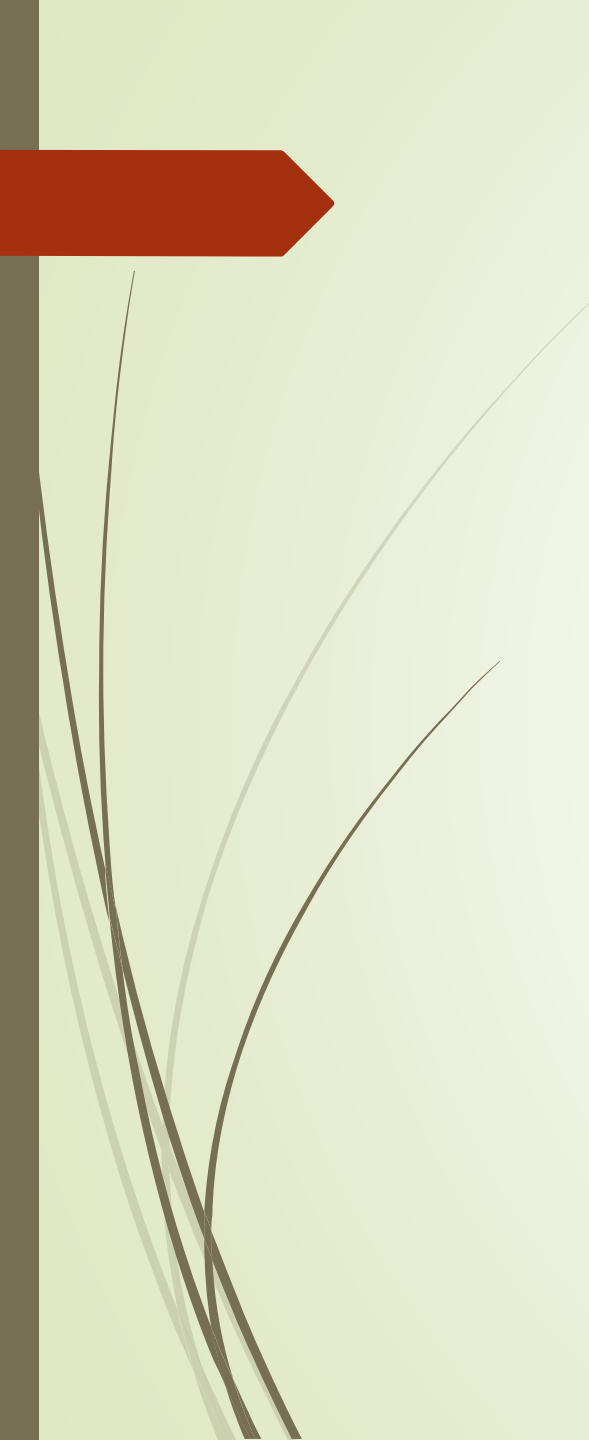




# **June 2017 Report Detailed Financial Survey Summary Results**

**All-Breed Delegate Committee - Best Practices Sub Committee**

**Margaret DiCorleto, Nancy Fisk, Michael Houchard, John Ronald, Cathy Rubens (chair), Ann Wallin**



The Best Practices sub-committee of the AKC Delegate All-Breed Clubs Committee was formed in 2014 to gather information and develop protocols that will help clubs of various sizes function more productively in different areas. As this will be an electronic presentation, any future additions or revisions can be incorporated.

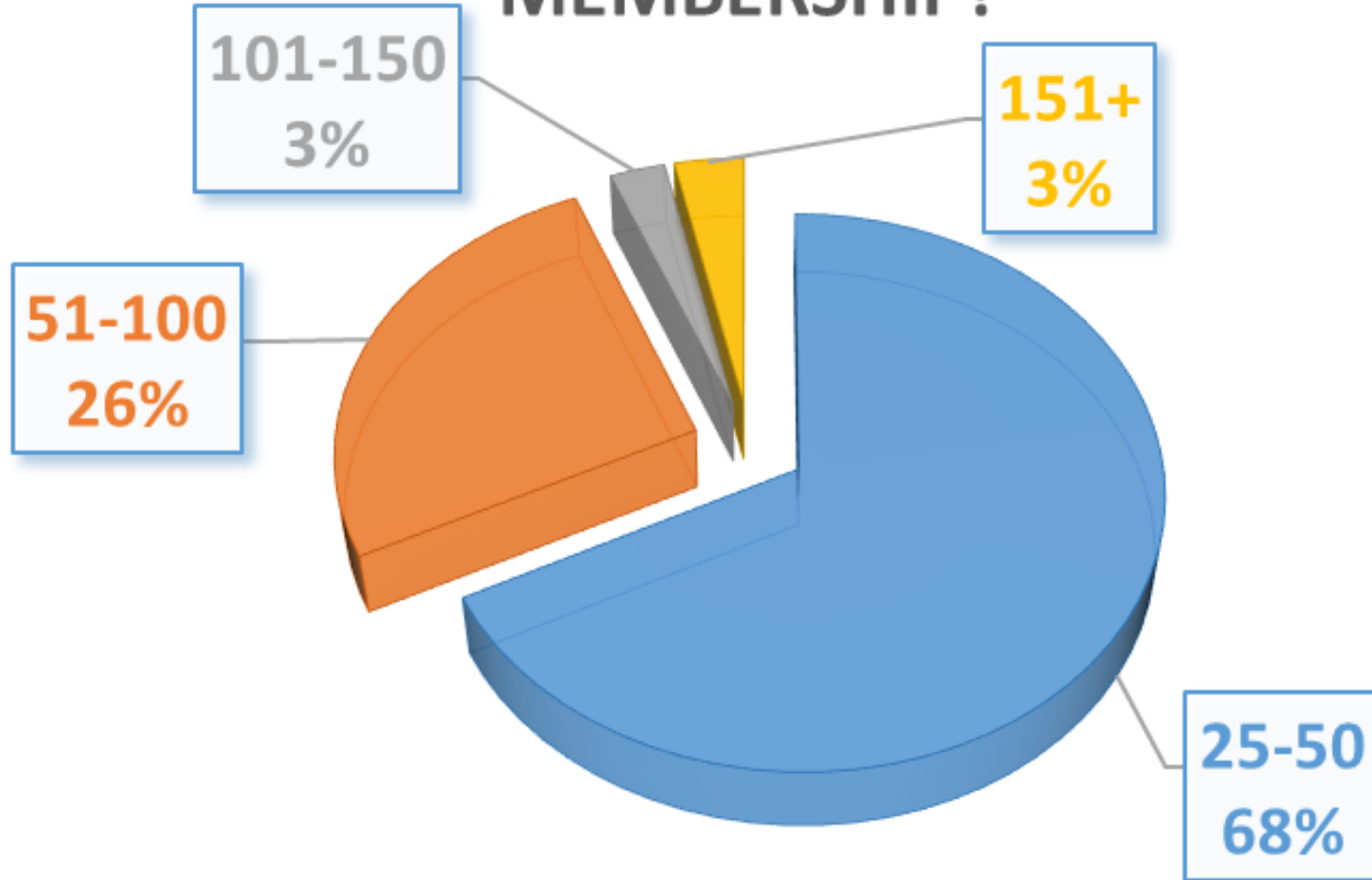
The 2016 Financial Survey was our third survey and sent to over 800 club presidents, secretaries and delegates and resulted in 300+ responses and pages of input!


We have prepared this summary report below and have incorporated information into the Best Practices document.

Please feel free to send any comments and suggestions to [Cathy.Rubens@gmail.com](mailto:Cathy.Rubens@gmail.com) .

1.

## HOW LARGE IS YOUR CLUB MEMBERSHIP?

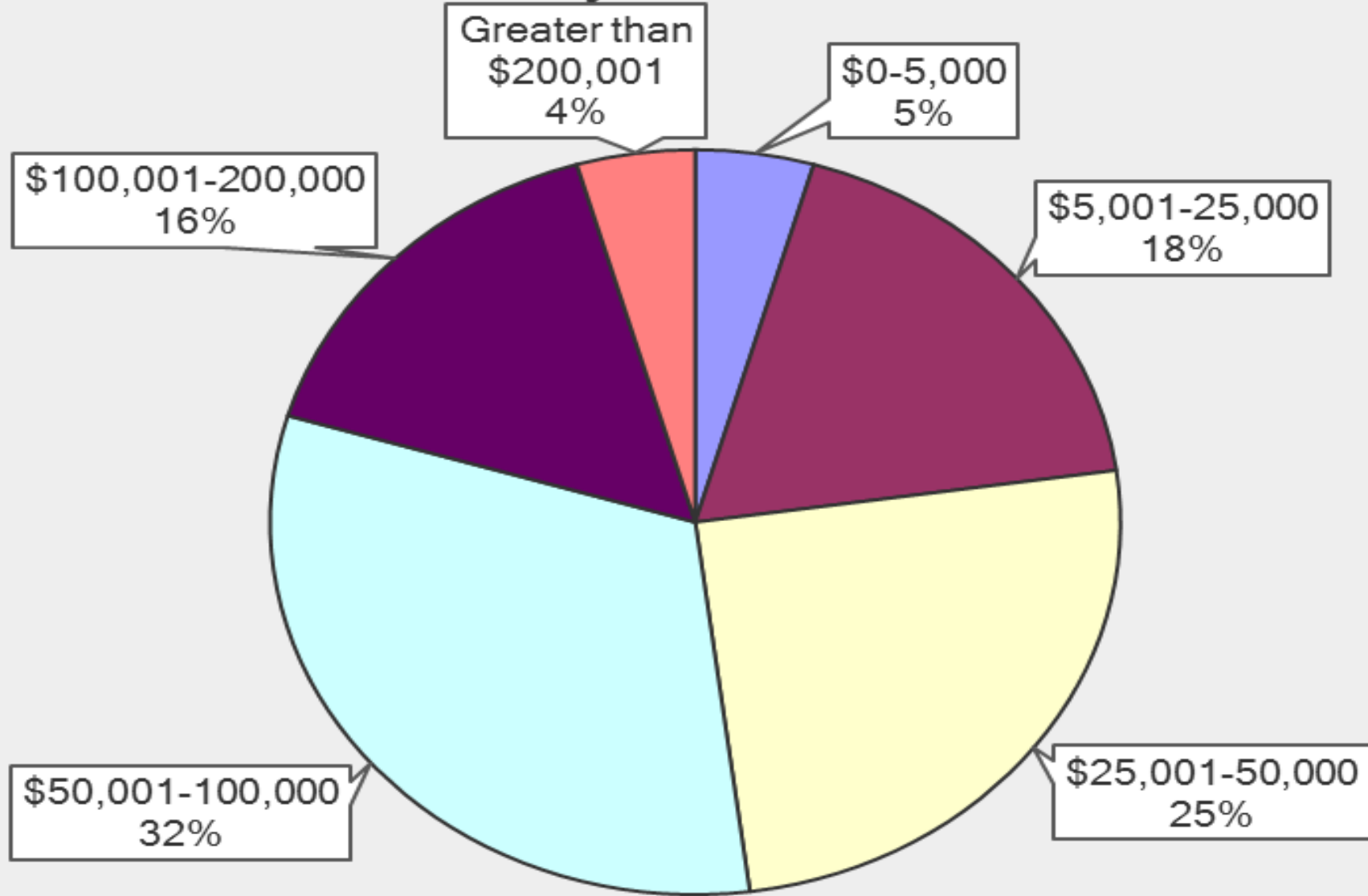


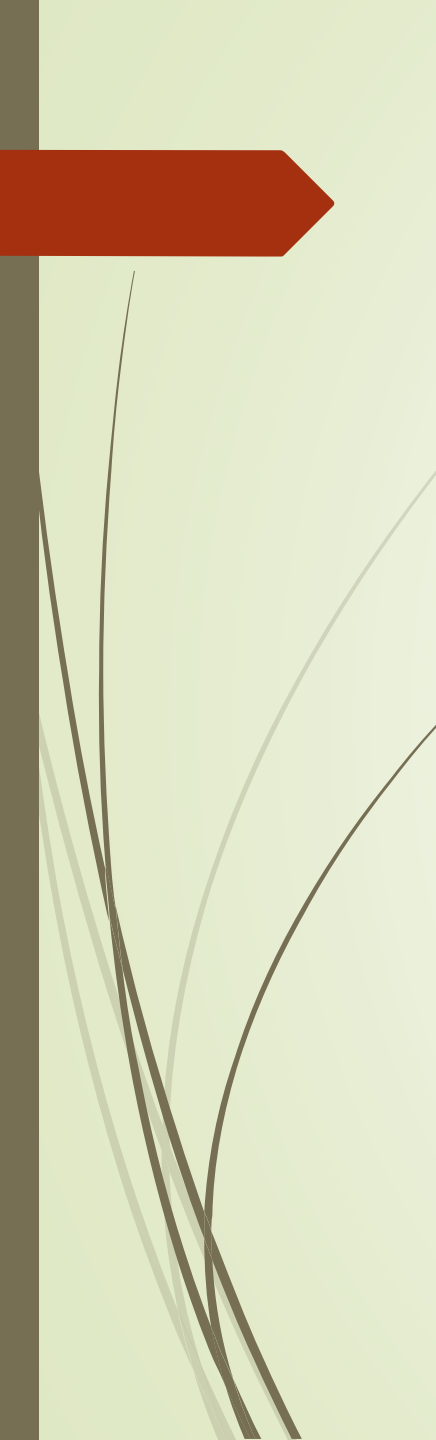


<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
25-50	67.6%	198
51-100	26.3%	77
101-150	2.7%	8
151+	3.4%	10
	<i>answered question</i>	<b>293</b>
	<i>skipped question</i>	<b>11</b>

2.

## What is your club's net worth?

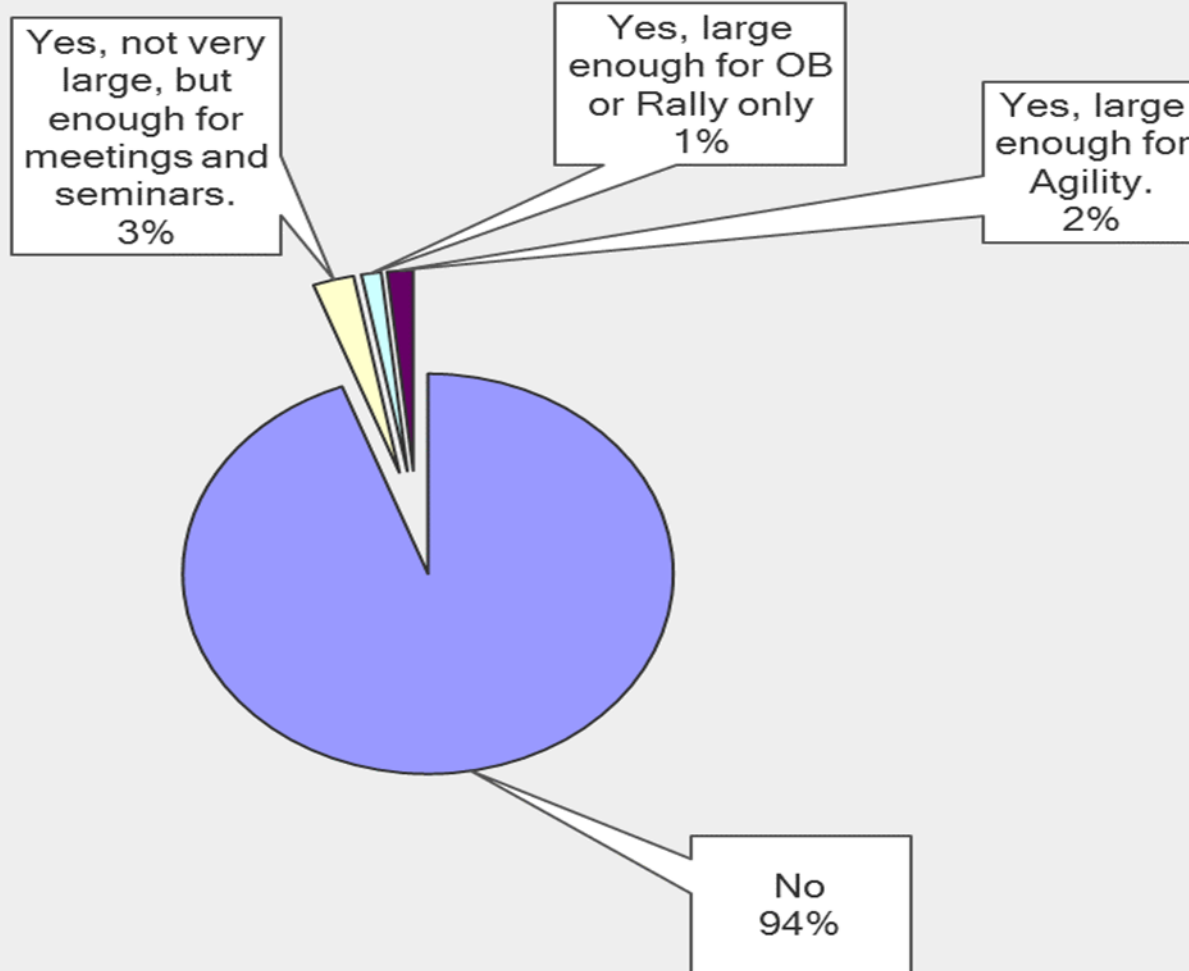


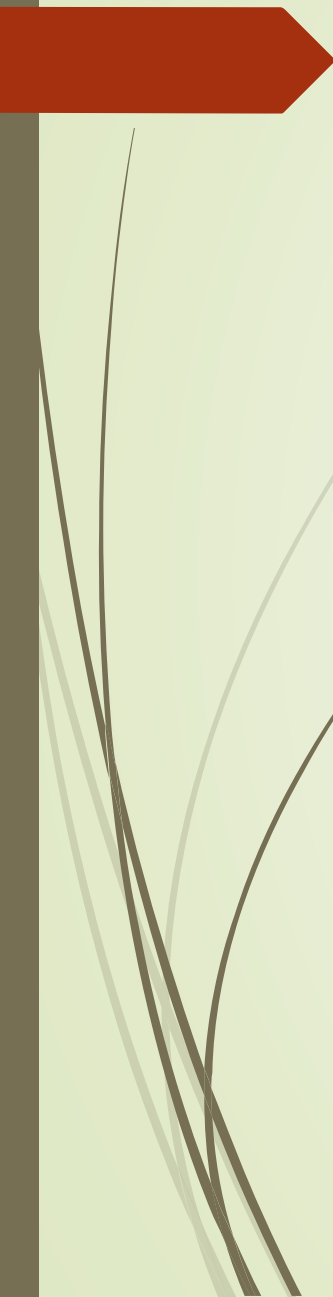


Answer Options	Response Percent	Response Count
\$0-5,000	4.5%	13
\$5,001-25,000	18.3%	53
\$25,001-50,000	25.2%	73
\$50,001-100,000	31.7%	92
\$100,001-200,000	15.9%	46
Greater than \$200,001	4.5%	13
	<i>answered question</i>	290
	<i>skipped question</i>	14

3.

### Does your club own its own property?



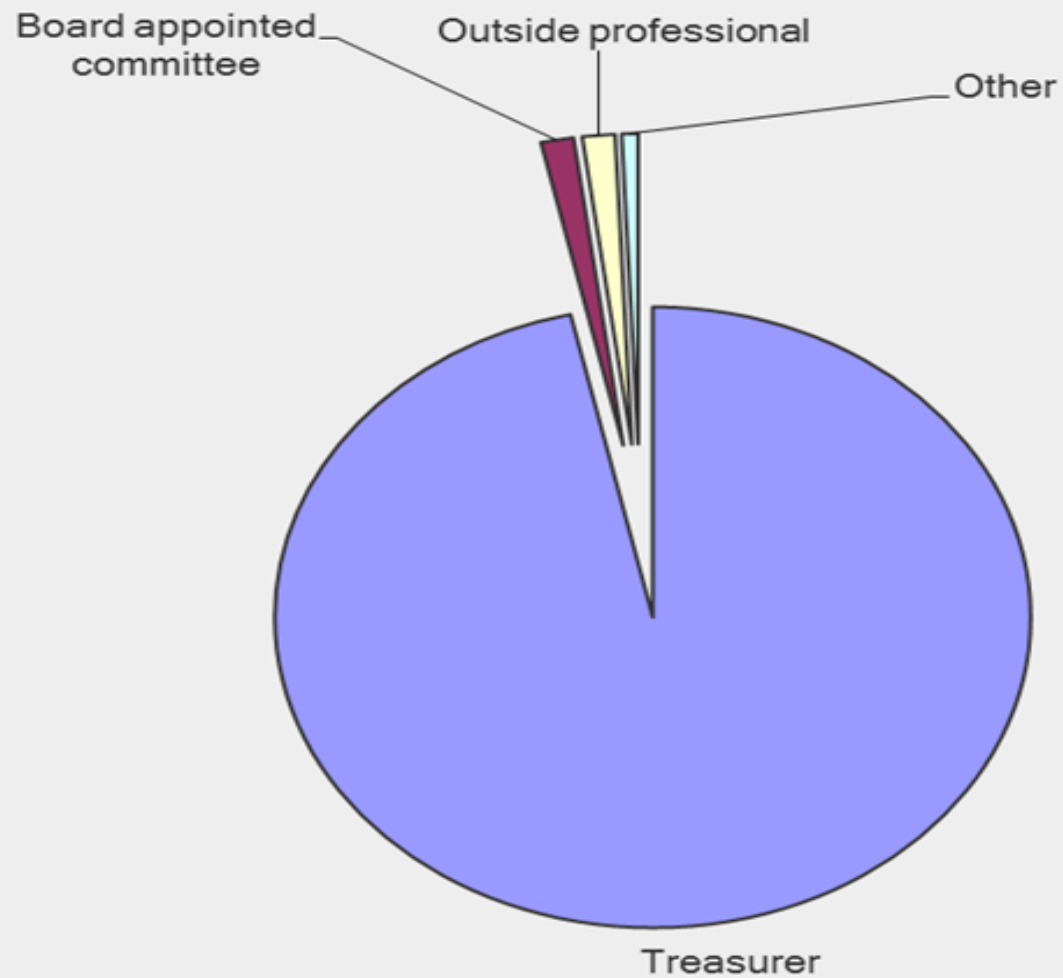




Answer Options	Response Percent	Response Count
No	94.3%	281
Yes, but undeveloped land.	0.0%	0
Yes, not very large, but enough for meetings and seminars.	2.7%	8
Yes, large enough for OB or Rally only	1.3%	4
Yes, large enough for Agility.	1.7%	5
Yes, large enough our all-breed shows.	0.0%	0
Yes, large enough for our all-breed shows outside and have a house/building	0.0%	0
	<i>answered question</i>	<b>298</b>
	<i>skipped question</i>	<b>6</b>



4.

### Who keeps track of your financial records for your club?

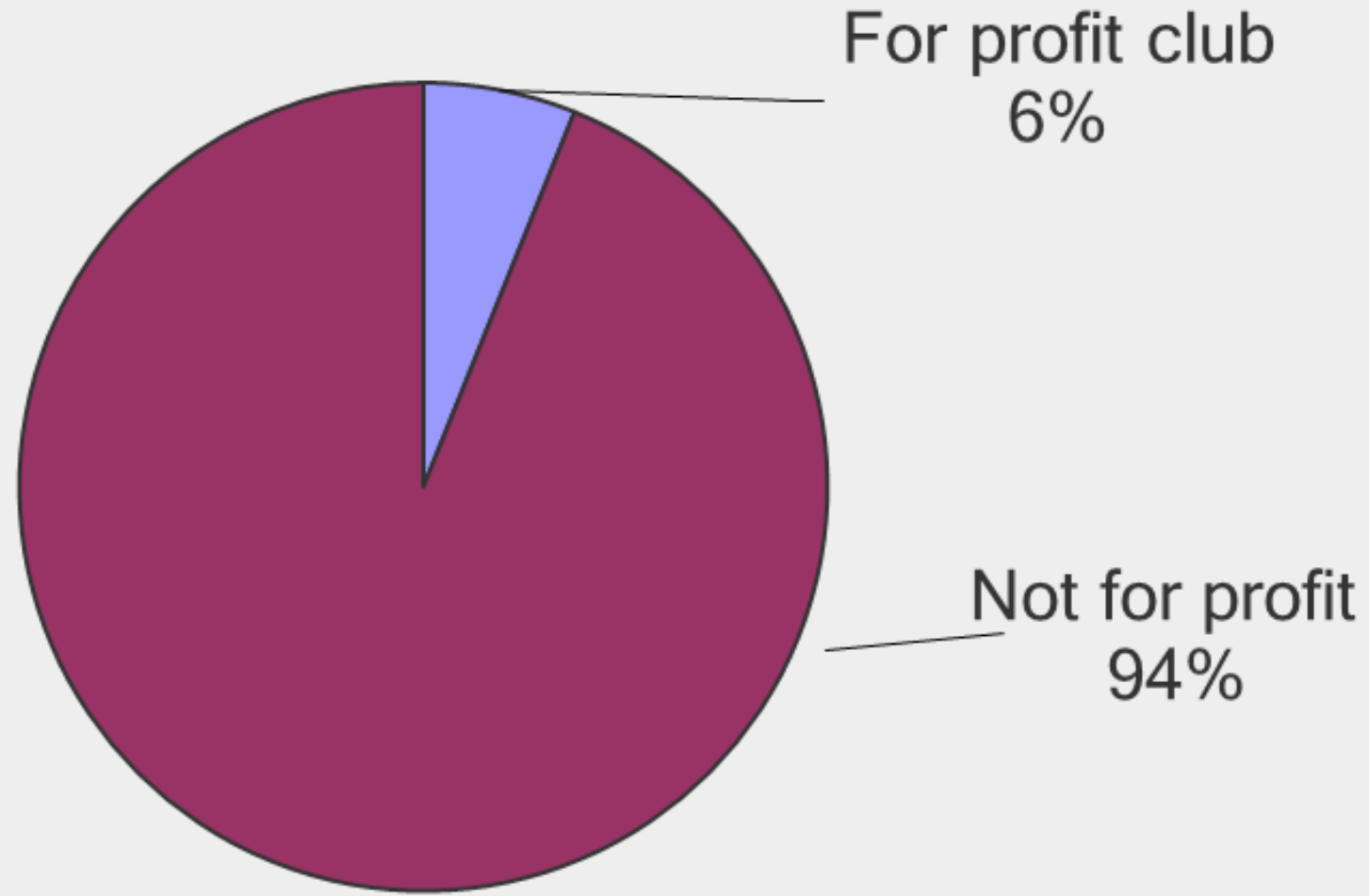


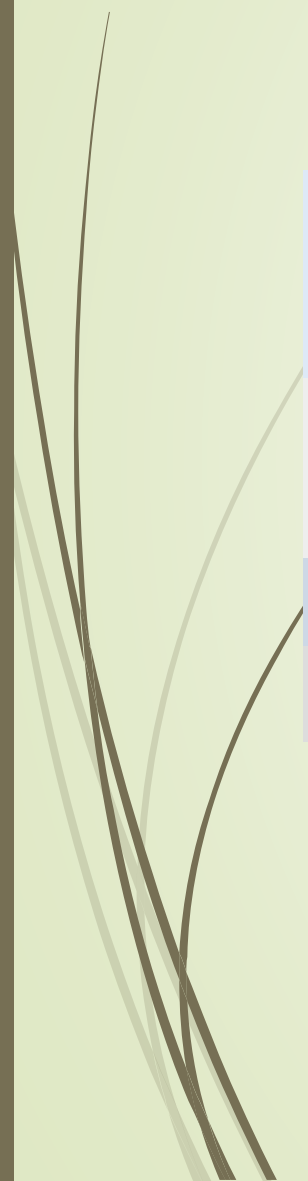



Answer Options	Response Percent	Response Count
Treasurer	96.6%	286
Board appointed committee	1.4%	4
Outside professional	1.4%	4
Other	0.7%	2
	<i>answered question</i>	296
	<i>skipped question</i>	8

5.

## What kind of club are you?

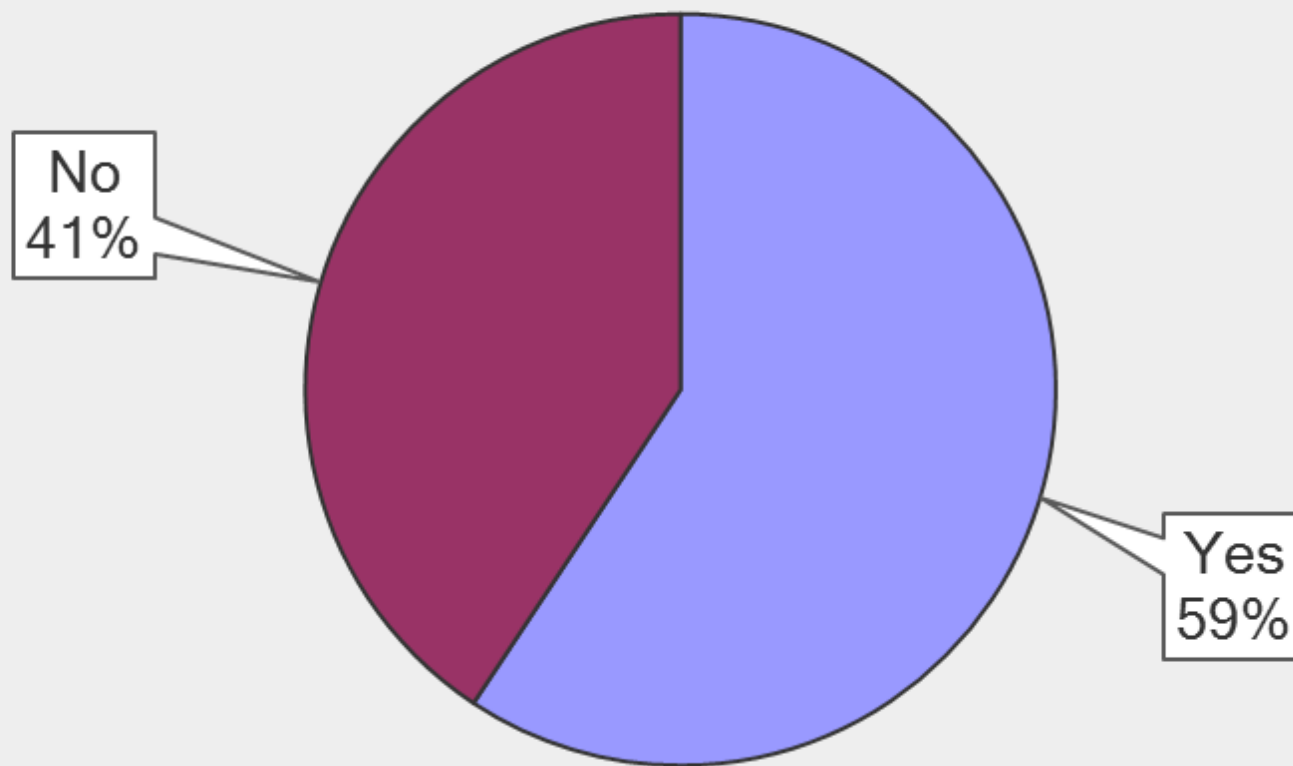





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
For profit club	6.1%	18
Not for profit	93.9%	278
	<b><i>answered question</i></b>	<b>296</b>
	<b><i>skipped question</i></b>	<b>8</b>

6.

Is your club treasurer bonded and insured?

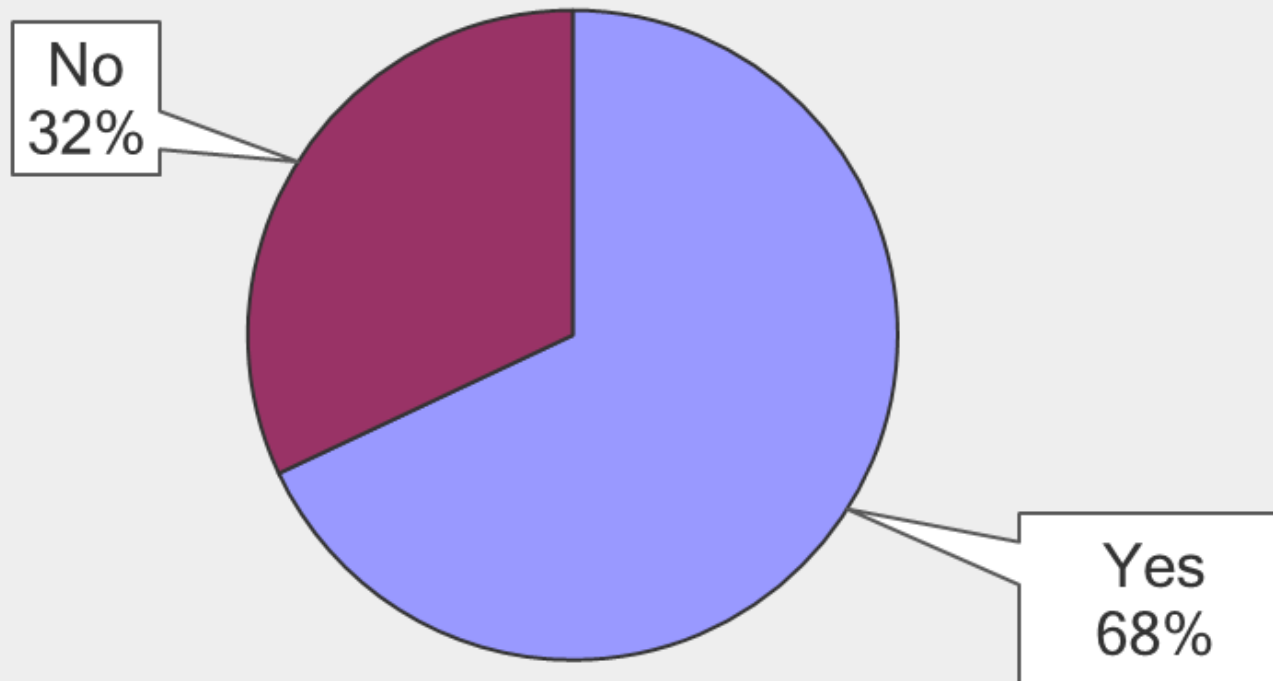





Answer Options	Response Percent	Response Count
Yes	59.3%	175
No	40.7%	120
	<i>answered question</i>	295
	<i>skipped question</i>	9

7.

Do you have Directors and Officers insurance policy for the club board and officers?



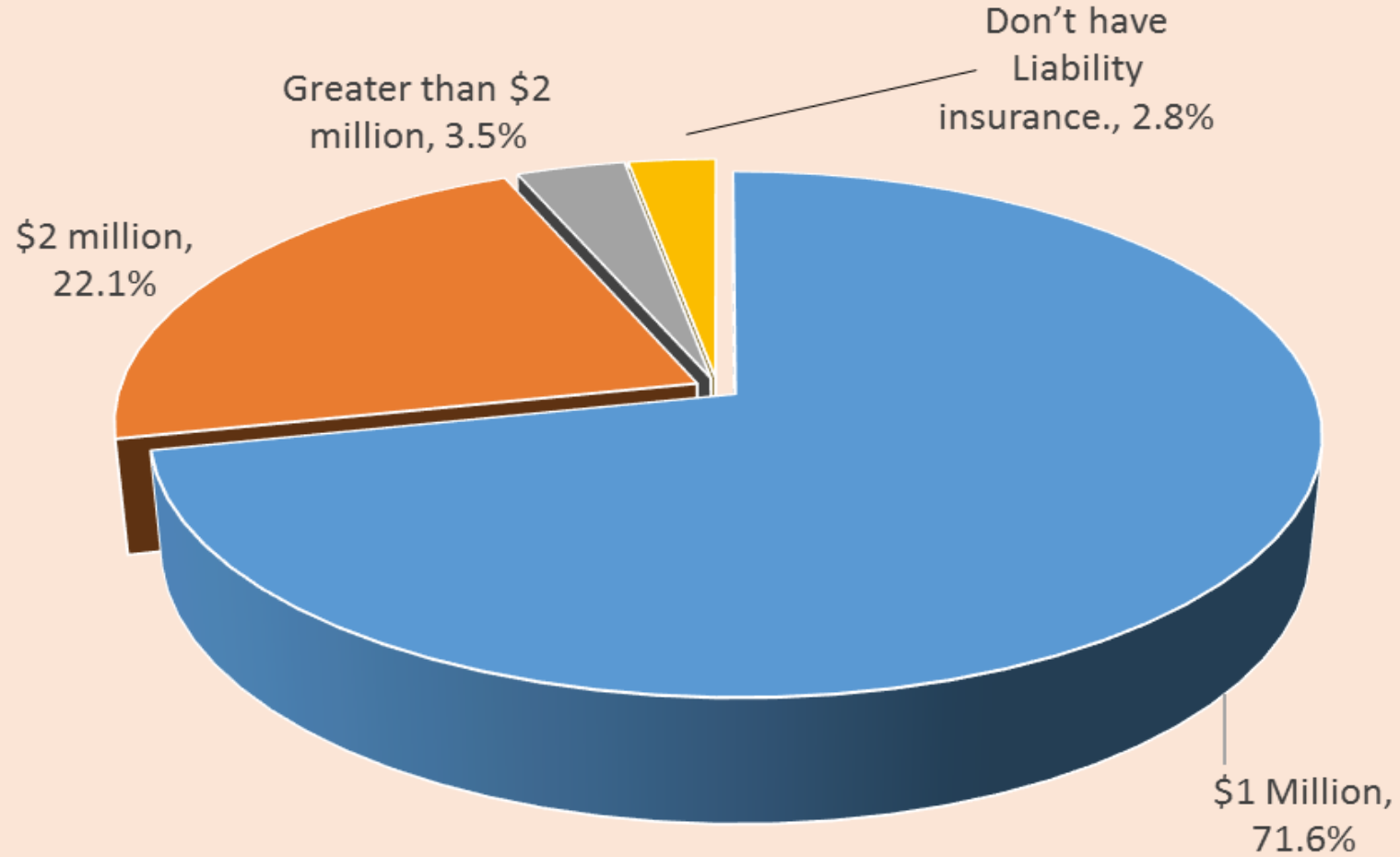


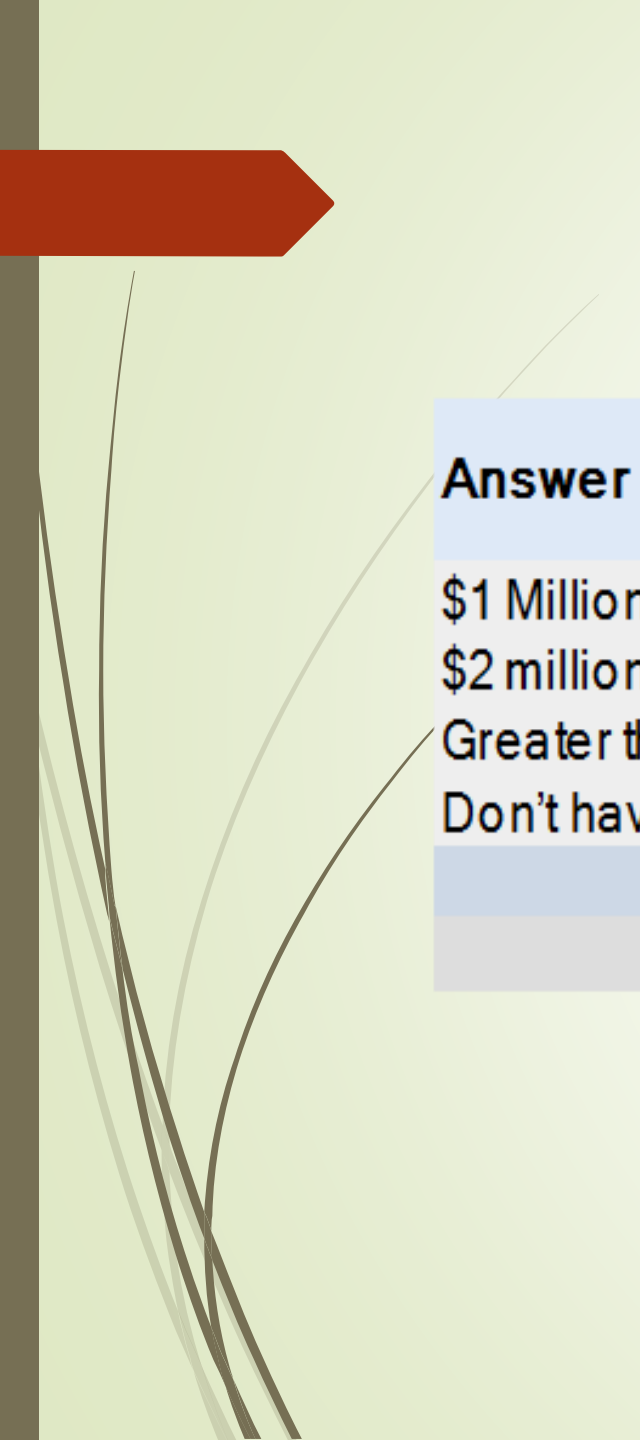
Answer Options	Response Percent	Response Count
Yes	68.0%	200
No	32.0%	94
	<i>answered question</i>	<b>294</b>
	<i>skipped question</i>	<b>10</b>



8.

### Does your Club carry general Liability insurance. If so, what is the policy limit?

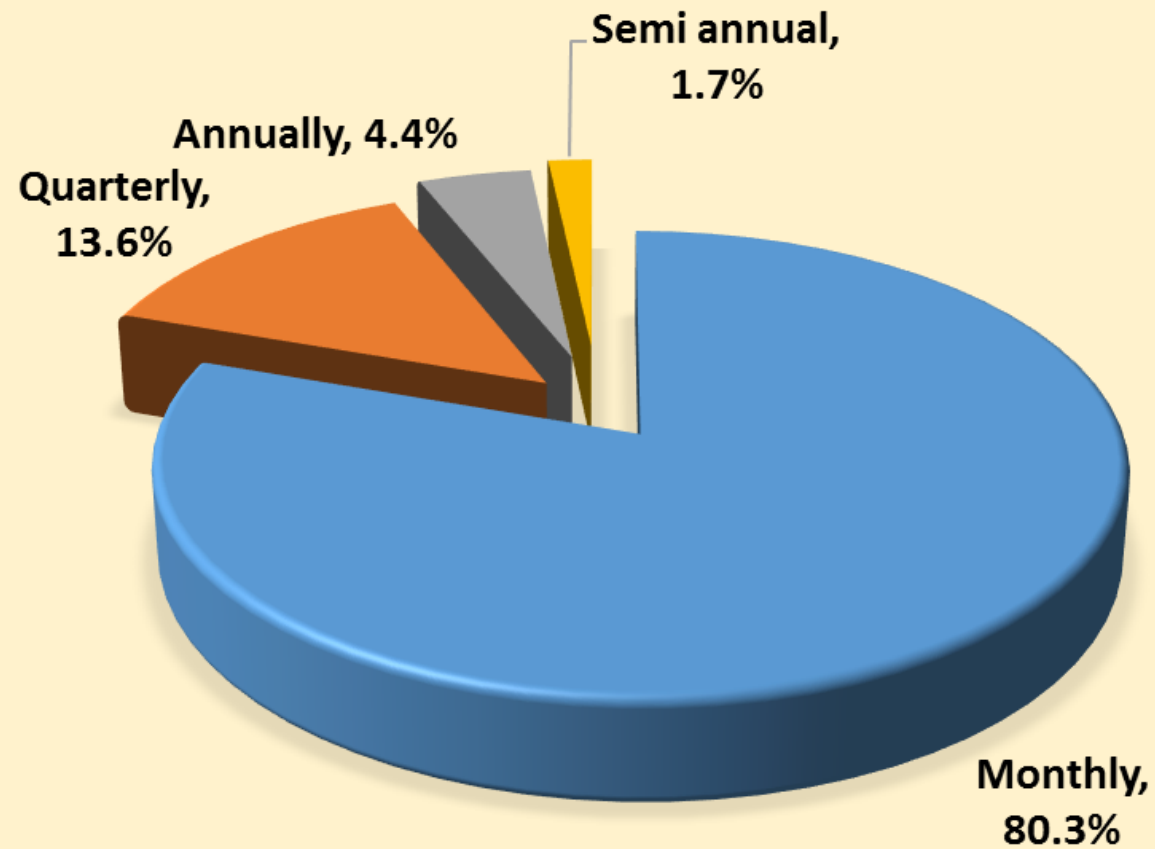





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
\$1 Million	71.6%	204
\$2 million	22.1%	63
Greater than \$2 million	3.5%	10
Don't have Liability insurance.	2.8%	8
	<i>answered question</i>	<b>285</b>
	<i>skipped question</i>	<b>19</b>

9.

## HOW OFTEN DOES YOUR TREASURER PROVIDE PERIODIC FINANCIAL REPORTS TO YOUR BOARD OF DIRECTORS?





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Monthly	80.3%	237
Quarterly	13.6%	40
Annually	4.4%	13
Semi annual	1.7%	5
	<i>answered question</i>	<b>295</b>
	<i>skipped question</i>	<b>9</b>

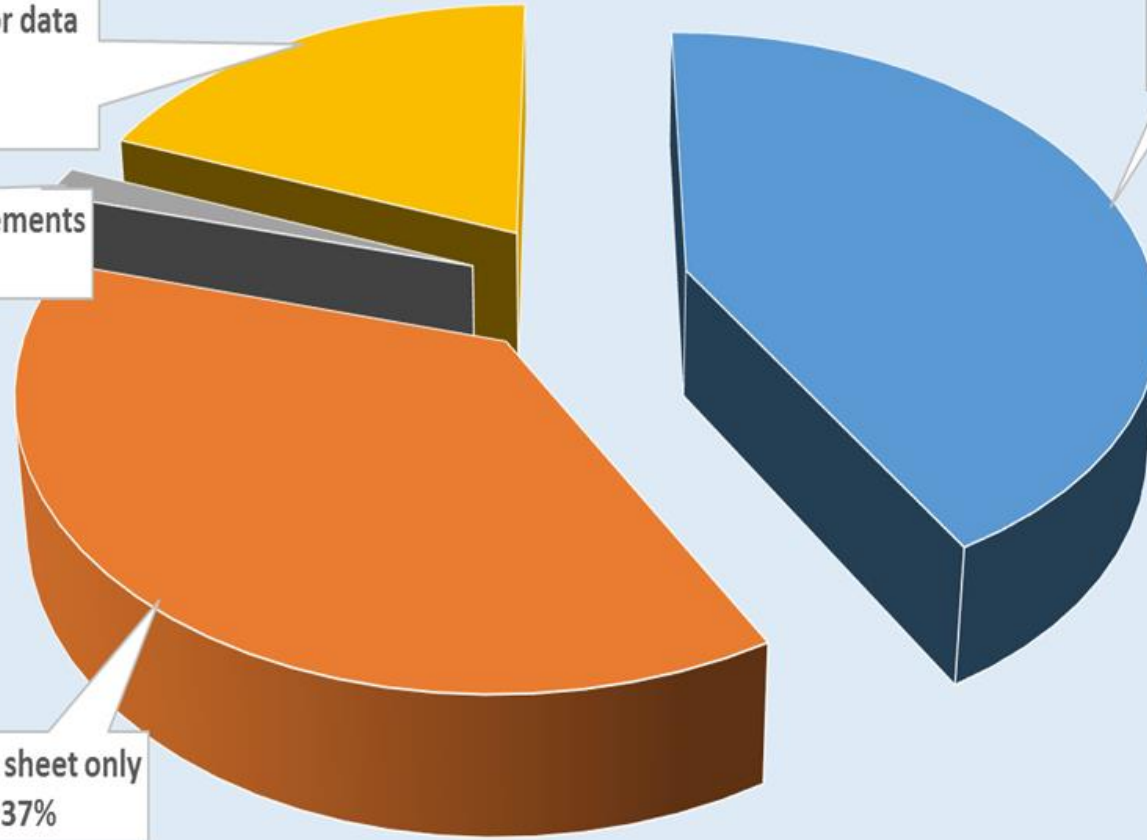
### How does your treasurer present financial report(s) at your meetings?


Attaching the monthly  
bank statement to the  
spread sheet or data  
sheet  
19%

Only bank statements  
2%

Typed sheet only  
37%

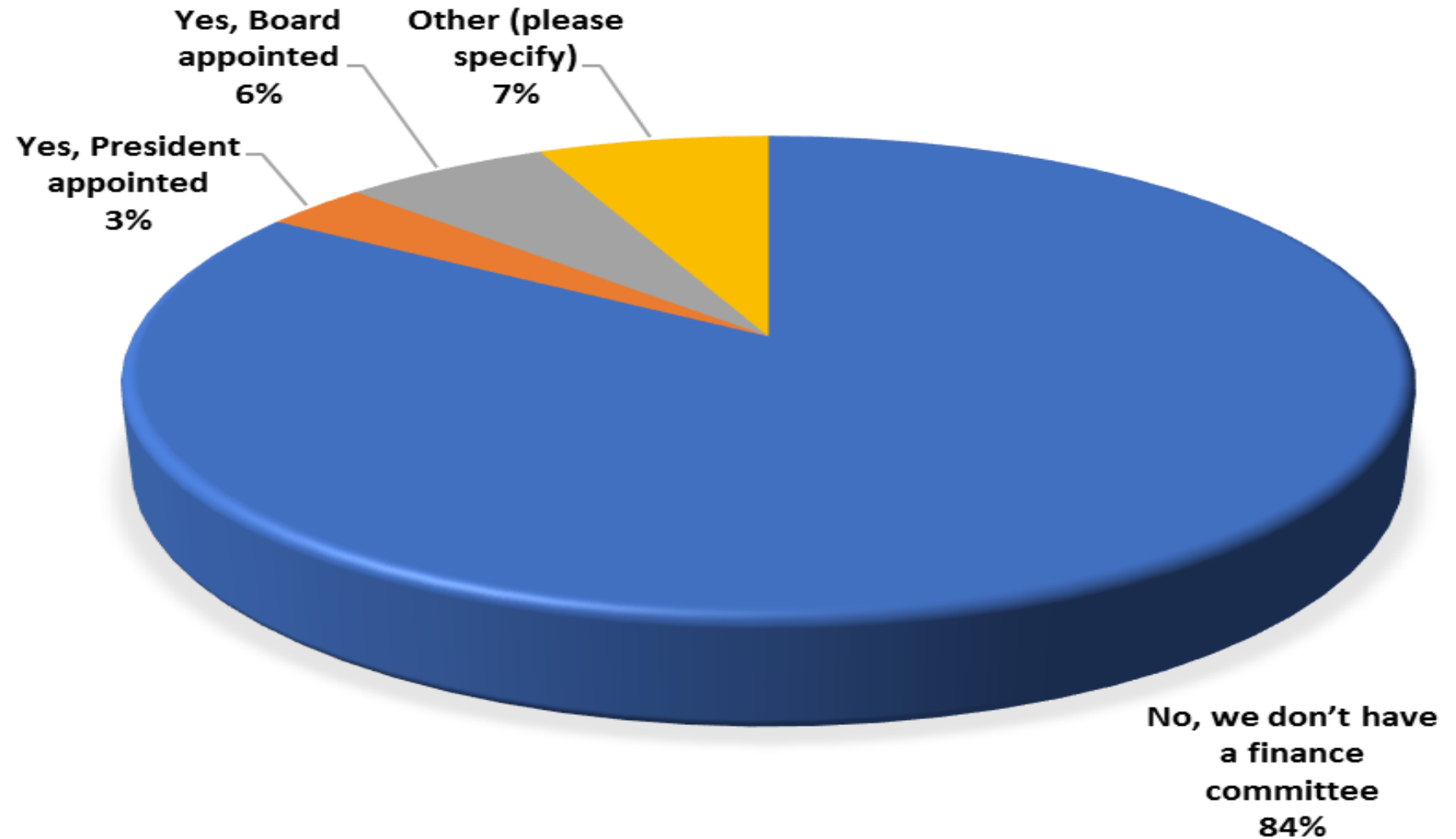
Orally  
42%






<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Orally	41.9%	124
Typed sheet only	37.5%	111
Only bank statements	1.7%	5
Attaching the monthly bank statement to the spread	18.9%	56
	<b><i>answered question</i></b>	<b>296</b>
	<b><i>skipped question</i></b>	<b>8</b>

**IS YOUR TREASURER SUPPORTED BY A FINANCE COMMITTEE? HOW DOES YOUR CLUB CHOSE WHO IS ON THE FINANCE COMMITTEE?**





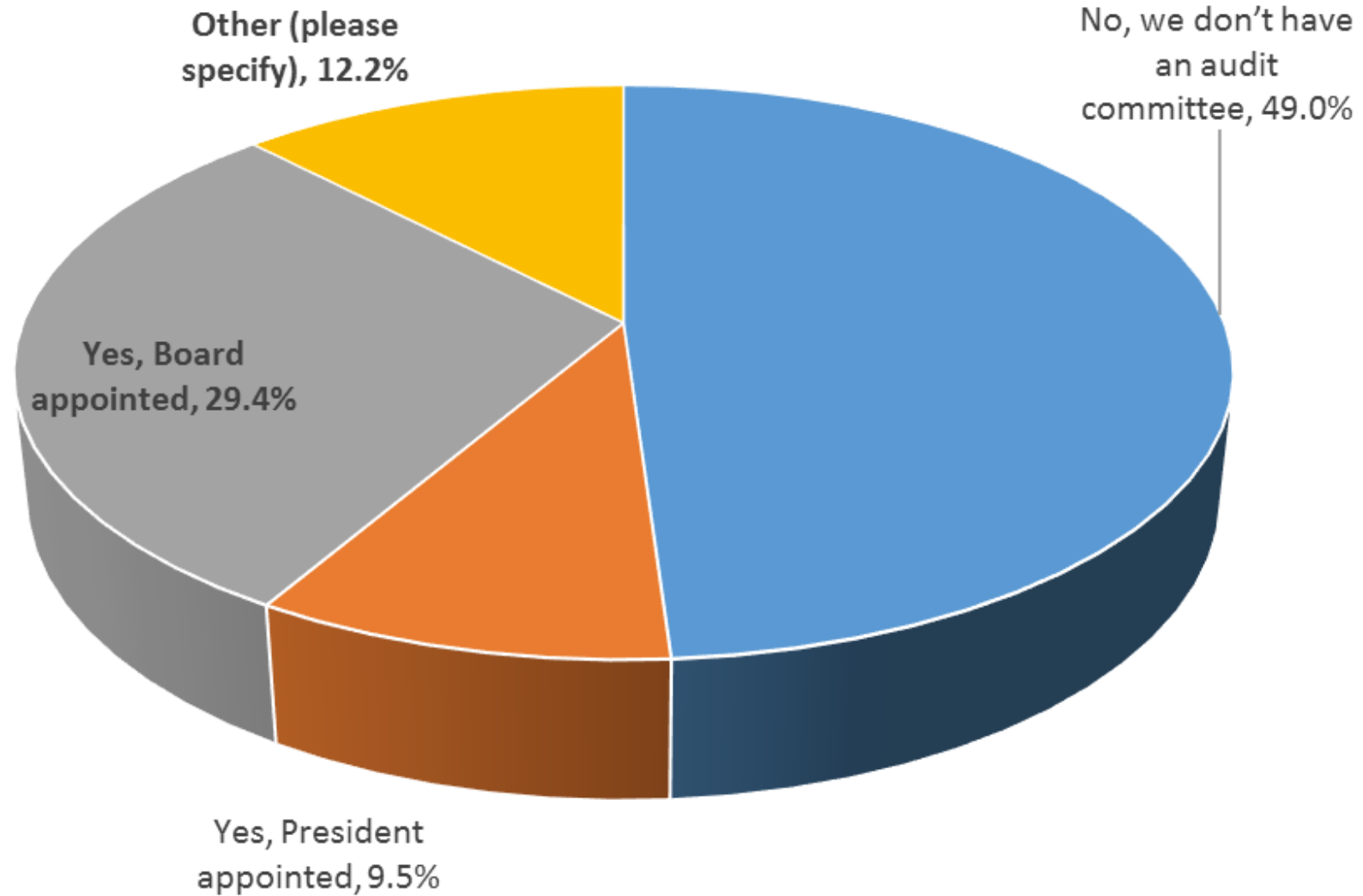
<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
No, we don't have a finance committee	84.0%	246
Yes, President appointed	3.1%	9
Yes, Board appointed	6.1%	18
Other (please specify)	6.8%	20
	<i>answered question</i>	<b>293</b>
	<i>skipped question</i>	<b>11</b>





# Other Responses:

- The Finance Committee is composed of President, Treasurer, and Secretary (a retired CPA who prepares the annual filings for IRS).
- Treasurer, appointed board member, President
- BOD is finance committee
- Board appoints chair - chair chooses committee
- Board of Directors over sees Treasurer
- Board Members audit books bi-monthly. The board members do not write or co-sign checks
- Board Of Directors
- CPA
- President also presents General Budget & Show Budget pre & post Annual All-Breed Show
- President checks actual financial statements quarterly
- The board approves all expenses and receives an oral and written report at every board and general meeting.

**Does your club have an audit committee? How does your club chose who is on the audit committee?**





Answer Options	Response Percent	Response Count
No, we don't have an audit committee	49.0%	145
Yes, President appointed	9.5%	28
Yes, Board appointed	29.4%	87
Other (please specify)	12.2%	36
	<i>answered question</i>	<b>296</b>
	<i>skipped question</i>	<b>8</b>

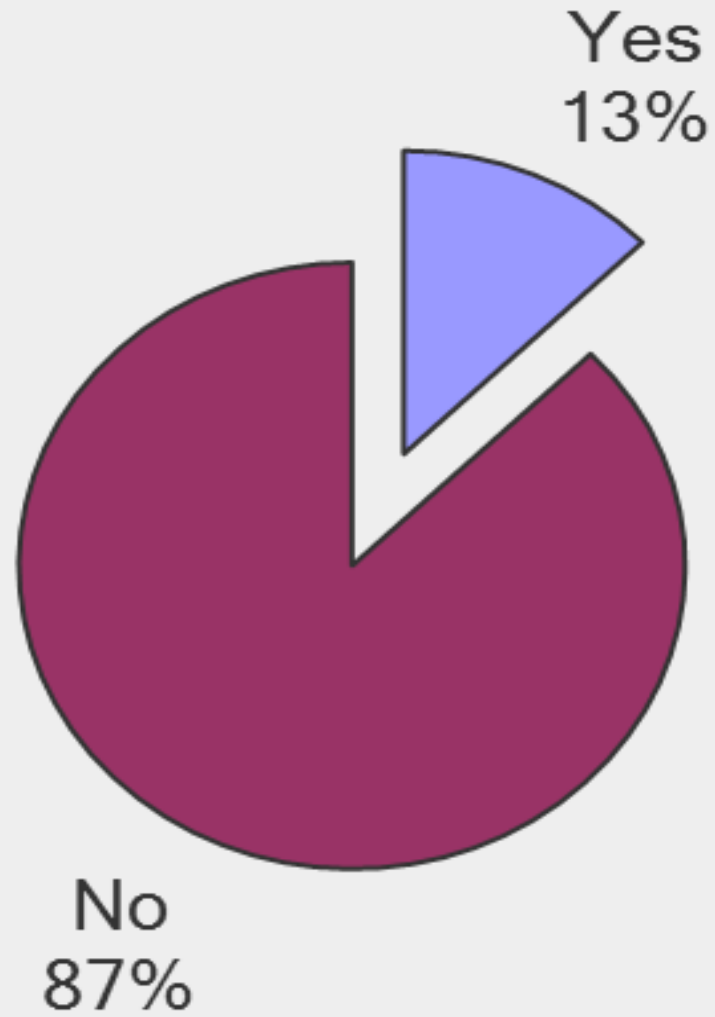



## Other responses:

- Accountant audit
- Appointed as needed
- Board appointed as needed eg, annually, change of Treasurer
- Board of Directors audits
- CPA accountant non member
- CPA does taxes and looks over figures yearly
- Finance Committee
- Independent Accounting/Management Advisors
- Member volunteers
- Outside Audit Firm
- Outside auditor reviews financial records yearly
- President appoints someone to audit annually
- We do not have an audit committee; we do have a tax accountant who does an annual review of all financial records.

13.

Does your finance committee also perform as your audit committee?

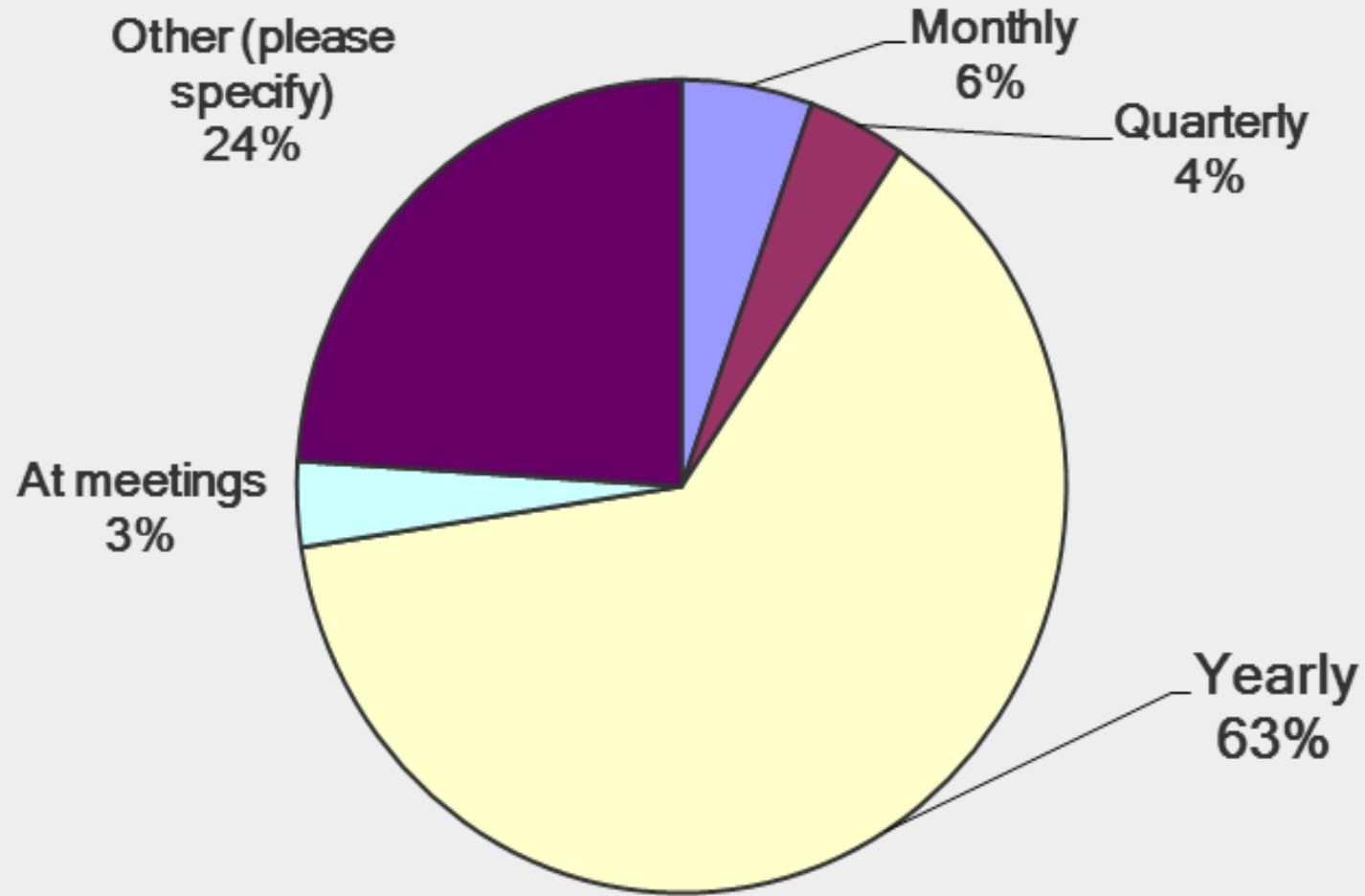


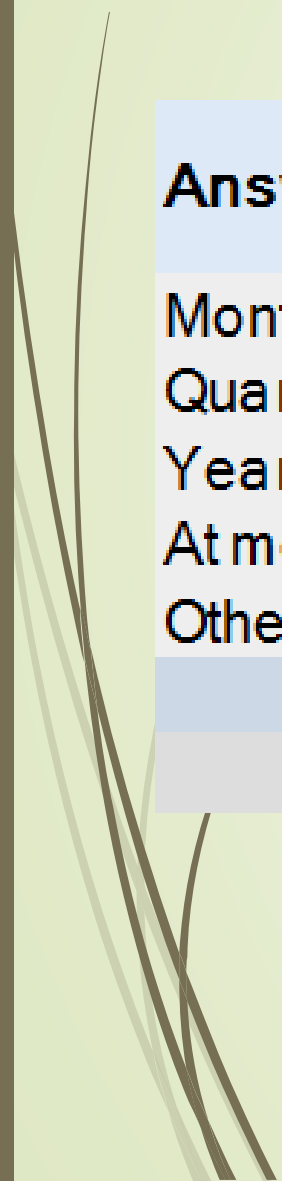



Answer Options	Response Percent	Response Count
Yes	12.7%	34
No	87.3%	233
	<i>answered question</i>	267
	<i>skipped question</i>	37

14.

## How often does your club perform an audit of your financial records






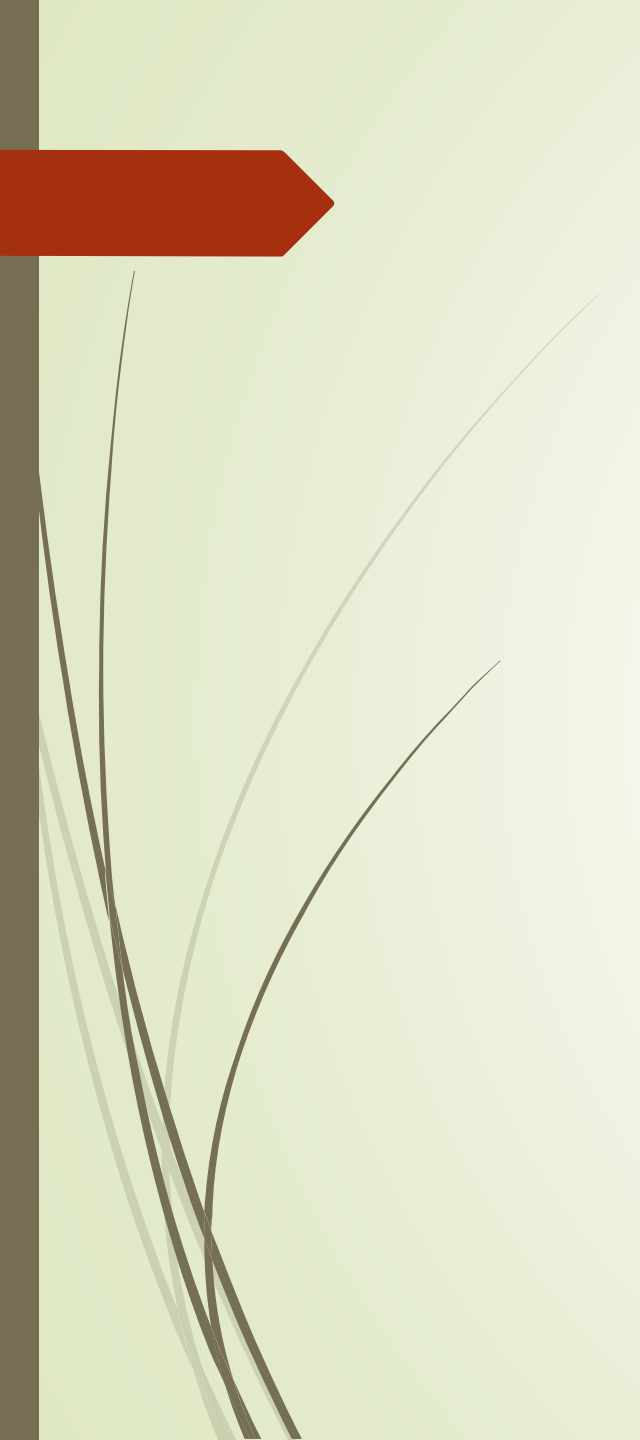
<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Monthly	5.5%	16
Quarterly	4.1%	12
Yearly	63.0%	184
At meetings	3.4%	10
Other (please specify)	24.0%	70
	<i>answered question</i>	<b>292</b>
	<i>skipped question</i>	<b>12</b>

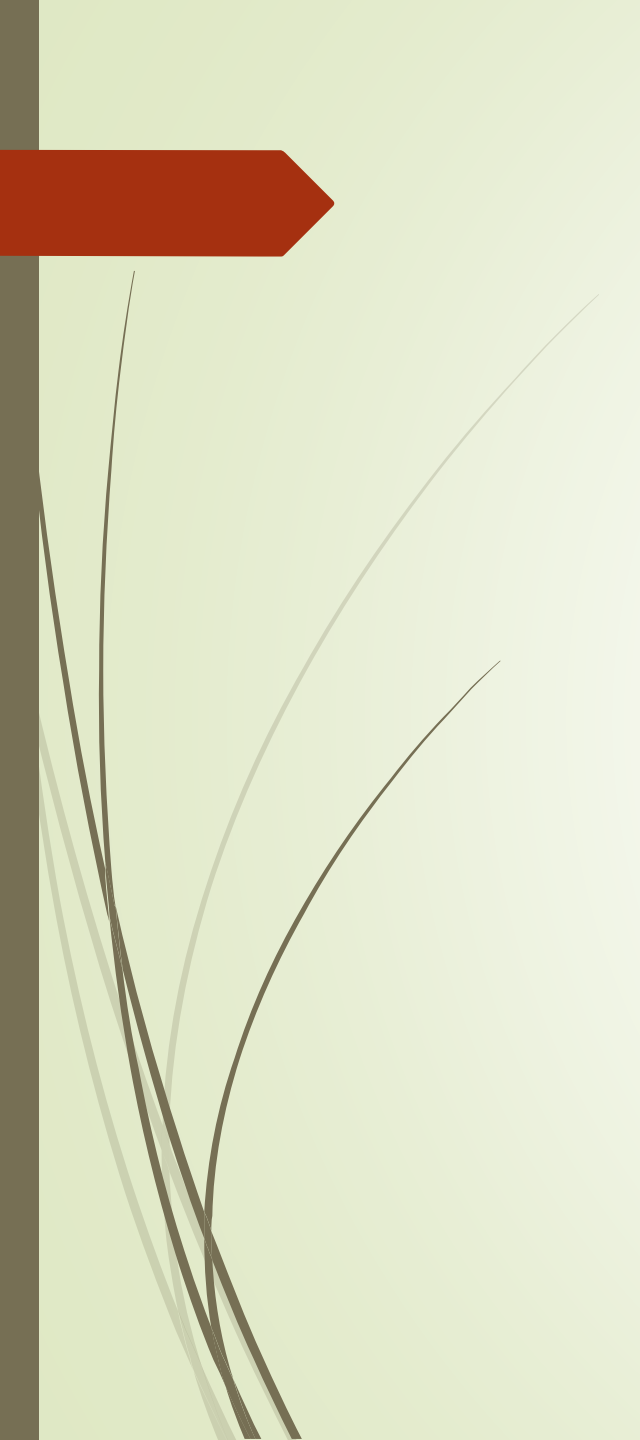



## Other responses:


- Accountant audit
- Accountant, a CPA does it
- An officer goes over the financials from the Treasurer monthly to include all bank statements, check register etc. and then we do a yearly audit of the entire year
- As Necessary
- As requested, usually at change of Treasurer
- At change of officers
- At change of treasurer
- Bi-annually

- 
- CPA Firm to do our annual audit and files our taxes as required
  - Books are open to all members at any time
  - By-monthly
  - Do not audit
  - Do not believe we have had an audit
  - Does not perform an audit
  - During tax time for tax purposes only
  - Every 2 years
  - Every 3rd year

- 
- Every 4-5 years
  - Every 5 years
  - Every few years or when the officer changes
  - Every other year
  - Has not been done for a few years
  - I am not aware that there has ever been an audit
  - I am unaware of it
  - If required
  - Intermittently (2-3 years)
  - It's been more than 7 years since we had an audit done

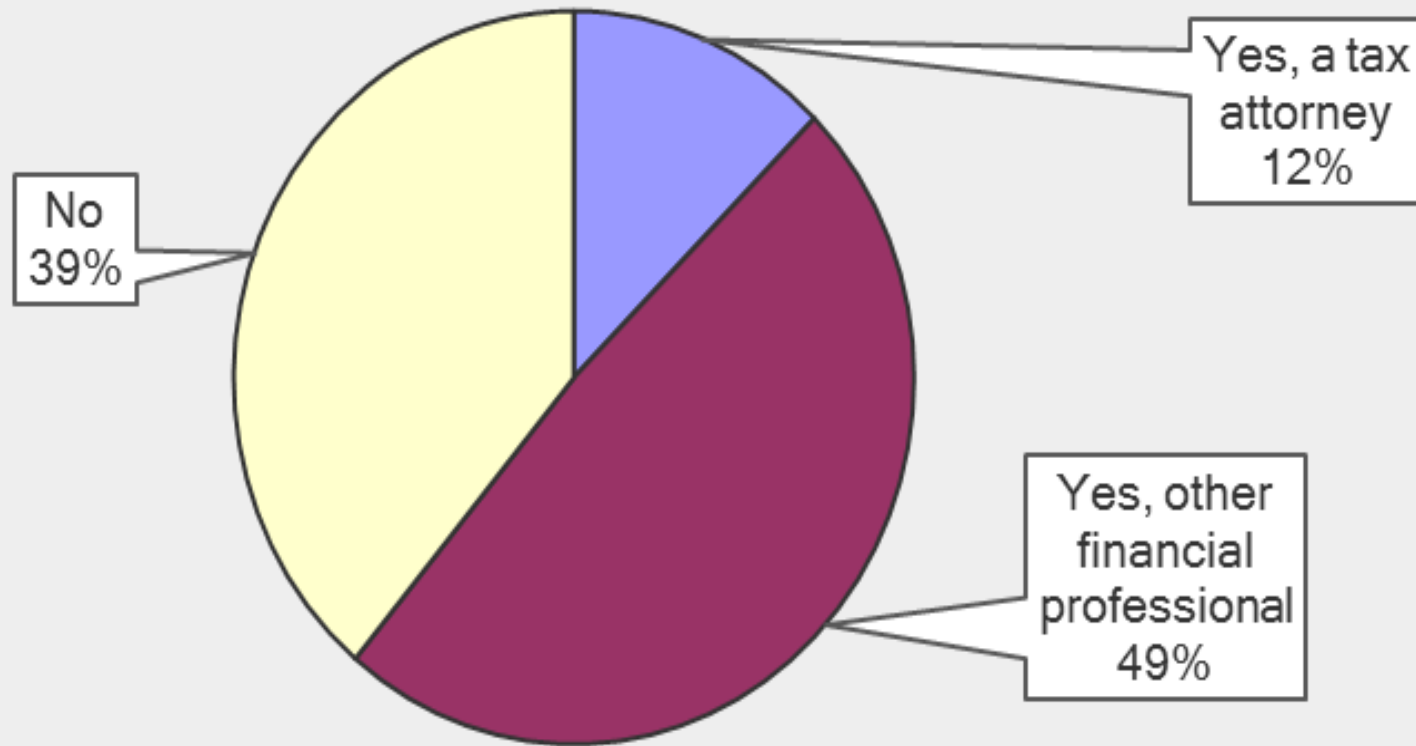
- 
- N/a
  - Never
  - Newer club
  - No audit
  - No audit in the last several years
  - Not regularly scheduled
  - Outside audit
  - Outside CPA completes compiled statements.


- 
- Periodically at no set interval
  - Reports are reviewed monthly and compared to bank statements
  - Treasury activity is reviewed by President or Vice-President monthly
  - Treasurer provided a full GL at year end.
  - We get a CPA report through our treasurer - sounds pretty stupid huh
  - We have such a small treasury that it is basically done each month
  - We should do it every other year

- 
- When the Board requests
  - When the treasurer changes - but bank accounts are reviewed at least quarterly by President
  - When the treasurer is replaced every 2 years
  - Yearly or when asked
  - Yearly review (not audit), but not done in the last few years

15.

Do you use the services of an outside professional to prepare tax returns and assure compliance with state and federal requirements of the state of incorporation and federal requirements?

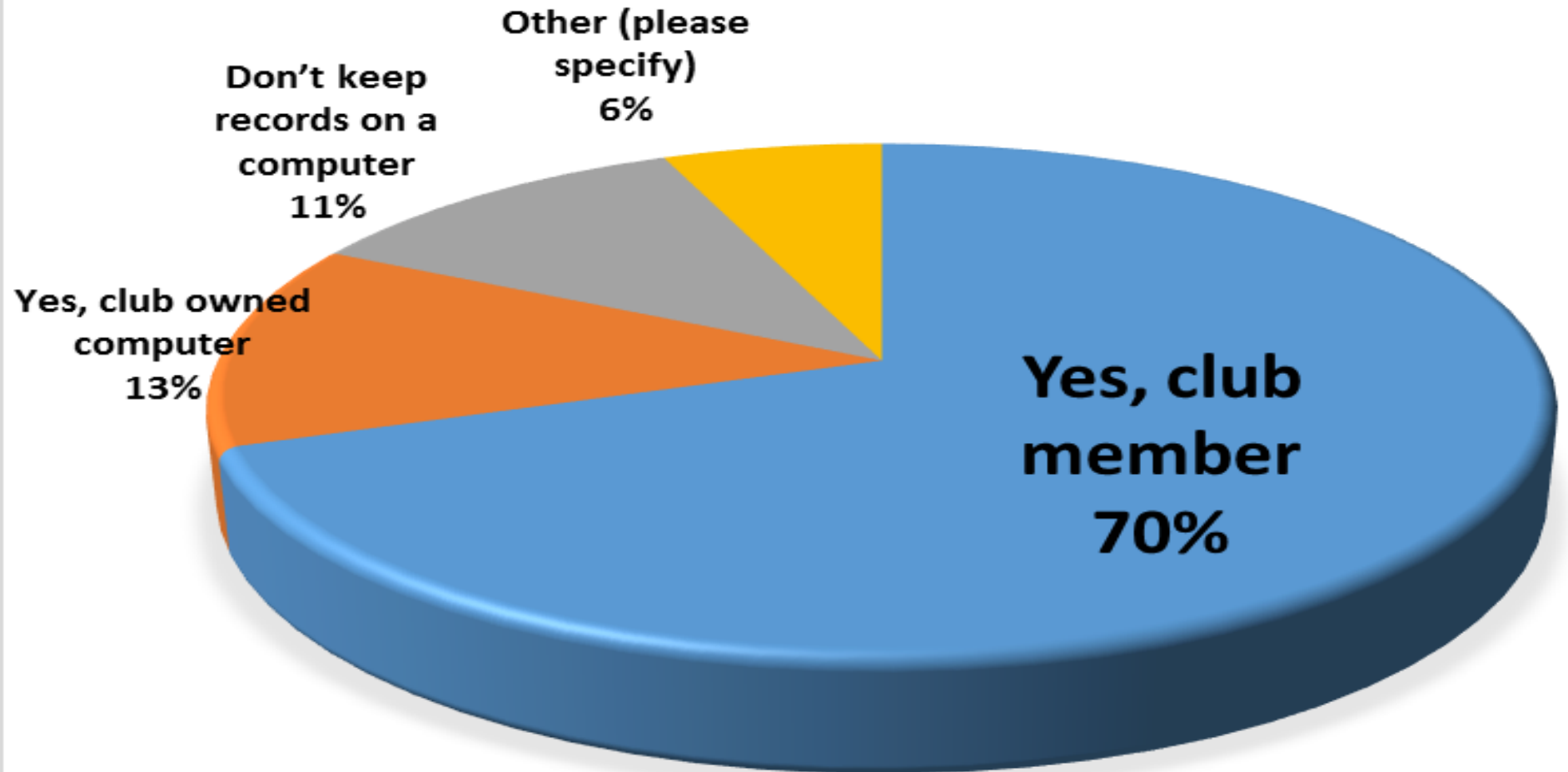





Answer Options	Response Percent	Response Count
Yes, a tax attorney	12.5%	37
Yes, other financial professional	48.6%	144
No	38.9%	115
	<i>answered question</i>	296
	<i>skipped question</i>	8



## DO YOU KEEP YOUR RECORDS ON A COMPUTER? IF YES, WHO OWNS THE COMPUTER?

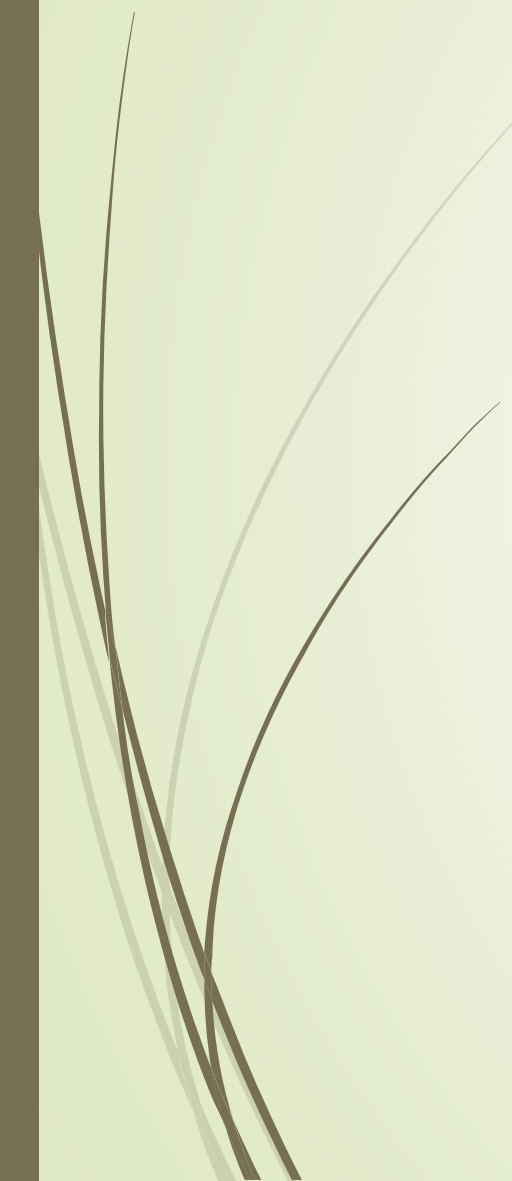


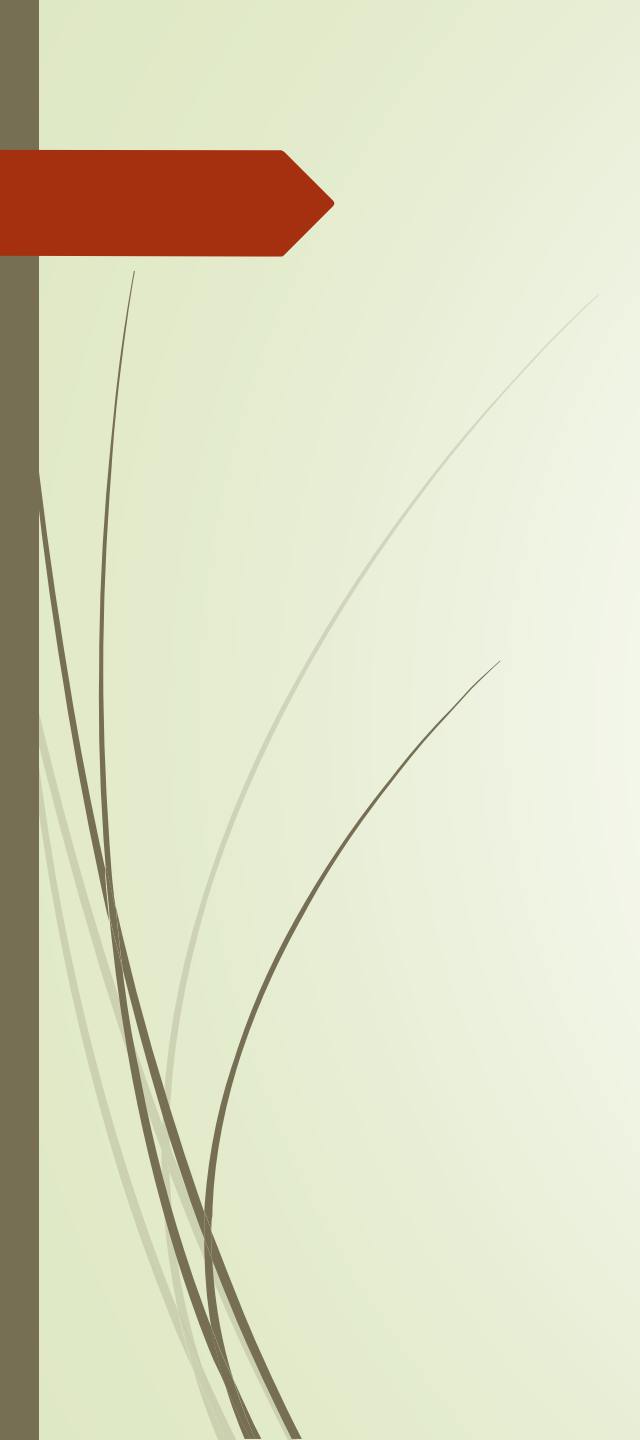



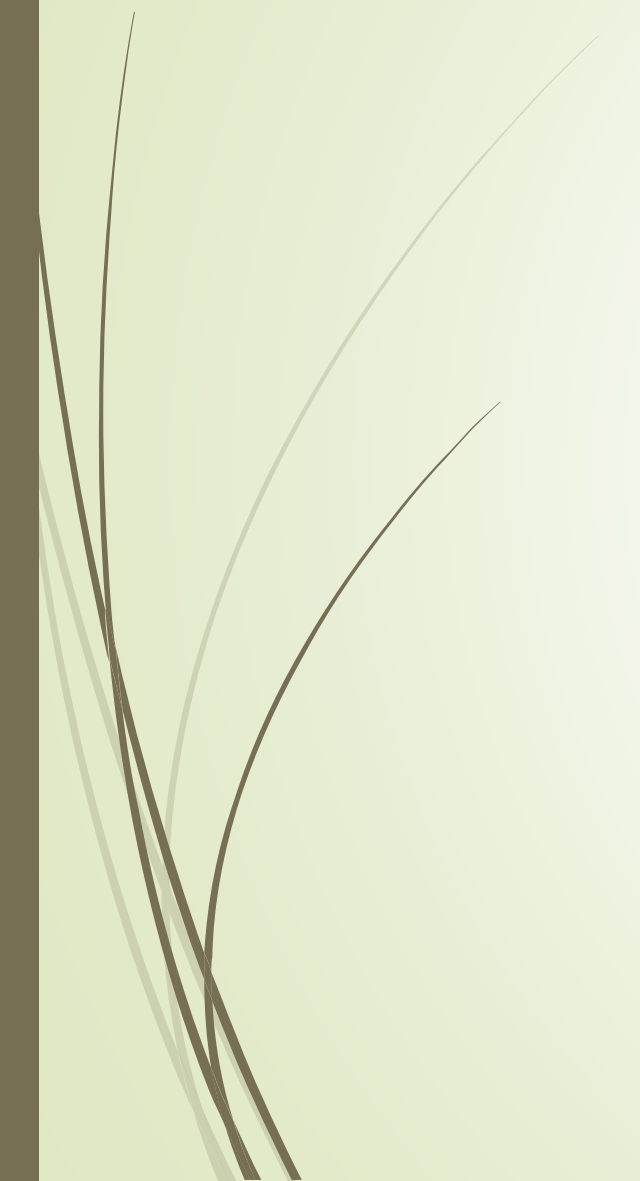
Answer Options	Response Percent	Response Count
Yes, club member	69.6%	204
Yes, club owned computer	13.0%	38
Don't keep records on a computer	11.3%	33
Other (please specify)	6.1%	18
	<i>answered question</i>	<b>293</b>
	<i>skipped question</i>	<b>11</b>



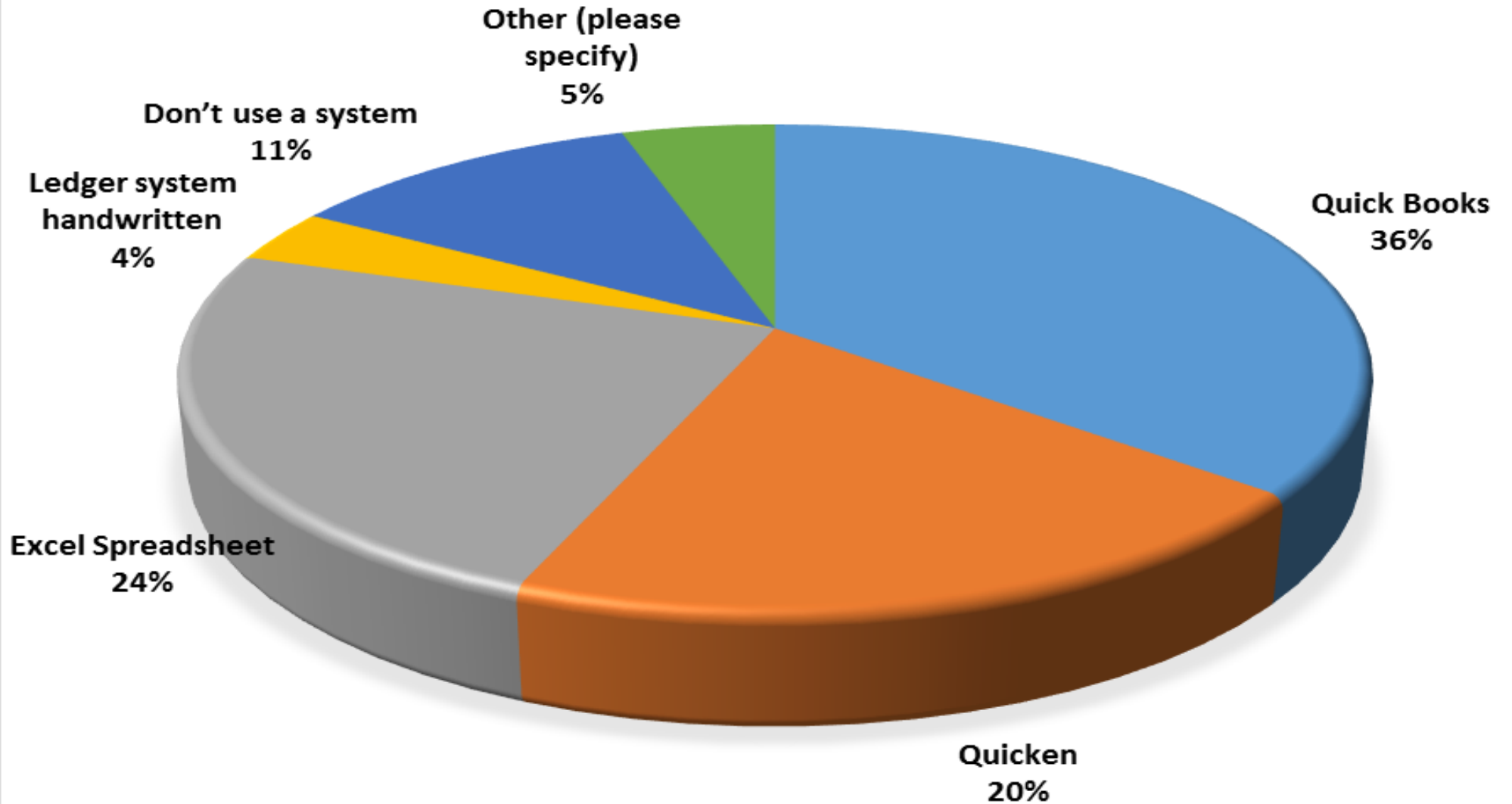
## Other responses:

- Accountant
  - At CPA
  - Bookkeeper/tax preparer
  - Keep records with bank statements and receipts and monthly reports on computer and hard copy records as well.
  - Kept on thumb drive
  - President and Treasurer have own personal computers
  - Quickbooks online
- 

- 
- Some on personal computer, back up hard copy files
  - The club owns an older computer with ME as the operating system.
  - Treasurer
  - Treasurer in cloud
  - Treasurer is a Public Accountant, Records on Quick Books
  - Treasurer is CPA and keeps records on her company computer
  - Treasurer keeps both paper accounting and digital copy
  - Treasurer keeps the records, unknown at this time
  - Treasurer uses quicken books but the club owns the program

- 
- 
- Working on putting everything on a computer
  - Yes, club treasurer owns the computer

## WHAT COMPUTER SOFTWARE DO YOU USE FOR MANAGING CLUB FINANCES?

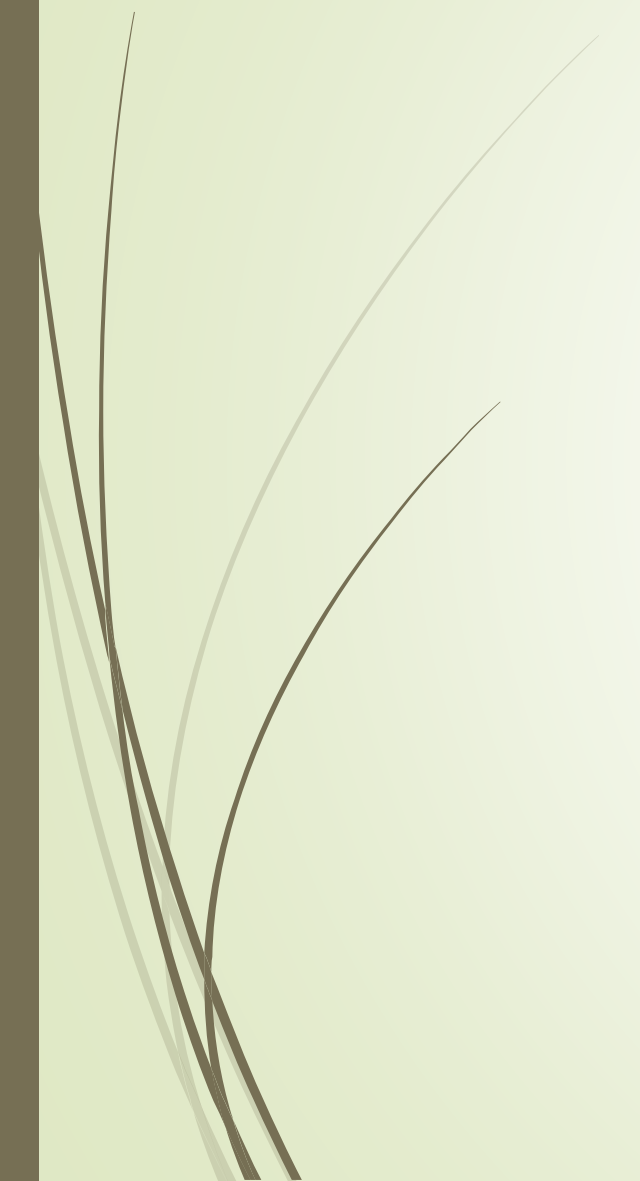




<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Quick Books	35.9%	103
Quicken	20.2%	58
Excel Spreadsheet	24.0%	69
Ledger system handwritten	3.5%	10
Don't use a system	11.5%	33
Other (please specify)	4.9%	14

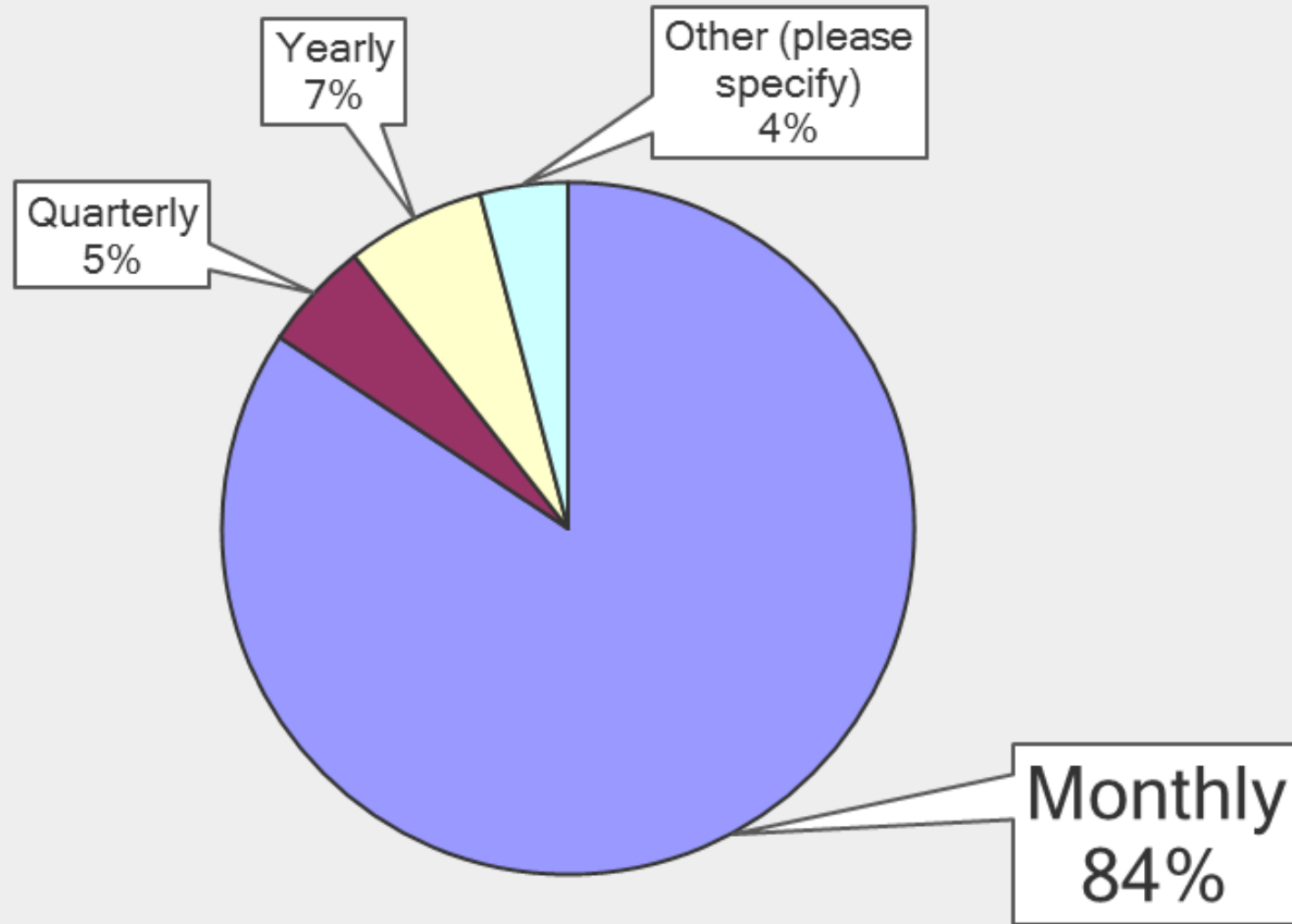




## Other Responses:

- Sage accounting Sage - Peachtree
  - Accounting CS (Thomson Reuters)
  - Computer ledger
  - Manual system
  - Microsoft Money
  - Proprietary
- 



How frequently does your Treasurer/club reconcile the books? (verify accounting accuracy)

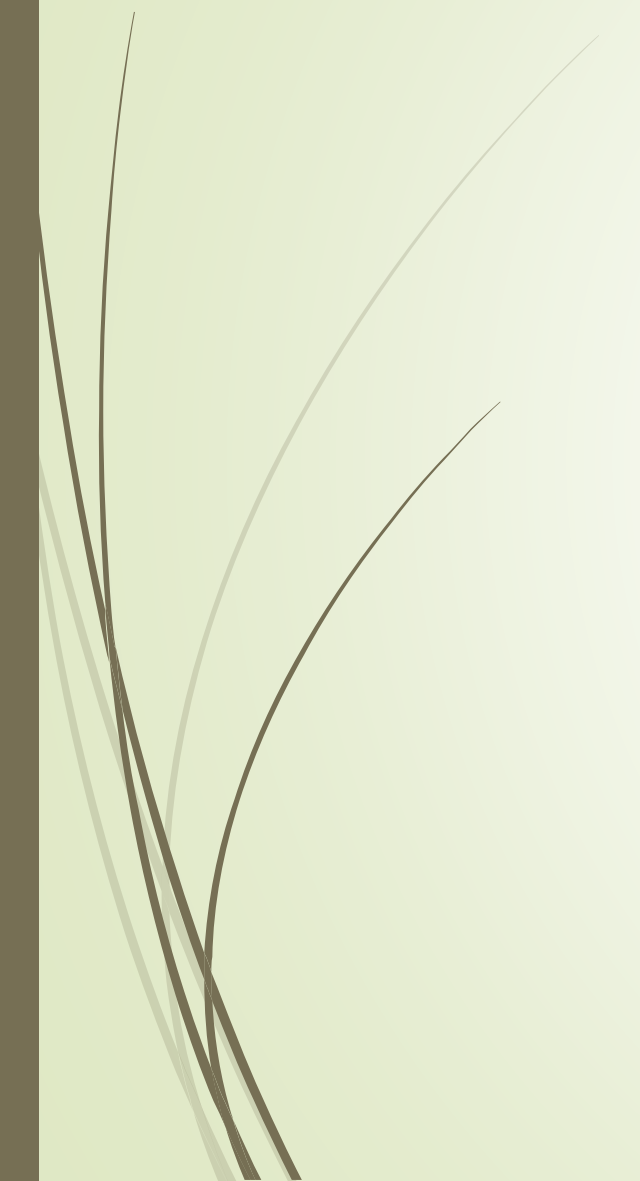




<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Monthly	84.4%	248
Quarterly	5.1%	15
Yearly	6.5%	19
Other (please specify)	4.1%	12
	<i>answered question</i>	<b>294</b>
	<i>skipped question</i>	<b>10</b>

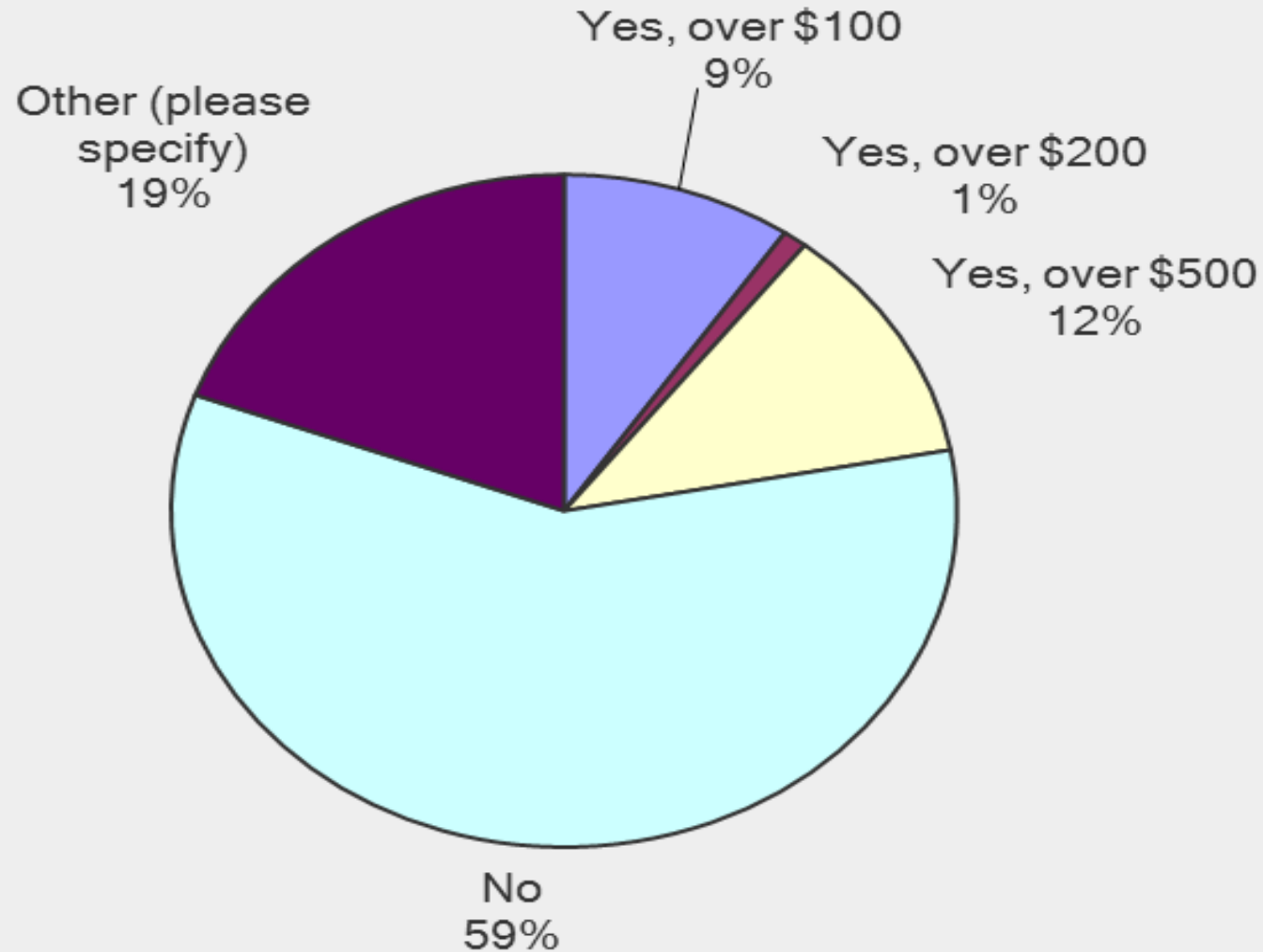



Other responses:

- By-monthly
  - In planning stage
  - Not often enough!
  - Prior to each Board or Club meeting
  - Quarterly low utilization, only for annual event
  - Semi-annually
- 

19.

Does your club require two signatures on checks for amounts over a certain amount? If yes, for what amount?

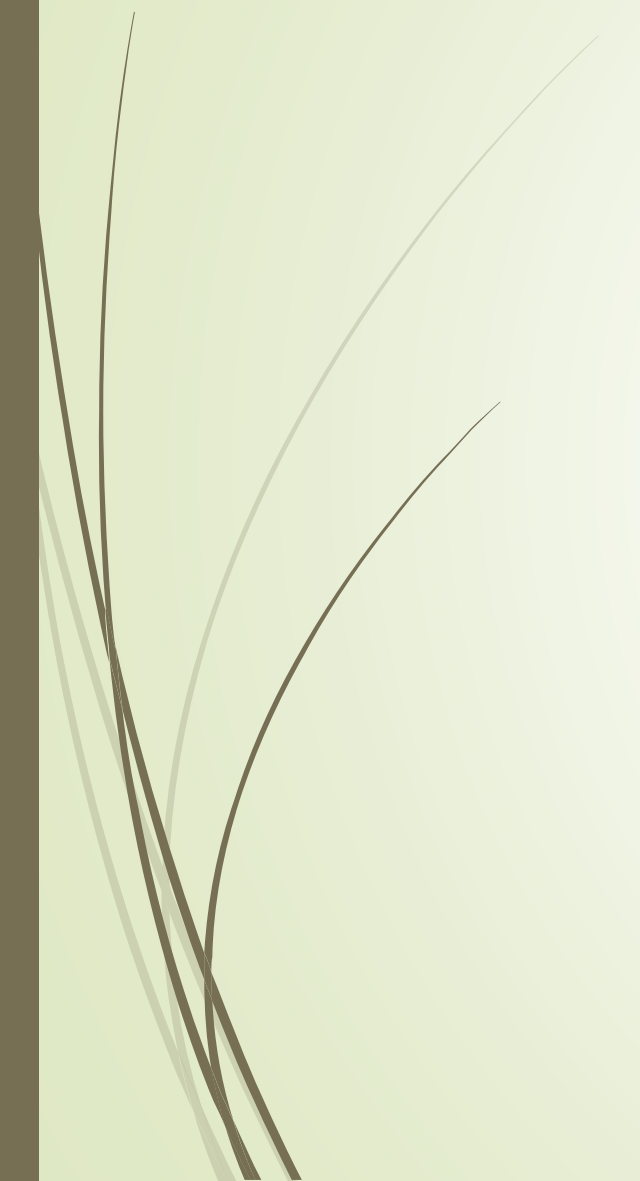



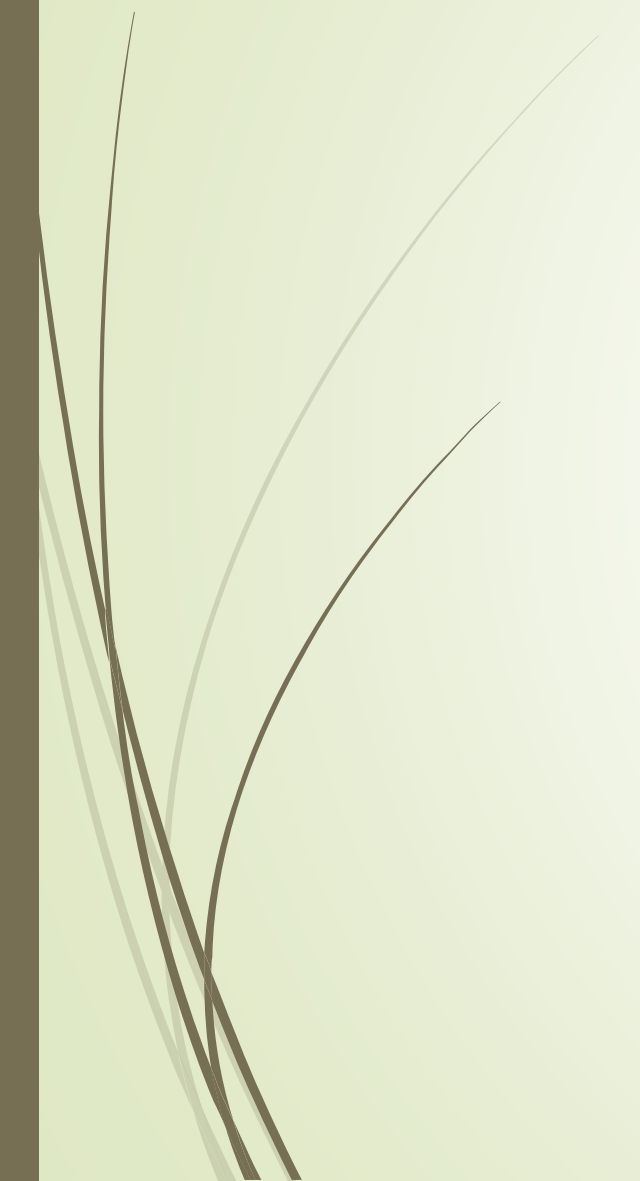


<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Yes, over \$100	9.5%	28
Yes, over \$200	1.0%	3
Yes, over \$500	11.6%	34
No	58.5%	172
Other (please specify)	19.4%	57
	<i>answered question</i>	<b>294</b>
	<i>skipped question</i>	<b>10</b>

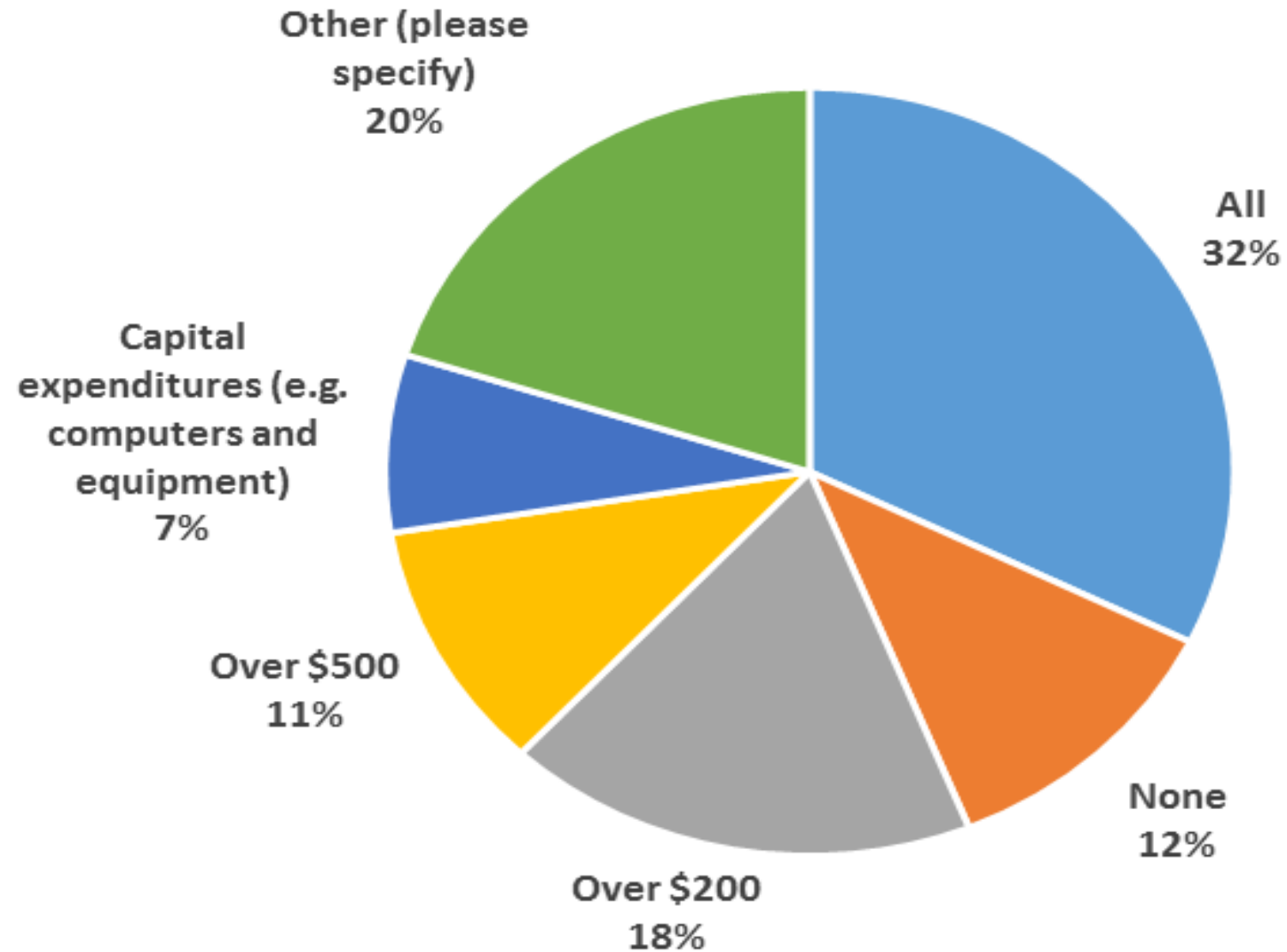


Other responses:


- 2 signatures required on all checks
  - All checks require 2 signatures, but the President and Treasurer have credit cards that only require the holder's signature
  - Anything over \$500 must be approved by 2 Board members
  - Board Approval Is Arranged Before
  - Larger amount
  - Yes but the banks does not recognize this policy
- 

- 
- 
- Yes, over \$1,000
  - Yes, over \$3000
  - Yes, over \$5000

## What expenditures does your club require board approval for?








Answer Options	Response Percent	Response Count
All	32.3%	95
None	11.6%	34
Over \$200	18.0%	53
Over \$500	10.5%	31
Capital expenditures (e.g. computers and equipment)	7.5%	22
Other (please specify)	20.1%	59
	<i>answered question</i>	294
	<i>skipped question</i>	10

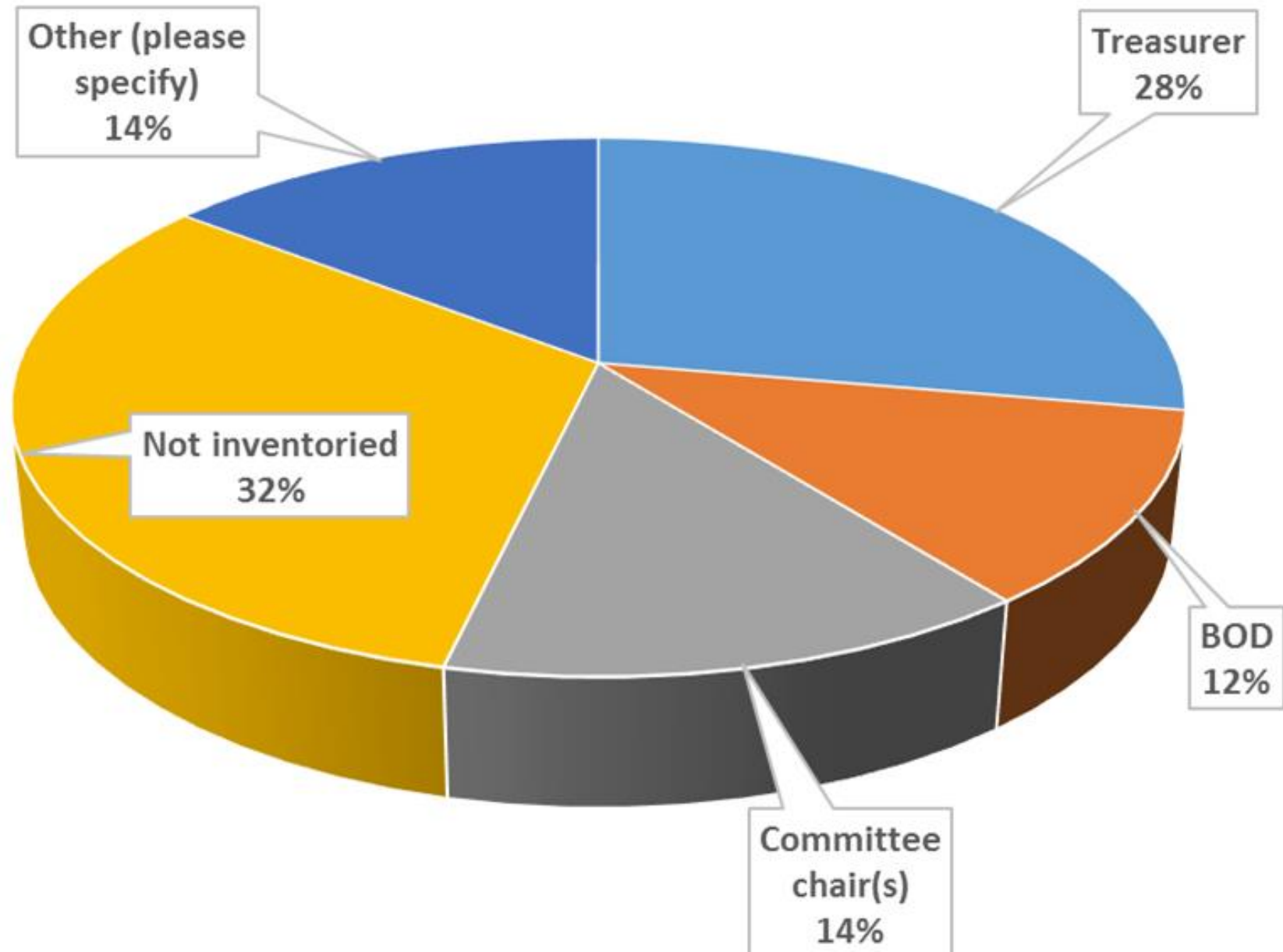




## Other responses:

- Any purchase over \$500. requires membership approval
- Board approves up to \$250. Membership approves anything over that amount.
- Anything other than our usual such as insurance, etc. The club members vote - not just the Board.
- Expenditures are approved in an annual budget. Items not in the budget must come before the full Board for approval.
- Donations of any amount, capital expenditures

- 
- Committee expenditures over 50.00
  - All non-routine expenses
  - Anything outside normal operating expenses
  - Membership approval over \$500
  - Donations, capital expenditures, anything out of the ordinary

### Who maintains a list of club property?





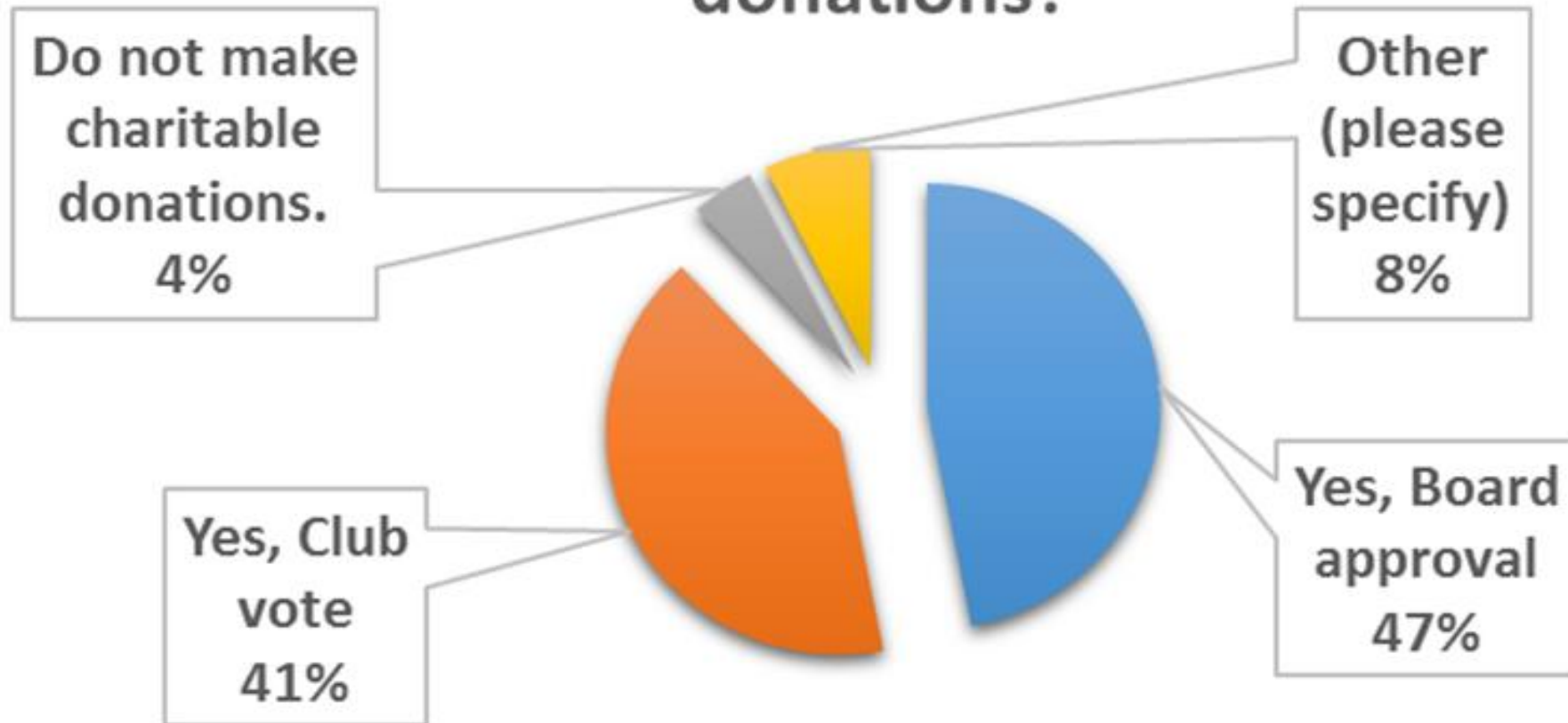
<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Treasurer	27.8%	81
BOD	11.7%	34
Committee chair(s)	14.1%	41
Not inventoried	32.0%	93
Other (please specify)	14.4%	42
	<i>answered question</i>	<b>291</b>
	<i>skipped question</i>	<b>13</b>




## Other responses:

- Appointed Committee
- Officer or board member of club
- Club member keeps a non-formal list; stored at members house
- Everything is in a trailer and inventoried yearly
- Grounds Chairman, Equipment Manager, Property Chair, Equipment Director, Each Committee Chair
- Inventory and will keep list and photos in safety deposit box
- Not inventoried but housed in two storage facilities. One for the agility trailer with all agility equipment except electronics. The other for all other equipment including electronic timers and PA system

## Does your club make charitable donations? If so, who authorizes these donations?





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Yes, Board approval	47.0%	139
Yes, Club vote	41.2%	122
Do not make charitable donations.	4.4%	13
Other (please specify)	7.4%	22
	<i>answered question</i>	<b>296</b>
	<i>skipped question</i>	<b>8</b>

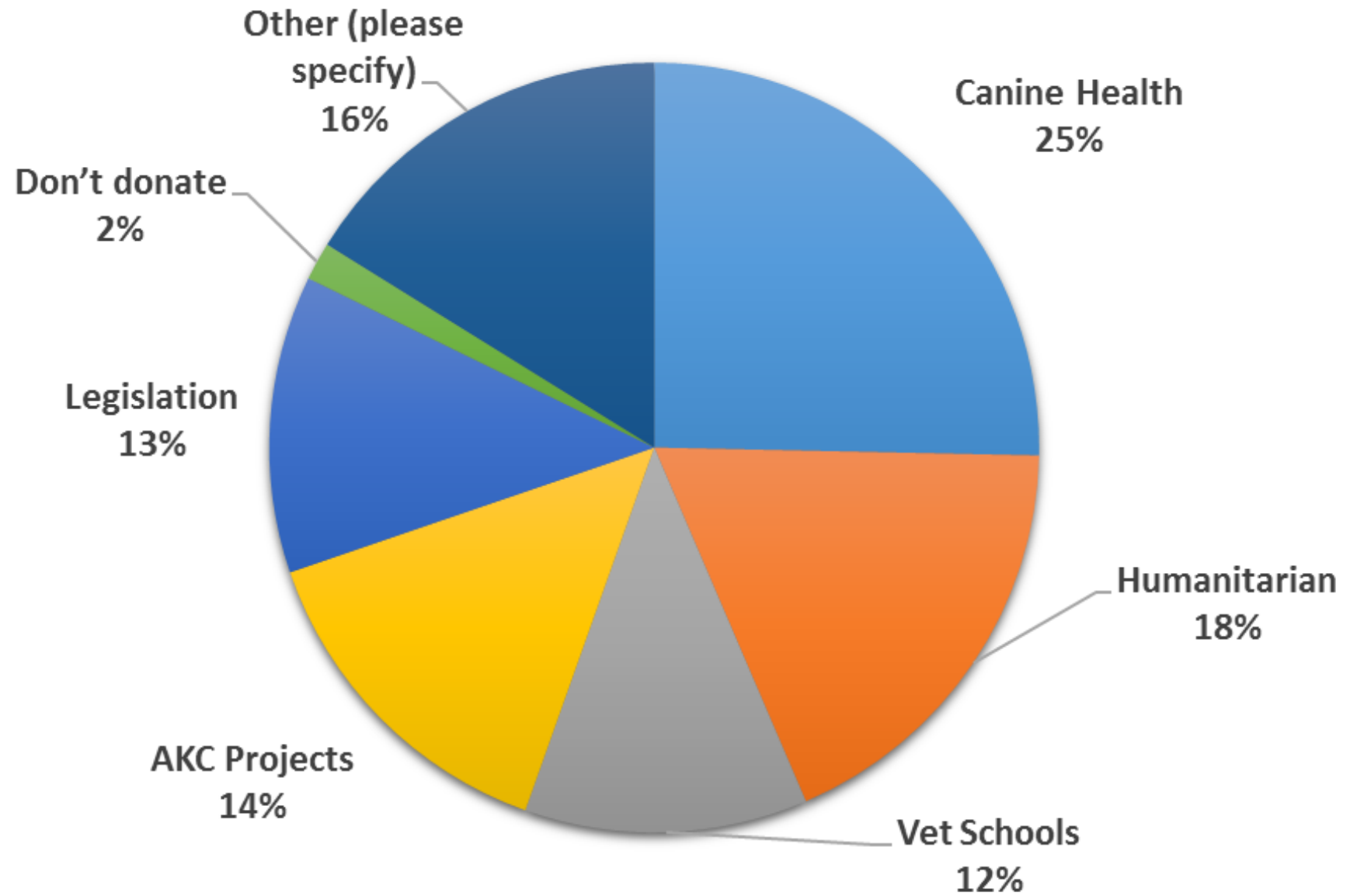





Other responses:

- Board approval and/or club members depending on amt. Board up to \$500 Club over \$500
- Board approval followed by membership vote
- Charitable Donations Committee
- Club vote after board recommendation
- We did until we had stolen funds.

## What type of organizations does your club donate to?





Answer Options	Response Percent	Response Count
Canine Health	69.9%	207
Humanitarian	50.3%	149
Vet Schools	32.8%	97
AKC Projects	39.5%	117
Legislation	34.5%	102
Don't donate	4.4%	13
Other (please specify)	44.6%	132
<i>answered question</i>		<b>296</b>
<i>skipped question</i>		<b>8</b>

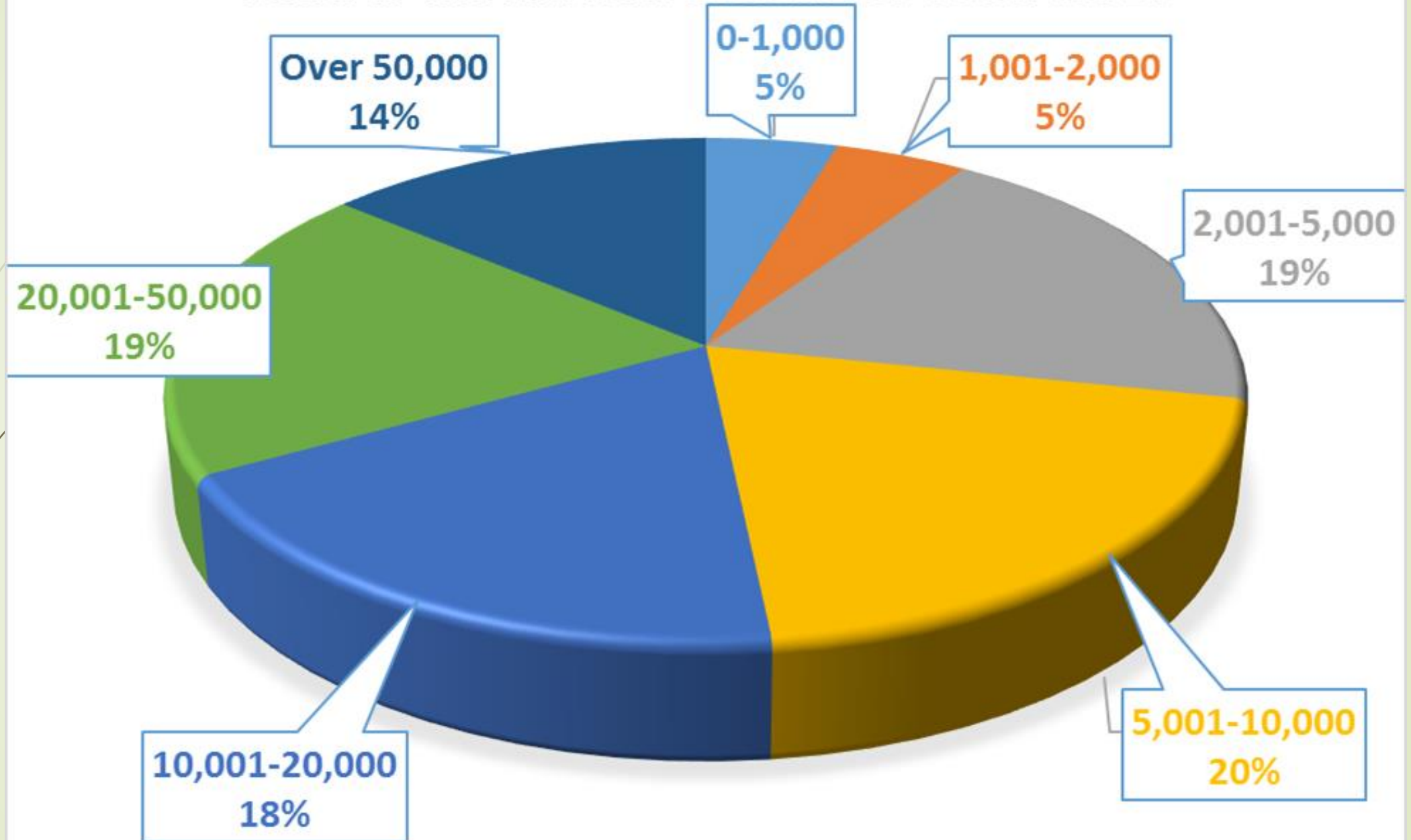




## Other responses:

- AKC PAC
- NAIA
- 4-H
- Animal Welfare Orgs (shelters, rescue, animal control, spay and neutering)
- Police K-9, Bullet proof vests for Canines and Handlers
- Leader Dogs for the Blind and hearing impaired, canine companions for independence
- Civic dog related, Community dog related projects, County Parks, non-profit groups, Dog Parks
- Disaster relief, Disaster relief trailer
- Domestic Violence Pet Shelter
- Donate to AKC Kennel Clubs when and where there is a disaster and also follow up with AKC Reunite where donations need to be sent as needed

- 
- Entities represented by speakers for our meetings
  - Fire dept. for O2 masks for pets
  - Junior handlers seeking scholarship, juniors' activities, youth rehab
  - Library books
  - Meals on wheels for pets
  - Take the Lead
  - Military Working Dogs
  - Other AKC Clubs
  - Judges education
  - Salvation Army
  - Scholarships
  - Search & Rescue
  - Vet Tech schools
  - Veterans, VFW, American Legion

## WHAT IS THE ANNUAL INCOME OF YOUR CLUB?





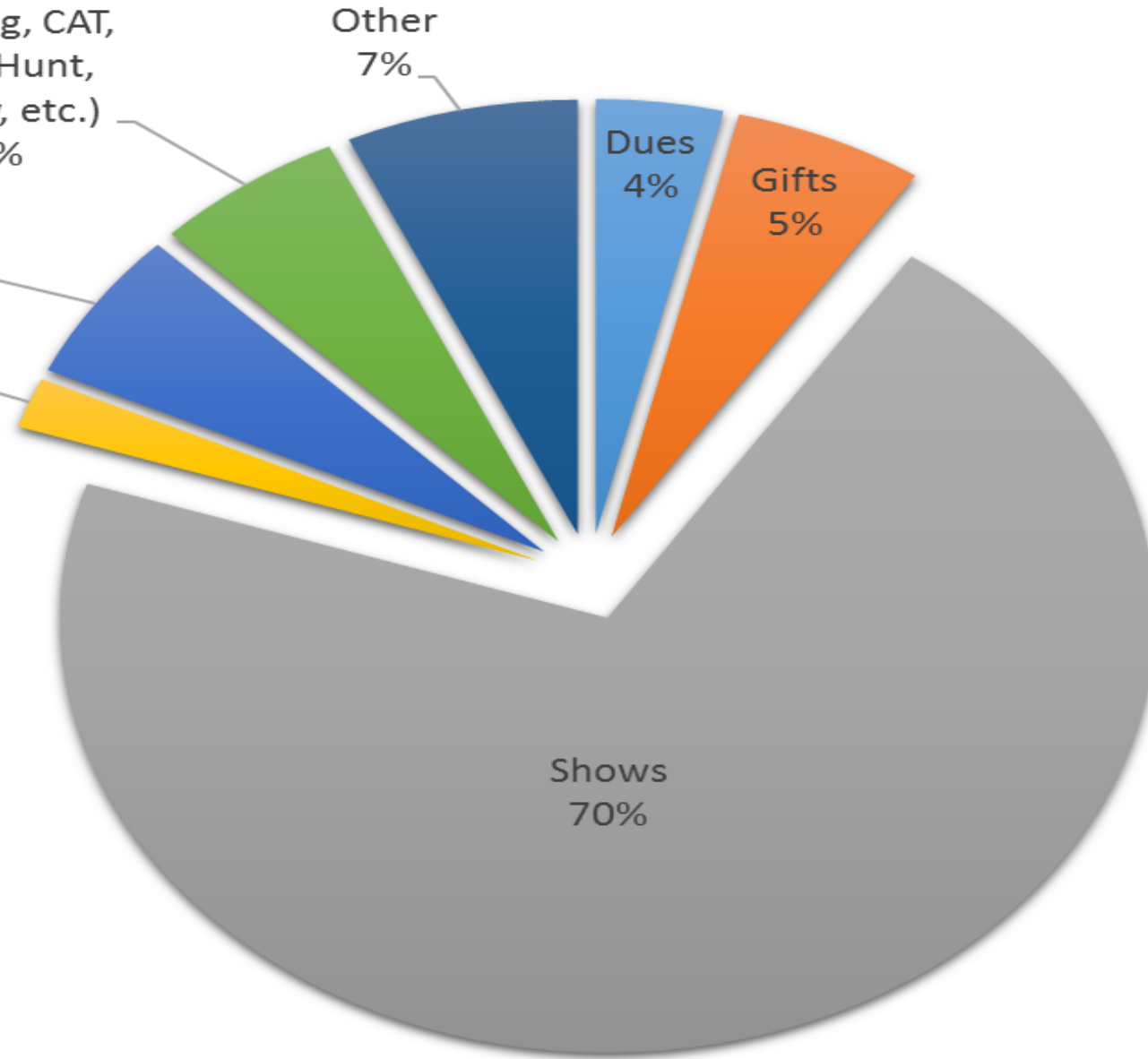
Answer Options	Response Percent	Response Count
0-1,000	4.7%	13
1,001-2,000	4.7%	13
2,001-5,000	18.9%	52
5,001-10,000	20.0%	55
10,001-20,000	18.5%	51
20,001-50,000	19.3%	53
Over 50,000	13.8%	38
	<i>answered question</i>	<b>275</b>
	<i>skipped question</i>	<b>29</b>

Classes (training, seminars, Show and Go's, practice training fees, etc.) 6%

Other events (Matches, Herding, CAT, Barn Hunt, Agility, etc.) 6%

Club activities (social) 2%

## Income Ranking of 7 - Highest





Ranking	1	2	3	4	5	6	7	Response Count
Dues	45	77	54	35	36	22	6	275
Gifts	44	24	20	15	5	14	9	131
Shows	121	17	8	7	6	9	113	281
Club activities (social)	30	18	30	20	21	11	3	133
Classes (training, seminars, Show and Go's, practice	27	31	33	19	23	28	9	170
Other events (Matches, Herding, CAT, Barn Hunt,	28	29	29	31	27	34	9	187
Other	20	18	12	7	4	5	11	77
								<b>Question Totals</b>
Other (please specify)								47
							<i>answered question</i>	<b>288</b>
							<i>skipped question</i>	<b>16</b>

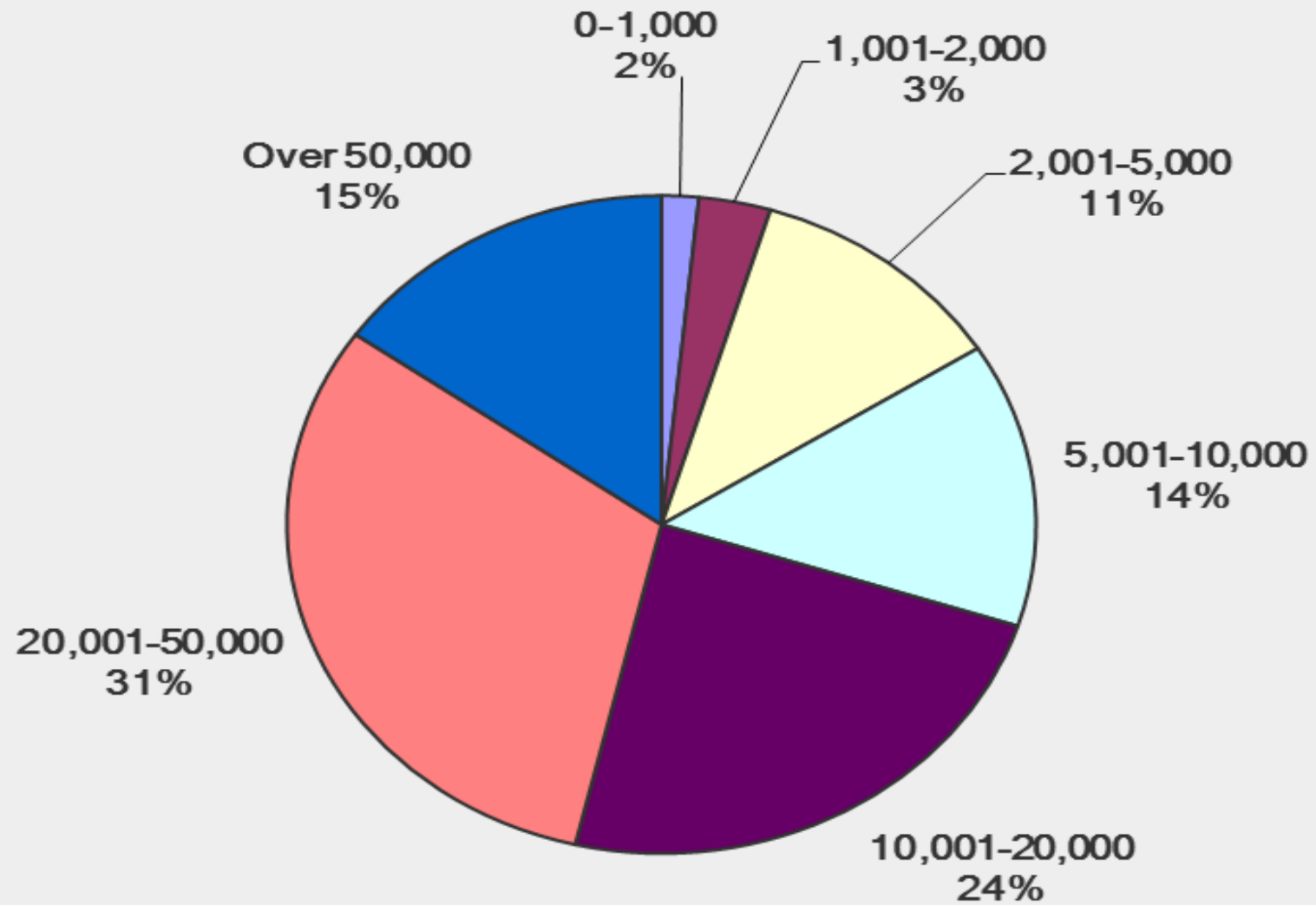


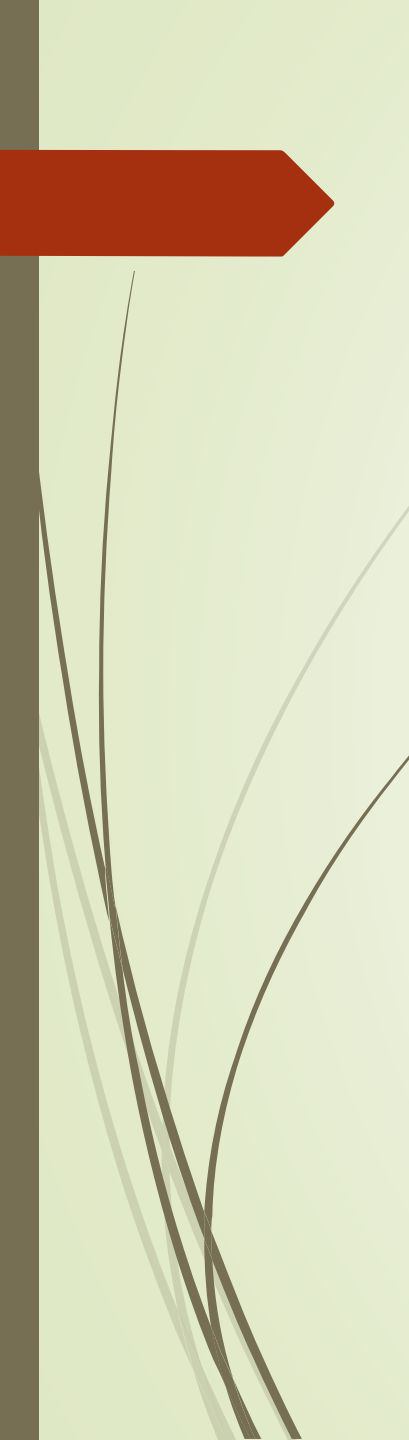
Other responses:

- Agility trial
  - Brags from members
  - Calendars
  - Christmas photo shoot
  - Club dues
  - Conformation and Obedience Training Classes
  - Donations
  - Field trial
  - Facility rentals
  - Food
  - FUNDRAISING FOR DONATIONS
  - Health Clinics
- 

- 
- Interest income, Investments
  - Matches
  - On-line shop, Bagpiper(magazine) advertising
  - Raffles, garage sales, candy bar sales, BBQ, silent auctions
  - Rattlesnake Avoidance for Dogs
  - Responsible Dog Owners Day (RDOD)
  - Sale of Training Equipment
  - Seminars
  - Shop
  - Site rental to other clubs
  - We get money for helping vendors at other shows (eg air show)
  - We receive some assistance through the Visitors bureau

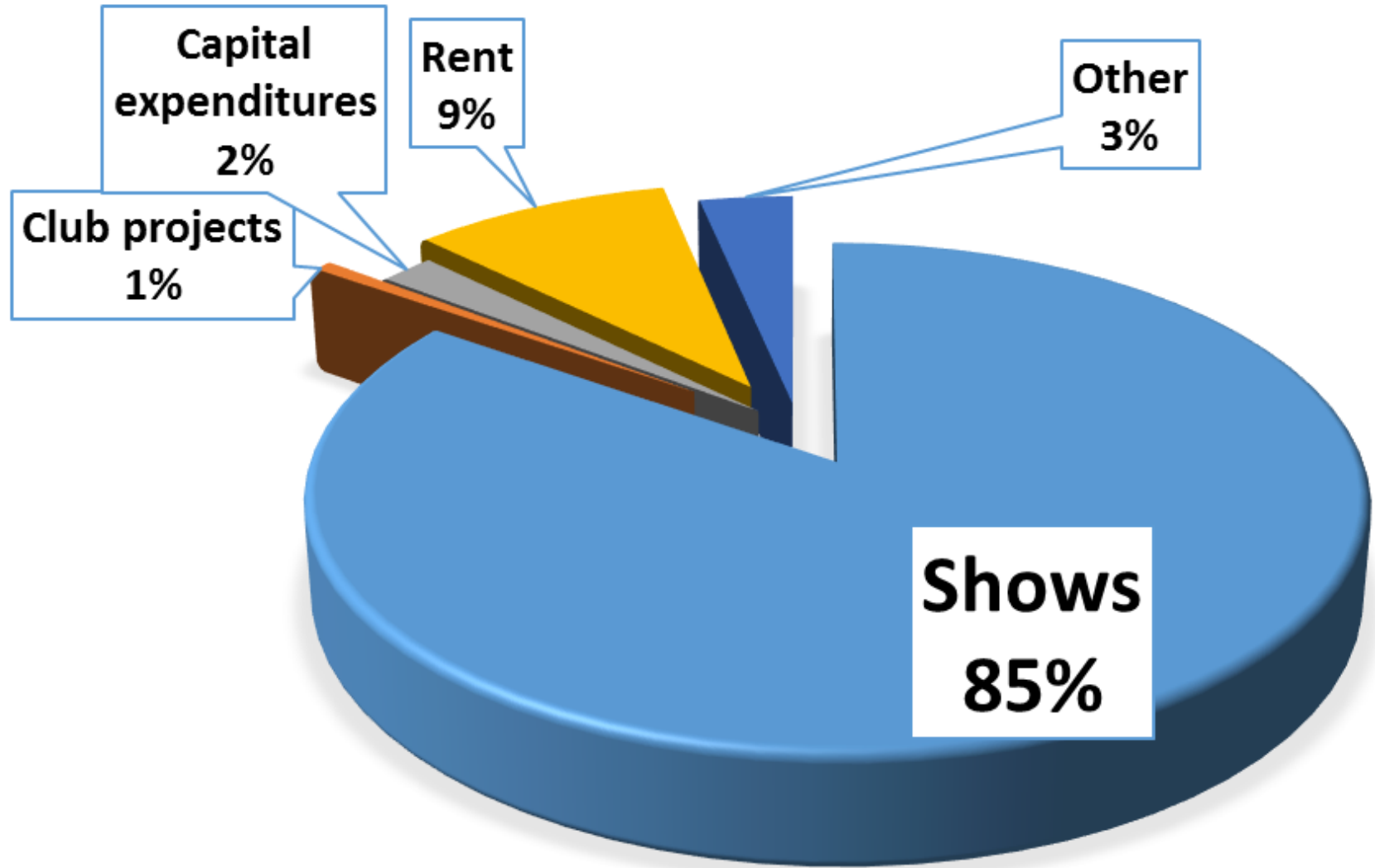
## What are the annual expenses of your club? (\$)





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
0-1,000	1.6%	4
1,001-2,000	3.1%	8
2,001-5,000	11.3%	29
5,001-10,000	14.0%	36
10,001-20,000	23.7%	61
20,001-50,000	31.1%	80
Over 50,000	15.2%	39
	<i>answered question</i>	<b>257</b>
	<i>skipped question</i>	<b>47</b>

### RANKING ANNUAL EXPENSES 7 - HIGHEST




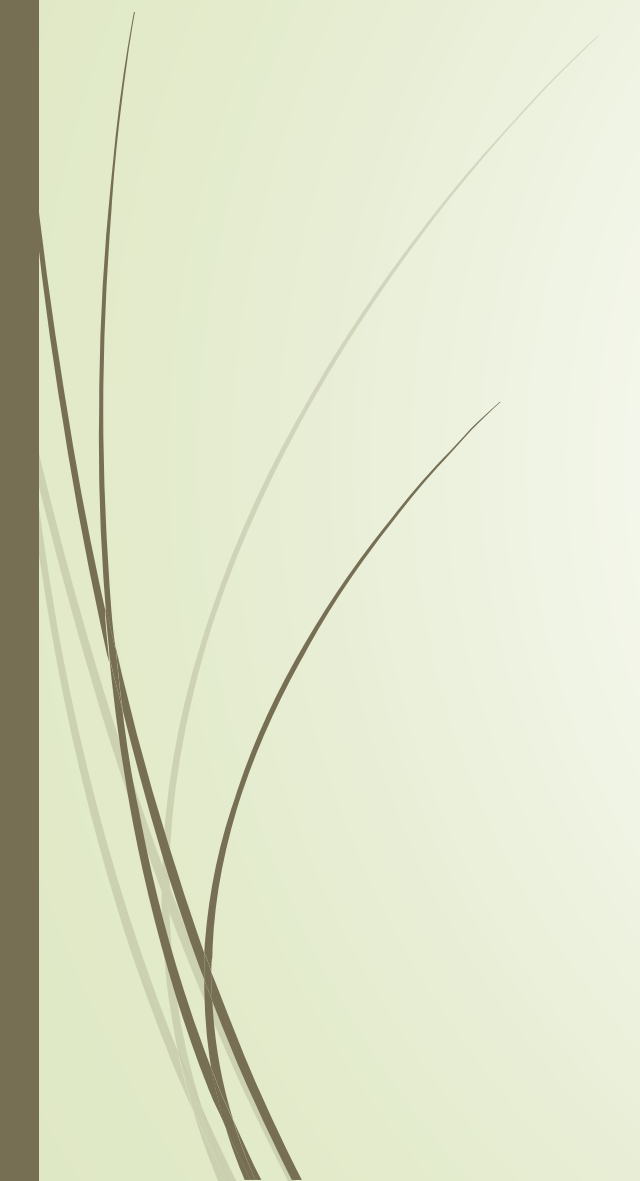
Answer Options	1	2	3	4	5	6	7	Response Count	
Shows	100	4	2	5	5	11	127	254	
Club projects	19	31	27	32	27	10	1	147	
Capital expenditures	22	17	19	28	20	11	3	120	
Rent	26	28	16	11	14	22	14	131	
Donations	13	60	44	29	21	35	0	202	
Club activities (social)	22	41	52	39	32	11	0	197	
Other	22	16	12	2	11	16	5	84	
								<b>Question Totals</b>	
If other, please specify								54	
								<i>answered question</i>	<b>257</b>
								<i>skipped question</i>	<b>47</b>

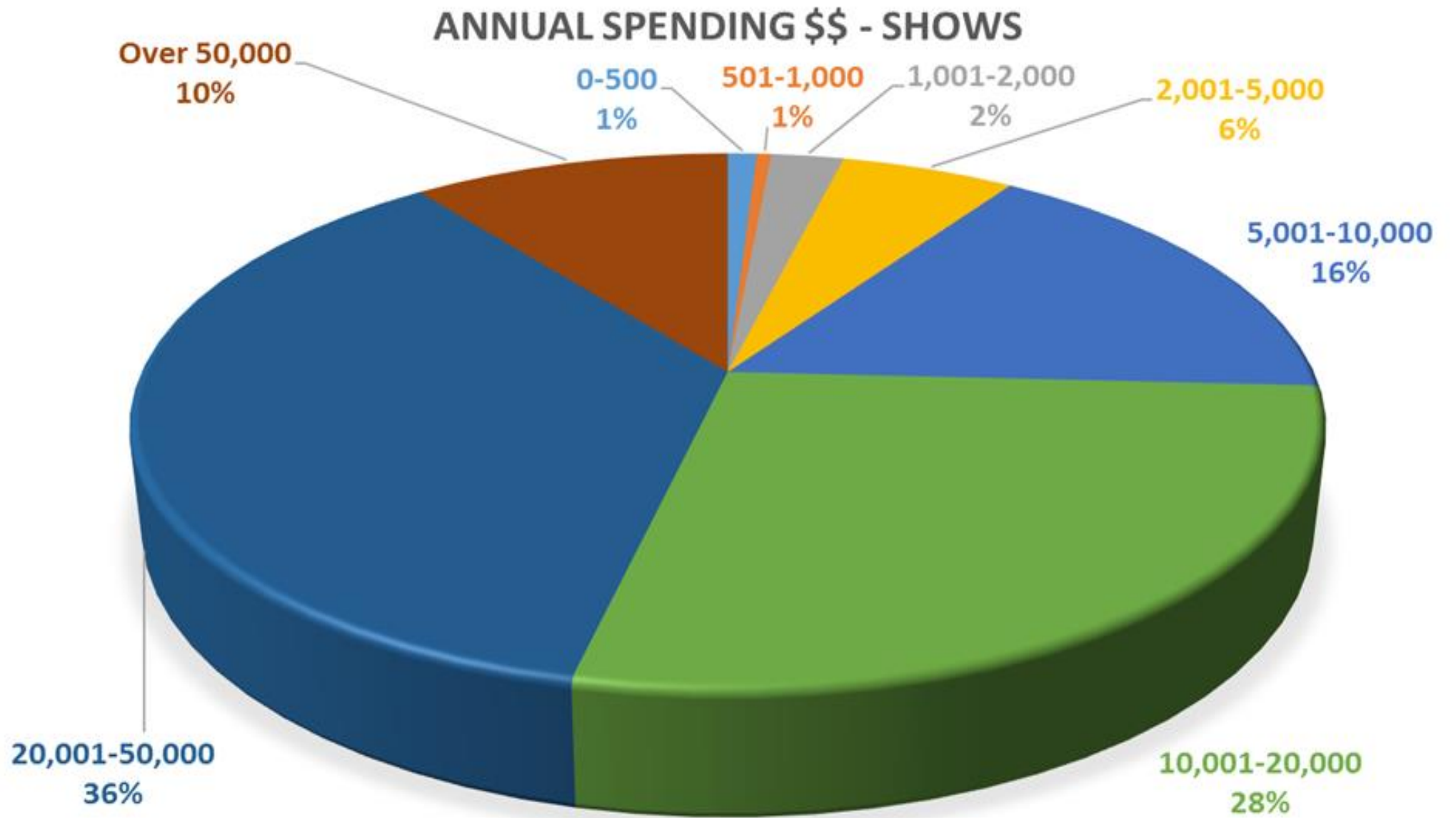


## Other responses:

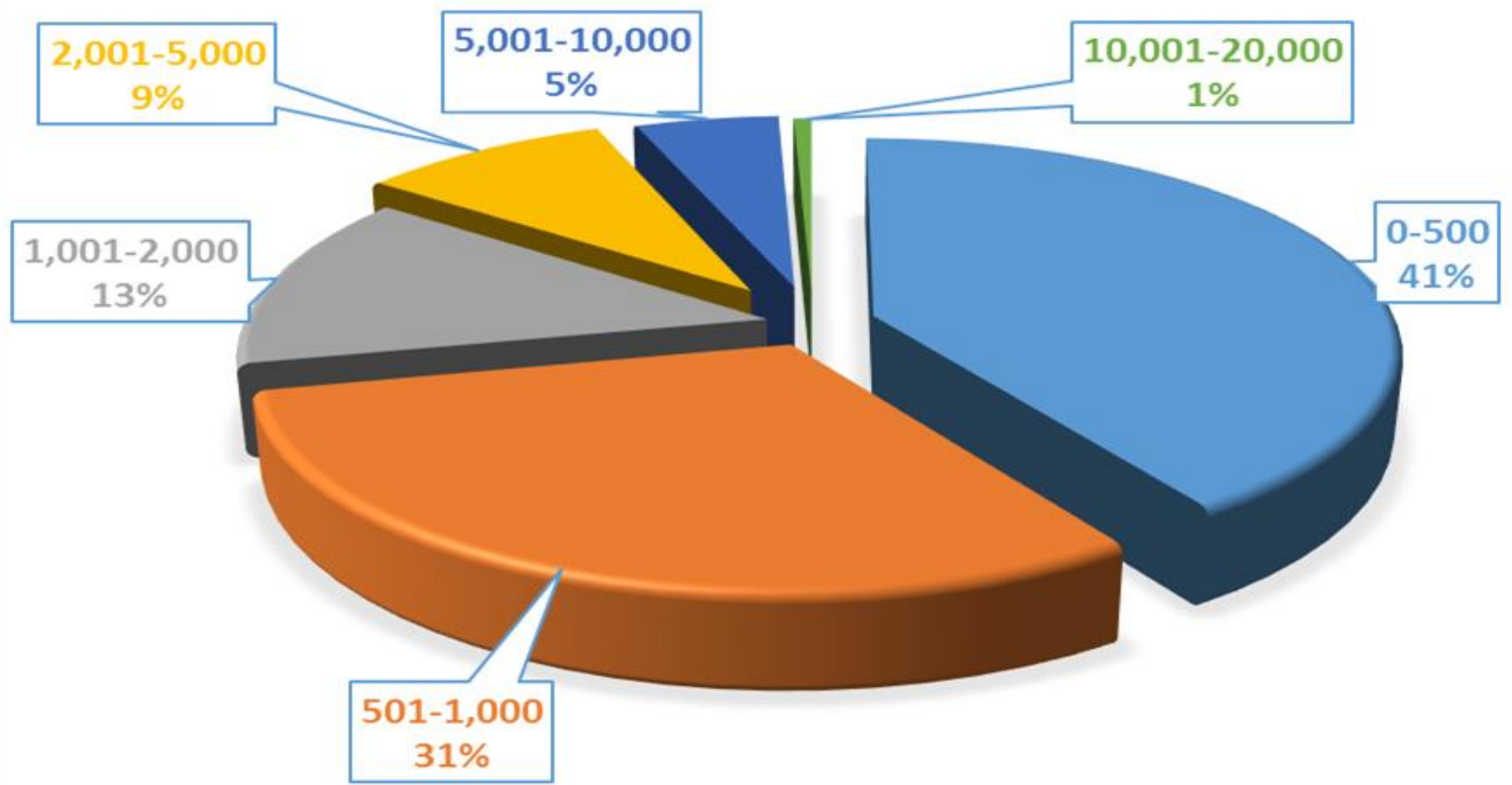
- Agility Trial, Tracking Test
- AKC delegate
- Storage Fees, storage unit rent
- Awards
- Building costs, Building Maintenance, rent for meetings etc.
- Community Outreach
- Handling Class
- Coursing trials
- Training AKC
- Facility upkeep and utilities
- Field trials
- Health clinic, health studies, Vets & Advertising for Clinics



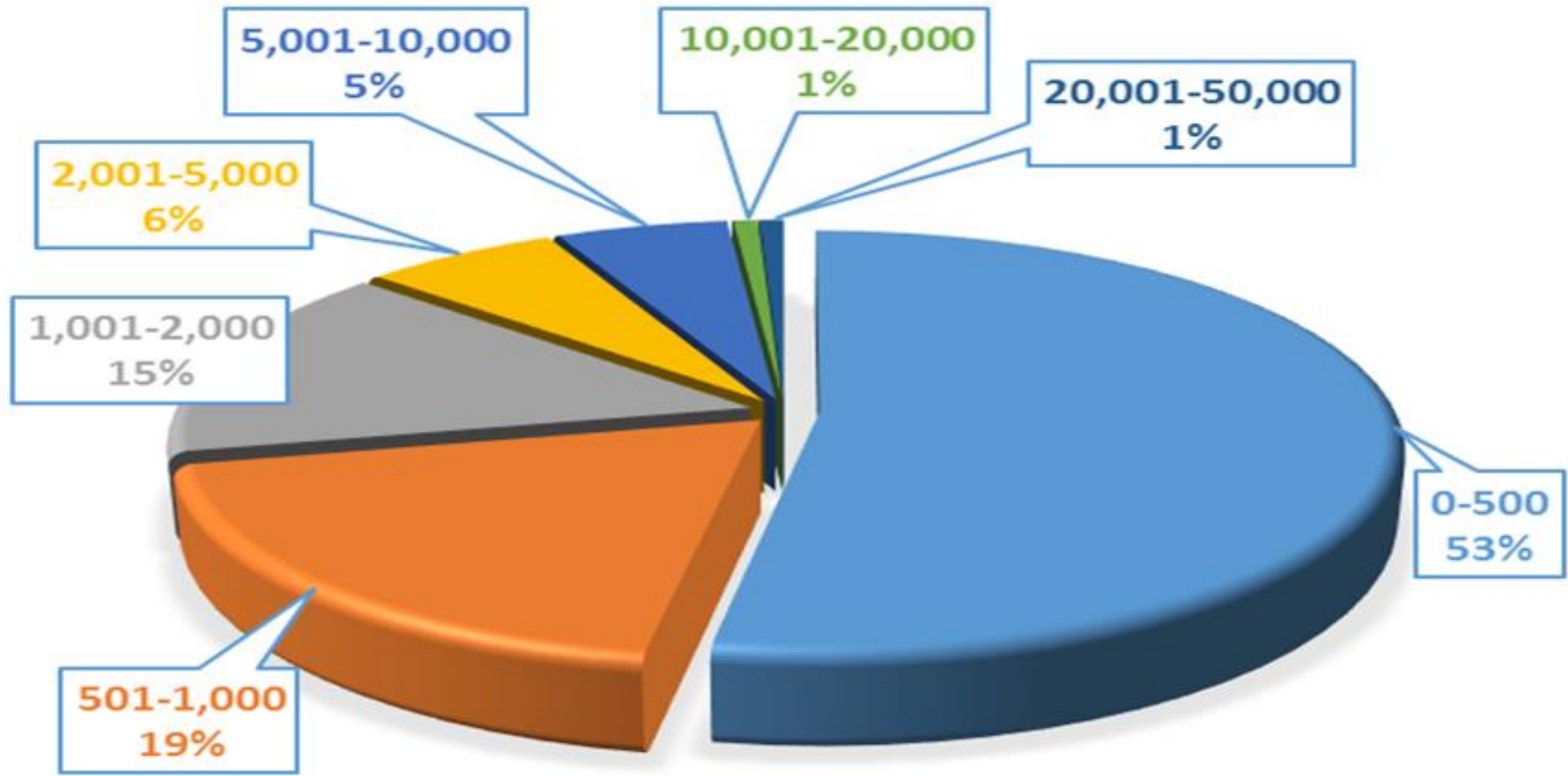
- 
- 
- Humane Society Dog Carnival
  - Insurance
  - Newsletter & rescue
  - Professional Fees
  - Matches, Obedience , Agility Trials, Rally trials
  - Rattlesnake Avoidance
  - RDOD
  - Scholarship
  - Taxes
  - Telephone, postage, P.O. Box rental
  - Utilities
  - Web site



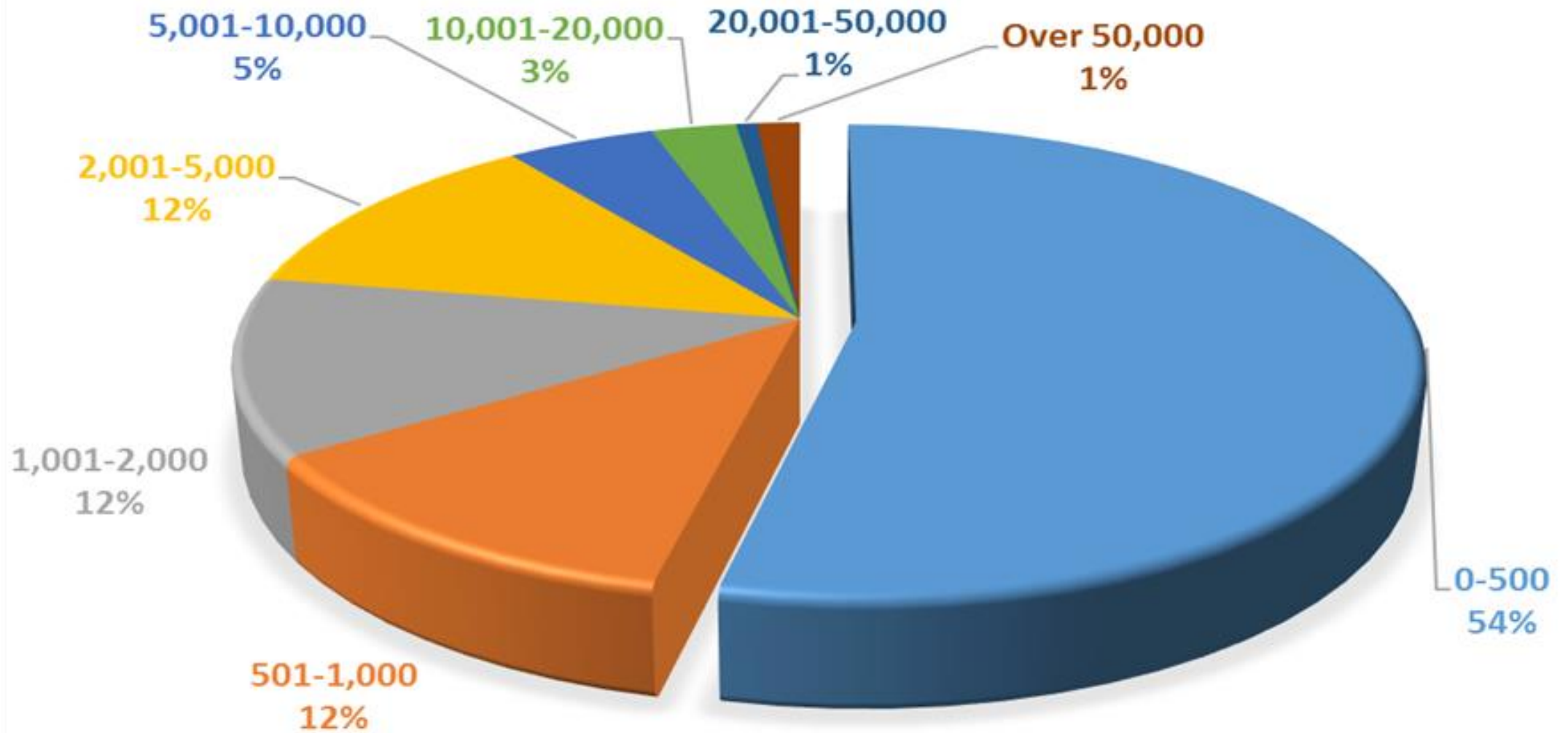
# ANNUAL SPENDING \$\$ CLUB PROJECTS



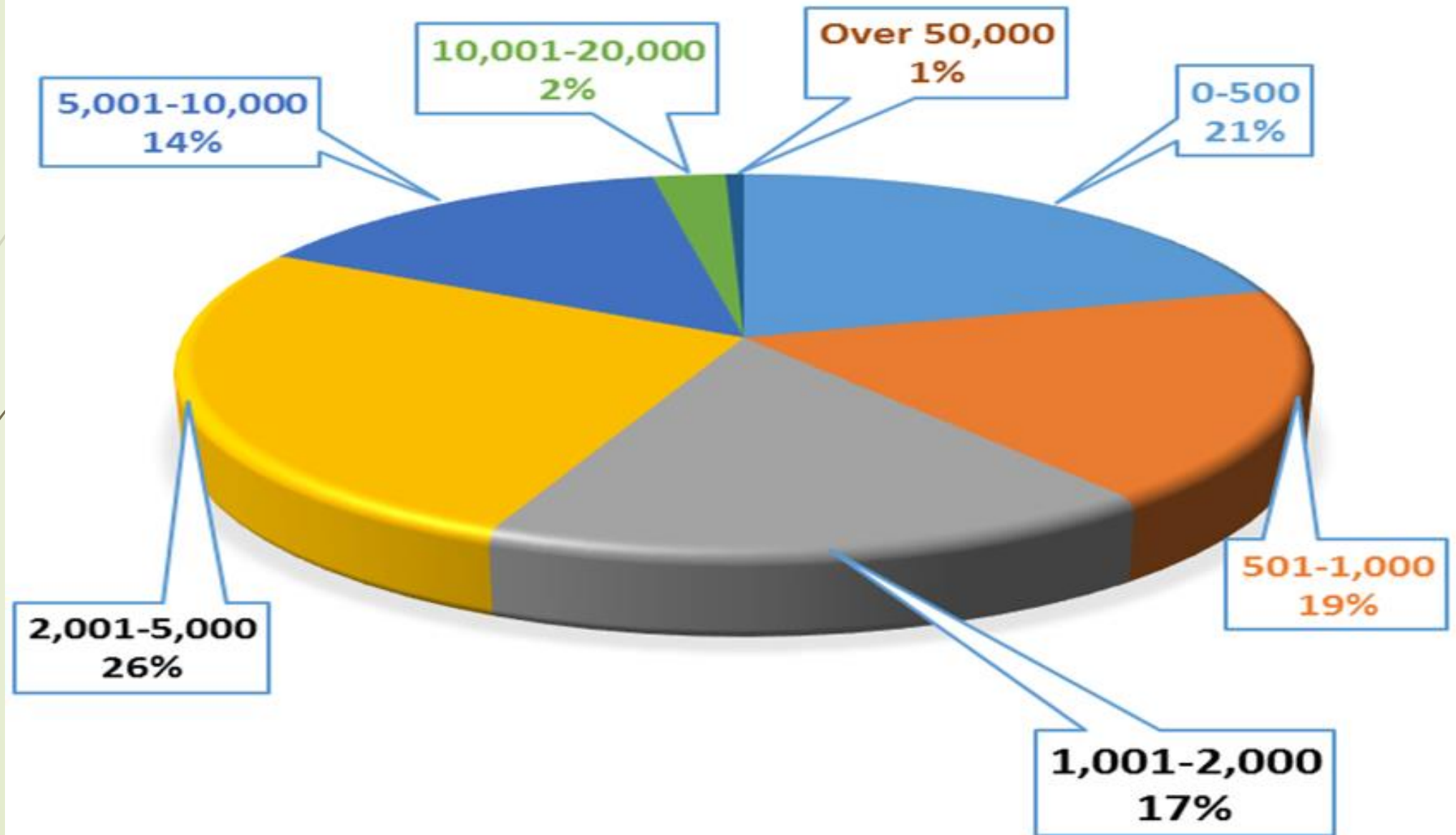
# ANNUAL SPENDING \$\$ CAPITOL EXPENDITURES



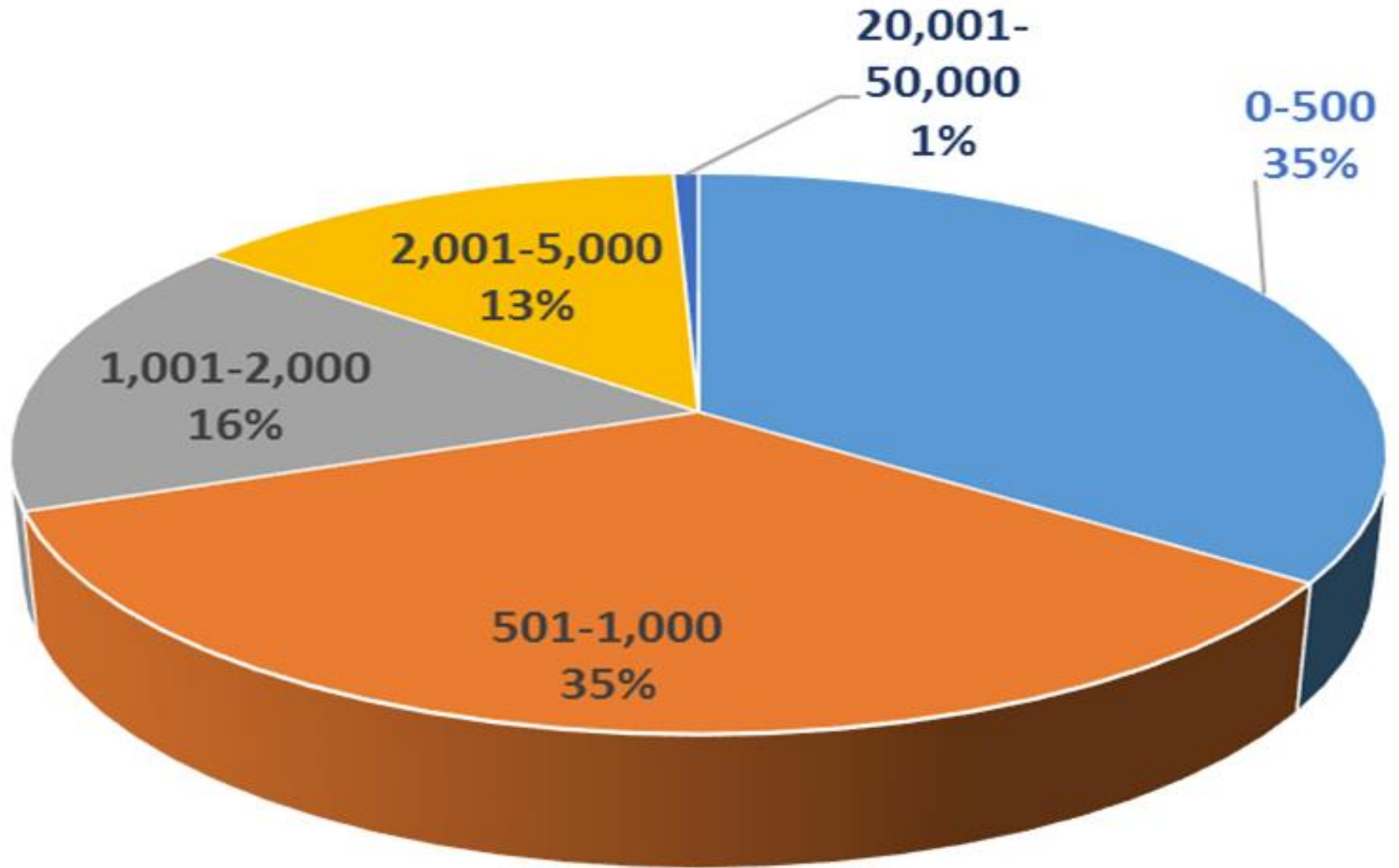
# ANNUAL SPENDING \$\$ RENT



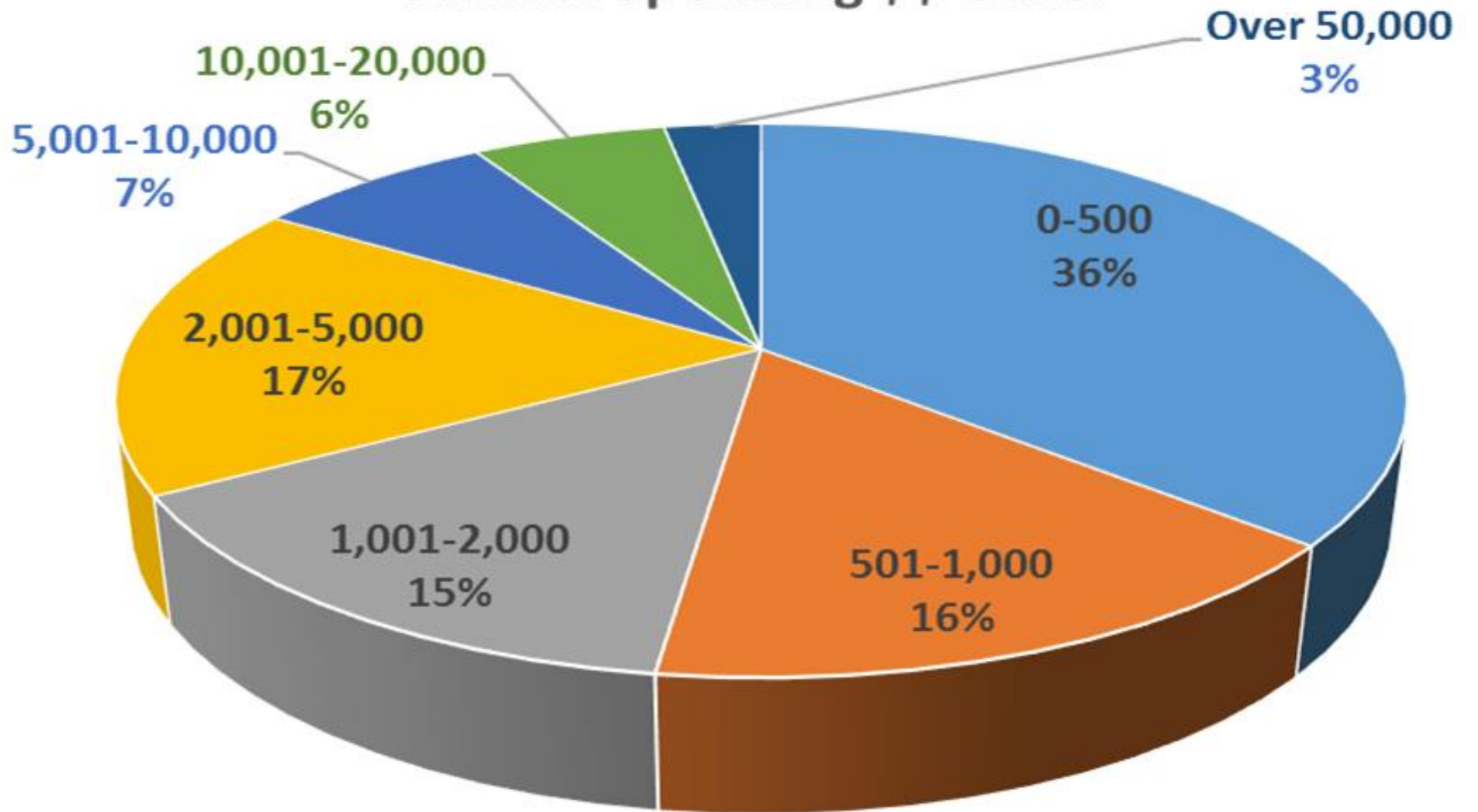
# ANNUAL SPENDING \$\$ DONATIONS



# Annual Spending \$\$ Club Activities



## Annual Spending \$\$ Other









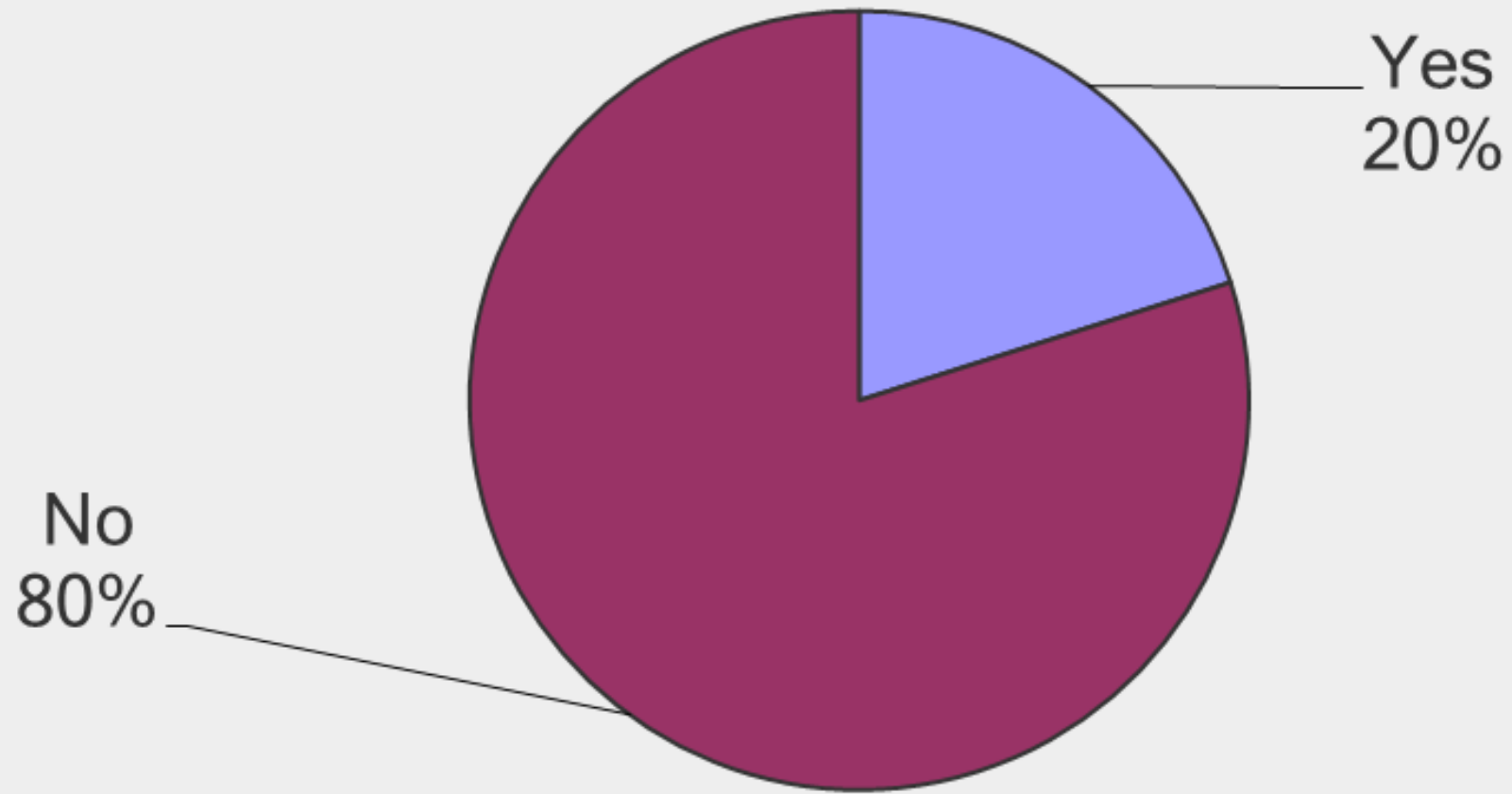
Other responses:


- Accounting
  - Advertising
  - Agility Trial
  - AKC Delegate meetings
  - Annual operating expenses
  - Awards and Juniors program
  - Cell phone
  - Delegate
  - Dues
  - Facilities upkeep and utilities
  - Health Clinic
- 

- 
- Insurance
  - Judges expenses for Coursing
  - Legal
  - Liability insurance
  - Matches
  - Permits
  - Postage, Copies, Mailing, Office Supplies, Bank Fees
  - Publicity
  - Rattlesnake Avoidance
  - RDOD
  - Rent on storage facility
  - Scholarship
  - Seminars

- 
- 
- Tracking Test
  - Travel
  - Utilities
  - Web site

Do you have an annual written budget for your upcoming club year?

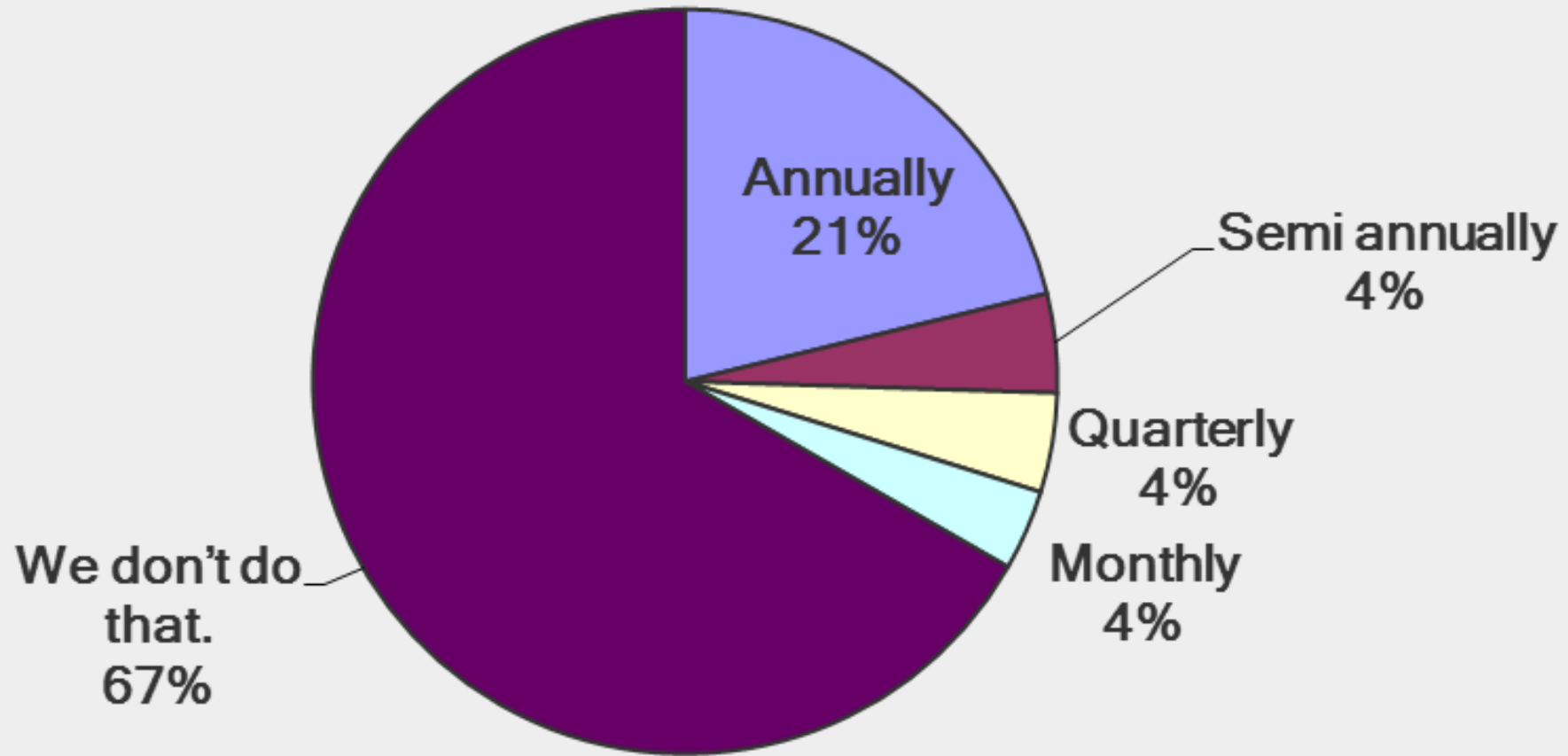





## Do you have an annual written budget for your upcoming club year?

Answer Options	Response Percent	Response Count
Yes	20.1%	52
No	79.9%	207
	<i>answered question</i>	<b>259</b>
	<i>skipped question</i>	<b>45</b>

## How often do you reconcile your actual results against what you budgeted?



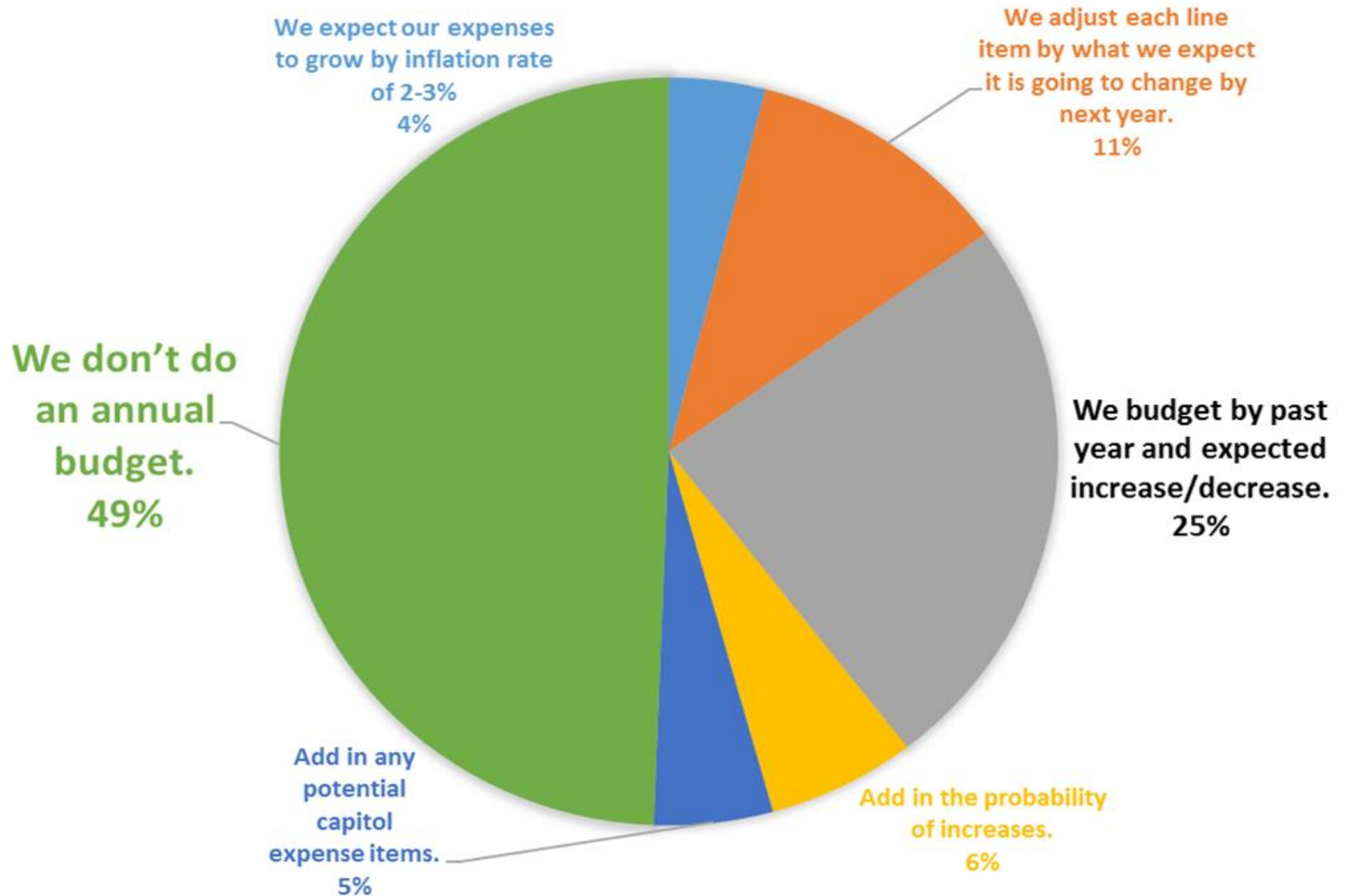


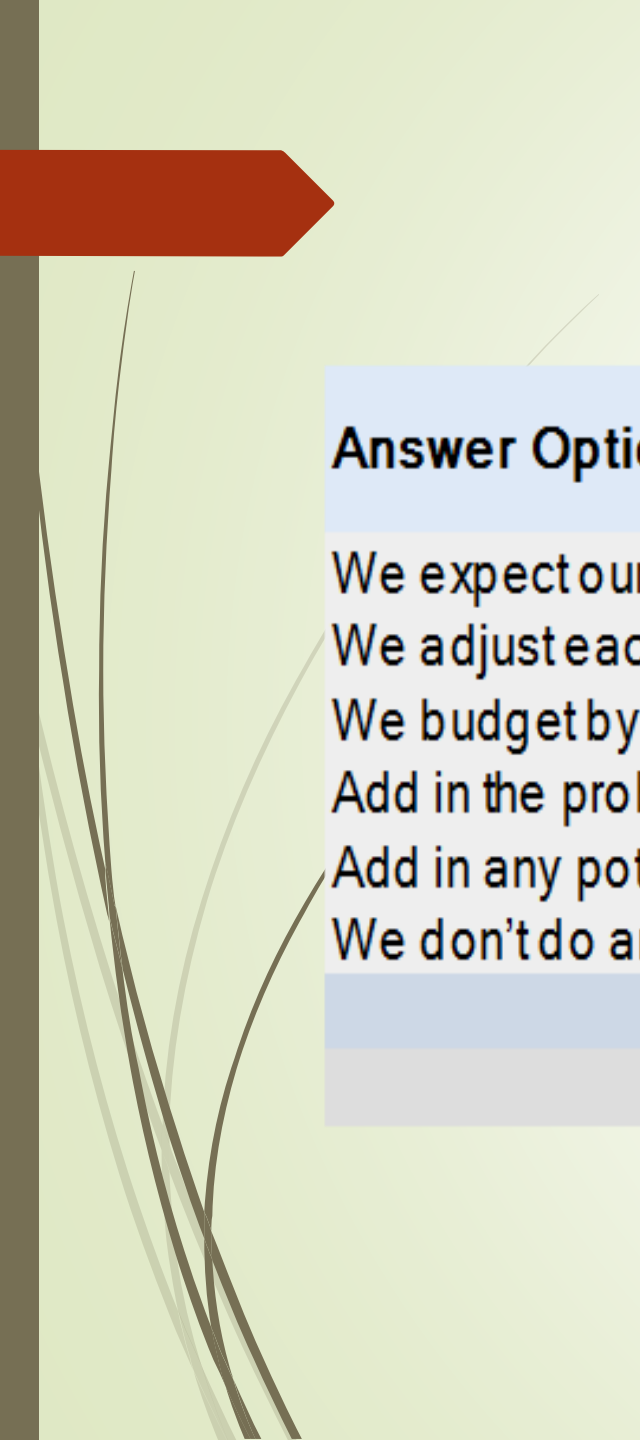
**How often do you reconcile your actual results against what you budgeted?**

<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Annually	21.2%	54
Semi annually	4.3%	11
Quarterly	4.3%	11
Monthly	3.5%	9
We don't do that	66.7%	170
	<i>answered question</i>	<b>255</b>
	<i>skipped question</i>	<b>49</b>



## HOW DO YOU BUDGET - SELECT ALL THAT APPLY

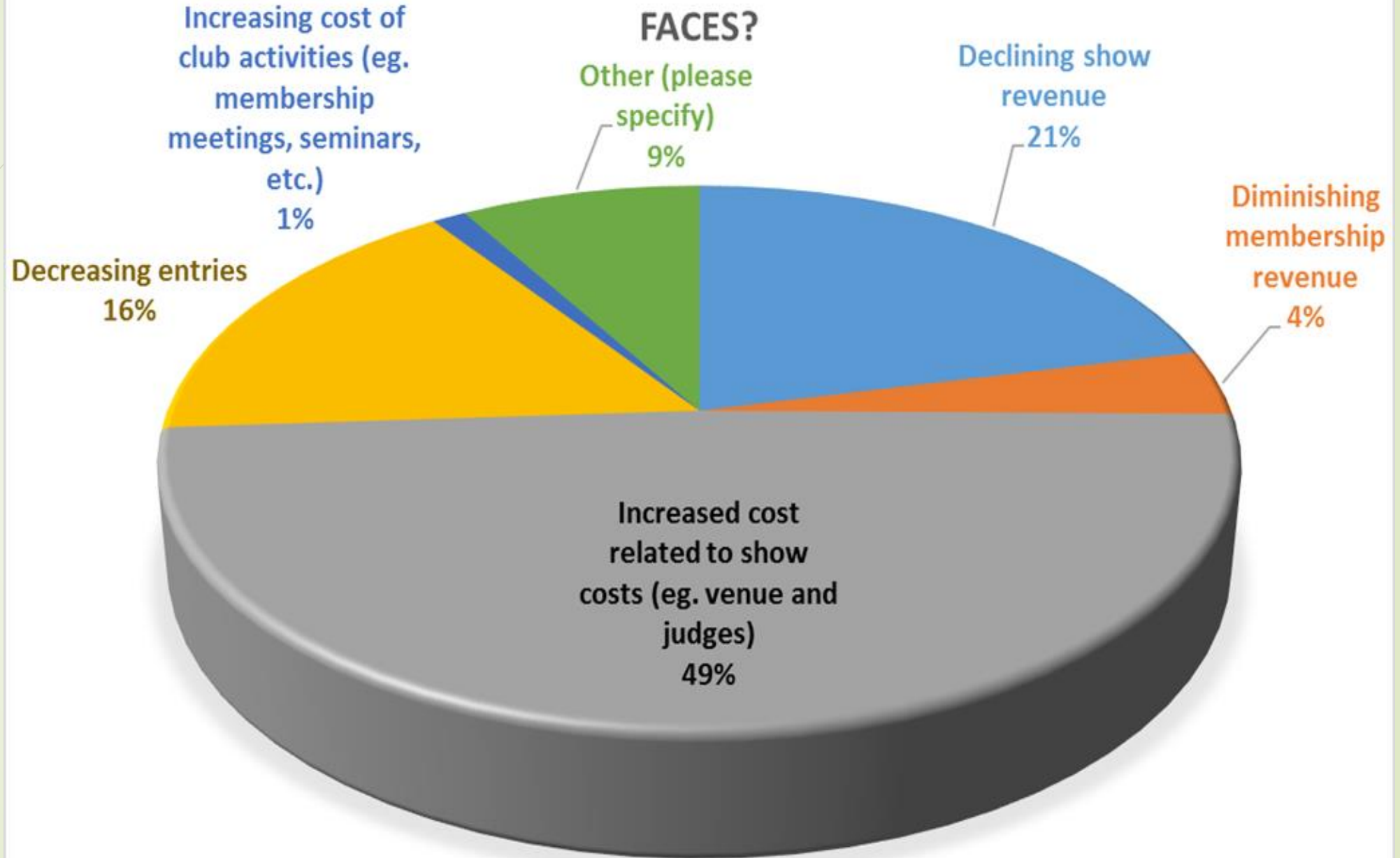





Answer Options	Response Percent	Response Count
We expect our expenses to grow by inflation rate of 2-3%	5.1%	13
We adjust each line item by what we expect it is going to	14.2%	36
We budget by past year and expected increase/decrease.	31.1%	79
Add in the probability of increases.	7.9%	20
Add in any potential capitol expense items.	6.3%	16
We don't do an annual budget.	63.0%	160
	<i>answered question</i>	254
	<i>skipped question</i>	50

## WHAT IS THE GREATEST FINANCIAL CHALLENGE THAT YOUR CLUB

### FACES?





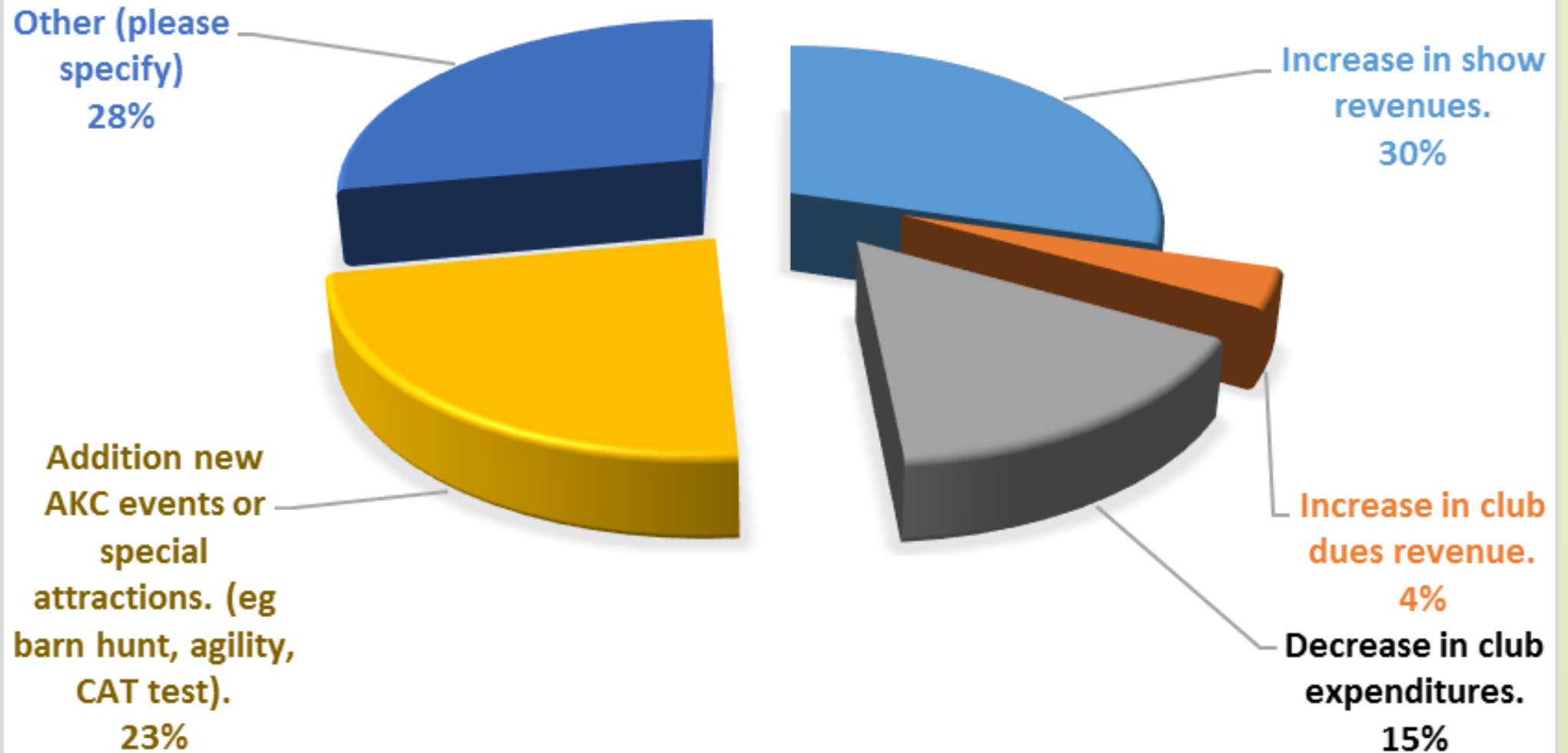
Answer Options	Response Percent	Response Count
Declining show revenue	21.3%	55
Diminishing membership revenue	3.9%	10
Increased cost related to show costs (eg. venue and	48.8%	126
Decreasing entries	16.3%	42
Increasing cost of club activities (eg. membership	1.2%	3
Other (please specify)	8.5%	22
	<i>answered question</i>	258
	<i>skipped question</i>	46

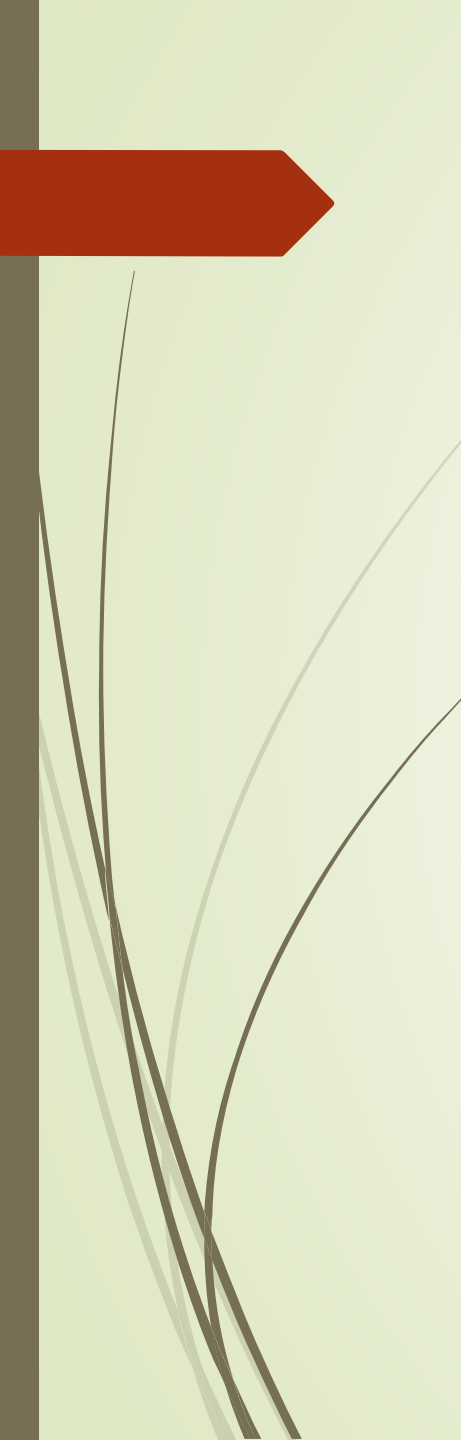


Other responses:

- Both declining show revenue & increase show exp.
- Declining number of volunteers creating need to pay for services
- Decreasing parking, vendors and catalog revenue
- Superintending fees, Hugely increased cost of superintendent
- Repairs and maintaining the building and grounds
- We have been able to maintain steady entries though lower than in the "glory days." Show costs have risen due to higher superintendent fees and higher judges' costs dues.

## WHAT ARE YOUR STRONGEST AND FASTEST GROWING SOURCES OF REVENUE? SELECT ALL THAT APPLY

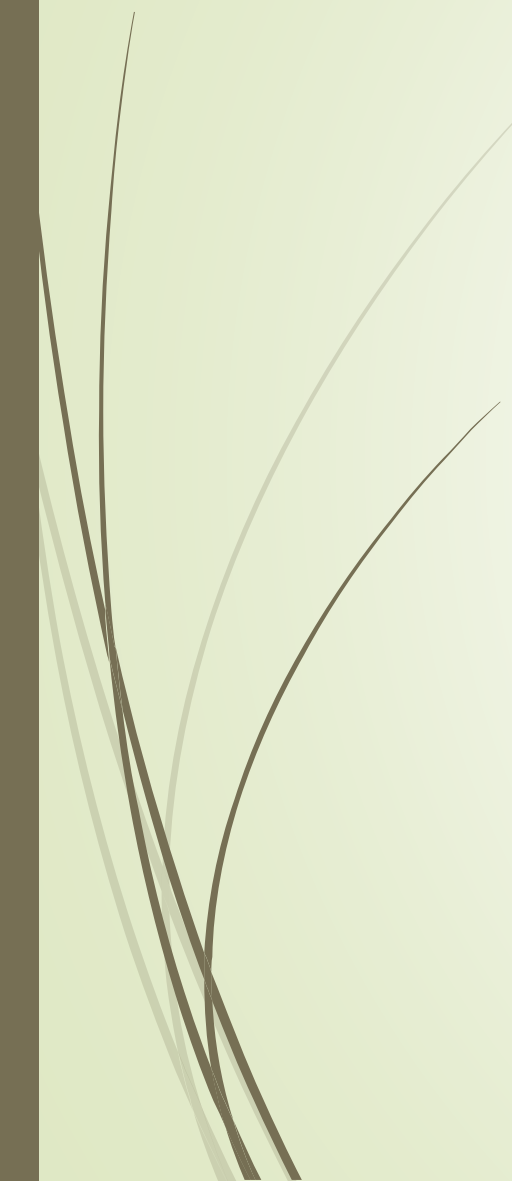





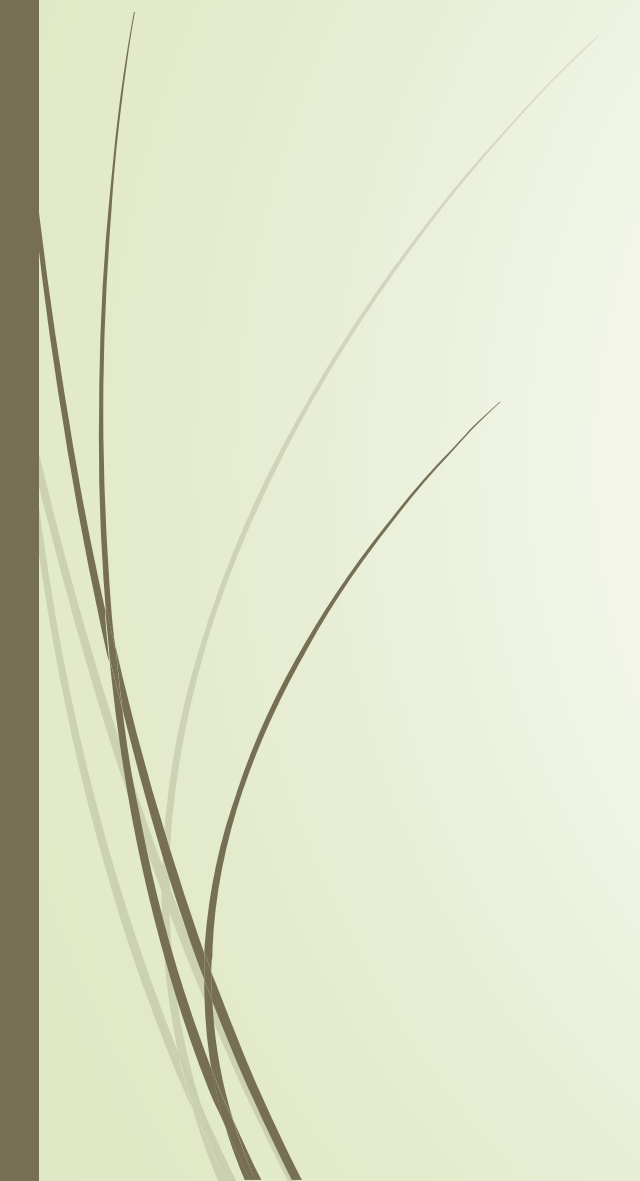
Answer Options	Response Percent	Response Count
Increase in show revenues.	35.1%	84
Increase in club dues revenue.	4.2%	10
Decrease in club expenditures.	18.4%	44
Addition new AKC events or special attractions. (eg	27.6%	66
Other (please specify)	33.1%	79
	<i>answered question</i>	<b>239</b>
	<i>skipped question</i>	<b>65</b>



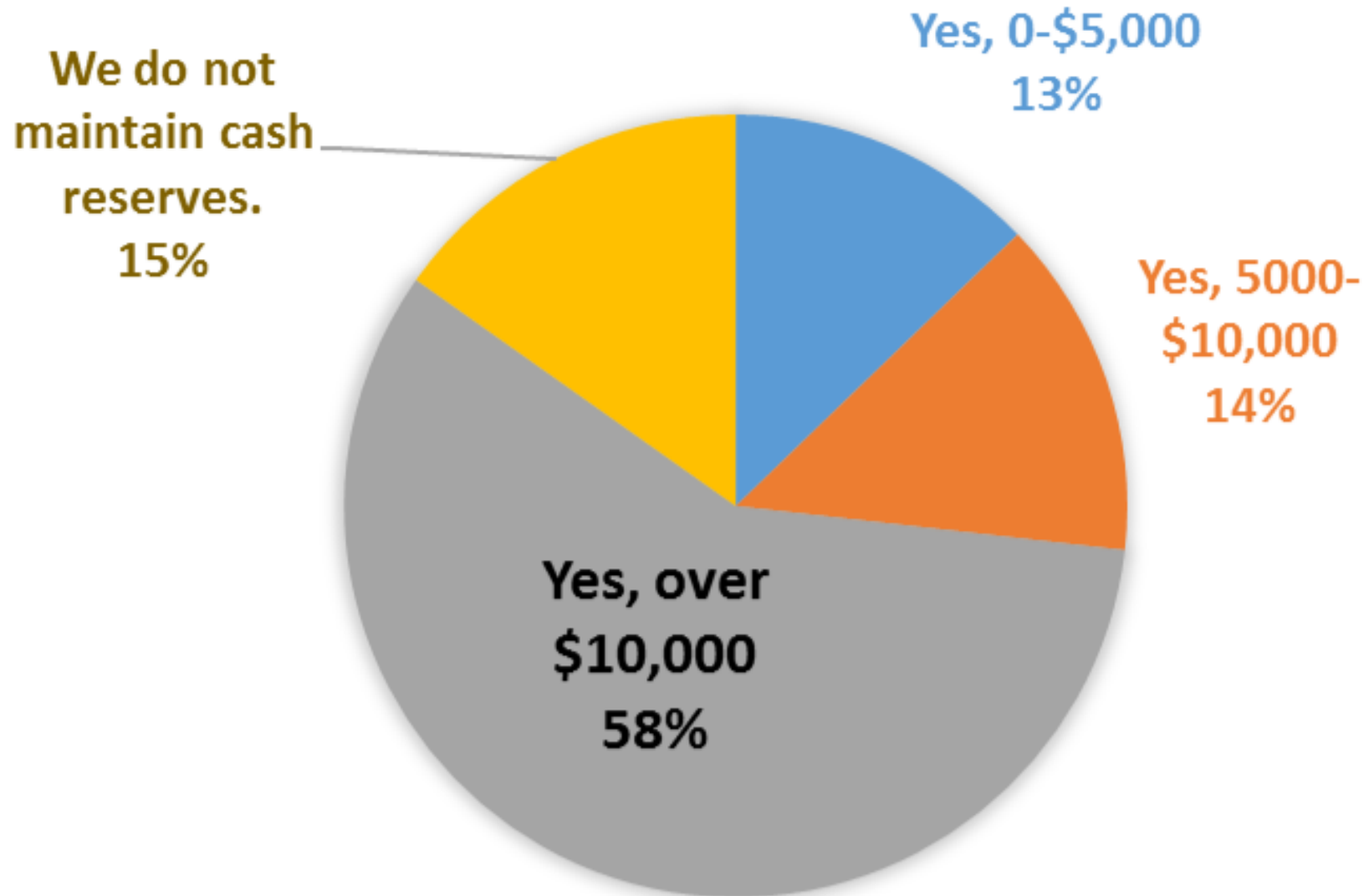
Other responses:

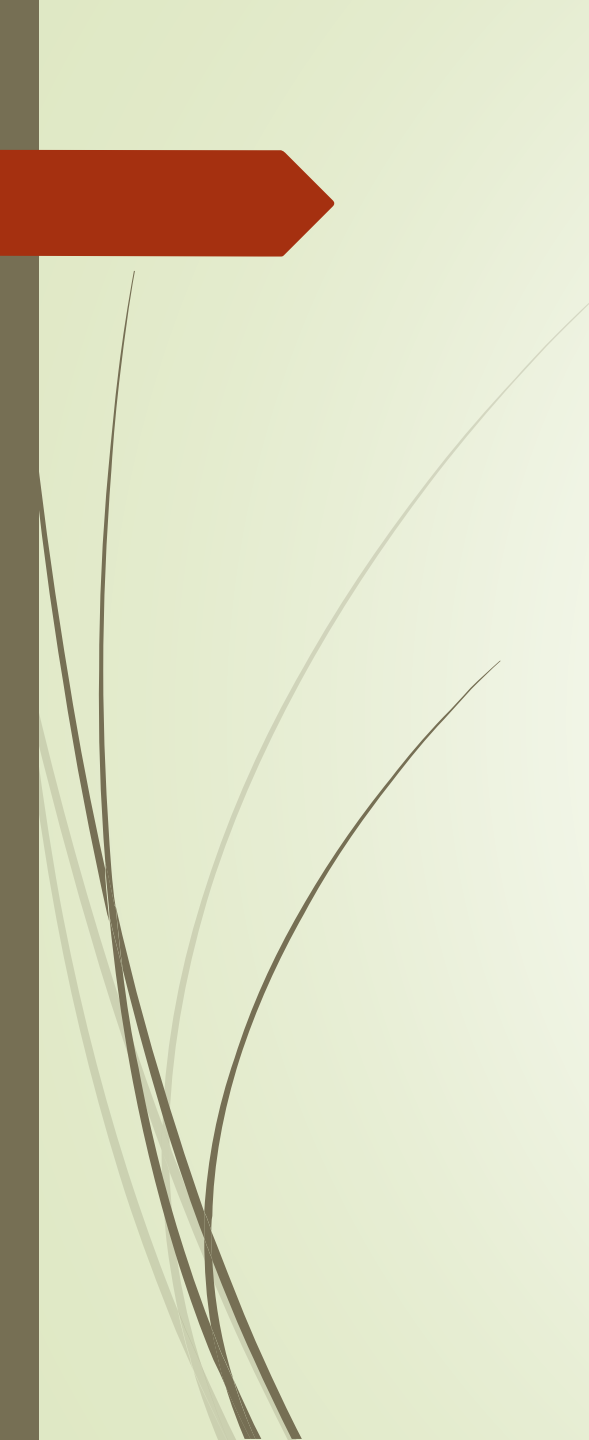
- Agility trials
  - Almost all our net profit comes from agility - 10 days/yr
  - Calendar sales
  - Changing venue to less expensive facility
  - Training classes - we are filled months in advance
  - Community events
  - Donations
  - Forming a circuit with another local AKC club, joining a cluster weekend
  - Grooming Space Rental at the Show
  - Holding Clinics at shows
  - Lure coursing
  - Membership is the only revenue increasing
  - New show location - gaining acceptance
  - 3-day field trials seem to get more entries
  - Obedience and Rally
  - RDOD
- 



- 
- 
- Seminars
  - Setting a Budget and being Fiscally Prudent
  - We are now only having conformation and on another date having obedience and rally and we have dropped agility
  - We try other avenues such as recently added Open Shows

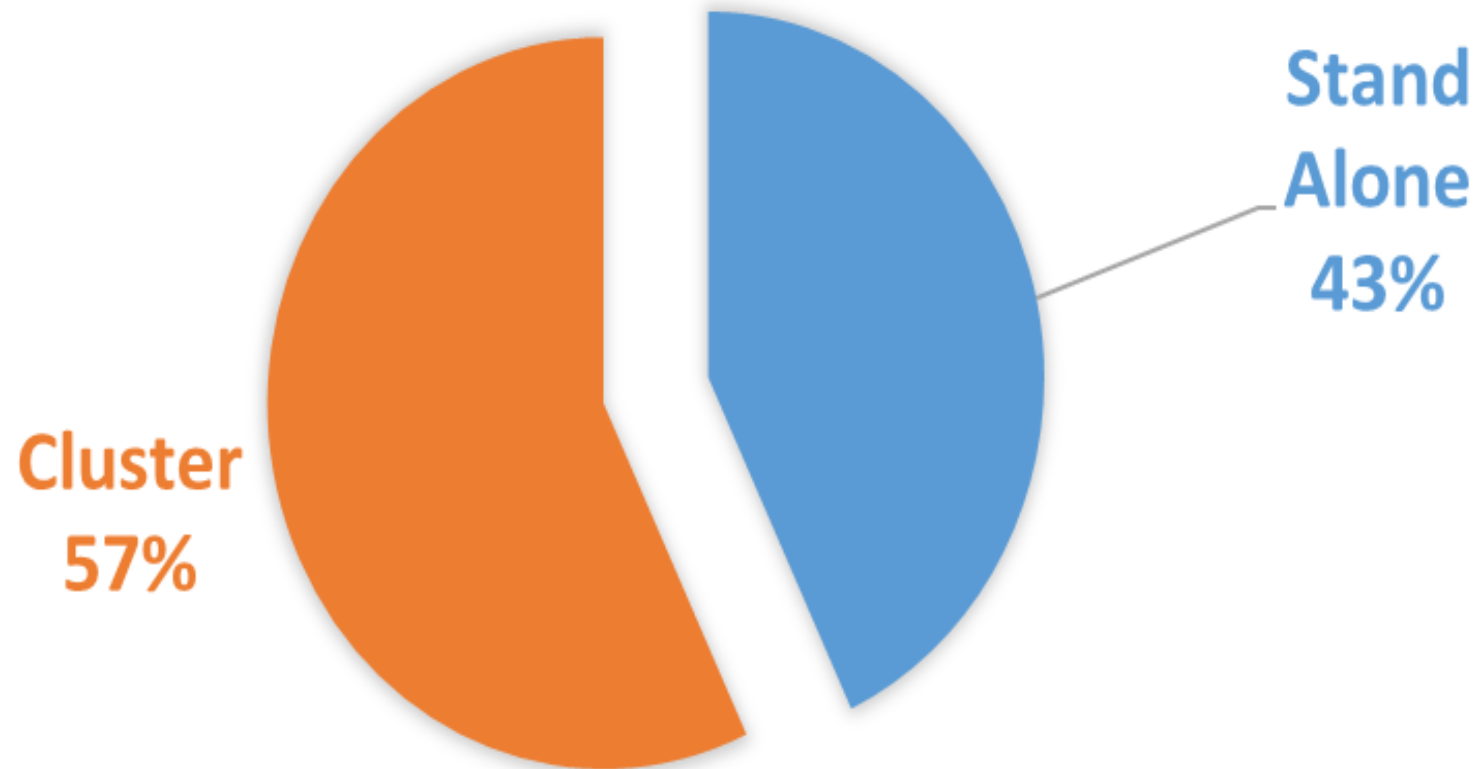
## DOES YOUR CLUB MAINTAIN CASH RESERVES TO FUND FUTURE SHOWS?






Answer Options	Response Percent	Response Count
Yes, 0-\$5,000	12.8%	33
Yes, 5000-\$10,000	14.0%	36
Yes, over \$10,000	58.0%	149
We do not maintain cash reserves.	15.2%	39
	<i>answered question</i>	<b>257</b>
	<i>skipped question</i>	<b>47</b>

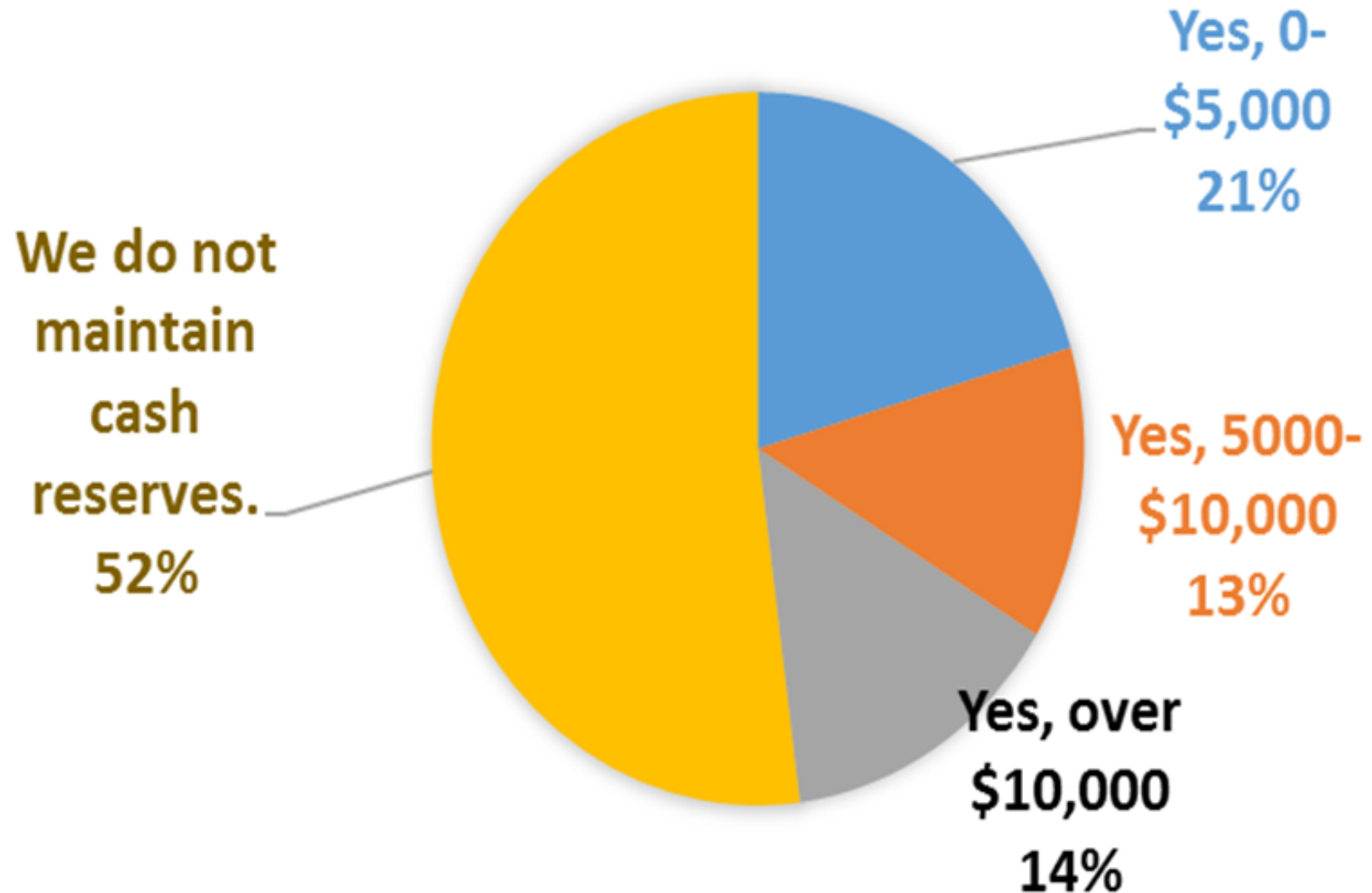
## ARE YOUR SHOWS PART OF A CLUSTER OR STAND ALONE?

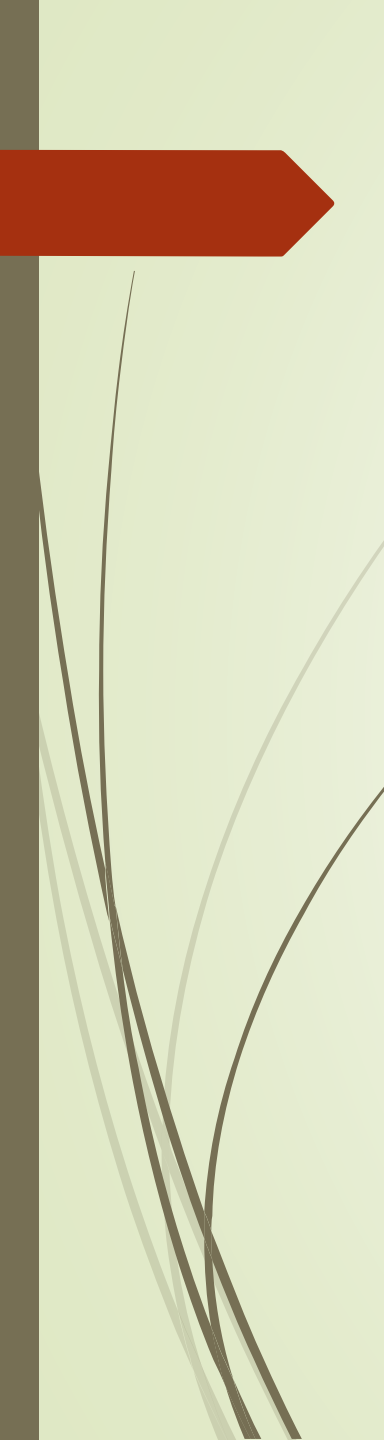




Answer Options	Response Percent	Response Count
Stand Alone	43.0%	111
Cluster	57.0%	147
	<i>answered question</i>	258
	<i>skipped question</i>	46

## DOES YOUR CLUB MAINTAIN SEED MONEY FOR FUTURE SHOWS IN A CLUSTER?

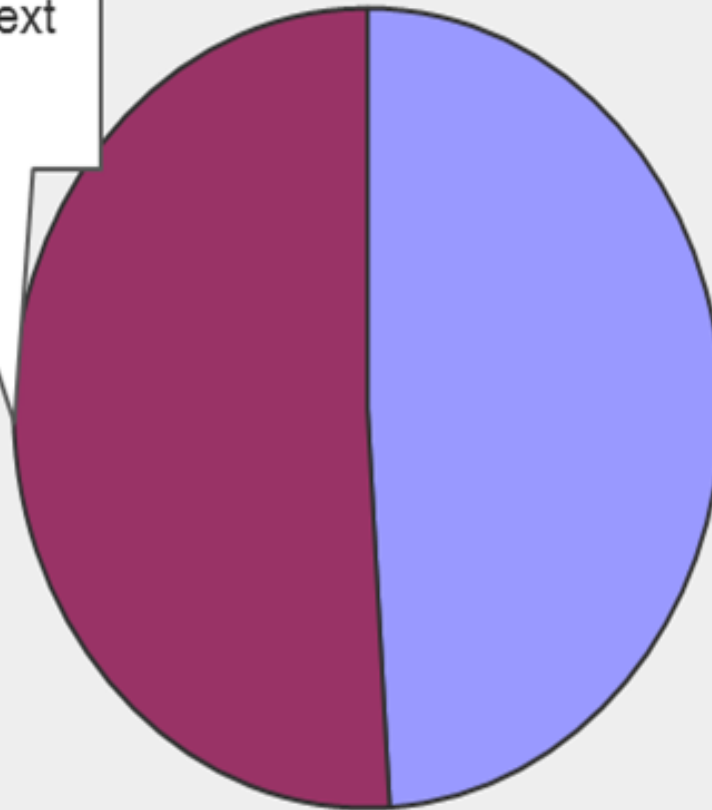




<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Yes, 0-\$5,000	20.4%	46
Yes, 5000-\$10,000	13.3%	30
Yes, over \$10,000	14.2%	32
We do not maintain cash reserves.	52.0%	117
	<i>answered question</i>	<b>225</b>
	<i>skipped question</i>	<b>79</b>

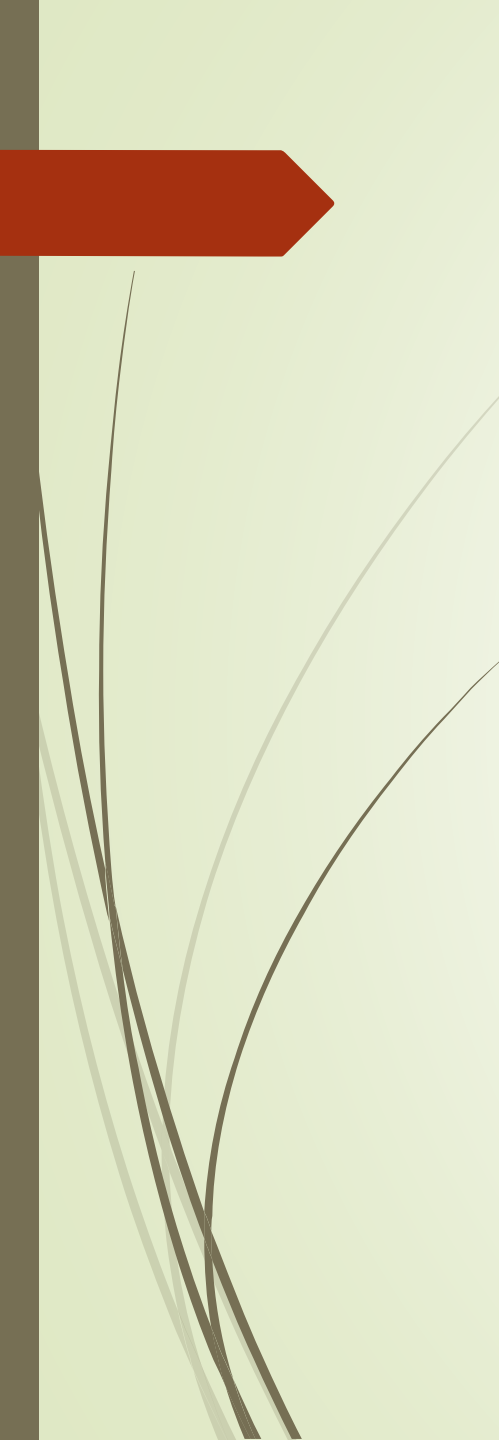
For clubs that participate in a cluster and provide seed money to a cluster account for an upcoming show, what happens with the seed money following the show?

The seed money is left in cluster account for next show.  
51%



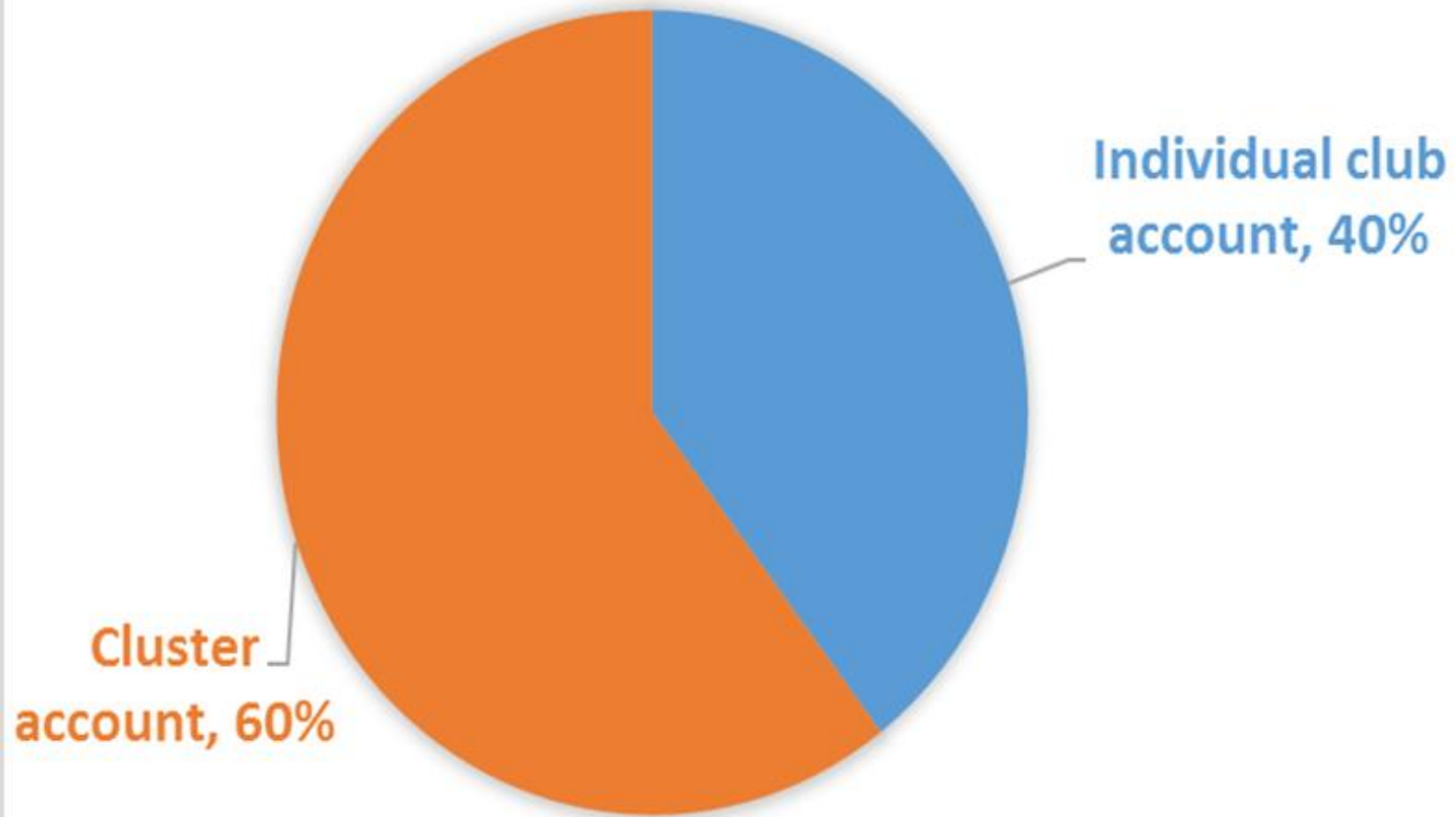
Balance is dispersed to the funding clubs, proportionally.  
49%






Answer Options	Response Percent	Response Count
Balance is dispersed to the funding clubs,	49.0%	49
The seed money is left in cluster account for next	51.0%	51
	<i>answered question</i>	<b>100</b>
	<i>skipped question</i>	<b>204</b>

## WHO HOLDS THE SEED MONEY IN A CLUSTER?

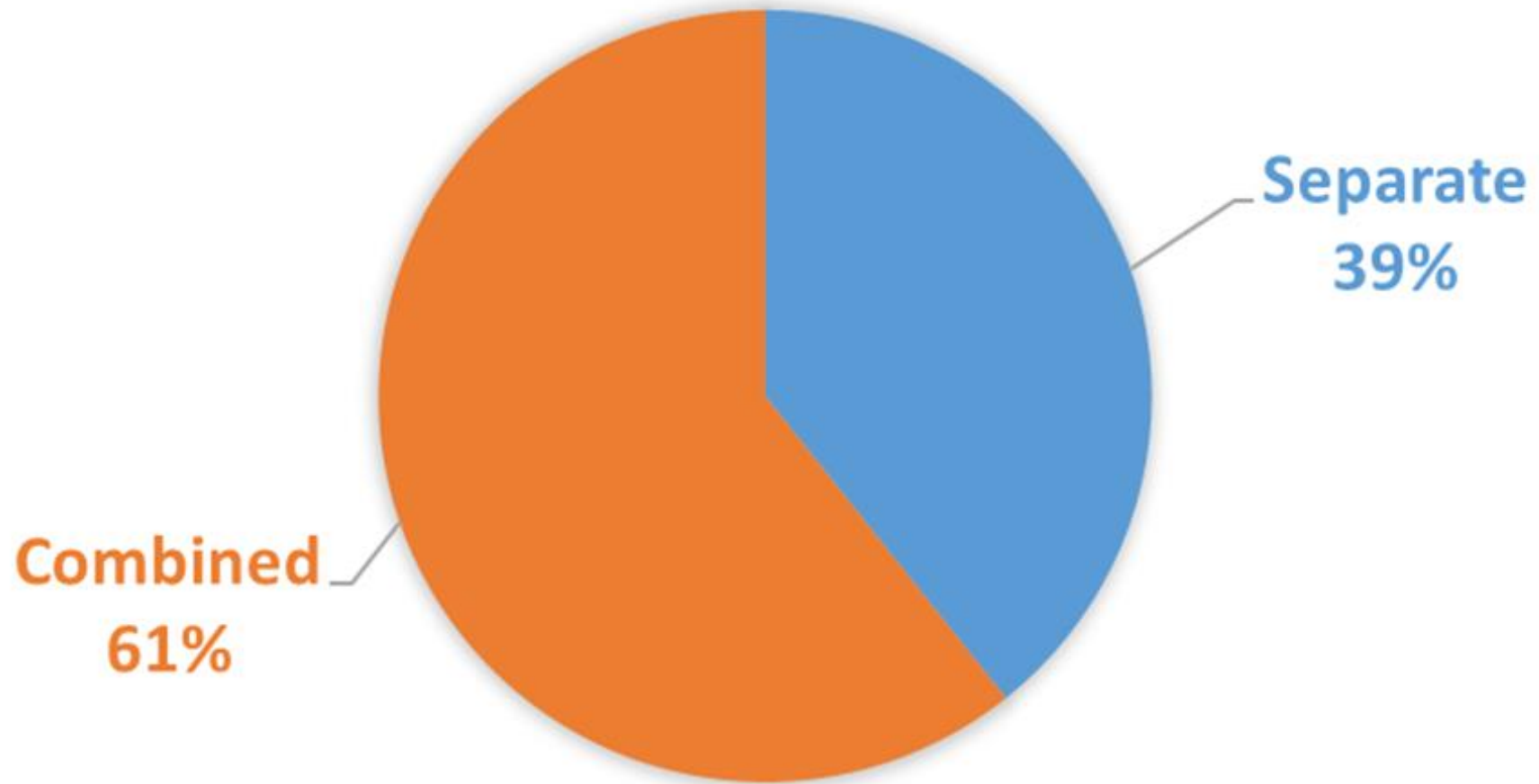





## Who holds the seed money in a cluster?

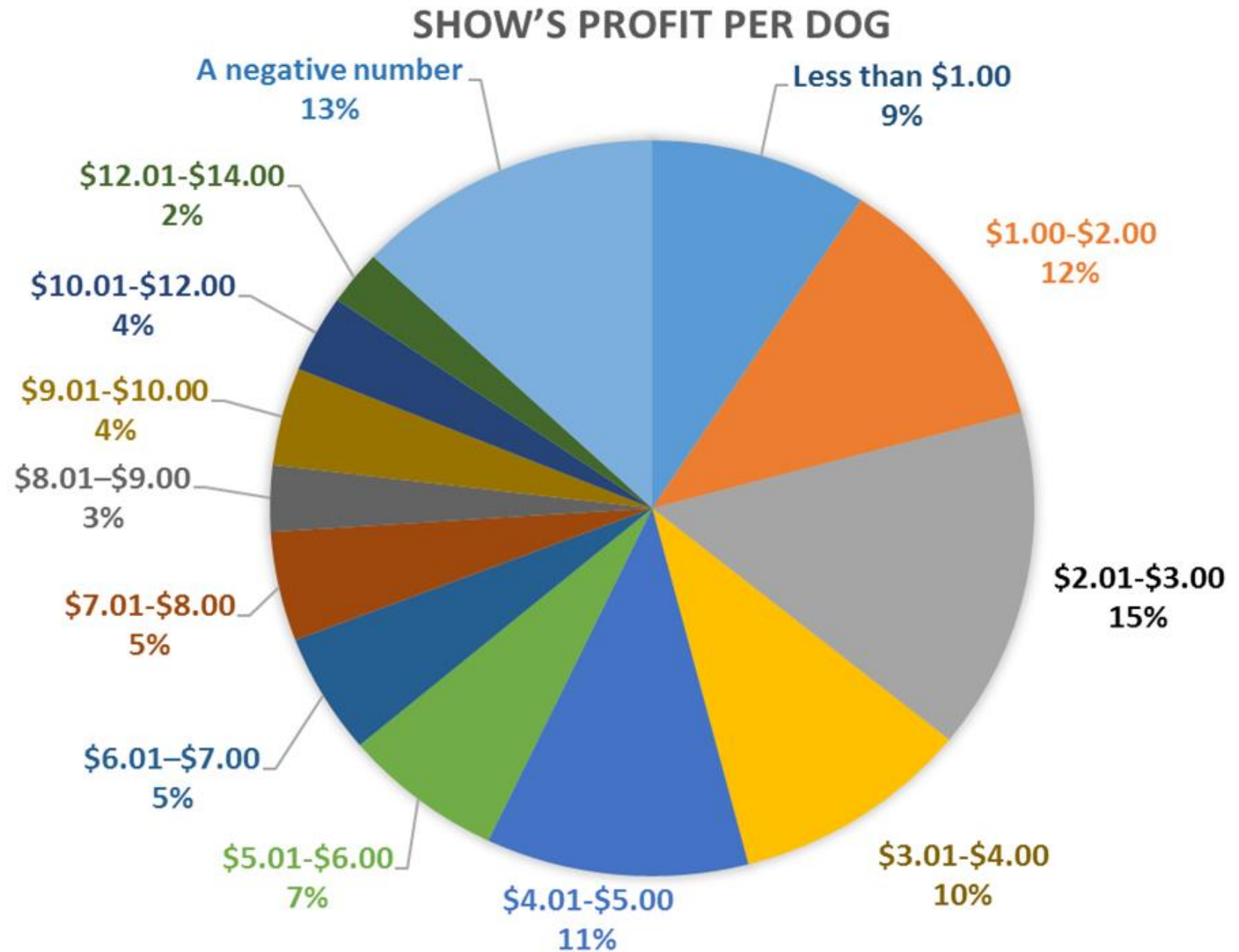
Answer Options	Response Percent	Response Count
Individual club account	39.6%	40
Cluster account	60.4%	61
	<i>answered question</i>	<b>101</b>
	<i>skipped question</i>	<b>203</b>


**DOES YOUR CLUB KEEP SEPARATE FINANCIAL RECORDS FOR YOUR SHOWS/TRIALS? OR DO YOU ACCOUNT FOR THESE IN YOUR CLUB BOOKS?**





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Separate	39.3%	96
Combined	60.7%	148
	<i>answered question</i>	<b>244</b>
	<i>skipped question</i>	<b>60</b>



**Answer Options****Response  
Percent****Response  
Count**

Less than \$1.00

9.2%

19

\$1.00-\$2.00

11.6%

24

\$2.01-\$3.00

15.0%

31

\$3.01-\$4.00

10.1%

21

\$4.01-\$5.00

11.1%

23

\$5.01-\$6.00

6.8%

14

\$6.01-\$7.00

5.3%

11

\$7.01-\$8.00

4.8%

10

\$8.01-\$9.00

2.9%

6

\$9.01-\$10.00

4.3%

9

\$10.01-\$12.00

3.4%

7

\$12.01-\$14.00

2.4%

5

A negative number

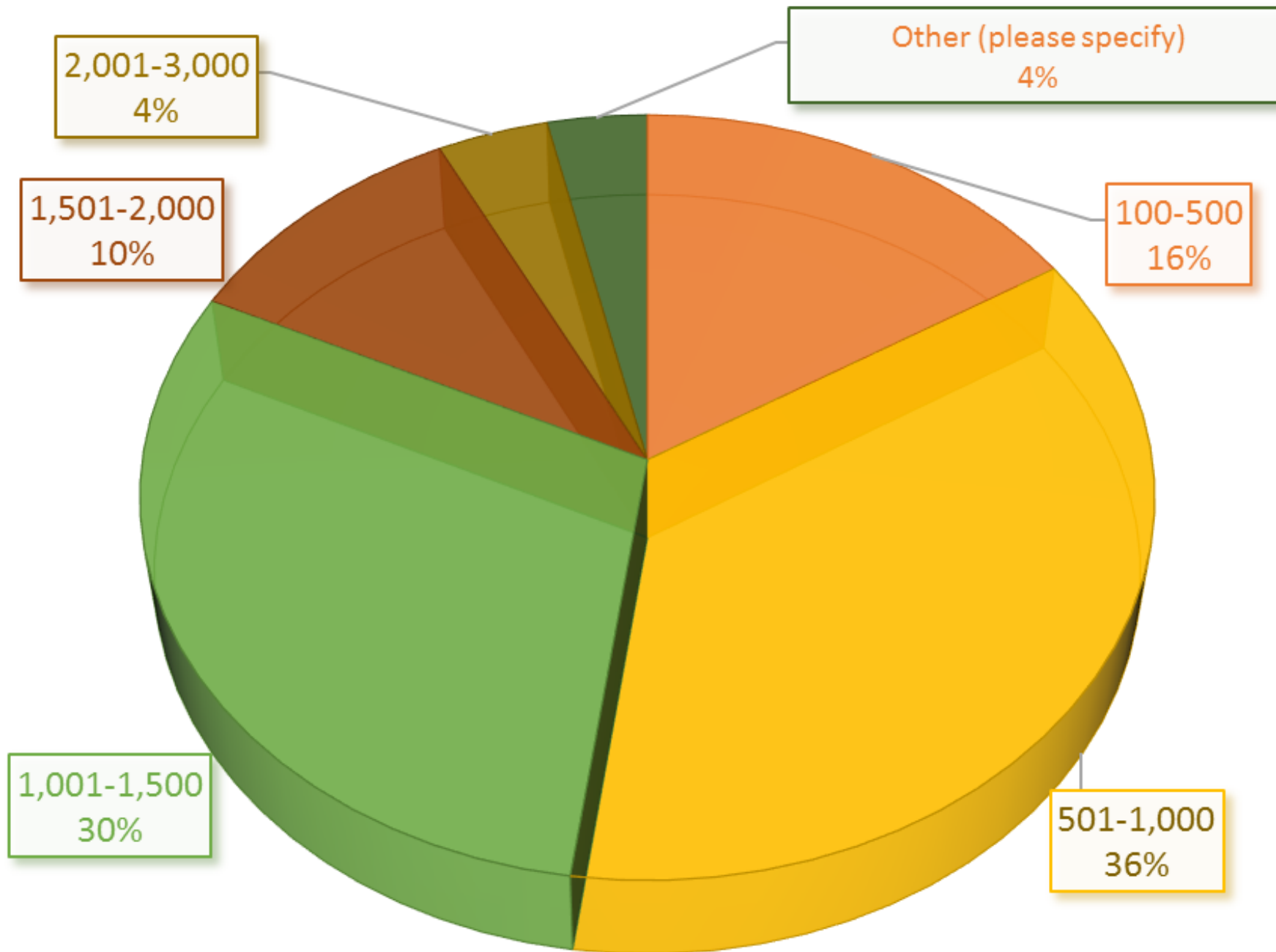
13.0%

27



***answered question*****207*****skipped question*****97**

# WHAT SIZE SHOW DO YOU HAVE?

41.







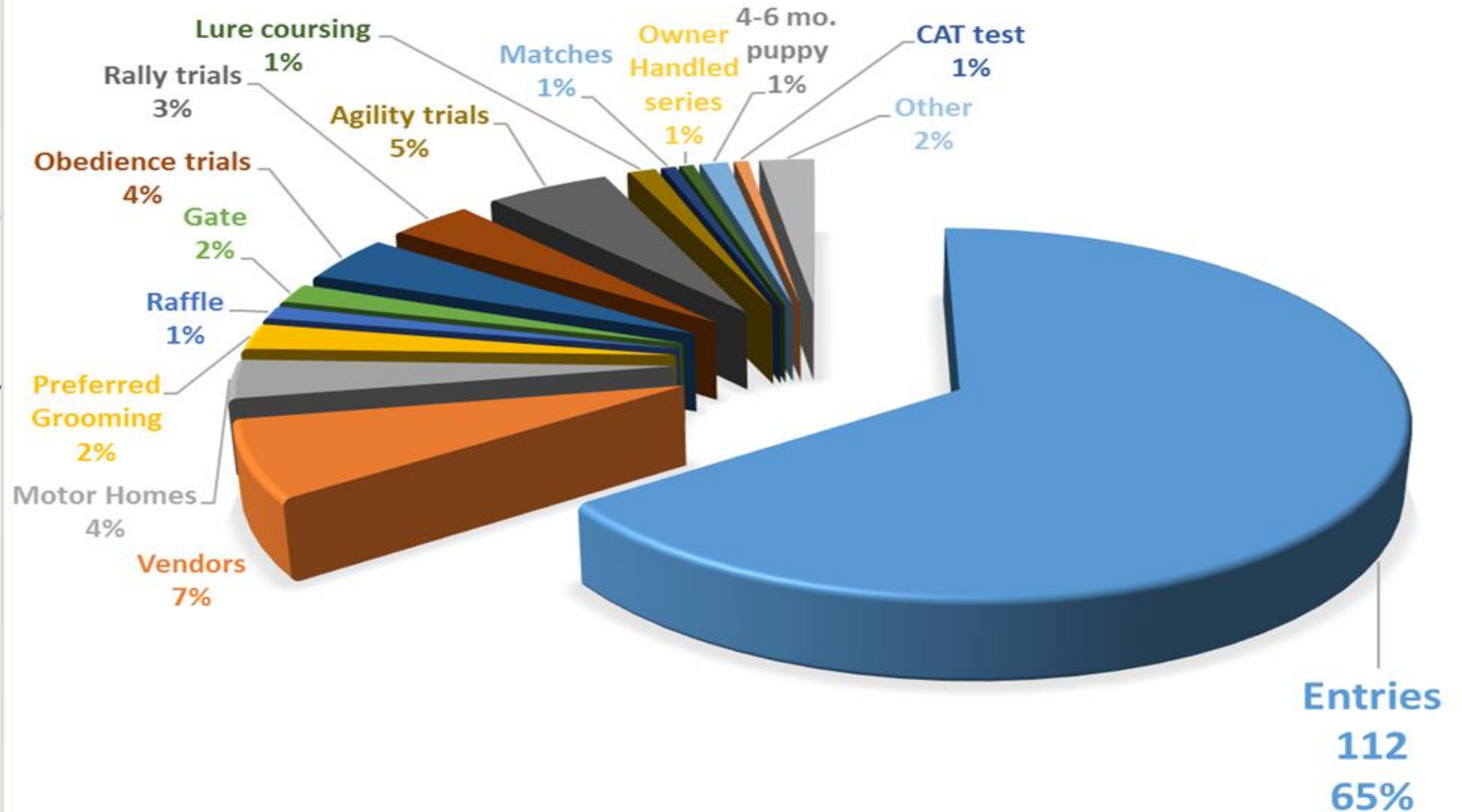
<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
100-500	16.1%	37
501-1,000	36.1%	83
1,001-1,500	30.0%	69
1,501-2,000	10.4%	24
2,001-3,000	3.9%	9
Other (please specify)	3.5%	8
	<i>answered question</i>	<b>230</b>
	<i>skipped question</i>	<b>74</b>



Other responses:

- 60
- 3 responses over 3400
- 2,001-3,000 Includes conformation, obedience, rally, agility
- Back to back shows 1,000+ entries per day
- Our entries have been progressively declining every year. last year 480

Please rank the 6 highest income categories from your all breed show.



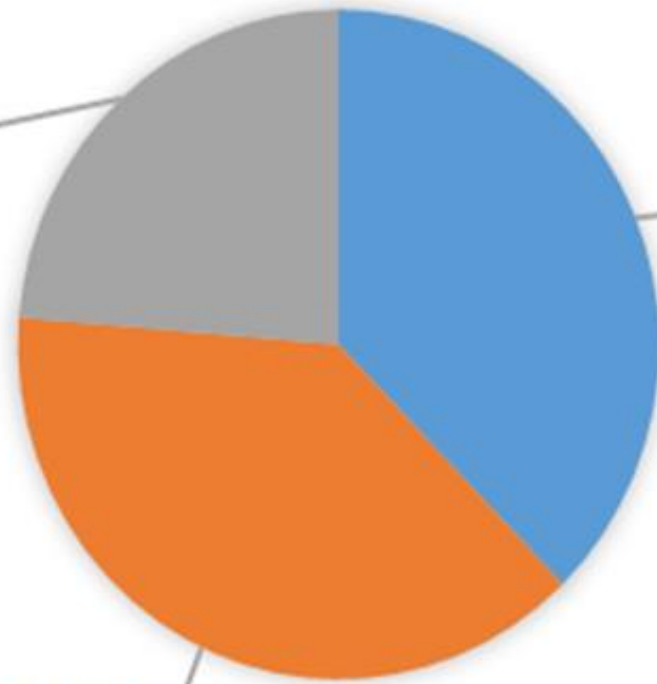
Ranking	1	2	3	4	5	6	Response Count	
Answer Options								
Entries	71	10	6	7	6	112	212	
Vendors	14	46	37	29	29	12	167	
Motor Homes	18	34	23	30	25	6	136	
Preferred Grooming	8	6	20	17	16	4	71	
Raffle	16	10	18	8	3	2	57	
Gate	11	21	14	22	24	3	95	
Bake sale	4	0	0	0	0	0	4	
Obedience trials	11	11	23	13	10	7	75	
Rally trials	12	7	10	16	4	6	55	
Agility trials	3	6	5	3	7	9	33	
Barn hunts	8	3	1	1	1	0	14	
Lure coursing	3	1	0	0	0	2	6	
Matches	18	7	6	4	6	1	42	
Show and go	6	3	0	0	0	0	9	
Health clinics	6	5	10	4	6	0	31	
Owner Handled series	15	8	8	9	11	1	52	
Best Bred By Exhibitor	15	5	2	10	1	0	33	
Best Puppy	10	2	4	2	1	0	19	
Pee-Wee	4	1	0	0	0	0	5	
Best Veteran	4	4	0	1	0	0	9	
4-6 mo. puppy	9	4	6	2	7	2	30	
Non-Regular 4-H Class	3	0	0	0	0	0	3	
CAT test	3	0	0	0	0	1	4	
Earthdog	3	0	1	0	0	0	4	
Other	10	10	2	6	1	4	33	
							<b>Question Totals</b>	
							<i>answered question</i>	217
							<i>skipped question</i>	87

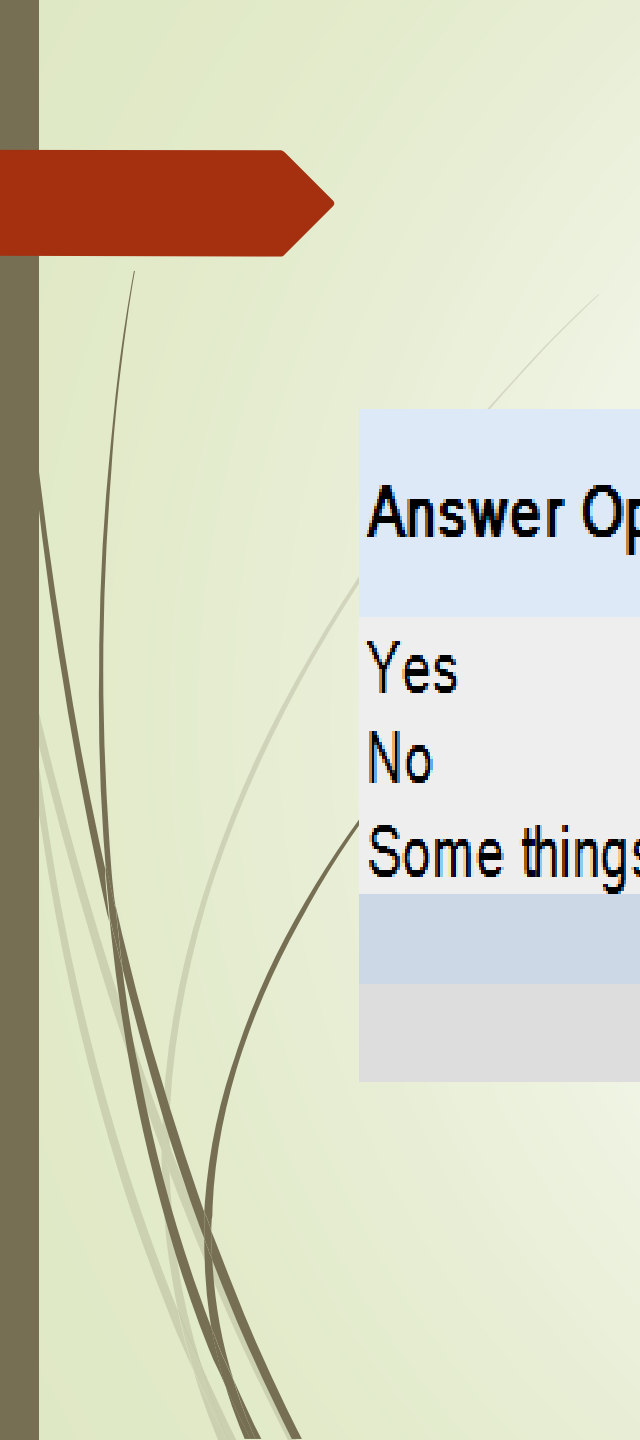
## DOES YOUR CLUB SHARE EVENT EXPENSES (JUDGES' FEES, VENUE, ADVERTISING, ETC.) WITH OTHER CLUBS IN A CLUSTER?

Some things  
we do, but  
some things  
we do not  
share, 24%

No, 38%

Yes, 38%

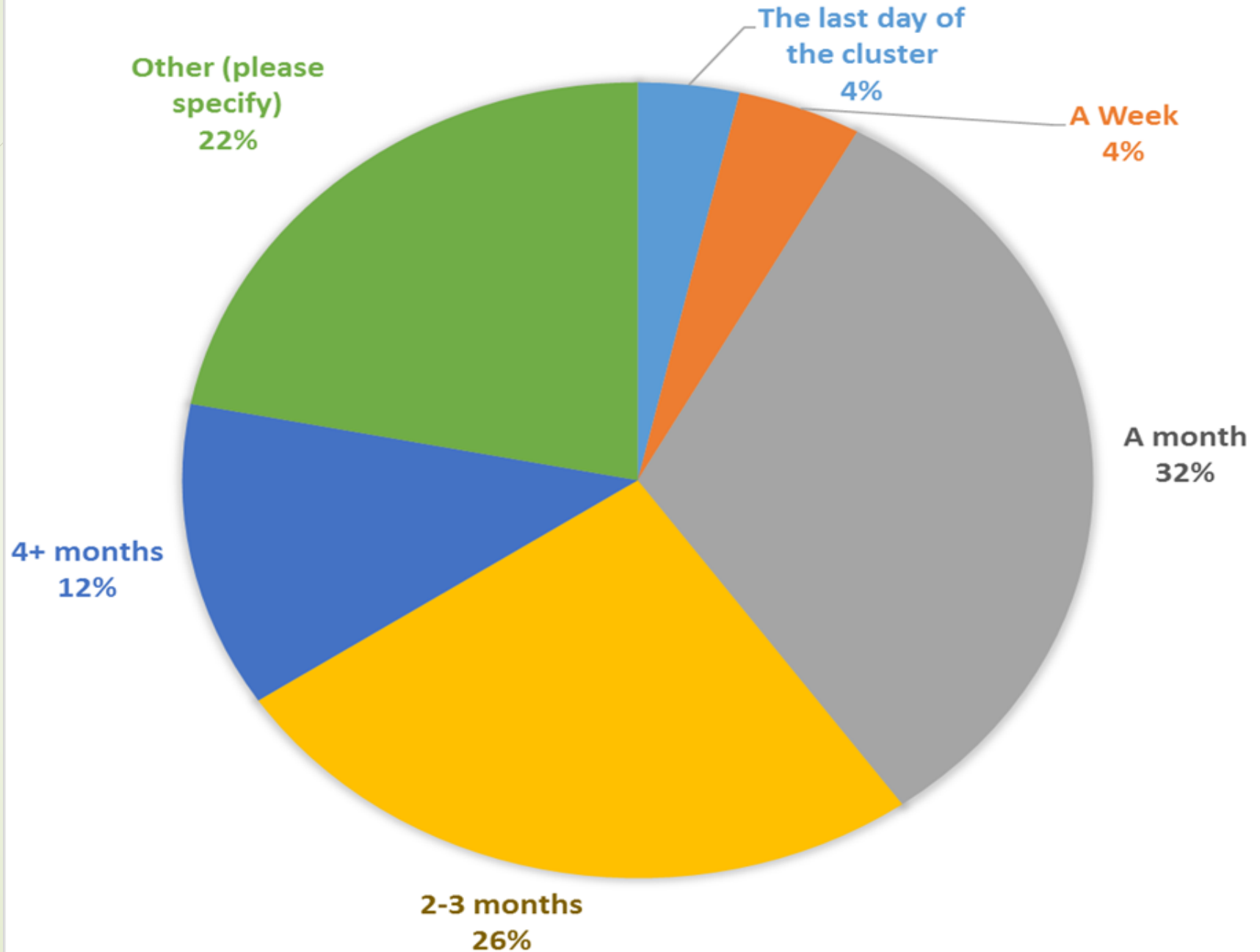





Answer Options	Response Percent	Response Count
Yes	37.7%	78
No	38.6%	80
Some things we do, but some things we do not share	23.7%	49
	<i>answered question</i>	<b>207</b>
	<i>skipped question</i>	<b>97</b>

44.

IF YOU CLUSTER WITH OTHER SHOWS, HOW SOON DO YOU GET A FINANCIAL SETTLEMENT FROM YOUR CLUSTER TREASURER?





<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
The last day of the cluster	3.6%	5
A Week	4.4%	6
A month	32.1%	44
2-3 months	25.5%	35
4+ months	12.4%	17
Other (please specify)	21.9%	30
	<i>answered question</i>	<b>137</b>
	<i>skipped question</i>	<b>167</b>



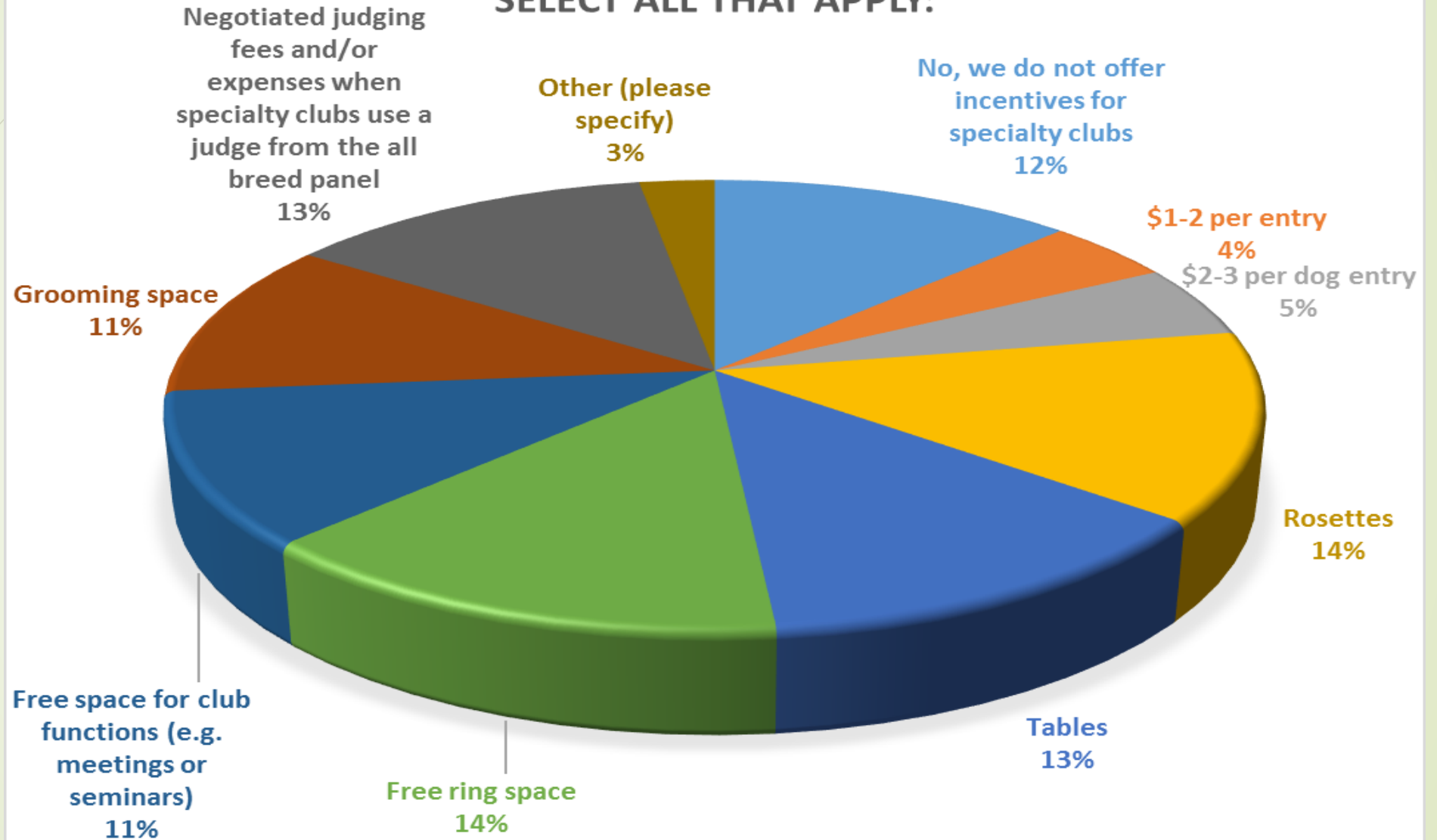


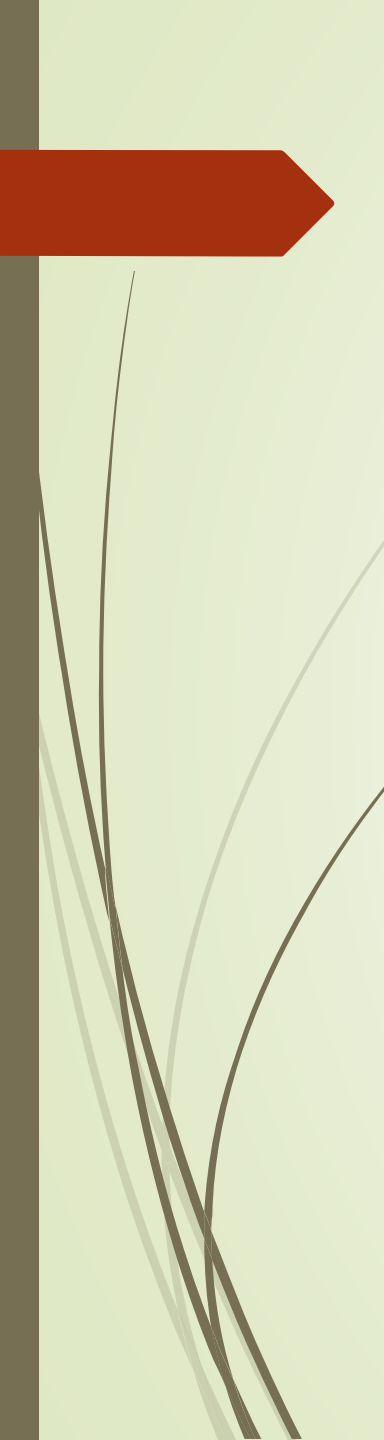
## Other responses:

- When Show Superintendent Final Reports are received. Usually within 4 months or less.
- Each Club Keeps Separate Books (Check & cross Check), settlement is done when all bills are in within a month
- It's like pulling teeth to get a reconciliation meeting
- No Cluster Treasurer, Never
- Sometimes don't get a financial statement from cluster, Sometimes never
- Three to four months but we just received a bill from over twelve months ago
- We pay the expenses then deduct from shared income. If any money left we send to the other club. If they owe we send them a letter on how much they need to pay us. Usually within two months after the show.
- Never despite continuous requests

## DO YOU OFFER MONEY OR OTHER INCENTIVES TO ATTRACT SPECIALTY CLUBS TO JOIN WITH YOUR ALL BREED SHOW?

SELECT ALL THAT APPLY:

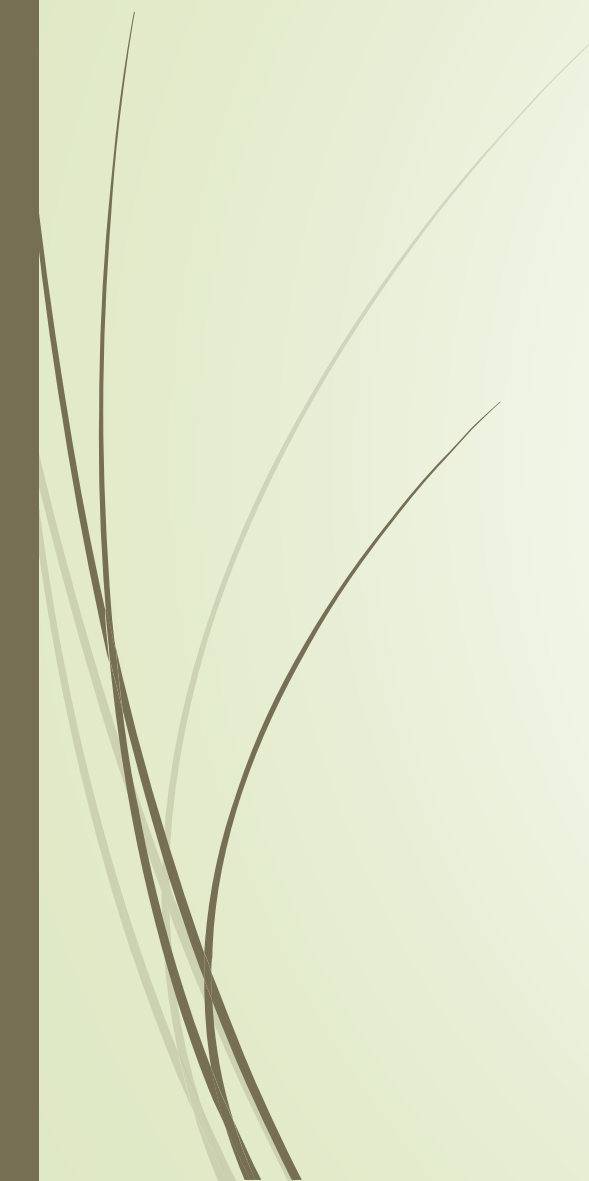




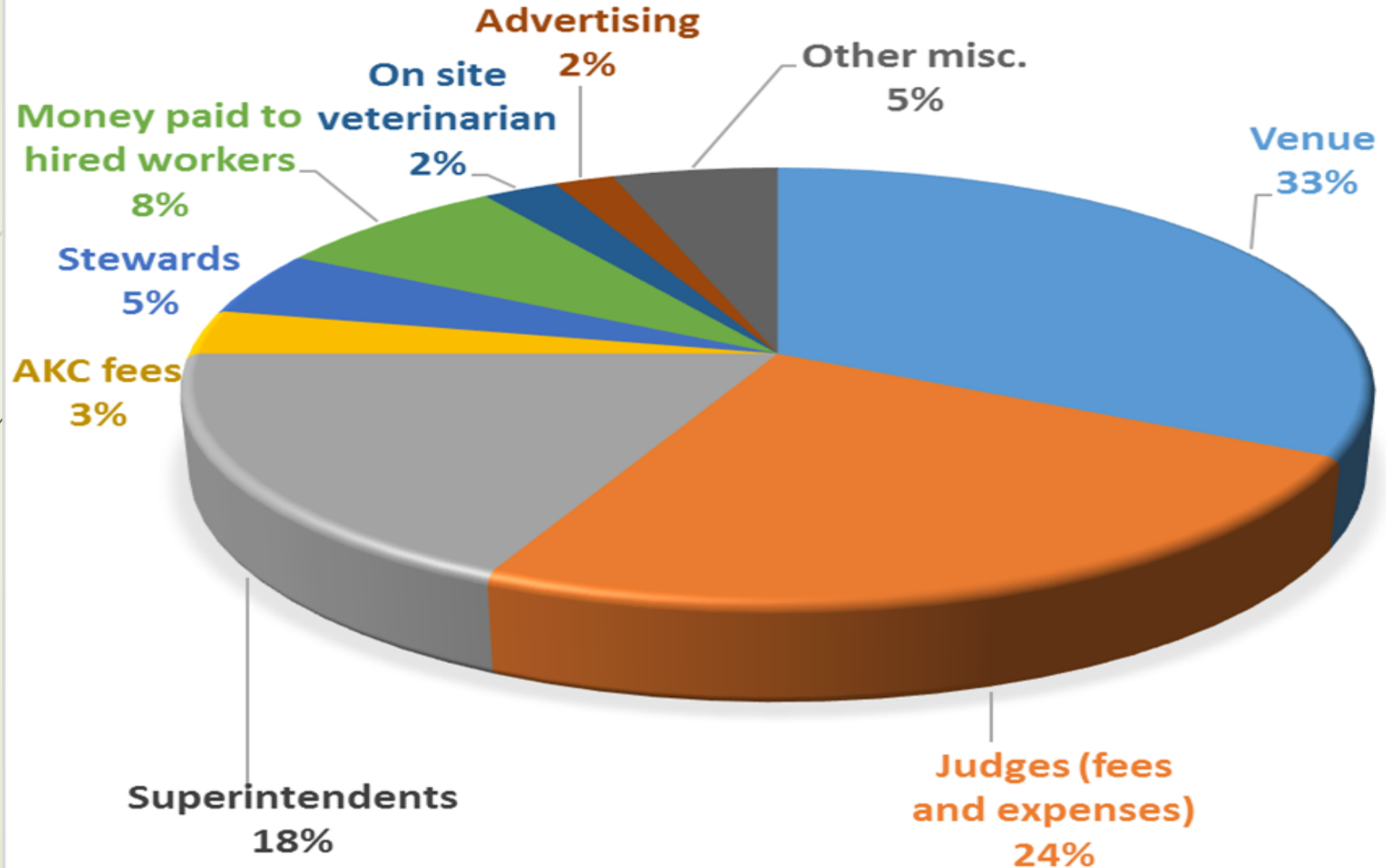
Answer Options	Response Percent	Response Count
No, we do not offer incentives for specialty clubs	34.8%	73
\$1-2 per entry	12.4%	26
\$2-3 per dog entry	14.3%	30
Rosettes	37.6%	79
Tables	35.2%	74
Free ring space	39.0%	82
Free space for club functions (e.g. meetings or	30.5%	64
Grooming space	31.0%	65
Negotiated judging fees and/or expenses when	35.2%	74
Other (please specify)	7.1%	15
	<i>answered question</i>	<b>210</b>
	<i>skipped question</i>	<b>94</b>



Other responses:

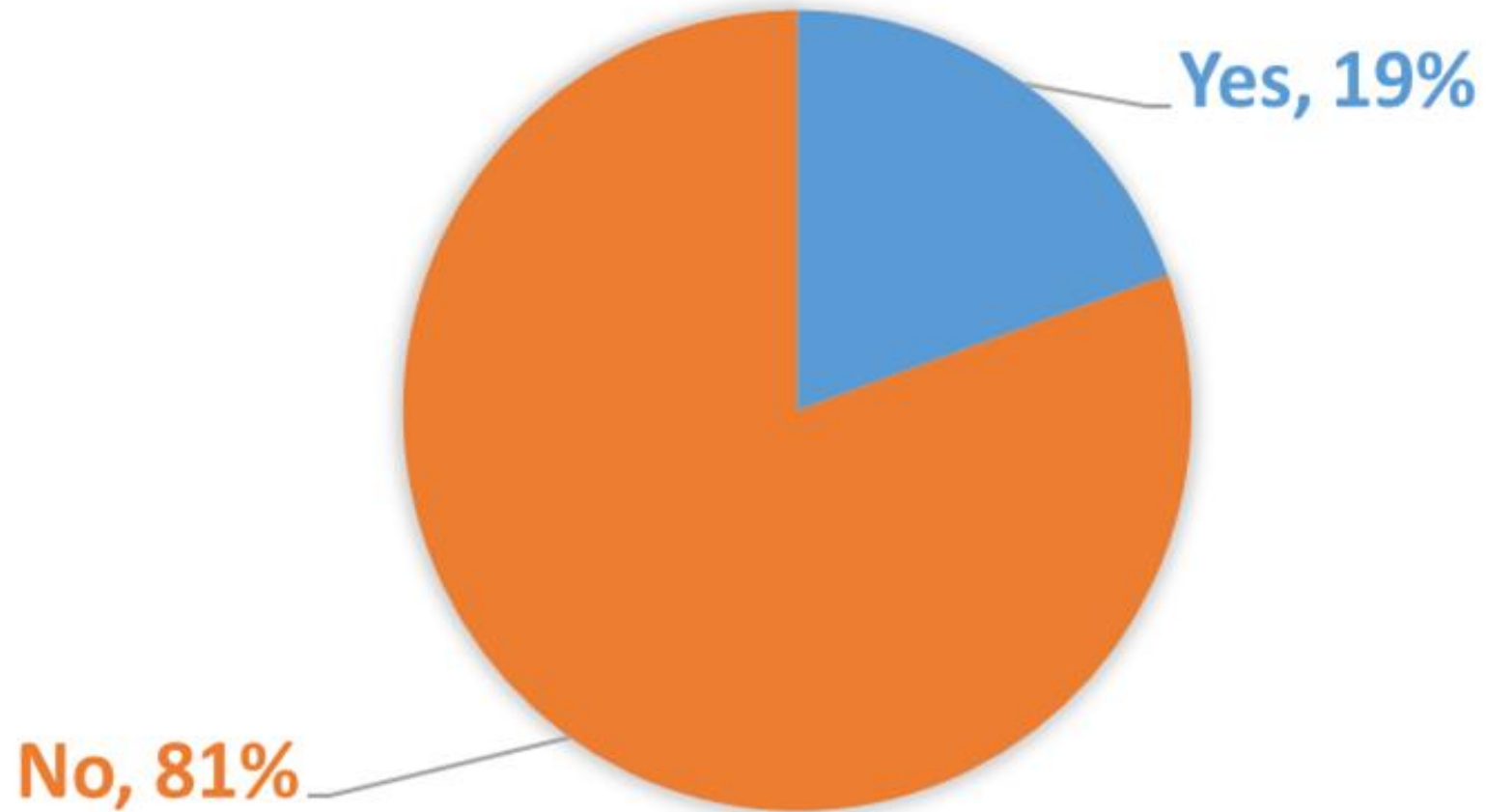
- Depending On Entries We Expand Ring Sizes/Tenting
  - Outdoor venue space, free parking
  - Specialty Clubs pay no Judging Fees at Our Show
  - Tent or camping spot
  - Trophies, trophy donation
  - We only have 2 specialty clubs in the state and they don't have their yearly specialties at our show.
  - We try to help them with judge's expenses
- 



## WHAT EXPENSES CATEGORIES DO YOU HAVE FROM YOUR ALL BREED CLUB SHOWS? RANKING 6



Ranking	1	2	3	4	5	6	Response Count	
Venue	30	28	26	32	30	69	215	
Judges (fees and expenses)	25	22	30	26	63	52	218	
Superintendents	19	22	33	43	40	38	195	
AKC fees	15	34	54	49	27	7	186	
Stewards	30	37	25	30	26	10	158	
Money paid to hired workers	29	23	22	17	17	16	124	
On site veterinarian	19	10	1	1	1	5	37	
Advertising	19	12	3	7	4	4	49	
Other misc.	20	14	6	5	8	11	64	
							<b>Question Totals</b>	
							<i>answered question</i>	219
							<i>skipped question</i>	85

**DO YOU HAVE AN ANNUAL WRITTEN BUDGET FOR  
YOUR CLUBS' SHOWS FOR THE NEXT YEAR?**

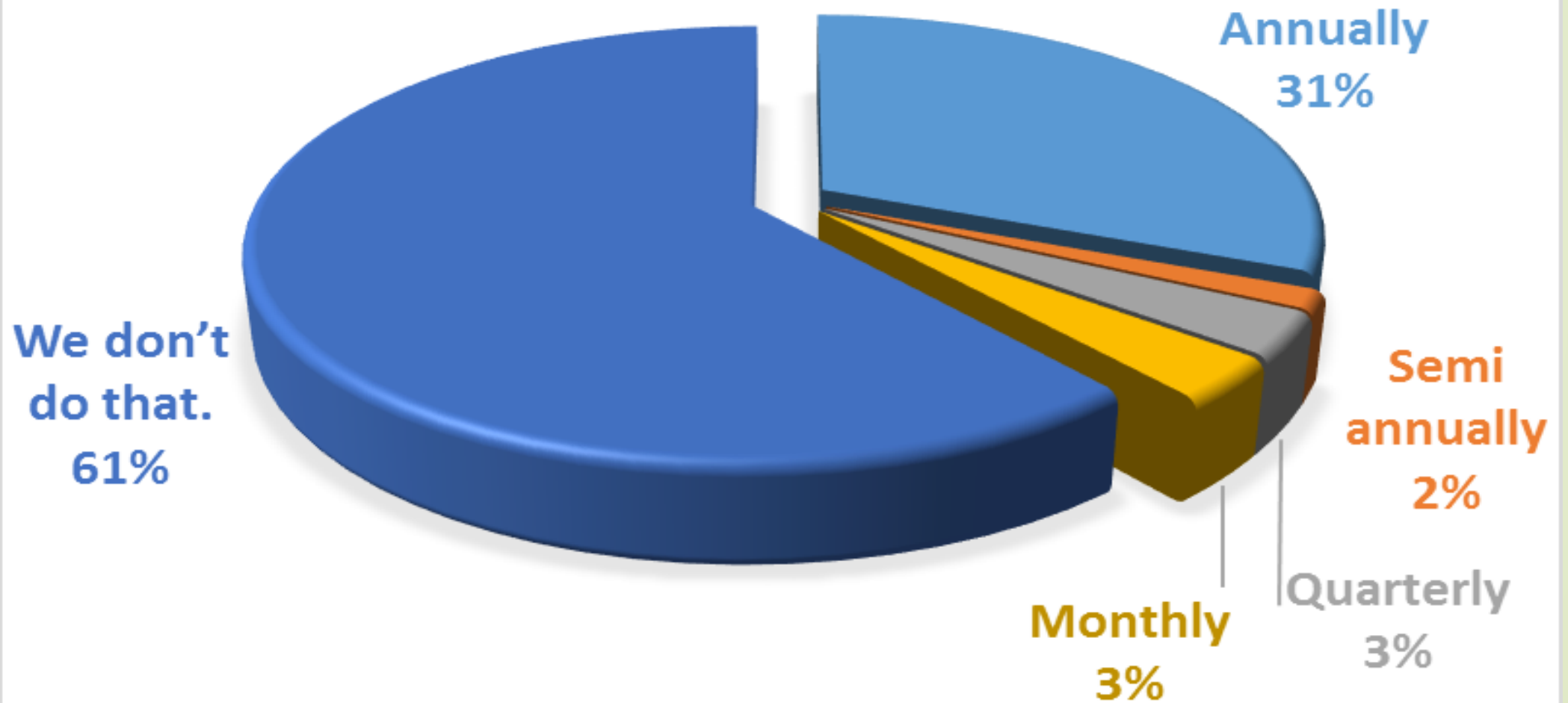


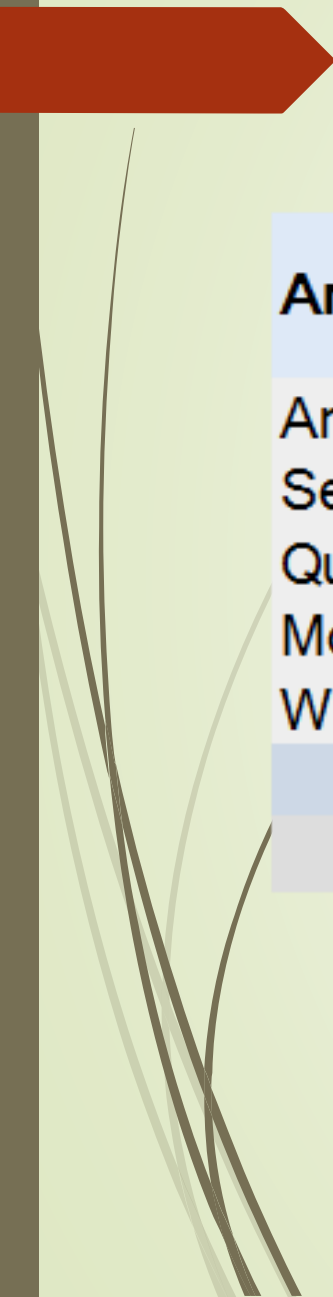


Answer Options	Response Percent	Response Count
Yes	19.5%	45
No	80.5%	186
	<i>answered question</i>	231
	<i>skipped question</i>	73



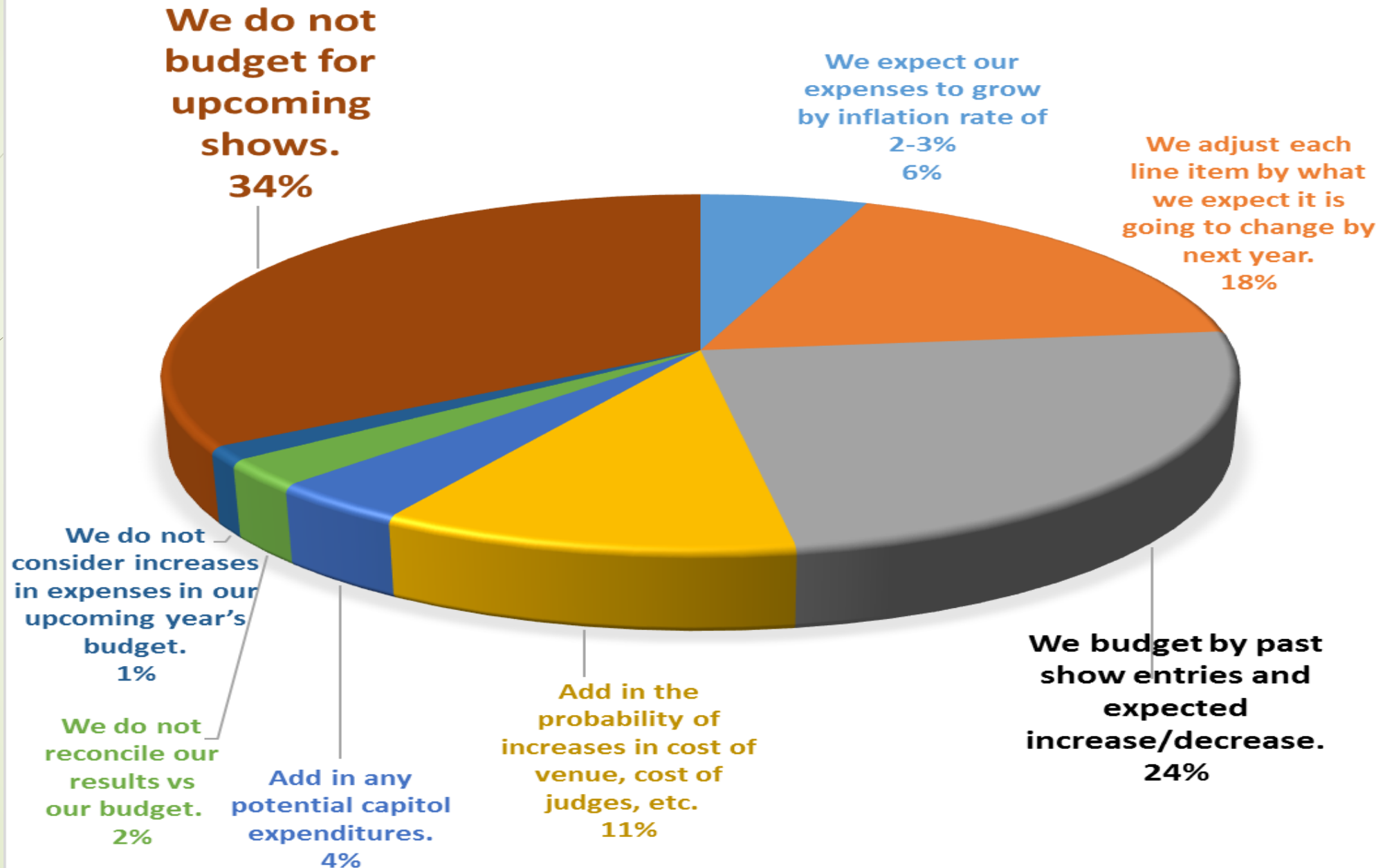
## HOW OFTEN DO YOU RECONCILE YOUR ACTUAL RESULTS AGAINST WHAT YOU BUDGETED?






<b>Answer Options</b>	<b>Response Percent</b>	<b>Response Count</b>
Annually	31.1%	69
Semi annually	1.4%	3
Quarterly	3.2%	7
Monthly	3.2%	7
We don't do that.	61.3%	136
	<i>answered question</i>	<b>222</b>
	<i>skipped question</i>	<b>82</b>

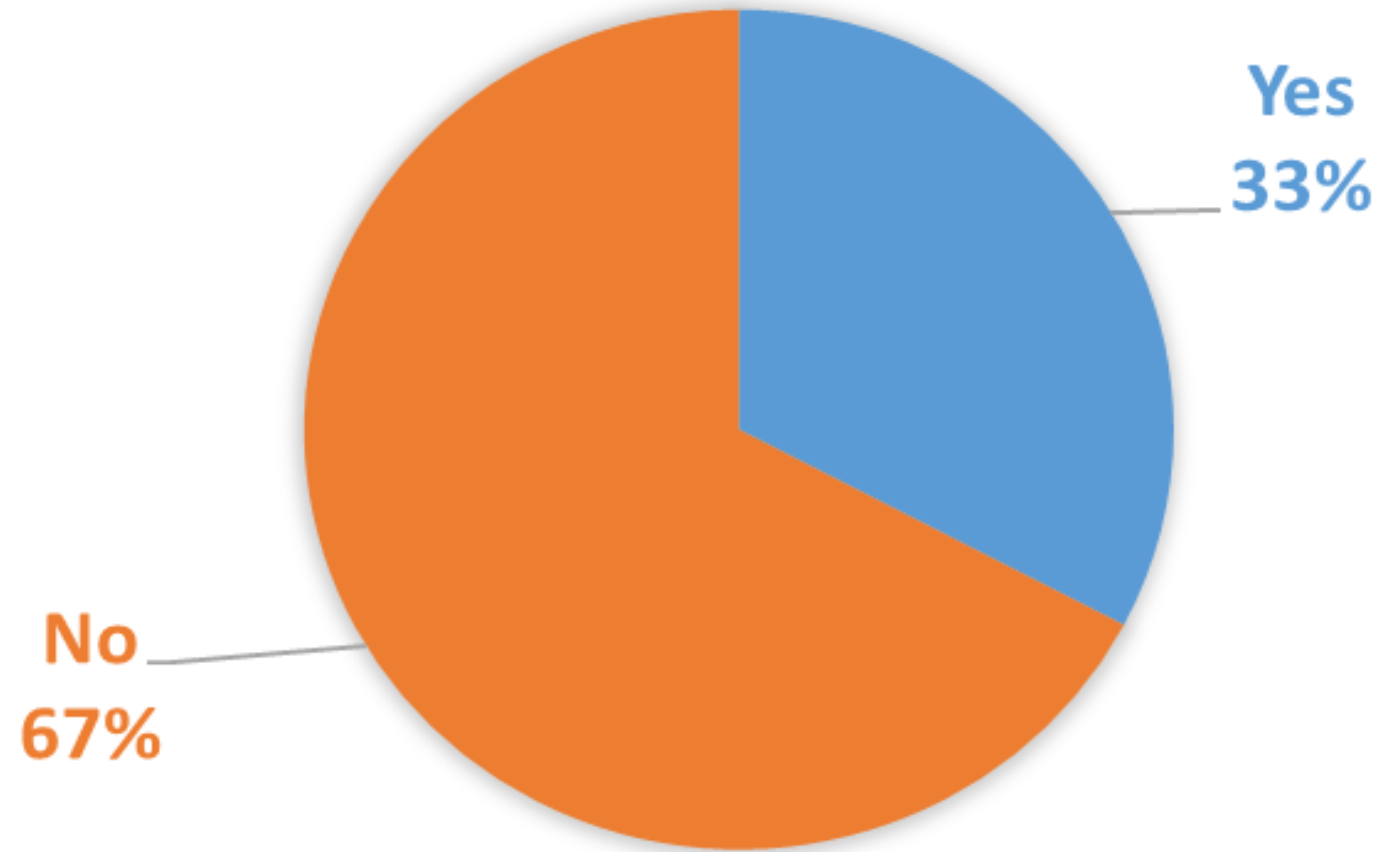
## HOW DO YOU BUDGET FOR YOUR UPCOMING YEAR'S SHOWS?






Answer Options	Response Percent	Response Count
We expect our expenses to grow by inflation rate of 2-3%	8.4%	18
We adjust each line item by what we expect it is going to change	26.0%	56
We budget by past show entries and expected	35.8%	77
Add in the probability of increases in cost of venue, cost of	16.7%	36
Add in any potential capitol expenditures.	5.6%	12
We do not reconcile our results vs our budget.	3.7%	8
We do not consider increases in expenses in our upcoming	1.9%	4
We do not budget for upcoming shows.	49.8%	107
<i>answered question</i>		<b>215</b>
<i>skipped question</i>		<b>89</b>

## DOES YOUR CLUB HAVE A CONTINGENCY PLAN FOR A POSSIBILITY OF SHOW CANCELLATION(S)?





Answer Options	Response Percent	Response Count
Yes	32.7%	74
No	67.3%	152
	<i>answered question</i>	226
	<i>skipped question</i>	78