

KY High School Athletic Association
General Ledger Account Summary Report

As of: November 30, 2010

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	282.23	\$ 747.02	\$ (529.25)	\$ 217.77	\$ 500.00
10100	General Fund-Fifth Third	182,641.90	1,863,634.22	(1,779,855.3)	83,778.90	266,420.80
10125	General Fund-PNC Bank	0.00	131,989.87	0.00	131,989.87	131,989.87
10150	PNC Event & Web Acct	328,258.88	177,705.69	(450,284.75)	(272,579.06)	55,679.82
10175	Paypal Transaction Account	1,000.00	24,832.00	(24,197.00)	635.00	1,635.00
10200	First Southern Museum	28,044.47	17.75	(28,062.22)	(28,044.47)	0.00
10225	Forcht Bank-Museum Acct	0.00	17,488.39	0.00	17,488.39	17,488.39
10300	RTF -Traditional Bank	89,852.69	303.18	0.00	303.18	90,155.87
10550	PNC-Dawahare Reserve	51,000.00	0.00	0.00	0.00	51,000.00
10800	Investment-Unrest-069-025399	120,186.28	2.72	(120,189.00)	(120,186.28)	0.00
11000	Accounts Receivable	360,974.41	709,745.58	(811,802.00)	(102,056.42)	258,917.99
14000	Prepaid Expenses	1,604.80	0.00	(1,604.80)	(1,604.80)	0.00
15000	Accumulated Depreciation	(1,971,869.10)	0.00	0.00	0.00	(1,971,869.10)
15100	Land - Executive Drive	431,341.16	0.00	0.00	0.00	431,341.16
15200	Building	3,314,186.06	0.00	0.00	0.00	3,314,186.06
15300	Equipment	717,151.12	0.00	0.00	0.00	717,151.12
20000	Accounts Payable	(279,791.89)	276,431.49	(1,308.23)	275,123.26	(4,668.63)
22100	Accrued Sick Leave	(106,474.51)	30,306.42	0.00	30,306.42	(76,168.09)
23500	State Payroll Taxes Payable	0.00	36.56	(36.56)	0.00	0.00
23600	Local Payroll Taxes Payable	0.00	487.01	(487.01)	0.00	0.00
24100	Tax Deferred Annuity Payable	0.00	1,255.00	(1,255.00)	0.00	0.00
24200	Christmas Club Payable	0.00	0.00	(310.00)	(310.00)	(310.00)
24300	Change for State Events	1,500.00	55,650.00	(30,790.00)	24,860.00	26,360.00
24400	AFLAC Insurance Payable	(47.35)	2,449.44	(2,993.76)	(544.32)	(591.67)
24500	KTRS Payable-Employee	367.57	23,244.70	(25,426.11)	(2,181.41)	(1,813.84)
24600	KERS Payable-Employee	(20.46)	5,418.98	(6,697.76)	(1,278.78)	(1,299.24)
24800	Health FSA Payable	0.00	2,783.06	(3,448.44)	(665.38)	(665.38)
27100	Unearned Officials Reg. Fees	(109,730.00)	109,730.00	0.00	109,730.00	0.00
27200	Unearned Advance Prepayments	(6,145.20)	6,145.20	0.00	6,145.20	0.00
35000	General Fund Unrestricted	(2,607,275.26)	0.00	(30,306.42)	(30,306.42)	(2,637,581.68)
35300	Des.-Equipment Fund	(122,033.80)	0.00	0.00	0.00	(122,033.80)
35400	Des.-Officials Div. Reserve	(22,868.14)	0.00	0.00	0.00	(22,868.14)
35600	Des.-Bldg/Plant Reserve	9,400.06	0.00	0.00	0.00	9,400.06
35700	Des.-Museum Development	(77,719.99)	0.00	0.00	0.00	(77,719.99)
35800	Des.-Training/Devel. Reserve	24,336.41	0.00	0.00	0.00	24,336.41
35900	Des.-Trademark/Novelty Reserve	(44,700.12)	0.00	0.00	0.00	(44,700.12)
36100	Des.-Title IX Project Reserve	(48,989.31)	0.00	0.00	0.00	(48,989.31)
36300	Designated HOF Reserve	(51,000.00)	0.00	0.00	0.00	(51,000.00)
36400	Des. Prom. Media Rel Reserve	(98,165.27)	0.00	0.00	0.00	(98,165.27)
36500	Des. Archives Reserve	(25,876.17)	0.00	0.00	0.00	(25,876.17)
36600	Des. Web Development Res.	(14,961.49)	0.00	0.00	0.00	(14,961.49)
37000	Restricted-Museum Development	(17,488.39)	0.00	0.00	0.00	(17,488.39)
38300	Advance Prepayments -Others	0.00	0.00	(300.00)	(300.00)	(300.00)
38400	Unawarded Sportsmanship Schol.	(14,240.86)	0.00	0.00	0.00	(14,240.86)
38500	Unawarded NCB Scholarships	(37,915.73)	0.00	0.00	0.00	(37,915.73)
38600	Unawarded 5/3 BA Scholarships	(3,530.00)	0.00	0.00	0.00	(3,530.00)
38700	Unawarded 5/3 TN Scholarships	(785.00)	0.00	0.00	0.00	(785.00)
38950	Unawarded Leachman Girls Schol	(500.00)	0.00	0.00	0.00	(500.00)
40100	School Dues - Current	0.00	0.00	(307,400.00)	(307,400.00)	(307,400.00)
40400	Officials Fees-Current	0.00	1,705.00	(206,545.00)	(204,840.00)	(204,840.00)
41300	Adv. Fees Other	0.00	0.00	(1,979.60)	(1,979.60)	(1,979.60)
43100	Interest Receipts	0.00	0.00	(585.91)	(585.91)	(585.91)
43300	Other Miscellaneous Receipts	0.00	0.00	(3,939.67)	(3,939.67)	(3,939.67)
43425	Officials Policy Board Rects.	0.00	10,059.00	(187,874.33)	(177,815.33)	(177,815.33)
43450	Advanced Official/Coach Clinic	0.00	120.00	(9,560.00)	(9,440.00)	(9,440.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	60.66	(3,345.00)	(3,284.34)	(3,284.34)
43600	Sale of Furniture&Equipment	0.00	0.00	(2,335.00)	(2,335.00)	(2,335.00)
43700	School/Official Fines/Fees	0.00	1,650.00	(17,821.00)	(16,171.00)	(16,171.00)
43704	Officials Fines and Fees	0.00	75.00	(5,490.00)	(5,415.00)	(5,415.00)
45100	Corp. Spon. Receipts/Internal	0.00	0.00	(151,145.20)	(151,145.20)	(151,145.20)
45200	Corp. Spon. Receipts/External	0.00	0.00	(71,042.50)	(71,042.50)	(71,042.50)
45400	Coaching Education Revenue	0.00	0.00	(54,745.00)	(54,745.00)	(54,745.00)
46150	HOF Golf Scramble	0.00	0.00	(600.00)	(600.00)	(600.00)
46250	KY Student Leadership Receipts	0.00	0.00	(7,999.00)	(7,999.00)	(7,999.00)

**KY High School Athletic Association
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As of: November 30, 2010

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
46260	NF Student Leadership Receipts	0.00	0.00	(2,350.00)	(2,350.00)	(2,350.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(131.00)	(131.00)	(131.00)
46330	Sale of KHSAA Licensed Merchan	0.00	0.00	(27.00)	(27.00)	(27.00)
46420	Ann. Mtg. Exhibitors/Sponsors	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)
46500	Novelty Program Receipts	0.00	0.00	(123,747.55)	(123,747.55)	(123,747.55)
47120	Other Museum Fund Revenue	0.00	0.00	(387.00)	(387.00)	(387.00)
48102	BA Program Sales	0.00	0.00	(99.00)	(99.00)	(99.00)
48103	BA Program Advertising	0.00	0.00	(50.00)	(50.00)	(50.00)
48110	BA Radio Network Receipts	0.00	0.00	(2,000.00)	(2,000.00)	(2,000.00)
48203	BBK Program Advertising	0.00	0.00	(408.00)	(408.00)	(408.00)
48204	BBK Ticket Receipts	0.00	0.00	(1,920.00)	(1,920.00)	(1,920.00)
48211	BBK Booth Rental/Exhibitor	0.00	0.00	(750.00)	(750.00)	(750.00)
48212	BBK Title/Sponsor Rec.	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
48303	GBK Program Advertising	0.00	0.00	(729.50)	(729.50)	(729.50)
48308	GBK Postage Receipts	0.00	0.00	(5.00)	(5.00)	(5.00)
48311	GBK Booth Rental/Exhibitor	0.00	0.00	(750.00)	(750.00)	(750.00)
48312	GBK/Title Sponsor Rec.	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
48402	XC Program Sales	0.00	0.00	(1,446.00)	(1,446.00)	(1,446.00)
48403	XC Program Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
48404	XC Ticket Receipts	0.00	0.00	(51,099.29)	(51,099.29)	(51,099.29)
48603	FB Program Advertising	0.00	0.00	(625.00)	(625.00)	(625.00)
48604	FB Ticket Receipts	0.00	0.00	(44,936.00)	(44,936.00)	(44,936.00)
48608	FB Postage Receipts	0.00	0.00	(505.00)	(505.00)	(505.00)
48610	FB Radio Network	0.00	0.00	(4,000.00)	(4,000.00)	(4,000.00)
48613	FB General Sponsor Receipts	0.00	0.00	(1,000.00)	(1,000.00)	(1,000.00)
48701	BGF Novelties/Other Miscellaneous	0.00	0.00	(450.00)	(450.00)	(450.00)
48702	BGF Program Sales	0.00	0.00	(102.00)	(102.00)	(102.00)
48703	BGF Program Advertising	0.00	0.00	(25.00)	(25.00)	(25.00)
48712	BGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
48801	GGF Novelties/Other Miscellaneous	0.00	0.00	(450.00)	(450.00)	(450.00)
48802	GGF Program Sales	0.00	0.00	(95.00)	(95.00)	(95.00)
48803	GGF Program Advertising	0.00	0.00	(25.00)	(25.00)	(25.00)
48812	GGF Title/Sponsor Rec.	0.00	0.00	(7,500.00)	(7,500.00)	(7,500.00)
48901	SO Novelties/Other Miscellaneous	0.00	0.00	(107.15)	(107.15)	(107.15)
48902	SO Program Sales	0.00	0.00	(167.00)	(167.00)	(167.00)
48903	SO Program Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
48904	SO Ticket Receipts	0.00	0.00	(84,488.59)	(84,488.59)	(84,488.59)
49203	FP Program Advertising	0.00	0.00	(50.00)	(50.00)	(50.00)
49303	SW Program Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
49312	SW Title/Sponsor Rec.	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)
49402	TN Program Sales	0.00	0.00	(7.00)	(7.00)	(7.00)
49403	TN Program Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
49404	TN Ticket Receipts	0.00	0.00	(5.00)	(5.00)	(5.00)
49503	TR Program Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
49602	VB Program Sales	0.00	0.00	(855.00)	(855.00)	(855.00)
49603	VB Program Advertising	0.00	0.00	(200.00)	(200.00)	(200.00)
49604	VB Ticket Receipts	0.00	0.00	(41,698.25)	(41,698.25)	(41,698.25)
49703	WR Program/Other Advertising	0.00	0.00	(125.00)	(125.00)	(125.00)
50100	Administrative Salaries	0.00	421,014.27	(4,607.17)	416,407.10	416,407.10
50200	Employee Health/Life Insurance	0.00	39,425.78	(1,126.88)	38,298.90	38,298.90
50300	Kentucky Retirement System	0.00	17,786.10	0.00	17,786.10	17,786.10
50400	Ky. Unemployment Ins. Cont.	0.00	175.99	(1,688.00)	(1,512.01)	(1,512.01)
50500	Medicare Contribution	0.00	5,595.29	0.00	5,595.29	5,595.29
50600	Social Security Contribution	0.00	23,924.63	0.00	23,924.63	23,924.63
50700	Teachers Retirement System	0.00	29,570.76	(1,134.47)	28,436.29	28,436.29
52000	Custodial Supplies	0.00	3,493.29	(31.52)	3,461.77	3,461.77
52100	Utilities Expense	0.00	20,650.44	(2,225.30)	18,425.14	18,425.14
52200	Telephone Expense	0.00	13,307.51	(1,544.80)	11,762.71	11,762.71
52300	Contract Services/Physical Pla	0.00	13,562.06	0.00	13,562.06	13,562.06
52400	Contract Services/Equipment	0.00	3,012.35	0.00	3,012.35	3,012.35
52500	Electronic Fixed Assets Exp	0.00	8,338.00	(5.22)	8,332.78	8,332.78
52550	Electronic Non Fixed Assets	0.00	5,335.48	(98.94)	5,236.54	5,236.54
52600	Equipment Leases/Rental	0.00	4,128.18	0.00	4,128.18	4,128.18
52700	Equipment - Fixed Assets	0.00	18,311.86	0.00	18,311.86	18,311.86
52750	Equipment - Non Fixed Assets	0.00	2,272.42	(395.00)	1,877.42	1,877.42

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53100	Property Insurance-Executive D	0.00	10,126.00	0.00	10,126.00	10,126.00
53200	Fidelity Bonds-Emp. Dishonesty	0.00	269.00	0.00	269.00	269.00
53300	Workers Compensation Insurance	0.00	3,607.00	0.00	3,607.00	3,607.00
53400	Catastrophic Insurance	0.00	128,625.00	0.00	128,625.00	128,625.00
53500	Liability Insurance/Staff/Boar	0.00	49,918.96	0.00	49,918.96	49,918.96
53600	Automobile Insurance	0.00	6,940.00	0.00	6,940.00	6,940.00
54100	Administrative Staff Travel	0.00	11,661.79	0.00	11,661.79	11,661.79
54400	Audio Visual -Video	0.00	192.00	0.00	192.00	192.00
54600	Board of Control Expenses	0.00	10,295.70	0.00	10,295.70	10,295.70
54800	Contract Services -General	0.00	6,552.65	(1,439.44)	5,113.21	5,113.21
54810	Cont. Services-Promotions	0.00	2,369.70	0.00	2,369.70	2,369.70
54820	Cont. Servs-Archives/Records	0.00	1,408.50	0.00	1,408.50	1,408.50
54830	Cont. Servs-Web Site/Data	0.00	7,908.51	(50.00)	7,858.51	7,858.51
54850	Contract Services-Investigator	0.00	2,043.75	0.00	2,043.75	2,043.75
54900	Legal Services - General Repre	0.00	22,407.15	0.00	22,407.15	22,407.15
55000	Legal Services-Hearing Officer	0.00	7,744.89	0.00	7,744.89	7,744.89
55100	Miscellaneous-All Sports Expen	0.00	6,664.05	0.00	6,664.05	6,664.05
55200	National Federation Dues	0.00	5,000.00	0.00	5,000.00	5,000.00
55300	NF Interscholastic Officials A	0.00	3,055.00	0.00	3,055.00	3,055.00
55400	Office Supplies	0.00	8,421.28	(668.63)	7,752.65	7,752.65
55500	Officials Division Expenses	0.00	28,079.81	0.00	28,079.81	28,079.81
55550	Officials Policy Board Exps.	0.00	83,151.53	0.00	83,151.53	83,151.53
55600	Advanced Clinic Personnel	0.00	920.11	0.00	920.11	920.11
55650	Advanced Clinic Expenses	0.00	6,913.64	0.00	6,913.64	6,913.64
55700	Other Administrative Expense	0.00	5,420.52	0.00	5,420.52	5,420.52
55800	Other Administrative Staff Ex	0.00	1,198.02	0.00	1,198.02	1,198.02
55900	Postage	0.00	33,190.74	(2,030.36)	31,160.38	31,160.38
56000	Printing	0.00	79,455.96	(25,064.90)	54,391.06	54,391.06
56100	Purchase of Publications	0.00	46,317.55	0.00	46,317.55	46,317.55
56200	Rules Clinics	0.00	1,588.68	0.00	1,588.68	1,588.68
56300	Sports Committee Meetings	0.00	2,282.98	0.00	2,282.98	2,282.98
56350	Assigning Secretary Meetings	0.00	3,280.12	0.00	3,280.12	3,280.12
56400	Title IX Educ./Audit Expense	0.00	7,542.82	0.00	7,542.82	7,542.82
56500	Board/Staff Prof. Development	0.00	5,720.57	0.00	5,720.57	5,720.57
57120	Hall of Fame Banquet Photograp	0.00	12.69	0.00	12.69	12.69
57220	Sportsmanship Program Awards	0.00	18,400.00	(6,400.00)	12,000.00	12,000.00
57250	KY Student Leadership Expenses	0.00	7,700.84	0.00	7,700.84	7,700.84
57260	NF Student Leadership Expenses	0.00	4,536.41	0.00	4,536.41	4,536.41
57320	Trademarked Logo Costs and Fee	0.00	739.50	0.00	739.50	739.50
57410	Annual Meeting Expenses	0.00	7,727.31	0.00	7,727.31	7,727.31
57420	Admin. Workshop Exp.	0.00	4,392.81	0.00	4,392.81	4,392.81
58000	Officials Special Account	0.00	2,802.11	0.00	2,802.11	2,802.11
59000	Corp. Sponsor Expense-Internal	0.00	7,920.40	(486.23)	7,434.17	7,434.17
59100	Corp. Sponsor Expense-External	0.00	71.09	0.00	71.09	71.09
59200	Coach Education Expenses	0.00	839.92	0.00	839.92	839.92
59300	Coach Education Course Fees	0.00	20,327.20	0.00	20,327.20	20,327.20
59400	Coach Education Instructor Fee	0.00	6,160.00	0.00	6,160.00	6,160.00
59500	Coach Education AD Fees	0.00	5,790.00	0.00	5,790.00	5,790.00
60200	Court of Support Expenses	0.00	245.00	0.00	245.00	245.00
60400	Museum Development	0.00	400.00	0.00	400.00	400.00
65102	BA Miscellaneous Expenses	0.00	672.13	0.00	672.13	672.13
65103	BA Officials Expenses	0.00	5,016.12	0.00	5,016.12	5,016.12
65119	BA Title Sponsor ScholarshipEx	0.00	2,000.00	0.00	2,000.00	2,000.00
65203	BBK Officials Expenses	0.00	727.60	0.00	727.60	727.60
65207	BBK Team Reimbursement Expense	0.00	848.00	0.00	848.00	848.00
65211	BBK Academic Scholarships	0.00	3,000.00	0.00	3,000.00	3,000.00
65218	BBK Title/Scholarship Exo.	0.00	30,000.00	(1,000.00)	29,000.00	29,000.00
65302	GBK Miscellaneous Expenses	0.00	15.02	0.00	15.02	15.02
65311	GBK Academic Scholarships	0.00	3,000.00	0.00	3,000.00	3,000.00
65401	XC Facility/Contracted Costs/S	0.00	8,135.00	0.00	8,135.00	8,135.00
65402	XC Miscellaneous Expenses	0.00	2,648.85	(15.72)	2,633.13	2,633.13
65408	XC Trophies/Medals and Awards	0.00	6,394.50	0.00	6,394.50	6,394.50
65409	XC Workers Expenses	0.00	416.01	0.00	416.01	416.01
65415	XC Video Expense	0.00	509.50	0.00	509.50	509.50
65602	FB Miscellaneous Expenses	0.00	90.16	(18.19)	71.97	71.97

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65605	FB Printing Expenses	0.00	2,391.59	0.00	2,391.59	2,391.59
65702	BGF Miscellaneous Expenses	0.00	1,096.51	0.00	1,096.51	1,096.51
65705	BGF Printing Expenses	0.00	2,008.50	(1,029.25)	979.25	979.25
65708	BGF Trophies/Medals and Awards	0.00	2,492.40	0.00	2,492.40	2,492.40
65709	BGF Workers Expenses	0.00	496.50	0.00	496.50	496.50
65715	BGF Video Expense	0.00	408.75	0.00	408.75	408.75
65716	BGF Title/Sponsor Exp.	0.00	437.47	0.00	437.47	437.47
65718	BGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65802	GGF Miscellaneous Expenses	0.00	1,086.55	0.00	1,086.55	1,086.55
65805	GGF Printing Expenses	0.00	2,008.50	(1,029.25)	979.25	979.25
65808	GGF Trophies/Medals and Awards	0.00	2,391.70	0.00	2,391.70	2,391.70
65809	GGF Workers Expenses	0.00	496.50	0.00	496.50	496.50
65815	GGF Video Expense	0.00	408.75	0.00	408.75	408.75
65816	GGF Title/Sponsor Exp.	0.00	437.48	0.00	437.48	437.48
65818	GGF Title/Sponsor Schol.	0.00	500.00	0.00	500.00	500.00
65902	SO Miscellaneous Expenses	0.00	534.64	0.00	534.64	534.64
65903	SO Officials Expenses	0.00	1,949.60	0.00	1,949.60	1,949.60
65908	SO Trophies/Medals and Awards	0.00	2,313.50	0.00	2,313.50	2,313.50
65909	SO Workers Expenses	0.00	4,003.48	0.00	4,003.48	4,003.48
66318	SW Title Sponsor Schol. Exp	0.00	1,000.00	(500.00)	500.00	500.00
66408	TN Trophies/Medals and Awards	0.00	15.33	0.00	15.33	15.33
66502	TR Miscellaneous Expenses	0.00	1,025.71	0.00	1,025.71	1,025.71
66508	TR Trophies/Medals and Awards	0.00	809.18	0.00	809.18	809.18
66601	VB Facility/Contracted Costs/S	0.00	900.00	0.00	900.00	900.00
66602	VB Miscellaneous Expenses	0.00	1,542.58	0.00	1,542.58	1,542.58
66603	VB Officials Expenses	0.00	6,365.37	0.00	6,365.37	6,365.37
66607	VB Team Reimbursement Expenses	0.00	12,294.00	0.00	12,294.00	12,294.00
66608	VB Trophies/Medals and Awards	0.00	843.16	0.00	843.16	843.16
66609	VB Workers Expenses	0.00	4,217.41	(236.00)	3,981.41	3,981.41
66615	VB Video Expense	0.00	284.50	0.00	284.50	284.50
66705	WR Printing Expenses	0.00	6.28	0.00	6.28	6.28
Totals		0.00	\$ 4,891,056.44	\$ (4,891,056.4	\$ 0.00	\$ 0.00