

Attached for your review is the final draft of the IGRA 2017 Amended Federal tax return. I will be in West Virginia at the family farm for our big annual reunion event so I will be unable to present this to you personally in Denver. However, David Hill should be able to answer most of your questions or collect and forward them to me.

My guess is that the mash of numbers may be somewhat overwhelming to all but the few folks who get truly excited pleasure from reviewing financial statements (like me :-). That said, if you have the chance, please at least read thru the text parts to familiarize yourself with what the IRS gets to hear from us each year. Check out pages 1&2, 7&8 (look for your own name maybe!!), 15 and 18 if you want to learn the most with the least effort. BTW, this is a public document so you can share it with whomever you want (see p.6, line 18).

The 2018 return is ready to be finished filling in since the numbers for both 2017 and 2018 were tabulated simultaneously. You will be getting a look at the final draft for 2018 as soon as next week when I have the chance to put the package file together and send it out. I didn't want to finish it until you saw this one and perhaps chimed in on whether you think the quantity and quality of information that I provided was to your liking. (see notes #1 and #2 below)

This return is ready to submit if you give the okay for David to sign and mail it. It should be mailed return receipt requested to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

If you find any errors or want changes, I can do that by next Tuesday when I return from the farm. David could even make minor changes without my involvement since I am sending David and Michael Norman the editable files that were used to produce the attached version. That also creates a backup emergency plan in case I get to our internet-free paradise and decide to never come back.

I do have a few "asks" for the IGRA Board though:

1. I would really like for each association to come up with a count of how many volunteers that they think they provide to IGRA each year. I used about 10 per association as my estimate (10 x 20 = 200 on page 1) but don't have a good feel for what the correct number is. Remember, this is not how many people who volunteer at the local level; it's the number who volunteer at the International level. Any help here?
2. On pages 7&8, do you feel the number of hours you give to "IGRA" (again, not your local organization) each week is accurately reflected? Feel free to shoot me a (NOT "Reply All") response if you have a better number for me to use for you.
3. I've already asked David if he could split out our employee's wages from the tax and withholding payments into separate account lines. That will make the tax preparation just a bit easier.
4. I would like to request that we officially change the title of our "Administrative Assistant" to "Program & Administrative Assistant". The current title occurs three times in our Standing Rules and twice in the Rodeo Rules, so this needs to go to Convention. But we could all start calling Tommy by the new title immediately.

5. In order for IGRA to be more accountable, and more accurate in our IRS reporting, we need to be tracking our employee(s) activities more carefully. We need to implement a time sheet reporting system for the Program & Administrative Assistant. I recommend that this be done via a simple monthly spreadsheet that notes each day that an employee works (date), start and end time (or just total hours, half-hour increments will suffice) and what activity they are doing. We have a list of about 15 activities that we put together in the Spring. That list could form the rows of the time sheet with days of the month as columns and the hours worked each day on each activity as the cell values. What do we need to do to make this happen?

6. We need to stress to our Royalty program participants (candidates, title holders, past title holders, contest and show emcees, etc.) that IGRA "is" a charity rather than an organ that "raises money for other charities". But, we still can legally give money to other charitable entities. The catch is that we REALLY need for any outside charity we support to be somehow connected to "our" purposes too. Please help educate our members on this point.

7. Please make a decision about how you want to review the 2018 return that I will be sending next. Do we want to review it by email? take it up in a phone meeting? delegate a small group to do the review? have a special gathering at Finals? It needs to be sent in before November 15 so we can't wait until the Convention meeting, but there is actually no hard requirement from the IRS that it has to have full Board review. We just have to report out to them what mechanism we use. And what meets our own needs...

8. Finally, our purposes. I challenge you all to commit them to memory so that you are constantly looking for ways that we can better fulfill our promise to each other and the community.

The International Gay Rodeo Association supports country/western sports heritage through education, training, competition and recognition in rodeo and other associated activities by developing, enhancing and maintaining standards of amateur rodeo production, competition and sportsmanship.

I have started using the acronym S-T-R-e-t-C-H, or STRetCH to remember what this refers to:

- S - Standards
- T - Training/Education
- R - Recognition
- et (French for "and")
- C - Competition/Production
- H - Heritage

Have a great rodeo this weekend! See you in Calgary, the Bay Area and Las Vegas.

all the best,

Mike Lentz, ASGRA Trustee