

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

As of: January 31, 2024

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	3,388,915.16	284,898.87	(1,532,935.1	(1,248,036.2	2,140,878.89
10150	PNC Event & Web Acct	13,583.18	0.00	0.00	0.00	13,583.18
10175	Paypal Transaction Account	642.80	0.00	0.00	0.00	642.80
10185	Paypal Pro	10,640.00	0.00	0.00	0.00	10,640.00
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
10350	PNC-Billings Memorial Fund	(50.00)	0.00	0.00	0.00	(50.00)
10375	ArbiterGame-Reserve Account	112,000.00	0.00	0.00	0.00	112,000.00
10800	Investment-Unrest-069-025399	1,080.00	0.00	0.00	0.00	1,080.00
11000	Accounts Receivable	262,880.62	254,387.35	(261,994.55)	(7,607.20)	255,273.42
12000	Prepaid Insurance	22,069.22	0.00	0.00	0.00	22,069.22
14000	Prepaid Expenses	312,301.80	0.00	0.00	0.00	312,301.80
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	(48,915.29)	1,445.26	0.00	1,445.26	(47,470.03)
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	(115,090.00)	0.00	0.00	0.00	(115,090.00)
27200	Unearned Advance Prepayments	(116,606.00)	0.00	0.00	0.00	(116,606.00)
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	(124,435.54)	0.00	(23,141.82)	(23,141.82)	(147,577.36)
35000	General Fund Unrestricted	(1,578,877.83)	0.00	0.00	0.00	(1,578,877.83)
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
37200	RST-Unawarded FloSports Schol	(2,000.00)	0.00	0.00	0.00	(2,000.00)
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)
42510	NFHS Network VPS Rev	0.00	0.00	(23,185.00)	(23,185.00)	(23,185.00)
43340	KY Dept Ag Schol Receipts	0.00	0.00	(8,000.00)	(8,000.00)	(8,000.00)
43385	FloSports Scholarship Rev	0.00	0.00	(2,000.00)	(2,000.00)	(2,000.00)
43425	Officials Policy Board Rects.	0.00	90,000.00	(155,997.00)	(65,997.00)	(65,997.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(1,050.00)	(1,050.00)	(1,050.00)
43700	School Fines/Fees	0.00	1,795.27	(4,090.54)	(2,295.27)	(2,295.27)
43701	School Fines - Title IX Projec	0.00	0.00	(40.00)	(40.00)	(40.00)
45125	Corp.Spons.Rec-ItemizedTrade	0.00	0.00	(1,259.48)	(1,259.48)	(1,259.48)
45200	Corp. Spon. Receipts/External	0.00	0.00	(29,000.00)	(29,000.00)	(29,000.00)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(51,810.00)	(51,810.00)	(51,810.00)
46330	Sale of KHSAA Licensed Merchan	0.00	0.00	(1,180.00)	(1,180.00)	(1,180.00)

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47110	Other Bldg Fund Receipts	0.00	0.00	(350.00)	(350.00)	(350.00)
48337	BW Title Sponsor Receipts	0.00	0.00	(2,500.00)	(2,500.00)	(2,500.00)
48615	FB Video/Webcast Fees	0.00	0.00	(320.00)	(320.00)	(320.00)
50100	Administrative Salaries	0.00	519,937.17	0.00	519,937.17	519,937.17
50150	Sick Leave Payout Con	0.00	7,023.68	0.00	7,023.68	7,023.68
50200	Employee Health/Life Insurance	0.00	2,415.00	0.00	2,415.00	2,415.00
50300	KERS/CERS Employer Con	0.00	48,597.24	0.00	48,597.24	48,597.24
50400	KY Unemployment Insurance Con	0.00	60.00	0.00	60.00	60.00
50500	Employer Medicare Con	0.00	6,932.87	0.00	6,932.87	6,932.87
50600	Employer FICA Con	0.00	5,847.37	0.00	5,847.37	5,847.37
50700	KTRS Employer Con	0.00	11,582.19	0.00	11,582.19	11,582.19
50800	BOC/Staff Accident Insurance	0.00	1,500.00	0.00	1,500.00	1,500.00
51400	Interest Expense-Dawahares con	0.00	250.00	0.00	250.00	250.00
52000	Custodial Supplies	0.00	2,273.69	(56.94)	2,216.75	2,216.75
52100	Utilities Expense	0.00	20,388.12	0.00	20,388.12	20,388.12
52200	Telephone & Telecom/Data	0.00	16,579.90	0.00	16,579.90	16,579.90
52300	Contract Services/Physical Pla	0.00	49,855.29	(23,345.63)	26,509.66	26,509.66
52400	Contract Services/Equipment	0.00	2,468.89	0.00	2,468.89	2,468.89
52500	Electronic Fixed Assets Exp	0.00	14,972.40	0.00	14,972.40	14,972.40
52550	Electronic Non Fixed Assets	0.00	1,909.08	0.00	1,909.08	1,909.08
53100	Property Insurance-Executive D	0.00	6,844.00	0.00	6,844.00	6,844.00
53200	Fidelity Bonds-Notary, Etc	0.00	406.00	0.00	406.00	406.00
53300	Workers Compensation Insurance	0.00	3,419.85	0.00	3,419.85	3,419.85
53400	Catastrophic Insurance	0.00	85,750.00	0.00	85,750.00	85,750.00
53500	Liability Insurance/Staff/Boar	0.00	31,824.48	0.00	31,824.48	31,824.48
53600	Automobile Insurance	0.00	5,568.00	0.00	5,568.00	5,568.00
54100	Administrative Staff Travel	0.00	21,893.70	(1,192.80)	20,700.90	20,700.90
54500	Audit Expense	0.00	5,950.00	0.00	5,950.00	5,950.00
54600	Board of Control Expenses	0.00	14,116.37	0.00	14,116.37	14,116.37
54800	Cont. Servs -General	0.00	416.70	0.00	416.70	416.70
54810	Cont. Servs-Promotions	0.00	11,134.55	0.00	11,134.55	11,134.55
54830	Cont. Servs-Web Site/Data	0.00	17,880.50	0.00	17,880.50	17,880.50
54870	Cont. Servs-Webcasting	0.00	200.00	0.00	200.00	200.00
54900	Legal Services - General Repre	0.00	2,933.20	0.00	2,933.20	2,933.20
55000	Legal Services-Hearing Expense	0.00	16,250.00	0.00	16,250.00	16,250.00
55100	Miscellaneous-All Sports Expen	0.00	16,015.02	(574.77)	15,440.25	15,440.25
55400	Office Supplies	0.00	3,360.09	0.00	3,360.09	3,360.09
55500	Officials Division Expenses	0.00	73,327.87	0.00	73,327.87	73,327.87
55550	Officials Policy Board Exps.	0.00	64,692.00	0.00	64,692.00	64,692.00
55700	Other Administrative Expense	0.00	2,619.00	0.00	2,619.00	2,619.00
55850	Other Office Expenses	0.00	337.31	0.00	337.31	337.31
55900	Postage & Shipping	0.00	7,756.89	0.00	7,756.89	7,756.89
56000	Printing	0.00	15.00	0.00	15.00	15.00
56100	Purchase of Publications	0.00	24,305.69	0.00	24,305.69	24,305.69
56400	Title IX Educ./Audit Expense	0.00	33,935.60	0.00	33,935.60	33,935.60
56500	Board/Staff Prof. Development	0.00	11,366.72	(605.00)	10,761.72	10,761.72
57250	KY Student Leadership Expenses	0.00	30,867.64	0.00	30,867.64	30,867.64
57320	Trademarked Logo Costs and Fee	0.00	638.00	0.00	638.00	638.00
57410	Annual Meeting Expenses	0.00	11,998.88	0.00	11,998.88	11,998.88
57420	Admin. Workshop Exp.	0.00	960.00	0.00	960.00	960.00
58000	Officials Special Account	0.00	9,876.60	0.00	9,876.60	9,876.60
59000	Corp. Sponsor Expense-Internal	0.00	46,380.24	(40,607.62)	5,772.62	5,772.62
59100	Corp. Sponsor Expense-External	0.00	25,357.89	0.00	25,357.89	25,357.89
60525	FloSports/MileSplit Scho Award	0.00	500.00	0.00	500.00	500.00
60560	KY Dept Ag Schol Awards	0.00	1,000.00	0.00	1,000.00	1,000.00
60680	Awards-KABC Ultimate Teammate	0.00	1,000.00	0.00	1,000.00	1,000.00
65351	CC Facility/Contract Costs/Sec	0.00	7,437.50	0.00	7,437.50	7,437.50
65352	CC Miscellaneous Exp	0.00	3,921.19	0.00	3,921.19	3,921.19
65353	CC Officials Expense	0.00	563.93	0.00	563.93	563.93
65358	CC Trophies/Medals/Awards	0.00	104.76	0.00	104.76	104.76
65360	CC Video/Webcast Expenses	0.00	600.00	0.00	600.00	600.00
65365	CC Region Trophies	0.00	8,592.66	0.00	8,592.66	8,592.66
65366	CC Region Judges	0.00	0.00	(81.26)	(81.26)	(81.26)
65367	CC Region Distribution	0.00	60,620.30	0.00	60,620.30	60,620.30

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65401	XC Facility/Contracted Costs/S	0.00	14,085.00	0.00	14,085.00	14,085.00
65402	XC Miscellaneous Expenses	0.00	15,145.56	0.00	15,145.56	15,145.56
65403	XC Officials Expenses	0.00	2,475.36	0.00	2,475.36	2,475.36
65405	XC Printing Expenses	0.00	1,468.00	0.00	1,468.00	1,468.00
65408	XC Trophies/Medals and Awards	0.00	3,726.72	0.00	3,726.72	3,726.72
65409	XC Workers Expenses	0.00	93.08	0.00	93.08	93.08
65426	DC Facility/Contract Costs/Sec	0.00	1,681.25	0.00	1,681.25	1,681.25
65427	DC Miscellaneous Expenses	0.00	2,287.77	0.00	2,287.77	2,287.77
65433	DC Trophies/Medals/Awards	0.00	1,512.08	0.00	1,512.08	1,512.08
65440	DC Video/Webcast Expenses	0.00	400.00	0.00	400.00	400.00
65445	DC Region Trophies	0.00	2,959.36	0.00	2,959.36	2,959.36
65446	DC Region Judges	0.00	111.69	0.00	111.69	111.69
65447	DC Region Distribution	0.00	13,285.02	0.00	13,285.02	13,285.02
65452	ESports Miscellaneous Exp	0.00	215.26	0.00	215.26	215.26
65501	FH Facility Rental/Costs	0.00	1,775.00	0.00	1,775.00	1,775.00
65502	FH Misc Expenses	0.00	431.13	0.00	431.13	431.13
65505	FH Printing Expenses	0.00	72.00	0.00	72.00	72.00
65508	FH Trophies, Medals, Awards	0.00	1,757.64	0.00	1,757.64	1,757.64
65515	FH Video/Webcast Expenses	0.00	885.00	0.00	885.00	885.00
65518	FH SemiState Distributions	0.00	892.00	0.00	892.00	892.00
65602	FB Miscellaneous Expenses	0.00	15,983.61	(4,548.50)	11,435.11	11,435.11
65603	FB Officials Expenses	0.00	2,897.37	0.00	2,897.37	2,897.37
65605	FB Printing Expenses	0.00	845.50	0.00	845.50	845.50
65615	FB Video/Webcast Expense	0.00	3,540.00	0.00	3,540.00	3,540.00
65701	BGF Facility/Contracted Costs/	0.00	2,904.00	0.00	2,904.00	2,904.00
65702	BGF Miscellaneous Expenses	0.00	1,604.48	0.00	1,604.48	1,604.48
65703	BGF Officials Expenses	0.00	4,991.70	0.00	4,991.70	4,991.70
65705	BGF Printing Expenses	0.00	1,075.50	0.00	1,075.50	1,075.50
65708	BGF Trophies/Medals and Awards	0.00	1,286.75	0.00	1,286.75	1,286.75
65801	GGF Facility/Contracted Costs/	0.00	2,164.00	0.00	2,164.00	2,164.00
65802	GGF Miscellaneous Expenses	0.00	1,531.98	0.00	1,531.98	1,531.98
65803	GGF Officials Expenses	0.00	4,991.69	0.00	4,991.69	4,991.69
65805	GGF Printing Expenses	0.00	1,075.50	0.00	1,075.50	1,075.50
65808	GGF Trophies/Medals and Awards	0.00	1,207.44	0.00	1,207.44	1,207.44
65901	SO Facility/Contracted Costs/S	0.00	1,017.00	0.00	1,017.00	1,017.00
65902	SO Miscellaneous Expenses	0.00	1,425.56	0.00	1,425.56	1,425.56
65905	SO Printing Expenses	0.00	336.00	0.00	336.00	336.00
65908	SO Trophies/Medals and Awards	0.00	3,747.44	0.00	3,747.44	3,747.44
65909	SO Workers Expenses	0.00	1,363.69	0.00	1,363.69	1,363.69
65915	SO Video/Webcast Expense	0.00	2,160.00	0.00	2,160.00	2,160.00
65918	SO Semistate Distributions	0.00	13,653.00	0.00	13,653.00	13,653.00
66601	VB Facility/Contracted Costs/S	0.00	3,762.00	0.00	3,762.00	3,762.00
66602	VB Miscellaneous Expenses	0.00	2,325.07	0.00	2,325.07	2,325.07
66603	VB Officials Expenses	0.00	2,860.00	0.00	2,860.00	2,860.00
66605	VB Printing Expenses	0.00	192.00	0.00	192.00	192.00
66608	VB Trophies/Medals and Awards	0.00	1,838.08	0.00	1,838.08	1,838.08
66615	VB Video/Webcast Expense	0.00	2,065.00	0.00	2,065.00	2,065.00
66618	VB SemiState Distributions	0.00	3,905.00	0.00	3,905.00	3,905.00
Totals		0.00	\$ 2,169,866.05	\$ (2,169,866.0	\$ 0.00	\$ 0.00