

**UNITED STATES BORDER COLLIE  
HANDLERS ASSOCIATION**

**Crawford, Texas**

**FINANCIAL STATEMENTS**

**Year Ended December 31, 2024**

**JOHNSON, HICKEY & MURCHISON, P.C.**  
Certified Public Accountants  
Chattanooga, Tennessee

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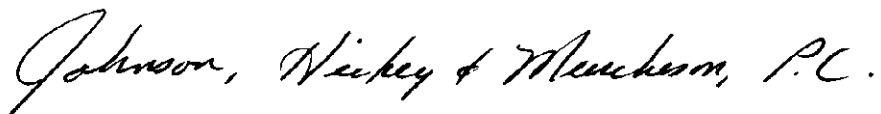
## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**To the Board of Directors of  
United States Border Collie Handlers Association  
Crawford, Texas**

Management is responsible for the accompanying financial statements of United States Border Collie Handlers Association (a nonprofit organization), which comprise the statements of cash receipts and disbursements as listed in the table of contents for the year ended December 31, 2024, and are prepared in accordance with the cash basis of accounting which is a special purpose framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The statement of cash receipts and disbursements is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's cash receipts and disbursements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Chattanooga, TN  
November 21, 2025

**UNITED STATES BORDER COLLIE HANDLERS ASSOCIATION**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -**  
**OPERATING**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(See Independent Accountants' Compilation Report)**

**CASH RECEIPTS:**

Life	\$ 9,275	
Yearly	<u>8,050</u>	17,325
National Finals entries -		
Cattle:		
Nursery	5,500	
Open	9,750	15,250
Sheep:		
Nursery	16,196	
Open	39,750	55,946
Sanctioning fees -		
Cattle:		
Nursery	759	
Open	1,896	2,655
Sheep:		
Nursery	13,276	
Open	53,197	66,473
Sponsorships -		
Cattle:	1,000	
Sheep:	1,000	2,000
Other -		
ABCA Funds - cattle	10,175	
ABCA Funds - sheep	23,850	
Video - sheep finals	(4,456)	
Profit share	(1,350)	
Miscellaneous	2,556	<u>30,775</u>
 Total cash receipts		 <u>190,424</u>

**CASH DISBURSEMENTS:**

Accounting fees	1,700
Annual meeting	2,757
Bank charges	35
Canadian exchange rate	15
Computer	2,360
Insurance	2,988
Investments	2,118
Miscellaneous	567

National Finals Cattle -

Awards	\$ 14,537
Judges' expenses	1,926
Judges' fees	6,000
Sponsorships	1,000
Stock fee	5,750
	29,213

National Finals Sheep -

Announcer	3,248
Awards	39,598
Equipment rent	7,240
Course director	1,250
Host committee - current	13,741
Host committee - next	5,145
Judges' expenses	7,882
Judges' fees	11,975
Meals	132
Set out	8,873
Sheep fee	30,900
Shepherd	3,000
Travel	7,362
Venue rental	4,000
Office supplies	850
Officers expense	1,538
Secretary	9,443
Total cash disbursements	197,930

**CASH DISBURSEMENTS  
OVER CASH RECEIPTS**

(7,506)

**CASH:**

Beginning	135,790
Ending	\$ 128,284

**UNITED STATES BORDER COLLIE HANDLERS ASSOCIATION  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
SAVINGS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(See Independent Accountants' Compilation Report)**

**CASH RECEIPTS**

Interest	\$ 6
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**CASH:**

Beginning	<u>50,095</u>
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Ending	<u><u>\$ 50,101</u></u>
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**UNITED STATES BORDER COLLIE HANDLERS ASSOCIATION  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
AMERIPRISE INVESTMENT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(See Independent Accountants' Compilation Report)**

**CASH RECEIPTS**

Interest and dividends	\$ 23,672
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23,672

**CASH:**

Beginning	<u>279,442</u>
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Ending	<u>\$ 303,114</u>
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