

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

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>	<u>\$ Change</u>	Comments
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	83,363	74,855	8,508	
1000 · Checking - Restricted	60,114	70,170	(10,055)	OAAS Funds
1010 · Savings	100,530	127	100,403	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	<u>244,157</u>	<u>145,302</u>	<u>98,856</u>	
Accounts Receivable				
1200 · Accounts Receivable	47,639	24,847	22,793	Includes DD Awareness Day (\$29k), some past due membership dues and conferences.
Total Accounts Receivable	<u>47,639</u>	<u>24,847</u>	<u>22,793</u>	
Other Current Assets				
1400 · Prepaid Expenses	40,636	87,590	(46,954)	OADSP C3PO Invoice
1499 · Undeposited Funds	791	0	791	
Total Other Current Assets	<u>41,427</u>	<u>87,590</u>	<u>(46,163)</u>	
Total Current Assets	<u>333,224</u>	<u>257,739</u>	<u>75,485</u>	
Fixed Assets				
1510 · Building	522,951	522,951	0	
1520 · Furniture and Equipment	123,518	126,659	(3,141)	Phone system refund
1530 · Software	21,609	11,547	10,062	Membership database
1540 · Computers	32,540	30,037	2,503	Added 3 computers
1610 · Accum Dep - Building	(130,301)	(116,892)	(13,409)	
1620 · Accum Dep - Furniture & Equip	(111,249)	(101,229)	(10,020)	
1630 · Accum Amort. - Software	(11,529)	(7,689)	(3,840)	
1640 · Accum Dep - Computers	(31,282)	(27,862)	(3,420)	
Total Fixed Assets	<u>416,258</u>	<u>437,522</u>	<u>(21,264)</u>	
Other Assets				
1700 · Investments	2,285,000	2,045,158	239,842	Up 11.7% from last year
1700 · Investments - Foundation	352,541	320,955	31,587	Up 9.8% from last year
1800 · Intercompany - OPRA Foundation	0	0	0	
1810 · Intercompany - OPRA Properties	0	0	0	
Total Other Assets	<u>2,637,542</u>	<u>2,366,113</u>	<u>271,429</u>	
<b>TOTAL ASSETS</b>	<b><u>3,387,023</u></b>	<b><u>3,061,373</u></b>	<b><u>325,650</u></b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	13,656	148,693	(135,037)	
Total Accounts Payable	<u>13,656</u>	<u>148,693</u>	<u>(135,037)</u>	
Credit Cards				
2100 · Credit Card	14,513	17,827	(3,315)	
Total Credit Cards	<u>14,513</u>	<u>17,827</u>	<u>(3,315)</u>	
Other Current Liabilities				
2210 · Accrued Vacation	25,640	28,494	(2,853)	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	13,643	13,661	(18)	
2400 · Capital Lease Payable - Current	5,744	4,580	1,164	
2600 · Deferred Revenue - Dues	34,537	35,999	(1,462)	
2610 · Deferred Revenue - Conferences	11,035	850	10,185	2020 Spring Conference Exhibitors that paid in 2019.
2620 · Deferred Revenue - Other	81,445	73,615	7,831	2020 income for C3P(O) and DSPOhio.
Total Other Current Liabilities	<u>190,377</u>	<u>175,531</u>	<u>14,846</u>	
Total Current Liabilities	<u>218,545</u>	<u>342,051</u>	<u>(123,506)</u>	
Long Term Liabilities				
2900 · Capital Lease Payable	8,163	14,456	(6,293)	
Total Long Term Liabilities	<u>8,163</u>	<u>14,456</u>	<u>(6,293)</u>	
Total Liabilities	<u>226,709</u>	<u>356,508</u>	<u>(129,799)</u>	
Equity				
3000 · Net Assets	2,634,696	2,969,916	(335,219)	
3010 · Restricted Net Assets	60,114	70,170	(10,055)	
Net Income	465,504	(335,219)	800,723	
Total Equity	<u>3,160,314</u>	<u>2,704,866</u>	<u>455,449</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,387,023</u></b>	<b><u>3,061,373</u></b>	<b><u>325,650</u></b>	

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

	<b>Jan - Dec 19</b>	<b>Jan - Dec 18</b>	<b>\$ Change</b>	<b>Comments</b>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,468,083	1,441,859	26,224	
4010 · Associate Dues	34,587	25,932	8,655	
4100 · Seminars & Education	30,871	48,160	(17,289)	
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	79,285	78,090	1,195	
4200 · Grant Income	0	2,000	(2,000)	
4210 · Advocacy Awareness Day Income	32,340	33,292	(952)	
4270 · DSPOhio Income	112,322	227,643	(115,321)	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	1,343	0	1,343	
4710 · CompManagement Revenue	3,935	4,516	(582)	
4715 · My HIPAA	0	947	(947)	
4720 · Unemployment Service Trust	6,905	9,207	(2,302)	
4730 · Philadelphia Insurance Revenue	0	4,000	(4,000)	
4740 · Publication Sales	1,535	3,815	(2,280)	
4750 · Wells Fargo Revenue	3,300	6,600	(3,300)	
4760 · Open Online Revenue	1,507	1,520	(14)	
4770 · Buren Insurance	1,500	3,750	(2,250)	
4780 · Enterprise	0	520	(520)	
4810 · CERIIDDD Rent	0	3,000	(3,000)	
Total Income	2,139,999	2,257,976	(117,977)	
Expense				
5100 · Seminars & Education Expense	17,853	18,246	(393)	
5110 · Spring Conference Expense	71,322	68,360	2,961	
5120 · Fall Conference Expense	98,328	93,502	4,826	
5210 · Advocacy Awareness Day Expense	12,766	13,429	(663)	
5270 · DSPOhio Expense	112,322	227,643	(115,321)	
5280 · Provider Guide + Expenses	12,000	12,000	0	
5420 · C3P(O) Expense	92,722	108,443	(15,722)	
6000 · Salary & Wages	627,513	784,565	(157,052)	No MD or JD salary (2019).
6020 · Employer Taxes	49,307	59,168	(9,861)	
6090 · Payroll Service Fees	4,086	3,832	254	
6100 · Employee Insurance	103,008	96,127	6,881	
6110 · Employee Retirement	27,212	40,951	(13,739)	
6120 · Employee Car Allowance	7,200	17,208	(10,008)	
6190 · Staff Development	2,527	6,617	(4,090)	
6200 · Professional Fees	107,391	100,332	7,059	
6220 · Legal Fees	248,549	309,262	(60,713)	Motion to Intervene (2018) Audit Fees (2019) and increased PT services (2019).
6230 · Accounting	59,985	42,305	17,680	
6240 · Lobbying	70,987	82,926	(11,939)	
6300 · Office Expenses	9,562	12,139	(2,578)	
6320 · Telecommunications	12,694	13,835	(1,142)	
6330 · Utilities	8,070	7,785	285	
6340 · Postage & Shipping	626	1,276	(651)	
6350 · Repairs & Maintenance	13,873	20,385	(6,512)	Office Construction (2018)
6360 · Office Equipment Rental	4,226	4,226	0	
6370 · Office Cleaning	3,779	3,689	90	
6380 · Communication Plan	0	2,563	(2,563)	
6390 · Security System	486	454	32	
6400 · Contributions/Donations	10,959	219,640	(208,681)	Mostly CERIIDDD Donations
6410 · Sponsorship Expenses	4,750	1,250	3,500	
6420 · Charitable Registration Fee	100	100	0	
6500 · IT Support	31,374	34,939	(3,565)	Arnet Technologies
6510 · Website	1,294	12,550	(11,256)	Park Bench Digital (2018)
6520 · Software Expenses	8,597	8,872	(275)	
6530 · BI Tool	0	3,118	(3,118)	
6540 · Other IT Expenses	703	890	(188)	
6600 · Insurance	9,309	5,335	3,974	
6700 · Committee Expenses	16,711	14,059	2,652	
6800 · Dues & Subscriptions	14,203	13,531	672	
6900 · Travel Expense	15,731	29,331	(13,599)	
6910 · Meals and Entertainment	3,301	4,474	(1,174)	
7000 · Credit Card Fees	9,895	8,979	916	
7010 · Bank Service Fees	15	0	15	

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	<b>Jan - Dec 19</b>	<b>Jan - Dec 18</b>	<b>\$ Change</b>	<b>Comments</b>
7100 · PAC Expenses	6,751	5,708	1,044	
7400 · Interest Expense	1,904	2,453	(549)	
7500 · Depreciation Expense	30,689	30,689	0	
8500 · Real Estate Taxes	13,643	13,660	(18)	
<b>Total Expense</b>	<b>1,958,321</b>	<b>2,560,846</b>	<b>(602,525)</b>	Large decrease in expenses in 2019 as compared to 2018.
<b>Net Ordinary Income</b>	<b>181,679</b>	<b>(302,870)</b>	<b>484,549</b>	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	1,625	0	1,625	
9000 · Interest Income	418	117	301	
9010 · Interest and Dividends	139,327	137,141	2,186	
9020 · Realized gain (loss) on invest	(3,956)	(46,645)	42,690	
9030 · Unrealized inv gain (loss)	146,410	(122,962)	269,372	
<b>Total Other Income</b>	<b>283,825</b>	<b>(32,349)</b>	<b>316,174</b>	
<b>Net Other Income</b>	<b>283,825</b>	<b>(32,349)</b>	<b>316,174</b>	
<b>Net Income</b>	<b>465,504</b>	<b>(335,219)</b>	<b>800,723</b>	

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

	<b>Jan - Dec 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Comments</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Membership Dues	1,468,083	1,460,000	8,083	
4010 · Associate Dues	34,587	25,000	9,587	
4100 · Seminars & Education	30,871	50,000	(19,129)	
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	79,285	75,000	4,285	
4210 · Advocacy Awareness Day Income	32,340	32,500	(160)	
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	1,343			
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	1,535	500	1,035	
4750 · Wells Fargo Revenue	3,300	6,600	(3,300)	
4760 · Open Online Revenue	1,507	1,600	(93)	
4770 · Buren Insurance	1,500	7,500	(6,000)	
4780 · Enterprise	0	1,000	(1,000)	
4790 · Gallagher	0	4,000	(4,000)	
<b>Total Income</b>	<b>2,027,678</b>	<b>2,052,700</b>	<b>(25,022)</b>	Increase mainly due to the Membership Dues and DSP Ohio.
<b>Expense</b>				
5100 · Seminars & Education Expense	17,853	25,000	(7,147)	
5110 · Spring Conference Expense	71,322	68,000	3,322	
5120 · Fall Conference Expense	98,328	92,000	6,328	
5210 · Advocacy Awareness Day Expense	12,766	15,000	(2,234)	
5280 · Provider Guide + Expenses	12,000	8,000	4,000	Matches DSP Ohio Income
5420 · C3P(O) Expense	92,722	117,000	(24,278)	
6000 · Salary & Wages	627,513	646,500	(18,987)	
6020 · Employer Taxes	49,307	52,100	(2,793)	
6090 · Payroll Service Fees	4,086	3,600	486	
6100 · Employee Insurance	103,008	87,000	16,008	
6110 · Employee Retirement	27,212	30,000	(2,788)	
6120 · Employee Car Allowance	7,200	4,000	3,200	
6190 · Staff Development	2,527	8,000	(5,473)	
6200 · Professional Fees	107,391	120,000	(12,609)	
6220 · Legal Fees	248,549	238,000	10,549	Continuing to pay Motion to Intervene legal bills. Accountant fees (PT and B&P) were higher than budgeted.
6230 · Accounting	59,985	49,000	10,985	Did not pay a full year for Blazer Consulting.
6240 · Lobbying	70,987	84,000	(13,013)	
6300 · Office Expenses	9,562	9,000	562	
6320 · Telecommunications	12,694	13,200	(507)	
6330 · Utilities	8,070	7,000	1,070	
6340 · Postage & Shipping	626	1,000	(374)	
6350 · Repairs & Maintenance	13,873	16,200	(2,327)	
6360 · Office Equipment Rental	4,226	4,200	26	
6370 · Office Cleaning	3,779	3,900	(121)	
6380 · Communication Plan	0	3,000	(3,000)	
6390 · Security System	486	450	36	
6400 · Contributions/Donations	10,959	4,000	6,959	CERIIDD Donation (\$9,000)
6410 · Sponsorship Expenses	4,750	1,250	3,500	
6420 · Charitable Registration Fee	100	100	0	
6499 · Miscellaneous Expense	0	300	(300)	
6500 · IT Support	31,374	33,600	(2,226)	New website and database expenses were capitalized.
6510 · Website	1,294	8,000	(6,706)	
6520 · Software Expenses	8,597	7,200	1,397	
6530 · BI Tool	0	5,000	(5,000)	
6540 · Other IT Expenses	703	1,000	(297)	
6600 · Insurance	9,309	5,500	3,809	
6700 · Committee Expenses	16,711	10,000	6,711	
6800 · Dues & Subscriptions	14,203	14,750	(547)	
6900 · Travel Expense	15,731	22,000	(6,269)	
6910 · Meals and Entertainment	3,301	4,500	(1,199)	
7000 · Credit Card Fees	9,895	9,600	295	
7010 · Bank Service Fees	15			
7100 · PAC Expenses	6,751	6,000	751	
7400 · Interest Expense	1,904	1,900	4	

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

	<b>Jan - Dec 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Comments</b>
7500 · Depreciation Expense	30,689	30,000	689	
8500 · Real Estate Taxes	13,643	13,800	(157)	
Total Expense	1,845,999	1,883,650	(37,651)	
Net Ordinary Income	181,679	169,050	12,629	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	1,625			
4270 · DSPOhio Income	112,322	0	112,322	
5270 · DSPOhio Expense	(112,322)	5,000	(117,322)	
9000 · Interest Income	418	0	418	
9010 · Interest and Dividends	139,327	79,600	59,727	
9020 · Realized gain (loss) on invest	(3,956)	0	(3,956)	
9030 · Unrealized inv gain (loss)	146,410	0	146,410	
Total Other Income	283,825	84,600	199,225	
Net Other Income	283,825	84,600	199,225	
<b>Net Income</b>	<b>465,504</b>	<b>253,650</b>	<b>211,854</b>	

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

	<b><u>Jan - Dec 19</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	465,504
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(22,793)
1400 · Prepaid Expenses	46,954
1640 · Accum Dep - Computers	3,420
1630 · Accum Amort. - Software	3,840
1620 · Accum Dep - Furniture & Equip	10,020
1610 · Accum Dep - Building	13,409
2000 · A/P - Trade	(135,037)
2100 · Credit Card	(3,315)
2320 · Accrued Real Estate Taxes	(18)
2210 · Accrued Vacation	(2,853)
2600 · Deferred Revenue - Dues	(1,462)
2620 · Deferred Revenue - Other	7,831
2610 · Deferred Revenue - Conferences	10,185
Net cash provided by Operating Activities	<u>395,684</u>
<b>INVESTING ACTIVITIES</b>	
1510 · Building	0
1520 · Furniture and Equipment	3,141
1530 · Software	(10,062)
1540 · Computers	(2,503)
1700 · Investments	(271,429)
1800 · Intercompany - OPRA Foundation	0
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	<u>(280,853)</u>
<b>FINANCING ACTIVITIES</b>	
2400 · Capital Lease Payable - Current	1,164
2900 · Capital Lease Payable	(6,293)
3010 · Restricted Net Assets	(10,055)
Net cash provided by Financing Activities	<u>(15,184)</u>
Net cash increase for period	<u>99,647</u>
Cash at beginning of period	<u>145,302</u>
<b>Cash at end of period</b>	<b><u><u>244,948</u></u></b>