

OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

SCHEDULE I - ASSETS, LIABILITIES AND NET ASSETS  
AS OF JULY 31, 2001

(WITH COMPARATIVE TOTALS FOR 2000)

**ASSETS**

|  | Columbus     | Central    | East       | Northeast  |
|--|--------------|------------|------------|------------|
| <b>CURRENT ASSETS:</b>                   |              |            |            |            |
| Cash and cash equivalents                | \$ 2,028,071 | \$ 194,536 | \$ 92,078  | \$ 77,755  |
| Accounts receivable                      | 181,401      | 0          | 0          | 0          |
| Short-term investments                   | 1,082,077    | 0          | 40,669     | 111,253    |
| Prepaid expenses                         | 234,409      | 0          | 0          | 0          |
| Total current assets                     | 3,525,958    | 194,536    | 132,747    | 189,008    |
| INVESTMENTS - BUILDING FUND              | 307,695      | 0          | 0          | 0          |
| <b>NON-CURRENT ASSETS:</b>               |              |            |            |            |
| Vehicles                                 | 109,961      | 0          | 0          | 0          |
| Furniture and fixtures                   | 899,968      | 5,459      | 8,095      | 29,152     |
| Building                                 | 1,113,215    | 0          | 0          | 0          |
|  | 2,123,144    | 5,459      | 8,095      | 29,152     |
| less: accumulated depreciation           | 1,298,847    | 3,444      | 6,431      | 21,419     |
|  | 824,297      | 2,015      | 1,664      | 7,733      |
| Land                                     | 44,000       | 0          | 0          | 0          |
| Total non-current assets                 | 868,297      | 2,015      | 1,664      | 7,733      |
| Total assets                             | \$ 4,701,950 | \$ 196,551 | \$ 134,411 | \$ 196,741 |
| <b><u>LIABILITIES AND NET ASSETS</u></b> |              |            |            |            |
| <b>CURRENT LIABILITIES:</b>              |              |            |            |            |
| Accounts payable                         | \$ 212,063   | \$ 138,705 | \$ 0       | \$ 0       |
| Deferred official's dues income          | 463,361      | 0          | 0          | 0          |
| Accrued employee benefits                | 340,956      | 0          | 0          | 0          |
| Total current liabilities                | 1,016,380    | 138,705    | 0          | 0          |
| <b>UNRESTRICTED NET ASSETS:</b>          |              |            |            |            |
| Operating                                | 3,377,875    | 57,846     | 134,411    | 196,741    |
| Board designated                         | 307,695      | 0          | 0          | 0          |
|  | 3,685,570    | 57,846     | 134,411    | 196,741    |
| Total liabilities and net assets         | \$ 4,701,950 | \$ 196,551 | \$ 134,411 | \$ 196,741 |

| Northwest         | Southeast         | Southwest         | Total All Funds     |                     |
|-------------------|-------------------|-------------------|---------------------|---------------------|
|                   |                   |                   | 2001                | 2000                |
| \$ 293,456        | \$ 209,485        | \$ 294,822        | \$ 3,190,203        | \$ 4,284,221        |
| 0                 | 0                 | 5,503             | 186,904             | 172,855             |
| 29,979            | 0                 | 169,020           | 1,432,998           | 281,695             |
| 0                 | 0                 | 1,566             | 235,975             | 148,079             |
| 323,435           | 209,485           | 470,911           | 5,046,080           | 4,886,850           |
| 0                 | 0                 | 0                 | 307,695             | 0                   |
| 0                 | 0                 | 0                 | 109,961             | 115,866             |
| 6,110             | 422               | 24,771            | 973,977             | 931,973             |
| 0                 | 0                 | 0                 | 1,113,215           | 1,083,973           |
| 6,110             | 422               | 24,771            | 2,197,153           | 2,131,812           |
| 4,036             | 225               | 15,838            | 1,350,240           | 1,189,789           |
| 2,074             | 197               | 8,933             | 846,913             | 942,023             |
| 0                 | 0                 | 0                 | 44,000              | 44,000              |
| 2,074             | 197               | 8,933             | 890,913             | 986,023             |
| <u>\$ 325,509</u> | <u>\$ 209,682</u> | <u>\$ 479,844</u> | <u>\$ 6,244,688</u> | <u>\$ 5,872,873</u> |
| \$ 1,500          | \$ 1,094          | \$ 16,570         | \$ 369,932          | \$ 168,082          |
| 0                 | 0                 | 0                 | 463,361             | 454,786             |
| 0                 | 0                 | 0                 | 340,956             | 243,565             |
| 1,500             | 1,094             | 16,570            | 1,174,249           | 866,433             |
| 324,009           | 173,368           | 463,274           | 4,727,524           | 4,973,142           |
| 0                 | 35,220            | 0                 | 342,915             | 33,298              |
| 324,009           | 208,588           | 463,274           | 5,070,439           | 5,006,440           |
| <u>\$ 325,509</u> | <u>\$ 209,682</u> | <u>\$ 479,844</u> | <u>\$ 6,244,688</u> | <u>\$ 5,872,873</u> |

See accompanying Independent Auditors' Report on additional information.