

KY High School Athletic Association  
Balance Sheet  
January 31, 2024

ASSETS

Current Assets		
Petty Cash	\$	211.47
General Fund-PNC Bank		2,416,145.80
PNC Event & Web Acct		(157,684.78)
Paypal Transaction Account		642.80
Paypal Pro		12,344.00
RTF -Traditional Bank		132,415.28
PNC-KHSAA Foundation Account		47,670.73
PNC-Billings Memorial Fund		(50.00)
ArbiterGame-Reserve Account		112,000.00
Investment-Unrest-069-025399		1,080.00
Accounts Receivable		249,219.42
Prepaid Insurance		22,069.22
Prepaid Expenses		312,301.80
Deferred Outflors		379,266.00
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Total Current Assets		3,527,631.74
Property and Equipment		
Accumulated Depreciation		(3,236,824.10)
Land - Executive Drive		431,341.16
Building		3,638,327.50
Equipment		675,595.22
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Total Property and Equipment		1,508,439.78
Other Assets		
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Total Other Assets		0.00
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Total Assets	\$	<u><u>5,036,071.52</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	47,470.03
Accrued Sick Leave-RTF		173,187.76
AFLAC Insurance Payable		298.02
KTRS Payable-Employee		(160.21)
KERS Payable-Employee		150.37
Health Insur Employee W/H		1,850.83
Dental Ins-Employee W/H		(1,607.45)
Unearned Officials Reg. Fees		115,090.00
Unearned Advance Prepayments		116,606.00
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Total Current Liabilities		452,885.35
Long-Term Liabilities		
Deferred Inflows		326,485.00
Net Pension Fund Liability		3,067,243.00
PPP CoronaVirus Loan-PNC		89,540.91
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Total Long-Term Liabilities		3,483,268.91
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Total Liabilities		3,936,154.26
Capital		
General Fund Unrestricted		1,578,877.83
DES-Equipment Fund		100,542.41
DES-Officials Div. Reserve		90,784.94

Unaudited - For Management Purposes Only

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DES-Bldg/Plant Reserve	87,865.34	
DES-Museum Development	17,555.84	
DES-Trademark/Novelty Reserve	35,479.55	
DES-Student Leadership Progs	4,315.00	
DES-Title IX Project Reserve	77,082.14	
DES-Promotions/Media Reserve	143,855.51	
DES-Archives Reserve	5,000.00	
DES-Web Development Res.	33,774.74	
RST-Museum Development	(100.00)	
RST-Unawarded FloSports Schol	2,000.00	
RST-Stout Unawarded Schol.	15,163.59	
RST-Billings Unawarded	1,025.00	
RST-Unawarded KY Dpt Ag Schol	12,000.00	
RST-Unawarded Roberts Schol	3,000.00	
RST-MileSplit Scholarships	2,000.00	
RST-Unawarded Leachman Boys	1,250.00	
RST-Unawarded Leachman Girls	1,000.00	
RST-Unawarded Pannell Schol	2,200.00	
RST-Section II Meeting	4,900.00	
Net Income	<u>(1,119,654.63)</u>	
 Total Capital		 <u>1,099,917.26</u>
 Total Liabilities & Capital	 \$	 <u><u>5,036,071.52</u></u>