Public	Inspection	Copy
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EXTENDED TO JUNE 15, 2023

# Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public. Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information.

Form **99** 

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**Open to Public** Inspection

OMB No. 1545-0047

B       Checket       C Name of organization       D Employer identification number         OHIO HIGH SCHOOL ATHLETIC ASSOCIATION       31-4355728         Doing business as       31-4355728         Number and street (of P.0. box if mail is not delivered to street address)       fhoom/suite       E Telephone number         OUID HIGH SCHOOL ATHLETIC ASSOCIATION       6 organization       G organization       25,705,254.         ColumBUSC, OH 43214       Fhoom/suite       E Telephone number       E Telephone number         Particular       FAmme and address of principal officer. DOUG UTE       Hail is this a group return       from organization:       Corporation       Vess No         1 Taxeexempt status:       S Dift(c)(3)       Solic)(1) <       (inset no.)       4947(a)(1) or       527         J Websets:       WWW.OHSAA.ORG       Tust:       X Association       Other       Liste organization:       Torse X No         1 Taxet status:       S Dift(c)(3)       Solic)(1)       Inset of province: Coupration or most significant activities:       TO SERVE OUR MEMBER SCHOOLS AND         BinRICH INTERSCHOLASTIC OPPORTUNITIES       FOR STUDENTS.       3       Aumber of individuals employed in cleandar year 2021 (Part V, line 12)       4       9         9       5 total number of individuals employed in cleandar year 2021 (Part V, line 2a)       5	AI	For th	e 2021 calendar year, or tax year beginning $\operatorname{AUG} 1$ , $2021$ and	ending	JUL 31, 2022	
CHICH HIGH SCHOOL ATHLETIC ASSOCIATION       31-4355728         Chick and the set of th	Β	Check if applicab	e: C Name of organization		D Employer identifi	cation number
Doing business as       31 - 4355728         Number and street (or P.0. box if mail is not delivered to street address)       Room/suite       E Telephone number         Market       4080 ROSDLEA PLACE       ColUMEUS, OH 43214       H(a) Is this a group return for address of principal officer: DOUG UTE         Pender       Fame and address of principal officer: DOUG UTE       H(a) Is this a group return for address of principal officer: DOUG UTE       H(a) Restance         Particle       SAME AS C ABOVE       H(b) Are all sucondistem include?       Yes No         Method       SAME AS C ABOVE       H(b) Are all sucondistem include?       Yes No         Method       Sammary       Issue address of principal officer: DOUG OPPORTUNITIES       FOR structure       H(c) Areal sucondistem include?       Yes No         Mumber of independent voting members of the governing body (Part VI, line 1a)       L Year of formation: 1907 M State of legal domicle: OH         Particle       Summary       3       9         A Number of independent voting members of the governing body (Part VI, line 1a)       3       9         A Number of independent voting members of the governing body (Part VI, line 1a)       3       9         A Number of independent voting members of the governing body (Part VI, line 1a)       7       1         Berley describe the organization: Comerener Part VIII, column (A), lines 3, 4, and 70       7 <td></td> <td>Addre</td> <td><sup>SE</sup> OHIO HIGH SCHOOL ATHLETIC ASSOCIATION</td> <td></td> <td></td> <td></td>		Addre	<sup>SE</sup> OHIO HIGH SCHOOL ATHLETIC ASSOCIATION			
Image: Section Provides and street (or P.0. box if mail is not delivered to street address)       Hoom/suite       Felephone number         Image: Section Provides of principal officer: DOUG UTE       G cross receipts \$ 25,705,254.         Image: Section Provides of principal officer: DOUG UTE       Hoom/suite so (Fince) and the section of the sectin the section of the section of the section o					31-43557	28
State of province, country, and ZIP or foreign postal code       G Gross receipts 3       25,705,254.         Application       F Name and address of principal officer: DOUG UTE       H(a) Is this a group return       for subordinates?       West       No         Application       SAME AS C ABOVE       H(a) Is this a group return       for subordinates?       West       No         J website:       WWW.OHSAA.ORG       K       Form of organization:       Corporation       Trust       X association       Other       L year of formation:       1.907       M state of legal domicile: OH         Part I       Summary       1       Briefly describe the organization's mission or most significant activities:       TO SERVE OUR MEMBER SCHOOLS AND         ENRICH INTERSCHOLASTIC OPPORTUNITIES FOR STUDENTS.       2       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of independent voting members of the governing body (Part VI, line 1a)       3       9         4       Number of undependent voting members of the governing body (Part VI, line 2a)       5       6       6         5       Total number of independent voting members of the governing body (Part VI, line 2a)       5       5       6.66         6       Total number of voting members of the governing body (Part VI, line 2a)       5       5			Number and street (or P.O. box if mail is not delivered to street address)	Room/sui	te E Telephone numbe	er
State of the province, country, and ZIP or foreign postal code       G cross receipts 3       25,705,254.         Anomode       F Name and address of principal officer: DOUG UTE       H(a) is this a group return         Anomode       F Name and address of principal officer: DOUG UTE       H(a) is this a group return         I max-exempt status:       X 501(c)(3)       501(c)(1) <		Final returr	4080 ROSELEA PLACE		614-267-	2502
Impediation       F Name and address of principal officer: DOUG UTE       If all stills a group return         I Tax-exempt status;       X SO1(c)(3)       501(c)(1) ◆ (insert no.)       4947(a)(1) or       527         J Website;       WWW, OHSAA. ORG       H(b) Are all subordinates?       If "No." attach a list. See instructions         J website;       WWW, OHSAA. ORG       H(c) Group exemption number ▶         K Form of organization:       Corporation       Trust       X Association       Other ▶       L Year of formation:       1.907 M State of legal domicile: OH         Part I       Summary       Briefly describe the organization's mission or most significant activities:       TO SERVE OUR MEMBER SCHOOLS AND         Part I       Summary       I fif the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of voting members of the governing body (Part V, line 1a)       3       9         4       Number of individuals employed in calendar year 2021 (Part V, line 2a)       6       666         6       Total number of individuals employed in calendar year 2021 (Part V, line 2a)       6       666         6       Total number of volunteers (estimate if necessary)       7a       7a       1.833, 2.455.         7       Total number of individuals employed in calendar year 2021 (Part V, line 2a)       15, 168, 021.		termi			<b>G</b> Gross receipts \$	25,705,254.
Image of the and address of principal onder: DOUG 0112       Tota subdramate and address of principal onder: DOUG 0112         I Tax-exempt status:       X 501(c)(3) 501(c) () ◀ (insert no.)       4947(a)(1) or 527         J Website:       WWW.OHSAA.ORG       H(b) <i>k</i> e alwordmate included?       Image of the address of principal onder the included?         J Website:       WWW.OHSAA.ORG       H(b) <i>k</i> e alwordmate included?       Image of the address of principal onder the included?         J Website:       WWW.OHSAA.ORG       H(b) <i>k</i> e alwordmate include?       Image of the address of principal onder the include?         I Briefly describe the organization?       Trust X Association       Other ▶       L Year of formation: 1907       M State of legal domicile: OH         Part I Summary       I Briefly describe the organization is discontinued its operations or disposed of more than 25% of its net assets.       3         Number of voting members of the governing body (Part VI, line 1a)       3       9         4 Number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         6 Total number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         7 Total number of individuals employed in calendar year 2021 (Part V, line 2a)       5       166         7 Total numb		Amer returr	COLUMBUS, OH 43214		H(a) Is this a group r	eturn
SAME       AS       C       C       ABOVE       H(b)       Are all subcritantes included?       Yes       No         I Tax-exempt status:       X 501(c)(3)       501(c)(1)       (insert no.)       4947(a)(1) or       527       if "No," attach a list. See instructions       H(c) Are all subcritantes included?       Yes       No         J Website:       > WWW OHSAA.ORG       H(c) Are all subcritantes included?       Yes       No         Form of organization:       Corporation       Trust       X Association       Other       L Year of formation:       1907       M State of legal domicile; OH         Part I       Summary       I       Briefly describe the organization's mission or most significant activities:       TO       SERVE       OUR       MEMBER       SCHOOLS       AND         2       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.       3       Number of independent voting members of the governing body (Part VI, line 1a)       3       9         4       Number of independent voting members of the governing body (Part VI, line 2a)       5       6       6       50         5       Total number of individuals employed in calendar year 2021 (Part V, line 2a)       5       5       6.6         6       Total number of volunteers (estimate if ne		tion	F Name and address of principal officer: DOOG OIL		for subordinates	s? Yes X No
J Website:       WWW.OHSAA.ORG       H(c) Group exemption number         K Form of organization:       Corporation       Trust       X Association       Other       L Year of formation:       1907       M State of legal domicile: OH         Part I       Summary       Environment       Corporation       Trust       X Association       Other       L Year of formation:       1907       M State of legal domicile: OH         Part I       Summary       Inferty describe the organization's mission or most significant activities:       TO       SERVE       OUR       MEMBER       SCHOOLS       AND         2       Check this box       if the organization discontinued its operations or disposed of more than 25% of its net assets.       3       3       9         3       Number of independent voting members of the governing body (Part VI, line 1a)       3       9       9         4       Number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66       6         6       Total numelated business revenue from Part VIII, column (C), line 12       7a       0.       7a       0.         9       Program service revenue (Part VIII, column (C), lines 12       15, 168, 021.       23, 141, 749.       1.       1.       1.6       0.       0.       0.       0.       0.       0.			SAME AS C ABUVE		H(b) Are all subordinates i	ncluded? Yes No
K Form of organization:       Corporation       Trust       X Association       Other ▶       L Year of formation:       1907       M State of legal domicile; OH         Part I       Summary         1       Briefly describe the organization's mission or most significant activities:       TO       SERVE       OUR       MEMBER       SCHOOLS       AND         2       Check this box       ▶       if the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of voting members of the governing body (Part VI, line 1a)       3       9         4       Number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         6       Total number of volunteers (estimate if necessary)       6       50       7a       0.         7a       Total numelated business revenue from Part VIII, column (C), line 12       7a       0.       0.         9       Porgram service revenue (Part VIII, line 1h)       5, 915, 967.       1, 893, 245.       15, 168, 021.       23, 141, 749.         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       T7, 819.       -11, 066.       11       0.       3, 141, 749.         12       Total revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       2, 384, 248.       2, 618, 398.				or 📃 52	If "No," attach a	list. See instructions
Part I       Summary         1       Briefly describe the organization's mission or most significant activities: TO_SERVE_OUR_MEMBER_SCHOOLS_AND_ENRICH_INTERSCHOLASTIC_OPPORTUNITIES       TO_SERVE_OUR_MEMBER_SCHOOLS_AND         2       Check this box ▶       if the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of voting members of the governing body (Part VI, line 1a)       3       9         4       Number of independent voting members of the governing body (Part VI, line 1a)       4       9         5       Total number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         6       Total number of volunteres (estimate if necessary)       6       500       7a         7 a Total unrelated business revenue from Part VIII, column (C), line 12       7a       0.       0.         b Net unrelated business revenue from Form 990-T, Part I, line 11       7b       0.       0.         9       Program service revenue (Part VIII, line 1h)       5, 915, 967.       1, 893, 2455.         10       Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       21, 416, 409.       25, 255, 683.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       35, 163.       0.         14       Denestines 8 through 11 (must equal Part VII,						
Program service revenue (Part VIII, column (A), lines 3, 4, and 7d)       Prior Year       Current Year         8       Contributions and grants (Part VIII, column (A), lines 3, 4, and 7d)       77, 819.       15, 168, 021.       23, 141, 749.         10       Total revenue- add lines 8 through 11 (must equal Part VII, column (A), line 12)       0.       0.       0.       0.         11       Benefits paid to rof or members (Part IX, column (A), line 13)       0.       0.       0.       0.       0.         11       Other revenue (Part VIII, column (A), line 5, 6d, 8c, 9c, 10c, and 11e)       254, 602.       23, 141, 749.       0.         11       Other revenue (Part VIII, column (A), lines 1.3)       0.       0.       0.       0.         12       Total numbers (Part IX, column (A), line 2.5       0.       0.       0.       0.         13       Benefits paid to or for members (Part VIII, column (A), lines 3, 4, and 7d)       77, 819.       -11, 066.         13       Grants and similar amounts paid (Part IX, column (A), lines 1.3)       0.       0.       0.         14       Benefits paid to or for members (Part IX, column (A), line 2.5       0.       0.       0.       0.         16       Protex senses (Part IX, column (A), line 2.5       0.       0.       0.       0.       0.       0. <td></td> <td></td> <td></td> <td>L Yea</td> <td>ar of formation: 1907 I</td> <td><b>M</b> State of legal domicile: <b>OH</b></td>				L Yea	ar of formation: 1907 I	<b>M</b> State of legal domicile: <b>OH</b>
ENRICH INTERSCHOLASTIC OPPORTUNITIES FOR STUDENTS.         2       Check this box ▶ if the organization discontinued its operations or disposed of more than 25% of its net assets.         3       Number of voting members of the governing body (Part VI, line 1a)       3       9         4       Number of individuals employed in calendar year 2021 (Part V, line 2a)       5       66         6       Total number of volunteers (estimate if necessary)       6       500         7a       Total number of volunteers (estimate if necessary)       6       500         7a       Total number of volunteers (estimate if necessary)       6       500         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         7a       Total number of volunteers (estimate if necessary)       7b       0.         9       Program service revenue (Part VIII, ine 2g)	Pa	art I	•			
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>¢</td> <td>  1</td> <td></td> <td></td> <td></td> <td>CHOOLS AND</td>	¢	1				CHOOLS AND
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>ũ</td> <td></td> <td>ENRICH INTERSCHOLASTIC OPPORTUNITIES FOR</td> <td>STUDE</td> <td>ENTS.</td> <td></td>	ũ		ENRICH INTERSCHOLASTIC OPPORTUNITIES FOR	STUDE	ENTS.	
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>srne</td> <td>2</td> <td></td> <td>sed of mo</td> <td></td> <td></td>	srne	2		sed of mo		
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>Š</td> <td>3</td> <td></td> <td></td> <td></td> <td></td>	Š	3				
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>ය ග</td> <td>4</td> <td></td> <td></td> <td></td> <td></td>	ය ග	4				
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>es</td> <td>5</td> <td></td> <td></td> <td></td> <td></td>	es	5				
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>iviti</td> <td>6</td> <td></td> <td></td> <td></td> <td></td>	iviti	6				
b Net unrelated business taxable income from Form 990-T, Part I, line 11       7b       0.         8       Contributions and grants (Part VIII, line 1h)       9       9       9       9       9       9       9       9       9       9       9       13       9       15       15       16       9       0.       10 <td>Acti</td> <td>  7 a</td> <td></td> <td></td> <td></td> <td></td>	Acti	7 a				
8       Contributions and grants (Part VIII, line 1h)       5,915,967.       1,893,245.         9       Program service revenue (Part VIII, line 2g)       15,168,021.       23,141,749.         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       77,819.       -11,066.         11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       254,602.       231,755.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       21,416,409.       25,255,683.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       35,163.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       2,384,248.       2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 25)       0.       0.       0.         17       Other expenses (Part IX, column (D), line 25)       0.       12,835,741.       16,682,225.         18       Total expenses. Add lines 13:17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.	_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>		
9       Program service revenue (Part VIII, line 2g)       15, 168, 021.       23, 141, 749.         10       Investment income (Part VIII, column (A), lines 3, 4, and 7d)       77, 819.       -11, 066.         11       Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       254, 602.       231, 755.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       21, 416, 409.       25, 255, 683.         13       Grants and similar amounts paid (Part IX, column (A), lines 1·3)       0.       35, 163.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5·10)       2, 384, 248.       2, 618, 398.         16a       Professional fundraising fees (Part IX, column (D), line 25)       0.       0.       0.         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)       12, 835, 741.       16, 682, 225.         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15, 219, 989.       19, 335, 786.         19       Bevenue less expenses. Subtract line 18 from line 12       6, 196, 420.       5, 919, 897.				-		
11       Other revenue (Part Viii, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       234,002.       231,733.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       21,416,409.       25,255,683.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       35,163.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 5-10)       2,384,248.       2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.       12,835,741.       16,682,225.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.	ē	8				
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11       Other revenue (Part Viii, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)       234,002.       231,733.         12       Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)       21,416,409.       25,255,683.         13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.       35,163.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.       0.         15       Salaries, other compensation, employee benefits (Part IX, column (A), line 5-10)       2,384,248.       2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.       12,835,741.       16,682,225.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.	Rev Sev	10				-11,066.
13       Grants and similar amounts paid (Part IX, column (A), lines 1-3)       0.35,163.         14       Benefits paid to or for members (Part IX, column (A), line 4)       0.00.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       2,384,248.       2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.00.       0.00.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.00.       0.00.         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)       12,835,741.       16,682,225.         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.		11				
14       Benefits paid to or for members (Part IX, column (A), line 4)       0.00.         15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       2,384,248.2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.00.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.00.         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)       12,835,741.16,682,225.         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.5,919,897.						
15       Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)       2,384,248.       2,618,398.         16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.       12,835,741.       16,682,225.         17       Other expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.						
16a       Professional fundraising fees (Part IX, column (A), line 11e)       0.       0.         b       Total fundraising expenses (Part IX, column (D), line 25)       0.       12,835,741.       16,682,225.         17       Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)       12,835,741.       16,682,225.         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       15,219,989.       19,335,786.         19       Revenue less expenses. Subtract line 18 from line 12       6,196,420.       5,919,897.						÷ •
17       Othele expenses (Fair X, Column (A), lines 112 (10, 7002, 722)         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         19       Revenue less expenses. Subtract line 18 from line 12	ŝes	15				-
17       Othele expenses (Fair X, Column (A), lines 112 (10, 7002, 722)         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         19       Revenue less expenses. Subtract line 18 from line 12	ens	16a			0.	0.
17       Othele expenses (Fair X, Column (A), lines 112 (10, 7002, 722)         18       Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         19       Revenue less expenses. Subtract line 18 from line 12	ů.	. b			10 025 7/1	16 692 225
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 6, 196, 420. 5, 919, 897.		''				
19       Revenue less expenses. Subtract line 18 from line 12       0,190,420.       3,919,097.         50       Beginning of Current Year       End of Year         20       Total assets (Part X, line 16)       13,386,608.       19,212,358.         21       Total liabilities (Part X, line 26)       1,096,596.       1,296,790.         22       Net assets or fund balances Subtract line 21 from line 20       12,290,012.       17,915,568.						
Beginning of Current Year       End of Year         20       Total assets (Part X, line 16)       13,386,608.       19,212,358.         21       Total liabilities (Part X, line 26)       1,096,596.       1,296,790.         22       Net assets or fund balances Subtract line 21 from line 20       12,290,012.       17,915,568.	- 9	19	Revenue less expenses. Subtract line 18 from line 12			
20       Total liabilities (Part X, line 26)         21       Total liabilities (Part X, line 26)         22       Net assets or fund balances Subtract line 21 from line 20	ts o	20	Tatal assate (Part V, line 16)			
21 Total habilities (Fait A, life 20) 22 Net assets or fund balances Subtract line 21 from line 20 12,290,012, 17,915,568.	Asse	20				
	let ∕	21				
Part II Signature Block		art II	Signature Block		10,070,010.	1 17,713,300.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is				s and state	ments, and to the hest of m	v knowledge and helief it is
						, momougo and bollor, it is
	true	, corre	ct, and complete. Declaration of preparer (other than officer) is based on all information of wh	nich prepar	er has any knowledge.	

Sign Here	Signature of officer         DOUG UTE, EXECUTIVE DI         Type or print name and title	RECTOR	Date
	Print/Type preparer's name	Preparer's signature	
Paid	CHRISTY S. ZIMMERMAN	Aristy unmerman	2/17/2023 self-employed P01461057
Preparer	Firm's name 🕒 GBQ PARTNERS LLC		Firm's EIN ▶ 20-2122306
Use Only	Firm's address 230 WEST STREET,	SUITE 700	
	COLUMBUS, OH 432	215	Phone no. (614) 221-1120
May the IF	RS discuss this return with the preparer shown ab	ove? See instructions	X Yes 🗌 No
100001 10 0		ica soo the congrate instructions	Earm <b>990</b> (202

132001 12-09-21 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form	990 (2021) OHIO HIGH SCHOOL ATHLETIC ASSOCIATION	31-4355728	Page <b>2</b>
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:		
	THE OHIO HIGH SCHOOL ATHLETIC ASSOCIATION'S MISSION IS T	O REGULATE A	ND
	ADMINISTER INTERSCHOLASTIC ATHLETIC COMPETITION IN A FAI		
	EQUITABLE MANNER WHILE PROMOTING THE VALUES OF PARTICIPA		
	INTERSCHOLASTIC ATHLETICS AS AN INTEGRAL PART OF A STUDE		
2	Did the organization undertake any significant program services during the year which were not listed on the		
_	prior Form 990 or 990-EZ?	Yes	XNo
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?		XNo
Ũ	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as	measured by expenses	
4	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other		ad
		s, the total expenses, a	iu -
4-	revenue, if any, for each program service reported. (code:) (Expenses \$17,580,739. including grants of \$35,163.) (Reven	. 23 177	5/8 )
4a	(Code:) (Expenses \$17,580,739. including grants of \$35,163. ) (Reven THE ORGANIZATION IS THE GOVERNING AND RULE MAKING BODY F		<u>J40.</u> )
	SCHOOL ATHLETIC EVENTS IN OHIO. THE ORGANIZATION SETS TH		
	SPONSORS STATE TOURNAMENTS AND WORKS TOWARD BETTERING PR	-	
		OGRAMS FOR I	
	STUDENT/ATHLETE.		
4b	(Code:) (Expenses \$ including grants of \$) (Reven	ue\$	)
4c	(Code: ) (Expenses \$ including grants of \$ ) (Reven	ue \$	)
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$ ) (Revenue \$	)	
4e	Total program service expenses ► 17,580,739.	C	90 (2021)

Form 990 (2				ATHLETIC	ASSOCIATION
Part IV	Checklist of Require	d Sched	ules		

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			37
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		<u> </u>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		77
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			77
-	Schedule D, Part III	8		<u> </u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?	-		v
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			v
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		х	
<b>L</b>	Part VI	11a		
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	446		x
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		
C	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	11c		х
Ч	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	TIC		
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
۵	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
-	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		<u> </u>
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		X

Form	990	(2021)
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	<u> </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		<u> </u>
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X	<u> </u>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			37
	Schedule L, Part I	25b		<u>x</u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			77
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u>x</u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			v
~~	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		37	
Par	Note: All Form 990 filers are required to complete Schedule O           ttv         Statements Regarding Other IRS Filings and Tax Compliance	38	Х	L
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 213			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	х	

Form	990 (2021) OHIO HIGH SCHOOL ATHLETIC ASSOCIATION 31-4355	728	Р	<sub>age</sub> 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 66			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Х	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	Х	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		x
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	<u>6a</u>		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		<u> </u>
7	Organizations that may receive deductible contributions under section 170(c).			37
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		v
	to file Form 8282?	7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year 7d	_		v
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		<u> </u>
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the	•		
•	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	00		
a h	Did the sponsoring organization make any taxable distributions under section 4966?	9a 9b		<u> </u>
ь 10	Section 501(c)(7) organizations. Enter:	30		
a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
 а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
-	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
с	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

Form 990 (2021)
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#### OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

Check if Schedule O contains a response or note to any line in this Part VI

X

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Sec	tion A. Governing Body and Management						
						Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		9			
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b	Enter the number of voting members included on line 1a, above, who are independent	1b		9			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	any other				
	officer, director, trustee, or key employee?			2	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the						
	of officers, directors, trustees, or key employees to a management company or other person?			3	;		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 9						Х
5	Did the organization become aware during the year of a significant diversion of the organization's ass			5	;		Х
6	Did the organization have members or stockholders?			6	5	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap						
	more members of the governing body?			7	a	x	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st						
	persons other than the governing body?			7	5		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea						
а	The governing body?		-	8	a	х	
b	Each committee with authority to act on behalf of the governing body?			8	5	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	hed a	it the				
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			9	)		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re						
			,		,	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10	a	Х	
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha	apters	, affiliates,				
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10		Х	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	befo	re filing the form?	11	а	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.						
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12	a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12	b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	es." a	lescribe				
	on Schedule O how this was done	· · · · · · · · · ·		12	c	Х	
13	Did the organization have a written whistleblower policy?			1;	3	Х	
14	Did the organization have a written document retention and destruction policy?			14	4	Х	
15	Did the process for determining compensation of the following persons include a review and approval	by in	dependent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
а	The organization's CEO, Executive Director, or top management official			15	a	Х	
b	Other officers or key employees of the organization			15	b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	nent w	rith a				
	taxable entity during the year?			16	a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat	e its p	articipation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	izatior	ı's				
	exempt status with respect to such arrangements?			16	b		
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed <b>NONE</b>						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	d 990	-T (section 501(c)(	B)s on	y) av	vailab	le
	for public inspection. Indicate how you made these available. Check all that apply.						
	Own website Another's website X Upon request Other (explain	on So	chedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, col		,	nd fina	ancia	al	
	statements available to the public during the tax year.						
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks an	d records 🕨				
	LAURA VERMILYA - 614-267-2502						
	4080 ROSELEA PLACE, COLUMBUS, OH 43214						
132006	12-09-21			Fc	orm 🤆	<b>990</b> (	(2021)

Form 990 (		31-4355/28	Page /
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp	ensated	
	Employees, and Independent Contractors		
	Check if Schedule O contains a response or note to any line in this Part VII		
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees		
1a Comple	ete this table for all persons required to be listed. Report compensation for the calendar year ending with	or within the organization's	s tax year.
● List a	Il of the organization's <b>current</b> officers, directors, trustees (whether individuals or organizations), regard	ess of amount of compens	ation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do			ition	l than c	ne	Reportable	Reportable	Estimated
	hours per	box,	, unles	ss per	rson i	s both	n an	compensation	compensation	amount of
	week		cer an	d a d	irecto	r/trust	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		ee	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tional		voldr	st con vee	_	1099-NEC)		organizations
	line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) DOUG UTE	40.00	_	_	0		1 0				
EXECUTIVE DIRECTOR	0.00			х				174,048.	0.	29,031.
(2) KIMBERLEE KIEHL	40.00									
CHIEF OPERATING OFFICER	0.00			Х				162,504.	Ο.	27,874.
(3) ROBERT GOLDRING	40.00									
DIRECTOR OF COMMUNICATIONS	0.00					X		138,250.	0.	34,160.
(4) LAURA VERMILYA	40.00									
CONTROLLER	0.00					Х		112,544.	0.	22,378.
(5) DANNER RUGG	40.00									
DIRECTOR OF OFFICIATING	0.00					X		100,879.	0.	25,857.
(6) SCOTT KAUFMAN	4.00									
PRESIDENT	0.00	Х		Х				0.	0.	0.
(7) STEVE WATKINS	2.00									
VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(8) RYAN FITZGERALD	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(9) SCOTT REEVE	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(10) BILL NYE	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(11) BO ARNETT	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(12) GARY KREINBRINK	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(13) GINA FRANKS	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
(14) JEFF WHEELER	2.00									
BOARD MEMBER	0.00	Х						0.	0.	0.
										<u> </u>

.......

Form 990 (20	21) OHIO HIGH	I SCHOOL	A	TH	LE	ΤI	C.	AS	SOCIATION	31-43	3557	728	Pa	age <b>8</b>
Part VII S	ection A. Officers, Directors, Trus		oloy	ees,			ghes	t C		, ,				
	<b>(A)</b> Name and title	<b>(B)</b> Average hours per week (list any	box offic	not cl , unles	Posi heck r ss per	more son is	than o s both r/trust	an	(D) Reportable compensation from the	(E) Reportable compensatio from related	on d	am	(F) timate iount o other	of
		hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key em ployee	Highest compensated employee	Former	(W-2/1099-MISC/ 1099-NEC)	organization (W-2/1099-MIS 1099-NEC)	SC/	fro orga and	oensat om the anizati I relate nizatio	e on ed
											$\neg$			
											$\neg$			
1b Subtot	al						I	•	688,225.		0.	139	9,30	
	om continuation sheets to Part VI add lines 1b and 1c)								0.		0.	130	9,30	$\frac{0}{0}$
	umber of individuals (including but n							o re		000 of reportable			<u>, , , , , , , , , , , , , , , , , , , </u>	
comper	nsation from the organization												Yes	5 No
	organization list any former officer,				•	•			• • •				Tes	
	If "Yes," complete Schedule J for s individual listed on line 1a, is the su											3		<u>X</u>
and rela	ated organizations greater than \$150	),000? If "Yes,	" со	mple	ete S	Sche	edule	J f	or such individual			4	X	
rendere	person listed on line 1a receive or a ad to the organization? If "Yes," com	•				,			U			5		Х
	ndependent Contractors ete this table for your five highest co	monsated ind		ndor	at co	ontro	octor	- +k	at received more than 4	100 000 of com		ion fro	<u> </u>	
-	anization. Report compensation for	-							the organization's tax y					
1001000	(A) Name and business	address						_	(B) Description of s	ervices	C	(C omper		1
235 W.	. SPORTS <u>SEGO LILY DRIVE, S</u>	ANDY, U	т	84	07	0		1	SOFTWARE			363	3,60	)2.
	SOLUTIONS GROUP	H CANTO	N,	0	H 4	44	72(	) (	CONSULTING			318	3,17	71.
VADYAS 1218 CR	ESCENT BLVD EXT, C	RESENT,	P.	A	15	04	6		SOFTWARE			15(	),00	00.
	umber of independent contractors (i 00 of compensation from the organi	-	ot lin	nitec	d to t	thos 3		ed	above) who received me	ore than				

I a	τν	Check if Schedule O co		snonse	or note to any line	e in this Part VIII			
						(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	<b>(D)</b> Revenue excluded from tax under
									sections 512 - 514
nts	1 a	a Federated campaigns		a					
Gra		<b>b</b> Membership dues		b	698,910.				
Contributions, Gifts, Grants and Other Similar Amounts		c Fundraising events		c					
Gif İlar				d					
ns,		e Government grants (contribu		e	25,000.				
er	f	f All other contributions, gifts, gra			1 1 60 225				
ië Đ		similar amounts not included at		f	1,169,335.				
out	9	<b>g</b> Noncash contributions included in line		g \$		1,893,245.			
n C	r	h Total. Add lines 1a-1f			Business Code	1,000,240.			
	•	a SPORT TOURNAMENT FEES			900099	21,124,620.	21124620.		
Program Service Revenue	2 a	b OFFICIAL'S PERMIT FEE			900099	1,069,082.	1,069,082.		
iue V	L L	COACHES EDUCATION			900099	476,980.	476,980.		
ven Ven		d MEDIA RIGHTS			900099	399,962.	399,962.		
gra Re		BOOKS AND SUBSCRIPTIO	NS		900099	36,930.	36,930.		
Pro	• •	f All other program service rev			900099	34,175.	34,175.		
_		g Total. Add lines 2a-2f	venue		►	23,141,749.	,		
	3	Investment income (includin	a dividend	s intere	st and	,,,			
	Ŭ	other similar amounts)	•		· .	28,647.			28,647.
	4	Income from investment of t				,			
	5	Royalties	•	. bond p		195,956.			195,956.
	-			Real	(ii) Personal	,			,
	6 a	a Gross rents 6	6a						
	_		6b						
		c Rental income or (loss) 6c							
	c	d Net rental income or (loss)			▶				
		<b>a</b> Gross amount from sales of	(i) Sec	urities	(ii) Other				
			7a 40	0,241.					
	k	b Less: cost or other basis							
e		and sales expenses	<b>7b</b> 43	9,954.					
Revenue	c			9,713.					
Re	c	<b>d</b> Net gain or (loss)			►	-39,713.			-39,713.
ъ		a Gross income from fundraising							
đ		including \$	c	of					
		contributions reported on lin	ne 1c). See						
		Part IV, line 18		8a					
	k	b Less: direct expenses		8b					
	C	c Net income or (loss) from fu	ndraising e	vents	<u></u>				
	9 a	a Gross income from gaming	activities.	See					
		Part IV, line 19		9a					
	k	<b>b</b> Less: direct expenses		9b					
	c	<b>c</b> Net income or (loss) from ga	aming activ	rities	<b>&gt;</b>				
	10 a	a Gross sales of inventory, les	ss returns						
		and allowances		<u>10a</u>					
	k	<b>b</b> Less: cost of goods sold		<b>10</b> b	9,617.				
	C	c Net income or (loss) from sa	ales of inve	ntory	▶	1,065.	1,065.		
s					Business Code				
eou	11 a				900099	23,375.	23,375.		
en	k	b MISCELLANEOUS			900099	11,359.	11,359.		
Miscellaneous Revenue	C	c							
ε Si H	C	d All other revenue			L	24 524			
		e Total. Add lines 11a-11d				34,734.	00155540		104 000
	12	Total revenue. See instructions	S			25,255,683.	23177548.	0.	184,890.

OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

Form 990 (2021)

31-4355728

Page **9** 

# OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

	Check if Schedule O contains a respon	nse or note to any line in	this Part IX		
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21	35,163.	35,163.		
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	677,305.	195,153.	482,152.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,389,850.	1,188,251.	201,599.	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	551,243.	323,376.	227,867.	
11	Fees for services (nonemployees):				
а	Management				
	Legal	139,940.	76,967.	62,973.	
	Accounting	30,976.		30,976.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
	Investment management fees				
	Other. (If line 11g amount exceeds 10% of line 25,				
-	column (A), amount, list line 11g expenses on Sch O.)	521,443.	284,949.	236,494.	
12	Advertising and promotion				
13	Office expenses	313,284.	211,791.	101,493.	
14	Information technology				
15	Royalties				
16	Occupancy	396,577.	349,616.	46,961.	
17	Travel	300,935.	180,820.	120,115.	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	94,887.	74,276.	20,611.	
20	Interest	13.		13.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	117,705.	67,232.	50,473.	
23	Insurance	852,875.	763,330.	89,545.	
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	DIRECT TOURNAMENT EXPEN	13,189,642.	13,189,642.		
b	RULEBOOKS AND OFFICIATI	437,986.	437,986.		
c	SCHOLARSHIPS	110,909.	110,909.		
d	REPAIRS AND MAINTENANCE	101,801.	56,778.	45,023.	
	All other expenses	73,252.	34,500.	38,752.	
25	Total functional expenses. Add lines 1 through 24e	19,335,786.	17,580,739.	1,755,047.	0.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
13201	) 12-09-21		•	•	Form <b>990</b> (2021)
					(2021)

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Part IX Statement of Functional Expenses

Form 990 (2021)

<u>Form 990 (</u>	2021)	OHIO	H
Part X	Balance Sheet		
	Check if Schedule	O contains	sar

		Check if Schedule O contains a response or not	e to anv	line in this Part X			
					(A)		(B)
					Beginning of year		End of year
	1	Cash - non-interest-bearing			3,009,910.	1	5,897,064.
	2	Savings and temporary cash investments			8,110,963.	2	6,553,586.
	3	Pledges and grants receivable, net		I		3	
	4	Accounts receivable, net			784,140.	4	1,996,003.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial co	ontributor, or 35%			
		controlled entity or family member of any of thes	e perso	ns		5	
	6	Loans and other receivables from other disqualif	ied pers	ons (as defined			
		under section 4958(f)(1)), and persons described	in sect	ion 4958(c)(3)(B)		6	
ts	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ä	9	Prepaid expenses and deferred charges			264,036.	9	89,952.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	5,689,714.			
	b	Less: accumulated depreciation	· · · · ·	4,520,370.	1,217,559.	10c	1,169,344.
	11	Investments - publicly traded securities			11	3,385,276.	
	12	Investments - other securities. See Part IV, line 1		12	121,133.		
	13	Investments - program-related. See Part IV, line 1		13			
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			12 206 600	15	
	16	Total assets. Add lines 1 through 15 (must equa	13,386,608.	16	19,212,358.		
	17	Accounts payable and accrued expenses		I	413,851.	17	631,979.
	18	Grants payable	682,745.	18	664,811.		
	19	Deferred revenue			002,743.	19	004,011.
	20	Tax-exempt bond liabilities				20	
	21 22	Escrow or custodial account liability. Complete F Loans and other payables to any current or form		r		21	
Liabilities	22	trustee, key employee, creator or founder, subst		1			
bilit		controlled entity or family member of any of thes				22	
Lia	23	Secured mortgages and notes payable to unrela				23	
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pay		Г		21	
		parties, and other liabilities not included on lines					
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			1,096,596.	26	1,296,790.
		Organizations that follow FASB ASC 958, che	ck here				
sec		and complete lines 27, 28, 32, and 33.					
anc	27	Net assets without donor restrictions			12,290,012.	27	17,915,568.
Bal	28	Net assets with donor restrictions				28	
pu		Organizations that do not follow FASB ASC 9	58, che	ckhere 🕨 🗌			
, Ъ		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds				29	
set	30	Paid-in or capital surplus, or land, building, or eq	uipmen	t fund		30	
t As	31	Retained earnings, endowment, accumulated inc				31	
Net	32	Total net assets or fund balances			12,290,012.	32	17,915,568.
	33	Total liabilities and net assets/fund balances			13,386,608.	33	19,212,358.

Form **990** (2021)

	990 (2021) OHIO HIGH SCHOOL ATHLETIC ASSOCIATION	31-	<u>435572</u>	28	Pag	<sub>ge</sub> 12
Par	t XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>			
1	Total revenue (must equal Part VIII, column (A), line 12)	1	25,2			
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,			
3	Revenue less expenses. Subtract line 2 from line 1	3				97.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,2			
5	Net unrealized gains (losses) on investments	5	- 2	294	, 34	41.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	17,9	915	,56	<u>58.</u>
Par	t XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					X
			_	`	<b>′</b> es	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,				1
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit	:			1
	Act and OMB Circular A-133?		·····	3a		X
	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi					1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		

Form **990** (2021)

SCHE	DULE A		Dublic Cha	rity Status on		lia Cr	innort		OMB No. 1545-0047
(Form 9	90)			rity Status an					2021
				iization is a section 501 47(a)(1) nonexempt chat			or a section		202 I
	of the Treasury			Attach to Form 990 or F	orm 990-	EZ.			Open to Public
	enue Service		► Go to www.irs.go	/Form990 for instruction	ons and th	ie latest ii	nformation.		Inspection
Name of	the organizati						-		identification number
Part I	Beacon	OHIO for Public (	HIGH SCHO	OL ATHLETIC 2 (All organizations must c	ASSOCI		N 	3	1-4355728
							ee instruction	S.	
	1	-		For lines 1 through 12, c	•				
	1			on of churches described		n 170(b)('	1)(A)(I).		
2	1			Attach Schedule E (Forn					
3		•		anization described in <b>s</b> on njunction with a hospital				(iii) Entor	the beenital's name
4	city, and state	•	ation operated in cor	njunction with a nospital	described	III Sectio	A)(1)(d)01110		the hospital's hame,
5			or the benefit of a col	llege or university owned	l or operati	ed by a do	vernmentalu	nit describe	ad in
J		•	Complete Part II.)			cu by a ge			
6	1			nental unit described in	section 17	70(b)(1)(A)	(v)		
7	1	-	-	ntial part of its support f				ne general r	oublic described in
-	-		omplete Part II.)		on a gore			ie general j	
8			• •	(1)(A)(vi). (Complete Par	t II.)				
9	,			in section 170(b)(1)(A)(		ed in conju	unction with a	land-grant	college
	•	-	-	ulture (see instructions).		-		-	-
	university:			. ,					
10 X	An organizati	on that norma	Ily receives (1) more	than 33 1/3% of its supp	oort from c	ontributior	ns, membersh	ip fees, and	d gross receipts from
	activities rela	ted to its exen	npt functions, subjec	t to certain exceptions;	and (2) no	more than	33 1/3% of it	s support fi	rom gross investment
	income and u	inrelated busir	ness taxable income	(less section 511 tax) fro	om busines	ses acqui	red by the org	anization a	fter June 30, 1975.
	See section	509(a)(2). (Co	mplete Part III.)						
11	An organizati	on organized a	and operated exclusi	ively to test for public sa	fety. See	section 50	09(a)(4).		
12	An organizati	on organized a	and operated exclusi	vely for the benefit of, to	perform tl	he functio	ns of, or to ca	rry out the	purposes of one or
	more publicly	supported or	ganizations describe	d in section 509(a)(1) o	or section &	509(a)(2).	See section	509(a)(3). 🤇	Check the box on
_	_lines 12a thro	ugh 12d that	describes the type o	f supporting organization	n and com	plete lines	12e, 12f, and	12g.	
a	Type I. A s	upporting orga	anization operated, s	upervised, or controlled	by its supp	ported org	anization(s), t	pically by	giving
	the suppor	ted organizatio	on(s) the power to req	gularly appoint or elect a	i majority o	of the direc	tors or truste	es of the su	pporting
_			complete Part IV, Se						
b _			•	or controlled in connec			0		•
		-		anization vested in the s	ame perso	ns that co	ntrol or mana	ge the supp	ported
Г			t complete Part IV,						
c L				g organization operated				ly integrate	d with,
-		0	()(	). You must complete	,		,		
d 🗌		-	•	porting organization oper ation generally must sat				•	
			•	nplete Part IV, Sections	2		•	anallenin	61633
еГ		-	-	written determination fro				II. Type III	
υĽ				nally integrated supporti			19901, 1990	n, rype m	
f En	ter the number								
			n about the supporte						
	(i) Name of supp	orted	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	anization listed ng document?	(v) Amount of	monetary	(vi) Amount of other
	organization	I		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	structions)	support (see instructions)

Total

# Schedule A (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION 31-4355728 Page 2 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support		-		_	-	
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
See	ction B. Total Support		•	•	•	•	
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7	Amounts from line 4						
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
	Gross receipts from related activities,	etc. (see instruction	ons)		•	12	
	First 5 years. If the Form 990 is for th		,			· · ·	
	organization, check this box and stor	0		,	,	()()	
See	ction C. Computation of Publi	c Support Per	centage				, <u> </u>
14	Public support percentage for 2021 (I	ine 6, column (f), d	livided by line 11,	column (f))		14	%
15	Public support percentage from 2020	Schedule A, Part	II, line 14			15	%
	33 1/3% support test - 2021. If the o					nore, check thi	s box and
	stop here. The organization qualifies	as a publicly supp	orted organizatior	1			
b	33 1/3% support test - 2020. If the o	organization did no	ot check a box on				
	and stop here. The organization qual	ifies as a publicly s	supported organiz	ation			
17a	10% -facts-and-circumstances test	- 2021. If the org	anization did not				
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	ere. Explain in Part	VI how the org	ganization
	meets the facts-and-circumstances te			-	-		▶□
b	10% -facts-and-circumstances test	-		• • • •		17a, and line 1	5 is 10% or
	more, and if the organization meets th	-					
	organization meets the facts-and-circu						
<u>1</u> 8	Private foundation. If the organization		•				tions

Schedule A (Form 990) 2021

# Schedule A (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION 31-4355728 Page 3 Part III Support Schedule for Organizations Described in Section 509(a)(2) 31-4355728 Page 3

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	<b>(c)</b> 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")	2403692.	2629956.	1239714.	5915967.	1893245.	14082574.
	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16337156.	16628513.	12543333.	15241734.	23176483.	83927219.
3	Gross receipts from activities that are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
	The value of services or facilities furnished by a governmental unit to the organization without charge		10050460	1000040			
	Total. Add lines 1 through 5	18740848.	19258469.	13783047.	21157701.	25069728.	98009793.
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c	Add lines 7a and 7b						0.
8	Public support. (Subtract line 7c from line 6.)						98009793.
Sec	ction B. Total Support	•			•		
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	<b>(c)</b> 2019	(d) 2020	(e) 2021	(f) Total
9	Amounts from line 6	18740848.	19258469.	13783047.	<u>21157701.</u>	<u>25069728.</u>	<u>98009793.</u>
10 <i>a</i>	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	129.005.	195,005.	212.617.	192.650.	224,603.	953,880.
h	Unrelated business taxable income	125,005.	193,003.	212,017.	192,030.	221,0031	555,000.
L	(less section 511 taxes) from businesses						
	acquired after June 30, 1975	129,005.	105 005	212 617	192,650.	224 602	953,880.
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	129,005.	195,005.	212,017.	192,030.	224,003.	955,000.
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	18869853.	19453474.	13995664.	21350351.	25294331.	98963673.
14	First 5 years. If the Form 990 is for the	-					
800	check this box and stop here	o Support Dor					······ <b>▶</b>
	•		•	(f)		40	99.04 %
	Public support percentage for 2021 (			.,,		15	00.00
<u>16</u> Sec	Public support percentage from 2020 ction D. Computation of Invest					16	99.06 %
	Investment income percentage for 20			ne 13 column (f)		17	.96 %
18	Investment income percentage for					18	.94 %
	1 33 1/3% support tests - 2021. If the						
	more than 33 1/3%, check this box a	-					► X
b	<b>33 1/3% support tests - 2020.</b> If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	on did not check a	box on line 14, 19a	a, or 19b, check th	is box and see ins	tructions	

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.* 
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

Yes

1

2

No

#### OHIO HIGH SCHOOL ATHLETIC ASSOCIATION 31-4355728 Page 5 Schedule A (Form 990) 2021 Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No

1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in</i> <b>Part VI</b> <i>how the supported organization(s)</i> effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in		

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization

Section C. Type II Suppo	orting Organizations

Yes Were a majority of the organization's directors or trustees during the tax year also a majority of the directors 1 or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s) 1

Section D.	All Type III	Supporting	Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		

#### Section E. Type III Functionally Integrated Supporting Organizations

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). 1
- The organization satisfied the Activities Test. Complete line 2 below. а
- b The organization is the parent of each of its supported organizations. Complete line 3 below.

с	The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructio	n <u>s).</u>	
2	Activities Test. Answer lines 2a and 2b below.		Yes	

- Activities Test. Answer lines 2a and 2b below. 2
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.

No

2

No

Sche	dule A (Form 990) 2021 OHIO HIGH SCHOOL ATHLE			31-4355728 Page 6
Pa				
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on	Nov. 20, 1970 ( explain	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrate	ed Type III supporting o	organization (see

Schedule A (Form 990) 2021

#### OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

Sche	dule A (Form 990) 2021 OHIO HIGH SCH			3	1-4355728	Page 7
Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Org	ganizations (contine	ued)	•	
Secti	on D - Distributions				Current Ye	ar
_1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported				
	organizations, in excess of income from activity			2		
_3	Administrative expenses paid to accomplish exempt purpose	ons	3			
4	Amounts paid to acquire exempt-use assets			4		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions (describe in Part VI). See instructions.			6		
7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	ne organization is responsi	ve			
	(provide details in Part VI). See instructions.			8		
9	Distributable amount for 2021 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2021	ns	(iii) Distributab Amount for 2	
1	Distributable amount for 2021 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2021 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2021					
а	From 2016					
b	From 2017					
с	From 2018					
d	From 2019					
е	From 2020					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
	Applied to 2021 distributable amount					
i	Carryover from 2016 not applied (see instructions)					
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2021 from Section D,					
	line 7: \$					
а	Applied to underdistributions of prior years					
b	Applied to 2021 distributable amount					
с	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2021, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2021. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2022. Add lines 3j					
_	and 4c.					
8	Breakdown of line 7:					
a	Excess from 2017					
	Excess from 2018					
	Excess from 2019					
	Excess from 2020					
	Excess from 2021					

Schedule A (Form 990) 2021

Schedule A	(Form 990) 2021	онто т	нтан	SCHOOL	ATHLETIC	ASSOCIAT	TON	31-4355728	Page 8
Part VI	Supplemental Inform Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	<b>mation.</b> P , 2, 3b, 3c, 4 lines 2 and 3	rovide the b, 4c, 5a, 3; Part IV, 5	explanation 6, 9a, 9b, 9c Section E, lir	s required by Par , 11a, 11b, and 1 nes 1c, 2a, 2b, 3a	t II, line 10; Part II 1c; Part IV, Sectio , and 3b; Part V, I	, line 17a or 1 on B, lines 1 a ine 1; Part V,	7b; Part III, line 12; and 2; Part IV, Sectior Section B, line 1e; Pa	۱C,

SCHEDULE C	Po	litical Campaign a	nd Lobbyin	g Activities		OMB No. 1545-0047		
(Form 990)								
	-	if the organization is described						
Department of the Treasury Internal Revenue Service		to www.irs.gov/Form990 for in			990-EZ.	Open to Public Inspection		
-		Form 990, Part IV, line 3, or For		e 46 (Political Camp	aign Activ	vities), then		
.,.,		plete Parts I-A and B. Do not com						
( ) (		01(c)(3)) organizations: Complete P	arts I-A and C below.	Do not complete Par	t I-B.			
Section 527 organization and		e Part I-A only. I <b>Form 990, Part IV, line 4, or For</b> l	m 000 EZ Dort VI. lir	a 47 (Labbying Aat	wition) the	<b>n</b>		
-		nave filed Form 5768 (election und						
.,.,		nave NOT filed Form 5768 (election		•				
	•	Form 990, Part IV, line 5 (Proxy				•		
Tax) (See separate inst								
<ul> <li>Section 501(c)(4), (5)</li> </ul>	, or (6) organizat	ions: Complete Part III.						
Name of organization						r identification number		
		GH SCHOOL ATHLETI				1-4355728		
Part I-A Comple	ete if the org	anization is exempt under	section 501(c) o	or is a section 52	27 organ	ization.		
				5				
		ation's direct and indirect political						
<ul><li>2 Political campaign</li><li>3 Volunteer hours for</li></ul>	, ,							
<b>3</b> Volunteer hours for	political campai	gri activities			·			
Part I-B Comple	ete if the org	anization is exempt under	section 501(c)(3	8).				
1 Enter the amount o	f any excise tax	incurred by the organization under	section 4955		. • •			
2 Enter the amount o	f any excise tax	incurred by organization managers						
3 If the organization i	ncurred a section	n 4955 tax, did it file Form 4720 fo	r this year?			Yes No		
4a Was a correction m	ade?					Yes No		
b If "Yes," describe in					-04(-)(0)			
-		anization is exempt under		-		•		
		I by the filing organization for section			. ▶ \$			
2 Enter the amount o exempt function ac		ization's funds contributed to othe	-		▶\$			
•		. Add lines 1 and 2. Enter here and			Ψ.Ψ			
	-				▶\$			
						Yes No		
5 Enter the names, a	ddresses and em	ployer identification number (EIN)				filing organization		
made payments. Fo	or each organiza	tion listed, enter the amount paid f	rom the filing organiza	ation's funds. Also er	nter the am	ount of political		
	•	omptly and directly delivered to a s			eparate seg	gregated fund or a		
		additional space is needed, provid	1					
<b>(a)</b> Name	e	(b) Address	(c) EIN	(d) Amount paid filing organizatio		(e) Amount of political ntributions received and		
				funds. If none, ent		promptly and directly		
					c	delivered to a separate		
						political organization. If none, enter -0		
						· · ·		

Schedule C (Form 990) 2021

Schedule C (Form 990) 2021 C Part II-A Complete if the organisection 501(h)).	HIO HIGH (	SCHOOL ATHLE' mpt under sectior	TIC ASSOCIAT 501(c)(3) and file	<u>ION 31-4</u> d Form 5768 (el	1355728 Page 2 ection under
A Check   if the filing organization if the filing organization if the filing organization is the filing organization is the file of the f	on belongs to an af	filiated group (and list in	Part IV each affiliated	group member's nam	ne, address, EIN,
expenses, and share	of excess lobbying	expenditures).			
B Check ► if the filing organization	on checked box A a	and "limited control" pro	visions apply.		
	s on Lobbying Expo tures" means amo	enditures unts paid or incurred.)		<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals
1a Total lobbying expenditures to influe	ence public opinion	(grassroots lobbying)			
<b>b</b> Total lobbying expenditures to influe	ence a legislative bo	dy (direct lobbying)			
c Total lobbying expenditures (add line	es 1a and 1b)		[		
d Other exempt purpose expenditures					
e Total exempt purpose expenditures					
f_Lobbying nontaxable amount. Enter					
If the amount on line 1e, column (a) or		bbying nontaxable am	11		
Not over \$500.000		f the amount on line 1e.			
Over \$500,000 but not over \$1,000,		000 plus 15% of the exc	ess over \$500.000.		
Over \$1,000,000 but not over \$1,50		000 plus 10% of the exc			
Over \$1,500,000 but not over \$17,0		000 plus 5% of the exce			
Over \$17,000,000	\$1,000				
	φ1,000	,,000.			
<ul> <li>h Subtract line 1g from line 1a. If zero</li> <li>i Subtract line 1f from line 1c. If zero</li> <li>j If there is an amount other than zero</li> <li>reporting section 4911 tax for this yet</li> <li>(Some organizations that</li> </ul>	or less, enter -0- o on either line 1h o ear? <b>4-Year A</b>	veraging Period Under	ation file Form 4720 Section 501(h)		Yes No
	See the sepa	rate instructions for lin	nes 2a through 2f.)		
	Lobbying Expe	enditures During 4-Yea	ar Averaging Period		
Calendar year (or fiscal year beginning in)	<b>(a)</b> 2018	<b>(b)</b> 2019	(c) 2020	<b>(d)</b> 2021	(e) Total
2a Lobbying nontaxable amount b Lobbying ceiling amount					
(150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					ule C (Form 990) 2021

Schedule C (Form 990) 2021

## 31-4355728 Page 3

 
 Schedule C (Form 990) 2021
 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION
 31-43557

 Part II-B
 Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768
 (election under section 501(h)).

For e	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(;	a)	(t	<b>)</b>
	e lobbying activity.	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:				
а	Volunteers?		х		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X			
	Media advertisements?		X		
d	Mailings to members, legislators, or the public?		Х		
	Publications, or published or broadcast statements?		Х		
	Grants to other organizations for lobbying purposes?		Х		
	Direct contact with legislators, their staffs, government officials, or a legislative body?	X		24	.,750.
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		Х		-
	Other activities?		Х		
j	Total. Add lines 1c through 1i			24	.,750.
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		Х		
	If "Yes," enter the amount of any tax incurred under section 4912				
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), sectio 501(c)(6).	n 501(c)(	5), or sec	tion	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from th	e prior year	? 3		
Par	t III-B Complete if the organization is exempt under section 501(c)(4), sectio				
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."	"No" OR	(b) Part I	II-A, line	3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political				
	expenses for which the section 527(f) tax was paid).				
а	Current year		2a		
b	Carryover from last year		2b		
с	Total		2c		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues				
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc	ess			
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p	olitical			
	expenditure next year?		4		
5	Taxable amount of lobbying and political expenditures. See instructions		5		
Par	t IV Supplemental Information				
instru	de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group ictions); and Part II-B, line 1. Also, complete this part for any additional information.	list); Part II-	A, lines 1 a	nd 2 (See	
PAF	RT II-B, LINE 1, LOBBYING ACTIVITIES:				
OHS	SAA HIRES A LOBBYIST TO MONITOR THE OHIO LEGISLATURE	REGAR	RDING 2	ANY	

### CHANGES IN EDUCATION THAT COULD AFFECT OUR BYLAWS.

90)

Supplemental Financial Statements ► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number 31-4355728

	OHIO HIGH SCHOOL ATHL	LETIC ASS	OCIATION	31-4355728
Pa	t I Organizations Maintaining Donor Advised Fu	unds or Othe	r Similar Funds or	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.			
		(a) Donor adv	vised funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in writin	ng that the assets	held in donor advised	funds
	are the organization's property, subject to the organization's exclu	usive legal contro	l?	Yes 📃 No
6	Did the organization inform all grantees, donors, and donor adviso			
	for charitable purposes and not for the benefit of the donor or don	nor advisor, or for	any other purpose con	ferring
	impermissible private benefit?			Yes No
Pa	t II Conservation Easements. Complete if the organiz	ation answered "	Yes" on Form 990, Par	t IV, line 7.
1	Purpose(s) of conservation easements held by the organization (cl	heck all that appl	y).	
	Preservation of land for public use (for example, recreation of	or education)	Preservation of a h	nistorically important land area
	Protection of natural habitat			certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified c	conservation cont	ribution in the form of a	a conservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
с	Number of conservation easements on a certified historic structur	re included in (a)		2c
d	Number of conservation easements included in (c) acquired after 7	7/25/06, and not	on a historic structure	
	listed in the National Register			2d
3	Number of conservation easements modified, transferred, release			
	year ▶			
4	Number of states where property subject to conservation easement	ent is located 🕨		
5	Does the organization have a written policy regarding the periodic	monitoring, insp	ection, handling of	
	violations, and enforcement of the conservation easements it hold	ds?		
6	Staff and volunteer hours devoted to monitoring, inspecting, hand	dling of violations	, and enforcing conserv	ation easements during the year
	▶			
7	Amount of expenses incurred in monitoring, inspecting, handling of	of violations, and	enforcing conservation	easements during the year
	►\$			
8	Does each conservation easement reported on line 2(d) above sat	tisfy the requirem	ents of section 170(h)(4	.)(B)(i)
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation ea	asements in its re	venue and expense sta	tement and
	balance sheet, and include, if applicable, the text of the footnote t	to the organizatio	n's financial statements	s that describes the
Dec	organization's accounting for conservation easements.			
Pa	t III Organizations Maintaining Collections of Art	-	reasures, or Othe	r Similar Assets.
	Complete if the organization answered "Yes" on Form 990,			
1a	If the organization elected, as permitted under FASB ASC 958, no	•		
	of art, historical treasures, or other similar assets held for public ex	,	,	erance of public
	service, provide in Part XIII the text of the footnote to its financial			
b	If the organization elected, as permitted under FASB ASC 958, to	-		
	art, historical treasures, or other similar assets held for public exhi	ibition, education	, or research in furthera	ince of public service,
	provide the following amounts relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1			
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical treasure	es, or other simila	r assets for financial ga	in, provide
	the following amounts required to be reported under FASB ASC 9	-		
а	Revenue included on Form 990, Part VIII, line 1			
b	Assets included in Form 990, Part X			► \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

		GH SCHOOL						<u>31-43</u>			ge <b>2</b>
									(continu	ed)	
3	Using the organization's acquisition, accession	on, and other record	ds, check	any of the	following tha	t make si	gnificant ı	use of its			
	collection items (check all that apply):										
а	Public exhibition	(			change progr						
b	Scholarly research	(	e 🗌 (	Other							
С	c Preservation for future generations										
4	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.										
5	During the year, did the organization solicit of	r receive donations	of art, his	torical trea	sures, or oth	er similar	assets				
	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arrang	gements. Compl	lete if the	organizatio	on answered	"Yes" on	Form 990	), Part IV, I	ine 9, or		
	reported an amount on Form 990, Par	t X, line 21.									
1a	Is the organization an agent, trustee, custodia	an or other intermed	diary for c	ontribution	s or other as	sets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII a										
									Amount		
с	Beginning balance						1c				
	Additions during the year										
	Distributions during the year										
f	Ending balance										
2a	Did the organization include an amount on Fo								Yes		No
	If "Yes," explain the arrangement in Part XIII.								_		
Par							0.				
		(a) Current year		rior year	(c) Two yea			/ears back	(e) Four y	ears b	ack
1a	Beginning of year balance										
	Contributions										
	Net investment earnings, gains, and losses										
	Grants or scholarships										
	Other expenditures for facilities										
-	and programs										
f	Administrative expenses										
	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1a	column (a	)) held as:						
	Board designated or quasi-endowment		% (inte rg	, 00141111 (4							
	Permanent endowment	%									
		%									
U	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should	, -									
20	Are there endowment funds not in the posses	•	ation that	are hold a	nd administa	rod for th	o organiza	ation			
Ja			ation that	ale neiu a	nu auministe		e organiza	ation		/es	No
	by: (i) Unrelated organizations								3a(i)		
									3a(ii)		
h	(ii) Related organizations If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the								30		
<u> </u>	t VI Land, Buildings, and Equipm			inus.							
	Complete if the organization answered		0. Part IV.	line 11a. S	See Form 990	). Part X.	line 10.				
	Description of property	(a) Cost or o			t or other		ccumulate	ad I	(d) Book	valuo	
	Description of property	basis (investi			(other)		oreciation		( <b>u)</b> DOOK	value	
10	Land	· · · · ·			<u>.</u> 		- siddion		269	0.0	0.
	Land				53,207.	1 4	554,7	89	798		
	Buildings			4,73		<u>, , , , , , , , , , , , , , , , , , , </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		150	, = 1	
	Leasehold improvements			2 01	3,556.	2	311,6	30	101	00	6
	Equipment				<u>3,951</u>	<u> </u>	53,9		TOT		0.
	Other				-	1			1,169		
l ota	. Add lines 1a through 1e. (Column (d) must e	<u>qual Form 990, Part</u>	X. colum	<u>n (B), line 1</u>	0c.)				т,тоу	, 54	4.

Schedule D (Form 990) 2021

(a) Description of security or category (including name of security)	(b) Book value	11b. See Form 990, Part X, line 12.(c) Method of valuation: Cost or en	d-of-vear market value
Lupapaial derivativos	(b) DOON VAIUE	(c) Method of Valdation. Cost of en	a or your market value
) Financial derivatives			
) Closely held equity interests ) Other			
(A) (B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
tal. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ► Part VIII Investments - Program Related. Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)			•
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Part IX Other Assets. Complete if the organization answered "Yes" of	on Form 990 Part IV line		
		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [	Description	11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4) (5)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4) (5) (6)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4) (5) (6) (7)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4) (5) (6) (7) (8)		11d. See Form 990, Part X, line 15.	(b) Book value
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Otal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Dtal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Dtal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Dtal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Detal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) (8) (9) (6) Complete if the organization answered "Yes" of the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2)	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) ptal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" c (a) Description of liability (1) Federal income taxes (2) (3)	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (8) (9) (7) (8) (9) (7) (8) (9) (1) Federal income taxes (2) (3) (4)	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) Otal. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5)	Description		
(a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (1) Federal income taxes (2) (3) (4) (5) (6)	Description		

OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

X

31-4355728 Page 3

Schedule D (Form 990) 2021

Sche	edule D (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIA	ATION	31-	4355728 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With F	Revenue per Ret	turn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			
1	Total revenue, gains, and other support per audited financial statements		1	24,970,959.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments 2a	-294,341.		
b	Donated services and use of facilities 2b			
с				
d				
е	Add lines <b>2a</b> through <b>2d</b>		2e	-294,341.
3	Subtract line <b>2e</b> from line <b>1</b>		3	25,265,300.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.) 4b	-9,617.		
с	Add lines <b>4a</b> and <b>4b</b>		4c	-9,617.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	25,255,683.
	Total revenue. Add lines 3 and 40. (This must equal Form 990, Part 1, line 12.)			20/200/0001
	Int XII Reconciliation of Expenses per Audited Financial Statements With	Expenses per R		n.
	In the revenue. Add lines of and the revenues of an of the revenues of the revenue	Expenses per R		n.
	ITT XII Reconciliation of Expenses per Audited Financial Statements With	Expenses per R		n.
Pa	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	Expenses per R	etur	n.
<b>Pa</b>	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:	Expenses per R	etur	n.
Pa 1 2	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities	Expenses per R	etur	n.
Pa 1 2 a	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments	Expenses per R	etur	n.
Pa 1 2 a	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       2a         Prior year adjustments       2b	Expenses per R	etur	n.
Pa 1 2 a	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         2b         2c         4         Other (Describe in Part XIII.)	Expenses per R	etur	n. <u>19,345,403.</u> 9,617.
Pa 1 2 b c d	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d	Expenses per R	1	n. 19,345,403.
Pa 1 2 b c d e	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         2b         Cother losses         4         Other (Describe in Part XIII.)	Expenses per R	1 2e	n. <u>19,345,403.</u> 9,617.
Pa 1 2 b c d 3	Int XII       Reconciliation of Expenses per Audited Financial Statements With Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements	Expenses per R	1 2e	n. <u>19,345,403.</u> 9,617.
Pa 1 2 3 4	Int XII       Reconciliation of Expenses per Audited Financial Statements With Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements       Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c         Other (Describe in Part XIII.)       2d         Add lines 2a through 2d       Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:       Interval	Expenses per R	1 2e	n. <u>19,345,403.</u> 9,617.
Pa 1 2 3 4	Int XIII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c         Other (Describe in Part XIII.)       2d         Add lines 2a through 2d       Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:       1         Investment expenses not included on Form 990, Part VIII, line 7b       4a	Expenses per R	1 2e	n. <u>19,345,403.</u> <u>9,617.</u> 19,335,786. 0.
Pa 1 2 3 4	Int XII       Reconciliation of Expenses per Audited Financial Statements With         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c         Other (Describe in Part XIII.)       2d         Add lines 2a through 2d       Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:       4a         Other (Describe in Part XIII.)       4a	Expenses per R 9,617.	1 2e 3	n. <u>19,345,403.</u> <u>9,617.</u> <u>19,335,786.</u>

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

#### PART X, LINE 2:

THE ASSOCIATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION
501(C)(3) OF THE INTERNAL REVENUE CODE. THE ASSOCIATION PERFORMS AN ANNUAL
ASSESSMENT FOR ANY UNCERTAINTY IN INCOME TAX POSITIONS WHICH INCLUDES AN
ANALYSIS OF WHETHER THERE ARE ANY TAX POSITIONS THE ASSOCIATION TAKES WITH
REGARD TO UNRELATED BUSINESS INCOME, RELATED DEDUCTIONS APPLIED OR OTHER
ACTIVITIES THAT MAY JEOPARDIZE THEIR TAX EXEMPT STATUS AND THUS WOULD MEET
THE DEFINITION OF AN UNCERTAIN TAX POSITION. THE ASSOCIATION HAS NOT
IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS REQUIRING ACRUAL OR
DISCLOSURE IN THE FINANCIAL STATEMENTS AS OF JULY 31, 2022 OR 2021.

Schedule D	(Form 990) 2021	OHIO	HIGH	SCHOOL	ATHLETIC	ASSOCIATION	31-4355728	Page 5
Part XIII	Supplemental Inform	nation (	continued)	)				

COST OF GOOD SOLD, FORM 990, PART VIII, LINE 10B

#### PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOOD SOLD, FORM 990, PART VIII, LINE 10B

SC	HEDULE J	Compensation Information		OMB No. 1	545-00	47
(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	71	
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		20		1
Denar	tment of the Treasury	Attach to Form 990.		Open to	Publ	ic
	al Revenue Service	► Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe		
Nam	e of the organization			identificatio		mber
		OHIO HIGH SCHOOL ATHLETIC ASSOCIATION	31-4	4355728	8	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a		ate box(es) if the organization provided any of the following to or for a person listed on Form	1 990,			
		line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c					
	Travel for com					
		ation and gross-up payments Health or social club dues or initiation fe				
	Discretionary	spending account Personal services (such as maid, chauffe	ur, chet)			
	If any of the schemes					
D		on line 1a are checked, did the organization follow a written policy regarding payment or		416		
•	•			1b		<u> </u>
2	•	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		<u> </u>
3	Indicate which if a	ny, of the following the organization used to establish the compensation of the organization	<b>C</b>			
5		ector. Check all that apply. Do not check any boxes for methods used by a related organization				
		ation of the CEO/Executive Director, but explain in Part III.				
	Compensatior					
	·	ompensation consultant X Compensation survey or study				
	·	ther organizations $X$ Approval by the board or compensation	committee			
			Committee			
4	During the year did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
•	organization or a re					
а	-	e payment or change-of-control payment?		4a		x
b		eive payment from a supplemental nonqualified retirement plan?				X
		eive payment from an equity-based compensation arrangement?		4.		x
•	•	les 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	Only section 501(c	)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensati	on			
	contingent on the r					
а	•			5a		X
		ation?				X
		r 5b, describe in Part III.				
6	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensati	on			
	contingent on the r	et earnings of:				
а	The organization?	-		6a		X
		ation?				X
		r 6b, describe in Part III.				
7	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payment	S			
	not described on lir	es 5 and 6? If "Yes," describe in Part III		7		X
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to $^{ m t}$				
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X
9	If "Yes" on line 8, d	d the organization also follow the rebuttable presumption procedure described in				
	Regulations section	53.4958-6(c)?		9		
LHA		eduction Act Notice, see the Instructions for Form 990.		dule J (Forn	n 990	) 2021

#### Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DOUG UTE	(i)	170,382.	0.	3,666.	19,682.	9,349.	203,079.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KIMBERLEE KIEHL	(i)	160,277.	0.	2,227.	18,525.	9,349.	190,378.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ROBERT GOLDRING	(i)	136,287.	0.	1,963.	15,824.	18,336.	172,410.	0.
DIRECTOR OF COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

#### Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2021

SCHEDULE O (Form 990)

Name of the organization

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.



31-4355728

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EDUCATIONAL EXPERIENCE. THE OHSAA REPRESENTS ITS MEMBER SCHOOLS BY

RECOGNIZING AND PROMOTING ACADEMICS, THE SAFETY OF PARTICIPANTS, GOOD

OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

CITIZENSHIP AND LIFELONG VALUES AS THE FOUNDATION OF INTERSCHOLASTIC

ATHLETICS.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS 822 HIGH SCHOOLS AND 900 JUNIOR HIGH SCHOOLS AS

MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE ORGANIZATION HAS ONE GOVERNING BOARD MEMBER APPOINTED BY THE OHIO STATE SUPERINTENDENT OF PUBLIC INSTRUCTION WITH VOICE BUT NO VOTE IN THE MATTERS OF THE ASSOCIATION. THE ORGANIZATION ALSO HAS A REPRESENTATIVE OF THE OHIO INTERSCHOLASTIC ATHLETIC ADMINISTRATORS ASSOCIATION, AS SELECTED BY THAT ORGANIZATION, WITH VOICE BUT NO VOTE IN MATTERS OF THE ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS COMPLETED BY THE AUDITING FIRM CONTRACTED BY THE ORGANIZATION.

WHEN THE FORM 990 IS COMPLETE, IT IS REVIEWED BY THE BOARD AND FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE OHSAA BOARD OF DIRECTORS ESTABLISHES THE CONFLICT OF INTEREST POLICY

THROUGH BOARD ACTION. ADDITIONALLY, THE OHSAA PERSONNEL HANDBOOK CONTAINS

SPECIFIC REFERENCES TO THE POLICY THAT IS FOR EMPLOYEES. ON AN ANNUAL

Schedule O (Form 990) 2021	Page 2
Name of the organization OHIO HIGH SCHOOL ATHLETIC ASSOCIATION	Employer identification number 31-4355728
EMPLOYEES SUBMIT A DOCUMENT LISTING THE PERSON'S POTENTIAL	CONFLICTS. THE
COMMISSIONER (CEO) AND LEGAL COUNSEL REVIEW THESE POTENTIA	L CONFLICTS AND
DETERMINE IF ACTUAL CONFLICTS EXIST. THOSE PERSONS ARE REQ	UIRED BY POLICY
TO UPDATE THEIR CONFLICT OF INTEREST STATEMENT WHEN A NEW	SITUATION ARISES.
THE COMMISSIONER, LEGAL COUNSEL AND CHIEF FINANCIAL OFFICE	R REVIEW
DOCUMENTS AND TRANSACTIONS WHICH MAY CONSTITUTE A CONFLICT	OF INTEREST WHEN
PRESENTED THROUGH THE OHSAA'S INTERNAL CONTROL SYSTEM.	
FORM 990, PART VI, SECTION B, LINE 15:	
THE OHSAA BOARD OF DIRECTORS REVIEWS MARKET SALARY CONDITI	ONS IN OHIO FOR

EDUCATIONAL LEADERS, INCLUDING SCHOOL SUPERINTENDENTS, AND OTHER NON-PROFIT ORGANIZATIONS OF SIMILAR SIZE AND CHARACTER. GENERALLY, THE BOARD POLICY IS TO AWARD RAISES EQUALLY FOR ALL STAFF MEMBERS.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST, EITHER WRITTEN OR VERBAL.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR

OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN

INDEPENDENT ACCOUNT. THE PROCESS HAS NOT CHANGED.

SCH	EDL	JLE	R

#### (Form 990)

### **Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

# OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

# Employer identification number 31 - 4355728

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

<b>(a)</b> Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	<b>(d)</b> Total income	<b>(e)</b> End-of-year assets	<b>(f)</b> Direct controlling entity

# Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	<b>(e)</b> Public charity status (if section	(f) Direct controlling entity		<b>g)</b> 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
OHSAA FOUNDATION - 31-1582465	PROVIDE SCHOLARSHIPS AND						
4080 ROSELEA PLACE	OPPORTUNITIES TO OHIO'S						
COLUMBUS, OH 43214	STUDENT ATHLETES	оніо	501 (C)(3)	LINE 7	N/A		Х
	-						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

#### Schedule R (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

31-4355728 Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	I	-					I		1	<u> </u>		
(a)	(b)	(c)	(d)	(e)	(f)	(g)		h)	(i)		j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling	Predominant income	Share of total	Share of	Disprop	ortionate	Code V-UBI	Gene	ral or	Percentage
of related organization		(state or	entity	(related, unrelated,	income	end-of-year	alloca	ations?	amount in box	x General or Perc managing partner? 5) Yes No		ownership
		foreign country)		(related, unrelated, excluded from tax under sections 512-514)		assets	Yes	No	K-1 (Form 1065)			
							<u> </u>			+		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	<b>(h)</b> Percentage ownership	(i) Section 512(b)(13) controlled entity?	
		country)				400010		Yes	No
	1								
	1								

#### Schedule R (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.							
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No			
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X			
	Gift, grant, or capital contribution to related organization(s)	1b		Х			
	Gift, grant, or capital contribution from related organization(s)	1c		Х			
	Loans or loan guarantees to or for related organization(s)	1d		Х			
	Loans or loan guarantees by related organization(s)	1e		Х			
	5 7 5 (7						
f	Dividends from related organization(s)	1f		х			
a	Sale of assets to related organization(s)	1a		Х			
h	Purchase of assets from related organization(s)	1h		Х			
i	Exchange of assets with related organization(s)	1i		Х			
i	Lease of facilities, equipment, or other assets to related organization(s)	1i		Х			
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		х			
I.	Performance of services or membership or fundraising solicitations for related organization(s)	11		Х			
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х			
	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		Х			
	Sharing of paid employees with related organization(s)	10		Х			
p	Reimbursement paid to related organization(s) for expenses	1p		Х			
	Reimbursement paid by related organization(s) for expenses	1q		Х			
-							
r	Other transfer of cash or property to related organization(s)	1r		Х			
S	Other transfer of cash or property from related organization(s)	1s		Х			
2	If the answer to any of the above is "Yes." see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.						

	(a) Name of related organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	(d) Method of determining amount involved
(1)				
<u>(2)</u>				
<u>(3)</u>				
<u>(4)</u>				
(5)				
(6)				

#### Schedule R (Form 990) 2021 OHIO HIGH SCHOOL ATHLETIC ASSOCIATION

#### Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d)	(6	e)	(f)	(g)	()	n)	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income	(€ Are partner 501(c org:	all rs sec.	Share of	Share of		ropor- nate	Code V-UBI	General c	Percentage
of entity		(state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	501(c org	c)(3) s.?	total	end-of-year	tioi alloca	nate tions?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	managing partner?	ownership
		country)	sections 512-514)	Yes		income	assets	Yes	No	(Form 1065)	Yes No	

31-4355728 Page 4

Schedule R (Form 990) 2021

## Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

(Rev. January 2022)

### Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

Eile e	concrete	application	for oach	roturn
File a	separate	application	tor each	return.

► Go to www.irs.gov/Form8868 for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

#### Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or	Name of exempt organization or other filer, see instruct	Taxpayer identification number (TIN)				
print	OHIO HIGH SCHOOL ATHLETIC A	ATION	31-4355728			
File by the due date f filing your return. See	Number, street, and room or suite no. If a P.O. box, se	ee instruct	ions.			
instructior	s. City, town or post office, state, and ZIP code. For a for COLUMBUS, OH 43214	0	-			
Enter th	e Return Code for the return that this application is for (file	e a separat	e application for each return)			
Applica	tion	Application			Return	
ls For		Code	Is For			Code
Form 99	00 or Form 990-EZ	01	Form 1041-A			08
Form 47	720 (individual)	03	Form 4720 (other than individual)			09
Form 99	90-PF	04	Form 5227			10
Form 99	00-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 99	00-T (trust other than above)	06	Form 8870			12
Form 99	00-T (corporation) LAURA VERMILYA	07				
● If thi box ▶ 1 In the b	e organization does not have an office or place of business s is for a Group Return, enter the organization's four digit ( 	Group Exe and atta JUNI anization's , an	mption Number (GEN) If ch a list with the names and TINs of <u>E 15, 2023</u> , to file return for: d ending <u>JUL 31, 2022</u>	f this is fo all memb	r the whole g ers the exten npt organizati	roup, check this sion is for.
	this application is for Forms 990-PF, 990-T, 4720, or 6069 ny nonrefundable credits. See instructions.	, enter the	tentative tax, less	3a	\$	0.
_						
e	estimated tax payments made. Include any prior year overpayment allowed as a credit.					0.
c B	alance due. Subtract line 3b from line 3a. Include your pa	yment with	n this form, if required, by			
u	sing EFTPS (Electronic Federal Tax Payment System). See	instructio	ns.	3c	\$	0.
Caution instruct	<b>n:</b> If you are going to make an electronic funds withdrawal ions.	(direct det	bit) with this Form 8868, see Form 84	53-TE and	d Form 8879-	TE for payment

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)