

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

As of: November 30, 2021

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	229.15	\$ 0.00	\$ (17.68)	\$ (17.68)	\$ 211.47
10125	General Fund-PNC Bank	1,838,742.41	611,521.39	(591,125.48)	20,395.91	1,859,138.32
10150	PNC Event & Web Acct	113,602.43	71,381.72	(166,608.20)	(95,226.48)	18,375.95
10175	Paypal Transaction Account	1,632.40	0.00	0.00	0.00	1,632.40
10185	Paypal Pro	2,215.85	146,350.49	(70,311.35)	76,039.14	78,254.99
10275	PNC-Stout Memorial Fund-8505	17,163.59	0.00	0.00	0.00	17,163.59
10300	RTF -Traditional Bank	132,415.28	0.00	0.00	0.00	132,415.28
10325	PNC-KHSAA Foundation Account	942.14	0.00	0.00	0.00	942.14
10350	PNC-Billings Memorial Fund	4,200.00	0.00	0.00	0.00	4,200.00
11000	Accounts Receivable	109,850.50	120,674.58	(127,074.58)	(6,400.00)	103,450.50
14000	Prepaid Expenses	14,235.56	0.00	0.00	0.00	14,235.56
14700	Other Current Assets	8,081.00	0.00	0.00	0.00	8,081.00
15000	Accumulated Depreciation	(3,104,251.69)	0.00	0.00	0.00	(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	265,369.02	103,230.40	0.00	103,230.40	368,599.42
22100	Accrued Sick Leave-RTF	(173,748.34)	0.00	0.00	0.00	(173,748.34)
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	(114,285.00)	0.00	0.00	0.00	(114,285.00)
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	178,878.90	0.00	0.00	0.00	178,878.90
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	(2,000.00)	0.00	0.00	0.00	(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	(3,000.00)	0.00	0.00	0.00	(3,000.00)
40100	School Dues - Current	0.00	95.00	(341,050.00)	(340,955.00)	(340,955.00)
40400	Officials Fees-Current	(69,387.50)	0.00	(91,082.50)	(91,082.50)	(160,470.00)
41300	Adv. Fees Other	(4,929.58)	0.00	(3,343.12)	(3,343.12)	(8,272.70)
42100	Direct Video Sales - Misc.	(250.00)	0.00	0.00	0.00	(250.00)
42500	Rights / Royalty-NFHS Network	(2,141.00)	0.00	0.00	0.00	(2,141.00)
43300	Other Miscellaneous Receipts	(354.39)	0.00	0.00	0.00	(354.39)
43310	NFHS-LRG Royalty Prg Revenue	0.00	0.00	(21,855.00)	(21,855.00)	(21,855.00)
43320	Donations-Stout Memorial Fund	0.00	0.00	(1,000.00)	(1,000.00)	(1,000.00)
43395	Unrestricted GF Donations	(2.00)	0.00	(117.08)	(117.08)	(119.08)
43400	Other Official Div. Revenue	(7,120.01)	0.00	0.00	0.00	(7,120.01)
43425	Officials Policy Board Rects.	(12,970.00)	97,500.00	(192,837.50)	(95,337.50)	(108,307.50)
43600	Sale of Furniture&Equipment	(1,178.34)	0.00	(279.65)	(279.65)	(1,457.99)
43700	School Fines/Fees	(250.00)	100.00	(23,490.00)	(23,390.00)	(23,640.00)
43704	Officials Fines and Fees	0.00	0.00	(90.00)	(90.00)	(90.00)
45125	Corp.Spons.Rec-ItemizedTrade	0.00	0.00	(1,060.02)	(1,060.02)	(1,060.02)
45500	NFHS Coaches Educ. Royalty	(9,360.00)	0.00	0.00	0.00	(9,360.00)

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45600	NFHS Section 2 Fees, Rev, Spon	(5,600.00)	0.00	0.00	0.00	(5,600.00)
46310	Officials Merchandise (Direct)	(6,000.00)	0.00	0.00	0.00	(6,000.00)
47100	Court of Support Brick Sales	(300.00)	0.00	0.00	0.00	(300.00)
47140	Property Rental - Aux. Space	(200.00)	0.00	(350.00)	(350.00)	(550.00)
48107	BA Video Sales	(1,132.96)	0.00	0.00	0.00	(1,132.96)
48406	XC Photo Sales/Rights	0.00	0.00	(150.00)	(150.00)	(150.00)
48506	FH Photo Sales/Rights	0.00	0.00	(150.00)	(150.00)	(150.00)
48607	FB Video Sales	(24.99)	0.00	(24.99)	(24.99)	(49.98)
48615	FB Video/Webcast Fees	0.00	0.00	(1,440.00)	(1,440.00)	(1,440.00)
48905	SO Broadcast Permits	0.00	275.00	(2,025.00)	(1,750.00)	(1,750.00)
48915	SO Video/Webcast Fees	0.00	0.00	(2,535.00)	(2,535.00)	(2,535.00)
49207	FP Video Sales	(296.45)	0.00	0.00	0.00	(296.45)
49605	VB Broadcast Permits	0.00	0.00	(400.00)	(400.00)	(400.00)
49615	VB Video/Webcast Fees	0.00	0.00	(2,240.00)	(2,240.00)	(2,240.00)
49901	Other Tournament Receipts	(102,949.77)	0.00	0.00	0.00	(102,949.77)
50100	Administrative Salaries	0.00	165,844.00	0.00	165,844.00	165,844.00
50150	Sick Leave Payout Con	0.00	1,524.60	0.00	1,524.60	1,524.60
50200	Employee Health/Life Insurance	(1,233.17)	2,415.00	0.00	2,415.00	1,181.83
50300	KERS/CERS Employer Con	0.00	7,200.16	0.00	7,200.16	7,200.16
50310	Pension Expenses	439.96	0.00	0.00	0.00	439.96
50400	KY Unemployment Insurance Con	0.00	5.00	0.00	5.00	5.00
50500	Employer Medicare Con	0.00	2,234.33	0.00	2,234.33	2,234.33
50600	Employer FICA Con	0.00	1,983.03	0.00	1,983.03	1,983.03
50700	KTRS Employer Con	0.00	3,772.52	0.00	3,772.52	3,772.52
51000	Debt Service-Bonded Indebtedne	700.00	143.54	0.00	143.54	843.54
52000	Custodial Supplies	1,221.52	1,306.20	(20.71)	1,285.49	2,507.01
52100	Utilities Expense	11,856.16	16,927.92	(377.54)	16,550.38	28,406.54
52200	Telephone & Telecom/Data	5,822.45	7,121.23	0.00	7,121.23	12,943.68
52300	Contract Services/Physical Pla	2,564.00	6,847.80	0.00	6,847.80	9,411.80
52400	Contract Services/Equipment	1,863.90	407.04	0.00	407.04	2,270.94
52500	Electronic Fixed Assets Exp	17,502.08	948.00	(588.00)	360.00	17,862.08
52550	Electronic Non Fixed Assets	413.97	713.94	0.00	713.94	1,127.91
52700	Equipment - Fixed Assets	0.00	20,010.00	0.00	20,010.00	20,010.00
53100	Property Insurance-Executive D	3,989.00	3,022.00	0.00	3,022.00	7,011.00
53200	Fidelity Bonds-Notary, Etc	155.00	160.00	0.00	160.00	315.00
53300	Workers Compensation Insurance	0.00	884.61	0.00	884.61	884.61
53500	Liability Insurance/Staff/Boar	0.00	41,948.14	0.00	41,948.14	41,948.14
53600	Automobile Insurance	2,142.00	1,989.00	0.00	1,989.00	4,131.00
54100	Administrative Staff Travel	2,561.81	0.00	0.00	0.00	2,561.81
54500	Audit Expense	6,650.00	0.00	0.00	0.00	6,650.00
54600	Board of Control Expenses	4,729.68	1,559.04	0.00	1,559.04	6,288.72
54800	Cont. Servs -General	0.00	1,313.52	0.00	1,313.52	1,313.52
54810	Cont. Servs-Promotions	550.00	595.00	0.00	595.00	1,145.00
54830	Cont. Servs-Web Site/Data	2,000.00	0.00	0.00	0.00	2,000.00
54835	Cont. Servs-Web Programming	11,840.00	5,200.00	0.00	5,200.00	17,040.00
54860	Cont. Servs-Photo Comm.	(1,749.07)	0.00	0.00	0.00	(1,749.07)
54870	Cont. Servs-Webcasting	0.00	3,607.63	0.00	3,607.63	3,607.63
54900	Legal Services - General Repre	828.82	3,148.94	0.00	3,148.94	3,977.76
55000	Legal Services-Hearing Expense	2,000.00	5,000.00	0.00	5,000.00	7,000.00
55100	Miscellaneous-All Sports Expen	39.20	9,631.28	0.00	9,631.28	9,670.48
55400	Office Supplies	804.71	10,890.45	0.00	10,890.45	11,695.16
55500	Officials Division Expenses	0.00	22,044.00	0.00	22,044.00	22,044.00
55550	Officials Policy Board Exps.	15,245.00	73,293.50	0.00	73,293.50	88,538.50
55700	Other Administrative Expense	20,287.45	8,132.25	0.00	8,132.25	28,419.70
55900	Postage & Shipping	3,860.17	8,238.82	0.00	8,238.82	12,098.99
56000	Printing	0.00	44.47	0.00	44.47	44.47
56100	Purchase of Publications	779.73	324.40	(86.42)	237.98	1,017.71
56500	Board/Staff Prof. Development	3,386.78	559.51	0.00	559.51	3,946.29
57110	Hall of Fame Banquet Expenses	15,268.24	230.17	0.00	230.17	15,498.41
57250	KY Student Leadership Expenses	0.00	13,608.09	0.00	13,608.09	13,608.09
57410	Annual Meeting Expenses	0.00	648.00	0.00	648.00	648.00
57420	Admin. Workshop Exp.	0.00	1,540.00	0.00	1,540.00	1,540.00
58000	Officials Special Account	4,765.93	0.00	0.00	0.00	4,765.93
59000	Corp. Sponsor Expense-Internal	18,129.90	178.20	0.00	178.20	18,308.10

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Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
60200	Court of Support Expenses	910.00	0.00	0.00	0.00	910.00
60525	FloSports/MileSplit Scho Award	500.00	0.00	0.00	0.00	500.00
60560	KY Dept Ag Schol Awards	8,000.00	0.00	0.00	0.00	8,000.00
60600	Awards-Stout Memorial	4,000.00	1,000.00	0.00	1,000.00	5,000.00
60670	Awards-Billings Memorial	1,000.00	0.00	0.00	0.00	1,000.00
62000	KHSAA Foundation Expenses	700.00	0.00	0.00	0.00	700.00
65077	AR Miscellaneous Exp	0.00	84.40	0.00	84.40	84.40
65102	BA Miscellaneous Expenses	0.00	307.75	0.00	307.75	307.75
65127	BF Miscellaneous Exp	0.00	32.75	0.00	32.75	32.75
65202	BBK Miscellaneous Expenses	0.00	307.75	0.00	307.75	307.75
65302	GBK Miscellaneous Expenses	0.00	307.75	0.00	307.75	307.75
65327	BW Miscellaneous Exp	0.00	84.40	0.00	84.40	84.40
65352	CC Miscellaneous Exp	0.00	196.50	0.00	196.50	196.50
65358	CC Trophies/Medals/Awards	0.00	6,531.99	0.00	6,531.99	6,531.99
65359	CC Workers Expense	100.00	0.00	0.00	0.00	100.00
65360	CC Video/Webcast Expenses	0.00	334.65	(334.65)	0.00	0.00
65402	XC Miscellaneous Expenses	0.00	1,534.95	0.00	1,534.95	1,534.95
65427	DC Miscellaneous Expenses	0.00	131.00	0.00	131.00	131.00
65452	ESports Miscellaneous Exp	0.00	130.99	0.00	130.99	130.99
65502	FH Misc Expenses	0.00	311.22	0.00	311.22	311.22
65503	FH Officials Expenses	0.00	567.00	0.00	567.00	567.00
65515	FH Video/Webcast Expenses	0.00	1,485.00	0.00	1,485.00	1,485.00
65602	FB Miscellaneous Expenses	0.00	492.35	0.00	492.35	492.35
65702	BGF Miscellaneous Expenses	0.00	232.81	0.00	232.81	232.81
65708	BGF Trophies/Medals and Awards	0.00	523.75	0.00	523.75	523.75
65709	BGF Workers Expenses	0.00	270.00	0.00	270.00	270.00
65716	BGF Title/Sponsor Exp.	0.00	211.43	0.00	211.43	211.43
65802	GGF Miscellaneous Expenses	0.00	260.80	0.00	260.80	260.80
65808	GGF Trophies/Medals and Awards	0.00	511.77	0.00	511.77	511.77
65809	GGF Workers Expenses	0.00	270.00	0.00	270.00	270.00
65816	GGF Title/Sponsor Exp.	0.00	211.43	0.00	211.43	211.43
65902	SO Miscellaneous Expenses	0.00	394.08	0.00	394.08	394.08
65908	SO Trophies/Medals and Awards	0.00	3,447.22	0.00	3,447.22	3,447.22
65915	SO Video/Webcast Expense	0.00	3,360.00	0.00	3,360.00	3,360.00
66202	FP Miscellaneous Expenses	0.00	307.75	0.00	307.75	307.75
66302	SW Miscellaneous Expenses	0.00	84.40	0.00	84.40	84.40
66402	TN Miscellaneous Expenses	0.00	84.40	0.00	84.40	84.40
66409	TN Workers Expenses	0.00	0.00	(140.00)	(140.00)	(140.00)
66502	TR Miscellaneous Expenses	0.00	196.50	0.00	196.50	196.50
66602	VB Miscellaneous Expenses	0.00	449.53	0.00	449.53	449.53
66603	VB Officials Expenses	0.00	5,013.00	0.00	5,013.00	5,013.00
66608	VB Trophies/Medals and Awards	0.00	1,691.69	0.00	1,691.69	1,691.69
66609	VB Workers Expenses	0.00	289.50	0.00	289.50	289.50
66615	VB Video/Webcast Expense	0.00	2,065.00	0.00	2,065.00	2,065.00
66702	WR Miscellaneous & Sponsorship	0.00	165.05	0.00	165.05	165.05
Totals		0.00	\$ 1,642,204.47	\$ (1,642,204.4	\$ 0.00	\$ 0.00