

Ohio Provider Resource Association
Consolidated Statement of Financial Position
As of August 31, 2019

	<u>Aug 31, 19</u>	<u>Aug 31, 18</u>	<u>\$ Change</u>	Comments
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking	81,642	59,621	22,021	
1000 · Checking - Restricted	67,851	0	67,851	OAAS Funds
1010 · Savings	550,400	350,110	200,290	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	<u>700,043</u>	<u>409,881</u>	<u>290,162</u>	
Accounts Receivable				
1200 · Accounts Receivable	51,572	37,828	13,744	
Total Accounts Receivable	<u>51,572</u>	<u>37,828</u>	<u>13,744</u>	
Other Current Assets				
1410 · Prepaid Conference Expenses	1,862	1,317	545	
1499 · Undeposited Funds	3,410	250	3,160	
Total Other Current Assets	<u>5,272</u>	<u>1,567</u>	<u>3,705</u>	
Total Current Assets	<u>756,887</u>	<u>449,276</u>	<u>307,611</u>	
Fixed Assets				
1510 · Building	513,087	513,087	0	
1520 · Furniture and Equipment	123,518	126,659	(3,141)	
1530 · Software	18,395	11,547	6,848	Membership database
1540 · Computers	30,915	30,037	878	
1610 · Accum Dep - Building	(125,410)	(112,254)	(13,156)	
1620 · Accum Dep - Furniture & Equip	(107,909)	(97,889)	(10,020)	
1630 · Accum Amort. - Software	(10,249)	(6,409)	(3,840)	
1640 · Accum Dep - Computers	(30,142)	(26,722)	(3,420)	
Total Fixed Assets	<u>412,206</u>	<u>438,056</u>	<u>(25,851)</u>	
Other Assets				
1700 · Investments	2,179,030	2,103,005	76,025	
1700 · Investments - Foundation	340,828	333,727	7,102	
1820 · Intercompany - CERIIDD	0	48	(48)	
Total Other Assets	<u>2,519,858</u>	<u>2,436,780</u>	<u>83,078</u>	
TOTAL ASSETS	<u>3,688,951</u>	<u>3,324,113</u>	<u>364,839</u>	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	51,905	48,409	3,496	
Total Accounts Payable	<u>51,905</u>	<u>48,409</u>	<u>3,496</u>	
Credit Cards				
2100 · Credit Card	4,994	3,675	1,319	
Total Credit Cards	<u>4,994</u>	<u>3,675</u>	<u>1,319</u>	
Other Current Liabilities				
2210 · Accrued Vacation	40,000	68,500	(28,500)	Most of the accrued vacation was used or paid out in 2018/2019.
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	8,980	8,840	140	
2400 · Capital Lease Payable - Current	5,129	4,580	549	
2600 · Deferred Revenue - Dues	460,000	445,000	15,000	
2610 · Deferred Revenue - Conferences	62,455	65,755	(3,300)	
2620 · Deferred Revenue - Other	10,578	0	10,578	2020 income for C3P(O)
Total Other Current Liabilities	<u>605,475</u>	<u>611,009</u>	<u>(5,534)</u>	
Total Current Liabilities	<u>662,374</u>	<u>663,092</u>	<u>(719)</u>	
Long Term Liabilities				
2900 · Capital Lease Payable	10,570	16,041	(5,471)	
Total Long Term Liabilities	<u>10,570</u>	<u>16,041</u>	<u>(5,471)</u>	
Total Liabilities	<u>672,944</u>	<u>679,133</u>	<u>(6,189)</u>	
Equity				
3000 · Net Assets	2,629,422	2,969,916	(340,494)	
3010 · Restricted Net Assets	67,851	0	67,851	OAAS Funds
Net Income	318,734	(324,936)	643,670	
Total Equity	<u>3,016,008</u>	<u>2,644,980</u>	<u>371,028</u>	
TOTAL LIABILITIES & EQUITY	<u>3,688,951</u>	<u>3,324,113</u>	<u>364,839</u>	

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

	Jan - Aug 19	Jan - Aug 18	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,039,283	955,833	83,450	Renewals are ahead of last year.
4010 · Associate Dues	34,372	25,022	9,350	
4100 · Seminars & Education	20,796	33,760	(12,964)	
4110 · Spring Conference Registration	81,330	69,775	11,555	
4115 · Spring Conference Sponsorship	65,635	67,845	(2,210)	
4120 · Fall Conference Registration	0	(250)	250	
4200 · Grant Income	0	2,000	(2,000)	
4210 · Advocacy Awareness Day Income	2,400	33,292	(30,892)	Waiting on the Ohio grant funds.
4270 · DSPOhio Income	19,443	174,707	(155,264)	
4300 · Consulting Revenue	2,200	2,000	200	
4420 · C3P(O) Income	72,713	72,781	(68)	
4700 · Other Income	1,008	0	1,008	
4710 · CompManagement Revenue	3,935	4,048	(114)	
4715 · My HIPAA	0	947	(947)	
4720 · Unemployment Service Trust	4,604	4,604	0	
4730 · Philadelphia Insurance Revenue	0	4,000	(4,000)	
4740 · Publication Sales	1,235	2,965	(1,730)	
4750 · Wells Fargo Revenue	3,300	4,950	(1,650)	
4760 · Open Online Revenue	784	818	(34)	
4770 · Buren Insurance	1,500	3,750	(2,250)	
4810 · CERIID Rent	0	2,200	(2,200)	
Total Income	1,354,536	1,465,046	(110,510)	Most of the decrease due to the 2018 DSPOhio Income.
Expense				
5100 · Seminars & Education Expense	16,603	15,852	751	
5110 · Spring Conference Expense	71,322	68,360	2,961	
5210 · Advocacy Awareness Day Expense	12,766	13,429	(663)	
5270 · DSPOhio Expense	7,874	197,701	(189,827)	
5420 · C3P(O) Expense	49,869	58,501	(8,632)	
6000 · Salary & Wages	401,977	530,643	(128,666)	No MD or JD salary (2019).
6020 · Employer Taxes	31,916	42,825	(10,910)	
6090 · Payroll Service Fees	2,668	2,591	77	
6100 · Employee Insurance	74,627	77,138	(2,511)	
6110 · Employee Retirement	18,876	26,373	(7,496)	
6120 · Employee Car Allowance	4,800	14,685	(9,885)	
6190 · Staff Development	1,845	4,558	(2,713)	
6200 · Professional Fees	78,184	78,164	20	
6220 · Legal Fees	171,721	222,747	(51,026)	Motion to Intervene (2018)
6230 · Accounting	42,965	26,685	16,280	Audit Fees (2019)
6240 · Lobbying	54,168	55,249	(1,081)	
6300 · Office Expenses	6,345	8,751	(2,406)	
6320 · Telecommunications	8,525	8,782	(257)	
6330 · Utilities	5,714	4,994	720	
6340 · Postage & Shipping	526	876	(351)	
6350 · Repairs & Maintenance	11,948	16,830	(4,882)	Office Construction (2018)
6360 · Office Equipment Rental	2,878	2,878	0	
6370 · Office Cleaning	2,551	2,460	91	
6390 · Security System	318	296	21	
6400 · Contributions/Donations	10,959	214,640	(203,681)	Mostly CERIID Donations
6410 · Sponsorship Expenses	3,000	500	2,500	
6500 · IT Support	20,586	24,230	(3,644)	Arnet Technologies
6510 · Website	1,234	11,801	(10,567)	Park Bench Digital (2018)
6520 · Software Expenses	6,171	6,587	(416)	
6530 · BI Tool	0	323	(323)	
6540 · Other IT Expenses	93	286	(193)	
6600 · Insurance	4,028	3,992	35	
6700 · Committee Expenses	4,059	3,761	298	
6800 · Dues & Subscriptions	12,639	12,430	209	
6900 · Travel Expense	7,863	20,613	(12,749)	
6910 · Meals and Entertainment	1,612	3,672	(2,060)	
7000 · Credit Card Fees	8,235	7,764	471	
7010 · Bank Service Fees	15	0	15	
7100 · PAC Expenses	6,938	5,445	1,493	
7400 · Interest Expense	1,352	1,694	(342)	
7500 · Depreciation Expense	20,291	20,291	0	
8500 · Real Estate Taxes	8,980	8,840	140	
Total Expense	1,199,038	1,828,235	(629,197)	Large decrease in expenses in 2019 as compared to 2018.
Net Ordinary Income	155,497	(363,189)	518,686	
Other Income/Expense				
Other Income				
9000 · Interest Income	288	100	188	

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

	Jan - Aug 19	Jan - Aug 18	\$ Change	Comments
9010 · Interest and Dividends	64,090	48,651	15,439	
9020 · Realized gain (loss) on invest	(3,956)	(1,447)	(2,509)	
9030 · Unrealized inv gain (loss)	102,815	(9,051)	111,866	
Total Other Income	163,237	38,253	124,984	
Net Other Income	163,237	38,253	124,984	
Net Income	318,734	(324,936)	643,670	

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

	Jan - Aug 19	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,039,283	975,000	64,283	Membership Dues increased this year.
4010 · Associate Dues	34,372	25,000	9,372	
4100 · Seminars & Education	20,796	34,000	(13,204)	
4110 · Spring Conference Registration	81,330	69,000	12,330	
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	19,443	0	19,443	
4300 · Consulting Revenue	2,200	0	2,200	
4420 · C3P(O) Income	72,713	62,145	10,568	
4700 · Other Income	1,008			
4710 · CompManagement Revenue	3,935	4,000	(65)	
4715 · My HIPAA	0	1,000	(1,000)	
4720 · Unemployment Service Trust	4,604	5,000	(397)	
4730 · Philadelphia Insurance Revenue	0	3,500	(3,500)	
4740 · Publication Sales	1,235	400	835	
4750 · Wells Fargo Revenue	3,300	4,950	(1,650)	
4760 · Open Online Revenue	784	800	(16)	
4770 · Buren Insurance	1,500	7,500	(6,000)	
4780 · Enterprise	0	1,000	(1,000)	
4790 · Gallagher	0	3,000	(3,000)	
Total Income	1,354,536	1,296,795	57,741	Increase mainly due to the Membership Dues increase.
Expense				
5100 · Seminars & Education Expense	16,603	17,000	(397)	
5110 · Spring Conference Expense	71,322	68,000	3,322	
5210 · Advocacy Awareness Day Expense	12,766	15,000	(2,234)	
5270 · DSPOhio Expense	7,874	4,000	3,874	
5420 · C3P(O) Expense	49,869	52,500	(2,631)	
6000 · Salary & Wages	401,977	430,900	(28,923)	The CEO position was budgeted for the entire year.
6020 · Employer Taxes	31,916	38,100	(6,184)	
6090 · Payroll Service Fees	2,668	2,400	268	
6100 · Employee Insurance	74,627	62,200	12,427	Added PM
6110 · Employee Retirement	18,876	20,000	(1,124)	
6120 · Employee Car Allowance	4,800	3,200	1,600	
6190 · Staff Development	1,845	6,500	(4,655)	
6200 · Professional Fees	78,184	80,000	(1,816)	
6220 · Legal Fees	171,721	158,800	12,921	Continuing to pay Motion to Intervene legal bills.
6230 · Accounting	42,965	34,500	8,465	
6240 · Lobbying	54,168	56,000	(1,832)	
6300 · Office Expenses	6,345	6,000	345	
6320 · Telecommunications	8,525	8,800	(275)	
6330 · Utilities	5,714	4,600	1,114	
6340 · Postage & Shipping	526	1,000	(474)	
6350 · Repairs & Maintenance	11,948	10,800	1,148	
6360 · Office Equipment Rental	2,878	2,800	78	
6370 · Office Cleaning	2,551	2,600	(49)	
6380 · Communication Plan	0	2,000	(2,000)	
6390 · Security System	318	400	(82)	
6400 · Contributions/Donations	10,959	4,000	6,959	CERIIDD Donation (\$9,000)
6410 · Sponsorship Expenses	3,000	500	2,500	
6499 · Miscellaneous Expense	0	300	(300)	
6500 · IT Support	20,586	22,400	(1,814)	
6510 · Website	1,234	5,200	(3,966)	
6520 · Software Expenses	6,171	4,800	1,371	
6530 · BI Tool	0	2,500	(2,500)	
6540 · Other IT Expenses	93	400	(307)	
6600 · Insurance	4,028	4,000	28	
6700 · Committee Expenses	4,059	3,800	259	
6800 · Dues & Subscriptions	12,639	13,400	(761)	
6900 · Travel Expense	7,863	14,600	(6,737)	
6910 · Meals and Entertainment	1,612	3,000	(1,388)	
7000 · Credit Card Fees	8,235	6,400	1,835	
7010 · Bank Service Fees	15			
7100 · PAC Expenses	6,938	6,000	938	
7400 · Interest Expense	1,352	1,300	52	
7500 · Depreciation Expense	20,291	20,000	291	
8500 · Real Estate Taxes	8,980	9,200	(220)	
Total Expense	1,199,038	1,209,900	(10,862)	
Net Ordinary Income	155,497	86,895	68,602	
Other Income/Expense				
Other Income				

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

	Jan - Aug 19	Budget	\$ Over Budget	Comments
9000 · Interest Income	288	0	288	
9010 · Interest and Dividends	64,090	53,200	10,890	
9020 · Realized gain (loss) on invest	(3,956)	0	(3,956)	
9030 · Unrealized inv gain (loss)	102,815	0	102,815	
Total Other Income	163,237	53,200	110,037	
Net Other Income	163,237	53,200	110,037	
Net Income	318,734	140,095	178,639	

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

	<u>Jan - Aug 19</u>
OPERATING ACTIVITIES	
Net Income	318,734
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(26,725)
1400 · Prepaid Expenses	87,590
1410 · Prepaid Conference Expenses	(1,862)
1640 · Accum Dep - Computers	2,280
1630 · Accum Amort. - Software	2,560
1620 · Accum Dep - Furniture & Equip	6,680
1610 · Accum Dep - Building	8,771
2000 · A/P - Trade	(96,788)
2100 · Credit Card	(12,833)
2320 · Accrued Real Estate Taxes	(4,681)
2210 · Accrued Vacation	11,506
2600 · Deferred Revenue - Dues	424,001
2620 · Deferred Revenue - Other	(58,700)
2610 · Deferred Revenue - Conferences	61,605
Net cash provided by Operating Activities	<u>722,138</u>
INVESTING ACTIVITIES	
1520 · Furniture and Equipment	3,141
1530 · Software	(6,848)
1540 · Computers	(878)
1700 · Investments	(153,746)
1800 · Intercompany - OPRA Foundation	0
Net cash provided by Investing Activities	<u>(158,331)</u>
FINANCING ACTIVITIES	
2400 · Capital Lease Payable - Current	549
2900 · Capital Lease Payable	(3,886)
3010 · Restricted Net Assets	(2,318)
Net cash provided by Financing Activities	<u>(5,656)</u>
Net cash increase for period	<u>558,151</u>
Cash at beginning of period	<u>145,302</u>
Cash at end of period	<u><u>703,453</u></u>