

U S Border Collie Handlers Assoc Inc
Account Summary
As of December 31, 2024

	Jan 1, 24	Dec 31, 24	Jun 30, 25
Checking/Savings			
Ameriprise Investment Account	279,442.00	291,780.00	426,730.00
Total Ameriprise Investment Account	279,442.00	291,780.00	426,730.00
 Checking - WF #7062	135,790.00	128,284.00	59,868.00 *
Savings - WF #3929	50,095.00	50,101.00	0.00 **
Total Checking/Savings/Investments	465,327.00	470,165.00	486,598.00

* Wells Fargo Checking funds transferred to Ameriprise Investment Account on January 9, 2025

** Wells Fargo Savings account closed January 9, 2025. Funds transferred to Ameriprise Investment Account

U S Border Collie Handlers Assoc Inc
Profit & Loss Prev Year Comparison
January through December 2024

	<u>Jan - Dec 24</u>	<u>Jan - Dec 23</u>
Income		
ABCA Funds		
Cattle	10,175.00	8,750.00
Sheep		
Finals Judges	9,600.00	10,000.00
Sheep Fee	14,250.00	10,000.00
Total Sheep	<u>23,850.00</u>	<u>20,000.00</u>
Total ABCA Funds	34,025.00	28,750.00
Dividend Income	6,863.29	5,984.54
Gain on Sale of Investments	5,529.90	-758.41
Interest Income	2,028.94	128.01
Membership		
Life	9,275.00	7,700.00
Yearly	8,050.00	10,925.00
Total Membership	<u>17,325.00</u>	<u>18,625.00</u>
Miscellaneous Income		
Late Fees	175.00	250.00
Overpayments as Donations	133.50	205.22
PayPal	341.13	91.15
Miscellaneous Income - Other	0.00	-966.35
Total Miscellaneous Income	<u>649.63</u>	<u>-419.98</u>
National Finals Entries		
Cattle		
Nursery	5,500.00	6,750.00
Open	9,750.00	10,250.00
Total Cattle	<u>15,250.00</u>	<u>17,000.00</u>
Sheep		
Nursery	16,196.07	14,400.00
Open	39,749.56	38,400.00
Total Sheep	<u>55,945.63</u>	<u>52,800.00</u>
Total National Finals Entries	71,195.63	69,800.00
Sanctioning Fees		
Cattle		
Nursery (Current)	679.00	544.00
Nursery (Next)	80.00	84.00
Open (Current)	1,644.00	1,352.00
Open (Next)	252.00	564.00
Total Cattle	<u>2,655.00</u>	<u>2,544.00</u>
Sheep		
Nursery (Current)	10,622.50	10,094.00
Nursery (Next)	2,653.00	2,856.00
Open (Current)	29,956.50	26,215.00

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	Jan - Dec 24	Jan - Dec 23
Open (Next)	23,240.00	20,548.50
Total Sheep	66,472.00	59,713.50
Total Sanctioning Fees	69,127.00	62,257.50
Sponsorships		
Cattle	1,000.00	1,000.00
Sheep	1,000.00	1,000.00
Total Sponsorships	2,000.00	2,000.00
Video - Sheep Finals		
Donations		
ABCA	3,000.00	3,925.00
Donations - Other	0.00	2,000.00
Total Donations	3,000.00	5,925.00
less Webcast Expenses	0.00	-250.00
Video - Sheep Finals - Other	-7,456.00	-7,075.00
Total Video - Sheep Finals	-4,456.00	-1,400.00
World Trial Fund		
Auctions	0.00	19,655.45
Dog Sponshorships	0.00	6,180.00
Donations	0.00	36,275.07
WT - less Team Disbursements	-221.95	-78,371.95
WT - less Team Entry Fees	0.00	-3,102.53
Total World Trial Fund	-221.95	-19,363.96
Total Income	204,066.44	165,602.70
Gross Profit	204,066.44	165,602.70
Expense		
Administrative Expenses		
Accounting		
Professional Fees	1,700.00	1,600.00
Total Accounting	1,700.00	1,600.00
Bank Charges		
Bank Charges	34.80	-8.14
Canadian Exchange Rate	15.00	19.00
Total Bank Charges	49.80	10.86
Computer Expense		
Software Subscriptions	697.88	676.80
Web Server	1,661.84	1,512.00
Total Computer Expense	2,359.72	2,188.80
Contract Labor		
Secretary	9,443.00	8,591.00
Total Contract Labor	9,443.00	8,591.00
Insurance		
Trial Insurance	150.00	0.00

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	Jan - Dec 24	Jan - Dec 23
Insurance - Other	2,838.00	2,890.00
Total Insurance	2,988.00	2,890.00
Meetings		
Annual Meeting	2,756.74	1,266.21
Total Meetings	2,756.74	1,266.21
Miscellaneous Expenses	567.27	0.00
Office Supplies	841.81	166.63
Officer's Expense	1,538.35	2,033.02
Postage	8.44	0.00
Professional Fees - Investments	2,118.28	2,222.11
Total Administrative Expenses	24,371.41	20,968.63
National Finals - Cattle		
Administrative		
Miscellaneous	0.00	153.00
Sponsorships	1,000.00	1,000.00
Total Administrative	1,000.00	1,153.00
General		
Awards	14,536.59	13,167.29
Stock Fee	5,750.00	5,750.00
Total General	20,286.59	18,917.29
Judges		
Expenses	1,925.60	1,943.88
Fees	6,000.00	4,000.00
Total Judges	7,925.60	5,943.88
Total National Finals - Cattle	29,212.19	26,014.17
National Finals - Other Yr Exp		
Sheep		
Host Committee (Next)	5,145.00	6,687.00
Total Sheep	5,145.00	6,687.00
National Finals - Other Yr Exp - Other	0.00	4,000.00
Total National Finals - Other Yr Exp	5,145.00	10,687.00
National Finals - Sheep		
Administrative		
Equipment / Equip Rental	7,239.66	0.00
Meals	132.49	0.00
Miscellaneous	0.00	336.77
Printing	0.00	39.56
Total Administrative	7,372.15	376.33
General		
Announcer	3,247.53	4,660.00
Awards	39,597.73	41,568.54
Course Director	1,250.00	1,250.00

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	<u>Jan - Dec 24</u>	<u>Jan - Dec 23</u>
Set Out		
Fees	7,200.00	0.00
Lodging/Meals	165.00	0.00
Travel	1,507.50	0.00
Set Out - Other	<u>0.00</u>	<u>5,600.00</u>
Total Set Out	8,872.50	5,600.00
Sheep & Related Costs		
Sheep Fee	30,900.00	10,673.00
Shepherd	3,000.00	0.00
Transportation	<u>0.00</u>	<u>6,000.00</u>
Total Sheep & Related Costs	33,900.00	16,673.00
Venue Rental	<u>4,000.00</u>	<u>0.00</u>
Total General	90,867.76	69,751.54
Host Committee (Current)	13,741.00	10,459.00
Judges		
Fees	11,975.00	13,200.00
Lodging/Meals	1,366.78	1,004.28
Travel	<u>6,514.67</u>	<u>5,348.13</u>
Total Judges	19,856.45	19,552.41
Travel		
Airfare	1,191.91	0.00
Fuel	1,062.39	923.09
Hotel	4,329.00	1,344.88
Rental Car	<u>778.98</u>	<u>0.00</u>
Total Travel	<u>7,362.28</u>	<u>2,267.97</u>
Total National Finals - Sheep	139,199.64	102,407.25
World Trial Teams		
World Trial Teams - Canada	0.00	5,000.00
World Trial Teams - USA	<u>0.00</u>	<u>11,000.00</u>
Total World Trial Teams	<u>0.00</u>	<u>16,000.00</u>
Total Expense	<u>197,928.24</u>	<u>176,077.05</u>
Net Income	<u><u>6,138.20</u></u>	<u><u>-10,474.35</u></u>

U S Border Collie Handlers Assoc Inc
Balance Sheet Prev Year Comparison
As of December 31, 2024

	<u>Dec 31, 24</u>	<u>Dec 31, 23</u>
ASSETS		
Current Assets		
Checking/Savings		
Ameriprise Investment Account	291,729.62	279,441.56
Checking - WF #7062	128,284.40	135,789.91
Savings - WF #3929	50,101.42	50,095.43
Total Checking/Savings	<u>470,115.44</u>	<u>465,326.90</u>
Total Current Assets	470,115.44	465,326.90
Fixed Assets		
Furniture and Equipment	<u>2,703.78</u>	<u>2,703.78</u>
Total Fixed Assets	2,703.78	2,703.78
Other Assets		
Other Assets	<u>413.00</u>	<u>413.00</u>
Total Other Assets	413.00	413.00
TOTAL ASSETS	<u>473,232.22</u>	<u>468,443.68</u>
LIABILITIES & EQUITY		
Equity		
Opening Bal Equity	151,203.37	151,203.37
Unrestricted Net Assets	317,240.31	326,365.00
Net Income	<u>4,788.54</u>	<u>-9,124.69</u>
Total Equity	<u>473,232.22</u>	<u>468,443.68</u>
TOTAL LIABILITIES & EQUITY	<u>473,232.22</u>	<u>468,443.68</u>