

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

	As of Nov 30, 2025	As of Nov 30, 2024	Change	Comments
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Checking	76,905	183,278	(106,373)	
1000 Checking - Restricted	9,575	15,330	(5,755)	
1010 Savings	50,003	50,027	(23)	
1030 Petty Cash	150	150	0	
Total Bank Accounts	<b>136,633</b>	<b>248,784</b>	<b>(112,152)</b>	
Accounts Receivable				
1200 Accounts Receivable	20,000	14,293	5,707	
Total Accounts Receivable	<b>20,000</b>	<b>14,293</b>	<b>5,707</b>	
Other Current Assets				
1400 Prepaid Expenses	10,434	9,229	1,205	
1410 Prepaid Conference Expenses	43,935	10,000	33,935	
1450 Deferred Compensation	93,805	143,719	(49,913)	Insurance plan for PM
1499 Undeposited Funds	11,413	400	11,013	
Total Other Current Assets	<b>159,587</b>	<b>163,348</b>	<b>(3,761)</b>	
Total Current Assets	<b>316,219</b>	<b>426,425</b>	<b>(110,206)</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	41,129	0	
1610 Accum Dep - Building	(210,808)	(197,197)	(13,611)	
1620 Accum Dep - Furniture & Equip	(123,270)	(122,984)	(287)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(38,270)	(37,141)	(1,129)	
Total Fixed Assets	<b>347,074</b>	<b>337,953</b>	<b>9,121</b>	
Other Assets				
1700 Investments	5,311,669	4,592,547	719,122	Up 12.3% in 2025
1700 Investments - Foundation	444,469	407,460	37,009	Up 9.7% in 2025
1800 Intercompany - OPRA Foundation	0	725	(725)	
Total Other Assets	<b>5,756,138</b>	<b>5,000,732</b>	<b>755,406</b>	
<b>TOTAL ASSETS</b>	<b>6,419,432</b>	<b>5,765,111</b>	<b>654,321</b>	
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	51,280	39,711	11,569	
Total Accounts Payable	<b>51,280</b>	<b>39,711</b>	<b>11,569</b>	
Credit Cards				
2100 Credit Card	9,375	14,073	(4,698)	
Total Credit Cards	<b>9,375</b>	<b>14,073</b>	<b>(4,698)</b>	
Other Current Liabilities				
2210 Accrued Vacation	14,294	12,098	2,196	
2320 Accrued Real Estate Taxes	18,531	16,841	1,690	
2600 Deferred Revenue - Dues	153,000	147,750	5,250	
2620 Deferred Revenue - Other	2,700	26,300	(23,600)	DSP Ohio
2630 Deferred Revenue - DSP	16,718	16,743	(25)	
Total Other Current Liabilities	<b>205,243</b>	<b>219,732</b>	<b>(14,489)</b>	
Total Current Liabilities	<b>265,898</b>	<b>273,516</b>	<b>(7,618)</b>	
Total Liabilities	<b>265,898</b>	<b>273,516</b>	<b>(7,618)</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	654,157	618,453	35,704	
Total Equity	<b>6,153,534</b>	<b>5,491,595</b>	<b>661,939</b>	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,419,432</b>	<b>5,765,111</b>	<b>654,321</b>	

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

	Jan - Nov, 2024	Jan - Nov, 2025	Budget	Difference	Comments
<b>Income</b>					
4000 Membership Dues	1,571,210	1,596,875	1,558,000	38,875	Membership dues will finish ahead of budget
4010 Associate Dues	26,145	28,225	28,000	225	PE renewals are behind last year. Lost 6 members and 5 members reduced their membership level.
4020 Public Entity Dues	71,500	54,000	71,000	(17,000)	
4100 Seminars & Education	43,067	63,860	29,000	34,860	Education net income is \$17k behind budget. Spring conference net income is behind budget by \$65k in 2025.
4110 Spring Conference Registration	108,000	114,800	108,000	6,800	
4115 Spring Conference Sponsorship	101,825	110,750	100,000	10,750	Fall conference net income is behind budget by \$54k in 2025.
4120 Fall Conference Registration	115,350	108,565	90,000	18,565	
4125 Fall Conference Sponsorship	119,250	118,830	95,000	23,830	
4710 CompManagement Revenue	4,399	4,659	4,000	659	
4720 Unemployment Service Trust	9,207	9,207	9,200	7	
4725 Partner Fees	7,507	1,000	0	1,000	
4730 Philadelphia Insurance Revenue	3,500	3,500	3,500	0	
4740 Publication Sales	2,725	1,200	500	700	
4820 Works For Me Contract	14,293	109,179	229,167	(119,988)	2025 Budget is \$250k
<b>Total Income</b>	<b>2,197,978</b>	<b>2,324,650</b>	<b>2,325,367</b>	<b>(716)</b>	
<b>Expenses</b>					
5100 Seminars & Education Expense	28,603	62,761	11,000	51,761	Mostly Just Culture & Learning Lab Expenditures
5110 Spring Conference Expense	163,212	242,447	160,000	82,447	See income comment above
5120 Fall Conference Expense	218,927	243,624	147,000	96,624	See income comment above
6000 Salary & Wages	738,700	708,140	707,850	290	
6020 Employer Taxes	55,485	52,838	57,000	(4,162)	
6090 Payroll Service Fees	3,451	3,749	3,600	149	
6100 Employee Insurance	153,088	157,042	149,250	7,792	Should be on budget by EOY.
6110 Employee Retirement	34,322	38,897	39,050	(153)	
6120 Employee Car Allowance	7,150	3,864	7,000	(3,136)	
6190 Staff Development	9,230	11,951	18,000	(6,049)	
6200 Professional Fees	67,859	120,654	242,000	(121,346)	Includes Works for Me contractors
6220 Legal Fees	203,027	201,667	210,850	(9,183)	
6230 Accounting	41,177	45,123	49,500	(4,378)	Pete Thompson and Bodine Perry
6240 Lobbying	66,617	67,454	66,200	1,254	
6300 Office Expenses	5,315	9,876	6,600	3,276	
6320 Telecommunications	10,128	10,211	12,900	(2,689)	
6330 Utilities	7,876	7,507	8,800	(1,293)	
6340 Postage & Shipping	790	133	1,000	(867)	
6350 Repairs & Maintenance	6,948	8,825	27,775	(18,950)	Repairs are behind budget
6360 Office Equipment Rental	642	696	750	(54)	
6370 Office Cleaning	2,640	2,640	2,300	340	
6380 Marketing	7,633	35,740	41,250	(5,510)	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	7,500	3,015	19,000	(15,985)	
6420 Charitable Registration Fee	100	100	100	0	
6500 IT Support	29,838	33,738	30,800	2,938	Arnet Technologies
6510 Website & CMS	3,830	4,755	6,600	(1,845)	
6520 IT Subscriptions	6,649	11,247	7,350	3,897	Includes new training platform
6540 Other IT Expenses	1,261	877	20,000	(19,123)	Have not purchased the new laptops yet
6600 Insurance	7,195	7,873	8,000	(127)	
6700 Committee Expenses	29,985	35,380	25,000	10,380	Board retreat exceeded budget
6800 Dues & Subscriptions	15,980	15,695	17,500	(1,805)	
6900 Travel Expense	30,453	62,378	41,250	21,128	Travel expenses are ahead of last year and budget. The 2025 budget is \$45k
6910 Meals and Entertainment	17,070	21,637	18,300	3,337	The 2025 budget is \$20k
7000 Credit Card Fees	26,836	28,000	23,500	4,500	Corporate sponsors over paid for all of the PAC events and expenses.
7100 PAC Expenses	13,788	(1,332)	9,200	(10,532)	
8500 Real Estate Taxes	16,841	19,032	16,500	2,532	
<b>Total Expenses</b>	<b>2,042,790</b>	<b>2,281,143</b>	<b>2,215,025</b>	<b>66,118</b>	

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

	Jan - Nov, 2024	Jan - Nov, 2025	Budget	Difference	Comments
<b>Net Operating Income</b>	<b>155,189</b>	<b>43,507</b>	<b>110,342</b>	<b>(66,834)</b>	Currently behind budget for 2025
<b>Other Income</b>					
4200 Grant Income	91,813	40,025		40,025	
4700 Other Income		1,462		1,462	
9000 Interest Income	22	29		29	
9010 Interest and Dividends	232,283	241,591	165,000	76,591	
9020 Realized gain (loss) on invest	(19,094)	221,050		221,050	
9030 Unrealized inv gain (loss)	270,597	156,673		156,673	
Total Other Income	<b>575,621</b>	<b>660,831</b>	<b>165,000</b>	<b>495,831</b>	
Other Expenses					
5200 Grant Expense	96,194	35,775		35,775	
7500 Depreciation Expense	16,163	14,406	14,600	(194)	
Total Other Expenses	<b>112,357</b>	<b>50,181</b>	<b>14,600</b>	<b>35,581</b>	
<b>Net Other Income</b>	<b>463,264</b>	<b>610,650</b>	<b>150,400</b>	<b>460,250</b>	
<b>Net Income</b>	<b>618,453</b>	<b>654,157</b>	<b>260,742</b>	<b>393,416</b>	