

Ohio Provider Resource Association
Consolidated Statement of Financial Position
As of March 31, 2020

	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>	<u>\$ Change</u>	Comments
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking	142,138	271,293	(129,155)	OAAS Funds
1000 · Checking - Restricted	56,074	67,816	(11,741)	
1010 · Savings	800,596	500,145	300,452	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	998,959	839,403	159,555	
Accounts Receivable				
1200 · Accounts Receivable	132,280	220,344	(88,063)	Includes membership dues and conference sponsorship.
Total Accounts Receivable	132,280	220,344	(88,063)	
Other Current Assets				
1400 · Prepaid Expenses	195	0	195	
1410 · Prepaid Conference Expenses	321	3,909	(3,587)	
1499 · Undeposited Funds	63	12,785	(12,722)	
Total Other Current Assets	579	16,693	(16,115)	
Total Current Assets	1,131,818	1,076,440	55,377	
Fixed Assets				
1510 · Building	522,951	522,951	0	
1520 · Furniture and Equipment	121,860	125,001	(3,141)	Phone system refund
1530 · Software	22,308	13,047	9,261	Membership database
1540 · Computers	26,487	22,258	4,229	Added 3 computers
1610 · Accum Dep - Building	(133,653)	(120,244)	(13,409)	
1620 · Accum Dep - Furniture & Equip	(109,395)	(102,076)	(7,319)	
1630 · Accum Amort. - Software	(12,507)	(8,649)	(3,858)	
1640 · Accum Dep - Computers	(23,947)	(20,937)	(3,010)	
Total Fixed Assets	414,103	431,350	(17,247)	
Other Assets				
1700 · Investments	2,038,980	2,136,818	(97,838)	Down 4.5% from last year
1700 · Investments - Foundation	326,261	336,461	(10,200)	Down 3.0% from last year
1810 · Intercompany - OPRA Properties	0	0	0	
Total Other Assets	2,365,241	2,473,279	(108,038)	
TOTAL ASSETS	3,911,162	3,981,069	(69,907)	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	25,037	29,270	(4,233)	
Total Accounts Payable	25,037	29,270	(4,233)	
Credit Cards				
2100 · Credit Card	9,940	10,332	(393)	
Total Credit Cards	9,940	10,332	(393)	
Other Current Liabilities				
2210 · Accrued Vacation	31,000	33,000	(2,000)	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	10,272	10,250	21	
2400 · Capital Lease Payable - Current	5,744	5,129	615	
2600 · Deferred Revenue - Dues	711,000	850,000	(139,000)	
2610 · Deferred Revenue - Conferences	53,830	141,835	(88,005)	2020 Fall Conference Exhibitors
2620 · Deferred Revenue - Other	37,508	11,480	26,028	2020 DSPOhio
Total Other Current Liabilities	867,687	1,070,027	(202,340)	
Total Current Liabilities	902,664	1,109,630	(206,966)	
Long Term Liabilities				
2900 · Capital Lease Payable	6,787	12,679	(5,891)	
Total Long Term Liabilities	6,787	12,679	(5,891)	
Total Liabilities	909,451	1,122,309	(212,857)	
Equity				
3000 · Net Assets	3,115,698	2,634,696	481,002	
3010 · Restricted Net Assets	56,074	67,816	(11,741)	
Net Income	(170,062)	156,248	(326,310)	
Total Equity	3,001,711	2,858,760	142,950	
TOTAL LIABILITIES & EQUITY	3,911,162	3,981,069	(69,907)	
	0	0		

Ohio Provider Resource Association
Consolidated Statement of Activities
January through March 2020

	Jan - Mar 20	Jan - Mar 19	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	385,307	382,024	3,284	Associate members are behind from last year. Most of them would renew before Spring Conference.
4010 · Associate Dues	19,035	32,210	(13,175)	
4100 · Seminars & Education	15,163	11,750	3,413	
4110 · Spring Conference Registration	0	(530)	530	
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	5,000	2,200	2,800	
4270 · DSPOhio Income	500	0	500	Revenues will match expenses
4420 · C3P(O) Income	68,438	62,135	6,303	
4710 · CompManagement Revenue	4,319	3,935	385	
4720 · Unemployment Service Trust	2,302	2,302	0	
4740 · Publication Sales	0	215	(215)	
4750 · Wells Fargo Revenue	0	1,650	(1,650)	
4790 · Gallagher	1,000	0	1,000	
Total Income	501,085	497,890	3,195	
Gross Profit	501,085	497,890	3,195	
Expense				
5100 · Seminars & Education Expense	4,037	5,027	(991)	
5210 · Advocacy Awareness Day Expense	11,197	12,616	(1,419)	
5270 · DSPOhio Expense	500	0	500	
5420 · C3P(O) Expense	40,513	46,300	(5,788)	
6000 · Salary & Wages	146,993	141,672	5,321	
6020 · Employer Taxes	12,549	12,319	230	
6090 · Payroll Service Fees	1,037	1,056	(18)	
6100 · Employee Insurance	26,635	39,339	(12,705)	
6110 · Employee Retirement	3,785	7,536	(3,751)	
6120 · Employee Car Allowance	1,800	1,800	0	
6190 · Staff Development	1,674	1,160	514	
6200 · Professional Fees	3,665	26,751	(23,086)	Swing State Strategies and Yunker (2019) Drop in Motion to Intervene legal fees
6220 · Legal Fees	61,893	71,839	(9,945)	
6230 · Accounting	7,913	8,470	(558)	
6240 · Lobbying	15,724	15,700	23	
6300 · Office Expenses	2,738	2,513	225	
6320 · Telecommunications	7,139	2,955	4,184	
6330 · Utilities	2,343	2,848	(505)	
6340 · Postage & Shipping	100	401	(301)	
6350 · Repairs & Maintenance	555	1,798	(1,243)	
6360 · Office Equipment Rental	1,056	1,238	(182)	
6370 · Office Cleaning	921	1,015	(94)	
6390 · Security System	126	118	8	
6400 · Contributions/Donations	0	10,600	(10,600)	CERIIDD Donation (2019)
6410 · Sponsorship Expenses	3,000	0	3,000	
6500 · IT Support	8,161	7,557	604	Arnet Technologies
6510 · Website	900	376	525	
6520 · Software Expenses	2,904	2,538	366	
6600 · Insurance	0	4,028	(4,028)	Audit journal entry (2019)
6700 · Committee Expenses	1,240	1,725	(485)	
6800 · Dues & Subscriptions	10,438	11,692	(1,254)	
6900 · Travel Expense	727	1,222	(495)	
6910 · Meals and Entertainment	714	212	502	
7000 · Credit Card Fees	4,279	3,421	859	
7010 · Bank Service Fees	0	25	(25)	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	383	530	(147)	
7500 · Depreciation Expense	7,672	7,672	0	
8500 · Real Estate Taxes	3,450	3,420	30	
Total Expense	398,913	459,566	(60,652)	
Net Ordinary Income	102,172	38,325	63,848	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	0	1,625	(1,625)	
9000 · Interest Income	66	32	34	
9010 · Interest and Dividends	27,241	22,611	4,629	
9020 · Realized gain (loss) on invest	(26,984)	(4,061)	(22,923)	
9030 · Unrealized inv gain (loss)	(272,557)	97,716	(370,273)	
Total Other Income	(272,234)	117,924	(390,158)	
Net Other Income	(272,234)	117,924	(390,158)	
Net Income	(170,062)	156,248	(326,310)	

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

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Comments</u>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	385,307	364,800	20,507	Dues renewals are still coming in. Projected to exceed budget by \$70k if collected in full.
4010 · Associate Dues	19,035	32,000	(12,965)	
4100 · Seminars & Education	15,163	6,000	9,163	
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	5,000	3,000	2,000	
4270 · DSPOhio Income	500	3,000	(2,500)	
4420 · C3P(O) Income	68,438	58,400	10,038	
4710 · CompManagement Revenue	4,319	4,000	319	
4720 · Unemployment Service Trust	2,302	2,250	52	
4740 · Publication Sales	0	50	(50)	
4790 · Gallagher	1,000			
Total Income	<u>501,085</u>	<u>473,500</u>	<u>27,585</u>	
Gross Profit	501,085	473,500	27,585	
Expense				
5100 · Seminars & Education Expense	4,037	3,750	287	
5210 · Advocacy Awareness Day Expense	11,197	15,000	(3,803)	
5270 · DSPOhio Expense	500	3,000	(2,500)	
5420 · C3P(O) Expense	40,513	45,000	(4,488)	
6000 · Salary & Wages	146,993	170,400	(23,407)	Open position filled later in the year.
6020 · Employer Taxes	12,549	16,000	(3,451)	
6090 · Payroll Service Fees	1,037	975	62	
6100 · Employee Insurance	26,635	31,500	(4,865)	
6110 · Employee Retirement	3,785	6,000	(2,215)	
6120 · Employee Car Allowance	1,800	1,800	0	
6190 · Staff Development	1,674	2,000	(326)	
6200 · Professional Fees	3,665	23,550	(19,885)	
6220 · Legal Fees	61,893	59,550	2,343	
6230 · Accounting	7,913	11,250	(3,338)	
6240 · Lobbying	15,724	15,500	224	
6300 · Office Expenses	2,738	2,250	488	
6320 · Telecommunications	7,139	3,600	3,539	
6330 · Utilities	2,343	1,950	393	
6340 · Postage & Shipping	100	250	(150)	
6350 · Repairs & Maintenance	555	4,050	(3,495)	
6360 · Office Equipment Rental	1,056	1,250	(194)	
6370 · Office Cleaning	921	975	(54)	
6380 · Marketing	0	2,500	(2,500)	
6390 · Security System	126	125	1	
6400 · Contributions/Donations	0	1,600	(1,600)	
6410 · Sponsorship Expenses	3,000	1,500	1,500	
6499 · Miscellaneous Expense	0	100	(100)	
6500 · IT Support	8,161	8,400	(239)	
6510 · Website	900	2,000	(1,100)	
6520 · Software Expenses	2,904	2,250	654	
6530 · BI Tool	0	1,250	(1,250)	
6540 · Other IT Expenses	0	300	(300)	
6700 · Committee Expenses	1,240	2,000	(760)	
6800 · Dues & Subscriptions	10,438	11,800	(1,362)	
6900 · Travel Expense	727	7,500	(6,773)	
6910 · Meals and Entertainment	714	1,500	(786)	
7000 · Credit Card Fees	4,279	3,400	879	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	383	375	8	
7500 · Depreciation Expense	7,672	7,500	172	
8500 · Real Estate Taxes	3,450	3,450	0	
Total Expense	<u>398,913</u>	<u>477,225</u>	<u>(78,312)</u>	
Net Ordinary Income	102,172	(3,725)	105,897	Ahead of Budget so far.
Other Income/Expense				
Other Income				
9000 · Interest Income	66	0	66	
9010 · Interest and Dividends	27,241	20,795	6,446	
9020 · Realized gain (loss) on invest	(26,984)	0	(26,984)	
9030 · Unrealized inv gain (loss)	(272,557)	0	(272,557)	
Total Other Income	<u>(272,234)</u>	<u>20,795</u>	<u>(293,029)</u>	
Net Other Income	<u>(272,234)</u>	<u>20,795</u>	<u>(293,029)</u>	
Net Income	<u>(170,062)</u>	<u>17,070</u>	<u>(187,132)</u>	

Ohio Provider Resource Association
Statement of Cash Flows
January through March 2020

	Jan - Mar 20
OPERATING ACTIVITIES	
Net Income	(170,062)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(75,402)
1400 · Prepaid Expenses	40,441
1410 · Prepaid Conference Expenses	(321)
1640 · Accum Dep - Computers	855
1630 · Accum Amort. - Software	960
1620 · Accum Dep - Furniture & Equip	2,505
1610 · Accum Dep - Building	3,352
2000 · A/P - Trade	21,893
2100 · Credit Card	(6,242)
2320 · Accrued Real Estate Taxes	(3,372)
2210 · Accrued Vacation	5,360
2600 · Deferred Revenue - Dues	676,463
2620 · Deferred Revenue - Other	(43,938)
2610 · Deferred Revenue - Conferences	42,795
Net cash provided by Operating Activities	495,289
INVESTING ACTIVITIES	
1530 · Software	(699)
1540 · Computers	(1,726)
1700 · Investments	272,300
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	269,875
FINANCING ACTIVITIES	
2900 · Capital Lease Payable	(1,376)
3010 · Restricted Net Assets	(4,040)
Net cash provided by Financing Activities	(5,415)
Net cash increase for period	759,748
Cash at beginning of period	239,273
Cash at end of period	999,021