

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

	<b>Oct 31, 20</b>	<b>Oct 31, 19</b>	<b>\$ Change</b>	<b>Comments</b>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	210,289	173,052	37,238	
1000 · Checking - Restricted	56,074	65,800	(9,726)	OAAS Funds
1010 · Savings	650,711	450,477	200,234	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	917,225	689,479	227,746	
Accounts Receivable				
1200 · Accounts Receivable	70,833	70,479	354	Includes membership dues and fall conference.
Total Accounts Receivable	70,833	70,479	354	
Other Current Assets				
1400 · Prepaid Expenses	4,104	0	4,104	Prepaid Insurance
1499 · Undeposited Funds	3,795	0	3,795	
Total Other Current Assets	7,899	0	7,899	
Total Current Assets	995,957	759,957	236,000	
Fixed Assets				
1510 · Building	522,951	522,951	0	
1520 · Furniture and Equipment	121,860	121,860	0	
1530 · Software	22,308	20,596	1,712	Membership database
1540 · Computers	26,487	24,761	1,726	Added 1 computer
1610 · Accum Dep - Building	(141,475)	(128,066)	(13,409)	
1620 · Accum Dep - Furniture & Equip	(113,240)	(107,921)	(5,319)	
1630 · Accum Amort. - Software	(14,547)	(10,889)	(3,658)	
1640 · Accum Dep - Computers	(24,292)	(22,932)	(1,360)	
Total Fixed Assets	400,051	420,359	(20,308)	
Other Assets				
1700 · Investments	2,311,183	2,222,129	89,054	Up 4.0% from last year
1700 · Investments - Foundation	358,098	345,621	12,477	Up 3.6% from last year
Total Other Assets	2,669,281	2,567,750	101,531	
<b>TOTAL ASSETS</b>	<b>4,065,289</b>	<b>3,748,067</b>	<b>317,222</b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	5,586	91,335	(85,749)	
Total Accounts Payable	5,586	91,335	(85,749)	
Credit Cards				
2100 · Credit Card	8,484	5,594	2,890	
Total Credit Cards	8,484	5,594	2,890	
Other Current Liabilities				
2210 · Accrued Vacation	47,000	25,026	21,974	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	11,500	11,190	310	
2400 · Capital Lease Payable - Current	5,744	5,129	615	
2600 · Deferred Revenue - Dues	290,000	228,000	62,000	Less members chose the annual dues option in 2020 as compared to 2019.
2620 · Deferred Revenue - Other	45,458	118,595	(73,138)	2020 DSPOhio and C3PO (Spring 2021)
Total Other Current Liabilities	418,035	406,274	11,761	
Total Current Liabilities	432,106	503,203	(71,097)	
Long Term Liabilities				
2900 · Capital Lease Payable	3,422	9,691	(6,269)	
Total Long Term Liabilities	3,422	9,691	(6,269)	
Total Liabilities	435,528	512,894	(77,366)	
Equity				
3000 · Net Assets	3,115,698	2,634,696	481,002	
3010 · Restricted Net Assets	56,074	65,800	(9,726)	
Net Income	457,989	534,677	(76,688)	
Total Equity	3,629,761	3,235,173	394,588	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,065,289</b>	<b>3,748,067</b>	<b>317,222</b>	

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

	<b>Jan - Oct 20</b>	<b>Jan - Oct 19</b>	<b>\$ Change</b>	<b>Comments</b>
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,360,433	1,330,420	30,013	Includes approx. \$12k of past due dues that may have to be written off. Associate members are behind from last year due to the cancellation of Spring Conference. Sent out invoices to remaining associates in July. Approximately \$6k is unpaid.
4010 · Associate Dues	36,952	34,587	2,365	
4100 · Seminars & Education	26,388	20,796	5,592	
4110 · Spring Conference Registration	0	81,330	(81,330)	No Spring Conference (2020)
4115 · Spring Conference Sponsorship	0	65,635	(65,635)	No Spring Conference (2020)
4120 · Fall Conference Registration	31,557	86,750	(55,193)	
4125 · Fall Conference Sponsorship	58,985	79,285	(20,300)	
4210 · Advocacy Awareness Day Income	5,000	32,340	(27,340)	
4270 · DSPOhio Income	50,900	74,822	(23,922)	Revenues will match expenses.
4280 · Provider Guide +	8,000	6,000	2,000	
4300 · Consulting Revenue	0	2,200	(2,200)	
4420 · C3P(O) Income	91,788	120,573	(28,785)	1 more 2020/2021 invoice
4700 · Other Income	7,356	1,008	6,348	
4710 · CompManagement Revenue	4,319	3,935	385	
4720 · Unemployment Service Trust	6,905	6,905	0	
4740 · Publication Sales	2,240	1,235	1,005	
4750 · Wells Fargo Revenue	0	3,300	(3,300)	
4760 · Open Online Revenue	782	784	(2)	
4770 · Buren Insurance	0	1,500	(1,500)	
4780 · Enterprise	2,490	0	2,490	
4790 · Gallagher	4,000	0	4,000	
Total Income	<u>1,698,094</u>	<u>1,953,403</u>	<u>(255,309)</u>	
Gross Profit	1,698,094	1,953,403	(255,309)	
Expense				
5100 · Seminars & Education Expense	10,699	17,853	(7,154)	
5110 · Spring Conference Expense	0	71,322	(71,322)	No Spring Conference (2020)
5120 · Fall Conference Expense	28,127	95,566	(67,440)	
5210 · Advocacy Awareness Day Expense	11,437	12,766	(1,329)	
5270 · DSPOhio Expense	50,900	74,822	(23,922)	Revenues will match expenses
5280 · Provider Guide + Expenses	12,000	12,000	0	
5300 · Consulting Expense	2,500	0	2,500	
5420 · C3P(O) Expense	40,513	51,459	(10,947)	
6000 · Salary & Wages	493,547	531,262	(37,716)	
6020 · Employer Taxes	36,182	42,572	(6,390)	
6090 · Payroll Service Fees	3,343	3,345	(2)	
6100 · Employee Insurance	59,216	88,547	(29,332)	
6110 · Employee Retirement	16,855	24,381	(7,526)	
6120 · Employee Car Allowance	8,871	6,000	2,871	
6190 · Staff Development	1,227	2,458	(1,231)	
6200 · Professional Fees	62,243	90,913	(28,670)	Swing State Strategies and Yunker (2019)
6220 · Legal Fees	178,784	208,388	(29,604)	Drop in Motion to Intervene legal fees
6230 · Accounting	34,438	50,420	(15,983)	
6240 · Lobbying	50,964	51,743	(779)	
6300 · Office Expenses	3,764	8,284	(4,520)	
6320 · Telecommunications	29,756	10,637	19,119	Conference Calling has increase dramatically in 2020.
6330 · Utilities	5,783	6,769	(986)	
6340 · Postage & Shipping	1,013	526	487	
6350 · Repairs & Maintenance	2,315	13,442	(11,127)	
6360 · Office Equipment Rental	3,643	3,643	0	
6370 · Office Cleaning	3,071	3,165	(94)	
6380 · Marketing	5,306	0	5,306	Includes the purchase and sales of sanitizer, thermometers and masks.
6390 · Security System	420	402	19	
6400 · Contributions/Donations	3,300	10,959	(7,659)	CERIIDD Donation (2019)
6410 · Sponsorship Expenses	8,750	4,000	4,750	
6500 · IT Support	27,526	26,302	1,224	Arnet Technologies
6510 · Website	6,129	1,251	4,878	
6520 · Software Expenses	8,630	7,384	1,246	
6540 · Other IT Expenses	493	93	401	
6600 · Insurance	1,368	9,309	(7,941)	
6700 · Committee Expenses	1,240	5,485	(4,245)	
6800 · Dues & Subscriptions	11,461	14,171	(2,710)	
6900 · Travel Expense	2,151	12,798	(10,647)	
6910 · Meals and Entertainment	2,012	3,021	(1,009)	
7000 · Credit Card Fees	8,570	8,924	(354)	

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

	<b>Jan - Oct 20</b>	<b>Jan - Oct 19</b>	<b>\$ Change</b>	<b>Comments</b>
7010 · Bank Service Fees	0	15	(15)	
7100 · PAC Expenses	(873)	6,751	(7,624)	Golf outing held in October 2020. The corporate sponsorship exceeded the cost of the golf outing.
7400 · Interest Expense	1,120	1,645	(525)	
7410 · Late Fees	8	0	8	
7500 · Depreciation Expense	21,724	25,574	(3,850)	
8500 · Real Estate Taxes	11,500	11,190	310	
Total Expense	<u>1,272,026</u>	<u>1,631,557</u>	<u>(359,531)</u>	
Net Ordinary Income	<u>426,069</u>	<u>321,846</u>	<u>104,222</u>	
Other Income/Expense				
Other Income				
7700 · Gain/Loss on Sale of Asset	0	1,625	(1,625)	
9000 · Interest Income	181	365	(184)	
9010 · Interest and Dividends	89,127	85,101	4,026	
9020 · Realized gain (loss) on invest	(26,984)	(3,956)	(23,029)	
9030 · Unrealized inv gain (loss)	(30,403)	129,695	(160,098)	
Total Other Income	<u>31,920</u>	<u>212,831</u>	<u>(180,910)</u>	
Net Other Income	<u>31,920</u>	<u>212,831</u>	<u>(180,910)</u>	
<b>Net Income</b>	<b><u>457,989</u></b>	<b><u>534,677</u></b>	<b><u>(76,688)</u></b>	

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

	Jan - Oct 20	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,360,433	1,216,000	144,433	Dues renewals are still coming in. Projected to exceed budget by over \$100k if collected in full.
4010 · Associate Dues	36,952	34,000	2,952	
4100 · Seminars & Education	26,388	20,000	6,388	
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	31,557	79,000	(47,443)	
4125 · Fall Conference Sponsorship	58,985	78,000	(19,015)	
4210 · Advocacy Awareness Day Income	5,000	32,500	(27,500)	Waiting for DODD check
4270 · DSPOhio Income	50,900	16,000	34,900	
4280 · Provider Guide +	8,000	6,000	2,000	
4420 · C3P(O) Income	91,788	58,400	33,388	
4700 · Other Income	7,356	0	7,356	Includes \$7,000 SBA Grant
4710 · CompManagement Revenue	4,319	4,000	319	
4720 · Unemployment Service Trust	6,905	6,750	155	
4730 · Philadelphia Insurance Revenue	0	4,000	(4,000)	
4740 · Publication Sales	2,240	400	1,840	
4760 · Open Online Revenue	782	750	32	
4770 · Buren Insurance	0	1,500	(1,500)	
4780 · Enterprise	2,490			The invoice has not been paid yet
4790 · Gallagher	4,000			
Total Income	1,698,094	1,702,300	(4,206)	
Gross Profit	1,698,094	1,702,300	(4,206)	
Expense				
5100 · Seminars & Education Expense	10,699	12,500	(1,801)	
5110 · Spring Conference Expense	0	71,000	(71,000)	Spring Conference Cancelled
5120 · Fall Conference Expense	28,127	93,000	(64,873)	
5210 · Advocacy Awareness Day Expense	11,437	15,000	(3,563)	
5270 · DSPOhio Expense	50,900	16,000	34,900	
5280 · Provider Guide + Expenses	12,000	12,000	0	
5300 · Consulting Expense	2,500			
5420 · C3P(O) Expense	40,513	45,000	(4,488)	
6000 · Salary & Wages	493,547	568,000	(74,453)	Open position not filled this year.
6020 · Employer Taxes	36,182	46,900	(10,718)	
6090 · Payroll Service Fees	3,343	3,250	93	
6100 · Employee Insurance	59,216	66,500	(7,284)	
6110 · Employee Retirement	16,855	20,000	(3,145)	
6120 · Employee Car Allowance	8,871	6,000	2,871	
6190 · Staff Development	1,227	6,700	(5,473)	
6200 · Professional Fees	62,243	78,500	(16,257)	
6220 · Legal Fees	178,784	198,500	(19,716)	
6230 · Accounting	34,438	37,500	(3,063)	
6240 · Lobbying	50,964	51,200	(236)	
6300 · Office Expenses	3,764	7,500	(3,736)	
6320 · Telecommunications	29,756	12,000	17,756	Conference calling has increased significantly.
6330 · Utilities	5,783	6,500	(717)	
6340 · Postage & Shipping	1,013	850	163	
6350 · Repairs & Maintenance	2,315	13,500	(11,185)	
6360 · Office Equipment Rental	3,643	3,650	(7)	
6370 · Office Cleaning	3,071	3,250	(180)	
6380 · Marketing	5,306	8,300	(2,994)	
6390 · Security System	420	425	(5)	
6400 · Contributions/Donations	3,300	1,600	1,700	
6410 · Sponsorship Expenses	8,750	5,000	3,750	
6499 · Miscellaneous Expense	0	250	(250)	
6500 · IT Support	27,526	28,000	(474)	
6510 · Website	6,129	6,700	(571)	
6520 · Software Expenses	8,630	7,500	1,130	
6530 · BI Tool	0	3,750	(3,750)	
6540 · Other IT Expenses	493	1,000	(507)	
6600 · Insurance	1,368	6,000	(4,632)	
6700 · Committee Expenses	1,240	6,000	(4,760)	
6800 · Dues & Subscriptions	11,461	14,400	(2,939)	
6900 · Travel Expense	2,151	25,000	(22,849)	Travel as expected is down significantly.
6910 · Meals and Entertainment	2,012	5,000	(2,988)	
7000 · Credit Card Fees	8,570	8,750	(180)	
7100 · PAC Expenses	(873)	6,800	(7,673)	
7400 · Interest Expense	1,120	1,100	20	
7410 · Late Fees	8			
7500 · Depreciation Expense	21,724	25,000	(3,276)	
8500 · Real Estate Taxes	11,500	11,500	0	
Total Expense	1,272,026	1,566,875	(294,849)	

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

	<b>Jan - Oct 20</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Comments</b>
Net Ordinary Income	426,069	135,425	290,644	Ahead of Budget so far!
Other Income/Expense				
Other Income				
9000 · Interest Income	181	0	181	
9010 · Interest and Dividends	89,127	69,270	19,857	
9020 · Realized gain (loss) on invest	(26,984)	0	(26,984)	
9030 · Unrealized inv gain (loss)	(30,403)	0	(30,403)	
Total Other Income	31,920	69,270	(37,350)	
Net Other Income	31,920	69,270	(37,350)	
<b>Net Income</b>	<b>457,989</b>	<b>204,695</b>	<b>253,294</b>	

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

	<b><u>Jan - Oct 20</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	457,989
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(13,954)
1400 · Prepaid Expenses	36,532
1640 · Accum Dep - Computers	1,200
1630 · Accum Amort. - Software	3,000
1620 · Accum Dep - Furniture & Equip	6,350
1610 · Accum Dep - Building	11,174
2000 · A/P - Trade	2,442
2100 · Credit Card	(7,698)
2320 · Accrued Real Estate Taxes	(2,144)
2210 · Accrued Vacation	21,360
2600 · Deferred Revenue - Dues	255,463
2620 · Deferred Revenue - Other	(35,988)
2610 · Deferred Revenue - Conferences	(11,035)
Net cash provided by Operating Activities	<u>724,692</u>
<b>INVESTING ACTIVITIES</b>	
1530 · Software	(699)
1540 · Computers	(1,726)
1700 · Investments	(31,739)
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	<u>(34,164)</u>
<b>FINANCING ACTIVITIES</b>	
2900 · Capital Lease Payable	(4,741)
3010 · Restricted Net Assets	(4,040)
Net cash provided by Financing Activities	<u>(8,781)</u>
Net cash increase for period	<u>681,747</u>
Cash at beginning of period	<u>239,273</u>
<b>Cash at end of period</b>	<b><u><u>921,020</u></u></b>