

OPRA
Balance Sheet
As of November 30, 2024

	As of Nov 30, 2024	As of Nov 30, 2023	Change	Comments
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking	183,278	159,600	23,678	
1000 Checking - Restricted	15,330	27,674	(12,344)	
1010 Savings	50,027	4	50,023	
1030 Petty Cash	150	150	0	
				Transferred excess savings to Money
Total Bank Accounts	248,784	187,428	61,356	Market in Investments.
Other Current Assets				
1400 Prepaid Expenses	12,837	16,489	(3,652)	
1410 Prepaid Conference Expenses	10,000	10,000	0	
1450 Deferred Compensation	143,719	195,754	(52,035)	Insurance plan for PM
1499 Undeposited Funds	400	550	(150)	
Total Other Current Assets	166,956	222,793	(55,837)	
Total Current Assets	415,740	410,221	5,519	
Fixed Assets				
1510 Building	530,851	530,851	0	
1520 Furniture and Equipment	126,519	123,294	3,225	
1530 Software	22,308	22,308	0	
1540 Computers	37,904	35,964	1,940	
1610 Accum Dep - Building	(197,197)	(183,586)	(13,611)	
1620 Accum Dep - Furniture & Equip	(122,984)	(120,619)	(2,364)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(37,141)	(33,671)	(3,470)	
Total Fixed Assets	337,953	352,233	(14,280)	
Other Assets				
1700 Investments	4,592,547	3,773,062	819,485	Up 11% in 2024.
1800 Intercompany - OPRA Foundation	725	0	725	
1700 Investments - Foundation	407,460	374,248	33,213	Up 6% in 2024.
Total Other Assets	5,000,732	4,147,309	853,423	
TOTAL ASSETS	5,754,425	4,909,763	844,662	
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	7,444	19,340	(11,896)	
Total Accounts Payable	7,444	19,340	(11,896)	
Credit Cards				
2100 Credit Card	12,818	9,530	3,289	
Total Credit Cards	12,818	9,530	3,289	
Other Current Liabilities				
2210 Accrued Vacation	12,098	10,783	1,315	
2320 Accrued Real Estate Taxes	16,841	12,600	4,241	
2330 Dues Rebate	0	19,002	(19,002)	No dues rebate for 2024.
2600 Deferred Revenue - Dues	147,750	138,000	9,750	
2610 Deferred Revenue - Conferences	0	5,300	(5,300)	
2630 Deferred Revenue - DSP	16,743	17,776	(1,033)	DSP Ohio
2640 Deferred Revenue - Grant Rev	780	15,780	(15,000)	Recruitment and Retention Grant
Total Other Current Liabilities	194,212	219,241	(25,029)	
Total Current Liabilities	214,474	248,111	(33,636)	
Total Liabilities	214,474	248,111	(33,636)	
Equity				
3000 Net Assets	4,857,812	4,207,855	649,957	
3010 Net Assets - Restricted	15,330	27,674	(12,344)	
Net Income	666,809	426,123	240,686	
Total Equity	5,539,951	4,661,652	878,299	
TOTAL LIABILITIES AND EQUITY	5,754,425	4,909,763	844,662	

OPRA
Profit and Loss vs Budget
January - November, 2024

	Jan - Nov, 2023	Jan - Nov, 2024	Budget	Change	Comments
Income					
4000 Membership Dues	1,421,947	1,571,210	1,430,000	141,210	
4010 Associate Dues	28,640	26,145	28,000	(1,855)	
4020 Public Entity Dues	55,500	71,500	60,000	11,500	
4100 Seminars & Education	24,851	69,367	20,000	49,367	
4110 Spring Conference Registration	69,555	108,000	69,000	39,000	Spring Conference net income exceeded budget by approx. \$37k.
4115 Spring Conference Sponsorship	90,600	101,825	90,000	11,825	
4120 Fall Conference Registration	74,030	115,350	74,000	41,350	Fall Conference net income exceeded budget by approx. \$4k.
4125 Fall Conference Sponsorship	85,700	119,250	86,000	33,250	
4705 HDIPS	2,000		2,000	(2,000)	
4710 CompManagement Revenue	4,929	4,399	4,900	(501)	
4720 Unemployment Service Trust	9,207	9,207	9,200	7	
4725 Partner Fees		7,507	4,000	3,507	
4730 Philadelphia Insurance Revenue		3,500	3,500	0	
4740 Publication Sales	1,000	2,725	500	2,225	
4790 Gallagher	4,000		0	0	
Total Income	1,871,959	2,209,985	1,881,100	328,885	
Expenses					
5100 Seminars & Education Expense	9,397	18,154	10,000	8,154	
5110 Spring Conference Expense	151,151	163,812	150,000	13,812	See income comment above.
5120 Fall Conference Expense	148,619	217,833	147,000	70,833	See income comment above.
6000 Salary & Wages	587,498	738,700	733,700	5,000	
6020 Employer Taxes	44,155	55,485	58,800	(3,315)	
6090 Payroll Service Fees	3,050	3,451	3,300	151	
					Paid PM Life insurance policy (\$52k) in March. Additional employee on medical insurance in 2024.
6100 Employee Insurance	118,816	153,088	93,000	60,088	
6110 Employee Retirement	31,763	34,322	33,000	1,322	
6120 Employee Car Allowance	7,150	7,150	4,250	2,900	
6190 Staff Development	11,093	9,230	13,750	(4,520)	
6200 Professional Fees	98,854	67,859	71,400	(3,541)	
6220 Legal Fees	199,490	184,694	210,900	(26,206)	
6230 Accounting	40,600	41,177	42,075	(898)	Pete Thompson and Bodine Perry
6240 Lobbying	59,634	66,617	66,200	417	
6300 Office Expenses	4,553	5,254	6,500	(1,246)	
6320 Telecommunications	10,715	10,031	13,000	(2,969)	
6330 Utilities	7,360	7,876	8,800	(924)	
6340 Postage & Shipping	401	790	1,000	(210)	
6350 Repairs & Maintenance	4,657	6,948	14,075	(7,127)	
6360 Office Equipment Rental	694	642	750	(108)	
6370 Office Cleaning	1,500	2,640	2,300	340	
6380 Marketing	5,606	7,453	9,000	(1,547)	Mostly Artina Promo
6390 Security System	484	847	450	397	
6400 Contributions/Donations	2,300	1,800	1,600	200	
6410 Sponsorship Expenses	8,000	7,500	18,000	(10,500)	
6420 Charitable Registration Fee	100	100	100	0	
6500 IT Support	29,492	29,838	30,800	(962)	
6510 Website & CMS	4,464	3,830	6,600	(2,770)	Arnet Technologies
6520 IT Subscriptions	4,196	6,649	5,500	1,149	
6540 Other IT Expenses	1,251	1,261	5,000	(3,739)	
6600 Insurance	6,087	7,195	7,000	195	
6700 Committee Expenses	27,125	29,961	25,500	4,461	
6800 Dues & Subscriptions	12,999	15,960	13,750	2,210	
					Includes travel to New Mexico for ANCOR Conference
6900 Travel Expense	27,226	30,429	22,000	8,429	
6910 Meals and Entertainment	13,386	16,758	12,000	4,758	
7000 Credit Card Fees	18,866	26,836	20,500	6,336	
7100 PAC Expenses	5,101	10,180	5,000	5,180	
8500 Real Estate Taxes	12,600	16,841	13,750	3,091	

OPRA
Profit and Loss vs Budget
January - November, 2024

	Jan - Nov, 2023	Jan - Nov, 2024	Budget	Change	Comments
Total Expenses	1,720,435	2,009,188	1,880,350	128,838	
Net Operating Income	151,524	200,797	750	200,047	Ahead of budget!
Other Income					
4200 Grant Income	350	91,033		91,033	Change a Life Campaign (2024)
9000 Interest Income	8,131	22		22	
9010 Interest and Dividends	163,282	232,283	148,500	83,783	
9020 Realized gain (loss) on invest		(19,094)		(19,094)	
9030 Unrealized inv gain (loss)	119,014	270,597		270,597	
Total Other Income	290,777	574,841	148,500	426,341	
Other Expenses					
5200 Grant Expense	350	92,666		92,666	Change a Life Campain (2024)
7500 Depreciation Expense	15,828	16,163	14,600	1,563	
Total Other Expenses	16,178	108,829	14,600	94,229	
Net Other Income	274,599	466,012	133,900	332,112	
Net Income	426,123	666,809	134,650	532,159	