

**Ohio Provider Resource Association**  
**Consolidated Statement of Financial Position**  
**As of February 28, 2022**

	Feb 28, 22	Feb 28, 21	\$ Change	Comments
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	234,107	152,427	81,680	
1000 · Checking - Restricted	47,768	53,754	(5,986)	
1010 · Savings	1,200,018	900,751	299,267	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	1,482,043	1,107,083	374,960	
Accounts Receivable				March 15th is the deadline for member renewals. About \$100k is currently outstanding and several have not renewed yet.
1200 · Accounts Receivable	223,013	256,772	(33,760)	
Total Accounts Receivable	223,013	256,772	(33,760)	
Other Current Assets				
1400 · Prepaid Expenses	3,350	0	3,350	
1410 · Prepaid Conference Expenses	5,830	38,354	(32,524)	
1499 · Undeposited Funds	12,488	1,000	11,488	
Total Other Current Assets	21,668	39,354	(17,686)	
Total Current Assets	1,726,723	1,403,208	323,515	
Fixed Assets				
1510 · Building	530,851	530,851	0	
1520 · Furniture and Equipment	123,294	123,294	0	
1530 · Software	22,308	22,308	0	
1540 · Computers	35,964	27,811	8,153	Added 2 computers
1610 · Accum Dep - Building	(159,766)	(146,154)	(13,612)	
1620 · Accum Dep - Furniture & Equip	(122,195)	(115,747)	(6,448)	
1630 · Accum Amort. - Software	(19,319)	(15,732)	(3,587)	
1640 · Accum Dep - Computers	(27,185)	(24,810)	(2,375)	
Total Fixed Assets	383,953	401,821	(17,868)	
Other Assets				
1700 · Investments	2,532,638	2,465,010	67,628	Up 3% from last year
1700 · Investments - Foundation	369,831	372,978	(3,147)	Down 1% from last year
1800 · Intercompany - OPRA Foundation	0	0	0	
1810 · Intercompany - OPRA Properties	0	0	0	
Total Other Assets	2,902,469	2,837,988	64,481	
<b>TOTAL ASSETS</b>	<b>5,013,145</b>	<b>4,643,017</b>	<b>370,128</b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	5,510	44,626	(39,116)	
Total Accounts Payable	5,510	44,626	(39,116)	
Credit Cards				
2100 · Credit Card	5,668	5,906	(238)	
Total Credit Cards	5,668	5,906	(238)	
Other Current Liabilities				
2210 · Accrued Vacation	63,747	36,657	27,090	Staff did not use their PTO during 2021.
2230 · Other Payroll Withholding	0	225	(225)	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	2,474	9,728	(7,254)	
2330 · Dues Rebate	68,412	0	68,412	2021 Dues rebate that will be credit to Provider Member dues in 2022.
2400 · Capital Lease Payable - Current	585	6,433	(5,848)	
2600 · Deferred Revenue - Dues	707,000	705,000	2,000	
2610 · Deferred Revenue - Conferences	27,340	1,970	25,370	
2630 · Deferred Revenue - DSP	19,309	21,160	(1,851)	
2640 · Deferred Revenue - Grant Rev	15,880	0	15,880	Recruiting & Retention Grant
Total Other Current Liabilities	923,080	799,506	123,574	
Total Current Liabilities	934,258	850,038	84,220	
Long Term Liabilities				
2800 · Long Term Liability	0	101,837	(101,837)	
2900 · Capital Lease Payable	0	708	(708)	
Total Long Term Liabilities	0	102,545	(102,545)	
Total Liabilities	934,258	952,583	(18,325)	
Equity				
3000 · Net Assets	4,178,301	3,682,882	495,419	
3010 · Restricted Net Assets	47,768	54,384	(6,616)	
Net Income	(147,183)	(46,832)	(100,351)	
Total Equity	4,078,887	3,690,434	388,452	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,013,145</b>	<b>4,643,017</b>	<b>370,128</b>	

**Ohio Provider Resource Association  
Consolidated Statement of Activities  
January through February 2022**

	Jan - Feb 22	Jan - Feb 21	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	180,619	157,174	23,445	
4010 · Associate Dues	12,105	6,675	5,430	
4020 · Public Entity Dues	39,000	16,000	23,000	The PE dues were not sent out until later in 2021.
4100 · Seminars & Education	15,775	11,985	3,790	
4120 · Fall Conference Registration	0	620	(620)	
4420 · C3P(O) Income	0	32,350	(32,350)	Program cancelled
4725 · Partner Fees	2,500	0	2,500	
4740 · Publication Sales	88	60	28	
4790 · Gallagher	0	1,000	(1,000)	
Total Income	250,086	225,864	24,222	
Gross Profit	250,086	225,864	24,222	
Expense				
5100 · Seminars & Education Expense	2,960	4,523	(1,563)	
5420 · C3P(O) Expense	0	32,800	(32,800)	Program cancelled
6000 · Salary & Wages	102,664	99,669	2,995	
6020 · Employer Taxes	7,962	8,317	(355)	
6090 · Payroll Service Fees	665	828	(163)	
6100 · Employee Insurance	22,183	17,082	5,101	
6110 · Employee Retirement	4,661	4,098	563	
6120 · Employee Car Allowance	1,300	1,300	0	
6190 · Staff Development	3,345	59	3,286	
6200 · Professional Fees	11,360	12,040	(680)	
6220 · Legal Fees	36,667	36,667	0	
6230 · Accounting	4,840	5,213	(373)	
6240 · Lobbying	10,831	10,561	269	
6300 · Office Expenses	816	494	322	
6320 · Telecommunications	1,265	4,988	(3,722)	
6330 · Utilities	2,038	1,276	761	
6340 · Postage & Shipping	100	488	(388)	
6350 · Repairs & Maintenance	1,684	1,313	371	
6360 · Office Equipment Rental	767	765	2	
6370 · Office Cleaning	240	614	(374)	
6380 · Marketing	112	0	112	
6390 · Security System	87	87	0	
6400 · Contributions/Donations	1,800	1,600	200	
6410 · Sponsorship Expenses	1,500	0	1,500	
6500 · IT Support	6,235	5,694	541	Arnet Technologies
6510 · Website & CMS	820	878	(58)	
6520 · IT Subscriptions	1,123	1,214	(91)	
6540 · Other IT Expenses	0	149	(149)	
6600 · Insurance	4,297	4,104	193	
6700 · Committee Expenses	225	0	225	
6800 · Dues & Subscriptions	9,351	9,289	62	
6900 · Travel Expense	1,025	11	1,014	
6910 · Meals and Entertainment	886	190	697	
7000 · Credit Card Fees	7,396	4,966	2,430	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	27	150	(123)	
8500 · Real Estate Taxes	2,474	2,300	174	
Total Expense	253,854	273,801	(19,946)	
Net Ordinary Income	(3,768)	(47,937)	44,169	
Other Income/Expense				
Other Income				
4700 · Other Income	550	0	550	
9000 · Interest Income	34	19	15	
9010 · Interest and Dividends	12,027	11,708	319	
9020 · Realized gain (loss) on invest	(2,950)	0	(2,950)	
9030 · Unrealized inv gain (loss)	(149,897)	(6,215)	(143,682)	
Total Other Income	(140,236)	5,511	(145,748)	
Other Expense				
7500 · Depreciation Expense	3,178	4,407	(1,228)	
Total Other Expense	3,178	4,407	(1,228)	
Net Other Income	(143,415)	1,105	(144,519)	
<b>Net Income</b>	<b>(147,183)</b>	<b>(46,832)</b>	<b>(100,351)</b>	

**Ohio Provider Resource Association**  
**Profit & Loss Budget vs. Actual**  
**January through February 2022**

	Jan - Feb 22	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	180,619	175,000	5,619	
4010 · Associate Dues	12,105	10,000	2,105	
4020 · Public Entity Dues	39,000	30,000	9,000	Collected significant PE dues income in January.
4100 · Seminars & Education	15,775	7,000	8,775	Advance Training started in January.
4725 · Partner Fees	2,500	2,000	500	
4740 · Publication Sales	88	0	88	
4790 · Gallagher	0	1,000	(1,000)	
Total Income	250,086	225,000	25,086	
Gross Profit	250,086	225,000	25,086	
Expense				
5100 · Seminars & Education Expense	2,960	2,500	460	
6000 · Salary & Wages	102,664	97,300	5,364	Monthly vacation accrual, reconciled quarterly.
6020 · Employer Taxes	7,962	9,000	(1,038)	
6090 · Payroll Service Fees	665	650	15	
6100 · Employee Insurance	22,183	24,000	(1,817)	
6110 · Employee Retirement	4,661	5,000	(339)	
6120 · Employee Car Allowance	1,300	1,300	0	
6190 · Staff Development	3,345	1,250	2,095	
6200 · Professional Fees	11,360	15,000	(3,640)	
6220 · Legal Fees	36,667	39,700	(3,033)	No outside legal fees used this year.
6230 · Accounting	4,840	6,000	(1,160)	
6240 · Lobbying	10,831	10,700	131	
6300 · Office Expenses	816	1,500	(684)	
6320 · Telecommunications	1,265	2,450	(1,185)	
6330 · Utilities	2,038	1,300	738	
6340 · Postage & Shipping	100	200	(100)	
6350 · Repairs & Maintenance	1,684	2,000	(316)	
6360 · Office Equipment Rental	767	700	67	
6370 · Office Cleaning	240	540	(300)	
6380 · Marketing	112	1,000	(888)	
6390 · Security System	87	80	7	
6400 · Contributions/Donations	1,800	1,600	200	
6410 · Sponsorship Expenses	1,500	2,500	(1,000)	
6500 · IT Support	6,235	5,600	635	
6510 · Website & CMS	820	1,500	(680)	
6520 · IT Subscriptions	1,123	850	273	
6540 · Other IT Expenses	0	200	(200)	
6600 · Insurance	4,297	4,000	297	
6700 · Committee Expenses	225	0	225	
6800 · Dues & Subscriptions	9,351	10,000	(649)	
6900 · Travel Expense	1,025	3,750	(2,725)	
6910 · Meals and Entertainment	886	1,000	(114)	
7000 · Credit Card Fees	7,396	6,000	1,396	
7100 · PAC Expenses	150	75	75	
7400 · Interest Expense	27	50	(23)	
8500 · Real Estate Taxes	2,474	2,400	74	
Total Expense	253,854	261,695	(7,841)	
Net Ordinary Income	(3,768)	(36,695)	32,927	
Other Income/Expense				
Other Income				
4700 · Other Income	550	0	550	
9000 · Interest Income	34	0	34	
9010 · Interest and Dividends	12,027	19,500	(7,473)	
9020 · Realized gain (loss) on invest	(2,950)			
9030 · Unrealized inv gain (loss)	(149,897)	0	(149,897)	
Total Other Income	(140,236)	19,500	(159,736)	
Other Expense				
7500 · Depreciation Expense	3,178	3,340	(162)	
Total Other Expense	3,178	3,340	(162)	
Net Other Income	(143,415)	16,160	(159,575)	
Net Income	(147,183)	(20,535)	(126,648)	

**Ohio Provider Resource Association  
Statement of Cash Flows  
January through February 2022**

	<b><u>Jan - Feb 22</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	(147,182.61)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(218,760.75)
1400 · Prepaid Expenses	3,346.75
1640 · Accum Dep - Computers	264.10
1630 · Accum Amort. - Software	597.82
1620 · Accum Dep - Furniture & Equip	47.82
1610 · Accum Depr - Building	2,268.60
2000 · A/P - Trade	(6,125.31)
2100 · Credit Card	(686.98)
2320 · Accrued Real Estate Taxes	(12,373.08)
2210 · Accrued Vacation	6,000.00
2600 · Deferred Revenue - Dues	706,025.00
2620 · Deferred Revenue - Other	(9,400.00)
2610 · Deferred Revenue - Conferences	27,340.00
2330 · Dues Rebate	(76,588.00)
Net cash provided by Operating Activities	<u>274,773.36</u>
<b>INVESTING ACTIVITIES</b>	
1540 · Computers	(1,733.14)
1700 · Investments	140,820.12
Net cash provided by Investing Activities	<u>139,086.98</u>
<b>FINANCING ACTIVITIES</b>	
2400 · Capital Lease Payable - Current	(1,144.79)
3010 · Restricted Net Assets	(1,413.79)
Net cash provided by Financing Activities	<u>(2,558.58)</u>
Net cash increase for period	411,301.76
Cash at beginning of period	<u>1,083,228.81</u>
<b>Cash at end of period</b>	<b><u><u>1,494,530.57</u></u></b>