

**OPRA**  
**Balance Sheet**  
**As of April 30, 2025**

	As of Apr 30, 2025	As of Apr 30, 2024	Change	Comments
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Checking	204,345	93,280	111,065	
1000 Checking - Restricted	13,105	20,280	(7,175)	
1010 Savings	250,043	300,014	(49,971)	
1030 Petty Cash	150	150	0	
Total Bank Accounts	<b>467,643</b>	<b>413,724</b>	<b>53,919</b>	Transferred excess savings to Money Market in Investments.
Accounts Receivable				
1200 Accounts Receivable	126,250	63,500	62,750	Includes grant receivable
Total Accounts Receivable	<b>126,250</b>	<b>63,500</b>	<b>62,750</b>	
Other Current Assets				
1400 Prepaid Expenses	12,702	25,490	(12,788)	
1410 Prepaid Conference Expenses	46,785	39,127	7,658	
1450 Deferred Compensation	91,684	143,719	(52,035)	Insurance plan for PM
1499 Undeposited Funds	9,243	9,600	(358)	
Total Other Current Assets	<b>160,413</b>	<b>217,936</b>	<b>(57,523)</b>	
Total Current Assets	<b>754,307</b>	<b>695,160</b>	<b>59,147</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	41,129	37,904	3,225	
1610 Accum Dep - Building	(202,869)	(189,257)	(13,611)	
1620 Accum Dep - Furniture & Equip	(123,103)	(122,816)	(287)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(37,210)	(34,962)	(2,247)	
Total Fixed Assets	<b>332,093</b>	<b>345,014</b>	<b>(12,921)</b>	
Other Assets				
1700 Investments	5,259,977	4,744,021	515,956	Up 0.5% in 2025
1700 Investments - Foundation	416,066	386,841	29,224	Up 2.7% in 2025
1800 Intercompany - OPRA Foundation	0	1,250	(1,250)	
Total Other Assets	<b>5,676,043</b>	<b>5,132,112</b>	<b>543,931</b>	
<b>TOTAL ASSETS</b>	<b>6,762,443</b>	<b>6,172,286</b>	<b>590,157</b>	
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	15,246	8,945	6,301	
Total Accounts Payable	<b>15,246</b>	<b>8,945</b>	<b>6,301</b>	
Credit Cards				
2100 Credit Card	24,792	19,267	5,525	
Total Credit Cards	<b>24,792</b>	<b>19,267</b>	<b>5,525</b>	
Other Current Liabilities				
2210 Accrued Vacation	14,294	12,098	2,196	
2320 Accrued Real Estate Taxes	6,631	6,124	507	
2600 Deferred Revenue - Dues	929,000	893,000	36,000	
2610 Deferred Revenue - Conferences	171,534	203,700	(32,166)	
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	<b>1,138,202</b>	<b>1,147,470</b>	<b>(9,268)</b>	
Total Current Liabilities	<b>1,178,240</b>	<b>1,175,681</b>	<b>2,558</b>	
Total Liabilities	<b>1,178,240</b>	<b>1,175,681</b>	<b>2,558</b>	
Equity				
3000 Net Assets	5,471,665	4,857,812	613,853	
3010 Restricted Net Assets	13,105	20,280	(7,175)	
Net Income	99,433	118,513	(19,079)	
Total Equity	<b>5,584,203</b>	<b>4,996,604</b>	<b>587,599</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,762,443</b>	<b>6,172,286</b>	<b>590,157</b>	

**OPRA**  
**Profit and Loss vs Budget**  
**January - April, 2025**

	Jan - Apr, 2024	Jan - Apr, 2025	Budget	Difference	Comments
<b>Income</b>					
4000 Membership Dues	596,648	613,563	567,000	46,563	Renewals are ahead of last year
4010 Associate Dues	23,535	24,900	25,000	(100)	PE renewals are behind last year. Lost 6 members and 5 members reduced their membership level.
4020 Public Entity Dues	71,000	51,000	71,000	(20,000)	
4100 Seminars & Education	19,152	42,478	27,750	14,728	
4710 CompManagement Revenue	3,890	4,659	4,000	659	
4725 Partner Fees	5,000	500		500	
4730 Philadelphia Insurance Revenue	3,500	3,500	3,500	0	
4740 Publication Sales	425	700	200	500	
4820 Works For Me Contract		36,815	85,000	(48,185)	
<b>Total Income</b>	<b>723,150</b>	<b>778,115</b>	<b>783,450</b>	<b>(5,335)</b>	
<b>Expenses</b>					
5100 Seminars & Education Expense	3,001	33,412	4,000	29,412	Mostly Just Culture Expenditures
5110 Spring Conference Expense	91	0	0	0	
6000 Salary & Wages	268,618	257,757	257,400	357	
6020 Employer Taxes	20,795	19,496	22,000	(2,504)	
6090 Payroll Service Fees	1,344	1,447	1,500	(53)	
6100 Employee Insurance	96,456	101,489	96,000	5,489	
6110 Employee Retirement	12,372	14,126	14,200	(74)	
6120 Employee Car Allowance	2,600	2,600	2,600	0	
6190 Staff Development	3,877	6,422	8,000	(1,578)	
6200 Professional Fees	33,419	51,809	85,000	(33,191)	Includes Works for Me contractors
6220 Legal Fees	73,333	73,333	76,800	(3,467)	
6230 Accounting	12,440	12,058	18,000	(5,943)	Pete Thompson and Bodine Perry
6240 Lobbying	23,888	24,724	24,200	524	
6300 Office Expenses	1,537	5,746	2,400	3,346	
6320 Telecommunications	2,619	2,407	4,700	(2,293)	
6330 Utilities	4,381	3,271	3,200	71	
6340 Postage & Shipping	264	73	400	(327)	
6350 Repairs & Maintenance	1,823	4,365	10,100	(5,735)	
6360 Office Equipment Rental	321	348	400	(52)	
6370 Office Cleaning	840	840	800	40	
6380 Marketing	6,189	266	15,000	(14,734)	Mostly Artina Promo
6390 Security System	847	576	450	126	
6400 Contributions/Donations	1,800	1,835	1,800	35	
6410 Sponsorship Expenses	7,000	515	8,000	(7,485)	
6500 IT Support	10,664	11,577	11,200	377	Arnet Technologies
6510 Website & CMS	1,572	1,707	2,400	(693)	
6520 IT Subscriptions	2,076	1,553	2,800	(1,247)	
6540 Other IT Expenses	1,083		8,000	(8,000)	
6600 Insurance	5,306	5,670	5,500	170	
6700 Committee Expenses	1,305	1,516	4,000	(2,484)	
6800 Dues & Subscriptions	11,785	12,660	13,000	(340)	
6900 Travel Expense	13,783	31,590	15,000	16,590	Travel expenses are ahead of last year.
6910 Meals and Entertainment	6,348	9,183	6,600	2,583	
7000 Credit Card Fees	16,349	15,893	15,000	893	
7100 PAC Expenses	6,459	(2,755)	3,200	(5,955)	
8500 Real Estate Taxes	6,124	6,631	6,000	631	
<b>Total Expenses</b>	<b>662,710</b>	<b>714,140</b>	<b>749,650</b>	<b>(35,510)</b>	
<b>Net Operating Income</b>	<b>60,439</b>	<b>63,975</b>	<b>33,800</b>	<b>30,175</b>	Ahead of budget!
<b>Other Income</b>					
4200 Grant Income	1,008			0	
4700 Other Income		1,462		1,462	
9000 Interest Income	10	16		16	
9010 Interest and Dividends	75,062	80,197	60,000	20,197	
9030 Unrealized inv gain (loss)	(11,121)	(40,978)		(40,978)	
<b>Total Other Income</b>	<b>64,959</b>	<b>40,697</b>	<b>60,000</b>	<b>(19,303)</b>	
<b>Other Expenses</b>					
5200 Grant Expense	1,008			0	
7500 Depreciation Expense	5,877	5,238	5,300	(62)	
<b>Total Other Expenses</b>	<b>6,885</b>	<b>5,238</b>	<b>5,300</b>	<b>(62)</b>	
<b>Net Other Income</b>	<b>58,073</b>	<b>35,459</b>	<b>54,700</b>	<b>(19,241)</b>	
<b>Net Income</b>	<b>118,513</b>	<b>99,433</b>	<b>88,500</b>	<b>10,933</b>	