

Gem City Board Meeting

01/08/17

Board Members Present:

Elaine Stoermer, Kathy Combs, Pam Murn, Kathy Roberts, Brenda Marcks, Mary Kemphues, Tami Woodrow, Chris Kiefer, Angela Profitt, Sherri Heizer, Leah Schiller, Kathy Hilt

Call to order : 7:16pm

Secretary – Pam moved to approve minutes, Kathy C seconded, approved.

President – Absent

Treasurer – Kathy presented the attached 2016 financial results reflecting actual net income by program and detail of overhead expenditures. An overall profit and loss and limited statement of assets and liabilities (the land and buildings have not yet been put in the books) is also included. This information will be used for developing 2017 budgets and future planning. All agility equipment was expensed, even though it will be used for more than one year. Also, the cost of moving was included in "Other Overhead." The money we raised from the sale at Springfield Street was used to offset the moving expenses we paid.

Membership Report - Last day to renew is Jan 31st.

Registrar – Phone System- Terri Hendrix says she hasn't gotten to it yet. Priority for Pam, hopes to have it resolved soon. New registration forms have been started. Cheri Davis has resigned from puppy registrar. Trisha Hargis resigned as Novice registrar, as well.

Agility – Classes called off on Thursday evening, but all students were contacted. All lights in turf room have been cleaned off. Extension pole has been acquired so that no ladders are needed. Feb trial is in Springfield.

Barn Hunt – Club has been sanctioned due to not having enough rats for crazy 8's. Rat care was questioned, along with how long they were in tubes. Mentor is needed for the next trial, Mentor's travel expenses and \$100 a day for the mentor.

Judge has been found for the next trial.

Pam motioned that "Because of sanctions we no longer hold barn hunt trials in December and July and the club (board) makes certain that we have 2 people involved in the trial secretary position , and 2 people share the responsibility of the trial chair, so that we have people to work with the mentor and multiple people to understand the changes need to be made. Records need to be maintained at Gem City Property." Tami seconded. Approved.

Conformation – Nothing new.

Earth Dog – Nothing.

Lure Coursing – Judge and lure operator are set up for next trial. Waiting for AKC approval.

Obedience / Freestyle – Classes went well. New software is required for AKC trials.

Rally - Nothing new.

Old Business

Awards Banquet – Feb 4th. Motion (Pam) to have someone else to come clean up after, so the cleaning crew doesn't have to. Seconded by Tami, Approved.

Website – Mike is here to present. Westhost holds our server for the website. Because of the software we are using and the security holes in it, we keep getting hacked and visitors to our site are being redirected to other sites. Mike recommends updating the software to something more secure and using professionals to update things.

Terri has offered to be the liaison for finding a new website builder. Estimate of around \$1500 just to do a basic website like we currently have, but forms and e-commerce will cost extra.

Sunshine - In 2016 there have been 14 people who have lost pets and have been asked if they want an stone and have not responded. Several will be delivered at the banquet.

Tractor – 3 estimates for new mowers. Pam motioned to approve \$2500 on a new mower. Kathy R seconded. Approved.

Liability – Elaine will research our liability for non-members on the property and accidents.

New business

Advertising – Pam requests that we post-pone advertising until the phone situation is resolved. New business cards and new trifold brochures are needed.

Logo items – Pam has agreed to check into pricing.

Swipe card - Brian who does the clean up after trials needs a swipe card.

Snow removal - Angela said she would check with Brian about arrangements for snow removal.

Move to adjourn - Motion by Brenda

Adjourned at : 9:20pm

Respectfully Submitted By
Chris Kiefer

6:25 PM
01/08/17
Cash Basis

Gem City Dog Obedience Club
Profit & Loss
January through December 2016

	Jan - Dec 16	Jan - Dec 15
Ordinary Income/Expense		
Income		
40000 · Income		
40100 · Class Registration Fees	48,784.35	48,858.89
40200 · Trial/Test Entry Fees	102,361.26	78,326.50
40300 · Contributions-Unrestricted	20.00	2,233.00
40400 · Rental Fees-Land and Building	19,281.25	20,480.00
40600 · Seminar and Special Event Income	370.00	0.00
40700 · MEMBERSHIP PROGRAM INCOME		
40950 · Key Cards	955.00	0.00
Total 40700 · MEMBERSHIP PROGRAM INCOME	955.00	0.00
40800 · Contr for Trial Volunteers	7,230.71	7,799.35
40840 · Trial Food or Other Services	411.54	1,574.19
40850 · - Vendor Fees	45.00	240.00
40900 · Store Income	1,217.00	831.38
41000 · MEMBERSHIP DUES	6,120.50	7,625.00
Total 40000 · Income	186,796.61	167,968.31
Total Income	186,796.61	167,968.31
Expense	141,156.91	144,697.46
Net Ordinary Income	45,639.70	23,270.85
Other Income/Expense		
Other Income	3,943.26	1,144.31
Other Expense	0.00	0.00
Net Other Income	3,943.26	1,144.31
Net Income	<u>49,582.96</u>	<u>24,415.16</u>

Gem City Dog Obedience Club

GEM CITY DOG OBEDIENCE CLUB
FINANCIAL OVERVIEW
JAN_DEC 2016

NET PROFIT BY PROGRAM

Total CCC RENTAL & DONATIONS	\$ 18,467.88
MEMBERSHIP PROGRAMS	\$ 3,520.92
Total Other Income	\$ 8,713.17
Total 1OBEDIENCE PROGRAM	\$ 23,659.33
Total 2AGILITY PROGRAM	\$ 46,695.57
Total 3CONFORMATION PROGRAM	\$ 635.00
Total 4BARNHUNT PRGRAM	\$ 10,910.33
Total 5ED PROGRAM	\$ 1,322.93
Total 6FREESTYLE PROGRAM	\$ 1,684.70
COURSING ABILITY TESTS	\$ 178.78
PROGRAM NET PROFIT	\$ 115,788.61

GEM CITY DOG OBEDIENCE CLUB
TOTAL OVERHEAD PAYMENTS
JAN_DEC 2016

ADMINISTRATIVE OVERHEAD	\$ (4,255.59)
LAND OVERHEAD	\$ (7,973.24)
NORTHCUTT OVERHEAD	\$ (26,197.67)
SP ST BUILDING OVERHEAD	\$ (22,474.79)
FACILITIES OVERHEAD - Other	\$ (5,132.51)
OVERHEAD - Other	\$ (269.85)
Total OVERHEAD	\$ (66,303.65)

Gem City Dog Obedience Club
Balance Sheet
 As of December 31, 2016

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
10200 · CHASE BANK CHECKING	17,031.25
10400 · CHASE BANK SAVINGS	54,401.71
Total Checking/Savings	71,432.96
Total Current Assets	71,432.96
Fixed Assets	
15000 · GENERAL PURPOSE FURNITURE & FIX	
15760 · FLOORING NORTH CUTT - TURF	16,503.00
15000 · GENERAL PURPOSE FURNITURE & FIX - Other	10,748.91
Total 15000 · GENERAL PURPOSE FURNITURE & FIX	27,251.91
15500 · Computer Equipment	1,804.50
15700 · buildings and Land Owned	
15720 · 4920 Northcutt Place	26,125.00
15750 · NORTH CUTT IMPROVEMENTS	
15780 · Surveillance Cameras	602.02
15750 · NORTH CUTT IMPROVEMENTS - Other	134,684.81
Total 15750 · NORTH CUTT IMPROVEMENTS	135,286.83
Total 15700 · buildings and Land Owned	161,411.83
15781 · NEW DOORS (2016)	6,925.29
16000 · Training Equipment	
16010 · Obedience Equipment	1,047.71
16020 · Agility Equipment	3,634.42
Total 16000 · Training Equipment	4,682.13
16300 · Buildings and Lhold Improvement	
16320 · ValleyCrest Buildings and Land	3,600.00
Total 16300 · Buildings and Lhold Improvement	3,600.00
16600 · General Purpose Equipment	935.84
17000 · Accumulated Depreciation	-6,661.42
Total Fixed Assets	199,950.08
Other Assets	
19000 · DEPOSITS	1,440.00
Total Other Assets	1,440.00
TOTAL ASSETS	272,823.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
21000 · Chase Credit Card	2,622.69
Total Credit Cards	2,622.69
Other Current Liabilities	
22500 · ELF PROJECT IN AND OUT	23.96
24000 · Construction Loan Northcutt	63,525.80
Total Other Current Liabilities	63,549.76
Total Current Liabilities	66,172.45
Total Liabilities	66,172.45
Equity	
32000 · Unrestricted Net Assets	157,067.63
Net Income	49,582.96
Total Equity	206,650.59
TOTAL LIABILITIES & EQUITY	272,823.04

Gem City Dog Obedience Club Administrative OH

January through December 2016

8:03 PM
01/06/17
Cash Basis

	Total LAND OVERH... (FACILITIES OVERH...)		Total NORTHCU... OV... (FACILITIES OVERH...)		Total SP ST BUILDING... (FACILITIES OVERH...)		FACILITIES OVERH... (FACILITIES OVERH...)		Total FACILITIES OVE... (OVERHEAD)		Total OVERHEAD		TOTAL	
	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...
Ordinary Income/Expense														
Expense														
63300 - Insurance Expense	0.00	0.00	2,135.00	3,460.75	0.00	0.00	0.00	0.00	2,135.00	3,460.75	2,135.00	3,460.75	2,135.00	3,460.75
67100 - Rent Expense	0.00	0.00	0.00	0.00	18,900.00	28,475.00	0.00	0.00	18,900.00	28,475.00	18,900.00	28,475.00	18,900.00	28,475.00
67200 - Repairs and Maintenance														
67210 - Springfield St. Repairs	0.00	0.00	0.00	0.00	188.20	542.37	0.00	0.00	188.20	542.37	188.20	542.37	188.20	542.37
67211 - Mat Cleaning and Supplies	0.00	0.00	0.00	0.00	660.95	539.94	0.00	0.00	660.95	539.94	660.95	539.94	660.95	539.94
67210 - Springfield St. Repairs - Other	0.00	0.00	0.00	0.00	849.15	1,082.31	0.00	0.00	849.15	1,082.31	849.15	1,082.31	849.15	1,082.31
Total 67210 - Springfield St. Repairs	0.00	0.00	0.00	0.00	1,499.35	1,836.59	0.00	0.00	1,499.35	1,836.59	1,499.35	1,836.59	1,499.35	1,836.59
67215 - SNOW REMOVAL SPRINGFIELD ST	0.00	0.00	0.00	0.00	53.57	762.18	0.00	0.00	53.57	762.18	53.57	762.18	53.57	762.18
67220 - Land & Land Equip Repairs	1,499.35	1,836.59	0.00	0.00	0.00	0.00	0.00	0.00	1,499.35	1,836.59	1,499.35	1,836.59	1,499.35	1,836.59
67240 - LAND/RING MAINTENANCE	348.71	244.27	0.00	0.00	0.00	0.00	0.00	0.00	348.71	244.27	348.71	244.27	348.71	244.27
67250 - Northcutt Repairs Maintenance	0.00	0.00	246.74	0.00	0.00	0.00	0.00	0.00	246.74	0.00	246.74	0.00	246.74	0.00
67255 - NORTHCU... - SNOW REMOVAL	0.00	0.00	687.92	724.88	0.00	0.00	0.00	0.00	687.92	724.88	687.92	724.88	687.92	724.88
67260 - Security System	0.00	0.00	4,890.84	883.68	0.00	0.00	0.00	0.00	4,890.84	883.68	4,890.84	883.68	4,890.84	883.68
67280 - Special Projects for Northcutt	0.00	0.00	993.90	3,904.86	0.00	0.00	0.00	0.00	993.90	3,904.86	993.90	3,904.86	993.90	3,904.86
67290 - NORTHCU... HVAC REPAIRS/MAINT	0.00	0.00	3,471.88	551.41	0.00	0.00	0.00	0.00	3,471.88	551.41	3,471.88	551.41	3,471.88	551.41
67290 - Northcutt Repairs Maintenance - Other	0.00	0.00	10,291.28	6,064.83	0.00	0.00	0.00	0.00	10,291.28	6,064.83	10,291.28	6,064.83	10,291.28	6,064.83
Total 67250 - Northcutt Repairs Maintenance	0.00	0.00	0.00	0.00	875.00	1,001.56	0.00	0.00	875.00	1,001.56	875.00	1,001.56	875.00	1,001.56
67200 - Repairs and Maintenance - Other	0.00	0.00	0.00	0.00	1,777.72	2,846.05	0.00	0.00	1,777.72	2,846.05	1,777.72	2,846.05	1,777.72	2,846.05
Total 67200 - Repairs and Maintenance	1,848.06	2,080.86	10,291.28	6,064.83	1,777.72	2,846.05	0.00	0.00	13,917.06	10,991.74	13,917.06	10,991.74	13,917.06	10,991.74
68500 - MOVING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00
68600 - Utilities														
68650 - Building Utilities	0.00	0.00	0.00	0.00	197.69	296.10	0.00	0.00	197.69	296.10	197.69	296.10	197.69	296.10
68651 - Springfield Street Electric	0.00	0.00	0.00	0.00	1,082.48	3,111.52	0.00	0.00	1,082.48	3,111.52	1,082.48	3,111.52	1,082.48	3,111.52
68652 - Springfield St Gas	0.00	0.00	0.00	0.00	516.90	692.14	0.00	0.00	516.90	692.14	516.90	692.14	516.90	692.14
68653 - Trash Collection Springfield	0.00	0.00	0.00	0.00	1,797.07	4,099.76	0.00	0.00	1,797.07	4,099.76	1,797.07	4,099.76	1,797.07	4,099.76
Total 68650 - Building Utilities	0.00	0.00	0.00	0.00	1,797.07	4,099.76	0.00	0.00	1,797.07	4,099.76	1,797.07	4,099.76	1,797.07	4,099.76
68650 - Land Utilities	3,360.35	2,672.15	0.00	0.00	0.00	0.00	0.00	0.00	3,360.35	2,672.15	3,360.35	2,672.15	3,360.35	2,672.15
68651 - Porta-Pottie Rentals and Sv	837.30	873.58	0.00	0.00	0.00	0.00	0.00	0.00	837.30	873.58	837.30	873.58	837.30	873.58
68652 - Valley Crest Electric	98.86	184.81	0.00	0.00	0.00	0.00	0.00	0.00	98.86	184.81	98.86	184.81	98.86	184.81
68653 - Land Water	523.08	503.61	0.00	0.00	0.00	0.00	0.00	0.00	523.08	503.61	523.08	503.61	523.08	503.61
68654 - TRASH COLLECTION DUMPSTER-LAND	4,819.59	4,234.15	0.00	0.00	0.00	0.00	0.00	0.00	4,819.59	4,234.15	4,819.59	4,234.15	4,819.59	4,234.15
Total 68650 - Land Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68670 - Utilities - Northcutt	0.00	0.00	18,128.75	8,844.39	0.00	0.00	0.00	0.00	18,128.75	8,844.39	18,128.75	8,844.39	18,128.75	8,844.39
68671 - Northcutt Electric	0.00	0.00	1,638.79	3,368.25	0.00	0.00	0.00	0.00	1,638.79	3,368.25	1,638.79	3,368.25	1,638.79	3,368.25
68675 - Northcutt-Gas	0.00	0.00	4,409.00	3,979.98	0.00	0.00	0.00	0.00	4,409.00	3,979.98	4,409.00	3,979.98	4,409.00	3,979.98
68676 - Northcutt Water and Sewer	0.00	0.00	337.73	327.38	0.00	0.00	0.00	0.00	337.73	327.38	337.73	327.38	337.73	327.38
68677 - DUMPSTER TRASH PICK UP - NC	0.00	0.00	24,514.27	16,520.00	0.00	0.00	0.00	0.00	24,514.27	16,520.00	24,514.27	16,520.00	24,514.27	16,520.00
Total 68670 - Utilities - Northcutt	0.00	0.00	24,514.27	16,520.00	0.00	0.00	0.00	0.00	24,514.27	16,520.00	24,514.27	16,520.00	24,514.27	16,520.00
Total 68600 - Utilities	4,819.59	4,234.15	24,514.27	16,520.00	1,797.07	4,099.76	0.00	0.00	31,130.93	24,853.91	31,130.93	24,853.91	31,130.93	24,853.91
68900 - Real Estate Taxes	1,305.59	0.00	-10,787.88	6,105.87	0.00	0.00	0.00	0.00	-9,482.29	6,105.87	-9,482.29	6,105.87	-9,482.29	6,105.87
68900 - DUES AND SUBSCRIPTIONS	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	46.00	0.00	46.00	0.00	46.00	0.00
68900 - INTEREST EXPENSE	0.00	0.00	0.00	3,325.38	0.00	0.00	0.00	0.00	3,325.38	0.00	3,325.38	0.00	3,325.38	0.00
Total Expense	7,973.24	6,315.01	26,197.67	35,476.83	22,474.79	35,420.81	8,000.00	0.00	64,645.70	77,212.65	64,645.70	77,212.65	64,645.70	77,212.65
Net Ordinary Income	-7,973.24	-6,315.01	-26,197.67	-35,476.83	-22,474.79	-35,420.81	-8,000.00	0.00	-64,645.70	-77,212.65	-64,645.70	-77,212.65	-64,645.70	-77,212.65

Gem City Dog Obedience Club
Administrative OH

January through December 2016

	Total LAND OVERH...		Total NORTH CUTT OV...		Total SP ST BUILDING...		FACILITIES OVERHE...		Total FACILITIES OVE...		Total OVERHEAD		TOTAL	
	Jan - D...	Jan - D...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - D...	Jan - D...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...	Jan - De...
Other Income/Expense														
Other Income														
89000 - Other Income	0.00	0.00	0.00	0.00	0.00	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00
89500 - Proceeds from the Sale of Equip	0.00	0.00	0.00	0.00	0.00	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00
Total 89000 - Other Income	0.00	0.00	0.00	0.00	0.00	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00	2,867.49	0.00
Net Other Income														
Net Income	-7,973.24	-6,316.01	-26,197.67	-35,476.83	-22,474.79	-35,420.81	-5,132.81	0.00	-41,778.21	-77,212.66	-41,778.21	-77,212.66	-61,778.21	-77,212.66