

Ohio Association of Broadcasters
Balance Sheet Prev Year Comparison
As of August 31, 2023

| | <u>Aug 31, 23</u> | <u>Dec 31, 22</u> | <u>\$ Change</u> | <u>% Change</u> |
|---------------------------------------|----------------------------|----------------------------|-------------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1000 · Huntington Checking Account | 74,495.43 | 166,820.57 | -92,325.14 | -55.34% |
| Total Checking/Savings | <u>74,495.43</u> | <u>166,820.57</u> | <u>-92,325.14</u> | <u>-55.34%</u> |
| Accounts Receivable | | | | |
| 1200 · Accounts Receivable - Invoiced | 136,895.00 | 63,315.00 | 73,580.00 | 116.21% |
| Total Accounts Receivable | <u>136,895.00</u> | <u>63,315.00</u> | <u>73,580.00</u> | <u>116.21%</u> |
| Other Current Assets | | | | |
| 1210 · Accounts Receivable - Accrued | 129,591.00 | 196,500.00 | -66,909.00 | -34.05% |
| 1220 · Due from Foundation | 100.00 | 100.00 | 0.00 | 0.0% |
| 1300 · Right-of-Use Asset | 211,441.59 | 211,441.59 | 0.00 | 0.0% |
| 1500 · MM - Schwab One Account | 131,562.67 | 127,810.87 | 3,751.80 | 2.94% |
| 1508 · OAB - Cash | 43,386.17 | 64,562.49 | -21,176.32 | -32.8% |
| 1548 · OAB - Equity | 1,685,138.11 | 1,545,231.03 | 139,907.08 | 9.05% |
| 1610 · Prepaid Expenses | 7,379.00 | 7,379.00 | 0.00 | 0.0% |
| Total Other Current Assets | <u>2,208,598.54</u> | <u>2,153,024.98</u> | <u>55,573.56</u> | <u>2.58%</u> |
| Total Current Assets | <u>2,419,988.97</u> | <u>2,383,160.55</u> | <u>36,828.42</u> | <u>1.55%</u> |
| Fixed Assets | | | | |
| 1700 · Property & Equipment | 104,868.97 | 104,868.97 | 0.00 | 0.0% |
| 1710 · Accumulated Depreciation | -97,780.94 | -95,203.42 | -2,577.52 | -2.71% |
| 1750 · Leasehold Improvements | 9,798.79 | 9,798.79 | 0.00 | 0.0% |
| 1760 · Accumulated Depreciation LI | -9,798.79 | -9,798.79 | 0.00 | 0.0% |
| Total Fixed Assets | <u>7,088.03</u> | <u>9,665.55</u> | <u>-2,577.52</u> | <u>-26.67%</u> |
| TOTAL ASSETS | <u><u>2,427,077.00</u></u> | <u><u>2,392,826.10</u></u> | <u><u>34,250.90</u></u> | <u><u>1.43%</u></u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| 2000 · Accounts Payable | 56,393.44 | 55,386.40 | 1,007.04 | 1.82% |
| 2110 · Accrued Liabilities | 11,694.54 | 6,613.60 | 5,080.94 | 76.83% |
| 2120 · Deferred Income | 0.00 | 1,840.00 | -1,840.00 | -100.0% |
| 2200 · ST Lease Liability | 38,254.17 | 38,254.17 | 0.00 | 0.0% |
| 2300 · LT Lease Liability | 173,187.42 | 173,187.42 | 0.00 | 0.0% |
| Total Liabilities | <u>279,529.57</u> | <u>275,281.59</u> | <u>4,247.98</u> | <u>1.54%</u> |
| Equity | | | | |
| 3900 · Retained Earnings | 2,117,544.51 | 2,247,945.25 | -130,400.74 | -5.8% |
| Net Income | 30,002.92 | -130,400.74 | 160,403.66 | 123.01% |
| Total Equity | <u>2,147,547.43</u> | <u>2,117,544.51</u> | <u>30,002.92</u> | <u>1.42%</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,427,077.00</u></u> | <u><u>2,392,826.10</u></u> | <u><u>34,250.90</u></u> | <u><u>1.43%</u></u> |