

**Ohio Provider Resource Association**  
**Consolidated Statement of Financial Position**  
**As of December 31, 2022**

	<b>Dec 31, 22</b>	<b>Dec 31, 21</b>	<b>\$ Change</b>	<b>Comments</b>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Checking	57,088	83,678	(26,590)	
1000 · Checking - Restricted	42,164	49,182	(7,018)	
1010 · Savings	1,350,022	950,219	399,804	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	1,449,425	1,083,229	366,196	
Accounts Receivable				
1200 · Accounts Receivable	130,247	4,252	125,995	
Total Accounts Receivable	130,247	4,252	125,995	
Other Current Assets				
1400 · Prepaid Expenses	13,662	6,697	6,965	
1410 · Prepaid Conference Expenses	0	5,830	(5,830)	
Total Other Current Assets	13,662	12,527	1,135	
Total Current Assets	1,593,334	1,100,007	493,326	
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	34,230	1,733	Added 4 computers
1610 · Accum Dep - Building	(171,109)	(157,497)	(13,612)	
1620 · Accum Dep - Furniture & Equip	(122,434)	(122,147)	(287)	
1630 · Accum Amort. - Software	(22,308)	(18,721)	(3,587)	
1640 · Accum Dep - Computers	(28,505)	(26,921)	(1,585)	
Total Fixed Assets	368,061	385,398	(17,337)	
Other Assets				
1700 · Investments	2,312,260	2,661,695	(349,435)	Down 13% from last year
1700 · Investments - Foundation	353,453	381,594	(28,141)	Down 7% from last year
Total Other Assets	2,665,713	3,043,289	(377,576)	
<b>TOTAL ASSETS</b>	<b>4,627,108</b>	<b>4,528,695</b>	<b>98,414</b>	
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	92,547	11,635	80,912	Shamrock and Legal Invoices
Total Accounts Payable	92,547	11,635	80,912	
Credit Cards				
2100 · Credit Card	3,017	6,355	(3,338)	
Total Credit Cards	3,017	6,355	(3,338)	
Other Current Liabilities				
2210 · Accrued Vacation	10,404	10,404	0	
2300 · Accrued Expenses	22,562	0	22,562	
2310 · Accrued Legal Expense	18,333	18,333	0	
2320 · Accrued Real Estate Taxes	15,125	14,847	278	
2330 · Dues Rebate	304,182	145,000	159,182	
2400 · Capital Lease Payable - Current	0	1,730	(1,730)	Paid off copier loan.
2600 · Deferred Revenue - Dues	0	975	(975)	
2620 · Deferred Revenue - Other	0	9,400	(9,400)	Education
2630 · Deferred Revenue - DSP	18,126	19,309	(1,183)	
2640 · Deferred Revenue - Grant Rev	15,780	15,880	(100)	Recruiting & Retention Grant (2021)
Total Other Current Liabilities	404,512	235,878	168,634	
Total Current Liabilities	500,076	253,868	246,208	
Total Liabilities	500,076	253,868	246,208	
Equity				
3000 · Net Assets	4,225,644	3,682,882	542,762	
3010 · Restricted Net Assets	42,164	49,182	(7,018)	
Net Income	(140,776)	542,762	(683,538)	
Total Equity	4,127,032	4,274,826	(147,794)	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,627,108</b>	<b>4,528,695</b>	<b>98,414</b>	

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

	Jan - Dec 22	Jan - Dec 21	\$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,289,641	1,365,441	(75,800)	Offered a 20% dues rebate in 2022 as compared to a 10% dues rebate in 2021.
4010 · Associate Dues	23,495	22,315	1,180	
4020 · Public Entity Dues	51,000	37,000	14,000	
4100 · Seminars & Education	49,365	36,838	12,527	
4110 · Spring Conference Registration	72,395	44,928	27,468	2021 Spring conference was held virtually
4115 · Spring Conference Sponsorship	88,350	52,920	35,430	
4120 · Fall Conference Registration	74,800	53,360	21,440	
4125 · Fall Conference Sponsorship	107,400	88,335	19,065	
4210 · Advocacy Awareness Day Income	0	13,565	(13,565)	No Advocacy Day in 2022
4280 · Provider Guide +	8,000	0	8,000	
4420 · C3P(O) Income	0	32,350	(32,350)	Program cancelled
4705 · HDIPS	2,000	2,000	0	
4710 · CompManagement Revenue	4,651	4,265	387	
4720 · Unemployment Service Trust	9,432	9,207	225	
4725 · Partner Fees	4,500	2,000	2,500	
4730 · Philadelphia Insurance Revenue	0	3,500	(3,500)	
4740 · Publication Sales	733	920	(188)	
4790 · Gallagher	4,000	4,000	0	
Total Income	1,789,762	1,772,943	16,819	
Gross Profit	1,789,762	1,772,943	16,819	
Expense				
5100 · Seminars & Education Expense	23,442	21,335	2,106	
5110 · Spring Conference Expense	120,632	67,031	53,602	2021 Spring conference was held virtually
5120 · Fall Conference Expense	136,908	97,849	39,059	
5210 · Advocacy Awareness Day Expense	0	4,144	(4,144)	
5280 · Provider Guide + Expenses	12,000	0	12,000	
5420 · C3P(O) Expense	0	32,675	(32,675)	Program cancelled
6000 · Salary & Wages	604,083	551,490	52,593	
6020 · Employer Taxes	43,413	42,557	856	
6090 · Payroll Service Fees	3,048	4,628	(1,580)	
6100 · Employee Insurance	78,253	78,479	(227)	
6110 · Employee Retirement	28,070	18,227	9,843	2021 includes 401k forfeiture credits
6120 · Employee Car Allowance	2,075	5,701	(3,626)	
6190 · Staff Development	7,853	2,382	5,471	
6200 · Professional Fees	68,188	77,428	(9,240)	Includes Compensation consultant (2022).
6220 · Legal Fees	146,667	220,159	(73,492)	There will be a \$100k legal fee credit in 2022.
6230 · Accounting	52,320	45,113	7,208	2022 includes audit expense
6240 · Lobbying	64,876	64,405	472	
6300 · Office Expenses	6,345	3,367	2,979	
6320 · Telecommunications	11,995	18,431	(6,437)	Changed conference calls to Zoom
6330 · Utilities	8,444	6,632	1,812	
6340 · Postage & Shipping	692	932	(241)	
6350 · Repairs & Maintenance	9,507	4,164	5,343	Roof Repair, water damage and HVAC repair
6360 · Office Equipment Rental	1,604	4,229	(2,624)	
6370 · Office Cleaning	3,535	2,802	733	
6380 · Marketing	2,934	4,198	(1,264)	
6390 · Security System	655	544	112	
6400 · Contributions/Donations	2,300	1,600	700	
6410 · Sponsorship Expenses	12,000	2,000	10,000	OADSP and Down Syndrome Gala (2022)
6420 · Charitable Registration Fee	100	0	100	
6499 · Miscellaneous Expense	0	(3)	3	
6500 · IT Support	32,903	34,142	(1,239)	Arnet Technologies
6510 · Website & CMS	4,604	6,474	(1,870)	
6520 · IT Subscriptions	4,171	4,555	(384)	
6540 · Other IT Expenses	589	375	214	
6600 · Insurance	5,736	5,536	200	
6700 · Committee Expenses	14,862	16,326	(1,464)	
6800 · Dues & Subscriptions	14,371	14,957	(585)	
6900 · Travel Expense	24,761	7,145	17,616	
6910 · Meals and Entertainment	10,523	7,161	3,363	
7000 · Credit Card Fees	21,514	15,276	6,237	
7100 · PAC Expenses	12,540	6,158	6,382	More PAC activities in 2022.
7400 · Interest Expense	33	600	(567)	

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

	<b>Jan - Dec 22</b>	<b>Jan - Dec 21</b>	<b>\$ Change</b>	<b>Comments</b>
8500 · Real Estate Taxes	15,125	14,847	278	
Total Expense	1,613,670	1,516,050	97,620	
Net Ordinary Income	176,092	256,893	(80,802)	
Other Income/Expense				
Other Income				
4200 · Grant Income	130,100	532,370	(402,270)	
4270 · DSPOhio Income	1,183	1,851	(668)	
4700 · Other Income	90,797	102,087	(11,290)	ERC (2022) and PPP (2021)
9000 · Interest Income	293	238	55	
9010 · Interest and Dividends	134,587	180,004	(45,417)	
9020 · Realized gain (loss) on invest	(41,650)	0	(41,650)	
9030 · Unrealized inv gain (loss)	(469,262)	30,789	(500,052)	
Total Other Income	(153,953)	847,339	(1,001,292)	
Other Expense				
5200 · Grant Expense	120,100	532,370	(412,270)	
5270 · DSPOhio Expense	1,183	1,851	(668)	
5700 · Other Expense	22,562	0	22,562	ERC Consulting Expense
7500 · Depreciation Expense	19,070	27,250	(8,180)	
Total Other Expense	162,915	561,471	(398,556)	
Net Other Income	(316,868)	285,869	(602,736)	
<b>Net Income</b>	<b>(140,776)</b>	<b>542,762</b>	<b>(683,538)</b>	

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

	Jan - Dec 22	Budget	\$ Over Budget	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	1,289,641	1,375,000	(85,359)	OPRA gave 20% dues rebate in 2022 (\$300k).
4010 · Associate Dues	23,495	22,000	1,495	
4020 · Public Entity Dues	51,000	34,000	17,000	
4100 · Seminars & Education	49,365	25,000	24,365	Education exceeded net income budget by \$16k.
4110 · Spring Conference Registration	72,395	46,000	26,395	Spring Conference exceeded budget. Overall net income exceeded budget by \$13k.
4115 · Spring Conference Sponsorship	88,350	52,000	36,350	
4120 · Fall Conference Registration	74,800	52,000	22,800	Fall Conference met net income budget
4125 · Fall Conference Sponsorship	107,400	87,000	20,400	
4280 · Provider Guide +	8,000			
4705 · HDIPS	2,000	0	2,000	
4710 · CompManagement Revenue	4,651	4,300	351	
4720 · Unemployment Service Trust	9,432	9,200	232	
4725 · Partner Fees	4,500	2,000	2,500	
4730 · Philadelphia Insurance Revenue	0	3,500	(3,500)	
4740 · Publication Sales	733	500	233	
4790 · Gallagher	4,000	4,000	0	
Total Income	1,789,762	1,716,500	73,262	
Gross Profit	1,789,762	1,716,500	73,262	
Expense				
5100 · Seminars & Education Expense	23,442	15,000	8,442	See Education comment above.
5110 · Spring Conference Expense	120,632	71,000	49,632	See Spring Conference comment above.
5120 · Fall Conference Expense	136,908	95,000	41,908	See Fall Conference comment above.
5280 · Provider Guide + Expenses	12,000	4,000	8,000	
5300 · Consulting Expense	0	10,000	(10,000)	
6000 · Salary & Wages	604,083	584,000	20,083	
6020 · Employer Taxes	43,413	47,020	(3,607)	
6090 · Payroll Service Fees	3,048	3,900	(852)	
6100 · Employee Insurance	78,253	84,000	(5,747)	
6110 · Employee Retirement	28,070	30,000	(1,930)	
6120 · Employee Car Allowance	2,075	4,000	(1,925)	
6190 · Staff Development	7,853	8,000	(147)	
6200 · Professional Fees	68,188	87,000	(18,812)	No outside legal fees used this year. There will be a \$100k credit in 2022.
6220 · Legal Fees	146,667	238,000	(91,333)	
6230 · Accounting	52,320	52,000	320	
6240 · Lobbying	64,876	64,200	676	
6300 · Office Expenses	6,345	9,000	(2,655)	
6320 · Telecommunications	11,995	14,700	(2,705)	
6330 · Utilities	8,444	7,800	644	
6340 · Postage & Shipping	692	1,000	(308)	
6350 · Repairs & Maintenance	9,507	16,200	(6,693)	
6360 · Office Equipment Rental	1,604	4,200	(2,596)	
6370 · Office Cleaning	3,535	3,200	335	
6380 · Marketing	2,934	10,000	(7,066)	
6390 · Security System	655	450	205	
6400 · Contributions/Donations	2,300	1,600	700	
6410 · Sponsorship Expenses	12,000	7,000	5,000	
6420 · Charitable Registration Fee	100	100	0	
6500 · IT Support	32,903	33,600	(697)	
6510 · Website & CMS	4,604	9,000	(4,396)	
6520 · IT Subscriptions	4,171	5,100	(929)	
6540 · Other IT Expenses	589	1,000	(411)	
6600 · Insurance	5,736	6,000	(264)	
6700 · Committee Expenses	14,862	10,000	4,862	
6800 · Dues & Subscriptions	14,371	21,900	(7,529)	
6900 · Travel Expense	24,761	22,500	2,261	
6910 · Meals and Entertainment	10,523	6,000	4,523	
7000 · Credit Card Fees	21,514	15,000	6,514	
7100 · PAC Expenses	12,540	8,000	4,540	
7400 · Interest Expense	33	250	(217)	
8500 · Real Estate Taxes	15,125	14,400	725	
Total Expense	1,613,670	1,625,120	(11,450)	
Net Ordinary Income	176,092	91,380	84,712	Operating income exceeded budget

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

	<b>Jan - Dec 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Comments</b>
Other Income/Expense				
Other Income				
4200 · Grant Income	130,100	0	130,100	
4270 · DSPOhio Income	1,183	0	1,183	
4700 · Other Income	90,797	0	90,797	ERC Income
9000 · Interest Income	293	0	293	
9010 · Interest and Dividends	134,587	119,500	15,087	
9020 · Realized gain (loss) on invest	(41,650)			
9030 · Unrealized inv gain (loss)	(469,262)	0	(469,262)	
Total Other Income	(153,953)	119,500	(273,453)	
Other Expense				
5200 · Grant Expense	120,100	0	120,100	
5270 · DSPOhio Expense	1,183	0	1,183	
5700 · Other Expense	22,562			ERC Consultant Expense
7500 · Depreciation Expense	19,070	20,000	(930)	
Total Other Expense	162,915	20,000	142,915	
Net Other Income	(316,868)	99,500	(416,368)	
<b>Net Income</b>	<b>(140,776)</b>	<b>190,880</b>	<b>(331,656)</b>	

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

	<b><u>Jan - Dec 22</u></b>
<b>OPERATING ACTIVITIES</b>	
Net Income	(140,776)
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	(125,995)
1400 · Prepaid Expenses	(6,965)
1410 · Prepaid Conference Expenses	5,830
1640 · Accum Dep - Computers	1,585
1630 · Accum Amort. - Software	3,587
1620 · Accum Dep - Furniture & Equip	287
1610 · Accum Depr - Building	13,612
2000 · A/P - Trade	80,912
2100 · Credit Card	(3,338)
2320 · Accrued Real Estate Taxes	278
2300 · Accrued Expenses	22,562
2600 · Deferred Revenue - Dues	(975)
2620 · Deferred Revenue - Other	(9,400)
2330 · Dues Rebate	159,182
2630 · Deferred Revenue - DSP	(1,183)
2640 · Deferred Revenue - Grant Rev	(100)
Net cash provided by Operating Activities	<u>(898)</u>
<b>INVESTING ACTIVITIES</b>	
1540 · Computers	(1,733)
1700 · Investments	377,576
Net cash provided by Investing Activities	<u>375,843</u>
<b>FINANCING ACTIVITIES</b>	
2400 · Capital Lease Payable - Current	(1,730)
3010 · Restricted Net Assets	(7,018)
Net cash provided by Financing Activities	<u>(8,748)</u>
Net cash increase for period	366,196
Cash at beginning of period	<u>1,083,229</u>
<b>Cash at end of period</b>	<b><u><u>1,449,425</u></u></b>