 1,862.29 | 0.00 | 1,862.29 | 1,862.29 |
| 50600 | Social Security Contribution | 0.00 | 7,962.91 | 0.00 | 7,962.91 | 7,962.91 |
| 50700 | Teachers Retirement System | 0.00 | 14,700.18 | (1,800.39) | 12,899.79 | 12,899.79 |
| 52000 | Custodial Supplies | 0.00 | 46.73 | (8.97) | 37.76 | 37.76 |
| 52100 | Utilities Expense | 0.00 | 15,638.38 | 0.00 | 15,638.38 | 15,638.38 |
| 52200 | Telephone & Telecom/Data | 0.00 | 6,235.26 | 0.00 | 6,235.26 | 6,235.26 |
| 52300 | Contract Services/Physical Pla | 0.00 | 2,227.82 | 0.00 | 2,227.82 | 2,227.82 |
| 52400 | Contract Services/Equipment | 0.00 | 4,821.29 | 0.00 | 4,821.29 | 4,821.29 |
| 52500 | Electronic Fixed Assets Exp | 0.00 | 78.16 | 0.00 | 78.16 | 78.16 |
| 52550 | Electronic Non Fixed Assets | 0.00 | 2,940.20 | 0.00 | 2,940.20 | 2,940.20 |
| 52600 | Equipment Leases/Rental | 0.00 | 207.54 | 0.00 | 207.54 | 207.54 |
| 53100 | Property Insurance-Executive D | 0.00 | 10.00 | 0.00 | 10.00 | 10.00 |
| 53300 | Workers Compensation Insurance | 0.00 | 505.00 | 0.00 | 505.00 | 505.00 |
| 53600 | Automobile Insurance | 0.00 | 32.00 | 0.00 | 32.00 | 32.00 |
| 54100 | Administrative Staff Travel | 0.00 | 4,406.66 | 0.00 | 4,406.66 | 4,406.66 |
| 54500 | Audit Expense | 0.00 | 9,500.00 | 0.00 | 9,500.00 | 9,500.00 |
| 54600 | Board of Control Expenses | 0.00 | 10,218.16 | 0.00 | 10,218.16 | 10,218.16 |
| 54800 | Cont. Servs -General | 0.00 | 195.81 | 0.00 | 195.81 | 195.81 |
| 54830 | Cont. Servs-Web Site/Data | 0.00 | 2,232.02 | 0.00 | 2,232.02 | 2,232.02 |
| 54835 | Cont. Servs-Web Programming | 0.00 | 3,080.00 | 0.00 | 3,080.00 | 3,080.00 |
| 54900 | Legal Services - General Repre | 0.00 | 750.10 | 0.00 | 750.10 | 750.10 |
| 55000 | Legal Services-Hearing Expense | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 |
| 55200 | National Federation Dues | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 |
| 55400 | Office Supplies | 0.00 | 229.45 | 0.00 | 229.45 | 229.45 |
| 55550 | Officials Policy Board Exps. | 0.00 | 6,600.00 | 0.00 | 6,600.00 | 6,600.00 |
| 55700 | Other Administrative Expense | 0.00 | 3,245.43 | 0.00 | 3,245.43 | 3,245.43 |
| 55800 | Other Administrative Staff Ex | 0.00 | 173.95 | 0.00 | 173.95 | 173.95 |
| 55850 | Other Office Expenses | 0.00 | 10.59 | 0.00 | 10.59 | 10.59 |
| 55900 | Postage & Shipping | 0.00 | 2,079.71 | 0.00 | 2,079.71 | 2,079.71 |
| 56100 | Purchase of Publications | 0.00 | 42,457.42 | 0.00 | 42,457.42 | 42,457.42 |
| 59000 | Corp. Sponsor Expense-Internal | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 |
| 60560 | KY Dept Ag Schol Awards | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 |
| 60600 | Awards-Stout Memorial | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 |
| 65302 | GBK Miscellaneous Expenses | 0.00 | 87.00 | 0.00 | 87.00 | 87.00 |
| 65309 | GBK Workers Expenses | 0.00 | 450.00 | 0.00 | 450.00 | 450.00 |
| 65818 | GGF Title/Sponsor Schol. | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 |
| Totals | | 0.00 | \$ 734,975.65 | \$ (734,975.65) | \$ 0.00 | \$ 0.00 |