

OHIO AUDITOR OF STATE KEITH FABER



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TO: School Districts
Independent Public Accountants
Ohio High School Athletic Association

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio High School Athletic Association (OHSAA) Money

Bulletin Purpose

The purpose of this bulletin is to update the guidance related to accounting for Ohio High School Athletic Association (OHSAA) tournament monies. In 2013, Auditor of State Bulletin 2013-005 was issued indicating:

To increase financial accountability over athletic tournaments, the Ohio High School Athletic Association (OHSAA) is recommending school districts account for OHSAA tournament monies through an agency fund. To accommodate this, school districts may use a cost center within fund 022. This communication serves as the authorization Ohio Revised Code 5705.12 requires to establish this fund. (No additional Auditor of State approval is required/needed to set up this cost center.) This cost center is intended to be a clearing account to distribute tournament monies to other funds of the school district and to the OHSAA. At the conclusion of the tournament, the cost center should not have any remaining balance.

Background

With OHSAA ticket sales having moved online, host schools do not receive proceeds from ticket sales and no longer need to use a cost center within fund 022 as a clearing account to distribute these tournament monies to other funds of the school district and to the OHSAA. Costs of hosting OHSAA tournaments and the subsequent reimbursement/flat fee received from the OHSAA

should be recorded in the District Managed Student Activity Fund (Fund 300) or the general fund, as appropriate.

Per OHSAA guidance, checks collected for radio station fees should be made out to the OHSAA with the host school forwarding the checks to the OHSAA. If checks for radio station fees are made out to the host school or are paid in cash, these amounts should be accounted for (including being subsequently remitted to the OHSAA) through the District Managed Student Activity Fund (Fund 300) or the general fund, as appropriate.

Implementation Date

This accounting treatment should be followed beginning with Fiscal Year 2023. Also, if there is an accumulated balance in the 022 special cost center this balance should be distributed to the District Managed Student Activity Fund (Fund 300) or the general fund, as appropriate.

Additional information related to handling tournament money is available from the OHSAA.

If you have any questions regarding the information in this Bulletin, please contact the Local Government Services staff of the State Auditor's Office at (800) 345-2519.



Keith Faber
Ohio Auditor of State