

(75,861.13)  
**General Ledger Account Summary Report**  
As of: December 31, 2021

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
10000	Petty Cash	245.01	\$ 0.00	\$ (33.54)	\$ (33.54)	\$ 211.47
10125	General Fund-PNC Bank	1,614,457.10	1,775,285.27	(1,553,616.6	221,668.64	1,836,125.74
10150	PNC Event & Web Acct	370,065.44	357,627.10	(1,025,562.1	(667,935.09)	(297,869.65)
10175	Paypal Transaction Account	1,632.40	0.00	0.00	0.00	1,632.40
10185	Paypal Pro	24,394.66	218,478.95	(240,373.61)	(21,894.66)	2,500.00
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	925.00	17,280.73	0.00	17,280.73	18,205.73
10350	PNC-Billings Memorial Fund	4,565.00	0.00	(365.00)	(365.00)	4,200.00
10800	Investment-Unrest-069-025399	0.00	1,080.00	0.00	1,080.00	1,080.00
11000	Accounts Receivable	149,243.50	381,599.87	(475,069.87)	(93,470.00)	55,773.50
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	121,434.02	257,245.89	(10,080.49)	247,165.40	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	231.60	(405,550.00)	(405,318.40)	(405,318.40)
40400	Officials Fees-Current	0.00	165.00	(160,645.00)	(160,480.00)	(160,480.00)
41300	Adv. Fees Other	0.00	0.00	(8,272.70)	(8,272.70)	(8,272.70)
42100	Direct Video Sales - Misc.	0.00	0.00	(250.00)	(250.00)	(250.00)
42500	Rights / Royalty-NFHS Network	0.00	0.00	(2,141.00)	(2,141.00)	(2,141.00)
43300	Other Miscellaneous Receipts	0.00	0.00	(1,054.39)	(1,054.39)	(1,054.39)
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)
43360	KHSAA Foundation Rev/Donations	0.00	0.00	(100.00)	(100.00)	(100.00)
43395	Unrestricted GF Donations	0.00	0.00	(119.08)	(119.08)	(119.08)
43400	Other Official Div. Revenue	0.00	0.00	(7,120.01)	(7,120.01)	(7,120.01)
43425	Officials Policy Board Rects.	0.00	228,750.00	(419,089.00)	(190,339.00)	(190,339.00)
43500	Rules Books, HB, Athlete, Etc.	0.00	0.00	(700.00)	(700.00)	(700.00)
43600	Sale of Furniture&Equipment	0.00	0.00	(1,457.99)	(1,457.99)	(1,457.99)
43700	School Fines/Fees	0.00	100.00	(23,740.00)	(23,640.00)	(23,640.00)
43704	Officials Fines and Fees	0.00	0.00	(90.00)	(90.00)	(90.00)

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

As of: December 31, 2021

Account Number	Account Title	Beginning Balance	Debit Change	Credit Change	Net Change	Ending Balance
45125	Corp.Spons.Rec-ItemizedTrade	0.00	0.00	(1,462.78)	(1,462.78)	(1,462.78)
45500	NFHS Coaches Educ. Royalty	0.00	0.00	(31,330.00)	(31,330.00)	(31,330.00)
45600	NFHS Section 2 Fees, Rev, Spon	0.00	0.00	(5,600.00)	(5,600.00)	(5,600.00)
46310	Officials Merchandise (Direct)	0.00	0.00	(6,000.00)	(6,000.00)	(6,000.00)
47100	Court of Support Brick Sales	0.00	0.00	(300.00)	(300.00)	(300.00)
47140	Property Rental - Aux. Space	0.00	0.00	(550.00)	(550.00)	(550.00)
48107	BA Video Sales	0.00	0.00	(1,132.96)	(1,132.96)	(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)
48515	FH Video/Webcast Fees	0.00	0.00	(240.00)	(240.00)	(240.00)
48607	FB Video Sales	0.00	0.00	(49.98)	(49.98)	(49.98)
48615	FB Video/Webcast Fees	0.00	0.00	(2,400.00)	(2,400.00)	(2,400.00)
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	0.00	0.00	(296.45)	(296.45)	(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	0.00	0.00	(102,949.77)	(102,949.77)	(102,949.77)
50100	Administrative Salaries	0.00	244,784.42	0.00	244,784.42	244,784.42
50150	Sick Leave Payout Con	0.00	2,273.78	0.00	2,273.78	2,273.78
50200	Employee Health/Life Insurance	0.00	2,415.00	(1,233.17)	1,181.83	1,181.83
50300	KERS/CERS Employer Con	0.00	42,825.24	0.00	42,825.24	42,825.24
50310	Pension Expenses	0.00	439.96	0.00	439.96	439.96
50400	KY Unemployment Insurance Con	0.00	15.00	0.00	15.00	15.00
50500	Employer Medicare Con	0.00	3,344.16	0.00	3,344.16	3,344.16
50600	Employer FICA Con	0.00	3,021.03	0.00	3,021.03	3,021.03
50700	KTRS Employer Con	0.00	5,555.67	0.00	5,555.67	5,555.67
51000	Debt Service-Bonded Indebtedne	0.00	843.54	0.00	843.54	843.54
52000	Custodial Supplies	0.00	2,602.40	(20.71)	2,581.69	2,581.69
52100	Utilities Expense	0.00	33,484.60	(377.54)	33,107.06	33,107.06
52200	Telephone & Telecom/Data	0.00	17,894.80	0.00	17,894.80	17,894.80
52300	Contract Services/Physical Pla	0.00	24,362.35	0.00	24,362.35	24,362.35
52400	Contract Services/Equipment	0.00	2,416.24	0.00	2,416.24	2,416.24
52500	Electronic Fixed Assets Exp	0.00	18,450.08	(588.00)	17,862.08	17,862.08
52550	Electronic Non Fixed Assets	0.00	5,154.22	(309.90)	4,844.32	4,844.32
52700	Equipment - Fixed Assets	0.00	20,010.00	0.00	20,010.00	20,010.00
53100	Property Insurance-Executive D	0.00	7,105.00	0.00	7,105.00	7,105.00
53200	Fidelity Bonds-Notary, Etc	0.00	315.00	0.00	315.00	315.00
53300	Workers Compensation Insurance	0.00	1,374.34	0.00	1,374.34	1,374.34
53400	Catastrophic Insurance	0.00	58,310.00	0.00	58,310.00	58,310.00
53500	Liability Insurance/Staff/Boar	0.00	49,852.94	0.00	49,852.94	49,852.94
53600	Automobile Insurance	0.00	4,131.00	0.00	4,131.00	4,131.00
54100	Administrative Staff Travel	0.00	9,384.74	0.00	9,384.74	9,384.74
54500	Audit Expense	0.00	13,625.00	0.00	13,625.00	13,625.00
54600	Board of Control Expenses	0.00	10,072.45	0.00	10,072.45	10,072.45
54800	Cont. Servs -General	0.00	1,457.12	0.00	1,457.12	1,457.12
54810	Cont. Servs-Promotions	0.00	1,145.00	0.00	1,145.00	1,145.00
54830	Cont. Servs-Web Site/Data	0.00	2,584.20	0.00	2,584.20	2,584.20
54835	Cont. Servs-Web Programming	0.00	22,200.00	0.00	22,200.00	22,200.00
54860	Cont. Servs-Photo Comm.	0.00	0.00	(1,749.07)	(1,749.07)	(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	0.00	5,335.70	0.00	5,335.70	5,335.70
55000	Legal Services-Hearing Expense	0.00	13,000.00	0.00	13,000.00	13,000.00
55100	Miscellaneous-All Sports Expen	0.00	12,754.25	0.00	12,754.25	12,754.25
55200	National Federation Dues	0.00	2,500.00	0.00	2,500.00	2,500.00
55310	NFHS Section 2 Exp	0.00	573.51	0.00	573.51	573.51
55400	Office Supplies	0.00	14,512.70	0.00	14,512.70	14,512.70
55500	Officials Division Expenses	0.00	22,044.00	0.00	22,044.00	22,044.00
55550	Officials Policy Board Exps.	0.00	170,570.00	0.00	170,570.00	170,570.00
55700	Other Administrative Expense	0.00	30,721.88	0.00	30,721.88	30,721.88
55800	Other Administrative Staff Ex	0.00	30.00	0.00	30.00	30.00
55850	Other Office Expenses	0.00	13,973.33	0.00	13,973.33	13,973.33
55900	Postage & Shipping	0.00	15,153.38	0.00	15,153.38	15,153.38
56000	Printing	0.00	20,453.04	0.00	20,453.04	20,453.04
56100	Purchase of Publications	0.00	1,427.09	(86.42)	1,340.67	1,340.67

**KY High School Athletic Association**  
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56500	Board/Staff Prof. Development	0.00	4,306.72	0.00	4,306.72	4,306.72
57110	Hall of Fame Banquet Expenses	0.00	15,498.41	0.00	15,498.41	15,498.41
57250	KY Student Leadership Expenses	0.00	13,995.12	0.00	13,995.12	13,995.12
57410	Annual Meeting Expenses	0.00	4,939.05	0.00	4,939.05	4,939.05
57420	Admin. Workshop Exp.	0.00	1,594.45	0.00	1,594.45	1,594.45
58000	Officials Special Account	0.00	4,765.93	0.00	4,765.93	4,765.93
59000	Corp. Sponsor Expense-Internal	0.00	18,872.30	0.00	18,872.30	18,872.30
60200	Court of Support Expenses	0.00	2,891.58	(1,610.00)	1,281.58	1,281.58
60525	FloSports/MileSplit Scho Award	0.00	500.00	0.00	500.00	500.00
60560	KY Dept Ag Schol Awards	0.00	8,000.00	0.00	8,000.00	8,000.00
60600	Awards-Stout Memorial	0.00	5,000.00	0.00	5,000.00	5,000.00
60670	Awards-Billings Memorial	0.00	1,000.00	0.00	1,000.00	1,000.00
62000	KHSAA Foundation Expenses	0.00	700.00	0.00	700.00	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	BK 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
65303	GBK Officials Expenses	0.00	205.00	0.00	205.00	205.00
65327	BW Miscellaneous Exp	0.00	84.40	0.00	84.40	84.40
65351	CC Facility/Contract Costs/Sec	0.00	4,900.00	0.00	4,900.00	4,900.00
65352	CC Miscellaneous Exp	0.00	4,154.66	0.00	4,154.66	4,154.66
65353	CC Officials Expense	0.00	3,675.00	0.00	3,675.00	3,675.00
65357	CC Team Reimbursements	0.00	7,865.57	0.00	7,865.57	7,865.57
65358	CC Trophies/Medals/Awards	0.00	2,106.24	0.00	2,106.24	2,106.24
65359	CC Workers Expense	0.00	4,867.50	0.00	4,867.50	4,867.50
65360	CC Video/Webcast Expenses	0.00	1,030.90	(334.65)	696.25	696.25
65365	CC Region Trophies	0.00	6,531.99	0.00	6,531.99	6,531.99
65366	CC Region Judges	0.00	8,400.00	0.00	8,400.00	8,400.00
65367	CC Region Distribution	0.00	51,492.44	0.00	51,492.44	51,492.44
65401	XC Facility/Contracted Costs/S	0.00	10,092.00	0.00	10,092.00	10,092.00
65402	XC Miscellaneous Expenses	0.00	11,435.67	(1,890.00)	9,545.67	9,545.67
65403	XC Officials Expenses	0.00	4,195.46	0.00	4,195.46	4,195.46
65405	XC Printing Expenses	0.00	736.00	0.00	736.00	736.00
65408	XC Trophies/Medals and Awards	0.00	3,429.78	0.00	3,429.78	3,429.78
65409	XC Workers Expenses	0.00	6,066.82	(30.00)	6,036.82	6,036.82
65426	DC Facility/Contract Costs/Sec	0.00	1,647.50	0.00	1,647.50	1,647.50
65427	DC Miscellaneous Expenses	0.00	1,926.82	0.00	1,926.82	1,926.82
65428	DC Officials Expenses	0.00	1,508.41	0.00	1,508.41	1,508.41
65433	DC Trophies/Medals/Awards	0.00	1,404.16	0.00	1,404.16	1,404.16
65434	DC Workers Expenses	0.00	2,437.50	0.00	2,437.50	2,437.50
65440	DC Video/Webcast Expenses	0.00	595.55	0.00	595.55	595.55
65445	DC Region Trophies	0.00	2,843.24	0.00	2,843.24	2,843.24
65446	DC Region Judges	0.00	3,379.82	0.00	3,379.82	3,379.82
65447	DC Region Distribution	0.00	7,325.00	0.00	7,325.00	7,325.00
65452	ESports Miscellaneous Exp	0.00	136.99	0.00	136.99	136.99
65501	FH Facility Rental/Costs	0.00	1,000.00	0.00	1,000.00	1,000.00
65502	FH Misc Expenses	0.00	1,163.59	0.00	1,163.59	1,163.59
65503	FH Officials Expenses	0.00	567.00	0.00	567.00	567.00
65508	FH Trophies, Medals, Awards	0.00	1,619.33	0.00	1,619.33	1,619.33
65509	FH Workers Expenses	0.00	1,755.00	0.00	1,755.00	1,755.00
65515	FH Video/Webcast Expenses	0.00	1,485.00	0.00	1,485.00	1,485.00
65602	FB Miscellaneous Expenses	0.00	4,510.67	0.00	4,510.67	4,510.67
65603	FB Officials Expenses	0.00	10,636.50	0.00	10,636.50	10,636.50
65609	FB Workers Expenses	0.00	12,960.00	0.00	12,960.00	12,960.00
65615	FB Video/Webcast Expense	0.00	5,190.00	0.00	5,190.00	5,190.00
65702	BGF Miscellaneous Expenses	0.00	1,841.73	0.00	1,841.73	1,841.73
65703	BGF Officials Expenses	0.00	3,760.88	0.00	3,760.88	3,760.88
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	2,045.63	0.00	2,045.63	2,045.63
65803	GGF Officials Expenses	0.00	3,760.88	0.00	3,760.88	3,760.88
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

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65816	GGF Title/Sponsor Exp.	0.00	211.43	0.00	211.43	211.43
65901	SO Facility/Contracted Costs/S	0.00	5,000.00	0.00	5,000.00	5,000.00
65902	SO Miscellaneous Expenses	0.00	2,197.59	0.00	2,197.59	2,197.59
65903	SO Officials Expenses	0.00	11,300.10	0.00	11,300.10	11,300.10
65908	SO Trophies/Medals and Awards	0.00	3,447.22	0.00	3,447.22	3,447.22
65909	SO Workers Expenses	0.00	9,866.70	(566.00)	9,300.70	9,300.70
65915	SO Video/Webcast Expense	0.00	3,360.00	0.00	3,360.00	3,360.00
66102	SP Miscellaneous Expenses	0.00	18.00	0.00	18.00	18.00
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	321.50	0.00	321.50	321.50
66601	VB Facility/Contracted Costs/S	0.00	4,250.00	(1,500.00)	2,750.00	2,750.00
66602	VB Miscellaneous Expenses	0.00	2,897.62	(919.00)	1,978.62	1,978.62
66603	VB Officials Expenses	0.00	6,744.15	(105.00)	6,639.15	6,639.15
66608	VB Trophies/Medals and Awards	0.00	1,728.75	0.00	1,728.75	1,728.75
66609	VB Workers Expenses	0.00	6,479.50	(385.00)	6,094.50	6,094.50
66615	VB Video/Webcast Expense	0.00	3,591.00	0.00	3,591.00	3,591.00
66702	WR Miscellaneous & Sponsorship	0.00	165.05	0.00	165.05	165.05
<b>Totals</b>		<u>0.00</u>	<u>\$ 4,529,941.90</u>	<u>\$ (4,529,941.9</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>