

National English Springer Spaniel Field Trial Association
Profit & Loss Prev Year Comparison
January through December 2008

	<u>Jan - Dec 08</u>	<u>Jan - Dec 07</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
600- Membership Dues	3,975.00	4,275.00	-300.00	-7.02%
650-Trial Entry Fees	23,000.00	32,800.00	-9,800.00	-29.88%
652-Bird Sales	910.00	930.00	-20.00	-2.15%
660-Banquet Income	2,650.00	2,670.00	-20.00	-0.75%
662-Merchandise Sales				
663-Cost of Merchandise	-831.50	0.00	-831.50	-100.0%
662-Merchandise Sales - Other	1,030.00	0.00	1,030.00	100.0%
Total 662-Merchandise Sales	<u>198.50</u>	<u>0.00</u>	<u>198.50</u>	<u>100.0%</u>
664-Fundraising				
664-02 Calcutta	0.00	1,466.50	-1,466.50	-100.0%
664-03 Auction	3,055.00	3,640.00	-585.00	-16.07%
664-04 Raffle Income	1,545.00	0.00	1,545.00	100.0%
664-06 Series Sponsorships	3,500.00	0.00	3,500.00	100.0%
Total 664-Fundraising	<u>8,100.00</u>	<u>5,106.50</u>	<u>2,993.50</u>	<u>58.62%</u>
665-Catalog Sales	0.00	50.00	-50.00	-100.0%
666-Advertising Income	2,586.00	2,059.00	527.00	25.6%
670-Donations	2,000.00	1,750.00	250.00	14.29%
675-Interest Income	1,050.04	1,562.83	-512.79	-32.81%
Total Income	<u>44,469.54</u>	<u>51,203.33</u>	<u>-6,733.79</u>	<u>-13.15%</u>
Expense				
701- Insurance	600.00	600.00	0.00	0.0%
704- Grounds Expenses	2,900.00	950.00	1,950.00	205.26%
705-Licenses and Fees	434.50	382.60	51.90	13.57%
710-Advertising	343.86	0.00	343.86	100.0%
711-Catalog	2,252.45	3,827.10	-1,574.65	-41.15%
712-Copies	354.91	355.16	-0.25	-0.07%
713-Postage	476.64	348.72	127.92	36.68%
714-Meeting Expense	70.23	935.33	-865.10	-92.49%
715-Office Supplies	62.60	54.83	7.77	14.17%
717-Photography	1,000.00	1,000.00	0.00	0.0%
722-Trial Supplies	1,248.41	52.84	1,195.57	2,262.62%
723-Portolets	880.00	702.90	177.10	25.2%
724-Equipment Rental	1,277.07	1,256.82	20.25	1.61%
725-Shells	1,260.00	25.66	1,234.34	4,810.37%
726-Gunners expenses	2,895.00	802.19	2,092.81	260.89%
730-Birds	8,123.40	11,138.25	-3,014.85	-27.07%
732 Bird Planter	2,400.00	2,638.61	-238.61	-9.04%
735 Awards	499.15	1,180.36	-681.21	-57.71%
738 Pins	2,101.04	0.00	2,101.04	100.0%
740 Participant Gifts	334.48	283.24	51.24	18.09%
742 Committee Gifts	237.50	276.93	-39.43	-14.24%
743-Committee Expenses	561.97	1,094.61	-532.64	-48.66%
744-Judges Gifts	532.17	546.83	-14.66	-2.68%
745 Judges Expenses	1,861.92	2,796.33	-934.41	-33.42%
746- Marshal expenses	310.25	114.05	196.20	172.03%
750 Hosted Cocktail Party	3,035.45	3,621.82	-586.37	-16.19%
752 Banquet	4,191.06	4,236.09	-45.03	-1.06%
754-Lunches	0.00	668.75	-668.75	-100.0%
755- Miscellaneous	150.00	-82.50	232.50	-281.82%
Total Expense	<u>40,394.06</u>	<u>39,807.52</u>	<u>586.54</u>	<u>1.47%</u>
Net Income	<u>4,075.48</u>	<u>11,395.81</u>	<u>-7,320.33</u>	<u>-64.24%</u>

National English Springer Spaniel Field Trial Association

Balance Sheet

As of December 31, 2008

	<u>Dec 31, 08</u>	<u>Dec 31, 07</u>
ASSETS		
Current Assets		
Checking/Savings		
100-Checking FNB Longmont	11,900.88	13,511.44
106-Raymond James MM Account	59,420.70	58,370.66
Total Checking/Savings	<u>71,321.58</u>	<u>71,882.10</u>
Other Current Assets		
110-Accounts Receivable	4,936.00	0.00
250-Prepaid Expense for Trial	0.00	300.00
Total Other Current Assets	<u>4,936.00</u>	<u>300.00</u>
Total Current Assets	<u>76,257.58</u>	<u>72,182.10</u>
TOTAL ASSETS	<u>76,257.58</u>	<u>72,182.10</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
411- Accounts Payable Vendor	75.00	75.00
Total Other Current Liabilities	<u>75.00</u>	<u>75.00</u>
Total Current Liabilities	<u>75.00</u>	<u>75.00</u>
Total Liabilities	75.00	75.00
Equity		
Opening Bal Equity	34,300.00	34,300.00
Retained Earnings	37,807.10	26,411.29
Net Income	4,075.48	11,395.81
Total Equity	<u>76,182.58</u>	<u>72,107.10</u>
TOTAL LIABILITIES & EQUITY	<u>76,257.58</u>	<u>72,182.10</u>

National English Springer Spaniel Field Trial Association
Profit & Loss by Class
January through December 2008

	<u>2007 Field Trial</u>	<u>2008 Field Trial</u>	<u>Operations</u>	<u>TOTAL</u>
Income				
600- Membership Dues	0.00	0.00	3,975.00	3,975.00
650-Trial Entry Fees	0.00	23,000.00	0.00	23,000.00
652-Bird Sales	30.00	880.00	0.00	910.00
660-Banquet Income	0.00	2,650.00	0.00	2,650.00
662-Merchandise Sales				
663-Cost of Merchandise	0.00	-831.50	0.00	-831.50
662-Merchandise Sales - Other	0.00	1,030.00	0.00	1,030.00
Total 662-Merchandise Sales	<u>0.00</u>	<u>198.50</u>	<u>0.00</u>	<u>198.50</u>
664-Fundraising				
664-03 Auction	0.00	3,055.00	0.00	3,055.00
664-04 Raffle Income	0.00	1,545.00	0.00	1,545.00
664-06 Series Sponsorships	0.00	3,500.00	0.00	3,500.00
Total 664-Fundraising	<u>0.00</u>	<u>8,100.00</u>	<u>0.00</u>	<u>8,100.00</u>
666-Advertising Income	-160.00	2,746.00	0.00	2,586.00
670-Donations	0.00	2,000.00	0.00	2,000.00
675-Interest Income	0.00	0.00	1,050.04	1,050.04
Total Income	<u>-130.00</u>	<u>39,574.50</u>	<u>5,025.04</u>	<u>44,469.54</u>
Expense				
701- Insurance	0.00	0.00	600.00	600.00
704- Grounds Expenses	0.00	2,900.00	0.00	2,900.00
705-Licenses and Fees	0.00	434.50	0.00	434.50
710-Advertising	0.00	343.86	0.00	343.86
711-Catalog	0.00	2,252.45	0.00	2,252.45
712-Copies	0.00	257.80	97.11	354.91
713-Postage	0.00	183.20	293.44	476.64
714-Meeting Expense	0.00	0.00	70.23	70.23
715-Office Supplies	0.00	62.60	0.00	62.60
717-Photography	0.00	1,000.00	0.00	1,000.00
722-Trial Supplies	0.00	1,248.41	0.00	1,248.41
723-Portolets	0.00	880.00	0.00	880.00
724-Equipment Rental	0.00	1,277.07	0.00	1,277.07
725-Shells	0.00	1,260.00	0.00	1,260.00
726-Gunners expenses	0.00	2,420.00	0.00	2,895.00
730-Birds	0.00	8,123.40	0.00	8,123.40
732 Bird Planter	0.00	2,400.00	0.00	2,400.00
735 Awards	0.00	499.15	0.00	499.15
738 Pins	0.00	374.56	1,726.48	2,101.04
740 Participant Gifts	0.00	334.48	0.00	334.48
742 Committee Gifts	0.00	712.50	0.00	237.50
743-Committee Expenses	0.00	561.97	0.00	561.97
744-Judges Gifts	0.00	532.17	0.00	532.17
745 Judges Expenses	0.00	1,861.92	0.00	1,861.92
746- Marshal expenses	0.00	310.25	0.00	310.25
750 Hosted Cocktail Party	0.00	3,035.45	0.00	3,035.45
752 Banquet	0.00	4,191.06	0.00	4,191.06
755- Miscellaneous	0.00	150.00	0.00	150.00
Total Expense	<u>0.00</u>	<u>37,606.80</u>	<u>2,787.26</u>	<u>40,394.06</u>
Net Income	<u><u>-130.00</u></u>	<u><u>1,967.70</u></u>	<u><u>2,237.78</u></u>	<u><u>4,075.48</u></u>

National English Springer Spaniel Field Trial Association
January 2001 through December 2007

	<u>2002 Field Trial</u>	<u>2003 Field Trial</u>	<u>2004 Field Trial</u>	<u>2005 Field Trial</u>	<u>2006 Field Trial</u>	<u>2007 Field Trial</u>	<u>2008 Field Trial</u>
Income							
600- Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	
650-Trial Entry Fees	20,400.00	27,400.00	29,600.00	19,400.00	27,800.00	32,800.00	23,000.00
652-Bird Sales	1,480.00	0.00	1,018.00	880.00		930.00	880.00
660-Banquet Income	3,655.00	2,940.00	2,370.00	1,450.00	3,270.00	2,670.00	2,650.00
662-Merchandise Sales							
663-Cost of Merchandise	-3,943.10	0.00	0.00	-3,543.42	0.00		(831.50)
662-Merchandise Sales - Other	4,102.00	0.00	252.30	2,311.00	0.00		1,030.00
Total 662-Merchandise Sales	158.90	0.00	252.30	-1,232.42	0.00	36,400.00	26,728.50
664-Fundraising							
664-01 Hat Pool	0.00	0.00	0.00	0.00			
664-02 Calcutta	990.00	1,784.50	2,070.00	1,023.00	789.00	1,466.50	
664-03 Auction	430.00	1,628.00	1,252.95	2,868.00	1,728.00	3,640.00	3,055.00
664-06 Series Sponsorships							3,500.00
664-04 Raffle Income							
664-045 Cost of Raffle Merch	0.00	-1,113.89	0.00	0.00			
664-04 Raffle Income - Other	0.00	3,410.00	470.00	2,702.00	2,450.00		1,545.00
Total 664-04 Raffle Income	0.00	2,296.11	470.00	2,702.00	2,450.00	0	1,545.00
Total 664-Fundraising	1,420.00	5,708.61	3,792.95	6,593.00	4,967.00	5,106.50	8,100.00
665-Catalog Sales	192.00	60.00	0.00	30.00	60.00	50.00	
666-Advertising Income	3,804.00	3,908.00	4,117.00	2,989.00	2,913.00	1,775.00	2,746.00
670-Donations	1,900.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	2,000.00
Total Income	33,009.90	41,766.61	42,900.25	31,859.58	40,760.00	45,081.50	39,574.50
Expense							
701- Insurance	0.00	0.00	0.00	0.00	0.00	0.00	-
704- Grounds Expenses	0.00	1,040.00	1,136.73	300.00	625.00	950.00	2,900.00
705-Licenses and Fees	93.00	93.50	321.00	299.00	276.00	382.60	434.50
710-Advertising	258.71	231.81	109.36	0.00			343.86
711-Catalog	6,283.62	5,783.58	2,615.54	2,250.00	3,215.84	3,827.10	2,252.45
712-Copies	174.00	122.08	167.65	154.55	87.03	147.26	257.80
713-Postage	138.47	148.46	216.78	144.87	364.07	178.15	183.20
715-Office Supplies	15.42	36.97	26.24	290.27	113.09	0.00	62.60
717-Photography	1,223.65	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
720-Travel	0.00	0.00	0.00	0.00		0.00	-
722-Trial Supplies	893.54	0.00	0.00	1,024.12		52.84	1,248.41
723-Portolets	491.95	416.88	474.68	341.12	575.00	702.90	880.00
724-Equipment Rental						1,256.82	1,277.07
725-Shells	612.00	240.00	569.30	473.13	1,000.00	25.66	1,260.00

National English Springer Spaniel Field Trial Association
January 2001 through December 2007

726-Gunners expenses	0.00	465.00	240.00	0.00	2,950.45	802.19	2,895.00
730-Birds	9,304.40	8,128.00	10,720.00	8,325.56	10,684.80	11,138.25	8,123.40
732 Bird Planter	1,823.65	3,493.86	1,890.69	816.02	1,400.00	2,638.61	2,400.00
735 Awards	2,910.00	828.64	1,403.39	1,271.58	834.36	1,180.36	499.15
738 Pins	0.00	50.50	0.00	0.00	0.00	0.00	374.56
740 Participant Gifts	194.61	557.12	1,183.66	252.31	319.38	283.24	334.48
742 Committee Gifts	642.00	1,043.74	546.00	881.98	224.99	276.93	237.50
743-Committee Expenses	595.32	855.56	0.00	401.16	675.16	1,094.61	561.97
744-Judges Gifts	605.00	527.40	704.44	0.00	790.00	546.83	532.17
745 Judges Expenses	2,234.61	2,360.26	2,408.16	3,663.53	2,329.94	2,796.33	1,861.92
746- Marshal expenses	0.00	350.60	0.00	103.58	79.67	114.05	310.25
750 Hosted Cocktail Party	3,013.10	6,352.65	2,985.13	2,331.44	4,297.26	3,621.82	3,035.45
765-Miscellaneous							150.00
752 Banquet	2,856.21	4,757.26	2,890.28	2,300.86	5,296.52	4,236.09	4,191.06
754-Lunches	0.00	0.00	0.00	82.29	554.00	668.75	-
	<u>34,363.26</u>	<u>38,883.87</u>	<u>31,609.03</u>	<u>26,707.37</u>	<u>37,692.56</u>	<u>37,921.39</u>	<u>37,606.80</u>
Net Income	<u>-1,353.36</u>	<u>2,882.74</u>	<u>11,291.22</u>	<u>5,152.21 *</u>	<u>3,067.44 *</u>	<u>7,160.11</u>	<u>1,967.70</u>
Entries	136	137	148	97	139	164	115
Cost of trial per entry							
Operation of Trial	152.43	160.51	149.32	195.31	179.01	154.31	233.95
Cost of Catalog net of ad income	18.23	13.69	(10.14)	(7.62)	2.18	12.51	(4.29)
Cost of Events	<u>22.15</u>	<u>46.36</u>	<u>20.16</u>	<u>24.04</u>	<u>30.92</u>	<u>22.08</u>	<u>26.40</u>
	192.81	220.56	159.34	211.73	212.11	188.90	256.05
Proceeds per entry							
Entry Fee	150.00	200.00	200.00	200.00	200.00	200.00	200.00
Fundraising	10.44	41.66	25.62	67.97	35.73	31.14	67.44
Merchandise Sales	1.16	-	1.70	(12.71)	-	-	1.73
Donations	13.97	12.77	11.82	18.04	12.59	10.67	17.39
Catalog Sales	1.41	0.44		0.31	0.43	0.30	-
Banquet Income net of cost	<u>5.87</u>	<u>(13.26)</u>	<u>(3.51)</u>	<u>(8.77)</u>	<u>(14.58)</u>	<u>(9.55)</u>	<u>(13.40)</u>
	182.85	241.61	235.63	264.84	234.18	232.56	273.16
Net Inc/Loss per entry	(9.96)	21.05	76.29	53.12	22.07	43.66	17.11

* 2005 has been restated to include expenses and revenues that were received in 2006 for the 2005 trial.

* 2006 has been restated to include expenses and revenues that were received in 2007 for the 2006 trial.

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January 2001 through December 2007

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