

(82,788.90)
General Ledger Account Summary Report
As of: June 30, 2021

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 10000 | Petty Cash | 379.30 | \$ 0.00 | \$ (134.29) | \$ (134.29) | \$ 245.01 |
| 10125 | General Fund-PNC Bank | 822,953.23 | 4,171,074.62 | (3,797,024.7) | 374,049.83 | 1,197,003.06 |
| 10150 | PNC Event & Web Acct | 126,378.64 | 701,893.95 | (534,373.13) | 167,520.82 | 293,899.46 |
| 10175 | Paypal Transaction Account | 1,413.03 | 27,787.94 | (27,457.11) | 330.83 | 1,743.86 |
| 10185 | Paypal Pro | 2,424.94 | 511,961.81 | (514,386.75) | (2,424.94) | 0.00 |
| 10275 | PNC-Stout Memorial Fund-8505 | 17,163.59 | 0.00 | 0.00 | 0.00 | 17,163.59 |
| 10300 | RTF -Traditional Bank | 132,326.80 | 88.48 | 0.00 | 88.48 | 132,415.28 |
| 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 | 339,873.18 | 2,740,134.41 | (2,920,645.5) | (180,511.12) | 159,362.06 |
| 12100 | Prepaid HSA Annual for Empl | 6,050.00 | 0.00 | (6,050.00) | (6,050.00) | 0.00 |
| 14000 | Prepaid Expenses | 3,000.00 | 20,583.01 | (19,283.01) | 1,300.00 | 4,300.00 |
| 14700 | Other Current Assets | 0.00 | 8,081.00 | 0.00 | 8,081.00 | 8,081.00 |
| 15000 | Accumulated Depreciation | (2,959,866.82) | 0.00 | (144,384.87) | (144,384.87) | (3,104,251.69) |
| 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 | (5,422.09) | 128,374.67 | (1,453.06) | 126,921.61 | 121,499.52 |
| 22100 | Accrued Sick Leave-RTF | (136,149.92) | 0.00 | (37,598.42) | (37,598.42) | (173,748.34) |
| 24400 | AFLAC Insurance Payable | (466.53) | 1,164.63 | (996.12) | 168.51 | (298.02) |
| 24500 | KTRS Payable-Employee | 4,777.96 | 40,605.72 | (45,223.47) | (4,617.75) | 160.21 |
| 24600 | KERS Payable-Employee | (150.30) | 3,149.23 | (3,149.30) | (0.07) | (150.37) |
| 24700 | Health Insur Employee W/H | (728.52) | 0.00 | (1,122.31) | (1,122.31) | (1,850.83) |
| 24850 | Dental Ins-Employee W/H | 433.16 | 2,196.42 | (1,022.13) | 1,174.29 | 1,607.45 |
| 27000 | Unearned School Dues | (1,000.00) | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 27100 | Unearned Officials Reg. Fees | (21,805.00) | 200.00 | (92,680.00) | (92,480.00) | (114,285.00) |
| 27200 | Unearned Advance Prepayments | (14,004.83) | 14,004.83 | 0.00 | 14,004.83 | 0.00 |
| 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 | 0.00 | 0.00 | (486,500.00) | (486,500.00) | (486,500.00) |
| 35000 | General Fund Unrestricted | 792,069.96 | 0.00 | 0.00 | 0.00 | 792,069.96 |
| 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-Promotions/Media 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 | RST-Museum Development | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 37200 | RST-Unawarded FloSports Schol | 0.00 | 0.00 | (2,000.00) | (2,000.00) | (2,000.00) |
| 37500 | RST-Stout Unawarded Schol. | (17,163.59) | 0.00 | 0.00 | 0.00 | (17,163.59) |
| 37900 | RST-Unawarded KY Dpt Ag Schol | (8,000.00) | 0.00 | 0.00 | 0.00 | (8,000.00) |
| 38150 | RST-Unawarded Roberts Scho-BY | (2,000.00) | 0.00 | 0.00 | 0.00 | (2,000.00) |
| 38900 | RST-Unawarded Leachman Boys | (750.00) | 0.00 | 0.00 | 0.00 | (750.00) |
| 38950 | RST-Unawarded Leachman Girls | (1,000.00) | 0.00 | 0.00 | 0.00 | (1,000.00) |
| 38960 | RST-Unawarded Pannell Schol | (2,700.00) | 0.00 | 0.00 | 0.00 | (2,700.00) |
| 39150 | Rest-Unawarded Roberts Scho-GR | (1,000.00) | 0.00 | (2,000.00) | (2,000.00) | (3,000.00) |
| 40100 | School Dues - Current | 0.00 | 2,000.00 | (489,500.00) | (487,500.00) | (487,500.00) |
| 40400 | Officials Fees-Current | 15,105.00 | 1,802.91 | (208,300.00) | (206,497.09) | (191,392.09) |
| 41300 | Adv. Fees Other | 1,061.81 | 0.00 | (17,398.97) | (17,398.97) | (16,337.16) |
| 42500 | Rights / Royalty-NFHS Network | (20,600.00) | 61,800.00 | (104,654.00) | (42,854.00) | (63,454.00) |
| 42510 | NFHS Network VPS Rev | 0.00 | 0.00 | (4,905.00) | (4,905.00) | (4,905.00) |
| 42600 | Rights / Royalties - Photos | 1,640.76 | 0.00 | (3,420.62) | (3,420.62) | (1,779.86) |
| 43100 | Interest Receipts | 59.68 | 0.00 | (193.57) | (193.57) | (133.89) |
| 43300 | Other Miscellaneous Receipts | (5.15) | 5.15 | (101.82) | (96.67) | (101.82) |
| 43340 | KY Dept Ag Schol Receipts | 0.00 | 0.00 | (8,000.00) | (8,000.00) | (8,000.00) |
| 43360 | KHSAA Foundation Rev/Donations | 0.00 | 0.00 | (25,556.16) | (25,556.16) | (25,556.16) |
| 43375 | Billings Schol Fund Rev/Donate | 0.00 | 0.00 | (1,025.00) | (1,025.00) | (1,025.00) |
| 43395 | Unrestricted GF Donations | 55,709.70 | 0.00 | (62,769.70) | (62,769.70) | (7,060.00) |
| 43400 | Other Official Div. Revenue | 7,194.50 | 0.00 | (25,579.50) | (25,579.50) | (18,385.00) |
| 43425 | Officials Policy Board Rects. | 15,097.96 | 4,072,500.00 | (4,459,747.4) | (387,247.46) | (372,149.50) |

KY High School Athletic Association
General Ledger Account Summary Report

As of: June 30, 2021

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|----------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 43500 | Rules Books, HB, Athlete, Etc. | 0.00 | 0.00 | (177.60) | (177.60) | (177.60) |
| 43600 | Sale of Furniture&Equipment | 1,126.26 | 270.33 | (5,427.94) | (5,157.61) | (4,031.35) |
| 43700 | School Fines/Fees | 4,700.00 | 1,200.00 | (50,500.00) | (49,300.00) | (44,600.00) |
| 43704 | Officials Fines and Fees | 0.00 | 115.00 | (3,600.00) | (3,485.00) | (3,485.00) |
| 45100 | Corp. Spon. Receipts/Internal | 181,253.00 | 152,500.00 | (835,389.00) | (682,889.00) | (501,636.00) |
| 45125 | Corp.Spons.Rec-ItemizedTrade | 564.92 | 0.00 | (3,194.49) | (3,194.49) | (2,629.57) |
| 45200 | Corp. Spon. Receipts/External | 0.00 | 0.00 | (39,506.43) | (39,506.43) | (39,506.43) |
| 45500 | NFHS Coaches Educ. Royalty | 15,570.00 | 0.00 | (62,670.00) | (62,670.00) | (47,100.00) |
| 46250 | KY Student Leadership Receipts | 3,000.00 | 0.00 | (3,000.00) | (3,000.00) | 0.00 |
| 46310 | Officials Merchandise (Direct) | 1,200.00 | 0.00 | (8,400.00) | (8,400.00) | (7,200.00) |
| 46330 | Sale of KHSAA Licensed Merchan | 0.00 | 0.00 | (46,000.00) | (46,000.00) | (46,000.00) |
| 46500 | Novelty Program Receipts | (140,000.00) | 140,000.00 | (140,000.00) | 0.00 | (140,000.00) |
| 47976 | AR Novelties/Other Misc | 0.00 | 0.00 | (5,700.00) | (5,700.00) | (5,700.00) |
| 47979 | AR Ticket Receipts | 0.00 | 0.00 | (8,980.00) | (8,980.00) | (8,980.00) |
| 47990 | AR Video/Webcast Fees | 304.43 | 0.00 | (304.43) | (304.43) | 0.00 |
| 48104 | BA Ticket Receipts | 0.00 | 48,422.00 | 0.00 | 48,422.00 | 48,422.00 |
| 48105 | BA Broadcasting | 0.00 | 400.00 | (3,475.00) | (3,075.00) | (3,075.00) |
| 48106 | BA Photo Sales/Rights | 0.00 | 0.00 | (300.00) | (300.00) | (300.00) |
| 48107 | BA Video Sales | 0.00 | 0.00 | (174.65) | (174.65) | (174.65) |
| 48115 | BA Video/Webcast Fees | 2,739.90 | 280.00 | (6,354.90) | (6,074.90) | (3,335.00) |
| 48126 | BF Novelties/Other Misc | 0.00 | 0.00 | (475.00) | (475.00) | (475.00) |
| 48140 | BF Video/Webcast Fees | 304.43 | 0.00 | (304.43) | (304.43) | 0.00 |
| 48204 | BBK Ticket Receipts | 1,820.00 | 0.00 | (625,995.00) | (625,995.00) | (624,175.00) |
| 48205 | BBK Broadcast Permits/Fees | (1,340.00) | 5,500.00 | (18,285.00) | (12,785.00) | (14,125.00) |
| 48206 | BBK Photo Sales/Rights | 0.00 | 1,150.00 | (1,570.00) | (420.00) | (420.00) |
| 48207 | BBK Video Sales | 0.00 | 0.00 | (3,307.17) | (3,307.17) | (3,307.17) |
| 48211 | BBK Booth Rental/Exhibitor | 4,500.00 | 0.00 | (4,500.00) | (4,500.00) | 0.00 |
| 48215 | BBK Video/Webcast Fees | 20,129.51 | 300.00 | (38,759.51) | (38,459.51) | (18,330.00) |
| 48301 | GBK Novelties/Other Miscellane | 9,763.09 | 5,000.00 | (9,763.09) | (4,763.09) | 5,000.00 |
| 48304 | GBK Ticket Receipts | 120,703.00 | 0.00 | (399,072.92) | (399,072.92) | (278,369.92) |
| 48305 | GBK Broadcast Permits/ Fees | 2,375.00 | 2,050.00 | (9,750.00) | (7,700.00) | (5,325.00) |
| 48306 | GBK Photo Sales/Rights | 700.00 | 0.00 | (700.00) | (700.00) | 0.00 |
| 48307 | GBK Video Sales | 0.00 | 0.00 | (1,471.55) | (1,471.55) | (1,471.55) |
| 48315 | GBK Video/Webcast Fees | 14,319.51 | 100.00 | (33,134.51) | (33,034.51) | (18,715.00) |
| 48326 | BW Novelties/Other Misc | 4,095.90 | 0.00 | (4,095.90) | (4,095.90) | 0.00 |
| 48329 | BW Ticket Receipts | 0.00 | 0.00 | (9,340.00) | (9,340.00) | (9,340.00) |
| 48340 | BW Video/Webcast Fees | 304.43 | 0.00 | (1,354.43) | (1,354.43) | (1,050.00) |
| 48351 | CC Novelties/Other Misc | 9,001.03 | 600.00 | (10,201.03) | (9,601.03) | (600.00) |
| 48354 | CC Ticket Receipts | 0.00 | 0.00 | (10,760.00) | (10,760.00) | (10,760.00) |
| 48365 | CC Video/Webcast Fees | 2,739.90 | 0.00 | (2,739.90) | (2,739.90) | 0.00 |
| 48367 | CC Region Ticket Receipts | 0.00 | 30.00 | (61,530.00) | (61,500.00) | (61,500.00) |
| 48401 | XC Novelties/Other Miscellaneous | 12,597.84 | 0.00 | (12,597.84) | (12,597.84) | 0.00 |
| 48404 | XC Ticket Receipts | 0.00 | 0.00 | (44,976.00) | (44,976.00) | (44,976.00) |
| 48406 | XC Photo Sales/Rights | 0.00 | 0.00 | (125.00) | (125.00) | (125.00) |
| 48415 | XC Video/Webcast Fees | 304.47 | 0.00 | (304.47) | (304.47) | 0.00 |
| 48426 | DC Novelties/Other Misc | 1,329.90 | 0.00 | (1,329.90) | (1,329.90) | 0.00 |
| 48429 | DC Ticket Receipts | 0.00 | 0.00 | (14,330.00) | (14,330.00) | (14,330.00) |
| 48440 | DC Video/Webcast Receipts | 1,826.60 | 0.00 | (1,826.60) | (1,826.60) | 0.00 |
| 48442 | DC Region Ticket Receipts | 0.00 | 0.00 | (12,390.00) | (12,390.00) | (12,390.00) |
| 48451 | ESports Novelties/Other Misc | 0.00 | 0.00 | (2,028.48) | (2,028.48) | (2,028.48) |
| 48454 | ESports Ticket Receipts | 2,217.60 | 0.00 | (6,341.76) | (6,341.76) | (4,124.16) |
| 48501 | FH Novelties/Other Misc | 420.56 | 0.00 | (420.56) | (420.56) | 0.00 |
| 48504 | FH Ticket Sales | 0.00 | 0.00 | (25,442.00) | (25,442.00) | (25,442.00) |
| 48506 | FH Photo Sales/Rights | 0.00 | 125.00 | (250.00) | (125.00) | (125.00) |
| 48507 | FH Video Sales | 0.00 | 0.00 | (249.90) | (249.90) | (249.90) |
| 48601 | FB Novelties/Other Miscellaneous | 7,212.98 | 0.00 | (7,212.98) | (7,212.98) | 0.00 |
| 48604 | FB Ticket Receipts | 282,281.00 | 0.00 | (553,696.00) | (553,696.00) | (271,415.00) |
| 48605 | FB Broadcast Permits/Telephone | 0.00 | 300.00 | (5,170.00) | (4,870.00) | (4,870.00) |
| 48606 | FB Photo Sales/Rights | 0.00 | 0.00 | (2,630.00) | (2,630.00) | (2,630.00) |
| 48607 | FB Video Sales | 284.73 | 0.00 | (609.40) | (609.40) | (324.67) |
| 48615 | FB Video/Webcast Fees | 5,599.80 | 1,480.00 | (27,969.80) | (26,489.80) | (20,890.00) |
| 48701 | BGF Novelties/Other Miscellane | 3,503.50 | 0.00 | (3,503.50) | (3,503.50) | 0.00 |
| 48706 | BGF Photo Sales/Rights | 0.00 | 0.00 | (125.00) | (125.00) | (125.00) |
| 48714 | BGF Title/Sponsor Schol. | 0.00 | 0.00 | (500.00) | (500.00) | (500.00) |
| 48715 | BGF Video/Webcast Fees | 152.21 | 0.00 | (152.21) | (152.21) | 0.00 |

KY High School Athletic Association
General Ledger Account Summary Report

As of: June 30, 2021

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|----------------|--------------------------------|-------------------|--------------|---------------|--------------|----------------|
| 48801 | GGF Novelties/Other Miscellane | 3,910.73 | 0.00 | (3,910.73) | (3,910.73) | 0.00 |
| 48814 | GGF Title/Sponsor Schol. | 0.00 | 0.00 | (500.00) | (500.00) | (500.00) |
| 48815 | GGF Video/Webcast Fees | 152.22 | 0.00 | (152.22) | (152.22) | 0.00 |
| 48901 | SO Novelties/Other Miscellaneo | 2,463.61 | 0.00 | (2,463.61) | (2,463.61) | 0.00 |
| 48904 | SO Ticket Receipts | 0.00 | 0.00 | (87,884.00) | (87,884.00) | (87,884.00) |
| 48906 | SO Photo Sales/Rights | 0.00 | 0.00 | (500.00) | (500.00) | (500.00) |
| 48907 | SO Video Sales | 49.90 | 0.00 | (124.83) | (124.83) | (74.93) |
| 48915 | SO Video/Webcast Fees | 5,479.80 | 0.00 | (8,989.80) | (8,989.80) | (3,510.00) |
| 49204 | FP Ticket Receipts | 0.00 | 35,104.00 | 0.00 | 35,104.00 | 35,104.00 |
| 49205 | FP Broadcast Permits | 0.00 | 0.00 | (1,925.00) | (1,925.00) | (1,925.00) |
| 49206 | FP Photo Sales/Rights | 0.00 | 0.00 | (600.00) | (600.00) | (600.00) |
| 49215 | FP Video/Webcast Fees | 6,393.10 | 480.00 | (8,673.10) | (8,193.10) | (1,800.00) |
| 49301 | SW Novelties/Other Miscellaneo | 5,609.93 | 0.00 | (5,609.93) | (5,609.93) | 0.00 |
| 49306 | SW Photo Sales/Rights | 0.00 | 0.00 | (30.00) | (30.00) | (30.00) |
| 49307 | SW Video Sales | 0.00 | 0.00 | (3,326.43) | (3,326.43) | (3,326.43) |
| 49315 | SW Video/Webcast Fees | 304.43 | 0.00 | (304.43) | (304.43) | 0.00 |
| 49404 | TN Ticket Receipts | 0.00 | 13,650.00 | 0.00 | 13,650.00 | 13,650.00 |
| 49406 | TN Photo Sales/Rights | 0.00 | 0.00 | (24.95) | (24.95) | (24.95) |
| 49415 | TN Video/Webcast Fees | 304.43 | 0.00 | (304.43) | (304.43) | 0.00 |
| 49504 | TR Ticket Receipts | 0.00 | 96,535.00 | (760.00) | 95,775.00 | 95,775.00 |
| 49506 | TR Photo Sales/Rights | 0.00 | 0.00 | (500.00) | (500.00) | (500.00) |
| 49515 | TR Video/Webcast Fees | 913.30 | 0.00 | (913.30) | (913.30) | 0.00 |
| 49601 | VB Novelties/Other Miscellaneo | 3,567.90 | 0.00 | (3,567.90) | (3,567.90) | 0.00 |
| 49604 | VB Ticket Receipts | 0.00 | 0.00 | (36,840.00) | (36,840.00) | (36,840.00) |
| 49605 | VB Broadcast Permits | 0.00 | 0.00 | (175.00) | (175.00) | (175.00) |
| 49615 | VB Video/Webcast Fees | 6,393.10 | 0.00 | (7,873.10) | (7,873.10) | (1,480.00) |
| 49701 | WR Novelties/Other Miscellaneo | 6,602.24 | 0.00 | (6,602.24) | (6,602.24) | 0.00 |
| 49704 | WR Ticket Receipts | 0.00 | 0.00 | (44,840.00) | (44,840.00) | (44,840.00) |
| 49705 | WR Broadcast Permits/Fees | 0.00 | 0.00 | (475.00) | (475.00) | (475.00) |
| 49706 | WR Photo Sales/Rights | 0.00 | 0.00 | (54.95) | (54.95) | (54.95) |
| 49715 | WR Video/Webcast Fees | 304.43 | 0.00 | (604.43) | (604.43) | (300.00) |
| 50100 | Administrative Salaries | (279,792.41) | 1,236,733.89 | (3,169.20) | 1,233,564.69 | 953,772.28 |
| 50150 | Sick Leave Payout Con | (37,598.42) | 45,098.86 | 0.00 | 45,098.86 | 7,500.44 |
| 50200 | Employee Health/Life Insurance | (16,011.79) | 42,588.78 | (1,599.42) | 40,989.36 | 24,977.57 |
| 50300 | KERS/CERS Employer Con | (27,241.60) | 67,222.60 | 0.00 | 67,222.60 | 39,981.00 |
| 50400 | KY Unemployment Insurance Con | (60.33) | 1,680.33 | 0.00 | 1,680.33 | 1,620.00 |
| 50500 | Employer Medicare Con | (4,013.52) | 17,099.58 | 0.00 | 17,099.58 | 13,086.06 |
| 50600 | Employer FICA Con | (17,161.27) | 37,792.44 | 0.00 | 37,792.44 | 20,631.17 |
| 50700 | KTRS Employer Con | (29,400.36) | 68,388.64 | (3,057.63) | 65,331.01 | 35,930.65 |
| 50800 | BOC/Staff Accident Insurance | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 |
| 52000 | Custodial Supplies | (1,190.27) | 2,810.99 | (187.97) | 2,623.02 | 1,432.75 |
| 52100 | Utilities Expense | (13,816.92) | 73,654.38 | (108.56) | 73,545.82 | 59,728.90 |
| 52200 | Telephone & Telecom/Data | (10,005.21) | 51,558.53 | 0.00 | 51,558.53 | 41,553.32 |
| 52300 | Contract Services/Physical Pla | (6,426.13) | 43,519.77 | (5,974.21) | 37,545.56 | 31,119.43 |
| 52400 | Contract Services/Equipment | (277.48) | 8,211.78 | 0.00 | 8,211.78 | 7,934.30 |
| 52500 | Electronic Fixed Assets Exp | 0.00 | 1,597.99 | (71.91) | 1,526.08 | 1,526.08 |
| 52550 | Electronic Non Fixed Assets | (5,662.65) | 16,706.04 | 0.00 | 16,706.04 | 11,043.39 |
| 52600 | Equipment Leases/Rental | (1,246.83) | 6,962.13 | 0.00 | 6,962.13 | 5,715.30 |
| 52800 | Depreciation Expense | (144,384.87) | 144,384.87 | 0.00 | 144,384.87 | 0.00 |
| 53100 | Property Insurance-Executive D | (2,900.00) | 18,463.00 | (2,900.00) | 15,563.00 | 12,663.00 |
| 53200 | Fidelity Bonds-Notary, Etc | (155.00) | 945.00 | (155.00) | 790.00 | 635.00 |
| 53300 | Workers Compensation Insurance | (522.00) | 6,432.39 | 0.00 | 6,432.39 | 5,910.39 |
| 53400 | Catastrophic Insurance | 0.00 | 171,500.00 | 0.00 | 171,500.00 | 171,500.00 |
| 53500 | Liability Insurance/Staff/Boar | 0.00 | 80,156.43 | 0.00 | 80,156.43 | 80,156.43 |
| 53600 | Automobile Insurance | (2,024.00) | 12,657.00 | (2,708.00) | 9,949.00 | 7,925.00 |
| 54100 | Administrative Staff Travel | (2,967.37) | 26,873.37 | (119.36) | 26,754.01 | 23,786.64 |
| 54500 | Audit Expense | 0.00 | 14,500.00 | 0.00 | 14,500.00 | 14,500.00 |
| 54600 | Board of Control Expenses | (4,371.66) | 36,379.75 | (101.91) | 36,277.84 | 31,906.18 |
| 54800 | Cont. Servs -General | (254.66) | 907.36 | 0.00 | 907.36 | 652.70 |
| 54810 | Cont. Servs-Promotions | (4,697.00) | 10,362.50 | 0.00 | 10,362.50 | 5,665.50 |
| 54830 | Cont. Servs-Web Site/Data | (652.06) | 6,342.60 | 0.00 | 6,342.60 | 5,690.54 |
| 54835 | Cont. Servs-Web Programming | (13,080.00) | 38,280.00 | (5,280.00) | 33,000.00 | 19,920.00 |
| 54900 | Legal Services - General Repre | (1,708.08) | 6,947.09 | (1,500.00) | 5,447.09 | 3,739.01 |
| 55000 | Legal Services-Hearing Expense | (1,000.00) | 14,000.00 | 0.00 | 14,000.00 | 13,000.00 |
| 55100 | Miscellaneous-All Sports Expen | 25,217.98 | 2,472.41 | (25,538.31) | (23,065.90) | 2,152.08 |

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

As of: June 30, 2021

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|------------|----------------|
| 55200 | National Federation Dues | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 |
| 55300 | NF Interscholastic Officials A | (2,669.00) | 8,942.00 | 0.00 | 8,942.00 | 6,273.00 |
| 55400 | Office Supplies | (244.17) | 1,448.94 | 0.00 | 1,448.94 | 1,204.77 |
| 55500 | Officials Division Expenses | (250.00) | 76,820.00 | 0.00 | 76,820.00 | 76,570.00 |
| 55550 | Officials Policy Board Exps. | (25,127.96) | 394,322.46 | 0.00 | 394,322.46 | 369,194.50 |
| 55700 | Other Administrative Expense | (6,043.60) | 26,921.63 | (2,004.83) | 24,916.80 | 18,873.20 |
| 55800 | Other Administrative Staff Ex | 0.00 | 304.50 | 0.00 | 304.50 | 304.50 |
| 55850 | Other Office Expenses | (2,829.11) | 3,493.71 | (217.22) | 3,276.49 | 447.38 |
| 55900 | Postage & Shipping | (21.90) | 19,879.18 | 0.00 | 19,879.18 | 19,879.28 |
| 56000 | Printing | 0.00 | 3,840.50 | 0.00 | 3,840.50 | 3,840.50 |
| 56100 | Purchase of Publications | (264.40) | 46,156.37 | (160.99) | 45,995.38 | 45,730.98 |
| 56400 | Title IX Educ./Audit Expense | (5,970.89) | 5,970.89 | 0.00 | 5,970.89 | 0.00 |
| 57110 | Hall of Fame Banquet Expenses | (250.00) | 250.00 | 0.00 | 250.00 | 0.00 |
| 57302 | Coronavirus Expenses-Other | (971.27) | 1,267.72 | 0.00 | 1,267.72 | 296.45 |
| 57500 | Uncollectible/Erroneous AR | (2,735.00) | 2,735.00 | 0.00 | 2,735.00 | 0.00 |
| 58000 | Officials Special Account | (815.20) | 6,497.20 | 0.00 | 6,497.20 | 5,682.00 |
| 59000 | Corp. Sponsor Expense-Internal | (26,670.47) | 159,169.36 | (1,928.97) | 157,240.39 | 130,569.92 |
| 60560 | KY Dept Ag Schol Awards | (6,000.00) | 10,000.00 | 0.00 | 10,000.00 | 4,000.00 |
| 60600 | Awards-Stout Memorial | (2,000.00) | 4,000.00 | 0.00 | 4,000.00 | 2,000.00 |
| 65077 | AR Miscellaneous Exp | 0.00 | 585.92 | 0.00 | 585.92 | 585.92 |
| 65083 | AR Trophies/Medals/Awards | (951.98) | 1,405.71 | 0.00 | 1,405.71 | 453.73 |
| 65084 | AR Workers Expense | 0.00 | 5,033.00 | 0.00 | 5,033.00 | 5,033.00 |
| 65101 | BA Facility/Contracted Costs/S | 0.00 | 42,485.12 | 0.00 | 42,485.12 | 42,485.12 |
| 65102 | BA Miscellaneous Expenses | 0.00 | 2,149.25 | 0.00 | 2,149.25 | 2,149.25 |
| 65103 | BA Officials Expenses | 0.00 | 7,512.74 | 0.00 | 7,512.74 | 7,512.74 |
| 65108 | BA Trophies/Medals and Awards | (1,443.65) | 1,443.65 | 0.00 | 1,443.65 | 0.00 |
| 65109 | BA Workers Expenses | 0.00 | 5,597.28 | 0.00 | 5,597.28 | 5,597.28 |
| 65115 | BA Video/Webcast Expense | 0.00 | 3,535.00 | 0.00 | 3,535.00 | 3,535.00 |
| 65127 | BF Miscellaneous Exp | 0.00 | 600.47 | 0.00 | 600.47 | 600.47 |
| 65133 | BF Trophies/Medals/Awards | (378.79) | 378.79 | 0.00 | 378.79 | 0.00 |
| 65134 | BF Workers Expense | 0.00 | 420.00 | 0.00 | 420.00 | 420.00 |
| 65201 | BBK Facility/Contracted Costs/ | 0.00 | 137,995.09 | 0.00 | 137,995.09 | 137,995.09 |
| 65202 | BBK Miscellaneous Expenses | (3,326.88) | 20,477.96 | (31.71) | 20,446.25 | 17,119.37 |
| 65203 | BBK Officials Expenses | 0.00 | 17,462.40 | (384.00) | 17,078.40 | 17,078.40 |
| 65205 | BBK Printing Expenses | (8,073.00) | 8,642.80 | 0.00 | 8,642.80 | 569.80 |
| 65208 | BBK Trophies/Medals and Awards | 0.00 | 15.93 | 0.00 | 15.93 | 15.93 |
| 65209 | BBK Workers Expenses | 0.00 | 23,273.64 | (250.00) | 23,023.64 | 23,023.64 |
| 65210 | BBK First Aid Expenses | 0.00 | 5,299.50 | 0.00 | 5,299.50 | 5,299.50 |
| 65212 | BBK Sweet 16 Club/Spons. Exp | (2,055.99) | 5,805.99 | 0.00 | 5,805.99 | 3,750.00 |
| 65213 | BBK Sweet 16 Radio Network | 0.00 | 31,981.96 | 0.00 | 31,981.96 | 31,981.96 |
| 65214 | BBK Municipal Tax Expense (Bon | 0.00 | 103,280.00 | 0.00 | 103,280.00 | 103,280.00 |
| 65215 | BBK Video/Webcast Expense | (1,128.00) | 12,143.00 | 0.00 | 12,143.00 | 11,015.00 |
| 65216 | BBK Title/Sponsor Expenses | (293.24) | 293.24 | 0.00 | 293.24 | 0.00 |
| 65301 | GBK Facility/Contracted Costs/ | (46,092.93) | 120,447.59 | 0.00 | 120,447.59 | 74,354.66 |
| 65302 | GBK Miscellaneous Expenses | (4,738.19) | 21,796.71 | (31.70) | 21,765.01 | 17,026.82 |
| 65303 | GBK Officials Expenses | (9,093.12) | 26,041.60 | 0.00 | 26,041.60 | 16,948.48 |
| 65305 | GBK Printing Expenses | (1,789.00) | 2,268.50 | 0.00 | 2,268.50 | 479.50 |
| 65307 | GBK Team Reimbursement Expense | (28,181.00) | 28,181.00 | 0.00 | 28,181.00 | 0.00 |
| 65309 | GBK Workers Expenses | (13,900.05) | 49,464.83 | 0.00 | 49,464.83 | 35,564.78 |
| 65310 | GBK First Aid Expenses | (2,112.00) | 6,722.50 | 0.00 | 6,722.50 | 4,610.50 |
| 65312 | GBK Sweet 16 Club/Spons. Exp | (217.20) | 217.20 | 0.00 | 217.20 | 0.00 |
| 65313 | GBK Sweet 16 Radio Network | (3,580.49) | 13,550.84 | 0.00 | 13,550.84 | 9,970.35 |
| 65314 | GBK Facility Fee | (4,343.00) | 82,078.92 | 0.00 | 82,078.92 | 77,735.92 |
| 65315 | GBK Video/Webcast Expense | (3,283.00) | 13,983.00 | 0.00 | 13,983.00 | 10,700.00 |
| 65316 | GBK Title/Sponsor Expenses | (293.24) | 293.24 | 0.00 | 293.24 | 0.00 |
| 65326 | BW Facility/Contract Costs/Sec | 0.00 | 1,870.00 | 0.00 | 1,870.00 | 1,870.00 |
| 65327 | BW Miscellaneous Exp | (810.74) | 4,084.44 | 0.00 | 4,084.44 | 3,273.70 |
| 65333 | BW Trophies/Medals/Awards | 0.00 | 951.98 | 0.00 | 951.98 | 951.98 |
| 65334 | BW Workers Expense | 0.00 | 2,457.50 | 0.00 | 2,457.50 | 2,457.50 |
| 65352 | CC Miscellaneous Exp | (1,216.11) | 5,084.65 | 0.00 | 5,084.65 | 3,868.54 |
| 65353 | CC Officials Expense | 0.00 | 3,325.00 | (175.00) | 3,150.00 | 3,150.00 |
| 65358 | CC Trophies/Medals/Awards | 0.00 | 89.20 | 0.00 | 89.20 | 89.20 |
| 65359 | CC Workers Expense | 0.00 | 3,791.80 | 0.00 | 3,791.80 | 3,791.80 |
| 65360 | CC Video/Webcast Expenses | 0.00 | 763.45 | 0.00 | 763.45 | 763.45 |
| 65365 | CC Region Trophies | 0.00 | 5,074.26 | 0.00 | 5,074.26 | 5,074.26 |

KY High School Athletic Association
General Ledger Account Summary Report

As of: June 30, 2021

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|--------------|---------------|------------|----------------|
| 65366 | CC Region Judges | 0.00 | 8,700.00 | (300.00) | 8,400.00 | 8,400.00 |
| 65367 | CC Region Distribution | 0.00 | 26,365.74 | 0.00 | 26,365.74 | 26,365.74 |
| 65401 | XC Facility/Contracted Costs/S | 0.00 | 5,262.00 | 0.00 | 5,262.00 | 5,262.00 |
| 65402 | XC Miscellaneous Expenses | (1,216.11) | 11,822.49 | 0.00 | 11,822.49 | 10,606.38 |
| 65403 | XC Officials Expenses | 0.00 | 2,220.00 | (50.00) | 2,170.00 | 2,170.00 |
| 65405 | XC Printing Expenses | 0.00 | 528.00 | 0.00 | 528.00 | 528.00 |
| 65408 | XC Trophies/Medals and Awards | 0.00 | 3,278.96 | 0.00 | 3,278.96 | 3,278.96 |
| 65409 | XC Workers Expenses | 0.00 | 6,151.48 | 0.00 | 6,151.48 | 6,151.48 |
| 65427 | DC Miscellaneous Expenses | (810.74) | 2,176.83 | 0.00 | 2,176.83 | 1,366.09 |
| 65428 | DC Officials Expenses | 0.00 | 1,616.82 | 0.00 | 1,616.82 | 1,616.82 |
| 65434 | DC Workers Expenses | 0.00 | 2,382.30 | 0.00 | 2,382.30 | 2,382.30 |
| 65440 | DC Video/Webcast Expenses | 0.00 | 1,028.80 | 0.00 | 1,028.80 | 1,028.80 |
| 65445 | DC Region Trophies | 0.00 | 2,279.74 | 0.00 | 2,279.74 | 2,279.74 |
| 65446 | DC Region Judges | 0.00 | 10,110.26 | 0.00 | 10,110.26 | 10,110.26 |
| 65452 | ESports Miscellaneous Exp | 0.00 | 1,187.54 | 0.00 | 1,187.54 | 1,187.54 |
| 65501 | FH Facility Rental/Costs | 0.00 | 1,138.00 | 0.00 | 1,138.00 | 1,138.00 |
| 65502 | FH Misc Expenses | (1,216.11) | 1,701.52 | 0.00 | 1,701.52 | 485.41 |
| 65503 | FH Officials Expenses | 0.00 | 1,347.00 | 0.00 | 1,347.00 | 1,347.00 |
| 65508 | FH Trophies, Medals, Awards | 0.00 | 1,534.81 | 0.00 | 1,534.81 | 1,534.81 |
| 65509 | FH Workers Expenses | 0.00 | 2,734.00 | (40.00) | 2,694.00 | 2,694.00 |
| 65515 | FH Video/Webcast Expenses | 0.00 | 1,464.50 | 0.00 | 1,464.50 | 1,464.50 |
| 65601 | FB Facility/Contracted Costs/S | (175,351.00) | 277,979.88 | (8,645.78) | 269,334.10 | 93,983.10 |
| 65602 | FB Miscellaneous Expenses | (4,427.22) | 8,602.20 | (75.00) | 8,527.20 | 4,099.98 |
| 65603 | FB Officials Expenses | 0.00 | 9,482.96 | 0.00 | 9,482.96 | 9,482.96 |
| 65605 | FB Printing Expenses | 1,236.04 | 0.00 | (1,236.04) | (1,236.04) | 0.00 |
| 65607 | FB Team Reimbursement Expenses | (14,894.00) | 14,894.00 | 0.00 | 14,894.00 | 0.00 |
| 65608 | FB Trophies/Medals and Awards | 0.00 | 6,206.64 | 0.00 | 6,206.64 | 6,206.64 |
| 65609 | FB Workers Expenses | 0.00 | 8,025.00 | 0.00 | 8,025.00 | 8,025.00 |
| 65615 | FB Video/Webcast Expense | 0.00 | 6,812.70 | 0.00 | 6,812.70 | 6,812.70 |
| 65702 | BGF Miscellaneous Expenses | (1,216.11) | 4,216.41 | 0.00 | 4,216.41 | 3,000.30 |
| 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 | 0.00 | (525.00) | (525.00) | (525.00) |
| 65718 | BGF Title/Sponsor Schol. | (500.00) | 500.00 | 0.00 | 500.00 | 0.00 |
| 65802 | GGF Miscellaneous Expenses | (1,216.11) | 4,126.40 | 0.00 | 4,126.40 | 2,910.29 |
| 65803 | GGF Officials Expenses | 0.00 | 3,033.74 | 0.00 | 3,033.74 | 3,033.74 |
| 65808 | GGF Trophies/Medals and Awards | (5.42) | 525.43 | 0.00 | 525.43 | 520.01 |
| 65809 | GGF Workers Expenses | 0.00 | 60.00 | (525.00) | (465.00) | (465.00) |
| 65818 | GGF Title/Sponsor Schol. | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 |
| 65901 | SO Facility/Contracted Costs/S | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 |
| 65902 | SO Miscellaneous Expenses | (2,432.22) | 3,098.72 | 0.00 | 3,098.72 | 666.50 |
| 65903 | SO Officials Expenses | 0.00 | 10,757.50 | 0.00 | 10,757.50 | 10,757.50 |
| 65908 | SO Trophies/Medals and Awards | 0.00 | 3,261.54 | 0.00 | 3,261.54 | 3,261.54 |
| 65909 | SO Workers Expenses | 0.00 | 7,291.50 | (135.00) | 7,156.50 | 7,156.50 |
| 65915 | SO Video/Webcast Expense | 0.00 | 3,180.00 | 0.00 | 3,180.00 | 3,180.00 |
| 66202 | FP Miscellaneous Expenses | 0.00 | 241.25 | 0.00 | 241.25 | 241.25 |
| 66203 | FP Officials Expenses | 0.00 | 6,494.79 | 0.00 | 6,494.79 | 6,494.79 |
| 66208 | FP Trophies/Medals and Awards | (1,443.65) | 1,443.65 | 0.00 | 1,443.65 | 0.00 |
| 66209 | FP Workers Expenses | 0.00 | 4,736.64 | 0.00 | 4,736.64 | 4,736.64 |
| 66215 | FP Video/Webcast Expense | 0.00 | 4,950.00 | 0.00 | 4,950.00 | 4,950.00 |
| 66301 | SW Facility/Contracted Costs/S | (10,899.17) | 17,995.73 | 0.00 | 17,995.73 | 7,096.56 |
| 66302 | SW Miscellaneous Expenses | (3,224.84) | 4,017.05 | 0.00 | 4,017.05 | 792.21 |
| 66303 | SW Officials Expenses | 0.00 | 1,070.00 | 0.00 | 1,070.00 | 1,070.00 |
| 66305 | SW Printing Expenses | 0.00 | 187.00 | 0.00 | 187.00 | 187.00 |
| 66308 | SW Trophies/Medals and Awards | (1,585.16) | 3,121.02 | 0.00 | 3,121.02 | 1,535.86 |
| 66309 | SW Workers Expenses | (1,257.10) | 3,527.10 | 0.00 | 3,527.10 | 2,270.00 |
| 66315 | SW Video/Webcast Expense | 0.00 | 800.00 | 0.00 | 800.00 | 800.00 |
| 66318 | SW Sponsor Schol. Exp | (500.00) | 1,000.00 | 0.00 | 1,000.00 | 500.00 |
| 66401 | TN Facility/Contracted Costs/S | 0.00 | 6,935.75 | 0.00 | 6,935.75 | 6,935.75 |
| 66402 | TN Miscellaneous Expenses | 0.00 | 150.47 | 0.00 | 150.47 | 150.47 |
| 66403 | TN Officials Expenses | 0.00 | 1,714.55 | 0.00 | 1,714.55 | 1,714.55 |
| 66408 | TN Trophies/Medals and Awards | (1,411.36) | 1,848.40 | 0.00 | 1,848.40 | 437.04 |
| 66409 | TN Workers Expenses | 0.00 | 1,175.00 | 0.00 | 1,175.00 | 1,175.00 |
| 66501 | TR Facility /Contracted Costs/ | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 |
| 66502 | TR Miscellaneous Expenses | 0.00 | 6,598.44 | 0.00 | 6,598.44 | 6,598.44 |

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

As of: June 30, 2021

| Account Number | Account Title | Beginning Balance | Debit Change | Credit Change | Net Change | Ending Balance |
|----------------|--------------------------------|-------------------|-----------------|-------------------|------------|----------------|
| 66503 | TR Officials Expenses | 0.00 | 9,635.00 | 0.00 | 9,635.00 | 9,635.00 |
| 66508 | TR Trophies/Medals and Awards | (5,640.96) | 5,739.69 | 0.00 | 5,739.69 | 98.73 |
| 66509 | TR Workers Expenses | 0.00 | 5,512.50 | 0.00 | 5,512.50 | 5,512.50 |
| 66601 | VB Facility/Contracted Costs/S | 0.00 | 1,237.50 | (1,530.00) | (292.50) | (292.50) |
| 66602 | VB Miscellaneous Expenses | (3,242.96) | 3,886.10 | 0.00 | 3,886.10 | 643.14 |
| 66603 | VB Officials Expenses | 0.00 | 7,793.52 | (2,525.00) | 5,268.52 | 5,268.52 |
| 66608 | VB Trophies/Medals and Awards | 0.00 | 1,601.61 | 0.00 | 1,601.61 | 1,601.61 |
| 66609 | VB Workers Expenses | 0.00 | 5,742.50 | 0.00 | 5,742.50 | 5,742.50 |
| 66615 | VB Video/Webcast Expense | 0.00 | 3,497.90 | (400.00) | 3,097.90 | 3,097.90 |
| 66702 | WR Miscellaneous & Sponsorship | (1,216.11) | 5,577.50 | (480.00) | 5,097.50 | 3,881.39 |
| 66703 | WR Officials Expenses | 0.00 | 4,953.50 | 0.00 | 4,953.50 | 4,953.50 |
| 66708 | WR Trophies/Medals and Awards | 0.00 | 656.50 | 0.00 | 656.50 | 656.50 |
| 66709 | WR Workers Expenses | 0.00 | 8,276.70 | 0.00 | 8,276.70 | 8,276.70 |
| 89000 | Other Expense | 0.00 | 400.00 | 0.00 | 400.00 | 400.00 |
| Totals | | 0.00 | \$ 17,545,733.4 | \$ (17,545,733.4) | \$ 0.00 | \$ 0.00 |