

OPRA
Balance Sheet
As of September 30, 2024

	As of Sep 30, 2024	As of Sep 30, 2023	Change	Comments
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking	166,610	101,599	65,011	
1000 Checking - Restricted	15,330	27,674	(12,344)	
1010 Savings	100,024	1	100,023	
1030 Petty Cash	150	150	0	
				Transferred excess savings to Money
Total Bank Accounts	282,114	129,424	152,690	Market in Investments.
Accounts Receivable				
1200 Accounts Receivable	27,000	40,000	(13,000)	
Total Accounts Receivable	27,000	40,000	(13,000)	
Other Current Assets				
1400 Prepaid Expenses	11,903	16,623	(4,720)	
1410 Prepaid Conference Expenses	22,380	24,254	(1,874)	
1450 Deferred Compensation	143,719	195,754	(52,035)	Insurance plan for PM
1499 Undeposited Funds	7,100	1,525	5,575	
Total Other Current Assets	185,102	238,155	(53,053)	
Total Current Assets	494,216	407,579	86,637	
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	37,904	35,964	1,940	
1610 Accum Dep - Building	(194,928)	(181,317)	(13,611)	
1620 Accum Dep - Furniture & Equip	(122,936)	(120,572)	(2,364)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(36,518)	(33,048)	(3,470)	
Total Fixed Assets	337,667	355,172	(17,505)	
Other Assets				
1700 Investments	4,874,808	4,007,256	867,552	Up 8% in 2024. Includes approx. \$1.4 million of Money Market funds.
1700 Investments - Foundation	408,634	366,961	41,673	Up 6% in 2024.
Total Other Assets	5,283,442	4,374,217	909,225	
TOTAL ASSETS	6,115,325	5,136,968	978,357	
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	102,626	18,788	83,837	
Total Accounts Payable	102,626	18,788	83,837	
Credit Cards				
2100 Credit Card	10,525	15,152	(4,628)	
Total Credit Cards	10,525	15,152	(4,628)	
Other Current Liabilities				
2210 Accrued Vacation	12,098	10,783	1,315	
2320 Accrued Real Estate Taxes	13,779	10,080	3,699	
2330 Dues Rebate	0	19,202	(19,202)	No dues rebate for 2023.
2600 Deferred Revenue - Dues	387,000	347,000	40,000	
2610 Deferred Revenue - Conferences	199,250	136,850	62,400	
2630 Deferred Revenue - DSP	17,776	17,776	0	DSP Ohio
2640 Deferred Revenue - Grant Rev	15,780	15,780	0	Recruitment and Retention Grant
Total Other Current Liabilities	645,683	557,471	88,212	
Total Current Liabilities	758,833	591,412	167,421	
Total Liabilities	758,833	591,412	167,421	
Equity				
3000 Net Assets	4,857,812	4,207,855	649,957	
3010 Net Assets - Restricted	15,330	27,674	(12,344)	
Net Income	483,350	310,026	173,324	
Total Equity	5,356,492	4,545,556	810,936	
TOTAL LIABILITIES AND EQUITY	6,115,325	5,136,968	978,357	

OPRA
Profit and Loss vs Budget
January - September, 2024

	Jan - Sep, 2023	Jan - Sep, 2024	Budget	Change	Comments
Income					
4000 Membership Dues	1,199,341	1,296,860	1,170,000	126,860	Still collecting member dues
4010 Associate Dues	28,140	25,570	28,000	(2,430)	
4020 Public Entity Dues	55,500	71,000	60,000	11,000	
4100 Seminars & Education	12,892	36,637	19,000	17,637	
4110 Spring Conference Registration	69,300	108,000	69,000	39,000	Spring Conference net income exceeded by budget by approx. \$37k.
4115 Spring Conference Sponsorship	90,600	99,950	90,000	9,950	
4120 Fall Conference Registration	255	0	0	0	
4705 HDIPS	2,000		0	0	
4710 CompManagement Revenue	4,929	4,399	4,900	(501)	
4720 Unemployment Service Trust	9,207	9,207	9,200	7	
4725 Partner Fees		6,000	5,000	1,000	
4730 Philadelphia Insurance Revenue		3,500	3,500	0	
4740 Publication Sales	625	725	500	225	
4790 Gallagher	3,000		0	0	
Total Income	1,475,788	1,661,848	1,459,100	202,748	
Expenses					
5100 Seminars & Education Expense	8,874	15,077	9,000	6,077	See income comment above.
5110 Spring Conference Expense	151,151	161,637	150,000	11,637	
5120 Fall Conference Expense	(1,595)	0	0	0	
6000 Salary & Wages	480,848	603,866	600,300	3,566	
6020 Employer Taxes	36,259	45,651	48,200	(2,549)	Paid PM Life insurance policy (\$52k) in March. Additional employee on medical insurance in 2024.
6090 Payroll Service Fees	2,518	2,846	2,700	146	
6100 Employee Insurance	109,276	137,718	77,400	60,318	
6110 Employee Retirement	25,952	28,138	27,000	1,138	
6120 Employee Car Allowance	5,850	5,850	2,950	2,900	Pete Thompson and Bodine Perry
6190 Staff Development	7,683	7,578	11,250	(3,672)	
6200 Professional Fees	76,758	62,859	60,200	2,659	
6220 Legal Fees	162,824	166,016	172,700	(6,684)	
6230 Accounting	31,740	34,457	34,425	32	Mostly Artina Promo
6240 Lobbying	48,922	54,415	54,200	215	
6300 Office Expenses	3,896	3,676	5,500	(1,824)	
6320 Telecommunications	9,236	8,721	11,000	(2,279)	
6330 Utilities	6,068	6,767	7,200	(433)	Arnet Technologies
6340 Postage & Shipping	391	464	800	(336)	
6350 Repairs & Maintenance	4,279	3,483	11,525	(8,042)	
6360 Office Equipment Rental	534	482	600	(118)	
6370 Office Cleaning	1,200	2,160	1,900	260	Includes travel to New Mexico for ANCOR Conference
6380 Marketing	2,469	7,189	7,500	(311)	
6390 Security System	396	847	450	397	
6400 Contributions/Donations	1,800	1,800	1,600	200	
6410 Sponsorship Expenses	8,000	7,000	16,000	(9,000)	
6420 Charitable Registration Fee		100	0	100	
6500 IT Support	24,363	24,442	25,200	(758)	
6510 Website & CMS	3,819	3,185	5,400	(2,215)	
6520 IT Subscriptions	2,311	3,778	4,500	(723)	
6540 Other IT Expenses	1,251	1,261	5,000	(3,739)	
6600 Insurance	6,087	7,195	7,000	195	
6700 Committee Expenses	26,103	28,730	25,500	3,230	
6800 Dues & Subscriptions	12,969	15,790	11,250	4,540	
6900 Travel Expense	20,073	25,961	18,000	7,961	
6910 Meals and Entertainment	9,749	13,833	10,000	3,833	
7000 Credit Card Fees	16,757	23,746	18,000	5,746	
7100 PAC Expenses	613	6,386	4,500	1,886	
8500 Real Estate Taxes	10,080	13,779	11,250	2,529	
Total Expenses	1,319,504	1,536,881	1,460,000	76,881	

OPRA
Profit and Loss vs Budget
January - September, 2024

	Jan - Sep, 2023	Jan - Sep, 2024	Budget	Change	Comments
Net Operating Income	156,284	124,967	(900)	125,867	Ahead of budget!
Other Income					
4200 Grant Income	350	40,000		40,000	
9000 Interest Income	8,128	20		20	
9010 Interest and Dividends	130,223	194,690	121,500	73,190	
9020 Realized gain (loss) on invest		(19,094)		(19,094)	
9030 Unrealized inv gain (loss)	28,281	241,025		241,025	
Total Other Income	166,982	456,641	121,500	335,141	
Other Expenses					
5200 Grant Expense	350	85,033		85,033	
7500 Depreciation Expense	12,889	13,224	12,000	1,224	
Total Other Expenses	13,239	98,257	12,000	86,257	
Net Other Income	153,742	358,384	109,500	248,884	
Net Income	310,026	483,350	108,600	374,750	