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12/19/23

Accrual Basis

Oregon Pest Control Association

Balance Sheet

As of December 19, 2023

	Dec 19, 23
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	3,357.24
Savings Account	2,042.29
Scholarship Checking Account	3,742.49
Total Checking/Savings	9,142.02
Accounts Receivable	
Accounts receivable	1,720.00
Total Accounts Receivable	1,720.00
Total Current Assets	10,862.02
TOTAL ASSETS	10,862.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	7,598.44
Total Accounts Payable	7,598.44
Other Current Liabilities	
NPMA Dues Payable	1,560.00
Scholarship Payable	957.00
Total Other Current Liabilities	2,517.00
Total Current Liabilities	10,115.44
Total Liabilities	10,115.44
Equity	
Unrestrict (retained earnings)	8,644.68
Net Income	-7,898.10
Total Equity	746.58
TOTAL LIABILITIES & EQUITY	10,862.02

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
 July 1 through December 19, 2023

	Jul 1 - Dec 19, 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising	125.00	3,000.00	-2,875.00	4.2%
Electronic WDO Form	0.00	0.00	0.00	0.0%
Finance Charges	0.00	0.00	0.00	0.0%
Freight Revenue	0.00	0.00	0.00	0.0%
General Fund Donations	0.00	0.00	0.00	0.0%
Gray Book Storage Pests Sales	0.00	0.00	0.00	0.0%
Income/NPMA-33 Forms	0.00	0.00	0.00	0.0%
IPM Manual	0.00	0.00	0.00	0.0%
Legislative Action	240.00	1,000.00	-760.00	24.0%
Membership Dues	12,685.00	15,000.00	-2,315.00	84.6%
Membership Materials	0.00	0.00	0.00	0.0%
Miscellaneous Sales	0.00	0.00	0.00	0.0%
OPCA Apparel/Book Income	0.00	0.00	0.00	0.0%
Sales Returns	0.00	0.00	0.00	0.0%
Scholarship Donation	340.00	500.00	-160.00	68.0%
Seminar Income	26,880.00	54,200.00	-27,320.00	49.6%
Sponsorship Income	8,200.00	12,000.00	-3,800.00	68.3%
Uncategorized Income	0.00	0.00	0.00	0.0%
WDO Report Form Sales	0.00	0.00	0.00	0.0%
Total Income	48,470.00	85,700.00	-37,230.00	56.6%
Cost of Goods Sold				
Book Sales Expense	0.00	0.00	0.00	0.0%
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Crack & Crevice Expenses	0.00	0.00	0.00	0.0%
Field Guide to Structural Pests	0.00	0.00	0.00	0.0%
Gray Book Storage Pests Expense	0.00	0.00	0.00	0.0%
IPM Manual Expenses	0.00	0.00	0.00	0.0%
Membership Materials Expense	0.00	0.00	0.00	0.0%
Multiple Issue Discount	0.00	0.00	0.00	0.0%
NPMA-33 Forms	0.00	0.00	0.00	0.0%
OPCA Apparel	0.00	0.00	0.00	0.0%
Shipping Expense	0.00	0.00	0.00	0.0%
Truck Decals Expense	0.00	0.00	0.00	0.0%
WDO Forms Expense	0.00	0.00	0.00	0.0%
WDO Inspection Brochure	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	48,470.00	85,700.00	-37,230.00	56.6%
Expense				
Advertising expenses	0.00	0.00	0.00	0.0%
Bad debt expense	0.00	0.00	0.00	0.0%
Bank Charges	2,007.93	3,600.00	-1,592.07	55.8%
Board Expenses	239.46	0.00	239.46	100.0%
Bulk Permit Annual Fee	0.00	0.00	0.00	0.0%
Credit Card Discount	0.00	0.00	0.00	0.0%
Dues & Subscriptions	3,257.50	3,250.00	7.50	100.2%
Fines, penalties, judgements	0.00	0.00	0.00	0.0%
Furniture & Fixtures Lease	0.00	0.00	0.00	0.0%
Golf Tournaments	2,966.00	3,050.00	-84.00	97.2%
Incentives and Commissions	0.00	0.00	0.00	0.0%
Insurance	535.00	700.00	-165.00	76.4%

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1 through December 19, 2023

	Jul 1 - Dec 19, 23	Budget	\$ Over Budget	% of Budget
Interest Expense	0.00	0.00	0.00	0.0%
Licenses/Permits	0.00	0.00	0.00	0.0%
Logo Items OPCA	0.00	500.00	-500.00	0.0%
Membership Incentives	0.00	0.00	0.00	0.0%
NPMA Dues-Passthru	0.00	0.00	0.00	0.0%
Office Supplies	0.00	50.00	-50.00	0.0%
Oregon Annual Report	0.00	50.00	-50.00	0.0%
Organizational (corp) expenses	0.00	0.00	0.00	0.0%
Other Expenses	0.00	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Postage, shipping, delivery	114.71	200.00	-85.29	57.4%
Printing & copying	552.45	1,000.00	-447.55	55.2%
Professional Fees	17,060.00	33,075.00	-16,015.00	51.6%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Refunds	0.00	0.00	0.00	0.0%
Rents and Leases	248.00	232.00	16.00	106.9%
Scholarship Award	1,000.00	1,000.00	0.00	100.0%
Seminar Expenses	25,918.33	35,630.00	-9,711.67	72.7%
Taxes	50.00	0.00	50.00	100.0%
Telephone & telecommunications	364.00	575.00	-211.00	63.3%
Travel & meetings expenses	1,938.76	0.00	1,938.76	100.0%
Website Expenses	120.00	1,800.00	-1,680.00	6.7%
Total Expense	56,372.14	84,712.00	-28,339.86	66.5%
Net Ordinary Income	-7,902.14	988.00	-8,890.14	-799.8%
Other Income/Expense				
Other Income				
Interest Income	4.04	12.00	-7.96	33.7%
Total Other Income	4.04	12.00	-7.96	33.7%
Other Expense				
Donations	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	4.04	12.00	-7.96	33.7%
Net Income	-7,898.10	1,000.00	-8,898.10	-789.8%