

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

	As of Sep 30, 2025	As of Sep 30, 2024	Change	Comments
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Checking	116,348	166,610	(50,262)	
1000 Checking - Restricted	9,675	15,330	(5,655)	
1010 Savings	50,001	100,024	(50,023)	
1030 Petty Cash	150	150	0	
	<b>176,174</b>	<b>282,114</b>	<b>(105,940)</b>	Transferred excess savings to Money Market in Investments.
Accounts Receivable				
1200 Accounts Receivable	49,716	27,000	22,716	
Total Accounts Receivable	<b>49,716</b>	<b>27,000</b>	<b>22,716</b>	
Other Current Assets				
1400 Prepaid Expenses	2,509	11,378	(8,869)	
1410 Prepaid Conference Expenses	70,555	22,380	48,175	
1450 Deferred Compensation	93,805	143,719	(49,913)	Insurance plan for PM
1499 Undeposited Funds	685	7,100	(6,415)	
Total Other Current Assets	<b>167,554</b>	<b>184,577</b>	<b>(17,023)</b>	
Total Current Assets	<b>393,444</b>	<b>493,691</b>	<b>(100,247)</b>	
Fixed Assets				
1510 Building	548,888	530,851	18,037	
1520 Furniture and Equipment	129,406	123,294	6,112	
1530 Software	22,308	22,308	0	
1540 Computers	41,129	37,904	3,225	
1610 Accum Dep - Building	(208,540)	(194,928)	(13,611)	
1620 Accum Dep - Furniture & Equip	(123,223)	(122,936)	(287)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(37,967)	(36,518)	(1,449)	
Total Fixed Assets	<b>349,693</b>	<b>337,667</b>	<b>12,026</b>	
Other Assets				
1700 Investments	5,551,798	4,874,808	676,989	Up 9.3% in 2025
1700 Investments - Foundation	437,545	408,634	32,586	Up 8.0% in 2025
1810 Intercompany - OPRA Properties	0	0	0	
Total Other Assets	<b>5,989,343</b>	<b>5,283,442</b>	<b>705,901</b>	
<b>TOTAL ASSETS</b>	<b>6,732,480</b>	<b>6,114,800</b>	<b>617,680</b>	
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	48,543	103,998	(55,454)	
Total Accounts Payable	<b>48,543</b>	<b>103,998</b>	<b>(55,454)</b>	
Credit Cards				
2100 Credit Card	22,703	15,862	6,841	
Total Credit Cards	<b>22,703</b>	<b>15,862</b>	<b>6,841</b>	
Other Current Liabilities				
2210 Accrued Vacation	14,294	12,098	2,196	
2320 Accrued Real Estate Taxes	15,131	13,779	1,352	
2600 Deferred Revenue - Dues	382,000	387,000	(5,000)	
2610 Deferred Revenue - Conferences	178,705	199,250	(20,545)	Fall Conference
2630 Deferred Revenue - DSP	16,718	16,743	(25)	DSP Ohio
2640 Deferred Revenue - Grant Rev	0	15,780	(15,780)	Recruitment and Retention Grant
Total Other Current Liabilities	<b>606,848</b>	<b>644,650</b>	<b>(37,802)</b>	
Total Current Liabilities	<b>678,094</b>	<b>764,509</b>	<b>(86,415)</b>	
Total Liabilities	<b>678,094</b>	<b>764,509</b>	<b>(86,415)</b>	
Equity				
3000 Net Assets	5,489,702	4,857,812	631,890	
3010 Restricted Net Assets	9,675	15,330	(5,655)	
Net Income	555,009	477,149	77,860	
Total Equity	<b>6,054,385</b>	<b>5,350,291</b>	<b>704,095</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,732,480</b>	<b>6,114,800</b>	<b>617,680</b>	

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

	Jan - Sep, 2024	Jan - Sep, 2025	Budget	Change	Comments
<b>Income</b>					
4000 Membership Dues	1,296,860	1,314,988	1,274,000	40,988	Membership dues will finish ahead of budget
4010 Associate Dues	25,570	27,725	28,000	(275)	PE renewals are behind last year. Lost 6 members and 5 members reduced their membership level.
4020 Public Entity Dues	71,000	52,500	71,000	(18,500)	
4100 Seminars & Education	36,637	60,360	28,500	31,860	Education net income is \$20k behind budget. Spring conference net income is behind budget by \$60k in 2025.
4110 Spring Conference Registration	108,000	114,450	108,000	6,450	
4115 Spring Conference Sponsorship	99,950	110,750	100,000	10,750	
4710 CompManagement Revenue	4,399	4,659	4,000	659	
4720 Unemployment Service Trust	9,207	9,207	9,200	7	
4725 Partner Fees	6,000	750	0	750	
4730 Philadelphia Insurance Revenue	3,500	3,500	3,500	0	
4740 Publication Sales	725	1,200	400	800	
4820 Works For Me Contract		89,179	187,500	(98,321)	2025 Budget is \$250k
<b>Total Income</b>	<b>1,661,848</b>	<b>1,789,268</b>	<b>1,814,100</b>	<b>(24,832)</b>	
<b>Expenses</b>					
5100 Seminars & Education Expense	15,834	60,547	9,000	51,547	Mostly Just Culture & Learning Lab Expenditures
5110 Spring Conference Expense	161,734	237,447	160,000	77,447	See income comment above
5120 Fall Conference Expense	532	0	0	0	
6000 Salary & Wages	604,391	579,459	579,150	309	
6020 Employer Taxes	45,651	43,391	47,000	(3,609)	
6090 Payroll Service Fees	2,846	3,089	3,000	89	
6100 Employee Insurance	137,718	140,561	123,750	16,811	Should be on budget by EOY.
6110 Employee Retirement	28,138	31,820	31,950	(130)	
6120 Employee Car Allowance	5,850	2,564	5,850	(3,286)	
6190 Staff Development	7,578	11,647	15,000	(3,353)	
6200 Professional Fees	62,859	95,579	198,000	(102,421)	Includes Works for Me contractors
6220 Legal Fees	166,016	165,000	172,550	(7,550)	Pete Thompson and Bodine Perry (waiting for 2025 invoices)
6230 Accounting	34,457	25,488	40,500	(15,013)	
6240 Lobbying	54,415	55,268	54,200	1,068	
6300 Office Expenses	3,908	8,509	5,400	3,109	
6320 Telecommunications	8,721	5,631	10,500	(4,869)	
6330 Utilities	6,767	5,594	7,200	(1,606)	
6340 Postage & Shipping	464	133	800	(667)	
6350 Repairs & Maintenance	3,483	7,978	22,725	(14,747)	Repairs are behind budget
6360 Office Equipment Rental	482	522	600	(78)	
6370 Office Cleaning	2,160	2,100	1,900	200	
6380 Marketing	7,424	28,454	33,750	(5,296)	Mostly Artina Promo & Krile Communications
6390 Security System	847	576	450	126	
6400 Contributions/Donations	1,800	2,335	1,800	535	
6410 Sponsorship Expenses	7,000	3,015	18,000	(14,985)	
6500 IT Support	24,442	27,526	25,200	2,326	Arnet Technologies
6510 Website & CMS	3,185	3,999	5,400	(1,401)	
6520 IT Subscriptions	3,778	11,088	6,050	5,038	
6540 Other IT Expenses	1,261	877	18,000	(17,123)	Have not purchased the new laptops yet
6600 Insurance	7,195	14,481	8,000	6,481	
6700 Committee Expenses	28,754	34,315	25,000	9,315	
6800 Dues & Subscriptions	15,790	15,545	17,500	(1,955)	
6900 Travel Expense	28,273	55,338	33,750	21,588	Travel expenses are ahead of last year and Budget. The 2025 budget is \$45k
6910 Meals and Entertainment	15,082	18,107	14,900	3,207	The 2025 budget is \$20k
7000 Credit Card Fees	23,746	24,862	21,500	3,362	
7100 PAC Expenses	6,386	(7,746)	7,600	(15,346)	
8500 Real Estate Taxes	13,779	15,632	13,500	2,132	
<b>Total Expenses</b>	<b>1,542,743</b>	<b>1,730,731</b>	<b>1,739,475</b>	<b>(8,744)</b>	
<b>Net Operating Income</b>	<b>119,104</b>	<b>58,537</b>	<b>74,625</b>	<b>(16,088)</b>	Currently behind budget for 2025
<b>Other Income</b>					

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

	<b>Jan - Sep,</b>	<b>Jan - Sep,</b>	<b>Budget</b>	<b>Change</b>	<b>Comments</b>
	<b>2024</b>	<b>2025</b>			
4200 Grant Income	41,033	25,025		25,025	
4700 Other Income		1,462		1,462	
9000 Interest Income	20	27		27	
9010 Interest and Dividends	194,690	205,793	135,000	70,793	
9020 Realized gain (loss) on invest	(19,094)			0	
9030 Unrealized inv gain (loss)	241,025	296,725		296,725	
<b>Total Other Income</b>	<b>457,674</b>	<b>529,033</b>	<b>135,000</b>	<b>394,033</b>	
Other Expenses					
5200 Grant Expense	86,405	20,775		20,775	
7500 Depreciation Expense	13,224	11,786	12,000	(214)	
<b>Total Other Expenses</b>	<b>99,629</b>	<b>32,561</b>	<b>12,000</b>	<b>20,561</b>	
<b>Net Other Income</b>	<b>358,044</b>	<b>496,472</b>	<b>123,000</b>	<b>373,472</b>	
<b>Net Income</b>	<b>477,149</b>	<b>555,009</b>	<b>197,625</b>	<b>357,384</b>	