



2023

ANNUAL REPORT



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2022 Board of Directors:

Officers:

President: J. Frank Morado
Vice President: David A. Easley
Secretary: Marianna J. Groth
Treasurer: Madeline David

Madeline David
David A. Easley
Marianna J. Groth
Gary R. Hess
Kennon McClintock
Charles W. McKetta
J. Frank Morado
Fred H. Omodt
Thomas J. Moore
Sandra F. Schlepp
Paul Turcott

Communications:

Madeline David

IFOA Display Board Design:

Volunteer Needed!

IFOA Raffle, Silent Auction & Conference Door Prizes:

Marianna J. Groth
Gordon K. Harnasch
Sandra F. Schlepp

Newsletter Editor:

G. Kirk David

Executive Vice President:

Marrion E. Newsam Banks

IFOA's mission is to:

Encourage the multiple-use concept of forest management,

Preserve the rights of forest owners to practice forest management,

Educate the public on the value of the state's forest resources and the need to manage them,

Cooperate with forest industry, state, and Federal agencies in all areas that further the Association's objectives,

Educate the public and forest landowners about the economic and environmental benefits of sound forest management, and to

Inform and educate members about legislative issues pertaining to forest land.

**Idaho Forest Owners Association, Inc.
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208-755-8168**

**Like us on Facebook!
<https://www.facebook.com/IdahoForestOwnersAssociation>**

FROM THE PRESIDENT

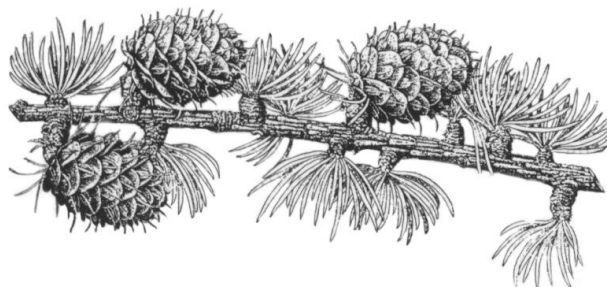


Greetings, Forest Owners and Friends,

The year 2020 will long be remembered for its widespread disruptions, although not all distractions were necessarily related to COVID or negative. We learned that flexibility and adaptation to presented challenges are important, and the need to move on; although recovery can be a slow process even for your Idaho Forest Owners Association. The noted disruption prompted an inward assessment of Association activities and practices, and spawned ideas for improved transparency, outreach and performance.

Communication is key in furthering the Association's goals and objectives. In that regard, the Board has made 2 advances. First, ZOOM is now a fully adopted practice of IFOA Board meetings. ZOOM has permitted the Board to recruit excellent Board members who would otherwise not consider serving. As an example, 4 of 11 Board members are currently serving from non-traditional recruitment regions thanks to ZOOM. The Board is also no-longer bound to holding meetings at public locations, although in-person meetings are preferred. ZOOM also allows Association members to attend virtually. Second, the Board and, in particular, Director Paul Turcott have made major upgrades to the IFOA webpage which is more easily navigated and current in content. Additional improvements will occur as determined by the Board.

2020 proved to be that last year of the long-standing Forest Seedling Program's (FSP) agreement with regional conservation districts. On several occasions the Board reaffirmed its commitment to the FSP, but it was not clear how to proceed. Enter Director Sandra Schlepp who worked diligently to create a program that can and will provide quality seedlings to private forest landowners. The program is in its first year, but the Board is confident that it will "grow" into a much-needed, member requested activity.



As members will recall, the 2020 Family Forest Landowners & Managers Conference (FFL&MC) was cancelled. A smaller, virtual but successful FFL&MC was held in 2021. A larger participant, hybrid FFL&MC was organized and held in 2022, and it also was successful. The Forest Owners Field Day (FOFD) experienced a similar pattern of attendance although thanks to Director David Easley, no interruption in annual organization of the FOFD was experienced. The presentation of both events is remarkable considering that both events had to navigate the challenges of their respective times! Let's hope that both FFL&MC and FOFD face fewer challenges and participation continues to increase in 2023!

2023 is the 39th anniversary of the Idaho Forest Owners Association. Over the years, the IFOA's influence has grown as has its related activities and functions, the FFL&MC, FOFD and FSP serve as examples. However, organizing the mentioned events can be overwhelming to a novice director as each activity possesses its own intricacies and complications. While individuals are present that provide historical references or serve as historical sources, documentation is lacking. As a result, the notion of program/activity/event "standard operating procedures (SOPs)" has generated appreciation and support. SOPs are designed to document operational processes and where necessary, administrative or policy actions as defined by the IFOA Board of Directors. Although other SOPs have been written and submitted to the Board for review, only the FSP SOP has been officially approved and adopted by the Board. It is hoped that other SOPs will be submitted in the near future and that they will be acted upon.

Most if not all activities promoted by the Association would not be possible without the many volunteers (Board and Association members alike) that generously donate their time and other resources. With that in mind, I would like to personally thank our many volunteers, Thank You! The Association's successes are Your successes!

Respectfully,

J. Frank Morado
President
IFOA Board of Directors



STATEWIDE COMMITTEES

Members of the Idaho Forest Owners Association represent the interests and concerns of Idaho's private forest landowners on forestry and natural resource committees and organizations statewide. When state agencies or organizations need the perspective or support of private forest landowners, they come to IFOA to make their case. Throughout the past year, the following IFOA members participated in and had an impact on the following organizations and committees.

Family Forest Landowners and Managers Conference Steering Committee

The IFOA Board of Directors and other volunteers play a lead role in planning and putting on this annual event. This year's conference chair is Marrion Newsam Banks, the IFOA executive vice president.

Forest Owners Field Day Steering Committee

The IFOA Board of Directors and other volunteers plan and put on this annual educational day in the woods. This year's field day chair is David Easley.

Idaho Board of Scaling Practices

H. Larry Stewart

Idaho Committee on Forestland Taxation Methodology (CFTM)

Michael F. Wolcott, Gordon K. Harnasch, and G. Kirk David

Idaho Department of Environmental Quality

Paul A. Buckland, J. Frank Morado, Sandra F. Schlepp, and G. Kirk David

Idaho Forest Practices Advisory Committee (IFPAC)

Paul A. Buckland, John Lillehaug, and Kennon D. McClintock

Idaho Land Resources Coordinating Committee (ILRCC)

C. Edward Koch

Idaho Shared Stewardship Advisory Committee

David A. Easley

Idaho State Forestry Contest Steering Committee

Kurt W. Koetter and H. Larry Stewart

NRCS Idaho State Technical Advisory Committee (STAC)

John A. Lillehaug

Idaho Project Learning Tree Steering Committee

Jane M. Thornes

Women & their Woods National Project – Women Owning Woodlands.net

Renee E. D'Aoust

The following explains the mission and purpose of the organizations and committees in which IFOA members participate.

Idaho Board of Scaling Practices

<https://ibsp.idaho.gov/>

The Idaho Board of Scaling Practices is an independent state agency attached to the Idaho Department of Lands for administrative purposes.

The primary purpose of the Board is to enforce log scaling standards prescribed by statute and regulations. The Board tests and licenses scaling practitioners and subjects them to routine, unannounced check scales to assure proficiency. Statutes also assign the Board with the duties of log brand registration and the disposition of prize (abandoned) logs.



Idaho Committee on Forestland Taxation Methodology (CFTM)

Established by Idaho state law in 2004, the Committee on Forestland Taxation Methodology (CFTM) provides input to the State Tax Commission and the Idaho Legislature regarding valuation of forestland in the Productivity Option designation (Category 6) of Idaho's forest tax law. Current membership includes our IFOA representative, Michael F. Wolcott, county officials, an Idaho State Tax Commission representative, and forest industry representatives.

Idaho Department of Environmental Quality (DEQ)

Idaho has been delegated authority by the Clean Air Act to issue air quality permits and enforce air quality regulations. States with this authority are required to develop plans demonstrating how they will achieve and maintain the National Ambient Air Quality Standards (NAAQS).

Idaho's existing prescribed fire rule (IDAPA 58.01.01.614) requires the Idaho Department of Environmental Quality (DEQ) to develop a smoke management plan for prescribed fire. The definition of prescribed fire includes slash pile burning. DEQ is working with local, state, and federal agencies, private forest owners, logging contractors, industry, conservation groups, health organizations, and tribal leaders to develop a statewide smoke management program.

The IFOA Board of Directors and other members have actively participated in public meetings intended to define the new "smoke rule" for Idaho. In addition, in June of 2020, the Board provided written comments to the DEQ detailing our concerns regarding the impact this rule would have on private forest landowners in Idaho. IFOA continues to take an active role in the rule-making process on this issue in defense of the interests of private forest landowners. For more information on this process, use the following link:

Idaho Forest Practices Act Advisory Committee (IFPAAC)

The Forest Practices Advisory Committee (FPAC), as established by Idaho Code, provides technical assistance to IDL and the Land Board in matters relating to the Idaho Forest Practices Act. The committee typically meets two or three times per year depending on current issues. It is composed of nine voting members appointed by the IDL director for three-year terms. Members include a fisheries biologist; a nonindustrial private forest landowner; two forest landowners, one from northern Idaho and one from southern Idaho; two forest operators, one from northern Idaho and one from southern Idaho; two informed citizens from northern and southern Idaho; and an at-large member.

NRCS Idaho State Technical Advisory Committee (STAC)

The purpose of the Natural Resources Conservation Service (NRCS) Idaho State Technical Advisory Committee is to provide advice to the NRCS State Conservationist on a number of issues within a variety of conservation programs. Although the Committee has no implementation or enforcement authority, the State Conservationist gives serious consideration to the Committee's advice. The NRCS Idaho STAC meets regularly (once every four months) to provide information, analysis, and recommendations to appropriate NRCS officials, who strongly consider their input on the following:

- Provide information, analysis, and recommendations to NRCS Idaho on resource concerns, conservation priorities and criteria for natural resources conservation activities and programs, including application, ranking and funding criteria, recommended practices, and program payment percentages for the state.
- Identify emerging natural resource concerns and program needs.
- Recommend conservation practice standards and specifications.
- Recommend state and national program policy based on resource data.
- Review activities of the local working groups to ensure State priorities are being addressed locally.
- Make recommendations to the State Conservationist on requests and recommendations from local working groups.



SHARED STEWARDSHIP

Idaho Shared Stewardship Advisory Committee

In December 2018, the Idaho Shared Stewardship Agreement between the U.S. Department of Agriculture and State of Idaho was signed. The protection of Idaho's rural communities and the health of our forests are critical issues that go beyond just one government agency or interest, so in October of 2019, Governor Little assembled a group of leaders in forest management and policy to help effectively implement Shared Stewardship in Idaho.

6.1 million acres of National Forest System lands near communities in Idaho are experiencing a combination of high wildfire hazard, above-normal levels of insect and disease mortality, and other restoration treatment needs.

94% of Idaho's endowment timberlands are adjacent to federal forests.

Building on the success of Idaho's Good Neighbor Authority (GNA) the new Shared Stewardship approach is taking shape.

State and federal officials are working with diverse interest groups through partnerships and forest collaborative groups, to prioritize areas for treatment, improve coordination with adjacent forestland owners, and better leverage limited resources to tackle at risk watersheds.

There are two priority landscapes, one in northern Idaho associated with Bonner and Kootenai Counties, and the Idaho Panhandle National Forests; and one in southern Idaho, associated with Valley, Adams and Gem Counties and the Boise and Payette National Forests.

Shared Stewardship will result in:

- Coordination with willing private landowners to define and implement cross-boundary projects.
- Building a holistic approach to reducing threats of wildfires and improve the health of Idaho's forests, rangelands and watersheds through various restoration activities, including prescribed fire, fuel reduction, harvesting, thinning treatments, weeds projects, and stream work.

- Doubling the number of acres treated on National Forest System lands in Idaho by 2025, focusing treatment on the 6.1 million acres impacted by insect and disease infestation.

For more information: <https://www.idl.idaho.gov/noboundariesforestry/shared-stewardship/>



Idaho Project Learning Tree Steering Committee

Idaho Project Learning Tree provides a wide variety of virtual and in-person workshops for educators and others who work with youth. Pre-kindergarten, primary, intermediate, middle, high school, home school, outside-of-school, non-formal; there is something for everyone. Many Idaho PLT workshops are 2-day (15 hour) classes offered for 1 graduate level university PD or CE credit. Some workshops offer Idaho STARS hours and some offer Washington clock hours. For more information: <https://www.idahoforests.org/content-item/project-learning-tree/>.

Women & their Woods National Project

The Women Owning Woodlands web project strives to bring topical, accessible, and current forestry information to woodland owners and forest practitioners through news articles, blogs, events, resources, and personal stories. The organization supports women in forest leadership, women who manage their own woodlands, and all who facilitate the stewardship of forests.

For more information:
<https://www.womenowningwoodlands.net/content/contact-us>



EVENTS AND ACCOMPLISHMENTS

Family Forest Landowners and Managers Conference

In 2022, the Family Forest Landowners & Managers Conference celebrated 34 years as the “must attend” forestry educational event of the year! With COVID restrictions lifted, the conference returned to a face-to-face format, but with virtual attendance offered as an option for those unable to be present in person. 216 attendees and 27 speakers tackled the thorny issue of “Getting the Job Done.”

The conference began with the Monday morning session on “Wildfire: Managed, Prescribed, or Full Suppression?” Private citizens and speakers from IDL, the US Forest Service and the University of Idaho discussed the various philosophies of fire suppression and how proper forest management can reduce the impact of wildfire on forest lands. Monday afternoon speakers addressed the difficulty in finding help to get the work done on the ground. A shortage of qualified forestry professionals makes it difficult to implement good forest management practices, and Monday afternoon’s speakers addressed strategies for “getting the job done.”

Tuesday morning brought the IFOA annual meeting followed by the Circle of Stewards - Land Use session. Presentations ranged from a review of the 2022 US Budget and its impact on forestry issues to an introduction to the book Pushed Out: The Gentrification of Dover, Idaho with a lot of ground covered in between. The “What’s happenin’ in my neck of the woods?” panel discussion was, as always, a favorite. Finally, Tuesday afternoon’s session covered some of the legal issues which forest landowners have to deal with to include water rights adjudication, property boundaries and using drones for forest management.

Whether you come to the conference to expand your forestry knowledge, to network with fellow forest landowners and forestry professionals, or to take a chance on the IFOA raffle or silent auction, this annual gathering is worth the price of admission and 2022 was no exception. A special thanks goes out to the 2022 conference chair, J. Frank Morado, for all his hard work in making the 2022 conference such a success.



Forest Owners Field Day

The 2022 Forest Owners Field Day was hosted by the Pine Street Woods in Sandpoint. Located just west of downtown Sandpoint, the Pine Street Woods Community Forest was purchased by Kaniksu Land Trust in 2019 for the purposes of education, conservation, and recreation. These 180 acres of rolling hills, healthy woodlands, and beckoning trails provide a place for all residents to learn, play, and connect with nature forever.

Structured like a fair with booths and stations, the Field Day provided 15 great topics to choose from. The Field Day focused on basics as well as advanced information for everyone. The presentations were taught by experts who deal with these issues on a daily basis. Idaho Department of Lands and other specialists from both Washington and Idaho shared their knowledge and experience with Field Day attendees.

The topics at the Field Day ranged from noxious weeds and how to control them, conservation easements, rodent control, forest pollinators, and wildlife friendly forests to the correct way to plant tree seedlings, pruning to help improve the health of your forest, and which mushrooms growing in your forest are safe to eat. The new Forest Practices Act Shade Rule was explained, and Aero-Flite of Spokane, WA introduced the basics of aerial firefighting. IDL specialists helped attendees identify what infects their trees from the roots to the crown be it a fungus or beetle.

66 forest landowners took advantage of the opportunity to spend a day in this beautiful location.

**The 2023 Forest Owners Field Day will be held at the Big Meadows Station of the University of Idaho Experimental Forest near Troy, ID on Saturday, June 17th.
Mark your calendars!**



Forest Seedling Program

Since 2013, the IFOA Forest Seedling Program has been a reliable source of properly seed-sourced conifer tree seedlings at a reasonable cost for local forest owners. Using seed from our seed bank to contract with an inspected professional nursery to grow the seedlings two years in advance of delivery, IFOA's Forest Seedling Program functioned as the wholesaler of seedlings to local county Soil & Water Conservation Districts (SWCD), which in turn made retail sales to landowners. All Forest Seedling Program funds received by IFOA from the sale of seedlings go back into the program, providing a source of revenue for purchasing more tree seed, growing seedlings, and for development and maintenance of tree seed orchards.



The Forest Seedling Program includes: the tree seed bank consisting of six species of conifer seed (Douglas-fir, western larch, ponderosa pine, lodgepole pine, blister- rust-resistant western white pine, and western redcedar); shares in two tree seed orchards - a ponderosa pine orchard in Pullman, WA and a western larch orchard in Vernon, BC; an advisory committee; and cash reserves to pay for future seed bank replenishment and the contracted stratification, germination, planting, growing, lifting, inspecting, packaging, and delivery of seedlings – as well as for operating the seed orchards.

Effective with the 2022 seedling cycle, all four county Soil and Water Conservation Districts – Benewah, Bonner, Boundary, and Kootenai/Shoshone – with which IFOA had previously had a wholesale relationship withdrew from IFOA's Forest Seedling Program.

In the past, the Forest Seedling Program has occasionally sold seed to other growers and organizations when a request was made, and there was excess seed to sell. In 2022, JD Forest Management of Priest River, Idaho approached IFOA with a proposition to buy genetically superior conifer tree seed which JD Forest Management would then use to produce healthy forest seedlings for sale to Idaho forest landowners. As a result, JD Forest Management is currently offering Western Larch, Ponderosa pine, Western Red Cedar (sold out), and Douglas fir seedlings for sale.

To order quality sourced and grown forest seedlings, contact our grower partner, JD Forest Management (JDFM), in Priest River, ID. In addition to tree seedlings, JD Forest Management also offers tree planting services. For more information, contact Jake Weimer at 208-610-4425, by email at jake@jdforestmanagement.com, or by downloading the seedling order form at: https://www.idahoforestowners.org/files/ugd/355a2c_5f6fe95baf494a47b9dbe4cffe86517d.pdf.

IFOA STANDING COMMITTEES

In addition to the external agencies and organizations IFOA works with, there are a number of standing committees within the IFOA organization itself. These include:

Bylaws Committee: The Bylaws Committee is responsible for reviewing and recommending to the IFOA Board of Directors proposed changes to the IFOA Bylaws. The recommendation may be to develop a new bylaw or to modify, reaffirm, or terminate an existing bylaw.

Financial Review and Tellers Committee: The Financial Review and Tellers Committee is responsible for reviewing Association financial reports and for tallying votes for Director's elections and Officers elections.

Forest Seedling Program Committee: The Forest Seedling Program Committee is responsible for advising and reporting to the IFOA Board of Directors on the activities and functions necessary for committee members to successfully accomplish the business and purposes of the IFOA Forest Seedling Program.

Legislative Committee: The Legislative Committee is responsible for recommending positions on any legislative issue to the IFOA Board of Directors. The recommendation may be to develop a new position or to modify, reaffirm, or terminate an existing position. **This committee is currently vacant.**

Membership Committee: The Membership Committee actively promotes membership in the Association, coordinates the recruitment activities of IFOA, and plays an active role in improving member services.

Nominating Committee: The Nominating Committee is responsible for recruiting IFOA members to run for election to the Board of Directors and for positions as Officers on the Board. **This committee is currently looking for a new chair and members.**

Patron Program Committee: The Patron Program Committee actively promotes Patron sponsorship of IFOA activities and programs and plays an active role in recruiting new patrons for the organization. **This committee is currently looking for a new chair and members.**

The Board of Directors is always looking for willing IFOA member volunteers to contribute to their organization by becoming involved in one of these committees. If you think you'd like to get involved, please contact one of the Directors today!

FINANCIAL REPORTS

| Idaho Forest Owners Association | | | | | Accrual Basis |
|--|------------------|------------------|-------------------|-----------------|-------------------|
| Balance Sheet by Class | | | | | |
| As of December 31, 2022 | | | | | |
| | 1. IFOA Funds | 2. FFLC Funds | 3. FSP Funds | 4. FOFD | TOTAL |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Checking/Savings | | | | | |
| P1FCU Checking | 45,685.48 | 66,182.23 | 102,634.85 | 802.97 | 215,305.53 |
| P1FCU Savings | 1,451.01 | 0.00 | 0.00 | 0.00 | 1,451.01 |
| Total Checking/Savings | 47,136.49 | 66,182.23 | 102,634.85 | 802.97 | 216,756.54 |
| Other Current Assets | | | | | |
| Merchandise Inventory | 1,606.35 | 0.00 | 0.00 | 0.00 | 1,606.35 |
| Total Other Current Assets | 1,606.35 | 0.00 | 0.00 | 0.00 | 1,606.35 |
| Total Current Assets | 48,742.84 | 66,182.23 | 102,634.85 | 802.97 | 218,362.89 |
| Fixed Assets | | | | | |
| Accumulated Depreciation | 0.00 | 0.00 | 0.00 | -294.00 | -294.00 |
| FOFD Equipment | 0.00 | 0.00 | 0.00 | 759.04 | 759.04 |
| Total Fixed Assets | 0.00 | 0.00 | 0.00 | 465.04 | 465.04 |
| Other Assets | | | | | |
| Marketable Securities | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| Total Other Assets | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| TOTAL ASSETS | 58,742.84 | 66,182.23 | 102,634.85 | 1,268.01 | 228,827.93 |
| LIABILITIES & EQUITY | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Other Current Liabilities | | | | | |
| Prepaid Dues Liabilities | | | | | |
| 2023 Prepaid Dues | 9,110.00 | 0.00 | 0.00 | 0.00 | 9,110.00 |
| 2024 Prepaid Dues | 5,090.00 | 0.00 | 0.00 | 0.00 | 5,090.00 |
| 2025 Prepaid Dues | 3,385.00 | 0.00 | 0.00 | 0.00 | 3,385.00 |
| 2026 Prepaid Dues | 1,869.00 | 0.00 | 0.00 | 0.00 | 1,869.00 |
| 2027 Prepaid Dues | 665.00 | 0.00 | 0.00 | 0.00 | 665.00 |
| 2028 Prepaid Dues | 156.00 | 0.00 | 0.00 | 0.00 | 156.00 |
| 2029 Prepaid Dues | 41.00 | 0.00 | 0.00 | 0.00 | 41.00 |
| Total Prepaid Dues Liabilities | 20,316.00 | 0.00 | 0.00 | 0.00 | 20,316.00 |
| PrePaid Natl Woodlands Subscrip | | | | | |
| 2023 Prepaid National Woodlands | 570.00 | 0.00 | 0.00 | 0.00 | 570.00 |
| 2024 Prepaid National Woodlands | 180.00 | 0.00 | 0.00 | 0.00 | 180.00 |
| 2025 Prepaid National Woodlands | 180.00 | 0.00 | 0.00 | 0.00 | 180.00 |
| 2026 Prepaid National Woodlands | 90.00 | 0.00 | 0.00 | 0.00 | 90.00 |
| 2027 Prepaid National Woodlands | 90.00 | 0.00 | 0.00 | 0.00 | 90.00 |
| Total PrePaid Natl Woodlands Subscrip | 1,110.00 | 0.00 | 0.00 | 0.00 | 1,110.00 |
| Total Other Current Liabilities | 21,426.00 | 0.00 | 0.00 | 0.00 | 21,426.00 |
| Total Current Liabilities | 21,426.00 | 0.00 | 0.00 | 0.00 | 21,426.00 |
| Total Liabilities | 21,426.00 | 0.00 | 0.00 | 0.00 | 21,426.00 |
| Equity | | | | | |
| Unrestricted Net Assets | 35,111.14 | 65,107.82 | 94,822.96 | 653.84 | 195,695.76 |
| Net Income | 2,205.70 | 1,074.41 | 7,811.89 | 614.17 | 11,706.17 |
| Total Equity | 37,316.84 | 66,182.23 | 102,634.85 | 1,268.01 | 207,401.93 |
| TOTAL LIABILITIES & EQUITY | 58,742.84 | 66,182.23 | 102,634.85 | 1,268.01 | 228,827.93 |

| Idaho Forest Owners Association Income and Expense YTD January through December 2022 | | | | | |
|--|------------------|------------------|-----------------|-----------------|------------------|
| | 1. IFOA Funds | 2. FFLC Funds | 3. FSP Funds | 4. FOFD | TOTAL |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Auction - Fund Raising | 3,824.50 | | | | 3,824.50 |
| Contributions | | | | | |
| Donation | 652.00 | 9,199.42 | | 2,154.80 | 12,006.22 |
| Patron Program | 3,350.00 | | | | 3,350.00 |
| Total Contributions | 4,002.00 | 9,199.42 | | 2,154.80 | 15,356.22 |
| Credit Card Refund | 50.00 | | | | 50.00 |
| Interest | 298.79 | | | | 298.79 |
| Membership Dues | 11,934.00 | | | | 11,934.00 |
| Merchandise Sales | 498.00 | | | | 498.00 |
| Newsletter income | 126.00 | | | | 126.00 |
| Program Income | | | | | |
| FFLC Program Revenue | | | | | |
| Advertising | | 1,476.00 | | | 1,476.00 |
| FFLC Registrations | | 11,891.00 | | | 11,891.00 |
| Total FFLC Program Revenue | | 13,367.00 | | | 13,367.00 |
| Forest Owners Field Day | | | | 1,449.22 | 1,449.22 |
| Forest Seedling Program Income | | | | | |
| FSP Sale of Seed | | | 9,651.99 | | 9,651.99 |
| Total Forest Seedling Program Income | | | 9,651.99 | | 9,651.99 |
| Ties to the Land | 356.00 | | | | 356.00 |
| Total Program Income | 356.00 | 13,367.00 | 9,651.99 | 1,449.22 | 24,824.21 |
| Raffle - Gaming | 1,779.00 | | | | 1,779.00 |
| Storage Unit Reimbursement | 444.00 | | | | 444.00 |
| Total Income | 23,312.29 | 22,566.42 | 9,651.99 | 3,604.02 | 59,134.72 |
| Gross Profit | 23,312.29 | 22,566.42 | 9,651.99 | 3,604.02 | 59,134.72 |
| Expense | | | | | |
| Advertising | | | | 40.94 | 40.94 |
| Banking Maintenance Fee | 36.00 | | | | 36.00 |
| Constant Contact | 210.00 | | | | 210.00 |
| Credit Card Processing Fees | 36.83 | 28.85 | | 75.93 | 141.61 |
| Donation | 1,345.00 | | | | 1,345.00 |
| Insurance - Liability | 500.00 | | | | 500.00 |
| Insurance - Workman's Comp | 137.00 | | | | 137.00 |
| Membership Expense | 988.07 | | | | 988.07 |
| Newsletter | 2,373.55 | | | | 2,373.55 |
| Northwest Woodlands | 3,062.87 | | | | 3,062.87 |
| NSF Check Service Charge | -10.00 | | | | -10.00 |
| Online Payment Service Charge | 0.66 | | | | 0.66 |
| Other Types of Expenses | 50.00 | | | | 50.00 |
| PayPal Fees | 130.56 | 271.83 | | 34.56 | 436.95 |
| Payroll Expenses | | | | | |
| Payroll Salary Expense | 7,000.00 | 1,400.00 | | | 8,400.00 |
| Payroll tax expense | 612.15 | 118.89 | | | 731.04 |
| Total Payroll Expenses | 7,612.15 | 1,518.89 | | | 9,131.04 |
| Postage | 589.95 | 92.80 | | | 682.75 |
| Printing | | 330.17 | | | 330.17 |
| Professional Fees | 500.00 | | | | 500.00 |
| Program Expenses | | | | | |
| FFLC Expenses | | | | | |
| FFLC Audio/Visual | | 300.00 | | | 300.00 |
| FFLC Catering | | 17,386.50 | | | 17,386.50 |
| FFLC Promotional Items | | 600.00 | | | 600.00 |
| FFLC Speakers Fees/Mileage | | 385.53 | | | 385.53 |
| FFLC Expenses - Other | | 530.84 | | | 530.84 |
| Total FFLC Expenses | | 19,202.87 | | | 19,202.87 |
| FOFD Expenses | | | | | |
| Advertising | | | | 125.00 | 125.00 |
| Catering | | | | 478.12 | 478.12 |
| Equipment Rental | | | | 1,744.66 | 1,744.66 |
| Portable Restroom Services | | | | 190.80 | 190.80 |
| Printing | | | | 231.27 | 231.27 |
| FOFD Expenses - Other | | | | 68.57 | 68.57 |
| Total FOFD Expenses | | | | 2,838.42 | 2,838.42 |
| FSP Expenses | | | | | |
| FSP Conferences, Meetings | | | 390.00 | | 390.00 |
| FSP Memberships and Dues | | | 287.00 | | 287.00 |
| FSP Orchard Assessment | | | 797.57 | | 797.57 |
| FSP Seed Bank | | | 255.00 | | 255.00 |
| Seedling/Seed Delivery/Handling | | | 110.53 | | 110.53 |
| Total FSP Expenses | | | 1,840.10 | | 1,840.10 |
| Ties to the Land Expenses | 686.64 | | | | 686.64 |
| Total Program Expenses | 686.64 | 19,202.87 | 1,840.10 | 2,838.42 | 24,568.03 |
| Raffle -Gaming Expense | 523.64 | | | | 523.64 |
| Recognition Expenses | 195.00 | | | | 195.00 |
| Reconciliation Discrepancies | | | | | |
| Software Purchases/Updates | 140.89 | | | | 140.89 |
| Storage Unit Rent | 959.00 | | | | 959.00 |
| Supplies | 303.87 | 46.60 | | | 350.47 |
| Tax - ID Sales | 47.41 | | | | 47.41 |
| Website | 687.50 | | | | 687.50 |
| Total Expense | 21,106.59 | 21,492.01 | 1,840.10 | 2,989.85 | 47,428.55 |
| Net Ordinary Income | 2,205.70 | 1,074.41 | 7,811.89 | 614.17 | 11,706.17 |
| Net Income | 2,205.70 | 1,074.41 | 7,811.89 | 614.17 | 11,706.17 |

PATRONS AND CONTRIBUTORS 2022-2023

Gold Patrons (\$500+)

Richard Cooper and Jan Tennant
G. Kirk and Madeline David
Inland Forest Management
JD Forest Management
Doug and Sandra Murdock

Silver Patrons (\$250 - \$499)

J. Steven and Janet I. Funk
Gordon K. and Cindy L. Harnasch
Carol Puetz

Bronze Patrons (\$100 - \$249)

Stephen and Donna Busch
Vincent and Diane Corrao
David Gabrielsen
John and Darlene Lillehaug
Marrion E. Newsam Banks
Allen and Carol Naugle
Neil A. and Pamela A. Smallwood
Rodney E. and Medita Williams

Contributors (< \$100)

Ronald and Linda Cater
Jeff Connaway
Steve and Peggy Cuvala
Becky Diedrich
David and Susan Easley
Steve and Anne George
Marianna and Jon Groth
John and Andrea Kinne
Arvid Lundin
Sean and Sara Mahoney

Kevin and Christine Mayo
Charles McKetta
Royce and Colleen Mort
Muriel and Merrill Oaks
Susan Olson
William and Mary Robinette
Mark Sauter
Stephen Tanner and Roye Ely
James and Judy Wilger

Thanks to all who have contributed their time, hard work, expertise, and money toward the work of the Idaho Forest Owners Association. It is through your efforts that we are able, as an organization, to be the voice of private forest landowners in Idaho. Your involvement is critical to our mutual success and is deeply appreciated.