

Back Country Horsemen of America

Balance Sheet

As of December 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1101 Checking	73,653.57
1103 US Bank - Grants - 2432	5,078.00
1105 US Bank - Legacy - 8520	600.52
1107 US Bank - Savings - 8504	57,380.28
1109 US Bank Reserve - 8546	2,006.21
Total Bank Accounts	\$138,718.58
Accounts Receivable	
1200 Accounts Receivable	50.19
Total Accounts Receivable	\$50.19
Other Current Assets	
1499 Undeposited Funds	0.00
Inventory Asset	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$138,768.77
Other Assets	
1114 CD 7 Mo	9,000.00
1115 CD 15 Mo	9,000.00
1580 Stifel Legacy Investments	203,287.76
1581 Stifel Legal Fund Investments	61,364.18
Total Other Assets	\$282,651.94
TOTAL ASSETS	\$421,420.71
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$0.00
Credit Cards	
Commerce Bank CC 3187	1,500.83
Total Credit Cards	\$1,500.83
Other Current Liabilities	
2200 Payroll Liabilities	0.00
2500 Member Equisure	702.00
2501 Restricted Youth Committee	3,400.00
2502 Restricted Chapter Support Grants	2,900.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$7,002.00
Total Current Liabilities	\$8,502.83
Total Liabilities	\$8,502.83
Equity	
3000 Opening Bal Equity	0.00

Back Country Horsemen of America

Balance Sheet

As of December 31, 2023

	TOTAL
3900 Retained Earnings	483,386.34
Net Revenue	-70,468.46
Total Equity	\$412,917.88
TOTAL LIABILITIES AND EQUITY	\$421,420.71

Back Country Horsemen of America

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

May - December, 2023

	TOTAL	
	ACTUAL	BUDGET
Revenue		
4100 Dues	10,341.00	138,000.00
4110 Membership Dues Donation \$5	2,340.00	
Total 4100 Dues	12,681.00	138,000.00
4200 Donations	18,327.26	45,000.00
4201 Chapter Support Grants	2,063.00	5,000.00
4204 Sponsors & Advocacy Partners		2,000.00
Total 4200 Donations	20,390.26	52,000.00
4600 National Board Meeting Revenue	2,673.00	25,000.00
4800 Promotional Items	1,881.43	2,000.00
8010 Interest Income	275.80	250.00
Total Revenue	\$37,901.49	\$217,250.00
GROSS PROFIT	\$37,901.49	\$217,250.00
Expenditures		
1582 Investment Expense	1,816.18	3,000.00
5000 Administration - General	1,506.85	6,000.00
5004 Shipping / Postage	497.61	
5010 Bank/Merchant Processing Fees	1,734.32	
5100 Software and Computer expense	430.19	4,000.00
Total 5000 Administration - General	4,168.97	10,000.00
5200 Public Lands Advisor	0.00	
5210 Wages & Salary Expenses	51,658.45	78,500.00
5211 Payroll Taxes	4,681.41	7,900.00
5212 Payroll Processing Fees	120.36	
5220 Travel Expenses	4,520.72	8,000.00
5221 Miscellaneous Expense	727.20	1,700.00
Total 5200 Public Lands Advisor	61,708.14	96,100.00
5202 General Travel	2,647.61	6,000.00
5500 National Board Meeting		25,000.00
5800 Promotional Item(s)	33.05	2,000.00
5900 Light On the Land	282.00	
6001 Newsletter		8,500.00
7000 Professional Services		
7100 Executive Administrator	24,000.00	36,000.00
7800 Accounting/Audit/Tax Returns	7,514.00	15,000.00
Total 7000 Professional Services	31,514.00	51,000.00
Business Plan Directive Program		3,000.00
Committee Expense		
5300 Fundraising		2,000.00
5303 Marketing/Media	2,500.00	1,500.00
5305 Partnerships	3,850.00	5,650.00
5308 Volunteer Hours & Awards		300.00

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Budget vs. Actuals: FY_2023_2024 - FY24 P&L

May - December, 2023

	TOTAL	
	ACTUAL	BUDGET
5309 Chapter Support Grants		2,000.00
5311 Youth Committee		1,000.00
Total Committee Expense	6,350.00	12,450.00
Total Expenditures	\$108,519.95	\$217,050.00
NET OPERATING REVENUE	\$ -70,618.46	\$200.00
Other Revenue		
4203 Legacy Donations	150.00	
Total Other Revenue	\$150.00	\$0.00
NET OTHER REVENUE	\$150.00	\$0.00
NET REVENUE	\$ -70,468.46	\$200.00

Back Country Horsemen of America

Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
Ordinary Revenue/Expenditures				
Revenue				
4100 Dues				
12/28/2023	Deposit		10,341.00	10,341.00
Total for 4100 Dues			\$10,341.00	
4110 Membership Dues Donation \$5				
12/28/2023	Deposit		2,340.00	2,340.00
Total for 4110 Membership Dues Donation \$5			\$2,340.00	
Total for 4100 Dues with sub-accounts			\$12,681.00	
4200 Donations				
12/03/2023	Pledge	Reoccurring Donation	10.00	10.00
12/04/2023	Pledge	Reoccurring Donation	25.00	35.00
12/06/2023	Pledge		10.00	45.00
12/06/2023	Pledge	Reoccurring Donation	50.00	95.00
12/10/2023	Pledge		5.00	100.00
12/14/2023	Deposit		100.00	200.00
12/14/2023	Deposit		20.00	220.00
12/14/2023	Deposit		20.00	240.00
12/14/2023	Deposit		500.00	740.00
12/14/2023	Deposit		100.00	840.00
12/14/2023	Deposit		50.00	890.00
12/21/2023	Pledge		319.77	1,209.77
12/25/2023	Pledge		500.00	1,709.77
12/26/2023	Pledge		500.00	2,209.77
12/27/2023	Pledge		5.00	2,214.77
12/28/2023	Pledge		250.00	2,464.77
12/28/2023	Deposit		300.00	2,764.77
12/28/2023	Deposit		100.00	2,864.77
12/28/2023	Deposit		100.00	2,964.77
12/28/2023	Deposit		1,000.00	3,964.77
12/28/2023	Deposit		20.00	3,984.77
12/28/2023	Deposit		20.00	4,004.77
12/28/2023	Deposit		50.00	4,054.77

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
Total for 4200 Donations			\$4,054.77	
4201 Chapter Support Grants				
12/02/2023	Deposit		100.00	100.00
12/07/2023	Deposit		15.00	115.00
12/07/2023	Deposit		20.00	135.00
12/07/2023	Deposit		25.00	160.00
12/07/2023	Deposit		25.00	185.00
12/07/2023	Deposit		25.00	210.00
12/07/2023	Deposit		20.00	230.00
12/07/2023	Deposit		10.00	240.00
12/09/2023	Pledge		10.00	250.00
12/11/2023	Pledge		20.91	270.91
12/12/2023	Pledge		15.00	285.91
12/14/2023	Deposit		75.00	360.91
12/15/2023	Pledge		31.11	392.02
12/16/2023	Pledge		25.00	417.02
12/16/2023	Pledge		15.00	432.02
12/28/2023	Deposit		200.00	632.02
12/29/2023	Journal Entry		-4.04	627.98
Total for 4201 Chapter Support Grants			\$627.98	
Total for 4200 Donations with sub-accounts			\$4,682.75	
4600 National Board Meeting Revenue				
12/31/2023	Journal Entry		2,673.00	2,673.00
Total for 4600 National Board Meeting Revenue			\$2,673.00	

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
4800 Promotional Items				
12/18/2023	Journal Entry		12.00	12.00
12/18/2023	Journal Entry		140.40	152.40
12/18/2023	Journal Entry		75.00	227.40
12/28/2023	Deposit	Key CHains	100.00	327.40
12/31/2023	Journal Entry		-24.00	303.40
12/31/2023	Journal Entry		15.00	318.40
12/31/2023	Journal Entry		-15.00	303.40
Total for 4800 Promotional Items			\$303.40	
4800s Merchandise Shipping & Handling				
12/18/2023	Pledge		8.80	8.80
12/18/2023	Pledge		8.80	17.60
12/18/2023	Pledge		9.39	26.99
12/18/2023	Pledge		14.75	41.74
12/18/2023	Journal Entry		-109.48	-67.74
12/18/2023	Pledge		9.39	-58.35
12/18/2023	Pledge		8.80	-49.55
12/18/2023	Pledge		8.05	-41.50
12/18/2023	Pledge		8.55	-32.95
12/18/2023	Pledge		8.05	-24.90
12/18/2023	Pledge		8.05	-16.85
12/31/2023	Journal Entry		16.85	0.00
Total for 4800s Merchandise Shipping & Handling			\$0.00	
T-Shirt Long Sleeve				
12/18/2023	Journal Entry		-75.00	-75.00
12/18/2023	Pledge	T-Shirt Long Sleeve XXL	15.00	-60.00
12/18/2023	Pledge		12.00	-48.00
12/18/2023	Pledge		15.00	-33.00
12/18/2023	Pledge	T-Shirt Long Sleeve XXL	15.00	-18.00
12/18/2023	Journal Entry		-12.00	-30.00
12/18/2023	Pledge		15.00	-15.00
12/18/2023	Pledge		15.00	0.00
Total for T-Shirt Long Sleeve			\$0.00	
Total for 4800 Promotional Items with sub-accounts			\$303.40	

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
8010 Interest Income				
12/14/2023	Credit Card Credit	Commerce Bank, Rebate	15.16	15.16
12/31/2023	Deposit		0.01	15.17
12/31/2023	Journal Entry		0.02	15.19
12/31/2023	Deposit		12.18	27.37
12/31/2023	Deposit		0.28	27.65
Total for 8010 Interest Income			\$27.65	
Sales of Product Revenue				
12/18/2023	Pledge	50 Brochures	14.00	14.00
12/18/2023	Pledge	50 Brochures	14.00	28.00
12/18/2023	Pledge		1.20	29.20
12/18/2023	Pledge		2.00	31.20
12/18/2023	Pledge		15.00	46.20
12/18/2023	Pledge		10.00	56.20
12/18/2023	Pledge		2.50	58.70
12/18/2023	Pledge	100 Pens	20.00	78.70
12/18/2023	Pledge		12.00	90.70
12/18/2023	Pledge		1.20	91.90
12/18/2023	Pledge		0.50	92.40
12/18/2023	Pledge		2.00	94.40
12/18/2023	Journal Entry		-140.40	-46.00
12/18/2023	Pledge		20.00	-26.00
12/18/2023	Pledge		2.00	-24.00
12/31/2023	Journal Entry		24.00	0.00
Total for Sales of Product Revenue			\$0.00	
Services				
12/08/2023	Pledge		0.00	0.00
12/08/2023	Pledge	National Director Full Registration	350.00	350.00
12/08/2023	Pledge	National Director Full Registration	350.00	700.00
12/08/2023	Pledge	Banquet Dinner & Auction	65.00	765.00
12/08/2023	Pledge	National Director Full Registration	350.00	1,115.00
12/15/2023	Pledge	Banquet Dinner & Auction	65.00	1,180.00
12/15/2023	Pledge	Day Registration Lunch Included	93.00	1,273.00
12/15/2023	Pledge	National Director Full Registration	350.00	1,623.00
12/20/2023	Pledge	National Director Full Registration	350.00	1,973.00
12/21/2023	Pledge	National Director Full Registration	350.00	2,323.00
12/27/2023	Pledge	National Director Full Registration	350.00	2,673.00
12/31/2023	Journal Entry		-2,673.00	0.00
Total for Services			\$0.00	
Total for Revenue			\$20,367.80	

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
Cost of Goods Sold				
Cost of Goods Sold				
12/18/2023	Pledge		15.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge	T-Shirt Long Sleeve XXL	0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge	100 Pens	0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge	50 Brochures	0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge	50 Brochures	0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge	T-Shirt Long Sleeve XXL	0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/18/2023	Pledge		0.00	15.00
12/31/2023	Journal Entry		-15.00	0.00
Total for Cost of Goods Sold			\$0.00	
Inventory Shrinkage				
12/18/2023	Inventory Qty Adjust		0.00	0.00
12/18/2023	Inventory Qty Adjust			0.00
12/18/2023	Inventory Qty Adjust	T-Shirt Short Sleeve 2XL - Quantity adjustment		0.00
12/18/2023	Inventory Qty Adjust	T-Shirt Short Sleeve L - Quantity adjustment	0.00	0.00
12/18/2023	Inventory Qty Adjust	T-Shirt Short Sleeve L - Quantity adjustment		0.00
12/18/2023	Inventory Qty Adjust	T-Shirt Short Sleeve 2XL - Quantity adjustment	0.00	0.00
12/26/2023	Inventory Qty Adjust	T-Shirt Long Sleeve L - Quantity adjustment	0.00	0.00
12/26/2023	Inventory Qty Adjust	T-Shirt Long Sleeve L - Quantity adjustment		0.00
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve 3XL - Quantity adjustment	0.00	0.00
12/29/2023	Inventory Qty Adjust	Coffee Single Pot - 50th Anniversary - Quantity adjustment		0.00

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve 3XL - Quantity adjustment		0.00
12/29/2023	Inventory Qty Adjust	Dry Bags - 50th Anniversary - Quantity adjustment		0.00
12/29/2023	Inventory Qty Adjust	Dry Bags - 50th Anniversary - Quantity adjustment	0.00	0.00
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve XL - Quantity adjustment		0.00
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve XL - Quantity adjustment	0.00	0.00
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve XXL - Quantity adjustment	0.00	0.00
12/29/2023	Inventory Qty Adjust	T-Shirt Long Sleeve XXL - Quantity adjustment		0.00
12/29/2023	Inventory Qty Adjust	Coffee Single Pot - 50th Anniversary - Quantity adjustment	0.00	0.00
Total for Inventory Shrinkage			\$0.00	
Total for Cost of Goods Sold			\$0.00	
Gross Profit			\$20,367.80	
Expenditures				
5000 Administration - General				
12/04/2023	Expenditure		29.00	29.00
Total for 5000 Administration - General			\$29.00	
5004 Shipping / Postage				
12/18/2023	Journal Entry		-109.48	-109.48
12/31/2023	Journal Entry		16.85	-92.63
Total for 5004 Shipping / Postage			\$ -92.63	
5010 Bank/Merchant Processing Fees				
12/18/2023	Expenditure	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	1.18	1.18
12/18/2023	Expenditure		20.00	21.18
12/19/2023	Expenditure	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	1.09	22.27
12/21/2023	Expenditure	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	1.10	23.37
12/29/2023	Expenditure		87.79	111.16
12/29/2023	Journal Entry		-4.04	107.12
12/31/2023	Expenditure		52.60	159.72
12/31/2023	Check		105.95	265.67
12/31/2023	Check		10.00	275.67
Total for 5010 Bank/Merchant Processing Fees			\$275.67	
5100 Software and Computer expense				
12/07/2023	Expenditure		27.30	27.30

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
		Total for 5100 Software and Computer expense	\$27.30	
		Total for 5000 Administration - General with sub-accounts	\$239.34	

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
5200 Public Lands Advisor				
5210 Wages & Salary Expenses				
12/13/2023	Payroll Check	Gross Pay - This is not a legal pay stub	3,270.83	3,270.83
12/29/2023	Check		2,599.32	5,870.15
Total for 5210 Wages & Salary Expenses			\$5,870.15	
5211 Payroll Taxes				
12/11/2023	Tax Payment	OR Income Tax	136.35	136.35
12/13/2023	Payroll Check	OR Paid Family and Medical Leave	-19.62	116.73
12/13/2023	Payroll Check	Federal Taxes (941/943/944)	-940.56	-823.83
12/13/2023	Payroll Check	OR Statewide Transit Taxes	-3.27	-827.10
12/13/2023	Payroll Check	OR Employment Taxes	-178.52	-1,005.62
12/13/2023	Payroll Check	OR Income Tax	-136.35	-1,141.97
12/13/2023	Payroll Check	Employer Taxes	427.80	-714.17
12/15/2023	Tax Payment	Federal Taxes (941/943/944)	1,881.06	1,166.89
12/18/2023	Tax Payment	OR Statewide Transit Taxes	16.35	1,183.24
12/18/2023	Tax Payment	OR Paid Family and Medical Leave	98.12	1,281.36
12/18/2023	Tax Payment	OR Income Tax	136.35	1,417.71
12/18/2023	Tax Payment	OR Employment Taxes	892.65	2,310.36
12/18/2023	Tax Payment	OR Employment Taxes	-0.03	2,310.33
12/18/2023	Tax Payment	OR Employment Taxes	0.03	2,310.36
12/31/2023	Journal Entry		-2,247.36	63.00
Total for 5211 Payroll Taxes			\$63.00	
5220 Travel Expenses				
12/13/2023	Expenditure	Airlines Randy	557.80	557.80
12/15/2023	Expenditure	AHC Registration Randy	125.00	682.80
Total for 5220 Travel Expenses			\$682.80	
5221 Miscellaneous Expense				
12/04/2023	Expenditure		180.42	180.42
12/06/2023	Expenditure		69.99	250.41
Total for 5221 Miscellaneous Expense			\$250.41	
Total for 5200 Public Lands Advisor			\$6,866.36	
5202 General Travel				
12/05/2023	Expenditure	AHC Registration Mark Himmel	125.00	125.00
Total for 5202 General Travel			\$125.00	
5900 Light On the Land				
12/12/2023	Check	Worden Thane. P.C 183212	240.00	240.00
Total for 5900 Light On the Land			\$240.00	

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Profit & Loss Detail

December 2023

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	AMOUNT	BALANCE
7000 Professional Services				
7100 Executive Administrator				
12/01/2023	Check		3,000.00	3,000.00
Total for 7100 Executive Administrator			\$3,000.00	
7800 Accounting/Audit/Tax Returns				
12/01/2023	Check		750.00	750.00
Total for 7800 Accounting/Audit/Tax Returns			\$750.00	
Total for 7000 Professional Services			\$3,750.00	
Total for Expenditures			\$11,220.70	
Net Ordinary Revenue			\$9,147.10	
Other Revenue/Expenditure				
Other Revenue				
4203 Legacy Donations				
12/28/2023	Deposit		100.00	100.00
12/30/2023	Deposit		0.02	100.02
12/31/2023	Journal Entry		-0.02	100.00
Total for 4203 Legacy Donations			\$100.00	
Total for Other Revenue			\$100.00	
Net Other Revenue			\$100.00	
Net Revenue			\$9,247.10	