

Oregon Pest Control Association
Balance Sheet Prev Year Comparison
As of June 15, 2023



	Jun 15, 23	Jun 15, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Checking Account	540.52	11,623.10	-11,082.58	-95.4%
Savings Account	2,040.76	2,039.04	1.72	0.1%
Scholarship Checking Account	4,539.17	5,409.92	-870.75	-16.1%
Total Checking/Savings	7,120.45	19,072.06	-11,951.61	-62.7%
Accounts Receivable				
Accounts receivable	1,120.00	1,725.00	-605.00	-35.1%
Total Accounts Receivable	1,120.00	1,725.00	-605.00	-35.1%
Other Current Assets				
OPCA Logo Items	699.65	699.65	0.00	0.0%
Prepaid Expense	2,000.00	1,000.00	1,000.00	100.0%
Total Other Current Assets	2,699.65	1,699.65	1,000.00	58.8%
Total Current Assets	10,940.10	22,496.71	-11,556.61	-51.4%
TOTAL ASSETS	10,940.10	22,496.71	-11,556.61	-51.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
NPMA Dues Payable	370.00	185.00	185.00	100.0%
Scholarship Payable	957.00	957.00	0.00	0.0%
Total Other Current Liabilities	1,327.00	1,142.00	185.00	16.2%
Total Current Liabilities	1,327.00	1,142.00	185.00	16.2%
Total Liabilities	1,327.00	1,142.00	185.00	16.2%
Equity				
Unrestrict (retained earnings)	17,535.52	17,577.16	-41.64	-0.2%
Net Income	-7,922.42	3,777.55	-11,699.97	-309.7%
Total Equity	9,613.10	21,354.71	-11,741.61	-55.0%
TOTAL LIABILITIES & EQUITY	10,940.10	22,496.71	-11,556.61	-51.4%

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
 July 1, 2022 through June 15, 2023

2

	Jul 1, '22 - Jun 15, 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising				
Crack & Crevice Advertising	3,115.00	3,000.00	115.00	103.8%
Crack & Crevice Advertising - Other	0.00	0.00	0.00	0.0%
Total Crack & Crevice Advertising	3,115.00	3,000.00	115.00	103.8%
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	570.00	600.00	-30.00	95.0%
Membership Dues				
NPMA Member Dues	0.00	0.00	0.00	0.0%
OPCA Member Dues	13,650.00	17,500.00	-3,850.00	78.0%
Membership Dues - Other	0.00	0.00	0.00	0.0%
Total Membership Dues	13,650.00	17,500.00	-3,850.00	78.0%
Membership Materials	0.00	0.00	0.00	0.0%
Miscellaneous Sales	19.52	0.00	19.52	100.0%
OPCA Apparel/Book Income				
Books	0.00	0.00	0.00	0.0%
Decals/Badges	0.00	0.00	0.00	0.0%
Hats	64.00	0.00	64.00	100.0%
Shirts	0.00	0.00	0.00	0.0%
OPCA Apparel/Book Income - Other	0.00	0.00	0.00	0.0%
Total OPCA Apparel/Book Income	64.00	0.00	64.00	100.0%
Sales Returns	0.00	0.00	0.00	0.0%
Scholarship Donation	125.00	500.00	-375.00	25.0%
Seminar Income				
Golf Tournament Registration	2,700.00	4,000.00	-1,300.00	67.5%
Raffle, Golf Mulligans	0.00	0.00	0.00	0.0%
Seminar Activities, Fishing	1,000.00	1,600.00	-600.00	62.5%
Seminar Registration	45,205.00	40,000.00	5,205.00	113.0%
Seminar Income - Other	0.00	0.00	0.00	0.0%
Total Seminar Income	48,905.00	45,600.00	3,305.00	107.2%
Sponsorship Income				
Display Table	0.00	0.00	0.00	0.0%
Event Sponsorship	8,835.00	12,000.00	-3,165.00	73.6%
Website Sponsors	0.00	0.00	0.00	0.0%
Sponsorship Income - Other	0.00	0.00	0.00	0.0%
Total Sponsorship Income	8,835.00	12,000.00	-3,165.00	73.6%
Uncategorized Income	0.00	0.00	0.00	0.0%
WDO Report Form Sales	0.00	0.00	0.00	0.0%
Total Income	75,283.52	79,200.00	-3,916.48	95.1%
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				
C&C Misc	0.00	0.00	0.00	0.0%
C&C Postage	0.00	0.00	0.00	0.0%
C&C Printing	0.00	0.00	0.00	0.0%
Crack & Crevice Member Discount	0.00	0.00	0.00	0.0%
Crack & Crevice Expenses - Other	0.00	0.00	0.00	0.0%
Total 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%

Oregon Pest Control Association Profit & Loss Budget vs. Actual

2

July 1, 2022 through June 15, 2023

	Jul 1, '22 - Jun 15, 23	Budget	\$ Over Budget	% of Budget
NPMA-33 Forms				
NPMA-33 Shipping Expense	0.00	0.00	0.00	0.0%
NPMA-33 Forms - Other	0.00	0.00	0.00	0.0%
Total NPMA-33 Forms	0.00	0.00	0.00	0.0%
OPCA Apparel	0.00	0.00	0.00	0.0%
Shipping Expense				
Freight Expense	0.00	0.00	0.00	0.0%
Insurance Expense	0.00	0.00	0.00	0.0%
Shipping Expense - Other	0.00	0.00	0.00	0.0%
Total 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	75,283.52	79,200.00	-3,916.48	95.1%
Expense				
Advertising expenses	0.00	0.00	0.00	0.0%
Bad debt expense	0.00	0.00	0.00	0.0%
Bank Charges				
Bank Fees	667.62	50.00	617.62	1,335.2%
Visa/MC Expenses	2,633.88	2,750.00	-116.12	95.8%
Bank Charges - Other	0.00	0.00	0.00	0.0%
Total Bank Charges	3,301.50	2,800.00	501.50	117.9%
Board Expenses	181.33	500.00	-318.67	36.3%
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				
Lobbying OFS	3,000.00	3,000.00	0.00	100.0%
National Organizations PPMA	257.50	250.00	7.50	103.0%
Dues & Subscriptions - Other	0.00	0.00	0.00	0.0%
Total 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				
Golf Meals and Box Lunches	539.00	600.00	-61.00	89.8%
Golf prizes and awards	0.00	0.00	0.00	0.0%
Green fees	2,467.00	2,700.00	-233.00	91.4%
Golf Tournaments - Other	0.00	0.00	0.00	0.0%
Total Golf Tournaments	3,006.00	3,300.00	-294.00	91.1%
Incentives and Commissions	100.00	400.00	-300.00	25.0%
Insurance				
General Business Insurance	0.00	0.00	0.00	0.0%
Liability Insurance	0.00	0.00	0.00	0.0%
Officers and Directors Ins	700.00	675.00	25.00	103.7%
Other Insurance	0.00	0.00	0.00	0.0%
Insurance - Other	0.00	0.00	0.00	0.0%
Total Insurance	700.00	675.00	25.00	103.7%
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	0.00	0.00	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	29.20	50.00	-20.80	58.4%
Oregon Annual Report	100.00	50.00	50.00	200.0%
Organizational (corp) expenses	0.00	0.00	0.00	0.0%
Other Expenses				
Continuing Education	0.00	0.00	0.00	0.0%
Equip rental & maintenance	0.00	0.00	0.00	0.0%
Other Education	0.00	0.00	0.00	0.0%
Other Expenses - Other	0.00	0.00	0.00	0.0%
Total Other Expenses	0.00	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.00	0.0%

Oregon Pest Control Association Profit & Loss Budget vs. Actual

2

July 1, 2022 through June 15, 2023

	Jul 1, '22 - Jun 15, 23	Budget	\$ Over Budget	% of Budget
Postage, shipping, delivery				
Federal Express	0.00	0.00	0.00	0.0%
Local Courier	162.11	250.00	-87.89	64.8%
UPS	0.00	0.00	0.00	0.0%
Postage, shipping, delivery - Other	0.00	0.00	0.00	0.0%
Total Postage, shipping, delivery	162.11	250.00	-87.89	64.8%
Printing & copying	960.60	575.00	385.60	167.1%
Professional Fees				
Accounting fees	588.75	525.00	63.75	112.1%
Association Management Retainer	32,200.00	32,400.00	-200.00	99.4%
Consulting Fees	0.00	0.00	0.00	0.0%
Honorarium	0.00	0.00	0.00	0.0%
Legal fees	0.00	0.00	0.00	0.0%
Lobbying Fees	0.00	0.00	0.00	0.0%
Other Mgmt Fees and Incentive	50.00	0.00	50.00	100.0%
Outside computer services	0.00	0.00	0.00	0.0%
Professional Fees - Other	0.00	0.00	0.00	0.0%
Total Professional Fees	32,838.75	32,925.00	-86.25	99.7%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Refunds				
Dues Refund	0.00	0.00	0.00	0.0%
Seminars Refunds	0.00	0.00	0.00	0.0%
Refunds - Other	0.00	0.00	0.00	0.0%
Total Refunds	0.00	0.00	0.00	0.0%
Rents and Leases				
Office Equipment Leases	0.00	0.00	0.00	0.0%
Office Rent	0.00	0.00	0.00	0.0%
Other Equipment Leases	0.00	0.00	0.00	0.0%
Personal property taxes	0.00	0.00	0.00	0.0%
Post Office Box Rent	232.00	120.00	112.00	193.3%
Rents and Leases - Other	0.00	0.00	0.00	0.0%
Total Rents and Leases	232.00	120.00	112.00	193.3%
Scholarship Award				
Scholarship Award	1,000.00	0.00	1,000.00	100.0%
Scholarship Raffle Item Expense	0.00	0.00	0.00	0.0%
Scholarship Award - Other	0.00	0.00	0.00	0.0%
Total Scholarship Award	1,000.00	0.00	1,000.00	100.0%
Seminar Expenses				
Audio Visual Expenses	2,747.00	550.00	2,197.00	499.5%
Facility Rent	1,328.00	1,700.00	-372.00	78.1%
Golf Expense	0.00	0.00	0.00	0.0%
Raffle prize purchases	0.00	0.00	0.00	0.0%
Reception food and beverage	0.00	0.00	0.00	0.0%
Seminar Printing and Copies	360.65	500.00	-139.35	72.1%
Seminar Speaker Fees	2,575.00	2,000.00	575.00	128.8%
Seminar Speaker Travel Lodging	284.24	2,000.00	-1,715.76	14.2%
Seminar Supplies	22.17	300.00	-277.83	7.4%
Seminars Meals and Catering	23,706.96	20,000.00	3,706.96	118.5%
Seminars Misc, Fishing, etc	1,650.00	1,400.00	250.00	117.9%
Seminars Postage	0.00	20.00	-20.00	0.0%
Seminars Promotion	0.00	0.00	0.00	0.0%
Staff travel and lodging	2,272.29	2,850.00	-577.71	79.7%
Seminar Expenses - Other	0.00	0.00	0.00	0.0%
Total Seminar Expenses	34,946.31	31,320.00	3,626.31	111.6%
Taxes	0.00	0.00	0.00	0.0%
Telephone & telecommunications	572.43	500.00	72.43	114.5%
Travel & meetings expenses				
NPSA Convention Reg	0.00	0.00	0.00	0.0%
NPSA related lodging	0.00	0.00	0.00	0.0%
NPSA related travel	0.00	0.00	0.00	0.0%
NPSA travel, meals	0.00	0.00	0.00	0.0%
Travel & meetings expenses - Other	0.00	0.00	0.00	0.0%
Total Travel & meetings expenses	0.00	0.00	0.00	0.0%

2

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1, 2022 through June 15, 2023

	Jul 1, '22 - Jun 15, 23	Budget	\$ Over Budget	% of Budget
Website Expenses	1,824.12	1,500.00	324.12	121.6%
Total Expense	83,211.85	78,215.00	4,996.85	106.4%
Net Ordinary Income	-7,928.33	985.00	-8,913.33	-804.9%
Other Income/Expense				
Other Income				
Interest Income	5.91	15.00	-9.09	39.4%
Total Other Income	5.91	15.00	-9.09	39.4%
Other Expense				
Donations				
Dues for Member Benefit	0.00	0.00	0.00	0.0%
Donations - Other	0.00	0.00	0.00	0.0%
Total Donations	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	5.91	15.00	-9.09	39.4%
Net Income	-7,922.42	1,000.00	-8,922.42	-792.2%

3

Oregon Pest Control Association Profit & Loss Prev Year Comparison July 1, 2022 through June 15, 2023

	Jul 1, '22 - Jun 15, 23	Jul 1, '21 - Jun 15, 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising				
Crack & Crevice Advertising	3,115.00	2,811.25	303.75	10.8%
Total Crack & Crevice Advertising	3,115.00	2,811.25	303.75	10.8%
Legislative Action	570.00	600.00	-30.00	-5.0%
Membership Dues				
OPCA Member Dues	13,650.00	14,900.00	-1,250.00	-8.4%
Total Membership Dues	13,650.00	14,900.00	-1,250.00	-8.4%
Miscellaneous Sales	19.52	0.00	19.52	100.0%
OPCA Apparel/Book Income				
Hats	64.00	20.00	44.00	220.0%
Total OPCA Apparel/Book Income	64.00	20.00	44.00	220.0%
Scholarship Donation	125.00	100.00	25.00	25.0%
Seminar Income				
Golf Tournament Registration	2,700.00	3,880.00	-1,180.00	-30.4%
Raffle, Golf Mulligans	0.00	20.00	-20.00	-100.0%
Seminar Activities, Fishing	1,000.00	1,300.00	-300.00	-23.1%
Seminar Registration	45,205.00	39,135.00	6,070.00	15.5%
Total Seminar Income	48,905.00	44,335.00	4,570.00	10.3%
Sponsorship Income				
Event Sponsorship	8,835.00	11,895.00	-3,060.00	-25.7%
Total Sponsorship Income	8,835.00	11,895.00	-3,060.00	-25.7%
Total Income	75,283.52	74,661.25	622.27	0.8%
Gross Profit	75,283.52	74,661.25	622.27	0.8%
Expense				
Bank Charges				
Bank Fees	667.62	702.92	-35.30	-5.0%
Visa/MC Expenses	2,633.88	2,657.44	-23.56	-0.9%
Total Bank Charges	3,301.50	3,360.36	-58.86	-1.8%
Board Expenses	181.33	540.99	-359.66	-66.5%
Dues & Subscriptions				
Lobbying OFS	3,000.00	3,000.00	0.00	0.0%
National Organizations PPMA	257.50	257.50	0.00	0.0%
Total Dues & Subscriptions	3,257.50	3,257.50	0.00	0.0%
Golf Tournaments				
Golf Meals and Box Lunches	539.00	177.00	362.00	204.5%
Green fees	2,467.00	946.00	1,521.00	160.8%
Total Golf Tournaments	3,006.00	1,123.00	1,883.00	167.7%
Incentives and Commissions	100.00	350.00	-250.00	-71.4%
Insurance				
Officers and Directors Ins	700.00	675.00	25.00	3.7%
Total Insurance	700.00	675.00	25.00	3.7%
Office Supplies	29.20	0.00	29.20	100.0%
Oregon Annual Report	100.00	50.00	50.00	100.0%
Postage, shipping, delivery				
Local Courier	162.11	253.40	-91.29	-36.0%
Total Postage, shipping, delivery	162.11	253.40	-91.29	-36.0%
Printing & copying	960.60	575.27	385.33	67.0%
Professional Fees				
Accounting fees	588.75	525.00	63.75	12.1%
Association Management Retainer	32,200.00	30,000.00	2,200.00	7.3%
Other Mgmt Fees and Incentive	50.00	0.00	50.00	100.0%
Total Professional Fees	32,838.75	30,525.00	2,313.75	7.6%

3

Oregon Pest Control Association
Profit & Loss Prev Year Comparison
July 1, 2022 through June 15, 2023

	Jul 1, '22 - Jun 15, 23	Jul 1, '21 - Jun 15, 22	\$ Change	% Change
Rents and Leases				
Post Office Box Rent	232.00	0.00	232.00	100.0%
Total Rents and Leases	232.00	0.00	232.00	100.0%
Scholarship Award				
Scholarship Award	1,000.00	0.00	1,000.00	100.0%
Total Scholarship Award	1,000.00	0.00	1,000.00	100.0%
Seminar Expenses				
Audio Visual Expenses	2,747.00	527.60	2,219.40	420.7%
Facility Rent	1,328.00	1,700.00	-372.00	-21.9%
Seminar Printing and Copies	360.65	479.78	-119.13	-24.8%
Seminar Speaker Fees	2,575.00	1,700.00	875.00	51.5%
Seminar Speaker Travel Lodging	284.24	935.52	-651.28	-69.6%
Seminar Supplies	22.17	285.86	-263.69	-92.2%
Seminars Meals and Catering	23,706.96	18,407.34	5,299.62	28.8%
Seminars Misc, Fishing, etc	1,650.00	1,400.00	250.00	17.9%
Seminars Postage	0.00	16.91	-16.91	-100.0%
Staff travel and lodging	2,272.29	2,744.03	-471.74	-17.2%
Total Seminar Expenses	34,946.31	28,197.04	6,749.27	23.9%
Telephone & telecommunications	572.43	503.46	68.97	13.7%
Website Expenses	1,824.12	1,473.36	350.76	23.8%
Total Expense	83,211.85	70,884.38	12,327.47	17.4%
Net Ordinary Income	-7,928.33	3,776.87	-11,705.20	-309.9%
Other Income/Expense				
Other Income				
Interest Income	5.91	0.68	5.23	769.1%
Total Other Income	5.91	0.68	5.23	769.1%
Net Other Income	5.91	0.68	5.23	769.1%
Net Income	-7,922.42	3,777.55	-11,699.97	-309.7%