

OPRA
Balance Sheet
As of February 28, 2025

	As of Feb 28, 2025	As of Feb 29, 2024	Change	Comments
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking	174,665	209,763	(35,098)	
1000 Checking - Restricted	13,105	23,280	(10,175)	
1010 Savings	250,035	200,007	50,028	
1030 Petty Cash	150	150	0	
Total Bank Accounts	437,955	433,200	4,755	Transferred excess savings to Money Market in Investments.
Accounts Receivable				
1200 Accounts Receivable	424,597	396,000	28,597	
Total Accounts Receivable	424,597	396,000	28,597	
Other Current Assets				
1400 Prepaid Expenses	49,368	68,606	(19,238)	
1410 Prepaid Conference Expenses	41,499	14,276	27,223	
1450 Deferred Compensation	143,719	195,754	(52,035)	Insurance plan for PM
1499 Undeposited Funds	32,525	7,925	24,600	
Total Other Current Assets	267,111	286,561	(19,450)	
Total Current Assets	1,129,663	1,115,761	13,902	
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	41,129	37,904	3,225	
1610 Accum Dep - Building	(200,600)	(186,989)	(13,611)	
1620 Accum Dep - Furniture & Equip	(123,055)	(122,768)	(287)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(35,530)	(34,340)	(1,190)	
Total Fixed Assets	336,089	347,952	(11,863)	
Other Assets				
1700 Investments	4,898,690	4,158,150	740,540	Up 1.7% in 2025
1700 Investments - Foundation	414,801	386,493	28,308	Up 1.2% in 2025
Total Other Assets	5,313,491	4,544,643	768,848	
TOTAL ASSETS	6,779,243	6,008,357	770,886	
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	18,959	12,327	6,632	
Total Accounts Payable	18,959	12,327	6,632	
Credit Cards				
2100 Credit Card	10,637	5,828	4,809	
Total Credit Cards	10,637	5,828	4,809	
Other Current Liabilities				
2210 Accrued Vacation	14,294	12,098	2,196	
2320 Accrued Real Estate Taxes	3,231	3,062	169	
2600 Deferred Revenue - Dues	1,019,000	885,000	134,000	
2610 Deferred Revenue - Conferences	54,500	104,725	(50,225)	
2630 Deferred Revenue - DSP	16,743	16,768	(25)	DSP Ohio
2640 Deferred Revenue - Grant Rev	0	15,780	(15,780)	Recruitment and Retention Grant
Total Other Current Liabilities	1,107,768	1,037,433	70,335	
Total Current Liabilities	1,137,363	1,055,588	81,776	
Total Liabilities	1,137,363	1,055,588	81,776	
Equity				
3000 Net Assets	5,471,665	4,857,812	613,853	
3010 Restricted Net Assets	13,105	23,280	(10,175)	
Net Income	157,110	71,677	85,433	
Total Equity	5,641,880	4,952,769	689,111	
TOTAL LIABILITIES AND EQUITY	6,779,243	6,008,357	770,886	

OPRA
Profit and Loss vs Budget
January - February, 2025

	Jan - Feb, 2024	Jan - Feb, 2025	Budget	Difference	Comments
Income					
4000 Membership Dues	229,613	268,400	235,000	33,400	Renewals are ahead of last year
4010 Associate Dues	14,500	18,500	15,000	3,500	
4020 Public Entity Dues	50,000	51,000	50,000	1,000	
4100 Seminars & Education	18,655	30,505	27,250	3,255	
4725 Partner Fees	2,500	250	0	250	
4730 Philadelphia Insurance Revenue		3,500	3,500	0	
4740 Publication Sales	150	500	100	400	
Total Income	315,418	372,655	330,850	41,805	
Expenses					
5100 Seminars & Education Expense	864	13,936	2,000	11,936	Mostly Just Culture Expenditures
6000 Salary & Wages	134,309	129,077	128,700	377	
6020 Employer Taxes	10,930	10,050	12,000	(1,950)	
6090 Payroll Service Fees	755	825	900	(75)	
6100 Employee Insurance	21,125	32,977	34,500	(1,523)	
6110 Employee Retirement	6,186	7,049	7,100	(51)	
6120 Employee Car Allowance	1,300	1,300	1,300	0	
6190 Staff Development	3,025	5,247	6,000	(753)	
6200 Professional Fees	25,924	14,407	14,000	407	
6220 Legal Fees	36,667	36,667	38,500	(1,833)	
6230 Accounting	6,107	5,428	9,000	(3,573)	Pete Thompson and Bodine Perry
6240 Lobbying	11,557	12,335	12,200	135	
6300 Office Expenses	690	4,109	1,200	2,909	
6320 Telecommunications	1,165	1,131	2,400	(1,269)	
6330 Utilities	2,706	1,641	1,600	41	
6340 Postage & Shipping	141		200	(200)	
6350 Repairs & Maintenance	1,068	3,505	5,050	(1,545)	
6360 Office Equipment Rental	161	173	200	(27)	
6370 Office Cleaning	360	300	400	(100)	
6380 Marketing	4,743	40	7,500	(7,460)	Mostly Artina Promo
6390 Security System	576	576	450	126	
6400 Contributions/Donations	1,800	1,835	1,800	35	
6500 IT Support	5,290	5,714	5,600	114	Arnet Technologies
6510 Website & CMS	685	793	1,200	(407)	
6520 IT Subscriptions	1,165	501	1,500	(999)	
6600 Insurance	5,306	5,670	5,500	170	
6700 Committee Expenses	7,109	2,516	2,000	516	
6800 Dues & Subscriptions	9,130	10,195	10,500	(305)	
6900 Travel Expense	5,197	8,995	7,500	1,495	
6910 Meals and Entertainment	1,743	1,859	3,200	(1,341)	
7000 Credit Card Fees	7,512	6,479	6,500	(21)	
7100 PAC Expenses	170	1,945	1,600	345	
8500 Real Estate Taxes	3,062	3,231	3,000	231	
Total Expenses	318,527	330,506	335,100	(4,594)	
Net Operating Income	(3,109)	42,149	(4,250)	46,399	
Other Income					
4200 Grant Income	1,008			0	
9000 Interest Income	3	7		7	
9010 Interest and Dividends	31,442	33,775	30,000	3,775	
9030 Unrealized inv gain (loss)	46,280	92,891		92,891	
Total Other Income	78,733	126,674	30,000	96,674	
Other Expenses					
5200 Grant Expense	1,008	10,471		10,471	
7500 Depreciation Expense	2,939	1,242	2,600	(1,358)	
Total Other Expenses	3,947	11,714	2,600	9,114	
Net Other Income	74,786	114,961	27,400	87,561	
Net Income	71,677	157,110	23,150	133,960	