

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

	Nov 30, 19	Nov 30, 18	\$ Change	Comments
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	108,707	143,039	(34,332)	
1000 · Checking - Restricted	65,800	0	65,800	OAAS Funds
1010 · Savings	350,511	50,127	300,384	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	525,168	193,315	331,853	
Accounts Receivable				
1200 · Accounts Receivable	59,129	82,592	(23,463)	Includes DD Awareness Day (\$29k), some past due membership dues and conferences.
Total Accounts Receivable	59,129	82,592	(23,463)	
Other Current Assets				
1400 · Prepaid Expenses	40,388	43,272	(2,885)	OADSP C3PO Invoice
1499 · Undeposited Funds	1,220	0	1,220	
Total Other Current Assets	41,608	43,272	(1,665)	
Total Current Assets	625,905	319,179	306,725	
Fixed Assets				
1510 · Building	522,951	513,087	9,864	Office addition (2018)
1520 · Furniture and Equipment	123,518	126,659	(3,141)	Phone system refund
1530 · Software	21,539	11,547	9,992	Membership database
1540 · Computers	32,540	30,037	2,503	Added 3 computers
1610 · Accum Dep - Building	(129,184)	(115,543)	(13,641)	
1620 · Accum Dep - Furniture & Equip	(110,414)	(100,394)	(10,020)	
1630 · Accum Amort. - Software	(11,209)	(7,369)	(3,840)	
1640 · Accum Dep - Computers	(30,997)	(27,577)	(3,420)	
Total Fixed Assets	418,745	430,447	(11,702)	
Other Assets				
1700 · Investments	2,246,951	2,078,063	168,889	Up 8.1% from last year
1700 · Investments - Foundation	349,267	327,336	21,931	Up 6.7% from last year
1820 · Intercompany - CERIID	0	1,057	(1,057)	
Total Other Assets	2,596,219	2,406,456	189,763	
<b>TOTAL ASSETS</b>	<b>3,640,869</b>	<b>3,156,083</b>	<b>484,786</b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	135,962	216,478	(80,517)	
Total Accounts Payable	135,962	216,478	(80,517)	
Credit Cards				
2100 · Credit Card	18,453	15,341	3,112	
Total Credit Cards	18,453	15,341	3,112	
Other Current Liabilities				
2210 · Accrued Vacation	27,026	78,000	(50,974)	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	12,295	12,155	140	
2400 · Capital Lease Payable - Current	5,129	4,580	549	
2600 · Deferred Revenue - Dues	114,000	115,000	(1,000)	
2620 · Deferred Revenue - Other	94,630	62,135	32,495	2020 income for C3P(O) and DSPOhio.
Total Other Current Liabilities	271,414	290,204	(18,790)	
Total Current Liabilities	425,829	522,023	(96,194)	
Long Term Liabilities				
2900 · Capital Lease Payable	9,245	14,858	(5,613)	
Total Long Term Liabilities	9,245	14,858	(5,613)	
Total Liabilities	435,074	536,881	(101,807)	
Equity				
3000 · Net Assets	2,634,696	2,969,916	(335,219)	
3010 · Restricted Net Assets	60,114	0	60,114	
Net Income	510,984	(350,714)	861,698	
Total Equity	3,205,795	2,619,202	586,593	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,640,869</b>	<b>3,156,083</b>	<b>484,786</b>	

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

	<b>Jan - Nov 19</b>	<b>Jan - Nov 18</b>	<b>\$ Change</b>	<b>Comments</b>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,448,615	1,326,859	121,756	Renewals are ahead of last year. Rebates will be issued in December.
4010 · Associate Dues	35,157	25,932	9,225	
4100 · Seminars & Education	31,571	40,985	(9,414)	
4110 · Spring Conference Registration	81,330	69,775	11,555	
4115 · Spring Conference Sponsorship	65,635	68,385	(2,750)	
4120 · Fall Conference Registration	86,750	82,050	4,700	
4125 · Fall Conference Sponsorship	79,545	78,090	1,455	
4200 · Grant Income	0	2,000	(2,000)	
4210 · Advocacy Awareness Day Income	32,340	33,292	(952)	
4270 · DSPOhio Income	112,322	234,922	(122,600)	Revenues will match expenses
4280 · Provider Guide +	6,000	6,000	0	
4300 · Consulting Revenue	2,200	2,000	200	
4420 · C3P(O) Income	120,573	134,915	(14,343)	
4700 · Other Income	1,008	0	1,008	
4710 · CompManagement Revenue	3,935	4,516	(582)	
4715 · My HIPAA	0	947	(947)	
4720 · Unemployment Service Trust	6,905	6,905	0	
4730 · Philadelphia Insurance Revenue	0	4,000	(4,000)	
4740 · Publication Sales	1,385	3,815	(2,430)	
4750 · Wells Fargo Revenue	3,300	6,600	(3,300)	
4760 · Open Online Revenue	784	818	(34)	
4770 · Buren Insurance	1,500	3,750	(2,250)	
4780 · Enterprise	0	520	(520)	
4810 · CERIID Rent	0	2,800	(2,800)	
<b>Total Income</b>	<b>2,120,853</b>	<b>2,139,876</b>	<b>(19,023)</b>	
Expense				
5100 · Seminars & Education Expense	17,853	17,996	(143)	
5110 · Spring Conference Expense	71,322	68,360	2,961	
5120 · Fall Conference Expense	97,662	93,502	4,159	
5210 · Advocacy Awareness Day Expense	12,766	13,429	(663)	
5270 · DSPOhio Expense	112,322	224,693	(112,371)	
5280 · Provider Guide + Expenses	12,000	12,000	0	
5420 · C3P(O) Expense	91,847	106,271	(14,424)	
6000 · Salary & Wages	582,388	743,589	(161,201)	No MD or JD salary (2019).
6020 · Employer Taxes	46,232	54,750	(8,519)	
6090 · Payroll Service Fees	3,773	3,525	248	
6100 · Employee Insurance	96,705	97,645	(939)	
6110 · Employee Retirement	25,869	36,356	(10,488)	
6120 · Employee Car Allowance	6,600	20,460	(13,860)	
6190 · Staff Development	2,389	5,233	(2,844)	
6200 · Professional Fees	96,095	98,983	(2,887)	
6220 · Legal Fees	229,918	318,578	(88,660)	Motion to Intervene (2018) Audit Fees (2019) and increased PT services (2019).
6230 · Accounting	54,875	38,315	16,560	
6240 · Lobbying	69,470	75,950	(6,480)	
6300 · Office Expenses	8,910	10,588	(1,678)	
6320 · Telecommunications	11,660	12,351	(691)	
6330 · Utilities	7,239	6,756	483	
6340 · Postage & Shipping	626	1,076	(451)	
6350 · Repairs & Maintenance	13,684	30,004	(16,320)	Office Construction (2018)
6360 · Office Equipment Rental	3,934	3,934	0	
6370 · Office Cleaning	3,472	3,382	90	
6380 · Communication Plan	0	2,563	(2,563)	
6390 · Security System	444	414	29	
6400 · Contributions/Donations	10,959	219,640	(208,681)	Mostly CERIID Donations
6410 · Sponsorship Expenses	4,000	500	3,500	
6420 · Charitable Registration Fee	100	100	0	
6500 · IT Support	28,838	32,180	(3,342)	Arnet Technologies
6510 · Website	1,294	12,092	(10,798)	Park Bench Digital (2018)
6520 · Software Expenses	7,990	8,284	(294)	
6530 · BI Tool	0	323	(323)	
6540 · Other IT Expenses	703	890	(188)	
6600 · Insurance	9,309	9,362	(54)	
6700 · Committee Expenses	16,711	13,879	2,832	
6800 · Dues & Subscriptions	14,187	13,930	257	
6900 · Travel Expense	15,419	24,470	(9,051)	

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

	<b>Jan - Nov 19</b>	<b>Jan - Nov 18</b>	<b>\$ Change</b>	<b>Comments</b>
6910 · Meals and Entertainment	3,222	4,400	(1,178)	
7000 · Credit Card Fees	9,540	8,818	722	
7010 · Bank Service Fees	15	0	15	
7100 · PAC Expenses	6,751	5,633	1,119	
7400 · Interest Expense	1,785	2,269	(484)	
7500 · Depreciation Expense	28,132	27,900	232	
8500 · Real Estate Taxes	12,295	12,155	140	
<b>Total Expense</b>	<b>1,851,302</b>	<b>2,497,526</b>	<b>(646,224)</b>	Large decrease in expenses in 2019 as compared to 2018.
<b>Net Ordinary Income</b>	<b>269,551</b>	<b>(357,649)</b>	<b>627,201</b>	
<b>Other Income/Expense</b>				
Other Income				
7700 · Gain/Loss on Sale of Asset	1,625	0	1,625	
9000 · Interest Income	399	116	283	
9010 · Interest and Dividends	92,453	70,419	22,035	
9020 · Realized gain (loss) on invest	(3,956)	(1,447)	(2,509)	
9030 · Unrealized inv gain (loss)	150,912	(62,152)	213,064	
<b>Total Other Income</b>	<b>241,433</b>	<b>6,936</b>	<b>234,497</b>	
<b>Net Other Income</b>	<b>241,433</b>	<b>6,936</b>	<b>234,497</b>	
<b>Net Income</b>	<b>510,984</b>	<b>(350,714)</b>	<b>861,698</b>	

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

	<u>Jan - Nov 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Comments</u>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,448,615	1,345,000	103,615	Membership Dues increased this year. Rebate to be issued in December.
4010 · Associate Dues	35,157	25,000	10,157	
4100 · Seminars & Education	31,571	46,000	(14,429)	
4110 · Spring Conference Registration	81,330	69,000	12,330	
4115 · Spring Conference Sponsorship	65,635	68,000	(2,365)	
4120 · Fall Conference Registration	86,750	80,000	6,750	
4125 · Fall Conference Sponsorship	79,545	75,000	4,545	
4210 · Advocacy Awareness Day Income	32,340	32,500	(160)	
4270 · DSPOhio Income	112,322	0	112,322	
4280 · Provider Guide +	6,000	7,500	(1,500)	
4300 · Consulting Revenue	2,200	0	2,200	
4420 · C3P(O) Income	120,573	148,500	(27,928)	
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	6,905	7,500	(595)	
4730 · Philadelphia Insurance Revenue	0	3,500	(3,500)	
4740 · Publication Sales	1,385	500	885	
4750 · Wells Fargo Revenue	3,300	6,600	(3,300)	
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	4,000	(4,000)	
Total Income	<u>2,120,853</u>	<u>1,932,900</u>	<u>187,953</u>	Increase mainly due to the Membership Dues and DSP Ohio.
Expense				
5100 · Seminars & Education Expense	17,853	23,000	(5,147)	
5110 · Spring Conference Expense	71,322	68,000	3,322	
5120 · Fall Conference Expense	97,662	92,000	5,662	
5210 · Advocacy Awareness Day Expense	12,766	15,000	(2,234)	
5270 · DSPOhio Expense	112,322	5,000	107,322	Matches DSP Ohio Income
5280 · Provider Guide + Expenses	12,000	8,000	4,000	
5420 · C3P(O) Expense	91,847	117,000	(25,153)	
6000 · Salary & Wages	582,388	592,600	(10,212)	
6020 · Employer Taxes	46,232	48,100	(1,868)	
6090 · Payroll Service Fees	3,773	3,300	473	
6100 · Employee Insurance	96,705	80,800	15,905	
6110 · Employee Retirement	25,869	27,500	(1,631)	
6120 · Employee Car Allowance	6,600	5,000	1,600	
6190 · Staff Development	2,389	7,000	(4,611)	
6200 · Professional Fees	96,095	110,000	(13,905)	
6220 · Legal Fees	229,918	218,200	11,718	Continuing to pay Motion to Intervene legal bills.
6230 · Accounting	54,875	45,500	9,375	
6240 · Lobbying	69,470	77,000	(7,530)	
6300 · Office Expenses	8,910	8,250	660	
6320 · Telecommunications	11,660	12,100	(440)	
6330 · Utilities	7,239	6,400	839	
6340 · Postage & Shipping	626	1,000	(374)	
6350 · Repairs & Maintenance	13,684	14,850	(1,166)	
6360 · Office Equipment Rental	3,934	3,850	84	
6370 · Office Cleaning	3,472	3,575	(103)	
6380 · Communication Plan	0	2,750	(2,750)	
6390 · Security System	444	450	(6)	
6400 · Contributions/Donations	10,959	4,000	6,959	CERIIDD Donation (\$9,000)
6410 · Sponsorship Expenses	4,000	500	3,500	
6420 · Charitable Registration Fee	100	100	0	
6499 · Miscellaneous Expense	0	300	(300)	
6500 · IT Support	28,838	30,800	(1,962)	
6510 · Website	1,294	7,300	(6,006)	
6520 · Software Expenses	7,990	6,600	1,390	
6530 · BI Tool	0	2,500	(2,500)	
6540 · Other IT Expenses	703	1,000	(297)	
6600 · Insurance	9,309	9,500	(192)	
6700 · Committee Expenses	16,711	8,400	8,311	
6800 · Dues & Subscriptions	14,187	14,900	(713)	
6900 · Travel Expense	15,419	20,000	(4,581)	
6910 · Meals and Entertainment	3,222	4,150	(928)	

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

	<b>Jan - Nov 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Comments</b>
7000 · Credit Card Fees	9,540	8,800	740	
7010 · Bank Service Fees	15			
7100 · PAC Expenses	6,751	6,000	751	
7400 · Interest Expense	1,785	1,750	35	
7500 · Depreciation Expense	28,132	27,500	632	
8500 · Real Estate Taxes	12,295	12,650	(355)	
<b>Total Expense</b>	<b>1,851,302</b>	<b>1,762,975</b>	<b>88,327</b>	
Net Ordinary Income	269,551	169,925	99,626	Ahead of budget, but sending out Dues Rebate checks (approx. \$90k) in December.
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	1,625			
9000 · Interest Income	399	0	399	
9010 · Interest and Dividends	92,453	73,000	19,453	
9020 · Realized gain (loss) on invest	(3,956)	0	(3,956)	
9030 · Unrealized inv gain (loss)	150,912	0	150,912	
<b>Total Other Income</b>	<b>241,433</b>	<b>73,000</b>	<b>168,433</b>	
Net Other Income	241,433	73,000	168,433	
<b>Net Income</b>	<b>510,984</b>	<b>242,925</b>	<b>268,059</b>	

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

	<b><u>Jan - Nov 19</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	510,984
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(34,283)
1400 · Prepaid Expenses	47,203
1640 · Accum Dep - Computers	3,135
1630 · Accum Amort. - Software	3,520
1620 · Accum Dep - Furniture & Equip	9,185
1610 · Accum Dep - Building	12,292
2000 · A/P - Trade	(12,731)
2100 · Credit Card	626
2320 · Accrued Real Estate Taxes	(1,366)
2210 · Accrued Vacation	(1,467)
2600 · Deferred Revenue - Dues	78,001
2620 · Deferred Revenue - Other	7,831
2610 · Deferred Revenue - Conferences	12,335
Net cash provided by Operating Activities	<u>635,264</u>
<b>INVESTING ACTIVITIES</b>	
1510 · Building	0
1520 · Furniture and Equipment	3,141
1530 · Software	(9,992)
1540 · Computers	(2,503)
1700 · Investments	(230,106)
1800 · Intercompany - OPRA Foundation	0
Net cash provided by Investing Activities	<u>(239,461)</u>
<b>FINANCING ACTIVITIES</b>	
2400 · Capital Lease Payable - Current	549
2900 · Capital Lease Payable	(5,211)
3010 · Restricted Net Assets	(10,055)
Net cash provided by Financing Activities	<u>(14,717)</u>
Net cash increase for period	381,086
Cash at beginning of period	<u>145,302</u>
<b>Cash at end of period</b>	<b><u><u>526,388</u></u></b>