

**Ohio Provider Resource Association**  
**Consolidated Statement of Financial Position**  
**As of April 30, 2020**

	<u>Apr 30, 20</u>	<u>Apr 30, 19</u>	<u>\$ Change</u>	Comments
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	41,784	177,556	(135,773)	OAAS Funds
1000 · Checking - Restricted	56,074	67,851	(11,777)	
1010 · Savings	750,622	650,196	100,426	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	848,631	895,753	(47,123)	
Accounts Receivable				
1200 · Accounts Receivable	174,549	78,947	95,601	Includes membership dues and conference sponsorship.
Total Accounts Receivable	174,549	78,947	95,601	
Other Current Assets				
1400 · Prepaid Expenses	107,387	0	107,387	
1410 · Prepaid Conference Expenses	571	707	(136)	
1499 · Undeposited Funds	0	700	(700)	
Total Other Current Assets	107,958	1,407	106,551	
Total Current Assets	1,131,137	976,108	155,029	
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	23,508	2,979	Added 3 computers
1610 · Accum Dep - Building	(134,771)	(121,362)	(13,409)	
1620 · Accum Dep - Furniture & Equip	(109,430)	(102,911)	(6,519)	
1630 · Accum Amort. - Software	(12,747)	(8,969)	(3,778)	
1640 · Accum Dep - Computers	(23,572)	(21,222)	(2,350)	
Total Fixed Assets	413,086	430,043	(16,957)	
Other Assets				
1700 · Investments	2,129,349	2,168,397	(39,048)	Down 1.8% from last year
1700 · Investments - Foundation	335,091	341,065	(5,974)	Down 1.8% from last year
1810 · Intercompany - OPRA Properties	0	0	0	
Total Other Assets	2,464,440	2,509,462	(45,022)	
<b>TOTAL ASSETS</b>	<b>4,008,663</b>	<b>3,915,613</b>	<b>93,050</b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	3,713	45,472	(41,759)	
Total Accounts Payable	3,713	45,472	(41,759)	
Credit Cards				
2100 · Credit Card	8,746	4,289	4,458	
Total Credit Cards	8,746	4,289	4,458	
Other Current Liabilities				
2210 · Accrued Vacation	34,000	34,000	0	
2220 · Retirement Withholding	35	0	35	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	11,422	11,390	31	
2400 · Capital Lease Payable - Current	5,744	5,129	615	
2600 · Deferred Revenue - Dues	636,000	760,000	(124,000)	
2610 · Deferred Revenue - Conferences	53,830	3,850	49,980	2020 Fall Conference Exhibitors
2620 · Deferred Revenue - Other	87,508	11,480	76,028	2020 DSPOhio
Total Other Current Liabilities	846,872	844,182	2,689	
Total Current Liabilities	859,331	893,943	(34,612)	
Long Term Liabilities				
2900 · Capital Lease Payable	6,320	12,279	(5,959)	
Total Long Term Liabilities	6,320	12,279	(5,959)	
Total Liabilities	865,651	906,222	(40,571)	
Equity				
3000 · Net Assets	3,115,698	2,634,696	481,002	
3010 · Restricted Net Assets	56,074	67,851	(11,777)	
Net Income	(28,761)	306,844	(335,605)	
Total Equity	3,143,012	3,009,391	133,620	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,008,663</b>	<b>3,915,613</b>	<b>93,050</b>	

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

	<u>Jan - Apr 20</u>	<u>Jan - Apr 19</u>	<u>\$ Change</u>	<u>Comments</u>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	547,990	539,531	8,459	
4010 · Associate Dues	20,035	32,210	(12,175)	Associate members are behind from last year due to the cancellation of Spring Conference.
4100 · Seminars & Education	15,088	13,725	1,363	
4110 · Spring Conference Registration	0	81,330	(81,330)	
4115 · Spring Conference Sponsorship	0	65,635	(65,635)	
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	5,000	2,400	2,600	
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	60	915	(855)	
4750 · Wells Fargo Revenue	0	3,300	(3,300)	
4790 · Gallagher	2,000	0	2,000	
Total Income	<u>665,753</u>	<u>807,417</u>	<u>(141,664)</u>	
Expense				
5100 · Seminars & Education Expense	4,924	6,309	(1,385)	
5110 · Spring Conference Expense	0	71,303	(71,303)	
5210 · Advocacy Awareness Day Expense	11,197	12,766	(1,569)	
5270 · DSPOhio Expense	500	0	500	
5420 · C3P(O) Expense	40,513	46,738	(6,226)	
6000 · Salary & Wages	199,886	185,261	14,625	
6020 · Employer Taxes	15,495	15,550	(55)	
6090 · Payroll Service Fees	1,375	1,364	11	
6100 · Employee Insurance	30,487	44,596	(14,109)	
6110 · Employee Retirement	5,108	9,878	(4,770)	
6120 · Employee Car Allowance	2,400	2,400	0	
6190 · Staff Development	899	1,195	(296)	
6200 · Professional Fees	17,293	45,725	(28,432)	Swing State Strategies and Yunker (2019) Drop in Motion to Intervene legal fees
6220 · Legal Fees	80,227	95,073	(14,846)	
6230 · Accounting	11,138	12,530	(1,393)	
6240 · Lobbying	20,812	20,760	52	
6300 · Office Expenses	2,931	3,132	(200)	
6320 · Telecommunications	11,143	3,756	7,387	
6330 · Utilities	2,855	3,520	(664)	
6340 · Postage & Shipping	438	401	38	
6350 · Repairs & Maintenance	1,042	2,232	(1,189)	
6360 · Office Equipment Rental	1,348	1,530	(182)	
6370 · Office Cleaning	1,228	1,322	(94)	
6380 · Marketing	4,377	0	4,377	
6390 · Security System	168	157	11	CERIIDD Donation (2019)
6400 · Contributions/Donations	0	10,959	(10,959)	
6410 · Sponsorship Expenses	3,250	0	3,250	Arnet Technologies
6500 · IT Support	11,022	10,011	1,011	
6510 · Website	3,059	684	2,374	
6520 · Software Expenses	3,895	3,142	753	Audit journal entry (2019)
6540 · Other IT Expenses	400	0	400	
6600 · Insurance	0	4,028	(4,028)	
6700 · Committee Expenses	1,240	2,036	(796)	
6800 · Dues & Subscriptions	10,454	12,180	(1,726)	
6900 · Travel Expense	727	1,850	(1,124)	
6910 · Meals and Entertainment	714	263	451	
7000 · Credit Card Fees	4,905	6,483	(1,579)	
7010 · Bank Service Fees	0	15	(15)	
7100 · PAC Expenses	263	75	188	
7400 · Interest Expense	502	716	(215)	
7500 · Depreciation Expense	8,690	10,230	(1,540)	
8500 · Real Estate Taxes	4,600	4,560	40	
Total Expense	<u>521,504</u>	<u>654,731</u>	<u>(133,227)</u>	
Net Ordinary Income	<u>144,249</u>	<u>152,686</u>	<u>(8,437)</u>	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	0	1,625	(1,625)	
9000 · Interest Income	92	84	8	
9010 · Interest and Dividends	35,531	29,876	5,654	

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

	<b>Jan - Apr 20</b>	<b>Jan - Apr 19</b>	<b>\$ Change</b>	<b>Comments</b>
9020 · Realized gain (loss) on invest	(26,984)	(3,956)	(23,029)	
9030 · Unrealized inv gain (loss)	(181,649)	126,528	(308,177)	
Total Other Income	(173,010)	154,158	(327,168)	
Net Other Income	(173,010)	154,158	(327,168)	
<b>Net Income</b>	<b>(28,761)</b>	<b>306,844</b>	<b>(335,605)</b>	

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Comments</u>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	547,990	486,400	61,590	Dues renewals are still coming in. Projected to exceed budget by \$70k if collected in full.
4010 · Associate Dues	20,035	33,000	(12,965)	
4100 · Seminars & Education	15,088	8,000	7,088	
4110 · Spring Conference Registration	0	80,000	(80,000)	Spring Conference Cancelled
4115 · Spring Conference Sponsorship	0	65,000	(65,000)	Spring Conference Cancelled
4120 · Fall Conference Registration	22	0	22	
4210 · Advocacy Awareness Day Income	5,000	32,500	(27,500)	Waiting for DODD check
4270 · DSPOhio Income	500	4,000	(3,500)	
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	60	100	(40)	
4790 · Gallagher	2,000			
Total Income	<u>665,753</u>	<u>773,650</u>	<u>(107,897)</u>	
Expense				
5100 · Seminars & Education Expense	4,924	5,000	(76)	
5110 · Spring Conference Expense	0	71,000	(71,000)	Spring Conference Cancelled
5210 · Advocacy Awareness Day Expense	11,197	15,000	(3,803)	
5270 · DSPOhio Expense	500	4,000	(3,500)	
5420 · C3P(O) Expense	40,513	45,000	(4,488)	
6000 · Salary & Wages	199,886	227,200	(27,314)	Open position filled later in the year.
6020 · Employer Taxes	15,495	21,000	(5,505)	
6090 · Payroll Service Fees	1,375	1,300	75	
6100 · Employee Insurance	30,487	36,500	(6,013)	
6110 · Employee Retirement	5,108	8,000	(2,892)	
6120 · Employee Car Allowance	2,400	2,400	0	
6190 · Staff Development	899	2,700	(1,801)	
6200 · Professional Fees	17,293	31,400	(14,107)	
6220 · Legal Fees	80,227	79,400	827	
6230 · Accounting	11,138	15,000	(3,863)	
6240 · Lobbying	20,812	20,600	212	
6300 · Office Expenses	2,931	3,000	(69)	
6320 · Telecommunications	11,143	4,800	6,343	
6330 · Utilities	2,855	2,600	255	
6340 · Postage & Shipping	438	350	88	
6350 · Repairs & Maintenance	1,042	5,400	(4,358)	
6360 · Office Equipment Rental	1,348	1,500	(152)	
6370 · Office Cleaning	1,228	1,300	(72)	
6380 · Marketing	4,377	3,300	1,077	
6390 · Security System	168	175	(7)	
6400 · Contributions/Donations	0	1,600	(1,600)	
6410 · Sponsorship Expenses	3,250	2,000	1,250	
6499 · Miscellaneous Expense	0	100	(100)	
6500 · IT Support	11,022	11,200	(178)	
6510 · Website	3,059	2,700	359	
6520 · Software Expenses	3,895	3,000	895	
6530 · BI Tool	0	1,250	(1,250)	
6540 · Other IT Expenses	400	400	0	
6700 · Committee Expenses	1,240	2,300	(1,060)	
6800 · Dues & Subscriptions	10,454	12,300	(1,846)	
6900 · Travel Expense	727	10,000	(9,273)	
6910 · Meals and Entertainment	714	2,000	(1,286)	
7000 · Credit Card Fees	4,905	6,400	(1,495)	
7100 · PAC Expenses	263	75	188	
7400 · Interest Expense	502	500	2	
7500 · Depreciation Expense	8,690	10,000	(1,310)	
8500 · Real Estate Taxes	4,600	4,600	0	
Total Expense	<u>521,504</u>	<u>678,350</u>	<u>(156,846)</u>	
Net Ordinary Income	<u>144,249</u>	<u>95,300</u>	<u>48,949</u>	Ahead of Budget so far.
Other Income/Expense				
Other Income				
9000 · Interest Income	92	0	92	
9010 · Interest and Dividends	35,531	27,720	7,811	
9020 · Realized gain (loss) on invest	(26,984)	0	(26,984)	
9030 · Unrealized inv gain (loss)	(181,649)	0	(181,649)	
Total Other Income	<u>(173,010)</u>	<u>27,720</u>	<u>(200,730)</u>	
Net Other Income	<u>(173,010)</u>	<u>27,720</u>	<u>(200,730)</u>	
Net Income	<u>(28,761)</u>	<u>123,020</u>	<u>(151,781)</u>	

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

	<b><u>Jan - Apr 20</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	(28,761)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(117,670)
1400 · Prepaid Expenses	(66,751)
1410 · Prepaid Conference Expenses	(571)
1640 · Accum Dep - Computers	480
1630 · Accum Amort. - Software	1,200
1620 · Accum Dep - Furniture & Equip	2,540
1610 · Accum Dep - Building	4,470
2000 · A/P - Trade	569
2100 · Credit Card	(7,436)
2320 · Accrued Real Estate Taxes	(2,222)
2220 · Retirement Withholding	35
2210 · Accrued Vacation	8,360
2600 · Deferred Revenue - Dues	601,463
2620 · Deferred Revenue - Other	6,063
2610 · Deferred Revenue - Conferences	42,795
Net cash provided by Operating Activities	<u>444,563</u>
<b>INVESTING ACTIVITIES</b>	
1530 · Software	(699)
1540 · Computers	(1,726)
1700 · Investments	173,102
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	<u>170,677</u>
<b>FINANCING ACTIVITIES</b>	
2900 · Capital Lease Payable	(1,843)
3010 · Restricted Net Assets	(4,040)
Net cash provided by Financing Activities	<u>(5,883)</u>
Net cash increase for period	609,358
Cash at beginning of period	<u>239,273</u>
<b>Cash at end of period</b>	<b><u><u>848,631</u></u></b>