

OPRA
Balance Sheet
As of February 28, 2026

	As of Feb 28, 2026	As of Feb 28, 2025	Change	Comments
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking	235,552	174,665	60,887	
1000 Checking - Restricted	8,175	13,105	(4,930)	
1010 Savings	150,010	250,035	(100,025)	
1030 Petty Cash	150	150	0	
Total Bank Accounts	393,887	437,955	(44,068)	
Accounts Receivable				
1200 Accounts Receivable	465,000	442,423	22,577	
Total Accounts Receivable	465,000	442,423	22,577	
Other Current Assets				
1400 Prepaid Expenses	148,248	49,368	98,879	Mostly Legal Retainer adjustment
1410 Prepaid Conference Expenses	108,271	41,499	66,772	
1450 Deferred Compensation	93,805	143,719	(49,913)	Insurance plan for PM
1499 Undeposited Funds	13,125	32,525	(19,400)	
Total Other Current Assets	363,449	267,111	96,337	
Total Current Assets	1,222,335	1,147,489	74,846	
Fixed Assets				
1510 Building	548,888	548,888	0	
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	(215,738)	(200,600)	(15,138)	
1620 Accum Dep - Furniture & Equip	(124,055)	(123,055)	(1,000)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(38,725)	(36,907)	(1,818)	
Total Fixed Assets	340,904	352,749	(11,845)	
Other Assets				
1700 Investments	5,641,848	4,898,690	743,158	Up 1.9% in 2026
1700 Foundation Investments	456,020	414,801	41,219	Up 2.2% in 2026
Total Other Assets	6,097,868	5,313,491	784,377	
TOTAL ASSETS	7,661,108	6,813,729	847,379	
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	15,018	23,854	(8,836)	
Total Accounts Payable	15,018	23,854	(8,836)	
Credit Cards				
2100 Credit Card	11,710	12,370	(660)	
Total Credit Cards	11,710	12,370	(660)	
Other Current Liabilities				
2210 Accrued Vacation	14,848	14,294	554	
2320 Accrued Real Estate Taxes	3,400	3,231	169	
2600 Deferred Revenue - Dues	1,034,000	1,019,000	15,000	
2610 Deferred Revenue - Conferences	90,475	54,500	35,975	
2630 Deferred Revenue - DSP	16,718	16,743	(25)	DSP Ohio
Total Other Current Liabilities	1,159,441	1,107,768	51,673	
Total Current Liabilities	1,186,168	1,143,992	42,176	
Total Liabilities	1,186,168	1,143,992	42,176	
Equity				
3000 Net Assets	6,336,535	5,489,702	846,834	
3010 Restricted Net Assets	8,175	13,105	(4,930)	
Net Income	130,229	166,930	(36,701)	
Total Equity	6,474,939	5,669,736	805,203	
TOTAL LIABILITIES AND EQUITY	7,661,108	6,813,729	847,379	

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OPRA
Profit and Loss vs Budget
January - February, 2026

	Jan - Feb, 2025	Jan - Feb, 2026	Budget	Difference	Comments
Income					
4000 Membership Dues	268,400	200,869	280,000	(79,131)	Renewals are a little behind last year.
4010 Associate Dues	18,500	20,225	20,000	225	
4020 Public Entity Dues	51,000	48,000	51,000	(3,000)	
4100 Seminars & Education	30,505	48,350	27,500	20,850	Education net income is \$34k ahead budget. Mostly Advance Leadership.
4725 Partner Fees	250	500	250	250	
4730 Philadelphia Insurance Revenue	3,500	3,500	3,500	0	
4740 Publication Sales	500		150	(150)	
4820 Works For Me Contract	17,826	20,000	33,400	(13,400)	Overall, the Works for me contact is very close to the net income budget.
Total Income	390,481	341,444	415,800	(74,356)	
Expenses					
5100 Seminars & Education Expense	13,955	1,537	15,000	(13,463)	See income comment above
6000 Salary & Wages	129,077	131,585	131,800	(215)	
6020 Employer Taxes	10,050	10,309	10,550	(241)	
6090 Payroll Service Fees	825	909	700	209	
6100 Employee Insurance	32,977	42,950	42,600	350	
6110 Employee Retirement	7,049	7,237	7,300	(63)	
6120 Employee Car Allowance	1,300	1,300	1,300	0	
6190 Staff Development	5,247	1,375	2,500	(1,125)	
6200 Professional Fees	21,385	30,729	33,400	(2,671)	Includes Works for Me contractors. See income comment above.
6220 Legal Fees	36,667	4,529	37,500	(32,971)	Vorys Retainer Adjustment
6230 Accounting	5,428	4,970	6,000	(1,030)	Pete Thompson and DG Perry
6240 Lobbying	12,335	12,183	12,300	(117)	
6300 Office Expenses	3,969	643	1,400	(757)	
6320 Telecommunications	1,131	1,137	2,400	(1,263)	
6330 Utilities	1,641	2,498	1,500	998	
6340 Postage & Shipping	0	242	100	142	
6350 Repairs & Maintenance	3,610	6,389	2,000	4,389	Sewage repairs
6360 Office Equipment Rental	173	174	200	(26)	
6370 Office Cleaning	300	480	500	(20)	
6380 Marketing	6,288	6,508	7,000	(492)	Mostly Artina Promo & Krile Communications
6390 Security System	576	579	600	(21)	
6400 Contributions/Donations	1,835	1,855	1,800	55	
6500 IT Support	5,714	6,215	6,000	215	Arnet Technologies
6510 Website & CMS	793	1,862	1,200	662	
6520 IT Subscriptions	1,071	2,880	1,900	980	Includes new training platform
6600 Insurance	5,670	6,608	5,000	1,608	
6700 Committee Expenses	4,376	2,100	2,000	100	
6800 Dues & Subscriptions	12,070	18,345	13,000	5,345	
6900 Travel Expense	10,344	6,150	11,200	(5,050)	
6910 Meals and Entertainment	1,956	1,395	4,250	(2,855)	
7000 Credit Card Fees	6,479	8,404	6,000	2,404	
7100 PAC Expenses	85	(1,308)	400	(1,708)	Corporate sponsors over paid for all of the PAC events and expenses.
8500 Real Estate Taxes	3,231	3,400	3,500	(100)	
Total Expenses	347,606	326,170	372,900	(46,730)	
Net Operating Income	42,875	15,274	42,900	(27,626)	
Other Income					
9000 Interest Income	7	5	0	5	
9010 Interest and Dividends	33,775	28,570	33,000	(4,430)	
9030 Unrealized inv gain (loss)	92,891	89,000	0	89,000	
Total Other Income	126,674	117,575	33,000	84,575	
Other Expenses					
7500 Depreciation Expense	2,619	2,619	2,500	119	
Total Other Expenses	2,619	2,619	2,500	119	
Net Other Income	124,055	114,955	30,500	84,455	
Net Income	166,930	130,229	73,400	56,829	
	0	0			