

Ohio Provider Resource Association
Consolidated Statement of Financial Position
As of June 30, 2019

	<u>Jun 30, 19</u>	<u>Jun 30, 18</u>	<u>\$ Change</u>	Comments
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking	83,795	101,102	(17,307)	OAAS Funds
1000 · Checking - Restricted	67,851	0	67,851	
1010 · Savings	600,298	400,085	200,214	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	<u>752,095</u>	<u>501,336</u>	<u>250,758</u>	
Accounts Receivable				
1200 · Accounts Receivable	12,835	72,901	(60,065)	
Total Accounts Receivable	<u>12,835</u>	<u>72,901</u>	<u>(60,065)</u>	
Other Current Assets				
1410 · Prepaid Conference Expenses	1,552	730	822	
Total Other Current Assets	<u>1,552</u>	<u>730</u>	<u>822</u>	
Total Current Assets	<u>766,482</u>	<u>574,967</u>	<u>191,515</u>	
Fixed Assets				
1510 · Building	513,087	513,087	0	Membership database
1520 · Furniture and Equipment	123,518	126,659	(3,141)	
1530 · Software	14,622	11,547	3,075	
1540 · Computers	30,915	30,037	878	
1610 · Accum Dep - Building	(123,217)	(110,061)	(13,156)	
1620 · Accum Dep - Furniture & Equip	(106,239)	(96,219)	(10,020)	
1630 · Accum Amort. - Software	(9,609)	(5,769)	(3,840)	
1640 · Accum Dep - Computers	(29,572)	(26,152)	(3,420)	
Total Fixed Assets	<u>413,505</u>	<u>443,129</u>	<u>(29,624)</u>	
Other Assets				
1700 · Investments	2,193,425	2,072,453	120,973	
1700 · Investments - Foundation	342,950	330,647	12,303	
1820 · Intercompany - CERIIDD	0	107	(107)	
Total Other Assets	<u>2,536,376</u>	<u>2,403,207</u>	<u>133,169</u>	
TOTAL ASSETS	<u>3,716,363</u>	<u>3,421,303</u>	<u>295,060</u>	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	30,119	120,531	(90,412)	
Total Accounts Payable	<u>30,119</u>	<u>120,531</u>	<u>(90,412)</u>	
Credit Cards				
2100 · Credit Card	5,214	3,254	1,960	
Total Credit Cards	<u>5,214</u>	<u>3,254</u>	<u>1,960</u>	
Other Current Liabilities				
2210 · Accrued Vacation	36,000	63,500	(27,500)	Most of the accrued vacation was used or paid out in 2018/2019.
2310 · Accrued Legal Expense	38,333	18,333	20,000	
2320 · Accrued Real Estate Taxes	6,770	6,630	140	
2400 · Capital Lease Payable - Current	5,129	4,580	549	
2600 · Deferred Revenue - Dues	515,000	470,000	45,000	
2610 · Deferred Revenue - Conferences	38,620	35,170	3,450	
Total Other Current Liabilities	<u>639,852</u>	<u>598,214</u>	<u>41,639</u>	
Total Current Liabilities	<u>675,186</u>	<u>721,999</u>	<u>(46,813)</u>	DSP Income (2018)
Long Term Liabilities				
2900 · Capital Lease Payable	11,432	16,811	(5,378)	
Total Long Term Liabilities	<u>11,432</u>	<u>16,811</u>	<u>(5,378)</u>	
Total Liabilities	<u>686,618</u>	<u>738,810</u>	<u>(52,192)</u>	
Equity				
3000 · Net Assets	2,629,422	2,969,916	(340,494)	OAAS Funds
3010 · Restricted Net Assets	67,851	0	67,851	
Net Income	332,471	(287,422)	619,894	
Total Equity	<u>3,029,744</u>	<u>2,682,493</u>	<u>347,251</u>	
TOTAL LIABILITIES & EQUITY	<u>3,716,363</u>	<u>3,421,303</u>	<u>295,060</u>	

**Ohio Provider Resource Association
Consolidated Statement of Activities
January through June 2019**

	Jan - Jun 19	Jan - Jun 18	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	786,588	703,690	82,899	Renewals are ahead of last year. Still working on collections.
4010 · Associate Dues	33,052	24,570	8,482	
4100 · Seminars & Education	19,161	29,335	(10,174)	
4110 · Spring Conference Registration	81,640	69,775	11,865	
4115 · Spring Conference Sponsorship	65,635	67,845	(2,210)	
4200 · Grant Income	0	2,000	(2,000)	
4210 · Advocacy Awareness Day Income	2,400	33,292	(30,892)	The Ohio grant money will be coming in a few weeks.
4270 · DSPOhio Income	7,143	174,707	(167,564)	
4300 · Consulting Revenue	2,200	2,000	200	
4420 · C3P(O) Income	62,135	72,781	(10,646)	
4700 · Other Income	1,008	0	1,008	
4710 · CompManagement Revenue	3,935	4,048	(114)	
4715 · My HIPPAA	0	947	(947)	
4720 · Unemployment Service Trust	4,604	4,604	0	
4740 · Publication Sales	1,035	1,265	(230)	
4750 · Wells Fargo Revenue	3,300	3,300	0	
4760 · Open Online Revenue	0	818	(818)	
4770 · Buren Insurance	0	3,750	(3,750)	
4810 · CERIIDDD Rent	0	1,800	(1,800)	
Total Income	1,073,834	1,200,526	(126,691)	Most of the decrease due to the 2018 DSPOhio Income.
Expense				
5100 · Seminars & Education Expense	11,252	15,280	(4,028)	
5110 · Spring Conference Expense	71,322	68,360	2,961	
5210 · Advocacy Awareness Day Expense	12,766	13,429	(663)	
5270 · DSPOhio Expense	0	162,381	(162,381)	
5420 · C3P(O) Expense	49,008	57,272	(8,264)	
6000 · Salary & Wages	288,064	395,802	(107,738)	No MD or JD salary (2019).
6020 · Employer Taxes	23,356	35,388	(12,032)	
6090 · Payroll Service Fees	2,006	1,965	41	
6100 · Employee Insurance	55,111	62,729	(7,618)	
6110 · Employee Retirement	14,435	20,210	(5,775)	
6120 · Employee Car Allowance	3,600	10,835	(7,235)	
6190 · Staff Development	1,195	4,033	(2,838)	
6200 · Professional Fees	68,822	67,222	1,599	
6220 · Legal Fees	136,613	161,167	(24,554)	
6230 · Accounting	25,055	16,205	8,850	
6240 · Lobbying	41,960	41,449	511	
6300 · Office Expenses	4,937	5,948	(1,011)	
6320 · Telecommunications	6,384	6,504	(120)	
6330 · Utilities	4,629	3,922	706	
6340 · Postage & Shipping	501	228	273	
6350 · Repairs & Maintenance	3,116	12,895	(9,780)	Office Construction (2018)
6360 · Office Equipment Rental	2,295	2,295	0	
6370 · Office Cleaning	1,937	1,845	92	
6390 · Security System	236	220	16	
6400 · Contributions/Donations	14,909	214,640	(199,731)	Mostly CERIIDDD Donations
6410 · Sponsorship Expenses	3,000	0	3,000	
6500 · IT Support	15,256	18,824	(3,568)	Arnet Technologies
6510 · Website	702	11,725	(11,023)	Park Bench Digital (2018)
6520 · Software Expenses	4,605	4,891	(286)	
6540 · Other IT Expenses	93	286	(193)	
6600 · Insurance	4,028	3,992	35	
6700 · Committee Expenses	3,303	3,267	35	
6800 · Dues & Subscriptions	12,478	12,030	448	
6900 · Travel Expense	3,398	17,578	(14,180)	
6910 · Meals and Entertainment	407	2,989	(2,582)	
7000 · Credit Card Fees	7,120	6,303	817	
7010 · Bank Service Fees	15	0	15	
7100 · PAC Expenses	75	5,295	(5,220)	
7400 · Interest Expense	1,042	1,292	(250)	
7500 · Depreciation Expense	15,218	15,218	0	
8500 · Real Estate Taxes	6,770	6,630	140	
Total Expense	921,015	1,492,544	(571,528)	Large decrease in expenses in 2019 as compared to 2018.
Net Ordinary Income	152,819	(292,018)	444,837	
Other Income/Expense				

Ohio Provider Resource Association
Consolidated Statement of Activities
January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	Comments
Other Income				
9000 · Interest Income	186	74	112	
9010 · Interest and Dividends	48,638	35,635	13,003	
9020 · Realized gain (loss) on invest	(3,956)	(1,447)	(2,509)	
9030 · Unrealized inv gain (loss)	134,784	(29,667)	164,451	
Total Other Income	179,652	4,595	175,057	
Net Other Income	179,652	4,595	175,057	
Net Income	332,471	(287,422)	619,894	

Ohio Provider Resource Association
Profit & Loss Budget vs. Actual
January through June 2019

	Jan - Jun 19	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	786,588	720,000	66,588	Membership Dues increased this year. Still waiting on collections.
4010 · Associate Dues	33,052	25,000	8,052	
4100 · Seminars & Education	19,161	26,000	(6,839)	
4110 · Spring Conference Registration	81,640	69,000	12,640	
4115 · Spring Conference Sponsorship	65,635	68,000	(2,365)	
4210 · Advocacy Awareness Day Income	2,400	32,500	(30,100)	Waiting on Ohio grant.
4270 · DSPOhio Income	7,143	0	7,143	
4300 · Consulting Revenue	2,200	0	2,200	
4420 · C3P(O) Income	62,135	62,145	(10)	
4700 · Other Income	1,008			
4710 · CompManagement Revenue	3,935	4,000	(65)	
4720 · Unemployment Service Trust	4,604	5,000	(397)	
4740 · Publication Sales	1,035	300	735	
4750 · Wells Fargo Revenue	3,300	3,300	0	
4760 · Open Online Revenue	0	800	(800)	
4770 · Buren Insurance	0	3,750	(3,750)	
4790 · Gallagher	0	2,000	(2,000)	
Total Income	1,073,834	1,021,795	52,039	Increase mainly due to the Membership Dues increase.
Expense				
5100 · Seminars & Education Expense	11,252	13,000	(1,748)	
5110 · Spring Conference Expense	71,322	68,000	3,322	
5210 · Advocacy Awareness Day Expense	12,766	15,000	(2,234)	
5270 · DSPOhio Expense	0	2,500	(2,500)	
5420 · C3P(O) Expense	49,008	52,500	(3,492)	
6000 · Salary & Wages	288,064	323,100	(35,036)	The CEO position was budgeted for the entire year.
6020 · Employer Taxes	23,356	32,100	(8,744)	
6090 · Payroll Service Fees	2,006	1,800	206	
6100 · Employee Insurance	55,111	49,800	5,311	
6110 · Employee Retirement	14,435	15,000	(565)	
6120 · Employee Car Allowance	3,600	3,600	0	
6190 · Staff Development	1,195	5,500	(4,305)	
6200 · Professional Fees	68,822	60,000	8,822	
6220 · Legal Fees	136,613	119,200	17,413	Motion to Intervene legal expenses.
6230 · Accounting	25,055	27,500	(2,445)	
6240 · Lobbying	41,960	42,000	(40)	
6300 · Office Expenses	4,937	4,500	437	
6320 · Telecommunications	6,384	6,600	(216)	
6330 · Utilities	4,629	3,400	1,229	
6340 · Postage & Shipping	501	1,000	(499)	
6350 · Repairs & Maintenance	3,116	8,100	(4,984)	
6360 · Office Equipment Rental	2,295	2,100	195	
6370 · Office Cleaning	1,937	1,950	(13)	
6380 · Communication Plan	0	1,500	(1,500)	
6390 · Security System	236	300	(64)	
6400 · Contributions/Donations	14,909	4,000	10,909	CERIIDD Donation (\$9,000)
6410 · Sponsorship Expenses	3,000	0	3,000	
6499 · Miscellaneous Expense	0	300	(300)	
6500 · IT Support	15,256	16,800	(1,544)	
6510 · Website	702	3,800	(3,098)	
6520 · Software Expenses	4,605	3,600	1,005	
6540 · Other IT Expenses	93	300	(207)	
6600 · Insurance	4,028	4,000	28	
6700 · Committee Expenses	3,303	3,300	3	
6800 · Dues & Subscriptions	12,478	13,000	(522)	
6900 · Travel Expense	3,398	10,800	(7,402)	
6910 · Meals and Entertainment	407	2,200	(1,793)	
7000 · Credit Card Fees	7,120	4,800	2,320	
7010 · Bank Service Fees	15			
7100 · PAC Expenses	75	0	75	
7400 · Interest Expense	1,042	1,000	42	
7500 · Depreciation Expense	15,218	15,000	218	
8500 · Real Estate Taxes	6,770	6,900	(130)	
Total Expense	921,015	949,850	(28,835)	
Net Ordinary Income	152,819	71,945	80,874	
Other Income/Expense				
Other Income				
9000 · Interest Income	186	0	186	
9010 · Interest and Dividends	48,638	40,000	8,638	
9020 · Realized gain (loss) on invest	(3,956)	0	(3,956)	

Ohio Provider Resource Association
Profit & Loss Budget vs. Actual
January through June 2019

	Jan - Jun 19	Budget	\$ Over Budget	Comments
9030 · Unrealized inv gain (loss)	134,784	0	134,784	
Total Other Income	179,652	40,000	139,652	
Net Other Income	179,652	40,000	139,652	
Net Income	332,471	111,945	220,526	

**Ohio Provider Resource Association
Statement of Cash Flows
January through June 2019**

	<u>Jan - Jun 19</u>
OPERATING ACTIVITIES	
Net Income	332,471
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	12,011
1400 · Prepaid Expenses	87,590
1410 · Prepaid Conference Expenses	(1,552)
1640 · Accum Dep - Computers	1,710
1630 · Accum Amort. - Software	1,920
1620 · Accum Dep - Furniture & Equip	5,010
1610 · Accum Dep - Building	6,578
2000 · A/P - Trade	(98,573)
2100 · Credit Card	(12,613)
2320 · Accrued Real Estate Taxes	(6,891)
2210 · Accrued Vacation	7,506
2600 · Deferred Revenue - Dues	479,001
2620 · Deferred Revenue - Other	(69,278)
2610 · Deferred Revenue - Conferences	37,770
Net cash provided by Operating Activities	<u>782,661</u>
INVESTING ACTIVITIES	
1520 · Furniture and Equipment	3,141
1530 · Software	(3,075)
1540 · Computers	(878)
1700 · Investments	(170,263)
1800 · Intercompany - OPRA Foundation	0
Net cash provided by Investing Activities	<u>(171,075)</u>
FINANCING ACTIVITIES	
2400 · Capital Lease Payable - Current	549
2900 · Capital Lease Payable	(3,024)
3010 · Restricted Net Assets	(2,318)
Net cash provided by Financing Activities	<u>(4,793)</u>
Net cash increase for period	606,793
Cash at beginning of period	145,302
Cash at end of period	<u><u>752,095</u></u>