

The Bulldog Club of America, Inc.
National Treasurer
Summary of Duties and Responsibilities

Effective as of October 11, 2017~~November 23, 2016~~ and incorporated by reference into the
Standard Operating Procedures; marked to show changes from prior version

- I. Standard Operating Procedures Accounting Principles**
 - A. The Bulldog Club of America, Inc. (BCA) uses the “cash basis” method of accounting, and accordingly, the Treasurer is expected to adhere to the principles of “cash basis” accounting when preparing the organization’s Financial Statements and tax return.
- II. After Election to Office and Prior to Assuming Office**
 - A. The incoming Treasurer becomes a member of the Long Range Planning Committee (LRPC) after election to office and prior to assuming office. As such, the incoming Treasurer is expected to attend the LRPC meeting and the Audit & Finance meeting held during the annual National Show Week in order to gain an understanding of his or her responsibilities to the LRPC, and the financial planning process of BCA.
- III. Upon Assuming Office**
 - A. Ensure that all financial accounts that are remaining open are updated to reflect current officers as authorized signers, and open new financial accounts with appropriate financial institutions as required. Retain copies of all bank resolutions and signature documents submitted. All checking accounts and other accounts with check writing privileges must require two signatures for all withdrawals in excess of \$2,500 (except for checks written to transfer funds from one BCA account to another).^{*} Also ensure that any accounts not to remain open are closed by the outgoing Treasurer and that the balance has been forwarded to you by January 31 of the year in which you assume office.
 - B. Ensure that the mailing address has been changed to reflect your address:
 - 1. On all financial accounts.
 - 2. With all insurance brokers and on all insurance policies.
 - 3. With The Farmers Bank in Frankfort, IN, the trustee of the Gould Trophy Trust.
 - 4. With the Ralston Purina Company’s Purina Parent Club Partnership Program (Purina).
 - C. Ensure that a final Financial Report for the prior year has been prepared by and received from the outgoing Treasurer and has been reviewed by the Audit & Finance Committee before publication in the *Bulldogger*.
 - D. Communicate with the Division Treasurers regarding:
 - 1. Information needed, and the timing thereof, for preparation of the BCA tax return. (See Tax Return Preparation and Filing under During Term of Office section below.)
 - 2. Expectations and timing of membership reporting and dues payment for annual renewals and new members, as well as for reporting and payment due for member specialty clubs. (See Membership Dues & Reporting under During Term of Office section below.)
- IV. During Term of Office**
 - A. The Bulldog Club of America Charitable Fund, Inc. (BCACF)
 - 1. Purina makes an annual payment to BCA, usually in the first quarter of the year, based on the purchases of individual registered program participants. The program is

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administered such that Purina only makes the payments to a breed's parent club. The BCA Council has directed that the proceeds from Purina shall be divided equally between BCACF and the Bulldog Club of America Rescue Network, Inc. (BCARN). Accordingly, a check equal to one-half of the amount received from all Purina payments should be remitted to each of the BCACF Secretary and the BCARN Treasurer as soon as practicable following receipt of the payment, unless otherwise directed by the Council.

2. The BCA Council has directed that \$0.50 per individual BCA member shall be donated to each of BCACF and BCARN each year based on the member count at the end of the preceding year. Accordingly, upon completion of the annual Membership Summary for the year ended December 31 (see Membership Dues & Reporting below), remit payment to each of the BCACF Secretary and the BCARN Treasurer in an amount equal to \$0.50 per individual BCA member, unless otherwise directed by the Council.
- B. Bulldog Club of America Rescue Network, Inc.
1. See BCACF above.
- C. Financial Reporting & Administration
1. For each Executive Committee meeting, as well as the annual meeting of the Council, prepare a Financial Report to include at a minimum an Income Statement (comparing current year-to-date actual against the full year budget) and a Summary of Financial Assets, both statements to be in a format as established by the Audit & Finance Committee and agreed by the Council (see Sample Schedules 1 and 2). Also, at the first quarterly meeting of the Executive Committee, present a Financial Report for the full year ending December 31 for the just concluded year.
 2. Maintain one or more registers summarizing all receipts and disbursements for each operating activity account by the appropriate income and expense categories, detailing receipts by each deposit to the account and disbursements by each check written and each charge against the account. Because BCA maintains its record on a "cash basis," each account's beginning balance, plus all income and minus all expenses, must equal its ending balance.
 3. Maintain records of all receipts, by each deposit, and disbursements, by the appropriate income and expense categories, including documentary evidence for all expenditures.
 4. Each Division is required to conduct an audit of its financial results during the first quarter. The report from such audit is to be presented to the Division Board at its second quarter meeting and must be provided to the National Treasurer upon request. After discussion with the Executive Committee, determine if such a request is advisable and if so, make such request and provide any relevant information from such reports to the Executive Committee. It is recommended that the National Treasurer consider requesting that such report be submitted together with the Division's Form 990 Questionnaire referenced below.
 5. Disbursements are to be made within the framework of the budget approval by the Council. In the event that a significant unbudgeted disbursement is proposed, the issue should be referred to the Executive Committee through the President prior to making the disbursement.

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- a. Interest earnings from the Dedicated Fund will be used to fund the Gallery expenses; any shortfall is to be disbursed from general funds.
6. For the annual review conducted by the Audit & Finance Committee during the National Show Week, make available all books and records as needed to allow the Committee to conduct its review (if you are uncertain as to what is needed, contact the Chairman of the Committee in advance).
7. Ensure that all financial assets of the Gallery Dedicated Fund are maintained in separate accounts from the general operating activity funds or during any period when funds are commingled for any reason, keep a separate accounting of the portion of the Gallery Dedicated Fund in an operating activity account. Also ensure that the expenses related to the Gallery are paid from Gallery Fund income. In the event that Gallery Fund income is not sufficient to pay Gallery expenses in any calendar year, the deficit is to be paid from general operating activity funds.
8. Ensure that all Gallery funds, as well as all excess operating funds, are at all times maintained in interest bearing accounts earning a market rate of interest consistent with the conservative risk tolerance level of BCA; provided that the National Treasurer may maintain operating funds in noninterest bearing accounts if the market rate of interest available is immaterial.
9. Ensure that all BCA funds are maintained in accounts covered by FDIC insurance, and are within the limits of the FDIC insurance coverage for such accounts, unless otherwise agreed with the Audit & Finance Committee.
10. Ensure that all checks written for amounts in excess of \$2,500 have two signatures. *
11. Ensure that all checking accounts are reconciled each month by a party other than yourself, and that that person initials and dates the reconciliation. *
12. Ensure that the Gould Trophy Trust at The Farmers Bank is billed for the Brood Bitch trophy replica and engraving following the National Show.
13. Ensure that all funds due BCA from the National Show Week host organization are paid. The Treasurer will invoice the established amount of the National Show fee (currently \$2,500) in the first quarter of the year in which the show is to be held, with any balance (based on (a) a fee (currently \$10/dog) for the total number of dogs entered in all events of the BCA National Specialty Show, less (b) \$2,500) to be invoiced during the week of such show. In addition, the Treasurer should invoice the National Show Week host organization (if possible, during the week of the show) for (x) the actual cost of one painting from such show to be added to the National Gallery of Winners; (y) the BCA National Specialty Show awards (medallions) purchased by BCA for the show; and (z) any judges' gifts purchased by BCA for the National Show judges. The replica trophies purchased for the winners of the brood bitch and stud dog classes are considered Gallery awards, not National Show awards, and therefore are not to be billed to the National Show Week host organization, but instead are treated as an expense of the Gallery.
14. Ensure in coordination with the National Secretary that BCA orders and pays for the bulldog breed medallions awarded at the AKC National Championship each year by the deadline set by AKC, except to the extent an individual with knowledge of bulldog performance exhibitors shall notify the Treasurer that a particular performance event is not expected to have any bulldog entries, in which case it shall

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be in the discretion of the Treasurer whether to buy the medallion for such performance event in that year.

15. Ensure that AKC is paid when an invoice is presented for the cost incurred by AKC to distribute flyers on behalf of BCA with each mailing of a bulldog certificate of registration. Such cost will be treated as an expense of the Education Committee.
16. Obtain and maintain an adequate supply of the following for distribution to the Division Treasurers upon request:
 - a. Membership applications (in the agreed upon standardized format).
 - b. Membership renewal forms.
17. After an incoming Treasurer has been named by the Nominating Committee of the Division from which the National Officers will be elected for the next biennium, ensure that the named individual receives a copy of this Summary of Duties and Responsibilities to enable him or her to gain an initial understanding of the office of Treasurer, and assist him or her in understanding the duties and responsibilities as requested.

D. Insurance

1. Ensure that all insurance coverages, currently including D&O, liability, property and crime, are maintained in force.
2. Ensure that the list of property, and its related values, detailed on BCA's Inland Marine insurance policy is updated as appropriate to reflect any additions, deletions or changes in value. Also ensure that the insurer has been advised of the current locations at which all covered property is stored. All BCA paintings included in the National Gallery should be insured for the current replacement cost per painting.
3. Inform the insurance carrier of the Inland Marine policy, with approximately 2 to 4 weeks notice, of when the Gallery is to be removed from storage and transported to the national Show site, and when and where it will be returned to storage. The carrier should issue an endorsement to BCA reflecting this information.
4. Ensure that the coverage amount provided by BCA's Crime insurance policy reflects the appropriate level as established annually by the Council. Also ensure that the list of positions covered under the Crime policy reflects the current authorized signers and/or cardholders on all National, Division and National Show Week financial accounts, except for the latter, only in such cases when the BCA taxpayer identification number is used on the account.
5. Ensure that a Certificate of Insurance has been obtained evidencing liability coverage for the National Show Week.

E. Long Range Planning Committee

1. The Treasurer is a member of the LRPC during his or her term of office and assists the LRPC Chairman by preparing the financial reports used as a basis of discussion by the LRPC during its meeting and for presentation of the LRPC report to the Council. These reports include an Estimated Actual vs Budget Comparison for the current year (see Sample Schedule 3) and a Three-Year Forecast, with the first year of the forecast being the BCA budget for the upcoming year (see Sample Schedule 4). The Schedules are initially prepared in advance of the LRPC meeting from information provided by BCA committees and estimates based on information known

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to date, then are revised and finalized at the LRPC meeting based on discussion at the meeting for the LRPC Chairman to present at the Council meeting.

2. The Treasurer will promptly advise all Division Treasurers in writing of any changes in the BCA dues structure for individuals or for member specialty clubs or any other action taken by the LRPC or BCA Council at its annual meeting which could be expected to affect the duties of the Division Treasurers.

F. Membership Dues & Reporting

1. The specific membership dues for each year for individuals, including any applicable foreign member dues surcharge, and for member clubs will be set each year by the Council for the following year and should be reflected in the Council meeting minutes. In addition, the Club may also charge a separate *Bulldogger* mailing fee for foreign members, which will be collected along with annual Club dues and remitted in full to the National Treasurer. Advise Division Treasurers of the deadlines for dues payments and related reporting and ensure receipt in accordance with the following:
 - a. Annual individual membership renewals by March 15.
 - b. New individual members within 30 days after the Division meeting at which they were accepted.
 - c. Annual member specialty clubs by April 30 (should be paid to Division Treasurers by March 31).
 - d. Membership renewal applications shall not be considered until full payment of all outstanding debts and bank fees have been paid to the Club. This will include the National Show Host organization.
 - e. With respect to member specialty club dues, the Council each year shall also determine the allocation of such dues between the Divisions and the Club and the penalty for any specialty club that fails to pay such dues to its Division Treasurer by April 30. The National Treasurer should ensure that such determinations are adhered to.
2. Advise Division Treasurers of the reporting requirements for members transferring between Divisions. BCA members, when moving their residence to another Division, shall write a request for transfer to the Division Treasurer holding their current membership. The request shall cite their new address, phone number and Division. No Division shall consider any request for transfer of membership while charges are pending against such member in the Division in which he previously resided and/or if there exists any outstanding debts to BCA. When a member relocates their principal residence to another Division, it is the responsibility of the Division whose member is transferring to report the transfer to the Division the member is transferring to, as well as to the National Treasurer. The transfer should be reported as soon as the information becomes known to the transferring Division.
3. Reimburse each Division, to the extent requested, for the costs reasonably incurred by that Division to mail the year's past issues of the *Bulldogger* to new members and as necessary to mail issues to any member with an address change, provided that the Division submits with each request such supporting detail as may be reasonably requested by the Treasurer.

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4. Keep the Official Membership Summary for the Bulldog Club of America, segregated by Division, and as submitted by Division Treasurers. Keep an ongoing schedule of the number of members by category (i.e. U.S., Canada and Mexico, other foreign) by Division (Membership Summary) and ensure that the member count, when extended by the appropriate dues amount, equals the total amount reported as membership dues in the Income Statement. This schedule should also include, as a separate category, the number of member specialty clubs in each Division, which are considered members of BCA, as well as member transfers between Divisions during the year (see Sample Schedule 5). (The mailing fees assessed on non-U.S. members should be categorized as Mailing Fees in the Income Statement and not as Membership Dues.)
5. Prepare a Membership Summary for the year ending December 31, on the basis indicated above, to be presented at the subsequent first quarter meeting of the Executive Committee (Sample Schedule 5 completed for full year). This schedule should be completed no later than the end of January of the following year, and should exclude any individual member or member club for which dues and/or mailing fees have not been received by the National Treasurer prior to completion of the schedule. (The voting member count for the year ended December 31 of even numbered years is the basis for the number of Councilors to be elected in odd numbered years from each Division for the next biennium.) On each year end Membership Report that the Division Treasurers are required to provide to the National Treasurer, the report shall indicate for the Canada/Mexico members and for the other foreign members, ~~(i)~~ the names and number of members in each category who were initially approved for membership on or before July 12, 2012 and have been continuously a member since that date. The names of these members shall be maintained by the National Treasurer on a roster of voting foreign members so that the Club shall at all times have a record of each voting foreign member. No foreign member approved for membership after July 12, 2012 is eligible to vote on Club matters. In addition, the Division Treasurer shall provide in the year-end Membership Report and ~~(ii)~~ the number of members in each foreign member category who were initially approved for membership after July 12, 2012 or had not been continuously a member since that date. The National Treasurer will subtract this e number of members for each Division ~~under (ii) above~~ in the membership summary for even-numbered years used to certify the number of voting members in each Division as the basis for the number of Councilors to be elected the following year in each Division.

G. Tax Return Preparation and Filing

1. Ensure that the annual tax return, Form 990, Return of Organization Exempt Form Income Tax, is filed by the applicable deadline. The return, as well as any other correspondence with the IRS, should always be sent certified mail, return receipt requested. The Treasurer is encouraged to engage the services of an outside tax professional at reasonable rates to assist the Treasurer in the preparation of the BCA tax return.
2. The BCA tax return includes all of the Divisions' financial activity, as well as that at the National level, and the National Shows in such cases when the BCA taxpayer identification number is used on the bank account. The incoming National Treasurer

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should obtain electronic copies of the current Form 990 Questionnaire and tax return summarizing schedule from the outgoing National Treasurer. The Form 990 Questionnaire, along with a deadline for completion, should be sent sufficiently early in the year to allow adequate time to prepare and file the return to all Division and National Show Treasurers to obtain their financial information. The National Treasurer should prepare a schedule summarizing all the financial activity of the Club, including the Divisions and National Shows, before submitting the Club's information to the outside tax professional.

H. Archives

1. The Treasurer is responsible for permanently maintaining the original of all financial documents specified in the BCA Document Retention Policy, as approved by the Council, including any material contract of which the Treasurer receives a copy. The Treasurer will provide the BCA Archivist each year with a copy of the Form 990 Tax Return and all year-end financial statements, including the summary of membership, promptly after such documents become available.

V. At End of Term of Office

- A. Ensure that the Council, at its annual meeting preceding the end of your two year term, passes a resolution (which must be reflected in the Minutes of the meeting) authorizing the Treasurer to take all necessary action to transfer all financial accounts to the incoming officers at the beginning of their term of office.
- B. Assist the incoming Treasurer with transfer of signature authority to incoming officers (for an effective date of January 1) on all financial accounts to be kept open (outgoing Treasurer to remain on his/her operating checking account for purposes of transferring the closing balance as appropriate).
- C. Assist the incoming Treasurer with opening of new accounts as necessary, including the transfer of funds as needed. Any such funds provided before the end of your term of office should be nominal and must be appropriately included in the Summary of Financial Assets as of December 31.
- D. Close operating checking account and any other accounts not to remain open as soon as practicable, but not later than January 31, and transfer the balance to the incoming Treasurer.
- E. Do not disburse any funds after the December 31 ending your term of office other than as needed to transfer any account balance to the incoming Treasurer.
- F. Prepare a final Financial Report for the year ending December 31 at the conclusion of your term of office and submit such report by the end of January to the Audit & Finance Committee for review prior to publication in the *Bulldogger*.
- G. Complete a Membership Summary for the just concluded year, or assist the incoming Treasurer with doing so.
- H. Notify each of the following of the mailing address of the incoming Treasurer:
 1. The holders of all financial accounts.
 2. The brokers through which all insurance policies are issued.

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3. The Farmers Bank in Frankfort, IN, the trustee of the Gould Trophy Trust (also notify trustee of incoming Secretary's mailing address and provide names of each new National Officer as required by the trust agreement).
4. The Ralston Purina Company's Purina Parent Club Partnership Program (Purina).
- I. Transfer all files and records (including electronic files, forms, statements and records as appropriate) as soon as practicable to the incoming Treasurer, but not later than January 31.

VI. After Term of Office

- A. The outgoing Treasurer remains a member of the LRPC for the year immediately following his or her term of office and is expected to attend the LRPC meeting held during the National Show Week in order to provide the benefit of the incite gained during his or her term of office.

* This is a requirement of the BCA Crime insurance policy.

Schedule 1

Bulldog Club of America
Income Statement for the period Jan 1 2009 to Dec 31, 2009

	Actual 2009	Budget 2009	Difference
INCOME			
Bulldogger Advertising	78,878	87,000	(8,122)
Bulldogger Back Issues	230	150	80
Bulldogger Digest Sales	780	500	280
Committees:			
Education	80	750	(670)
Judge Education		480	(480)
Ways and Means	2,318	6,500	(4,182)
TOTAL Committee Income	2,398	7,730	(5,332)
Gallery/HOF donations	830		830
Gallery Paintings	1,200	1,200	-
Grant from BCACF		0	-
Interest Income:			
Dedicated Gallery Fund	5,313	5,300	13
Operating Accounts	1,142	1,100	42
TOTAL Interest Income	6,455	6,400	55
Member Club Dues	921	900	21
Membership Dues	47,314	50,000	(2,686)
Membership Dues -- Prior Year	439	0	439
Mailing Fees	1,710	1,600	110
Mailing Fees -- Prior Year	90	0	90
Miscellaneous Inc	120	100	20
National Gallery Live Auction	1,250	1,500	(250)
National Show Awards	2,108	2,400	(292)
National Show Income	3,930	4,000	(70)
Purina Pro Plan Receipts	3,330	3,400	(70)
TOTAL INCOME	151,133	166,880	(15,747)
EXPENSES			
Awards for Division Specialties	200	200	-
Awards for National Show	2,108	2,400	(292)
Bank Charges	1,838	1,500	338
Bulldogger:			
Printing	85,110	92,000	(6,890)
Postage & Mailing	23,737	20,000	3,737
Other	5,135	5,000	135
TOTAL Bulldogger	113,982	117,000	(3,018)
Bulldogger Digest		0	-
Illustrated Guide to Standard	2,112	2,200	(88)
Committee Expenses:			
Archivist	328	350	(22)
Breeder Referral		100	(100)
Education	4,194	10,000	(5,806)
Guidelines	41	175	(134)
Health		1,000	(1,000)
History		0	-
Judges Education	261	772	(511)
Legislative	1,000	1,500	(500)
Rescue		100	(100)
Std Operating Procedures		50	(50)
Ways and Means	737	2,500	(1,763)
Web Site	998	930	68
TOTAL Committee Expenses	7,559	17,477	(9,918)
Donation - BCACF	3,001	2,850	151
Donation - BCARN	3,001	2,850	151
Gallery Paintings Exp	2,400	2,400	-
Insurance	3,187	4,800	(1,613)
Membership Directory		0	-
Miscellaneous Exp	25	200	(175)
National Gallery	5,978	6,075	(97)
National Officers	1,858	3,000	(1,142)
Printing & Supplies	1,891	2,300	(409)
TOTAL EXPENSES	149,141	165,252	(16,111)
NET INCOME	1,992	1,628	364
Supplemental Detail of Net Income			
Operating Activities	1,777	2,103	(326)
National Gallery*	215	(475)	690
Total Net Income	1,992	1,628	364

*If operating expenses for the Gallery exceed income from the Gallery fund, this deficit will be paid out of BCA operating funds.

Schedule 2

BULLDOG CLUB OF AMERICA
Summary of Financial Assets
December 31, 2009

	<u>Total</u>	<u>Operating Funds</u>	<u>Dedicated Gallery Funds*</u>	<u>Petty Cash Funds</u>
<u>Balances at Jan. 1, 2009</u>				
Bank of America	1,559	1,559		
Bank of Western Oklahoma				
Money Market Account	64,438	64,438		
Certificate of Deposit	106,246		106,246	
First National Bank	40,519	40,519		
Petty Cash –Bulldogger	500			500
Total Balance at Jan. 1, 2009	213,262	106,516	106,246	500
Net Income	1,992	1,777	215	
Transfer prior cumulative interact bal		(4,537)	4,537	
<u>Balances at Dec. 31, 2009</u>				
Bank of America	3,956	3,956		
Bank of Western Oklahoma				
Money Market Account	6,575	6,575		
Certificate of Deposit	110,998		110,998	
First National Bank	93,225	93,225		
Petty Cash –Bulldogger	500			500
Total Balance at Dec. 31, 2009	215,254	103,756	110,998	500

*If operating expenses for the Gallery exceed income from the Gallery fund, this deficit will be paid out of BCA operating funds.

Schedule 3

Bulldog Club of America
Income Statement for the period Jan. 1, 2009 to Oct. 31, 2009

	Budget 2009	Actual thru Oct. 2009	Projection Full Yr 2009	Variance	Explanation
INCOME					
Bulldogger Advertising	87,000	63,231	78,000	(9,000)	fewer ads
Bulldogger Back Issues	150	230	230	80	
Bulldogger Digest Sales	500	450	590	90	executive committee pushing sales
Committees:				0	
Education	750			(750)	
Judges Education	480				
Ways and Means	6,500	2,318	2,318	(4,182)	sold fewer reproductions
TOTAL Committee Income	7,730	2,318	2,318	(5,412)	
Gallery/HOF gift		830	830		
Gallery Paintings	1,200		1,200	0	
Grant from BCACF	0		0	0	
Interest Income:				0	
Dedicated Gallery Fund	5,300		5,300	0	
Operating Accounts	1,100	984	1,250	150	
TOTAL Interest Income	6,400	984	6,550	150	
Member Club Dues	900	921	921	21	
Membership Dues	50,000	46,200	50,000	0	
Membership Dues - Prior Year	0	439	439	439	
Mailing Fees	1,800	1,870	1,870	70	
Mailing Fees - Prior Year	0	90	90	90	
Miscellaneous Inc	100		100	0	
National Gallery Live Auction	1,500		0	(1,500)	no auction in 2009
National Show Awards	2,400		2,400	0	
National Show Income	4,000	2,588	3,958	(42)	
Purina Pro Plan Receipts	3,400	3,330	3,330	(70)	
TOTAL INCOME	168,880	122,431	162,626	(14,254)	
EXPENSES					
Awards for Division Specialties	200		200	0	
Awards for National Show	2,400	1,935	2,400	0	
Bank Charges	1,500	1,409	1,500	0	
Bulldogger:				0	
Printing	92,000	68,535	88,000	(4,000)	fewer ads
Postage & Mailing	20,000	17,638	24,138	4,138	postage increase
Other	5,000	4,046	5,000	1,000	
TOTAL Bulldogger	117,000	90,218	118,138	1,138	
Bulldogger Digest	0		0	0	
Illustrated Guide to Standard	2,200		2,112	(88)	standard booklets printed
Committee Expenses:				0	
Archivist	350	105	150	(200)	
Breeder Referral	100		100	0	
Education	10,000	3,991	4,000	(6,000)	website not implemented therefore ad campaign not done
Guidelines	175		900	725	
Health	1,000		100	(900)	
History	0		0	0	
Judges Education	772	281	261	(511)	
Legislative	1,500	1,000	1,500	0	
Rescue	100		200	100	
Std Operating Procedures	50		25	(25)	
Ways and Means	2,500	737	737	(1,763)	sold fewer reproductions
Web Site	930	998	1,000	70	
TOTAL Committee Expenses	17,477	7,093	8,973	(8,504)	
Donation - BCACF	2,850	3,001	3,001	151	
Donation - BCARN	2,850	3,001	3,001	151	
Gallery Paintings Exp	2,400		2,400	0	
Insurance	4,800	1,782	4,955	155	
Membership Directory	0		0	0	
Miscellaneous Exp	200		165	(35)	
National Gallery	6,075	2,713	6,838	763	
National Officers	3,000	1,003	3,000	0	
Printing & Supplies	2,300	427	800	(1,500)	
TOTAL EXPENSES	185,262	112,584	157,483	(7,769)	
NET INCOME	1,628	9,867	(4,857)	(6,485)	
Supplemental Detail of Net income					
Operating Activities	2,103	11,750	(2,940)	(5,052)	
National Gallery*	(475)	(1,883)	(1,908)	(1,433)	
Total Net income	1,628	9,867	(4,857)	(6,485)	

Schedule 4

Bulldog Club of America
Income Statement - Three Year Plan
Years Ending December 31, 2010 to 2012

	2010	2011	2012
INCOME			
Bulldogger Advertising	81,000	82,000	83,000
Bulldogger Back Issues	230	150	150
Bulldogger Digest Sales	1,000	1,000	1,000
Bulldogger Subscription Sales	7,200	7,200	7,200
Committees:			
Education	700	700	750
Judge Education	400	480	480
Ways and Means	0	0	0
TOTAL Committee Income	1,100	1,180	1,230
Gallery Paintings	1,200	1,200	1,200
Grant from BCACF	0	0	0
Interest Income:			
Dedicated Gallery Fund	2,500	4,000	4,000
Operating Accounts	1,500	1,500	1,500
TOTAL Interest Income	4,000	5,500	5,500
Member Club Dues	900	900	900
Member Club Dues—Prior Year	0	0	0
Membership Dues	59,750	59,750	59,750
Membership Dues -- Prior Year	0	0	0
Mailing Fees	1,800	1,800	1,800
Mailing Fees -- Prior Year	0	0	0
Miscellaneous Inc	100	100	100
National Gallery Live Auction	3,600	3,600	3,600
National Show Awards	2,400	2,400	2,400
National Show Income	4,000	3,500	3,500
Purina Pro Plan Receipts	3,400	3,400	3,400
TOTAL INCOME	171,380	173,380	174,430
EXPENSES			
AKC Delegate	1,500	1500	1600
Awards for Division Specialties	200	450	450
Awards for National Show	2,400	2,400	2,400
Bank Charges	1,600	1,700	1,800
Bulldogger:			
Printing	91,980	93,280	92,480
Postage & Mailing	28,920	28,920	32,000
Other	5,000	5,000	5,000
TOTAL Bulldogger	125,880	127,180	129,480
Bulldogger Digest	0	0	0
Bulldogger Subscription Expense	0	0	0
Illustrated Guide to Standard	0	0	0
Committee Expenses:			
Archivist	350	100	100
Breeder Referral	77	100	100
Education	6,000	10,000	6,500
Guidelines	180	180	175
Health	1,000	1,000	1,000
History	0	0	0
Judges Education	485	772	772
Legislative	2,000	1,500	1,500
Rescue	100	100	100
Std Operating Procedures	50	50	100
Ways and Means	0	0	0
Web Site	750	750	750
TOTAL Committee Expenses	10,982	14,562	11,087
Donation - BCACF	2,850	2,850	2,850
Donation - BCARN	2,850	2,850	2,850
Gallery Paintings Exp	2,400	2,400	2,400
Insurance	6,400	5,000	5,000
Membership Directory	2,900	0	2,800
Miscellaneous Exp	200	200	200
National Gallery	4,200	6,025	7,500
National Officers	8,000	8,500	3,000
Printing & Supplies	1,000	4,500	1,000
TOTAL EXPENSES	173,372	178,107	174,407
NET INCOME	(1,992)	(4,727)	23
Supplemental Detail of Net Income			
Operating Activities	(2,582)	(5,002)	1,223
National Gallery*	800	275	(1,200)
Total Net Income	(1,992)	(4,727)	23

*If operating expenses for the Gallery exceed income from the Gallery fund, this deficit will be paid out of BCA operating funds.

ues	Mailing	
48,750.00		
997.50	190.00	
1,076.25	1,025.00	
50,823.75	1,215.00	
(1,000.00)		Underpayment from Div 8/pd 07
(45.00)	(25.00)	Underpayment from Div 3/pd 07
(43.75)		Underpayment from Div 6/pd 07
2,287.50		Wrong new members/Div 7 overpd/refund 07
52,022.50	1,190.00	Income statement reconciliation