

Ohio Provider Resource Association
Consolidated Statement of Financial Position
As of October 31, 2021

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	Comments
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking	97,573	210,289	(112,716)	OAAS Funds
1000 · Checking - Restricted	52,264	56,074	(3,810)	
1010 · Savings	1,200,182	650,711	549,471	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	<u>1,350,170</u>	<u>917,225</u>	<u>432,945</u>	
Accounts Receivable				
1200 · Accounts Receivable	30,092	57,319	(27,227)	
Total Accounts Receivable	<u>30,092</u>	<u>57,319</u>	<u>(27,227)</u>	
Other Current Assets				
1400 · Prepaid Expenses	6,922	4,104	2,818	
1410 · Prepaid Conference Expenses	6,853	553	6,300	
1499 · Undeposited Funds	310	3,795	(3,485)	
Total Other Current Assets	<u>14,084</u>	<u>8,452</u>	<u>5,633</u>	
Total Current Assets	<u>1,394,346</u>	<u>982,996</u>	<u>411,351</u>	
Fixed Assets				
1510 · Building	530,851	530,851	0	
1520 · Furniture and Equipment	123,294	121,860	1,435	Laminator
1530 · Software	22,308	22,308	0	
1540 · Computers	29,333	26,487	2,846	Added 2 computers
1610 · Accum Dep - Building	(155,229)	(141,475)	(13,686)	
1620 · Accum Dep - Furniture & Equip	(120,643)	(113,240)	(7,403)	
1630 · Accum Amort. - Software	(18,123)	(14,547)	(3,576)	
1640 · Accum Dep - Computers	(26,044)	(24,292)	(1,752)	
Total Fixed Assets	<u>385,747</u>	<u>407,951</u>	<u>(22,204)</u>	
Other Assets				
1700 · Investments	2,625,689	2,311,183	314,506	Up 14% from last year
1700 · Investments - Foundation	380,748	358,098	22,650	Up 6% from last year
1810 · Intercompany - OPRA Properties	0	0	0	
Total Other Assets	<u>3,006,437</u>	<u>2,669,281</u>	<u>337,156</u>	
TOTAL ASSETS	<u>4,786,530</u>	<u>4,060,228</u>	<u>726,302</u>	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	9,017	32,319	(23,303)	
Total Accounts Payable	<u>9,017</u>	<u>32,319</u>	<u>(23,303)</u>	
Credit Cards				
2100 · Credit Card	0	8,477	(8,477)	
Total Credit Cards	<u>0</u>	<u>8,477</u>	<u>(8,477)</u>	
Other Current Liabilities				
2210 · Accrued Vacation	63,000	47,000	16,000	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	11,500	11,500	(0)	
2400 · Capital Lease Payable - Current	2,854	5,744	(2,891)	
2600 · Deferred Revenue - Dues	273,000	290,000	(17,000)	
2610 · Deferred Revenue - Conferences	123,425	0	123,425	Fall Conference
2620 · Deferred Revenue - Other	0	23,350	(23,350)	
2630 · Deferred Revenue - DSP	20,341	22,108	(1,767)	DSP Ohio Grant
Total Other Current Liabilities	<u>512,453</u>	<u>418,035</u>	<u>94,417</u>	
Total Current Liabilities	<u>521,469</u>	<u>458,832</u>	<u>62,638</u>	
Long Term Liabilities				
2900 · Capital Lease Payable	0	3,422	(3,422)	
Total Long Term Liabilities	<u>0</u>	<u>3,422</u>	<u>(3,422)</u>	
Total Liabilities	<u>521,469</u>	<u>462,254</u>	<u>59,215</u>	
Equity				
3000 · Net Assets	3,682,928	3,115,698	567,230	
3010 · Restricted Net Assets	52,264	56,074	(3,810)	
Net Income	529,868	426,201	103,667	
Total Equity	<u>4,265,061</u>	<u>3,597,974</u>	<u>667,087</u>	
TOTAL LIABILITIES & EQUITY	<u>4,786,530</u>	<u>4,060,228</u>	<u>726,302</u>	

**Ohio Provider Resource Association
Consolidated Statement of Activities
January through October 2021**

	Jan - Oct 21	Jan - Oct 20	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,241,660	1,352,657	(110,997)	\$145k of Dues rebate checks sent in December, 2020
4010 · Associate Dues	22,315	34,452	(12,137)	
4020 · Public Entity Dues	34,000	0	34,000	New revenue in 2021. Included in Associate Dues income in 2020.
4100 · Seminars & Education	32,323	26,388	5,935	
4110 · Spring Conference Registration	44,928	0	44,928	Spring Conference cancelled in 2020.
4115 · Spring Conference Sponsorship	52,920	0	52,920	Spring Conference cancelled in 2020.
4120 · Fall Conference Registration	0	31,557	(31,557)	
4125 · Fall Conference Sponsorship	0	55,748	(55,748)	
4210 · Advocacy Awareness Day Income	0	5,000	(5,000)	
4280 · Provider Guide +	0	8,000	(8,000)	Reduced C3PO income compared to PY
4420 · C3P(O) Income	32,350	91,788	(59,438)	
4705 · HDIPS	2,000	0	2,000	
4710 · CompManagement Revenue	4,265	4,319	(55)	
4720 · Unemployment Service Trust	6,905	6,905	0	
4725 · Pharmacy Specialty Group	2,000	0	2,000	
4740 · Publication Sales	645	2,240	(1,595)	
4760 · Open Online Revenue	0	782	(782)	
4780 · Enterprise	0	2,490	(2,490)	
4790 · Gallagher	3,000	4,000	(1,000)	
Total Income	1,479,310	1,626,325	(147,015)	
Gross Profit	1,479,310	1,626,325	(147,015)	
Expense				
5100 · Seminars & Education Expense	18,065	10,699	7,366	
5110 · Spring Conference Expense	68,031	0	68,031	Spring Conference cancelled in 2020.
5120 · Fall Conference Expense	0	26,788	(26,788)	
5210 · Advocacy Awareness Day Expense	4,144	11,437	(7,294)	
5280 · Provider Guide + Expenses	0	12,000	(12,000)	
5300 · Consulting Expense	0	2,500	(2,500)	
5420 · C3P(O) Expense	32,675	40,513	(7,838)	Reduced C3PO expense compared to PY
6000 · Salary & Wages	497,783	493,547	4,236	
6020 · Employer Taxes	36,275	36,182	93	
6090 · Payroll Service Fees	3,832	3,343	489	
6100 · Employee Insurance	66,990	59,216	7,775	
6110 · Employee Retirement	15,745	16,855	(1,110)	
6120 · Employee Car Allowance	6,500	8,871	(2,371)	
6190 · Staff Development	2,382	1,227	1,155	
6200 · Professional Fees	58,587	62,243	(3,655)	
6220 · Legal Fees	183,492	197,118	(13,625)	Higher Motion to Intervene expense in 2020.
6230 · Accounting	35,763	34,438	1,325	
6240 · Lobbying	53,613	50,964	2,649	
6300 · Office Expenses	2,173	3,764	(1,592)	
6320 · Telecommunications	16,797	29,756	(12,959)	Changed conference calling service in 2021.
6330 · Utilities	5,253	5,783	(530)	
6340 · Postage & Shipping	932	1,013	(81)	
6350 · Repairs & Maintenance	3,448	2,315	1,133	
6360 · Office Equipment Rental	3,646	3,643	3	
6370 · Office Cleaning	2,502	3,071	(568)	
6380 · Marketing	3,275	5,306	(2,031)	
6390 · Security System	456	420	36	
6400 · Contributions/Donations	1,600	3,300	(1,700)	
6410 · Sponsorship Expenses	2,000	8,750	(6,750)	
6500 · IT Support	27,998	27,526	472	Arnet Technologies
6510 · Website & CMS	5,759	6,129	(370)	
6520 · IT Subscriptions	4,222	8,630	(4,407)	
6540 · Other IT Expenses	286	493	(208)	
6600 · Insurance	5,536	1,368	4,168	Prepaid insurance reversal (2021)
6700 · Committee Expenses	16,210	2,526	13,684	Board Retreat expense exceeded budget
6800 · Dues & Subscriptions	14,483	11,453	3,029	
6900 · Travel Expense	4,351	2,151	2,200	
6910 · Meals and Entertainment	4,438	2,012	2,426	
7000 · Credit Card Fees	16,056	8,570	7,486	Increased dues, education, conference and grant credit card transactions.
7100 · PAC Expenses	6,066	(873)	6,939	
7400 · Interest Expense	551	1,120	(569)	
7410 · Late Fees	0	8	(8)	
8500 · Real Estate Taxes	11,500	11,500	0	
Total Expense	1,243,418	1,217,675	25,743	
Net Ordinary Income	235,892	408,650	(172,758)	

Ohio Provider Resource Association
Consolidated Statement of Activities
January through October 2021

	Jan - Oct 21	Jan - Oct 20	\$ Change	Comments
Other Income/Expense				
Other Income				
4200 · Grant Income	545,250	0	545,250	Collected approx \$40k more than expended.
4270 · DSPOhio Income	819	50,900	(50,081)	
4700 · Other Income	101,837	7,356	94,481	PPP Forgiveness (2021)
9000 · Interest Income	201	181	20	
9010 · Interest and Dividends	91,191	89,127	2,064	
9020 · Realized gain (loss) on invest	0	(26,984)	26,984	
9030 · Unrealized inv gain (loss)	82,751	(30,403)	113,154	
Total Other Income	822,048	90,176	731,872	
Other Expense				
5200 · Grant Expense	505,250	0	505,250	
5270 · DSPOhio Expense	819	50,900	(50,081)	
7500 · Depreciation Expense	22,003	21,724	279	
Total Other Expense	528,072	72,624	455,448	
Net Other Income	293,976	17,552	276,425	
Net Income	529,868	426,201	103,667	

**Ohio Provider Resource Association
Profit & Loss Budget vs. Actual
January through October 2021**

	Jan - Oct 21	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,241,660	1,210,000	31,660	Still collecting the 2021 dues
4010 · Associate Dues	22,315	16,000	6,315	
4020 · Public Entity Dues	34,000	10,000	24,000	Public Entity dues will exceed budget in 2021.
4100 · Seminars & Education	32,323	21,000	11,323	HIPAA Training did very well The net income for the 2021 spring conference was approx \$30k which is \$44k less than the budget of \$74k.
4110 · Spring Conference Registration	44,928	80,000	(35,073)	
4115 · Spring Conference Sponsorship	52,920	65,000	(12,080)	
4210 · Advocacy Awareness Day Income	0	32,500	(32,500)	Waiting on the State of Ohio check
4280 · Provider Guide +	0	8,000	(8,000)	
4420 · C3P(O) Income	32,350	66,700	(34,350)	
4705 · HDIPS	2,000			
4710 · CompManagement Revenue	4,265	4,300	(35)	
4720 · Unemployment Service Trust	6,905	6,900	5	
4725 · Pharmacy Specialty Group	2,000			
4740 · Publication Sales	645	500	145	
4760 · Open Online Revenue	0	1,500	(1,500)	
4790 · Gallagher	3,000	4,000	(1,000)	
Total Income	<u>1,479,310</u>	<u>1,526,400</u>	<u>(47,090)</u>	
Gross Profit	1,479,310	1,526,400	(47,090)	
Expense				
5100 · Seminars & Education Expense	18,065	15,750	2,315	
5110 · Spring Conference Expense	68,031	71,000	(2,969)	
5210 · Advocacy Awareness Day Expense	4,144	15,000	(10,856)	DD Day done virtually this year
5280 · Provider Guide + Expenses	0	12,000	(12,000)	
5420 · C3P(O) Expense	32,675	60,000	(27,325)	
6000 · Salary & Wages	497,783	469,000	28,783	Includes vacation accrual \$32k
6020 · Employer Taxes	36,275	40,000	(3,725)	
6090 · Payroll Service Fees	3,832	3,250	582	
6100 · Employee Insurance	66,990	65,000	1,990	
6110 · Employee Retirement	15,745	21,500	(5,755)	
6120 · Employee Car Allowance	6,500	4,550	1,950	
6190 · Staff Development	2,382	6,700	(4,318)	
6200 · Professional Fees	58,587	60,000	(1,413)	
6220 · Legal Fees	183,492	200,000	(16,508)	No outside legal fees used this year.
6230 · Accounting	35,763	37,000	(1,238)	
6240 · Lobbying	53,613	53,750	(137)	
6300 · Office Expenses	2,173	7,500	(5,327)	
6320 · Telecommunications	16,797	13,000	3,797	Increased conference calling expenses
6330 · Utilities	5,253	6,500	(1,247)	
6340 · Postage & Shipping	932	1,000	(68)	
6350 · Repairs & Maintenance	3,448	13,500	(10,052)	2021 budget included \$12k of building repairs.
6360 · Office Equipment Rental	3,646	3,500	146	
6370 · Office Cleaning	2,502	3,250	(748)	
6380 · Marketing	3,275	8,000	(4,725)	
6390 · Security System	456	400	56	
6400 · Contributions/Donations	1,600	1,600	0	
6410 · Sponsorship Expenses	2,000	6,500	(4,500)	
6500 · IT Support	27,998	28,000	(2)	
6510 · Website & CMS	5,759	6,500	(741)	
6520 · IT Subscriptions	4,222	4,000	222	
6540 · Other IT Expenses	286	1,000	(714)	
6600 · Insurance	5,536	6,000	(464)	
6700 · Committee Expenses	16,210	2,500	13,710	The Board Retreat exceeded budget
6800 · Dues & Subscriptions	14,483	14,000	483	
6900 · Travel Expense	4,351	18,750	(14,399)	
6910 · Meals and Entertainment	4,438	5,000	(562)	
7000 · Credit Card Fees	16,056	9,100	6,956	Increased dues, education, conference and grant credit card transactions.
7100 · PAC Expenses	6,066	6,450	(384)	
7400 · Interest Expense	551	1,100	(549)	
8500 · Real Estate Taxes	11,500	12,000	(500)	
Total Expense	<u>1,243,418</u>	<u>1,313,650</u>	<u>(70,232)</u>	
Net Ordinary Income	235,892	212,750	23,142	Ahead of Budget!
Other Income/Expense				
Other Income				
4200 · Grant Income	545,250			Collected approx \$40k more than expended.
4270 · DSPOhio Income	819	17,000	(16,181)	

**Ohio Provider Resource Association
Profit & Loss Budget vs. Actual
January through October 2021**

	Jan - Oct 21	Budget	\$ Over Budget	Comments
4700 · Other Income	101,837	0	101,837	PPP Forgiveness (2021)
9000 · Interest Income	201	0	201	
9010 · Interest and Dividends	91,191	72,910	18,281	
9030 · Unrealized inv gain (loss)	82,751	0	82,751	
Total Other Income	822,048	89,910	732,138	
Other Expense				
5200 · Grant Expense	505,250			
5270 · DSPOhio Expense	819	17,000	(16,181)	
7500 · Depreciation Expense	22,003	25,000	(2,997)	
Total Other Expense	528,072	42,000	486,072	
Net Other Income	293,976	47,910	246,066	
Net Income	529,868	260,660	269,208	

Ohio Provider Resource Association
Statement of Cash Flows
January through October 2021

	<u>Jan - Oct 21</u>
OPERATING ACTIVITIES	
Net Income	529,868
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(15,071)
1400 · Prepaid Expenses	33,562
1410 · Prepaid Conference Expenses	(6,300)
1640 · Accum Dep - Computers	1,543
1630 · Accum Amort. - Software	2,989
1620 · Accum Dep - Furniture & Equip	6,128
1610 · Accum Dep - Building	11,343
2000 · A/P - Trade	(3,458)
2100 · Credit Card	(2,581)
2320 · Accrued Real Estate Taxes	(3,357)
2200 · Accrued Payroll	(4,825)
2210 · Accrued Vacation	32,343
2600 · Deferred Revenue - Dues	265,970
2620 · Deferred Revenue - Other	(37,350)
2610 · Deferred Revenue - Conferences	121,455
2630 · Deferred Revenue - DSP	(819)
Net cash provided by Operating Activities	<u>931,440</u>
INVESTING ACTIVITIES	
1520 · Furniture and Equipment	(1,435)
1540 · Computers	(1,522)
1700 · Investments	(172,841)
1800 · Intercompany - OPRA Foundation	0
1810 · Intercompany - OPRA Properties	0
Net cash provided by Investing Activities	<u>(175,798)</u>
FINANCING ACTIVITIES	
2400 · Capital Lease Payable - Current	(3,580)
2900 · Capital Lease Payable	(1,730)
3010 · Restricted Net Assets	(3,035)
Net cash provided by Financing Activities	<u>(8,345)</u>
Net cash increase for period	747,298
Cash at beginning of period	<u>603,182</u>
Cash at end of period	<u><u>1,350,480</u></u>