

C.G.R.A.
Balance Sheet
As of February 28, 2026

	Feb 28, 26	Feb 28, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Checking	10,582.90	1,047.14	9,535.76
Jakino scholarship fund	3,104.45	4,502.75	(1,398.30)
Rodeo reserve account	6,385.64	18,515.99	(12,130.35)
Total Checking/Savings	20,072.99	24,065.88	(3,992.89)
Accounts Receivable			
Accounts receivable	0.00	200.00	(200.00)
Total Accounts Receivable	0.00	200.00	(200.00)
Other Current Assets			
Prepaid expenses	6,309.35	1,150.00	5,159.35
Total Other Current Assets	6,309.35	1,150.00	5,159.35
Total Current Assets	26,382.34	25,415.88	966.46
TOTAL ASSETS	26,382.34	25,415.88	966.46
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts payable	1,762.46	865.61	896.85
Total Accounts Payable	1,762.46	865.61	896.85
Other Current Liabilities			
Mx 501-C3 payable	0.00	260.00	(260.00)
Wayne Jakino scholarship fund	3,104.45	4,502.75	(1,398.30)
Total Other Current Liabilities	3,104.45	4,762.75	(1,658.30)
Total Current Liabilities	4,866.91	5,628.36	(761.45)
Total Liabilities	4,866.91	5,628.36	(761.45)
Equity			
Retained Earnings	12,671.93	17,198.25	(4,526.32)
Net Income	8,843.50	2,589.27	6,254.23
Total Equity	21,515.43	19,787.52	1,727.91
TOTAL LIABILITIES & EQUITY	26,382.34	25,415.88	966.46

C.G.R.A.
Profit & Loss
February 2026

	Feb 26	Feb 25	Jan - Feb 26
Income			
Gymkhana income	3,370.00	5,452.70	8,080.00
Interest income	0.14	0.51	0.44
M/M/M/M IGRA cont fund raisers	0.00	250.00	0.00
Membership dues	377.00	210.00	562.00
Mr fund raisers	271.00	0.00	271.00
Ms fund raisers	0.00	150.00	0.00
Mx fund raisers	0.00	500.00	0.00
RMRR income	5,885.50	1,345.00	5,915.50
Total Income	9,903.64	7,908.21	14,828.94
Gross Profit	9,903.64	7,908.21	14,828.94
Expense			
Bank service charges	0.00	0.00	15.00
Computer on-line services	17.48	16.45	34.96
Credit card charges	18.26	62.23	52.38
Gymkhana expense	1,095.29	2,582.21	4,591.63
IGRA convention expense	0.00	257.81	0.00
M/M/M/M pagent expense	0.00	0.00	349.00
National Western Stock Show	0.00	0.00	0.00
Office supplies	137.69	0.00	137.69
Postage	0.00	0.00	(8.00)
RMRR expense	812.78	935.65	812.78
Total Expense	2,081.50	3,854.35	5,985.44
Net Income	7,822.14	4,053.86	8,843.50

C.G.R.A.
P&L Prev Year YTD
January through February 2026

	Jan - Feb 26	Jan - Feb 25	\$ Change
Income			
Donations	0.00	320.00	(320.00)
Fund raisers			
Charlie's show	0.00	130.44	(130.44)
Total Fund raisers	0.00	130.44	(130.44)
Gymkhana income			
Gymkhana entry fees	8,080.00	4,795.00	3,285.00
Gymkhana food/bev sales	0.00	0.00	0.00
Gymkhana sponsorship	0.00	657.70	(657.70)
Total Gymkhana income	8,080.00	5,452.70	2,627.30
Interest income	0.44	1.09	(0.65)
M/M/M/M IGRA cont fund raisers	0.00	250.00	(250.00)
Membership dues	562.00	490.00	72.00
Mr fund raisers	271.00	0.00	271.00
Ms fund raisers	0.00	150.00	(150.00)
Mx fund raisers	0.00	500.00	(500.00)
RMRR income			
Buckle sponsorship	0.00	1,200.00	(1,200.00)
Merchandise sales	30.00	233.00	(203.00)
Valentine's Spectacular	5,885.50	0.00	5,885.50
Total RMRR income	5,915.50	1,433.00	4,482.50
Total Income	14,828.94	8,727.23	6,101.71
Gross Profit	14,828.94	8,727.23	6,101.71
Expense			
Bank service charges	15.00	0.00	15.00
Computer on-line services	34.96	32.90	2.06
Credit card charges	52.38	73.88	(21.50)
Gymkhana expense			
Gymkhana arena rental	1,025.00	925.00	100.00
Gymkhana buckles / awards	815.95	133.90	682.05
Gymkhana ribbons	1,655.39	657.70	997.69
Gymkhana expense - Other	1,095.29	865.61	229.68
Total Gymkhana expense	4,591.63	2,582.21	2,009.42
IGRA convention expense			
Convention meeting space	0.00	1,000.00	(1,000.00)
Office supplies	0.00	257.81	(257.81)
Total IGRA convention expense	0.00	1,257.81	(1,257.81)
M/M/M/M pagent expense	349.00	0.00	349.00
National Western Stock Show	0.00	836.00	(836.00)
Office supplies	137.69	44.10	93.59
Postage	(8.00)	0.00	(8.00)
RMRR expense			
Equipment and supplies	0.00	87.65	(87.65)
Insurance	667.17	515.61	151.56
Licenses and permits	45.61	401.74	(356.13)
Merchandise expense	0.00	206.06	(206.06)
Poster expense	100.00	100.00	0.00
Total RMRR expense	812.78	1,311.06	(498.28)
Total Expense	5,985.44	6,137.96	(152.52)
Net Income	8,843.50	2,589.27	6,254.23

03/11/26

C.G.R.A.
I.G.R.A. Conv P&L YTD
January through February 2026

	Jan - Feb 26	Jan - Feb 25	\$ Change
Expense			
IGRA convention expense			
Convention meeting space	0.00	1,000.00	(1,000.00)
Office supplies	0.00	257.81	(257.81)
Total IGRA convention expense	0.00	1,257.81	(1,257.81)
Total Expense	0.00	1,257.81	(1,257.81)
Net Income	0.00	(1,257.81)	1,257.81

C.G.R.A.
Gymkhana P&L YTD
 January through February 2026

	Jan - Feb 26	Jan - Feb 25	\$ Change
Income			
Gymkhana income			
Gymkhana entry fees	8,080.00	4,795.00	3,285.00
Gymkhana sponsorship	0.00	657.70	(657.70)
Total Gymkhana income	8,080.00	5,452.70	2,627.30
Total Income	8,080.00	5,452.70	2,627.30
Gross Profit	8,080.00	5,452.70	2,627.30
Expense			
Gymkhana expense			
Gymkhana arena rental	1,025.00	925.00	100.00
Gymkhana buckles / awards	815.95	133.90	682.05
Gymkhana ribbons	1,655.39	657.70	997.69
Gymkhana expense - Other	1,095.29	865.61	229.68
Total Gymkhana expense	4,591.63	2,582.21	2,009.42
Total Expense	4,591.63	2,582.21	2,009.42
Net Income	3,488.37	2,870.49	617.88

C.G.R.A.
R.M.R.R. P&L YTD
January through February 2026

	Jan - Feb 26	Jan - Feb 25	\$ Change
Income			
RMRR income			
Buckle sponsorship	0.00	1,200.00	(1,200.00)
Merchandise sales	30.00	233.00	(203.00)
Valentine's Spectacular	5,885.50	0.00	5,885.50
Total RMRR income	5,915.50	1,433.00	4,482.50
Total Income	5,915.50	1,433.00	4,482.50
Gross Profit	5,915.50	1,433.00	4,482.50
Expense			
RMRR expense			
Equipment and supplies	0.00	87.65	(87.65)
Insurance	667.17	515.61	151.56
Licenses and permits	45.61	401.74	(356.13)
Merchandise expense	0.00	206.06	(206.06)
Poster expense	100.00	100.00	0.00
Total RMRR expense	812.78	1,311.06	(498.28)
Total Expense	812.78	1,311.06	(498.28)
Net Income	5,102.72	121.94	4,980.78

03/11/26

C.G.R.A.
Statement of Cash Flows
February 2026

	<u>Feb 26</u>
OPERATING ACTIVITIES	
Net Income	7,822.14
Adjustments to reconcile Net Income to net cash provided by operations:	
Prepaid expenses	(5,559.34)
Accounts payable	1,413.46
Wayne Jakino scholarship fund	<u>0.06</u>
Net cash provided by Operating Activities	<u>3,676.32</u>
Net cash increase for period	3,676.32
Cash at beginning of period	<u>16,396.67</u>
Cash at end of period	<u><u>20,072.99</u></u>

C.G.R.A.
Jakino Scholarship Fund
As of February 28, 2026

	<u>Feb 26</u>	<u>Feb 25</u>	<u>\$ Change</u>
BALANCE SHEET			
ASSETS			
Current Assets			
Checking/Savings			
Jakino scholarship fund	3,104.45	4,502.75	(1,398.30)
Total Checking/Savings	3,104.45	4,502.75	(1,398.30)
Receivable			
Accounts receivable	-	-	-
Total Accounts Receivable	-	-	-
Total Current Assets	3,104.45	4,502.75	(1,398.30)
TOTAL ASSETS	3,104.45	4,502.75	(1,398.30)
LIABILITIES & EQUITY			
Liabilities	-	-	-
Total Liabilities	-	-	-
Equity			
Retained Earnings	3,104.26	4,502.39	(1,398.13)
Net Income	0.19	0.36	(0.17)
Total Equity	3,104.45	4,502.75	(1,398.30)
TOTAL LIABILITIES & EQUITY	3,104.45	4,502.75	(1,398.30)
	<u>Feb 26</u>	<u>Jan - Feb 25</u>	<u>Jan - Feb 26</u>
PROFIT AND LOSS			
Scholarship Income			
Fund raisers			
Donations			
Matching donations			
Interest income	0.06	0.36	0.19
Total Scholarship Income	0.06	0.36	0.19
Scholarship Expense			
Fund raiser expense			
Fund raiser expense			
Scholarship distributions			
WGRF Jakino buckle sponsorship			
Total Scholarship Expense	-	-	-
Net Scholarship Income	0.06	0.36	0.19

03/11/26

C.G.R.A.
Profit & Loss Detail
February 2026

Type	Date	Num	Name	Memo	Class	Split	Amount
Income							
Gymkhana income							
Gymkhana entry fees							
Deposit	02/22/2026	2411	Beck, John		Gener...	Checking	60.00
Deposit	02/22/2026	2017	Hopkins, Hannah - Hillary Marshal		Gener...	Checking	30.00
Deposit	02/22/2026	7284	Myers, Kirsten		Gener...	Checking	80.00
Deposit	02/22/2026	6146	Rehfeld, David		Gener...	Checking	80.00
Deposit	02/22/2026		Cash entry fees		Gener...	Checking	990.00
Deposit	02/22/2026		Connolly, Brittany		Gener...	Checking	280.00
Deposit	02/22/2026		Kemp, Jackie		Gener...	Checking	580.00
Deposit	02/22/2026		Rosevear, Michael		Gener...	Checking	60.00
Deposit	02/22/2026		Beard, Brandon - Alina		Gener...	Checking	70.00
Deposit	02/22/2026		Watson, Erin - Scarlett		Gener...	Checking	70.00
Deposit	02/22/2026		Parsons, Emily - pole bending		Gener...	Checking	10.00
Deposit	02/22/2026		Chudd, Courtney		Gener...	Checking	70.00
Deposit	02/22/2026		Stevenson, Chantelle		Gener...	Checking	70.00
Deposit	02/22/2026		Frick, Heather - Dylan Harvey		Gener...	Checking	90.00
Deposit	02/22/2026		Parsons, Emily - Scout & Onyx		Gener...	Checking	90.00
Deposit	02/22/2026		Cook, Lucas - Kaithlyn Guffey		Gener...	Checking	50.00
Deposit	02/22/2026		Cook, Lucas		Gener...	Checking	50.00
Deposit	02/22/2026		Cook, Theresa - Isabella Cook		Gener...	Checking	50.00
Deposit	02/22/2026		Cook, Theresa		Gener...	Checking	30.00
Deposit	02/22/2026		Teter, Aharon		Gener...	Checking	40.00
Deposit	02/22/2026		Garioto, Sofia		Gener...	Checking	20.00
Deposit	02/22/2026		Cook, Amanda - Isabella		Gener...	Checking	20.00
Deposit	02/22/2026	2016	Hopkins, Hannah - Paige & Hannah Hopkins		Gener...	Checking	160.00
Deposit	02/23/2026		Anderson, Teagan		Gener...	Checking	10.00
Deposit	02/23/2026		Keyes, Hannah		Gener...	Checking	10.00
Deposit	02/23/2026		Keyes, Hannah		Gener...	Checking	10.00
Deposit	02/23/2026		Miner, Christina		Gener...	Checking	40.00
Deposit	02/23/2026		Keyes, Hannah		Gener...	Checking	40.00
Deposit	02/23/2026		Simpson, Jason		Gener...	Checking	70.00
Deposit	02/23/2026		Casados, Lori		Gener...	Checking	70.00
Deposit	02/23/2026		Baker, Ashley		Gener...	Checking	70.00
Total Gymkhana entry fees							3,370.00
Gymkhana food/bev sales							
Deposit	02/22/2026		Jabalera, Pamela - food		Gener...	Checking	15.00
Deposit	02/22/2026		Jabalera, Pamela Emma Huerta - 3 breakfast burritos		Gener...	Checking	(15.00)
Total Gymkhana food/bev sales							0.00
Total Gymkhana income							3,370.00
Interest income							
Deposit	02/25/2026	US Bank	Interest earned		Gener...	Rodeo reserv...	0.14
Total Interest income							0.14

03/11/26

C.G.R.A.
Profit & Loss Detail
February 2026

Type	Date	Num	Name	Memo	Class	Split	Amount
Membership dues							
Deposit	02/04/2026			Chavez, Pauline dues	Gener...	Checking	25.00
Deposit	02/05/2026			Wagner, Mary dues	Gener...	Checking	25.00
Deposit	02/05/2026			Whiting-Wagner, Nathan dues	Gener...	Checking	25.00
Deposit	02/07/2026			Gray, Patrick dues	Gener...	Checking	35.00
Deposit	02/07/2026			Quinlan, Jacqueline dues	Gener...	Checking	35.00
Deposit	02/07/2026			Roth, Vicki dues	Gener...	Checking	35.00
Deposit	02/07/2026			Wagner, Roland dues	Gener...	Checking	35.00
Deposit	02/07/2026			McDonald, JC dues	Gener...	Checking	25.00
Deposit	02/07/2026			McDonald, JC dues - to be refunded	Gener...	Checking	35.00
Deposit	02/14/2026			Johnson, Sean Alan dues	Gener...	Checking	25.00
Deposit	02/14/2026			Garrett, Ayrallynn dues junior	Gener...	Checking	12.00
Deposit	02/14/2026			McKown, Andrew dues	Gener...	Checking	25.00
Deposit	02/14/2026			Dennis, Justin dues - to be refunded - lifetime member	Gener...	Checking	25.00
Check	02/19/2026	Dennis J	Wix.com LTD	Dennis, Justin refund dues	Gener...	Checking	(25.00)
Check	02/23/2026	McDon...	Square, Inc.	McDonald, JC refund	Gener...	Checking	(35.00)
Deposit	02/23/2026			Casados, Lori dues	Gener...	Checking	25.00
Deposit	02/23/2026			Casados, Danny dues	Gener...	Checking	25.00
Deposit	02/27/2026			Miner, Peggy dues	Gener...	Checking	25.00
Total Membership dues							377.00
Mr fund raisers							
Deposit	02/23/2026	23216	Charlie's	Gayheart, Mr. Jameson (Jason Simpson) - Charlie's - r...	Gener...	Checking	271.00
Total Mr fund raisers							271.00
RMRR income							
Valentine's Spectacular							
Deposit	02/07/2026			Cunningham, Jerry donation	RMRR	Checking	100.00
Deposit	02/07/2026			Miner, Christina - chicken shit bingo	RMRR	Checking	10.00
Deposit	02/23/2026	23215	Charlie's	Auction, Entertainer tips, Chicken Shit bingo, etc.	RMRR	Checking	5,775.50
Total Valentine's Spectacular							5,885.50
Total RMRR income							5,885.50
Total Income							9,903.64
Gross Profit							9,903.64
Expense							
Computer on-line services							
Check	02/09/2026	CGRA...	Zoom.us	Standard Pro 02/09/26-03/08/26	Gener...	Checking	16.99
Check	02/09/2026	CGRA...	Zoom.us	Sales tax	Gener...	Checking	0.49
Total Computer on-line services							17.48
Credit card charges							
Deposit	02/04/2026		Wix.com LTD	2/4	Gener...	Checking	1.03
Deposit	02/05/2026		Wix.com LTD	2/6	Gener...	Checking	1.75

03/11/26

C.G.R.A.
Profit & Loss Detail
February 2026

Type	Date	Num	Name	Memo	Class	Split	Amount
Deposit	02/07/2026		Wix.com LTD	2/7	Gener...	Checking	5.28
Deposit	02/07/2026		Square, Inc.	2/7	Gener...	Checking	5.74
Deposit	02/14/2026		Wix.com LTD	2/14	Gener...	Checking	3.43
Deposit	02/27/2026		Wix.com LTD	2/27	Gener...	Checking	1.03
Total Credit card charges							18.26
Gymkhana expense							
Bill	02/01/2026	12/21 g...	CASADOS LORI	Rebel Riders 20% 12/21/25 gymkhana	Gener...	Accounts pay...	166.43
Bill	02/01/2026	1/4/26 ...	CASADOS LORI	Rebel Riders 20% 01/04/2026 gymkhana	Gener...	Accounts pay...	433.43
Bill	02/22/2026	2/22 gy...	CASADOS LORI	Rebel Riders 20% 02/22/2026 gymkhana	Gener...	Accounts pay...	495.43
Total Gymkhana expense							1,095.29
Office supplies							
Check	02/01/2026	CGRA...	Tax1099.com	2025 1099's (12 @ \$2.99)	Gener...	Checking	35.88
Check	02/01/2026	CGRA...	Tax1099.com	2025 1099's USPS (1 @ \$2.90)	Gener...	Checking	2.90
Check	02/01/2026	CGRA...	Tax1099.com	2025 1099's e-deliverly (12 @ \$0.25)	Gener...	Checking	3.00
Check	02/22/2026	9966	VILLANUEVA, RYAN	Target-Garcia-Epson ink	Gener...	Checking	87.99
Check	02/22/2026	9966	VILLANUEVA, RYAN	Target-Garcia-sales tax	Gener...	Checking	7.92
Total Office supplies							137.69
RMRR expense							
Insurance							
Bill	02/28/2026	Inv 494	I.G.R.A.	General liability/liquor liability/umbrella liability	RMRR	Accounts pay...	667.17
Total Insurance							667.17
Licenses and permits							
Check	02/27/2026	9968	Arapahoe County Clerk	Registration fee	RMRR	Checking	45.61
Total Licenses and permits							45.61
Poster expense							
Check	02/27/2026	9967	Cruz, Jose	RMRR 2026 poster contest	RMRR	Checking	100.00
Total Poster expense							100.00
Total RMRR expense							812.78
Total Expense							2,081.50
Net Income							7,822.14

03/11/26

C.G.R.A.
A/P Aging Summary
As of February 28, 2026

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
CASADOS LORI	0.00	1,095.29	0.00	0.00	0.00	1,095.29
I.G.R.A.	667.17	0.00	0.00	0.00	0.00	667.17
TOTAL	<u>667.17</u>	<u>1,095.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,762.46</u>