

**KY High School Athletic Association**  
**General Ledger Account Summary Report**

As of: October 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	1,336,817.80	661,041.71	(468,241.84)	192,799.87	1,529,617.67
10150	PNC Event & Web Acct	132,281.71	160,587.24	(216,305.43)	(55,718.19)	76,563.52
10175	Paypal Transaction Account	1,500.00	12,782.97	(12,782.97)	0.00	1,500.00
10185	Paypal Pro	2,500.00	153,404.89	(153,404.89)	0.00	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	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	159,896.03	374,656.95	(245,336.95)	129,320.00	289,216.03
12100	Prepaid HSA Annual for Empl	3,985.00	0.00	(1,250.00)	(1,250.00)	2,735.00
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)	518.39	(363.25)	155.14	(298.02)
24500	KTRS Payable-Employee	866.74	17,138.40	(17,844.93)	(706.53)	160.21
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	(272.37)	(272.37)	(1,850.83)
24850	Dental Ins-Employee W/H	642.17	616.73	(181.58)	435.15	1,077.32
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	(424,163.39)	0.00	0.00	0.00	(424,163.39)
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)
40100	School Dues - Current	0.00	0.00	(254,000.00)	(254,000.00)	(254,000.00)
40400	Officials Fees-Current	0.00	847.91	(121,285.00)	(120,437.09)	(120,437.09)
41300	Adv. Fees Other	0.00	0.00	(1,192.32)	(1,192.32)	(1,192.32)
42500	Rights / Royalty-Video/Webcast	0.00	0.00	(21,718.00)	(21,718.00)	(21,718.00)
43100	Interest Receipts	0.00	0.00	(28.34)	(28.34)	(28.34)
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	5,836,380.00	(5,864,055.00)	(27,675.00)	(27,675.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(140.00)	(140.00)	(140.00)
43600	Sale of Furniture&Equipment	0.00	138.19	(3,302.97)	(3,164.78)	(3,164.78)
43700	School Fines/Fees	0.00	0.00	(9,500.00)	(9,500.00)	(9,500.00)
43704	Officials Fines and Fees	0.00	0.00	(480.00)	(480.00)	(480.00)
45100	Corp. Spon. Receipts/Internal	0.00	18,000.00	(265,636.00)	(247,636.00)	(247,636.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(27,510.00)	(27,510.00)	(27,510.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(3,600.00)	(3,600.00)	(3,600.00)

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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)
48706	BGF Photo Sales/Rights	0.00	0.00	(125.00)	(125.00)	(125.00)
49615	VB Video/Webcast Fees	0.00	0.00	(120.00)	(120.00)	(120.00)
50100	Administrative Salaries	0.00	149,979.31	(1,200.00)	148,779.31	148,779.31
50200	Employee Health/Life Insurance	0.00	16,262.01	(1,174.36)	15,087.65	15,087.65
50500	Employer Medicare Con	0.00	2,144.72	0.00	2,144.72	2,144.72
50600	Employer FICA Con	0.00	9,170.56	0.00	9,170.56	9,170.56
50700	KTRS Employer Con	0.00	21,471.34	(1,800.39)	19,670.95	19,670.95
52000	Custodial Supplies	0.00	95.68	(8.97)	86.71	86.71
52100	Utilities Expense	0.00	22,597.36	0.00	22,597.36	22,597.36
52200	Telephone & Telecom/Data	0.00	10,685.57	0.00	10,685.57	10,685.57
52300	Contract Services/Physical Pla	0.00	6,176.25	0.00	6,176.25	6,176.25
52400	Contract Services/Equipment	0.00	6,806.08	0.00	6,806.08	6,806.08
52500	Electronic Fixed Assets Exp	0.00	78.16	0.00	78.16	78.16
52550	Electronic Non Fixed Assets	0.00	4,969.18	0.00	4,969.18	4,969.18
52600	Equipment Leases/Rental	0.00	311.31	0.00	311.31	311.31
53100	Property Insurance-Executive D	0.00	2,915.00	0.00	2,915.00	2,915.00
53200	Fidelity Bonds-Notary, Etc	0.00	175.00	0.00	175.00	175.00
53300	Workers Compensation Insurance	0.00	1,529.00	0.00	1,529.00	1,529.00
53500	Liability Insurance/Staff/Boar	0.00	23,965.03	0.00	23,965.03	23,965.03
53600	Automobile Insurance	0.00	2,007.00	0.00	2,007.00	2,007.00
54100	Administrative Staff Travel	0.00	7,305.96	(179.00)	7,126.96	7,126.96
54500	Audit Expense	0.00	14,500.00	0.00	14,500.00	14,500.00
54600	Board of Control Expenses	0.00	12,104.09	(101.91)	12,002.18	12,002.18
54800	Cont. Servs -General	0.00	326.35	0.00	326.35	326.35
54830	Cont. Servs-Web Site/Data	0.00	2,669.48	0.00	2,669.48	2,669.48
54835	Cont. Servs-Web Programming	0.00	8,840.00	(2,880.00)	5,960.00	5,960.00
54900	Legal Services - General Repre	0.00	1,574.80	0.00	1,574.80	1,574.80
55000	Legal Services-Hearing Expense	0.00	6,000.00	0.00	6,000.00	6,000.00
55100	Miscellaneous-All Sports Expen	0.00	1,569.08	0.00	1,569.08	1,569.08
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	2,726.44	0.00	2,726.44	2,726.44
55550	Officials Policy Board Exps.	0.00	27,675.00	(10,030.00)	17,645.00	17,645.00
55700	Other Administrative Expense	0.00	7,403.28	0.00	7,403.28	7,403.28
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	14,418.42	0.00	14,418.42	14,418.42
56100	Purchase of Publications	0.00	42,624.43	(160.99)	42,463.44	42,463.44
59000	Corp. Sponsor Expense-Internal	0.00	30,000.00	0.00	30,000.00	30,000.00
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
65702	BGF Miscellaneous Expenses	0.00	262.85	0.00	262.85	262.85
65703	BGF Officials Expenses	0.00	3,033.73	0.00	3,033.73	3,033.73
65708	BGF Trophies/Medals and Awards	0.00	490.25	0.00	490.25	490.25
65709	BGF Workers Expenses	0.00	70.00	0.00	70.00	70.00
65802	GGF Miscellaneous Expenses	0.00	242.85	0.00	242.85	242.85
65803	GGF Officials Expenses	0.00	3,033.74	0.00	3,033.74	3,033.74
65808	GGF Trophies/Medals and Awards	0.00	508.28	0.00	508.28	508.28
65809	GGF Workers Expenses	0.00	60.00	0.00	60.00	60.00
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
66318	SW Sponsor Schol. Exp	0.00	500.00	0.00	500.00	500.00
89000	Other Expense	0.00	245.70	0.00	245.70	245.70
Totals		0.00	\$ 7,713,358.21	\$ (7,713,358.2	\$ 0.00	\$ 0.00