

OPRA
Balance Sheet
As of March 31, 2026

| | As of Mar 31, 2026 | As of Mar 31, 2025 | Change | Comments |
|--|-----------------------|-----------------------|-----------------|---|
| ASSETS | | | | |
| Current Assets | | | | |
| Bank Accounts | | | | |
| 1000 Checking | 191,009 | 176,914 | 14,094 | |
| 1000 Checking - Restricted | 5,875 | 13,105 | (4,930) | |
| 1010 Savings | 398,506 | 250,039 | 148,467 | |
| 1030 Petty Cash | 150 | 150 | 0 | |
| Total Bank Accounts | 595,539 | 440,208 | 155,331 | |
| Accounts Receivable | | | | |
| 1200 Accounts Receivable | 100,000 | 121,325 | (21,325) | |
| Total Accounts Receivable | 100,000 | 121,325 | (21,325) | |
| Other Current Assets | | | | |
| 1400 Prepaid Expenses | 138,190 | 31,035 | 107,155 | Mostly Legal Retainer adjustment Cleveland Hilton Spring Conference is paid in advance. |
| 1410 Prepaid Conference Expenses | 169,066 | 42,719 | 126,347 | Insurance plan for PM |
| 1450 Deferred Compensation | 45,927 | 93,805 | (47,879) | |
| 1499 Undeposited Funds | 14,800 | 20,232 | (5,432) | |
| Total Other Current Assets | 367,983 | 187,791 | 180,192 | |
| Total Current Assets | 1,063,522 | 749,324 | 314,198 | |
| 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 | (216,873) | (201,734) | (15,138) | |
| 1620 Accum Dep - Furniture & Equip | (124,157) | (123,079) | (1,078) | |
| 1630 Accum Amort. - Software | (22,308) | (22,308) | 0 | |
| 1640 Accum Dep - Computers | (38,868) | (37,058) | (1,810) | |
| Total Fixed Assets | 339,525 | 351,439 | (11,914) | |
| Other Assets | | | | |
| 1700 Investments | 5,708,811 | 5,269,690 | 439,121 | Down 1.3% in 2026. 721k of Money Market funds. |
| 1700 Foundation Investments | 444,735 | 414,740 | 29,995 | Down 0.3% in 2026 |
| Total Other Assets | 6,153,546 | 5,684,430 | 469,116 | |
| TOTAL ASSETS | 7,556,593 | 6,785,193 | 771,400 | |
| LIABILITIES AND EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 A/P - Trade | 21,520 | 23,407 | (1,887) | |
| Total Accounts Payable | 21,520 | 23,407 | (1,887) | |
| Credit Cards | | | | |
| 2100 Credit Card | 24,309 | 17,350 | 6,959 | |
| Total Credit Cards | 24,309 | 17,350 | 6,959 | |
| Other Current Liabilities | | | | |
| 2210 Accrued Vacation | 14,848 | 14,294 | 554 | |
| 2320 Accrued Real Estate Taxes | 5,100 | 4,931 | 169 | |
| 2600 Deferred Revenue - Dues | 967,000 | 1,013,000 | (46,000) | |
| 2610 Deferred Revenue - Conferences | 198,425 | 118,725 | 79,700 | |
| 2630 Deferred Revenue - DSP | 16,718 | 16,743 | (25) | DSP Ohio |
| Total Other Current Liabilities | 1,202,091 | 1,167,693 | 34,398 | |
| Total Current Liabilities | 1,247,920 | 1,208,450 | 39,470 | |
| Total Liabilities | 1,247,920 | 1,208,450 | 39,470 | |
| Equity | | | | |
| 3000 Net Assets | 6,336,535 | 5,489,702 | 846,834 | |
| 3010 Restricted Net Assets | 5,875 | 13,105 | (4,930) | |
| Net Income | (33,737) | 73,936 | (107,674) | |
| Total Equity | 6,308,673 | 5,576,743 | 731,930 | |
| TOTAL LIABILITIES AND EQUITY | 7,556,593 | 6,785,193 | 771,400 | |

OPRA
Profit and Loss vs Budget
January - March, 2026

| | Jan - Mar, 2025 | Jan - Mar, 2026 | Budget | Difference | Comments |
|-------------------------------------|-----------------------|--------------------|----------------|------------------|---|
| Income | | | | | |
| 4000 Membership Dues | 444,475 | 430,744 | 425,000 | 5,744 | Renewals are a little behind last year. |
| 4010 Associate Dues | 22,825 | 24,725 | 25,000 | (275) | |
| 4020 Public Entity Dues | 51,000 | 51,000 | 52,000 | (1,000) | |
| 4100 Seminars & Education | 36,130 | 53,325 | 32,500 | 20,825 | Education net income is \$45k ahead budget. |
| 4710 CompManagement Revenue | 4,659 | 4,110 | 4,000 | 110 | Mostly Advance Leadership. |
| 4725 Partner Fees | 250 | 500 | 250 | 250 | |
| 4730 Philadelphia Insurance Revenue | 3,500 | 3,500 | 3,500 | 0 | |
| 4740 Publication Sales | 700 | | 150 | (150) | |
| 4820 Works For Me Contract | 28,815 | 30,000 | 50,100 | (20,100) | Overall, the Works for me contact is very close to the net income budget. |
| Total Income | 592,354 | 597,904 | 592,500 | 5,404 | |
| Expenses | | | | | |
| 5100 Seminars & Education Expense | 26,246 | 2,837 | 28,000 | (25,163) | See income comment above |
| 5120 Fall Conference Expense | 0 | 659 | 0 | 659 | |
| 6000 Salary & Wages | 193,417 | 197,377 | 197,600 | (223) | |
| 6020 Employer Taxes | 14,773 | 15,143 | 15,825 | (682) | |
| 6090 Payroll Service Fees | 1,136 | 1,259 | 1,050 | 209 | |
| 6100 Employee Insurance | 91,129 | 103,972 | 102,600 | 1,372 | |
| 6110 Employee Retirement | 10,587 | 10,856 | 10,950 | (94) | |
| 6120 Employee Car Allowance | 1,950 | 1,950 | 1,950 | 0 | |
| 6190 Staff Development | 5,447 | 2,870 | 3,750 | (880) | |
| 6200 Professional Fees | 31,887 | 50,410 | 50,100 | 310 | Includes Works for Me contractors. See income comment above. |
| 6220 Legal Fees | 55,000 | 17,736 | 56,250 | (38,514) | Vorys Retainer Adjustment |
| 6230 Accounting | 9,040 | 11,480 | 9,500 | 1,980 | Pete Thompson and DG Perry |
| 6240 Lobbying | 18,588 | 18,351 | 18,500 | (149) | |
| 6300 Office Expenses | 4,856 | 1,126 | 2,100 | (974) | |
| 6320 Telecommunications | 1,866 | 1,880 | 3,550 | (1,670) | |
| 6330 Utilities | 2,568 | 3,769 | 2,250 | 1,519 | |
| 6340 Postage & Shipping | 73 | 242 | 200 | 42 | |
| 6350 Repairs & Maintenance | 3,956 | 8,066 | 3,000 | 5,066 | Sewage repairs |
| 6360 Office Equipment Rental | 173 | 174 | 200 | (26) | |
| 6370 Office Cleaning | 540 | 720 | 750 | (30) | |
| 6380 Marketing | 9,308 | 14,278 | 10,000 | 4,278 | 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 | 8,645 | 9,330 | 9,000 | 330 | Arnet Technologies |
| 6510 Website & CMS | 1,169 | 2,280 | 1,800 | 480 | |
| 6520 IT Subscriptions | 4,982 | 6,953 | 5,900 | 1,053 | Includes new training platform |
| 6600 Insurance | 5,670 | 6,608 | 5,750 | 858 | |
| 6700 Committee Expenses | 4,376 | 8,829 | 5,000 | 3,829 | |
| 6800 Dues & Subscriptions | 14,515 | 18,345 | 16,100 | 2,245 | |
| 6900 Travel Expense | 18,463 | 11,677 | 16,800 | (5,123) | |
| 6910 Meals and Entertainment | 3,410 | 2,297 | 6,250 | (3,953) | |
| 7000 Credit Card Fees | 10,909 | 13,199 | 9,500 | 3,699 | |
| 7100 PAC Expenses | 85 | (1,308) | 600 | (1,908) | Corporate sponsors over paid for all of the PAC events and expenses. |
| 8500 Real Estate Taxes | 4,931 | 5,100 | 5,250 | (150) | |
| Total Expenses | 562,107 | 550,899 | 602,475 | (51,576) | |
| Net Operating Income | 30,248 | 47,005 | (9,975) | 56,980 | |
| Other Income | | | | | |
| 9000 Interest Income | 12 | 9 | | 9 | |
| 9010 Interest and Dividends | 62,760 | 42,953 | 50,000 | (7,047) | |
| 9030 Unrealized inv gain (loss) | (15,154) | (119,705) | | (119,705) | |
| Total Other Income | 47,617 | (76,743) | 50,000 | (126,743) | |
| Other Expenses | | | | | |
| 7500 Depreciation Expense | 3,929 | 3,999 | 3,850 | 149 | |
| Total Other Expenses | 3,929 | 3,999 | 3,850 | 149 | |
| Net Other Income | 43,689 | (80,742) | 46,150 | (126,892) | |
| Net Income | 73,936 | (33,737) | 36,175 | (69,912) | |