

**OPRA**  
**Balance Sheet**  
**As of September 30, 2023**

	As of Sep 30, 2023	As of Sep 30, 2022	Change	Comments
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Checking	101,599	107,380	(5,782)	
1000 Checking - Restricted	27,674	44,630	(16,956)	
1010 Savings	1	1,600,205	(1,600,204)	Transferred \$1,550k from Savings to Investments in 2023.
1030 Petty Cash	150	150	0	
Total Bank Accounts	<b>129,424</b>	<b>1,752,365</b>	<b>(1,622,941)</b>	
Accounts Receivable				
1200 Accounts Receivable	40,000	17,000	23,000	Dues Receivables
Total Accounts Receivable	<b>40,000</b>	<b>17,000</b>	<b>23,000</b>	
Other Current Assets				
1400 Prepaid Expenses	17,123	11,670	5,453	
1410 Prepaid Conference Expenses	24,254	10,106	14,147	
1450 Deferred Compensation	250,000		250,000	Insurance plan for PM
1499 Undeposited Funds	1,525	4,500	(2,975)	
Total Other Current Assets	<b>292,901</b>	<b>26,276</b>	<b>266,625</b>	
Total Current Assets	<b>462,325</b>	<b>1,795,641</b>	<b>(1,333,316)</b>	
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	35,964	0	
1610 Accum Dep - Building	(181,317)	(167,706)	(13,612)	
1620 Accum Dep - Furniture & Equip	(120,572)	(122,362)	1,790	
1630 Accum Amort. - Software	(22,308)	(21,411)	(897)	
1640 Accum Dep - Computers	(33,048)	(28,109)	(4,939)	
Total Fixed Assets	<b>355,172</b>	<b>372,829</b>	<b>(17,657)</b>	
Other Assets				
1700 Investments	4,007,256	2,224,512	1,782,745	Up 3.8% this year. Includes approx \$1,050k of money market funds.
1700 Investments - Foundation	366,961	343,514	23,447	Up 3.8% this year.
Total Other Assets	<b>4,374,217</b>	<b>2,568,025</b>	<b>1,806,192</b>	
<b>TOTAL ASSETS</b>	<b>5,191,714</b>	<b>4,736,495</b>	<b>455,219</b>	
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	18,555	39,952	(21,397)	
Total Accounts Payable	<b>18,555</b>	<b>39,952</b>	<b>(21,397)</b>	
Credit Cards				
2100 Credit Card	15,076	18,723	(3,647)	
Total Credit Cards	<b>15,076</b>	<b>18,723</b>	<b>(3,647)</b>	
Other Current Liabilities				
2210 Accrued Vacation	10,783	10,404	380	
2310 Accrued Legal Expense	0	73,333	(73,333)	2022 Legal Expense corrected at 12/31/2022.
2320 Accrued Real Estate Taxes	10,080	11,133	(1,053)	
2330 Dues Rebate	19,202	4,182	15,020	Increased the dues rebate from 10% to 20% from 2022 to 2023.
2600 Deferred Revenue - Dues	347,000	333,000	14,000	
2610 Deferred Revenue - Conferences	136,850	135,095	1,755	
2630 Deferred Revenue - DSP	17,776	19,134	(1,358)	
2640 Deferred Revenue - Grant Rev	15,780	20,880	(5,100)	Recruiting & Retention Grant
Total Other Current Liabilities	<b>557,471</b>	<b>607,161</b>	<b>(49,690)</b>	
Total Current Liabilities	<b>591,103</b>	<b>665,836</b>	<b>(74,733)</b>	
Total Liabilities	<b>591,103</b>	<b>665,836</b>	<b>(74,733)</b>	
Equity				
3000 Net Assets	4,207,855	4,225,644	(17,789)	
3010 Net Assets - Restricted	27,674	44,630	(16,956)	
Net Income	365,082	(199,614)	564,696	
Total Equity	<b>4,600,611</b>	<b>4,070,659</b>	<b>529,952</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>5,191,714</b>	<b>4,736,495</b>	<b>455,219</b>	

**OPRA**  
**Profit and Loss vs Budget**  
**January - September, 2023**

	Jan - Sep, 2022	Jan - Sep, 2023	Budget	Change	Comments
Income					
4000 Membership Dues	1,190,466	1,199,341	1,170,000	29,341	Still collecting 2023 dues.
4010 Associate Dues	23,245	28,140	23,500	4,640	
4020 Public Entity Dues	48,000	55,500	48,000	7,500	
4100 Seminars & Education	44,065	12,892	43,500	(30,608)	Significant amount of Education income from HIPAA in 2022.
4110 Spring Conference Registration	72,395	69,300	73,000	(3,700)	
4115 Spring Conference Sponsorship	84,950	90,600	85,000	5,600	
4120 Fall Conference Registration	0	255	0	255	
4280 Provider Guide +	4,000		4,000	(4,000)	
4705 HDIPS	2,000	2,000	2,000	0	
4710 CompManagement Revenue	4,651	4,929	1,600	3,329	
4720 Unemployment Service Trust	9,432	9,207	9,400	(193)	
4725 Partner Fees	4,500		4,500	(4,500)	Direct Service Works and OnSeen (2022)
4740 Publication Sales	433	625	500	125	
4790 Gallagher	3,000	3,000	3,000	0	
Total Income	<b>1,491,137</b>	<b>1,475,788</b>	<b>1,468,000</b>	<b>7,788</b>	
Gross Profit	<b>1,491,137</b>	<b>1,475,788</b>	<b>1,468,000</b>	<b>7,788</b>	
Expenses					
5100 Seminars & Education Expense	22,038	8,874	22,000	(13,126)	Overall, the net income from the Spring Conference budget was about \$30k less than budget.
5110 Spring Conference Expense	120,345	151,151	120,000	31,151	
5280 Provider Guide + Expenses	12,000		12,000	(12,000)	
6000 Salary & Wages	438,281	480,348	551,250	(70,902)	Med Reimb position was not hired.
6020 Employer Taxes	33,285	36,259	46,000	(9,741)	
6090 Payroll Service Fees	2,253	2,518	1,200	1,318	
6100 Employee Insurance	61,432	55,030	91,900	(36,870)	See S&W comment above plus an employee did not take the insurance this year.
6110 Employee Retirement	20,967	25,952	27,000	(1,048)	
6120 Employee Car Allowance	4,660	5,850	4,700	1,150	
6190 Staff Development	6,194	7,485	11,250	(3,765)	
6200 Professional Fees	69,938	76,758	81,500	(4,742)	Includes Med Reimb consultant that was included in the S&W budget. No outside legal services used in 2023.
6220 Legal Fees	146,667	162,824	178,450	(15,626)	
6230 Accounting	40,958	31,740	37,000	(5,260)	
6240 Lobbying	48,625	48,922	48,150	772	
6300 Office Expenses	5,095	3,896	5,500	(1,604)	
6320 Telecommunications	9,575	9,236	10,500	(1,264)	
6330 Utilities	6,341	6,068	7,200	(1,132)	
6340 Postage & Shipping	613	391	900	(509)	
6350 Repairs & Maintenance	8,547	4,279	11,700	(7,421)	Parking lot was paved in July
6360 Office Equipment Rental	1,421	534	550	(16)	
6370 Office Cleaning	2,935	1,080	2,700	(1,620)	
6380 Marketing	2,785	846	8,000	(7,154)	
6390 Security System	524	396	400	(4)	
6400 Contributions/Donations	2,300	1,800	1,600	200	
6410 Sponsorship Expenses	9,000	8,000	11,500	(3,500)	
6500 IT Support	25,198	24,363	25,200	(837)	Arnet Technologies
6510 Website & CMS	3,566	3,819	5,400	(1,581)	
6520 IT Subscriptions	2,315	2,311	3,200	(889)	
6540 Other IT Expenses		1,251	4,500	(3,249)	
6600 Insurance	5,736	6,087	6,000	87	
6700 Committee Expenses	14,622	26,103	25,200	903	
6800 Dues & Subscriptions	14,341	13,119	15,000	(1,881)	
6900 Travel Expense	14,320	20,073	20,250	(177)	
6910 Meals and Entertainment	7,058	9,636	7,500	2,136	
7000 Credit Card Fees	18,455	16,757	19,000	(2,243)	
7100 PAC Expenses	8,451	613	8,200	(7,587)	Includes PAC sponsorship checks of \$7,200.
7400 Interest Expense	33		0	0	
8500 Real Estate Taxes	11,133	10,080	11,250	(1,170)	
Total Expenses	<b>1,202,005</b>	<b>1,264,449</b>	<b>1,443,650</b>	<b>(179,201)</b>	

**OPRA**  
**Profit and Loss vs Budget**  
**January - September, 2023**

	Jan - Sep, 2022	Jan - Sep, 2023	Budget	Change	Comments
Net Operating Income	289,132	211,339	24,350	186,989	Ahead of budget!
Other Income					
4200 Grant Income	85,000	350	0	350	
4270 DSPOhio Income	175		0	0	
4700 Other Income	550		0	0	
9000 Interest Income	221	8,128	0	8,128	
9010 Interest and Dividends	64,408	130,223	78,550	51,673	
9020 Realized gain (loss) on invest	(41,650)		0	0	
9030 Unrealized inv gain (loss)	(497,971)	28,281	0	28,281	
Total Other Income	(389,268)	166,982	78,550	88,432	
Other Expenses					
5200 Grant Expense	85,000	350	0	350	
5270 DSPOhio Expense	175		0	0	
7500 Depreciation Expense	14,303	12,889	12,000	889	
Total Other Expenses	99,478	13,239	12,000	1,239	
Net Other Income	(488,746)	153,742	66,550	87,192	
Net Income	(199,614)	365,082	90,900	274,182	

**OPRA**  
**Statement of Cash Flows**  
**January - September, 2023**

	<u><b>Total</b></u>
<b>OPERATING ACTIVITIES</b>	
Net Income	365,082
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	106,007
1400 Prepaid Expenses	69,872
1410 Prepaid Conference Expenses	(24,254)
1450 Deferred Compensation	(250,000)
1610 Accum Dep - Building	10,209
1620 Accum Dep - Furniture & Equip	191
1640 Accum Dep - Computers	2,489
2000 A/P - Trade	(35,042)
2100 Credit Card	11,637
2300 Accrued Expenses	(22,562)
2320 Accrued Real Estate Taxes	(5,045)
2330 Dues Rebate	(284,743)
2600 Deferred Revenue - Dues	324,175
2610 Deferred Revenue - Conferences	136,850
2630 Deferred Revenue - DSP	(350)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<u><b>39,436</b></u>
Net cash provided by operating activities	<u><b>404,517</b></u>
<b>INVESTING ACTIVITIES</b>	
1700 Investments	(1,708,504)
1800 Intercompany - OPRA Foundation	(14,490)
Net cash provided by investing activities	<u><b>(1,722,994)</b></u>
Net cash increase for period	<u><b>(1,318,476)</b></u>
Cash at beginning of period	1,449,425
Cash at end of period	<u><b>130,949</b></u>