

Oregon Pest Control Association Balance Sheet Prev Year Comparison As of June 10, 2022

	Jun 10, 22	Jun 10, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Checking Account	11,293.04	11,223.14	69.90	0.6%
Savings Account	2,039.00	2,038.83	0.17	0.0%
Scholarship Checking Account	5,409.83	5,309.38	100.45	1.9%
Total Checking/Savings	18,741.87	18,571.35	170.52	0.9%
Accounts Receivable	475.00	580.00	-105.00	-18.1%
Accounts receivable	475.00	580.00	-105.00	-18.1%
Total Accounts Receivable	475.00	580.00	-105.00	-18.1%
Other Current Assets				
OPCA Logo Items	699.65	879.56	-179.91	-20.5%
Prepaid Expense	1,000.00	750.00	250.00	33.3%
Total Other Current Assets	1,699.65	1,629.56	70.09	4.3%
Total Current Assets	20,916.52	20,780.91	135.61	0.7%
TOTAL ASSETS	20,916.52	20,780.91	135.61	0.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
NPMA Dues Payable	185.00	-185.00	370.00	200.0%
Scholarship Payable	927.00	927.00	0.00	0.0%
Total Other Current Liabilities	1,112.00	742.00	370.00	49.9%
Total Current Liabilities	1,112.00	742.00	370.00	49.9%
Total Liabilities	1,112.00	742.00	370.00	49.9%
Equity				
Unrestrict (retained earnings)	17,577.16	14,141.12	3,436.04	24.3%
Net Income	2,227.36	5,897.79	-3,670.43	-62.2%
Total Equity	19,804.52	20,038.91	-234.39	-1.2%
TOTAL LIABILITIES & EQUITY	20,916.52	20,780.91	135.61	0.7%

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1, 2021 through May 10, 2022

	Jul 1, '21 - May 10, 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Crack & Crevice Advertising	2,811.25	3,650.00	-838.75	77.0%
Crack & Crevice Advertising - Other	0.00	0.00	0.00	0.0%
Total Crack & Crevice Advertising	2,811.25	3,650.00	-838.75	77.0%
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	380.00	1,000.00	-620.00	38.0%
Membership Dues				
NPMA Member Dues	0.00	0.00	0.00	0.0%
OPCA Member Dues	14,750.00	15,400.00	-650.00	95.8%
Membership Dues - Other	0.00	0.00	0.00	0.0%
Total Membership Dues	14,750.00	15,400.00	-650.00	95.8%
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	20.00	0.00	20.00	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	20.00	0.00	20.00	100.0%
Sales Returns	0.00	0.00	0.00	0.0%
Scholarship Donation	100.00	1,000.00	-900.00	10.0%
Seminar Income				
Golf Tournament Registration	2,840.00	4,400.00	-1,560.00	64.5%
Raffle, Golf Mulligans	20.00	500.00	-480.00	4.0%
Seminar Activities, Fishing	1,300.00	2,500.00	-1,200.00	52.0%
Seminar Registration	34,075.00	36,000.00	-1,925.00	94.7%
Seminar Income - Other	0.00	0.00	0.00	0.0%
Total Seminar Income	38,235.00	43,400.00	-5,165.00	88.1%

**Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1, 2021 through May 10, 2022**

	Jul 1, '21 - May 10, 22	Budget	\$ Over Budget	% of Budget
Sponsorship Income				
Display Table	0.00	0.00	0.00	0.0%
Event Sponsorship	7,645.00	12,000.00	-4,355.00	63.7%
Website Sponsors	0.00	0.00	0.00	0.0%
Sponsorship Income - Other	0.00	0.00	0.00	0.0%
Total Sponsorship Income	<u>7,645.00</u>	<u>12,000.00</u>	<u>-4,355.00</u>	<u>63.7%</u>
Uncategorized Income	0.00	0.00	0.00	0.0%
WDO Report Form Sales	0.00	0.00	0.00	0.0%
Total Income	<u>63,941.25</u>	<u>76,450.00</u>	<u>-12,508.75</u>	<u>83.6%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Field Guide to Structural Pests				
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%
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
OPCA Apparel				
Shipping Expense	0.00	0.00	0.00	0.0%
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

Oregon Pest Control Association
Profit & Loss Budget vs. Actual
July 1, 2021 through May 10, 2022

	Jul 1, '21 - May 10, 22	Budget	\$ Over Budget	% of Budget
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	63,941.25	76,450.00	-12,508.75	83.6%
Expense				
Advertising expenses	0.00	0.00	0.00	0.0%
Bad debt expense	0.00	0.00	0.00	0.0%
Bank Charges				
Bank Fees	501.42	50.00	451.42	1,002.8%
Visa/MC Expenses	1,899.97	3,000.00	-1,100.03	63.3%
Bank Charges - Other	0.00	0.00	0.00	0.0%
Total Bank Charges	2,401.39	3,050.00	-648.61	78.7%
Board Expenses	540.99	400.00	140.99	135.2%
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	177.00	500.00	-323.00	35.4%
Golf prizes and awards	0.00	0.00	0.00	0.0%
Green fees	946.00	5,000.00	-4,054.00	18.9%
Golf Tournaments - Other	0.00	0.00	0.00	0.0%
Total Golf Tournaments	1,123.00	5,500.00	-4,377.00	20.4%
Incentives and Commissions Insurance	350.00	0.00	350.00	100.0%
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	675.00	650.00	25.00	103.8%
Other Insurance	0.00	0.00	0.00	0.0%
Insurance - Other	0.00	0.00	0.00	0.0%
Total Insurance	675.00	650.00	25.00	103.8%

Oregon Pest Control Association Profit & Loss Budget vs. Actual July 1, 2021 through May 10, 2022

	Jul 1, '21 - May 10, 22	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	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	0.00	300.00	-300.00	0.0%
Oregon Annual Report	50.00	50.00	0.00	100.0%
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				
Postage, shipping, delivery	0.00	0.00	0.00	0.0%
Federal Express				
Local Courier	0.00	0.00	0.00	0.0%
UPS	253.40	350.00	-96.60	72.4%
Postage, shipping, delivery - Other	0.00	0.00	0.00	0.0%
Total Postage, shipping, delivery	253.40	350.00	-96.60	72.4%
Printing & copying				
Professional Fees	525.47	250.00	275.47	210.2%
Accounting fees	525.00	900.00	-375.00	58.3%
Association Management Retainer	27,500.00	30,000.00	-2,500.00	91.7%
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	150.00	-150.00	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	28,025.00	31,050.00	-3,025.00	90.3%
Reconciliation Discrepancies				
Refunds	0.00	0.00	0.00	0.0%
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%

Oregon Pest Control Association
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	Jul 1, '21 - May 10, 22	Budget	\$ Over Budget	% of Budget
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	0.00	145.00	-145.00	0.0%
Rents and Leases - Other	0.00	0.00	0.00	0.0%
Total Rents and Leases	0.00	145.00	-145.00	0.0%
Scholarship Award				
Scholarship Award	0.00	1,000.00	-1,000.00	0.0%
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	0.00	1,000.00	-1,000.00	0.0%
Seminar Expenses				
Audio Visual Expenses	75.00	1,500.00	-1,425.00	5.0%
Facility Rent	1,700.00	3,400.00	-1,700.00	50.0%
Golf Expense	0.00	0.00	0.00	0.0%
Raffle prize purchases	0.00	75.00	-75.00	0.0%
Reception food and beverage	0.00	500.00	-500.00	0.0%
Seminar Printing and Copies	443.90	400.00	43.90	111.0%
Seminar Speaker Fees	1,700.00	500.00	1,200.00	340.0%
Seminar Speaker Travel Lodging	0.00	2,000.00	-2,000.00	0.0%
Seminar Supplies	285.86	500.00	-214.14	57.2%
Seminars Meals and Catering	15,017.55	14,000.00	1,017.55	107.3%
Seminars Misc, Fishing, etc	1,400.00	3,000.00	-1,600.00	46.7%
Seminars Postage	16.91	0.00	16.91	100.0%
Seminars Promotion	0.00	0.00	0.00	0.0%
Staff travel and lodging	1,938.14	2,000.00	-61.86	96.9%
Seminar Expenses - Other	0.00	0.00	0.00	0.0%
Total Seminar Expenses	22,577.36	27,875.00	-5,297.64	81.0%
Taxes				
Telephone & telecommunications	0.00	0.00	0.00	0.0%
Travel & meetings expenses	461.97	780.00	-318.03	59.2%
NPSA Convention Reg				
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, 2021 through May 10, 2022**

	Jul 1, '21 - May 10, 22	Budget	\$ Over Budget	% of Budget
Website Expenses	1,473.36	800.00	673.36	184.2%
Total Expense	61,714.44	75,450.00	-13,735.56	81.8%
Net Ordinary Income	2,226.81	1,000.00	1,226.81	222.7%
Other Income/Expense				
Other Income	0.55	0.00	0.55	100.0%
Interest Income				
Total Other Income	0.55	0.00	0.55	100.0%
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	0.55	0.00	0.55	100.0%
Net Income	2,227.36	1,000.00	1,227.36	222.7%