

**OHIO PROVIDER RESOURCE ASSOCIATION****CONSOLIDATED OPERATING BUDGETS  
FOR THE YEARS ENDING DECEMBER 31, 2014 AND 2013**

	1/1/12-9/30/13 Actual	2013 Annual Budget	2014 Annual Budget	2014 Bud vs. 2013 Bud	
				\$ Incr (Decr)	% Incr (Decr)
<b>REVENUE:</b>					
Membership dues . . . . .	\$ 821,218	\$ 1,215,000	\$ 1,327,000	\$ 112,000	9.2%
Conference and training income . . . . .	169,224	255,000	282,400	27,400	10.7%
Royalty income, publication sales and sponsorship . . . . .	20,841	25,000	21,400	(3,600)	-14.4%
Grant income . . . . .	31,213	9,000	39,000	30,000	0.0%
Miscellaneous . . . . .	8,022	-	-	-	0.0%
Total revenue . . . . .	<u>1,050,518</u>	<u>1,504,000</u>	<u>1,669,800</u>	<u>165,800</u>	<u>11.0%</u>
<b>OPERATING EXPENSES:</b>					
Salaries and wages . . . . .	443,898	595,000	665,000	70,000	11.8%
Health and life insurance . . . . .	42,637	54,000	67,000	13,000	24.1%
Retirement contributions . . . . .	20,099	31,000	29,000	(2,000)	-6.5%
Payroll taxes . . . . .	39,516	50,000	60,100	10,100	20.2%
Total payroll expenses . . . . .	<u>546,150</u>	<u>730,000</u>	<u>821,100</u>	<u>91,100</u>	<u>12.5%</u>
Professional fees . . . . .	367,783	359,000	400,600	41,600	11.6%
Conference and training . . . . .	82,281	144,000	159,500	15,500	10.8%
Office supplies and expense . . . . .	58,341	99,000	55,000	(44,000)	-44.4%
Lobbying and public relations . . . . .	66,547	63,000	95,000	32,000	50.8%
Travel, meals and entertainment . . . . .	39,027	46,000	52,000	6,000	13.0%
Depreciation . . . . .	24,728	32,000	37,500	5,500	17.2%
Dues and subscriptions . . . . .	12,642	18,000	16,900	(1,100)	-6.1%
Telephone . . . . .	13,635	19,000	18,200	(800)	-4.2%
Bad debt expense . . . . .	2,426	12,000	3,200	(8,800)	-73.3%
Real estate tax . . . . .	9,876	13,000	13,200	200	1.5%
Grant expense and contributions . . . . .	60,100	9,000	89,000	80,000	888.9%
Utilities . . . . .	6,660	9,000	8,900	(100)	-1.1%
Board expense . . . . .	835	5,000	1,100	(3,900)	-78.0%
Equipment leases . . . . .	1,978	4,000	2,600	(1,400)	-35.0%
Employee training . . . . .	2,919	4,000	3,900	(100)	-2.5%
Insurance . . . . .	3,060	4,000	4,100	100	2.5%
Interest expense . . . . .	693	-	900	900	#DIV/0!
Total expenses . . . . .	<u>1,299,681</u>	<u>1,570,000</u>	<u>1,782,700</u>	<u>212,700</u>	<u>13.5%</u>
NET SURPLUS (DEFICIT) FROM OPERATIONS . . . . .	(249,163)	(66,000)	(112,900)	(46,900)	71.1%
INVESTMENT INCOME, NET OF EXPENSE . . . . .	<u>146,670</u>	<u>95,000</u>	<u>116,000</u>	<u>21,000</u>	<u>22.1%</u>
NET SURPLUS (DEFICIT) . . . . .	<u>\$ (102,493)</u>	<u>\$ 29,000</u>	<u>\$ 3,100</u>	<u>\$ (25,900)</u>	<u>-89.3%</u>

**2014 OPRA Budget Assumptions:****REVENUE:**

Membership dues . . . . .	Based on 2013 budget + \$112k for new members
Conference and training income . . . . .	Based on 2013 actual
Royalty income, publication sales and sponsorship . . . . .	Based on 2013 actual and management expectations with no salary survey in 2014.
Grant income . . . . .	Waiver Pilot Program - Total external grants for waiver Pilot of \$63,500 with a matching grant from OPRA Foundation of \$100k. \$100k from OPRA foundation is not reflected due to intercompany. \$40k from DODD, \$22.5k from DDA, and \$1k from OACB. \$24.5k external grants earned in 2013 and

**2014 OPRA Budget Assumptions:****OPERATING EXPENSES:**

Salaries and wages. . . . .	2% raises, addition of OOD Director at \$100k and policy analyst at \$45k, conversion of Emily to full-time, replacement of bookkeeper with outsourced accountant.
Health and life insurance. . . . .	Addition of employee's to health plan, with 20% decrease at 7/1/14 renewal
Retirement contributions. . . . .	5.5% employer contribution
Payroll taxes. . . . .	Based on percent of wages
Professional fees . . . . .	Increase is primarily due to outsourced accountant replacing bookkeeper who was an employee resulting in elimination of in-house accountant's wages and related payroll taxes of approximately \$30k.
Conference and training . . . . .	Based on 2013 budget for conferences and actual for training
Office supplies and expense. . . . .	Based on 2013 actual
Lobbying and public relations . . . . .	Based on 2013 actual + employment services lobbyist
Travel, meals and entertainment. . . . .	Based on 2013 actual
Depreciation. . . . .	Based on assets owned at 12/31/13 + \$10k in computer additions for 2014
Dues and subscriptions. . . . .	Based on 2013 actual
Telephone. . . . .	Based on 2013 actual
Bad debt expense . . . . .	1% of net dues
Real estate tax. . . . .	Based on 2013 actual
Grant expense. . . . .	Waiver Pilot Program - Total expenses for waiver pilot are \$163,500. \$15k in 2012, \$63k in 2013, \$89k in 2014. External funding of \$63,500 was received. OPRA Foundation funded \$100k.
Utilities. . . . .	Based on 2013 actual
Board expense. . . . .	Based on 2013 actual
Equipment leases. . . . .	Based on 2013 actual
Employee training . . . . .	Based on 2013 actual
Insurance . . . . .	Based on 2013 actual
Interest. . . . .	Based on 2013 actual
INVESTMENT INCOME, NET OF EXPENSE	5% return on 9/30/13 investment account balances