

**Ohio Provider Resource Association**  
**Consolidated Statement of Financial Position**  
**As of February 29, 2020**

	<u>Feb 29, 20</u>	<u>Feb 28, 19</u>	<u>\$ Change</u>	Comments
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	306,220	197,176	109,044	
1000 · Checking - Restricted	56,074	70,170	(14,095)	OAAS Funds
1010 · Savings	350,559	200,117	150,441	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	<u>713,003</u>	<u>467,613</u>	<u>245,390</u>	
Accounts Receivable				
1200 · Accounts Receivable	440,221	232,463	207,758	Includes membership dues and spring conference.
Total Accounts Receivable	<u>440,221</u>	<u>232,463</u>	<u>207,758</u>	
Other Current Assets				
1400 · Prepaid Expenses	229	0	229	
1410 · Prepaid Conference Expenses	0	2,183	(2,183)	
1499 · Undeposited Funds	150	5,970	(5,820)	
Total Other Current Assets	<u>379</u>	<u>8,153</u>	<u>(7,774)</u>	
Total Current Assets	<u>1,153,604</u>	<u>708,230</u>	<u>445,374</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	22,308	13,047	9,261	Membership database
1540 · Computers	32,540	30,037	2,503	Added 3 computers
1610 · Accum Dep - Building	(132,536)	(119,127)	(13,409)	
1620 · Accum Dep - Furniture & Equip	(112,919)	(102,899)	(10,020)	
1630 · Accum Amort. - Software	(12,169)	(8,329)	(3,840)	
1640 · Accum Dep - Computers	(31,852)	(28,432)	(3,420)	
Total Fixed Assets	<u>411,842</u>	<u>433,907</u>	<u>(22,066)</u>	
Other Assets				
1700 · Investments	2,248,381	2,114,546	133,836	Up 6% from last year
1700 · Investments - Foundation	351,109	334,898	16,211	Up 5% from last year
1810 · Intercompany - OPRA Properties	0	0	0	
1820 · Intercompany - CERIIDD	0	937	(937)	
Total Other Assets	<u>2,599,490</u>	<u>2,450,381</u>	<u>149,109</u>	
<b>TOTAL ASSETS</b>	<b><u>4,164,935</u></b>	<b><u>3,592,517</u></b>	<b><u>572,418</u></b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	43,664	11,123	32,541	
Total Accounts Payable	<u>43,664</u>	<u>11,123</u>	<u>32,541</u>	
Credit Cards				
2100 · Credit Card	4,727	5,591	(863)	
Total Credit Cards	<u>4,727</u>	<u>5,591</u>	<u>(863)</u>	
Other Current Liabilities				
2210 · Accrued Vacation	29,640	30,494	(853)	
2220 · Retirement Withholding	0	0	0	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	9,121	9,110	10	
2400 · Capital Lease Payable - Current	5,744	5,129	615	
2600 · Deferred Revenue - Dues	766,000	691,000	75,000	2020 Membership renewals ahead of last year.
2610 · Deferred Revenue - Conferences	51,825	67,690	(15,865)	2020 Spring Conference Exhibitors
2620 · Deferred Revenue - Other	37,508	11,480	26,028	2020 DSPOhio
Total Other Current Liabilities	<u>918,171</u>	<u>833,236</u>	<u>84,935</u>	
Total Current Liabilities	<u>966,563</u>	<u>849,949</u>	<u>116,613</u>	
Long Term Liabilities				
2900 · Capital Lease Payable	7,250	13,092	(5,842)	
Total Long Term Liabilities	<u>7,250</u>	<u>13,092</u>	<u>(5,842)</u>	
Total Liabilities	<u>973,813</u>	<u>863,041</u>	<u>110,772</u>	
Equity				
3000 · Net Assets	3,112,606	2,634,696	477,910	
3010 · Restricted Net Assets	56,074	70,170	(14,095)	
Net Income	22,442	24,610	(2,168)	
Total Equity	<u>3,191,122</u>	<u>2,729,476</u>	<u>461,646</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>4,164,935</u></b>	<b><u>3,592,517</u></b>	<b><u>572,418</u></b>	

**Ohio Provider Resource Association  
Consolidated Statement of Activities  
January through February 2020**

	<u>Jan - Feb 20</u>	<u>Jan - Feb 19</u>	<u>\$ Change</u>	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	231,403	175,913	55,490	Membership Dues renewals are ahead of last year.
4010 · Associate Dues	16,535	14,140	2,395	
4100 · Seminars & Education	14,563	9,825	4,738	
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	4,750	2,200	2,550	
4270 · DSPOhio Income	500	0	500	Revenues will match expenses
4420 · C3P(O) Income	68,438	62,135	6,303	
4710 · CompManagement Revenue	0	3,935	(3,935)	
4750 · Wells Fargo Revenue	0	1,650	(1,650)	
4790 · Gallagher	1,000	0	1,000	
Total Income	<u>337,210</u>	<u>269,798</u>	<u>67,412</u>	
Expense				
5100 · Seminars & Education Expense	2,172	3,825	(1,653)	
5210 · Advocacy Awareness Day Expense	1,778	7,003	(5,225)	Most DD Day expenses are in March
5270 · DSPOhio Expense	500	0	500	
5420 · C3P(O) Expense	40,388	44,836	(4,448)	
6000 · Salary & Wages	97,038	97,082	(44)	
6020 · Employer Taxes	8,625	8,968	(343)	
6090 · Payroll Service Fees	713	768	(55)	
6100 · Employee Insurance	21,423	35,726	(14,303)	
6110 · Employee Retirement	2,533	5,230	(2,696)	
6120 · Employee Car Allowance	1,200	1,200	0	
6190 · Staff Development	1,674	410	1,264	
6200 · Professional Fees	1,922	15,311	(13,389)	Swing State Strategies and Yunker (2019)
6220 · Legal Fees	43,419	52,096	(8,677)	Drop in Motion to Intervene legal fees
6230 · Accounting	4,575	5,355	(780)	
6240 · Lobbying	10,647	10,460	186	
6300 · Office Expenses	1,615	2,111	(496)	
6320 · Telecommunications	1,994	1,867	126	
6330 · Utilities	1,481	1,843	(362)	
6340 · Postage & Shipping	100	401	(301)	
6350 · Repairs & Maintenance	130	1,451	(1,321)	
6360 · Office Equipment Rental	765	765	0	
6370 · Office Cleaning	614	708	(94)	
6390 · Security System	84	79	5	
6400 · Contributions/Donations	0	10,600	(10,600)	CERIIDD Donation (2019)
6410 · Sponsorship Expenses	2,500	0	2,500	
6500 · IT Support	5,303	5,103	199	Arnet Technologies
6510 · Website	0	367	(367)	
6520 · Software Expenses	1,536	1,092	443	
6600 · Insurance	0	4,028	(4,028)	Audit journal entry (2019)
6700 · Committee Expenses	777	953	(177)	
6800 · Dues & Subscriptions	9,597	9,409	188	
6900 · Travel Expense	595	251	343	
6910 · Meals and Entertainment	651	212	439	
7000 · Credit Card Fees	2,574	1,897	677	
7010 · Bank Service Fees	0	15	(15)	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	259	357	(98)	
7500 · Depreciation Expense	5,115	5,115	0	
8500 · Real Estate Taxes	2,300	2,280	20	
Total Expense	<u>276,745</u>	<u>339,248</u>	<u>(62,503)</u>	
Net Ordinary Income	60,465	(69,451)	129,916	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	0	1,625	(1,625)	
9000 · Interest Income	28	5	23	
9010 · Interest and Dividends	16,021	12,956	3,064	
9020 · Realized gain (loss) on invest	6,783	(4,061)	10,844	
9030 · Unrealized inv gain (loss)	(60,855)	83,535	(144,390)	
Total Other Income	<u>(38,023)</u>	<u>94,061</u>	<u>(132,084)</u>	
Net Other Income	<u>(38,023)</u>	<u>94,061</u>	<u>(132,084)</u>	
<b>Net Income</b>	<u><b>22,442</b></u>	<u><b>24,610</b></u>	<u><b>(2,168)</b></u>	

**Ohio Provider Resource Association**  
**Profit & Loss Budget vs. Actual**  
**January through February 2020**

	<u>Jan - Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	231,403	243,200	(11,797)	Dues renewals are still coming in.
4010 · Associate Dues	16,535	14,000	2,535	
4100 · Seminars & Education	14,563	4,000	10,563	
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	4,750	2,000	2,750	
4270 · DSPOhio Income	500	2,000	(1,500)	
4420 · C3P(O) Income	68,438	58,400	10,038	
4790 · Gallagher	1,000			
Total Income	<u>337,210</u>	<u>323,600</u>	<u>13,610</u>	
Gross Profit	337,210	323,600	13,610	
Expense				
5100 · Seminars & Education Expense	2,172	2,500	(328)	
5210 · Advocacy Awareness Day Expense	1,778	0	1,778	
5270 · DSPOhio Expense	500	2,000	(1,500)	
5420 · C3P(O) Expense	40,388	45,000	(4,613)	
6000 · Salary & Wages	97,038	100,000	(2,962)	
6020 · Employer Taxes	8,625	11,000	(2,375)	
6090 · Payroll Service Fees	713	650	63	
6100 · Employee Insurance	21,423	26,500	(5,077)	
6110 · Employee Retirement	2,533	4,000	(1,467)	
6120 · Employee Car Allowance	1,200	1,200	0	
6190 · Staff Development	1,674	1,350	324	
6200 · Professional Fees	1,922	5,000	(3,078)	
6220 · Legal Fees	43,419	39,700	3,719	
6230 · Accounting	4,575	7,500	(2,925)	
6240 · Lobbying	10,647	10,400	247	
6300 · Office Expenses	1,615	1,500	115	
6320 · Telecommunications	1,994	2,400	(406)	
6330 · Utilities	1,481	1,300	181	
6340 · Postage & Shipping	100	200	(100)	
6350 · Repairs & Maintenance	130	2,700	(2,570)	
6360 · Office Equipment Rental	765	750	15	
6370 · Office Cleaning	614	650	(36)	
6380 · Marketing	0	1,600	(1,600)	
6390 · Security System	84	100	(16)	
6400 · Contributions/Donations	0	1,600	(1,600)	
6410 · Sponsorship Expenses	2,500	1,000	1,500	
6499 · Miscellaneous Expense	0	50	(50)	
6500 · IT Support	5,303	5,600	(297)	
6510 · Website	0	1,400	(1,400)	
6520 · Software Expenses	1,536	1,500	36	
6540 · Other IT Expenses	0	200	(200)	
6700 · Committee Expenses	777	1,300	(523)	
6800 · Dues & Subscriptions	9,597	9,500	97	
6900 · Travel Expense	595	5,000	(4,405)	
6910 · Meals and Entertainment	651	1,000	(349)	
7000 · Credit Card Fees	2,574	1,900	674	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	259	250	9	
7500 · Depreciation Expense	5,115	5,000	115	
8500 · Real Estate Taxes	2,300	2,300	0	
Total Expense	<u>276,745</u>	<u>305,675</u>	<u>(28,930)</u>	
Net Ordinary Income	60,465	17,925	42,540	
Other Income/Expense				
Other Income				
9000 · Interest Income	28	0	28	
9010 · Interest and Dividends	16,021	13,870	2,151	
9020 · Realized gain (loss) on invest	6,783	0	6,783	
9030 · Unrealized inv gain (loss)	(60,855)	0	(60,855)	
Total Other Income	<u>(38,023)</u>	<u>13,870</u>	<u>(51,893)</u>	
Net Other Income	<u>(38,023)</u>	<u>13,870</u>	<u>(51,893)</u>	
<b>Net Income</b>	<u><b>22,442</b></u>	<u><b>31,795</b></u>	<u><b>(9,353)</b></u>	

**Ohio Provider Resource Association  
Statement of Cash Flows  
January through February 2020**

	<b>Jan - Feb 20</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	22,442
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(383,343)
1400 · Prepaid Expenses	40,406
1640 · Accum Dep - Computers	570
1630 · Accum Amort. - Software	640
1620 · Accum Dep - Furniture & Equip	1,670
1610 · Accum Dep - Building	2,235
2000 · A/P - Trade	40,520
2100 · Credit Card	(11,455)
2320 · Accrued Real Estate Taxes	(4,522)
2210 · Accrued Vacation	4,000
2600 · Deferred Revenue - Dues	731,463
2620 · Deferred Revenue - Other	(43,938)
2610 · Deferred Revenue - Conferences	40,790
Net cash provided by Operating Activities	441,480
<b>INVESTING ACTIVITIES</b>	
1530 · Software	(699)
1700 · Investments	38,052
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	37,353
<b>FINANCING ACTIVITIES</b>	
2900 · Capital Lease Payable	(913)
3010 · Restricted Net Assets	(4,040)
Net cash provided by Financing Activities	(4,953)
Net cash increase for period	473,880
Cash at beginning of period	239,273
<b>Cash at end of period</b>	<b>713,153</b>