

OPRA
Balance Sheet
As of June 30, 2026

	As of Jun 30, 2026	As of Jun 30, 2025	Change	Comments
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking	75,224	77,980	(2,756)	
1000 Checking - Restricted	5,875	9,675	(4,930)	
1010 Savings	200,015	50,053	149,962	
1030 Petty Cash	150	150	0	
Total Bank Accounts	281,263	137,857	143,406	
Accounts Receivable				
1200 Accounts Receivable	64,264	54,648	9,616	
Total Accounts Receivable	64,264	54,648	9,616	
Other Current Assets				
1400 Prepaid Expenses	96,264	2,509	93,755	Mostly Legal Retainer adjustment
1410 Prepaid Conference Expenses	27,276	40,923	(13,647)	Mostly Fall Conference
1450 Deferred Compensation	45,927	93,805	(47,879)	Insurance plan for PM
1499 Undeposited Funds	3,600	1,925	1,675	
Total Other Current Assets	173,067	139,162	33,904	
Total Current Assets	518,594	331,667	186,926	
Fixed Assets				
1510 Building	548,888	548,888	0	
1520 Furniture and Equipment	129,406	129,406	0	
1530 Software	22,308	22,308	0	
1540 Computers	41,129	41,129	0	
1610 Accum Dep - Building	(220,275)	(205,137)	(15,138)	
1620 Accum Dep - Furniture & Equip	(124,463)	(123,151)	(1,312)	
1630 Accum Amort. - Software	(22,308)	(22,308)	0	
1640 Accum Dep - Computers	(39,299)	(37,513)	(1,786)	
Total Fixed Assets	335,386	353,622	(18,236)	
Other Assets				
1700 Investments	5,958,975	5,486,408	472,567	Up 3% in 2026. 727k of Money Market funds.
1700 Investments	458,886	426,749	32,137	Up 3% in 2026
1800 Intercompany - OPRA Foundation	0	0	0	
1810 Intercompany - OPRA Properties	0	0	0	
Total Other Assets	6,417,861	5,913,157	504,704	
TOTAL ASSETS	7,271,841	6,598,446	673,395	
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 A/P - Trade	28,456	52,113	(23,658)	
Total Accounts Payable	28,456	52,113	(23,658)	
Credit Cards				
2100 Credit Card	2,821	20,254	(17,433)	
Total Credit Cards	2,821	20,254	(17,433)	
Other Current Liabilities				
2210 Accrued Vacation	14,848	14,294	554	
2320 Accrued Real Estate Taxes	10,200	10,031	169	
2600 Deferred Revenue - Dues	633,000	660,000	(27,000)	
2610 Deferred Revenue - Conferences	7,250	3,334	3,916	
2630 Deferred Revenue - DSP	16,718	16,718	0	DSP Ohio
2640 Deferred Revenue - Grant Rev	4,250	0	4,250	Alt Residences
Total Other Current Liabilities	686,266	704,377	(18,111)	
Total Current Liabilities	717,542	776,744	(59,202)	
Total Liabilities	717,542	776,744	(59,202)	
Equity				
3000 Net Assets	6,332,285	5,489,702	842,584	
3010 Restricted Net Assets	5,875	9,675	(3,800)	
Net Income	216,139	322,326	(106,187)	
Total Equity	6,554,299	5,821,702	732,597	
TOTAL LIABILITIES AND EQUITY	7,271,841	6,598,446	673,395	

OPRA
Profit and Loss vs Budget
January - June, 2026

	Jan - Jun, 2025	Jan - Jun, 2026	Budget	Difference	Comments
Income					
4000 Membership Dues	888,100	888,425	860,000	28,425	
4010 Associate Dues	26,400	28,225	28,000	225	
4020 Public Entity Dues	51,750	57,000	52,000	5,000	
4100 Seminars & Education	46,486	71,725	45,000	26,725	Education net income is \$54k ahead budget. Mostly Advance Leadership. Overall, the Spring Conference net income is about \$48k under budget. See above
4110 Spring Conference Registration	114,100	144,500	130,000	14,500	
4115 Spring Conference Sponsorship	105,584	136,125	110,000	26,125	
4120 Fall Conference Registration	0	1,775	0	1,775	
4710 CompManagement Revenue	4,659	4,110	4,000	110	
4720 Unemployment Service Trust	9,207	9,078	9,200	(122)	
4725 Partner Fees	500	2,500	500	2,000	
4730 Philadelphia Insurance Revenue	3,500	3,500	3,500	0	
4740 Publication Sales	700		300	(300)	
4820 Works For Me Contract	59,463	75,602	100,200	(24,598)	Overall, the Works for me contact is very close to the net income budget.
Total Income	1,310,449	1,422,565	1,342,700	79,865	
Expenses					
5100 Seminars & Education Expense	35,417	11,136	38,500	(27,364)	
5110 Spring Conference Expense	243,277	328,404	240,000	88,404	See spring conference income comment
5120 Fall Conference Expense	0	659	0	659	
6000 Salary & Wages	386,438	394,755	395,200	(445)	
6020 Employer Taxes	29,118	29,651	31,650	(1,999)	
6090 Payroll Service Fees	2,100	2,332	2,100	232	
6100 Employee Insurance	115,761	150,468	155,400	(4,932)	
6110 Employee Retirement	21,203	21,712	21,900	(188)	
6120 Employee Car Allowance	614	3,900	1,000	2,900	
6190 Staff Development	10,447	7,863	7,500	363	
6200 Professional Fees	64,680	109,163	100,100	9,063	Includes Works for Me contractors. See income comment above.
6220 Legal Fees	110,000	59,663	112,500	(52,837)	Vorys Retainer Adjustment
6230 Accounting	18,390	26,695	25,000	1,695	Pete Thompson and DG Perry
6240 Lobbying	36,944	36,694	37,100	(406)	
6300 Office Expenses	7,172	2,054	4,100	(2,046)	
6320 Telecommunications	6,475	7,470	7,000	470	
6330 Utilities	3,933	6,259	4,500	1,759	
6340 Postage & Shipping	133	242	300	(58)	
6350 Repairs & Maintenance	5,665	11,136	5,000	6,136	Sewage repairs
6360 Office Equipment Rental	348	348	375	(27)	
6370 Office Cleaning	1,320	1,500	1,500	0	
6380 Marketing	18,846	23,621	20,000	3,621	Mostly Artina Promo & Krile Communications
6390 Security System	576	579	600	(21)	
6400 Contributions/Donations	1,835	1,855	1,800	55	
6410 Sponsorship Expenses	1,515	2,000	3,500	(1,500)	
6500 IT Support	18,015	18,669	18,000	669	Arnet Technologies
6510 Website & CMS	2,541	3,414	3,600	(186)	
6520 IT Subscriptions	6,477	8,957	7,900	1,057	Includes new training platform
6540 Other IT Expenses	32		1,500	(1,500)	
6600 Insurance	5,670	6,608	5,000	1,608	
6700 Committee Expenses	7,087	13,154	7,000	6,154	Includes some prepayments for board retreat.
6800 Dues & Subscriptions	15,000	18,780	16,400	2,380	
6900 Travel Expense	43,851	28,736	34,000	(5,264)	
6910 Meals and Entertainment	12,214	8,335	12,500	(4,165)	
7000 Credit Card Fees	20,025	23,636	18,250	5,386	
7100 PAC Expenses	(1,315)	5,229	1,200	4,029	Corporate sponsors over paid for all of the PAC events and expenses.
8500 Real Estate Taxes	10,532	10,200	10,500	(300)	
Total Expenses	1,262,336	1,385,876	1,352,475	33,401	
Net Operating Income	48,113	36,690	(9,775)	46,465	Ahead of budget.
Other Income					
4200 Grant Income	25,025			0	
4700 Other Income	1,462			0	
9000 Interest Income	25	24		24	
9010 Interest and Dividends	134,919	103,078	101,000	2,078	
9030 Unrealized inv gain (loss)	141,413	84,485		84,485	
Total Other Income	302,845	187,587	101,000	86,587	
Other Expenses					
5200 Grant Expense	20,775			0	
7500 Depreciation Expense	7,858	8,137	7,900	237	
Total Other Expenses	28,633	8,137	7,900	237	
Net Other Income	274,212	179,449	93,100	86,349	
Net Income	322,326	216,139	83,325	132,814	
	0	0			