Ohio Provider Resource Association
Consolidated Statement of Financial Position
As of January 31, 2023

	Jan 31, 23	Jan 31, 22	$ Change	Comments
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking	72,832	343,364	(270,532)	
1000 · Checking - Restricted	42,164	49,182	(7,018)	
1010 · Savings	850,045	950,235	(100,190)	
1030 · Petty Cash	150	150	0	
Total Checking/Savings	965,191	1,342,931	(377,740)	
Accounts Receivable				
1200 · Accounts Receivable	393,007	50,450	342,557	Increased renewals in 2023 as compared to 2022.
Total Accounts Receivable	393,007	50,450	342,557	
Other Current Assets				
1400 · Prepaid Expenses	11,468	4,188	7,281	
1410 · Prepaid Conference Expenses	15,775	5,830	9,945	
1499 · Undeposited Funds	22,850	16,198	6,653	
Total Other Current Assets	50,093	26,215	23,878	
Total Current Assets	1,408,291	1,419,596	(11,305)	
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	(172,243)	(158,631)	(13,612)	
1620 · Accum Dep - Furniture & Equip	(122,458)	(122,171)	(287)	
1630 · Accum Amort. - Software	(22,308)	(19,020)	(3,288)	
1640 · Accum Dep - Computers	(28,721)	(27,053)	(1,668)	
Total Fixed Assets	366,688	383,809	(17,121)	
Other Assets				
1700 · Investments	3,158,859	2,602,813	556,046	Moved $750k from Savings to Investments in January. Down 7.5% from last year
1700 · Investments - Foundation	363,376	377,060	(13,684)	Down 3.6% from last year
1800 · Intercompany - OPRA Foundation	813	0	813	
Total Other Assets	3,523,048	2,979,872	543,175	
TOTAL ASSETS	**5,298,027**	**4,783,277**	**514,750**	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · A/P - Trade	71,972	4,514	67,458	Includes Legal Invoices
Total Accounts Payable	71,972	4,514	67,458	
Credit Cards				
2100 · Credit Card	6,476	4,421	2,055	
Total Credit Cards	6,476	4,421	2,055	
Other Current Liabilities				
2210 · Accrued Vacation	10,783	10,404	380	
2300 · Accrued Expenses	22,562	0	22,562	ERC payable
2310 · Accrued Legal Expense	36,667	18,333	18,333	
2320 · Accrued Real Estate Taxes	1,260	1,237	23	
2330 · Dues Rebate	198,475	95,770	102,705	Increased the dues rebate from 10% to 20% from 2022 to 2023.
2400 · Capital Lease Payable - Current	0	1,160	(1,160)	
2600 · Deferred Revenue - Dues	710,000	440,000	270,000	
2610 · Deferred Revenue - Conferences	7,300	0	7,300	
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	1,020,952	602,093	418,859	
Total Current Liabilities	1,099,400	611,028	488,372	
Total Liabilities	1,099,400	611,028	488,372	
Equity				
3000 · Net Assets	4,077,239	4,225,644	(148,405)	
3010 · Restricted Net Assets	42,164	49,182	(7,018)	
Net Income	79,224	(102,577)	181,801	
Total Equity	4,198,627	4,172,249	26,378	
TOTAL LIABILITIES & EQUITY	**5,298,027**	**4,783,277**	**514,750**	
	0	0		

Ohio Provider Resource Association
Consolidated Statement of Activities
January 2023

	Jan 23	Jan 22	$ Change	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	79,233	48,306	30,927	Renewals are ahead of last year
4010 · Associate Dues	11,500	8,105	3,395	
4020 · Public Entity Dues	20,000	29,000	(9,000)	
4100 · Seminars & Education	7,700	11,520	(3,820)	
4740 · Publication Sales	375	0	375	
Total Income	118,808	96,931	21,877	
Gross Profit	118,808	96,931	21,877	
Expense				
5100 · Seminars & Education Expense	1,129	2,860	(1,731)	
6000 · Salary & Wages	54,249	48,081	6,168	Additional personnel in 2023.
6020 · Employer Taxes	4,567	4,221	346	
6090 · Payroll Service Fees	424	441	(17)	
6100 · Employee Insurance	21,014	16,607	4,407	
6110 · Employee Retirement	2,654	2,098	556	
6120 · Employee Car Allowance	650	650	0	
6190 · Staff Development	1,020	1,598	(578)	
6200 · Professional Fees	8,600	5,363	3,237	
6220 · Legal Fees	18,333	18,333	0	
6230 · Accounting	1,800	1,920	(120)	
6240 · Lobbying	5,350	5,389	(39)	
6300 · Office Expenses	97	97	(1)	
6320 · Telecommunications	806	828	(22)	
6330 · Utilities	1,028	826	202	
6350 · Repairs & Maintenance	354	653	(298)	
6360 · Office Equipment Rental	161	475	(315)	
6370 · Office Cleaning	0	840	(840)	
6380 · Marketing	54	0	54	
6390 · Security System	44	44	0	
6400 · Contributions/Donations	1,800	1,700	100	
6410 · Sponsorship Expenses	0	1,500	(1,500)	
6500 · IT Support	2,746	3,402	(656)	Arnet Technologies
6510 · Website & CMS	516	392	124	
6520 · IT Subscriptions	335	438	(102)	
6600 · Insurance	4,319	4,297	22	
6800 · Dues & Subscriptions	9,450	9,273	177	
6900 · Travel Expense	653	269	384	
6910 · Meals and Entertainment	781	462	318	
7000 · Credit Card Fees	561	608	(47)	
7100 · PAC Expenses	0	150	(150)	
7400 · Interest Expense	0	16	(16)	
8500 · Real Estate Taxes	1,260	1,237	23	
Total Expense	144,755	135,068	9,686	
Net Ordinary Income	(25,947)	(38,137)	12,190	
Other Income/Expense				
Other Income				
4700 · Other Income	0	550	(550)	
9000 · Interest Income	23	16	7	
9010 · Interest and Dividends	9,339	6,053	3,286	
9020 · Realized gain (loss) on invest	0	(2,950)	2,950	
9030 · Unrealized inv gain (loss)	97,182	(66,520)	163,702	
Total Other Income	106,544	(62,851)	169,395	
Other Expense				
7500 · Depreciation Expense	1,373	1,589	(216)	
Total Other Expense	1,373	1,589	(216)	
Net Other Income	105,171	(64,440)	169,611	
Net Income	**79,224**	**(102,577)**	**181,801**	

Ohio Provider Resource Association
Profit & Loss Budget vs. Actual
January 2023

	Jan 23	Budget	Difference	Comments
Ordinary Income/Expense				
Income				
4000 · Membership Dues	79,233	80,000	(767)	
4010 · Associate Dues	11,500	7,500	4,000	
4020 · Public Entity Dues	20,000	29,000	(9,000)	
4100 · Seminars & Education	7,700	5,000	2,700	
4740 · Publication Sales	375	100	275	
Total Income	118,808	121,600	(2,792)	
Gross Profit	118,808	121,600	(2,792)	
Expense				
5100 · Seminars & Education Expense	1,129	2,500	(1,371)	
6000 · Salary & Wages	54,249	61,250	(7,001)	Med Reimb position has not been hired.
6020 · Employer Taxes	4,567	6,000	(1,433)	
6090 · Payroll Service Fees	424	150	274	
6100 · Employee Insurance	21,014	22,300	(1,286)	
6110 · Employee Retirement	2,654	3,000	(346)	
6120 · Employee Car Allowance	650	650	0	
6190 · Staff Development	1,020	1,250	(230)	
6200 · Professional Fees	8,600	9,500	(900)	
6220 · Legal Fees	18,333	19,650	(1,317)	
6230 · Accounting	1,800	2,000	(200)	
6240 · Lobbying	5,350	5,350	(0)	
6300 · Office Expenses	97	1,000	(903)	
6320 · Telecommunications	806	1,200	(394)	
6330 · Utilities	1,028	800	228	
6340 · Postage & Shipping	0	100	(100)	
6350 · Repairs & Maintenance	354	1,300	(946)	
6360 · Office Equipment Rental	161	200	(39)	
6370 · Office Cleaning	0	300	(300)	
6380 · Marketing	54	1,000	(946)	
6390 · Security System	44	50	(6)	
6400 · Contributions/Donations	1,800	1,600	200	
6410 · Sponsorship Expenses	0	1,500	(1,500)	
6500 · IT Support	2,746	2,800	(54)	
6510 · Website & CMS	516	600	(84)	
6520 · IT Subscriptions	335	500	(165)	
6540 · Other IT Expenses	0	500	(500)	
6600 · Insurance	4,319	4,500	(182)	
6700 · Committee Expenses	0	100	(100)	
6800 · Dues & Subscriptions	9,450	10,000	(550)	
6900 · Travel Expense	653	2,250	(1,597)	
6910 · Meals and Entertainment	781	1,000	(219)	
7000 · Credit Card Fees	561	1,000	(439)	
7100 · PAC Expenses	0	150	(150)	
8500 · Real Estate Taxes	1,260	1,250	10	
Total Expense	144,755	167,300	(22,545)	
Net Ordinary Income	(25,947)	(45,700)	19,753	
Other Income/Expense				
Other Income				
9000 · Interest Income	23	0	23	
9010 · Interest and Dividends	9,339	8,550	789	
9030 · Unrealized inv gain (loss)	97,182	0	97,182	
Total Other Income	106,544	8,550	97,994	
Other Expense				
7500 · Depreciation Expense	1,373	1,400	(27)	
Total Other Expense	1,373	1,400	(27)	
Net Other Income	105,171	7,150	98,021	
Net Income	**79,224**	**(38,550)**	**117,774**	

Ohio Provider Resource Association
Statement of Cash Flows
January 2023

	Jan 23
OPERATING ACTIVITIES	
Net Income	79,224
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1200 · Accounts Receivable	(247,000)
1400 · Prepaid Expenses	2,194
1410 · Prepaid Conference Expenses	(15,775)
1640 · Accum Dep - Computers	215
1620 · Accum Dep - Furniture & Equip	24
1610 · Accum Depr - Building	1,134
2000 · A/P - Trade	(20,575)
2100 · Credit Card	3,037
2320 · Accrued Real Estate Taxes	(13,865)
2310 · Accrued Legal Expense	18,333
2600 · Deferred Revenue - Dues	687,175
2610 · Deferred Revenue - Conferences	7,300
2330 · Dues Rebate	(105,470)
Net cash provided by Operating Activities	395,950
INVESTING ACTIVITIES	
1700 · Investments	(856,521)
1800 · Intercompany - OPRA Foundation	(813)
Net cash provided by Investing Activities	(857,334)
Net cash increase for period	(461,384)
Cash at beginning of period	1,449,425
Cash at end of period	**988,041**