

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

As of: August 31, 2022

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	211.47	\$ 0.00	\$ 0.00	\$ 0.00	\$ 211.47
10125	General Fund-PNC Bank	2,923,185.74	314,389.82	(435,004.49)	(120,614.67)	2,802,571.07
10150	PNC Event & Web Acct	9,995.00	139,017.69	(17.75)	138,999.94	148,994.94
10175	Paypal Transaction Account	642.80	0.00	(91,299.75)	(91,299.75)	(90,656.95)
10185	Paypal Pro	37,966.00	0.00	0.00	0.00	37,966.00
10300	RTF -Traditional Bank	132,415.28	0.00	0.00	0.00	132,415.28
10325	PNC-KHSAA Foundation Account	47,670.73	0.00	0.00	0.00	47,670.73
10800	Investment-Unrest-069-025399	1,080.00	0.00	0.00	0.00	1,080.00
11000	Accounts Receivable	226,972.19	512,733.88	(104,119.82)	408,614.06	635,586.25
14000	Prepaid Expenses	503.00	0.00	0.00	0.00	503.00
15000	Accumulated Depreciation	(3,236,824.10)	0.00	0.00	0.00	(3,236,824.10)
15100	Land - Executive Drive	431,341.16	0.00	0.00	0.00	431,341.16
15200	Building	3,638,327.50	0.00	0.00	0.00	3,638,327.50
15300	Equipment	675,595.22	0.00	0.00	0.00	675,595.22
16000	Deferred Outflors	379,266.00	0.00	0.00	0.00	379,266.00
20000	Accounts Payable	(223,918.35)	28,672.55	0.00	28,672.55	(195,245.80)
22100	Accrued Sick Leave-RTF	(173,187.76)	0.00	0.00	0.00	(173,187.76)
24400	AFLAC Insurance Payable	(298.02)	0.00	0.00	0.00	(298.02)
24500	KTRS Payable-Employee	160.21	0.00	0.00	0.00	160.21
24600	KERS Payable-Employee	(150.37)	0.00	0.00	0.00	(150.37)
24700	Health Insur Employee W/H	(1,850.83)	0.00	0.00	0.00	(1,850.83)
24850	Dental Ins-Employee W/H	1,607.45	0.00	0.00	0.00	1,607.45
27100	Unearned Officials Reg. Fees	(24,555.00)	0.00	0.00	0.00	(24,555.00)
27200	Unearned Advance Prepayments	0.00	0.00	(10,000.00)	(10,000.00)	(10,000.00)
28600	Deferred Inflows	(326,485.00)	0.00	0.00	0.00	(326,485.00)
28700	Net Pension Fund Liability	(3,067,243.00)	0.00	0.00	0.00	(3,067,243.00)
28800	PPP CoronaVirus Loan-PNC	(486,500.00)	0.00	0.00	0.00	(486,500.00)
35000	General Fund Unrestricted	(327,233.26)	0.00	0.00	0.00	(327,233.26)
35300	DES-Equipment Fund	(100,542.41)	0.00	0.00	0.00	(100,542.41)
35400	DES-Officials Div. Reserve	(90,784.94)	0.00	0.00	0.00	(90,784.94)
35600	DES-Bldg/Plant Reserve	(87,865.34)	0.00	0.00	0.00	(87,865.34)
35700	DES-Museum Development	(17,555.84)	0.00	0.00	0.00	(17,555.84)
35900	DES-Trademark/Novelty Reserve	(35,479.55)	0.00	0.00	0.00	(35,479.55)
36000	DES-Student Leadership Progs	(4,315.00)	0.00	0.00	0.00	(4,315.00)
36100	DES-Title IX Project Reserve	(77,082.14)	0.00	0.00	0.00	(77,082.14)
36400	DES-Promotions/Media Reserve	(143,855.51)	0.00	0.00	0.00	(143,855.51)
36500	DES-Archives Reserve	(5,000.00)	0.00	0.00	0.00	(5,000.00)
36600	DES-Web Development Res.	(33,774.74)	0.00	0.00	0.00	(33,774.74)
37000	RST-Museum Development	100.00	0.00	0.00	0.00	100.00
37500	RST-Stout Unawarded Schol.	(15,163.59)	0.00	0.00	0.00	(15,163.59)
37600	RST-Billings Unawarded	(1,025.00)	0.00	0.00	0.00	(1,025.00)
37900	RST-Unawarded KY Dpt Ag Schol	(12,000.00)	0.00	0.00	0.00	(12,000.00)
38150	RST-Unawarded Roberts Schol	(3,000.00)	0.00	0.00	0.00	(3,000.00)
38260	RST-MileSplit Scholarships	(2,000.00)	0.00	0.00	0.00	(2,000.00)
38900	RST-Unawarded Leachman Boys	(1,250.00)	0.00	0.00	0.00	(1,250.00)
38950	RST-Unawarded Leachman Girls	(1,000.00)	0.00	0.00	0.00	(1,000.00)
38960	RST-Unawarded Pannell Schol	(2,200.00)	0.00	0.00	0.00	(2,200.00)
38990	RST-Section II Meeting	(4,900.00)	0.00	0.00	0.00	(4,900.00)
40100	School Dues - Current	0.00	0.00	(210,000.00)	(210,000.00)	(210,000.00)
40400	Officials Fees-Current	0.00	0.00	(270.00)	(270.00)	(270.00)
41300	Adv. Fees Other	0.00	0.00	(3,565.32)	(3,565.32)	(3,565.32)
43400	Other Official Div. Revenue	0.00	0.00	(6,808.50)	(6,808.50)	(6,808.50)
43425	Officials Policy Board Recs.	0.00	7,500.00	(8,655.00)	(1,155.00)	(1,155.00)
43600	Sale of Furniture&Equipment	0.00	0.00	(26.17)	(26.17)	(26.17)
43700	School Fines/Fees	0.00	0.00	(5,350.00)	(5,350.00)	(5,350.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(9,390.00)	(9,390.00)	(9,390.00)
46260	NF Student Leadership Receipts	0.00	0.00	(500.00)	(500.00)	(500.00)
47110	Other Bldg Fund Receipts	0.00	0.00	(480,000.00)	(480,000.00)	(480,000.00)
48454	ESports Ticket Receipts	0.00	0.00	(6,307.20)	(6,307.20)	(6,307.20)
49404	TN Ticket Receipts	0.00	0.00	(31,010.75)	(31,010.75)	(31,010.75)
49901	Other Tournament Receipts	0.00	0.00	(40.16)	(40.16)	(40.16)
50100	Administrative Salaries	0.00	85,491.96	0.00	85,491.96	85,491.96
50150	Sick Leave Payout Con	0.00	823.12	0.00	823.12	823.12

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50300	KERS/CERS Employer Con	0.00	3,578.70	0.00	3,578.70	3,578.70
50500	Employer Medicare Con	0.00	1,202.27	0.00	1,202.27	1,202.27
50600	Employer FICA Con	0.00	986.58	0.00	986.58	986.58
50700	KTRS Employer Con	0.00	14,679.76	0.00	14,679.76	14,679.76
52000	Custodial Supplies	0.00	2,970.93	0.00	2,970.93	2,970.93
52100	Utilities Expense	0.00	8,525.54	0.00	8,525.54	8,525.54
52200	Telephone & Telecom/Data	0.00	9,575.50	0.00	9,575.50	9,575.50
52300	Contract Services/Physical Pla	0.00	3,317.80	0.00	3,317.80	3,317.80
52400	Contract Services/Equipment	0.00	2,757.52	0.00	2,757.52	2,757.52
52550	Electronic Non Fixed Assets	0.00	356.71	0.00	356.71	356.71
53300	Workers Compensation Insurance	0.00	1,198.34	0.00	1,198.34	1,198.34
53400	Catastrophic Insurance	0.00	42,875.00	0.00	42,875.00	42,875.00
53500	Liability Insurance/Staff/Boar	0.00	50,553.43	0.00	50,553.43	50,553.43
54100	Administrative Staff Travel	0.00	2,451.85	0.00	2,451.85	2,451.85
54600	Board of Control Expenses	0.00	11,489.72	0.00	11,489.72	11,489.72
54800	Cont. Servs -General	0.00	159.44	0.00	159.44	159.44
54830	Cont. Servs-Web Site/Data	0.00	11,850.00	0.00	11,850.00	11,850.00
54835	Cont. Servs-Web Programming	0.00	325.00	0.00	325.00	325.00
54900	Legal Services - General Repre	0.00	445.62	0.00	445.62	445.62
55000	Legal Services-Hearing Expense	0.00	2,000.00	0.00	2,000.00	2,000.00
55100	Miscellaneous-All Sports Expen	0.00	1,091.90	0.00	1,091.90	1,091.90
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55400	Office Supplies	0.00	3,890.95	0.00	3,890.95	3,890.95
55550	Officials Policy Board Exps.	0.00	1,155.00	0.00	1,155.00	1,155.00
55700	Other Administrative Expense	0.00	27,941.15	0.00	27,941.15	27,941.15
55850	Other Office Expenses	0.00	130.36	0.00	130.36	130.36
55900	Postage & Shipping	0.00	8,506.49	0.00	8,506.49	8,506.49
56100	Purchase of Publications	0.00	279.39	0.00	279.39	279.39
57250	KY Student Leadership Expenses	0.00	1,483.00	0.00	1,483.00	1,483.00
57260	NF Student Leadership Expenses	0.00	302.40	0.00	302.40	302.40
57410	Annual Meeting Expenses	0.00	641.16	0.00	641.16	641.16
57420	Admin. Workshop Exp.	0.00	1,798.68	0.00	1,798.68	1,798.68
58000	Officials Special Account	0.00	8,210.00	0.00	8,210.00	8,210.00
59100	Corp. Sponsor Expense-External	0.00	0.00	(6,298.72)	(6,298.72)	(6,298.72)
65101	BA Facility/Contracted Costs/S	0.00	34,666.29	0.00	34,666.29	34,666.29
66201	FP Facility /Contracted Costs/	0.00	34,489.79	0.00	34,489.79	34,489.79
66401	TN Facility/Contracted Costs/S	0.00	2,547.00	0.00	2,547.00	2,547.00
66501	TR Facility /Contracted Costs/	0.00	19,101.34	0.00	19,101.34	19,101.34
Totals		0.00	\$ 1,408,663.63	\$ (1,408,663.6	\$ 0.00	\$ 0.00