

Oregon Pest Control Association Balance Sheet Prev Year Comparison As of September 14, 2023

	Sep 14, 23	Sep 14, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Checking Account	25,185.55	33,377.36	-8,191.81	-24.5%
Savings Account	2,041.53	2,039.09	2.44	0.1%
Scholarship Checking Account	4,740.92	5,535.06	-794.14	-14.4%
Total Checking/Savings	31,968.00	40,951.51	-8,983.51	-21.9%
Other Current Assets	0.00	699.65	-699.65	-100.0%
OPCA Logo Items	0.00	699.65	-699.65	-100.0%
Total Other Current Assets	31,968.00	41,651.16	-9,683.16	-23.3%
TOTAL ASSETS	31,968.00	41,651.16	-9,683.16	-23.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
NPMA Dues Payable	4,245.00	6,055.00	-1,810.00	-29.9%
Scholarship Payable	957.00	957.00	0.00	0.0%
Total Other Current Liabilities	5,202.00	7,012.00	-1,810.00	-25.8%
Total Current Liabilities	5,202.00	7,012.00	-1,810.00	-25.8%
Total Liabilities	5,202.00	7,012.00	-1,810.00	-25.8%
Equity				
Unrestrict (retained earnings)	8,714.68	15,810.52	-7,095.84	-44.9%
Net Income	18,051.32	18,828.64	-777.32	-4.1%
Total Equity	26,766.00	34,639.16	-7,873.16	-22.7%
TOTAL LIABILITIES & EQUITY	31,968.00	41,651.16	-9,683.16	-23.3%

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1 through September 14, 2023

	Jul 1 - Sep 14, 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising				
Crack & Crevice Advertising	125.00	3,000.00	-2,875.00	4.2%
Crack & Crevice Advertising - Other	0.00	0.00	0.00	0.0%
Total 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	320.00	1,000.00	-680.00	32.0%
Membership Dues				
NPMA Member Dues	0.00	0.00	0.00	0.0%
OPCA Allied Dues	1,200.00	1,500.00	-300.00	80.0%
OPCA Member Dues	10,285.00	13,500.00	-3,215.00	76.2%
Membership Dues - Other	0.00	0.00	0.00	0.0%
Total Membership Dues	11,485.00	15,000.00	-3,515.00	76.6%
Membership Materials	0.00	0.00	0.00	0.0%
Miscellaneous Sales	0.00	0.00	0.00	0.0%
OPCA Apparel/Book Income				
Books	0.00	0.00	0.00	0.0%
Decals/Badges	0.00	0.00	0.00	0.0%
Hats	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Sales Returns	0.00	0.00	0.00	0.0%
Scholarship Donation	200.00	500.00	-300.00	40.0%
Seminar Income				
Golf Tournament Registration	1,240.00	3,000.00	-1,760.00	41.3%
Raffle, Golf Mulligans	0.00	0.00	0.00	0.0%
Seminar Activities, Fishing	1,320.00	1,200.00	120.00	110.0%
Seminar Registration	13,650.00	50,000.00	-36,350.00	27.3%
Seminar Income - Other	0.00	0.00	0.00	0.0%
Total Seminar Income	16,210.00	54,200.00	-37,990.00	29.9%
Sponsorship Income				
Display Table	0.00	0.00	0.00	0.0%
Event Sponsorship	5,100.00	12,000.00	-6,900.00	42.5%
Website Sponsors	0.00	0.00	0.00	0.0%
Sponsorship Income - Other	0.00	0.00	0.00	0.0%
Total Sponsorship Income	5,100.00	12,000.00	-6,900.00	42.5%
Uncategorized Income	0.00	0.00	0.00	0.0%
WDO Report Form Sales	0.00	0.00	0.00	0.0%
Total Income	33,440.00	85,700.00	-52,260.00	39.0%
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
 July 1 through September 14, 2023

	Jul 1 - Sep 14, 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	33,440.00	85,700.00	-52,260.00	39.0%
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	32.39	600.00	-567.61	5.4%
Visa/MC Expenses	631.10	3,000.00	-2,368.90	21.0%
Bank Charges - Other	0.00	0.00	0.00	0.0%
Total Bank Charges	663.49	3,600.00	-2,936.51	18.4%
Board Expenses	184.46	0.00	184.46	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				
Lobbying OFS	3,000.00	3,000.00	0.00	100.0%
National Organizations PPMA	0.00	250.00	-250.00	0.0%
Dues & Subscriptions - Other	0.00	0.00	0.00	0.0%
Total Dues & Subscriptions	3,000.00	3,250.00	-250.00	92.3%
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	0.00	550.00	-550.00	0.0%
Golf prizes and awards	0.00	0.00	0.00	0.0%
Green fees	0.00	2,500.00	-2,500.00	0.0%
Golf Tournaments - Other	0.00	0.00	0.00	0.0%
Total Golf Tournaments	0.00	3,050.00	-3,050.00	0.0%
Incentives and Commissions	0.00	0.00	0.00	0.0%
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	0.00	700.00	-700.00	0.0%
Other Insurance	0.00	0.00	0.00	0.0%
Insurance - Other	0.00	0.00	0.00	0.0%
Total Insurance	0.00	700.00	-700.00	0.0%
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				
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%

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Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1 through September 14, 2023

	<u>Jul 1 - Sep 14, 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Website Expenses	120.00	1,800.00	-1,680.00	6.7%
Total Expense	<u>15,390.39</u>	<u>84,712.00</u>	<u>-69,321.61</u>	<u>18.2%</u>
Net Ordinary Income	18,049.61	988.00	17,061.61	1,826.9%
Other Income/Expense				
Other Income				
Interest Income	1.71	12.00	-10.29	14.3%
Total Other Income	<u>1.71</u>	<u>12.00</u>	<u>-10.29</u>	<u>14.3%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>1.71</u>	<u>12.00</u>	<u>-10.29</u>	<u>14.3%</u>
Net Income	<u><u>18,051.32</u></u>	<u><u>1,000.00</u></u>	<u><u>17,051.32</u></u>	<u><u>1,805.1%</u></u>