

Idaho Cowboys Association
Profit & Loss Prev Year Comparison
 January through December

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| Arena Rent | 2500.00 \$ | 3,600.00 \$ | 2,500.00 \$ | 3,000.00 \$ | 2,750.00 \$ | 4,800.00 |
| Entry Fees | \$ (6.00) \$ | \$ 749.00 \$ | \$ (168.00) \$ | \$ 280.00 \$ | \$ (229.00) \$ | \$ (580.00) |
| Finals Income | | | | | | |
| Concessions Commission | \$ - \$ | \$ 1,020.00 \$ | \$ 1,375.11 \$ | \$ - \$ | \$ - \$ | \$ - |
| Finals Entry Fees | \$ 24,100.00 \$ | \$ 24,850.00 \$ | \$ 26,350.00 \$ | \$ 25,820.00 \$ | \$ 26,250.00 \$ | \$ 25,588.00 |
| Finals Fund | | | | | | |
| BR | \$ 1,530.00 \$ | \$ 1,380.00 \$ | \$ 1,630.00 \$ | \$ 2,050.00 \$ | \$ 2,540.00 \$ | \$ 3,140.00 |
| Breakaway | \$ 5,520.00 \$ | \$ 4,840.00 \$ | \$ 5,070.00 \$ | \$ 5,520.00 \$ | \$ - \$ | \$ - |
| CR | \$ 2,560.00 \$ | \$ 3,220.00 \$ | \$ 4,170.00 \$ | \$ 4,430.00 \$ | \$ 4,950.00 \$ | \$ 5,570.00 |
| Novice BB | \$ 400.00 | | | | | |
| Novice BR | \$ 1,300.00 | | | | | |
| Novice SB | \$ 235.00 | | | | | |
| Regular FF | \$ 25,256.00 \$ | \$ 16,990.00 \$ | \$ 17,340.00 \$ | \$ 18,160.00 \$ | \$ 20,385.00 \$ | \$ 22,745.00 |
| SW | \$ 1,640.00 \$ | \$ 2,030.00 \$ | \$ 2,880.00 \$ | \$ 2,790.00 \$ | \$ 2,820.00 \$ | \$ 2,420.00 |
| TR | \$ 8,540.00 \$ | \$ 9,860.00 \$ | \$ 8,850.00 \$ | \$ 9,940.00 \$ | \$ 11,180.00 \$ | \$ 12,360.00 |
| WBR | \$ 5,260.00 \$ | \$ 5,250.00 \$ | \$ 5,410.00 \$ | \$ 6,360.00 \$ | \$ - \$ | \$ - |
| Total Finals Fund | \$ 52,241.00 \$ | \$ 43,570.00 \$ | \$ 45,350.00 \$ | \$ 49,250.00 \$ | \$ 41,875.00 \$ | \$ 46,235.00 |
| Gate Receipts | \$ 9,223.00 \$ | \$ 9,590.00 \$ | \$ 8,735.00 \$ | \$ 12,141.00 \$ | \$ 15,199.00 \$ | \$ 15,667.59 |
| Jacket Reimbursement | \$ 3,115.00 \$ | \$ 3,710.00 \$ | \$ 4,045.00 \$ | \$ 4,580.00 \$ | \$ 4,920.00 \$ | \$ 2,730.00 |
| Mutton Bustin | \$ 460.00 \$ | \$ 200.00 \$ | \$ 240.00 \$ | \$ 179.00 \$ | \$ - \$ | \$ - |
| Stalls | \$ 110.00 \$ | \$ 355.00 | | | | |
| Total Finals Income | \$ 89,249.00 \$ | \$ 83,295.00 \$ | \$ 86,095.11 \$ | \$ 91,970.00 \$ | \$ 88,244.00 \$ | \$ 90,220.59 |
| Fines | | | | | | |
| Barrel Release | \$ (114.00) \$ | \$ (40.00) \$ | \$ 119.00 \$ | \$ 22.00 \$ | \$ 172.00 \$ | \$ - |
| Dr Release | \$ (168.00) \$ | \$ (130.00) \$ | \$ (82.00) \$ | \$ 24.00 \$ | \$ 252.00 \$ | \$ 365.00 |
| Fines - Other | \$ 561.00 \$ | \$ 575.00 \$ | \$ 889.17 \$ | \$ 763.00 \$ | \$ 2,025.30 \$ | \$ 1,537.00 |
| NSF | \$ (167.22) \$ | \$ 157.00 \$ | \$ (223.00) \$ | \$ 929.00 \$ | \$ (504.00) \$ | \$ 3,103.50 |
| Turn Outs | \$ 3,477.22 \$ | \$ 2,145.00 \$ | \$ 4,390.00 \$ | \$ 2,988.71 \$ | \$ 4,981.00 \$ | \$ 4,517.00 |
| Vet Release | \$ 42.00 \$ | \$ 8.00 \$ | \$ - \$ | \$ - \$ | \$ 28.00 \$ | \$ 92.00 |
| Total Fines | \$ 3,631.00 \$ | \$ 2,715.00 \$ | \$ 5,093.17 \$ | \$ 4,726.71 \$ | \$ 6,954.30 \$ | \$ 9,614.50 |

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| Interest - Savings | \$ 40.44 | \$ 22.22 | \$ 27.04 | \$ 45.15 | \$ 47.81 | \$ 34.84 |
| Judges & Timers Fee | \$ 22,099.00 | \$ 23,786.00 | \$ 24,276.00 | \$ 27,208.00 | \$ 26,425.00 | \$ 32,179.00 |
| Memberships | | | | | | |
| Contesting Memberships | \$ 25,300.00 | \$ 25,345.00 | \$ 29,140.00 | \$ 28,485.00 | \$ 34,174.00 | \$ 32,980.00 |
| Contesting Novice | \$ 2,300.00 | \$ 1,510.00 | \$ 2,160.00 | \$ 1,256.00 | \$ 1,480.00 | \$ - |
| Contesting Permits | \$ 1,000.00 | \$ 640.00 | \$ 1,200.00 | \$ 671.55 | \$ 700.00 | \$ 950.00 |
| Membership Late Fees | \$ 2,150.00 | \$ - | \$ - | \$ 5,675.00 | \$ 5,175.00 | \$ 3,865.00 |
| Non-Contesting Memberships | \$ 2,290.00 | \$ 2,820.00 | \$ 3,045.00 | \$ 2,775.00 | \$ 3,220.00 | \$ 3,050.00 |
| Non-Member Fee | \$ 6,270.00 | \$ 1,560.00 | \$ 2,005.00 | \$ 1,120.00 | \$ 1,420.00 | \$ 2,400.00 |
| Rookie | \$ 3,435.00 | \$ 2,600.00 | \$ 3,670.00 | \$ 3,600.00 | \$ - | \$ - |
| Total Memberships | \$ 42,745.00 | \$ 34,475.00 | \$ 41,220.00 | \$ 43,582.55 | \$ 46,169.00 | \$ 43,245.00 |
| Merchant Fees | \$ (178.38) | \$ (307.79) | \$ (251.04) | \$ (658.83) | \$ (428.96) | \$ (476.76) |
| Misc | \$ 232.00 | \$ 269.94 | \$ - | \$ (105.72) | \$ - | \$ - |
| Percent from All Rodeos | | | | | | |
| Percent from IMPRA Rodeos | | \$ 628.77 | \$ 794.50 | \$ 827.20 | \$ 915.30 | \$ 1,837.88 |
| Percent from NPRA Rodeos | \$ 5,608.61 | \$ 6,374.45 | \$ 7,826.30 | \$ 4,894.95 | \$ 4,655.35 | \$ 3,745.80 |
| Percent from Prime Rodes | \$ 11,636.05 | \$ 11,527.80 | \$ 11,900.55 | \$ 14,069.20 | \$ 13,274.85 | \$ 15,213.90 |
| Percent from PWRA Rodeos | \$ 5,742.65 | \$ 2,966.50 | \$ 1,977.90 | \$ 3,187.65 | \$ 2,494.18 | \$ 3,210.81 |
| Percent from CCPR | | \$ - | | | \$ 237.35 | \$ 284.60 |
| Total Percent from All Rodeos | \$ 22,987.31 | \$ 21,497.52 | \$ 22,499.25 | \$ 22,979.00 | \$ 21,577.03 | \$ 24,292.99 |
| Sponsorships | \$ 32,630.00 | \$ 38,900.00 | \$ 34,275.00 | \$ 43,300.00 | \$ 31,610.00 | \$ 36,975.00 |
| Vendors | \$ 350.00 | \$ - | \$ 1,225.00 | \$ 2,550.00 | \$ 1,925.00 | \$ 3,575.00 |
| Total Income | \$ 216,279.37 | \$ 209,001.89 | \$ 216,791.53 | \$ 238,876.86 | \$ 225,044.18 | \$ 243,880.16 |
| Expense | | | | | | |
| Arena Maintenance | \$ - | \$ 5,009.53 | \$ 450.82 | \$ - | \$ 3,587.06 | \$ 54.01 |
| Awards | \$ 27,291.67 | \$ 30,251.75 | \$ 26,623.90 | \$ 27,325.00 | \$ 29,178.00 | \$ 30,729.31 |
| Bank Charges | \$ (1.20) | \$ 30.00 | \$ 33.44 | \$ 3.00 | \$ 12.00 | \$ 14.00 |
| Banquet | \$ - | \$ - | \$ 1,351.80 | \$ 2,502.73 | \$ (127.58) | \$ 2,637.31 |
| Commissions | | | | | | |
| Marketing Commissions | \$ 1,680.00 | \$ - | \$ 325.00 | \$ 5,603.08 | \$ 7,495.60 | \$ 6,260.00 |
| President | \$ 3,600.00 | \$ 3,600.00 | \$ 3,600.00 | \$ 3,600.00 | \$ 3,600.00 | \$ 3,600.00 |

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| Vendor Commissions | \$ - | \$ - | \$ - | \$ 565.00 | \$ 520.00 | \$ 320.00 |
| Total Commissions | \$ 5,280.00 | \$ 3,600.00 | \$ 3,925.00 | \$ 9,203.08 | \$ 11,095.60 | \$ 9,860.00 |
| Donations | \$ - | \$ - | \$ 550.00 | \$ 250.00 | \$ 175.00 | \$ 1,295.00 |
| Finals | | | | | | |
| Advertising | \$ 2,493.00 | \$ 3,084.00 | \$ 805.30 | \$ 2,206.88 | \$ 2,562.77 | \$ 4,862.72 |
| Announcer | \$ 2,800.00 | \$ 1,600.00 | \$ 2,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Bull Fighters | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 |
| Day Sheets | \$ 381.60 | \$ 364.20 | \$ 470.00 | \$ 851.18 | \$ - | \$ - |
| Facility Rent | \$ 2,140.00 | \$ 2,332.14 | \$ 2,795.00 | \$ 8,644.50 | \$ 8,443.25 | \$ 8,355.75 |
| Hay | \$ 600.00 | \$ 500.00 | \$ (35.00) | \$ 1,854.00 | \$ 1,554.50 | \$ 904.90 |
| Hospitality | \$ - | \$ - | \$ - | \$ 4,339.22 | \$ 2,735.07 | \$ 2,473.53 |
| Jackets | \$ 13,816.38 | \$ 13,526.55 | \$ 17,797.69 | \$ 18,423.66 | \$ 11,957.27 | \$ 10,414.90 |
| Judges | \$ 900.00 | \$ 900.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 1,200.00 |
| Other | \$ 1,159.28 | \$ 2,393.48 | \$ 1,688.46 | \$ 2,667.05 | \$ 1,983.57 | \$ 1,358.50 |
| Payoff | \$ 81,244.04 | \$ 82,890.96 | \$ 88,777.92 | \$ 86,825.66 | \$ 75,907.60 | \$ 77,509.01 |
| Pick-Up Men | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 | \$ 800.00 |
| Secretary | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 |
| Stick Horse Race | \$ - | \$ - | \$ - | \$ - | \$ 8.26 | \$ 782.94 |
| Stock | \$ 20,400.00 | \$ 16,050.00 | \$ 19,030.00 | \$ 19,020.00 | \$ 19,140.00 | \$ 16,890.00 |
| Tickets | \$ 279.62 | \$ 1,040.92 | \$ 279.79 | \$ 345.80 | \$ 379.96 | \$ - |
| Timers | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 |
| Total Finals | \$ 128,613.92 | \$ 127,082.25 | \$ 137,209.16 | \$ 149,777.95 | \$ 129,272.25 | \$ 128,152.25 |
| Insurance Expense | \$ 4,128.00 | \$ 4,148.00 | \$ 3,614.13 | \$ 4,532.13 | \$ 4,194.13 | \$ 4,104.63 |
| Judges | | | | | | |
| Clinic | \$ - | \$ 110.00 | \$ (440.00) | \$ (255.46) | \$ 670.24 | \$ (589.74) |
| Per Diem | \$ 1,937.70 | \$ 660.00 | \$ 917.00 | \$ 660.00 | \$ 840.00 | \$ 1,560.00 |
| Rodeo Judges | \$ 15,623.31 | \$ 15,925.00 | \$ 17,525.00 | \$ 18,689.66 | \$ 17,517.80 | \$ 18,676.00 |
| Rodeo Timers | \$ 10,000.00 | \$ 9,575.00 | \$ 9,625.00 | \$ 10,500.00 | \$ 10,683.00 | \$ 12,008.00 |
| Third | \$ 563.00 | \$ 1,025.00 | \$ 2,600.00 | \$ 400.00 | \$ - | \$ 120.00 |
| Total Judges | \$ 28,124.01 | \$ 27,295.00 | \$ 30,227.00 | \$ 29,994.20 | \$ 29,711.04 | \$ 31,774.26 |
| Meeting Expenses | \$ - | \$ - | \$ - | \$ 58.76 | \$ - | \$ 48.86 |
| NSF | \$ 544.00 | \$ (105.00) | \$ - | \$ 80.00 | \$ - | \$ 3,658.50 |

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| Office Supplies | \$ 591.41 | \$ 941.35 | \$ 1,431.09 | \$ 1,543.62 | \$ 1,330.95 | \$ 3,473.55 |
| Payoff Corrections | \$ (27.65) | \$ 584.09 | \$ 374.38 | \$ 273.42 | \$ (759.29) | \$ 751.83 |
| Payroll Taxes | \$ 42.38 | \$ 54.78 | \$ 49.32 | \$ 127.27 | \$ 259.39 | \$ 94.40 |
| Postage and Delivery | \$ 1,107.01 | \$ 1,091.26 | \$ 647.03 | \$ 718.71 | \$ 1,812.94 | \$ 1,596.46 |
| Printing | \$ 1,249.74 | \$ 1,164.94 | \$ 1,526.24 | \$ 1,205.80 | \$ 1,837.25 | \$ 273.59 |
| Professional Fees | \$ 1,052.95 | \$ 1,020.00 | \$ 1,115.00 | \$ 2,970.00 | \$ 1,540.00 | \$ 885.00 |
| Publication | | | | | | |
| Equine Times | \$ 3,250.00 | \$ 6,432.00 | \$ 6,030.00 | \$ 2,030.00 | \$ 11,889.00 | \$ 6,544.96 |
| Your Competitor News | \$ - | \$ - | \$ - | \$ 8,801.00 | \$ - | \$ - |
| Total Publication | \$ 3,250.00 | \$ 6,432.00 | \$ 6,030.00 | \$ 10,831.00 | \$ 11,889.00 | \$ 6,544.96 |
| Reconciliation Discrepancies | \$ (0.40) | \$ (50.00) | \$ - | \$ (0.60) | \$ - | \$ (0.60) |
| Sponsor Expenses | \$ 922.95 | \$ 766.05 | \$ 1,228.00 | \$ 1,201.78 | \$ - | \$ 35.70 |
| Storage Unit | \$ 336.00 | \$ 336.00 | \$ 280.00 | \$ 336.00 | \$ 399.80 | \$ 636.00 |
| Telephone Expense | \$ 439.92 | \$ 457.32 | \$ 357.81 | \$ 413.03 | \$ 403.72 | \$ 283.36 |
| Travel Expense | \$ - | \$ - | \$ - | \$ - | \$ 90.00 | \$ - |
| Uncollected/Short-Paid Fines | \$ - | \$ - | \$ - | \$ - | \$ 24.00 | \$ 1.00 |
| Wages - Secretary | \$ 9,600.00 | \$ 9,600.00 | \$ 9,600.00 | \$ 8,875.00 | \$ 8,750.00 | \$ 8,600.00 |
| Website | \$ - | \$ - | \$ - | \$ - | \$ 2,013.95 | \$ 2,576.00 |
| Total Expense | \$ 212,544.71 | \$ 219,709.32 | \$ 225,272.32 | \$ 249,719.15 | \$ 236,816.79 | \$ 235,442.07 |
| Net Ordinary Income | \$ 3,734.66 | \$ (10,707.43) | \$ (8,480.79) | \$ (10,842.29) | \$ (11,772.61) | \$ 8,438.09 |
| | \$ 13,700.00 | | | | | |
| Crisis Fund Income | \$ 4,626.00 | \$ 5,082.00 | \$ 7,407.00 | \$ 5,444.00 | \$ 3,261.00 | \$ 5,662.00 |
| Crisis Fund Payments | \$ 3,900.00 | \$ 5,603.10 | \$ 6,700.00 | \$ 3,000.00 | \$ 3,500.00 | \$ 1,700.00 |
| | \$ 726.00 | \$ (521.10) | \$ 707.00 | \$ 2,444.00 | \$ (239.00) | \$ 3,962.00 |
| Match to P&L | \$ 18,160.66 | \$ (11,228.53) | \$ (7,773.79) | \$ (8,398.29) | \$ (12,011.61) | \$ 12,400.09 |