

Oregon Pest Control Association
Balance Sheet
As of December 20, 2022

	Dec 20, 22
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	16,946.88
Savings Account	2,039.23
Scholarship Checking Account	5,535.45
Total Checking/Savings	24,521.56
Accounts Receivable	
Accounts receivable	200.00
Total Accounts Receivable	200.00
Other Current Assets	
OPCA Logo Items	699.65
Prepaid Expense	2,000.00
Total Other Current Assets	2,699.65
Total Current Assets	27,421.21
TOTAL ASSETS	27,421.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
NPMA Dues Payable	1,005.00
Scholarship Payable	957.00
Total Other Current Liabilities	1,962.00
Total Current Liabilities	1,962.00
Total Liabilities	1,962.00
Equity	
Unrestrict (retained earnings)	17,535.52
Net Income	7,923.69
Total Equity	25,459.21
TOTAL LIABILITIES & EQUITY	27,421.21

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
 July 1 through December 20, 2022

	Jul 1 - Dec 20, 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising				
Crack & Crevice Advertising	1,520.00	3,000.00	-1,480.00	50.7%
Crack & Crevice Advertising - Other	0.00	0.00	0.00	0.0%
Total Crack & Crevice Advertising	1,520.00	3,000.00	-1,480.00	50.7%
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	440.00	600.00	-160.00	73.3%
Membership Dues				
NPMA Member Dues	0.00	0.00	0.00	0.0%
OPCA Member Dues	12,600.00	17,500.00	-4,900.00	72.0%
Membership Dues - Other	0.00	0.00	0.00	0.0%
Total Membership Dues	12,600.00	17,500.00	-4,900.00	72.0%
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	54.00	0.00	54.00	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	54.00	0.00	54.00	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	930.00	4,000.00	-3,070.00	23.3%
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	25,320.00	40,000.00	-14,680.00	63.3%
Seminar Income - Other	0.00	0.00	0.00	0.0%
Total Seminar Income	27,250.00	45,600.00	-18,350.00	59.8%
Sponsorship Income				
Display Table	0.00	0.00	0.00	0.0%
Event Sponsorship	4,000.00	12,000.00	-8,000.00	33.3%
Website Sponsors	0.00	0.00	0.00	0.0%
Sponsorship Income - Other	0.00	0.00	0.00	0.0%
Total Sponsorship Income	4,000.00	12,000.00	-8,000.00	33.3%
Uncategorized Income	0.00	0.00	0.00	0.0%
WDO Report Form Sales	0.00	0.00	0.00	0.0%
Total Income	46,008.52	79,200.00	-33,191.48	58.1%
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

July 1 through December 20, 2022

	Jul 1 - Dec 20, 22	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	46,008.52	79,200.00	-33,191.48	58.1%
Expense				
Advertising expenses	50.00	0.00	50.00	100.0%
Bad debt expense	0.00	0.00	0.00	0.0%
Bank Charges				
Bank Fees	400.96	50.00	350.96	801.9%
Visa/MC Expenses	1,374.58	2,750.00	-1,375.42	50.0%
Bank Charges - Other	0.00	0.00	0.00	0.0%
Total Bank Charges	1,775.54	2,800.00	-1,024.46	63.4%
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	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	245.00	600.00	-355.00	40.8%
Golf prizes and awards	0.00	0.00	0.00	0.0%
Green fees	892.00	2,700.00	-1,808.00	33.0%
Golf Tournaments - Other	0.00	0.00	0.00	0.0%
Total Golf Tournaments	1,137.00	3,300.00	-2,163.00	34.5%
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	535.00	675.00	-140.00	79.3%
Other Insurance	0.00	0.00	0.00	0.0%
Insurance - Other	0.00	0.00	0.00	0.0%
Total Insurance	535.00	675.00	-140.00	79.3%
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	329.20	50.00	279.20	658.4%
Oregon Annual Report	50.00	50.00	0.00	100.0%
Organizational (corp) expenses	0.00	0.00	0.00	.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 July 1 through December 20, 2022

	Jul 1 - Dec 20, 22	Budget	\$ Over Budget	% of Budget
Postage, shipping, delivery				
Federal Express	0.00	0.00	0.00	0.0%
Local Courier	7.65	250.00	-242.35	3.1%
UPS	0.00	0.00	0.00	0.0%
Postage, shipping, delivery - Other	133.04	0.00	133.04	100.0%
Total Postage, shipping, delivery	140.69	250.00	-109.31	56.3%
Printing & copying	564.92	575.00	-10.08	98.2%
Professional Fees				
Accounting fees	588.75	525.00	63.75	112.1%
Association Management Retainer	16,000.00	32,400.00	-16,400.00	49.4%
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	0.00	0.00	0.00	0.0%
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	16,588.75	32,925.00	-16,336.25	50.4%
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	0.00	550.00	-550.00	0.0%
Facility Rent	1,000.00	1,700.00	-700.00	58.8%
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	0.00	500.00	-500.00	0.0%
Seminar Speaker Fees	0.00	2,000.00	-2,000.00	0.0%
Seminar Speaker Travel Lodging	0.00	2,000.00	-2,000.00	0.0%
Seminar Supplies	0.00	300.00	-300.00	0.0%
Seminars Meals and Catering	8,846.29	20,000.00	-11,153.71	44.2%
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	498.09	2,850.00	-2,351.91	17.5%
Seminar Expenses - Other	0.00	0.00	0.00	0.0%
Total Seminar Expenses	11,994.38	31,320.00	-19,325.62	38.3%
Taxes	0.00	0.00	0.00	0.0%
Telephone & telecommunications	286.68	500.00	-213.32	57.3%
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%

Oregon Pest Control Association Profit & Loss Budget vs. Actual July 1 through December 20, 2022

	Jul 1 - Dec 20, 22	Budget	\$ Over Budget	% of Budget
Website Expenses	120.00	1,500.00	-1,380.00	8.0%
Total Expense	38,085.49	78,215.00	-40,129.51	48.7%
Net Ordinary Income	7,923.03	985.00	6,938.03	804.4%
Other Income/Expense				
Other Income				
Interest Income	0.66	15.00	-14.34	4.4%
Total Other Income	0.66	15.00	-14.34	4.4%
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	0.66	15.00	-14.34	4.4%
Net Income	7,923.69	1,000.00	6,923.69	792.4%