

**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.

Johnson, Wickey & Menckem, P.C.

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	<u>2,556</u>	<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	<u>5,750</u>	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	144,346
Office supplies		850
Officers expense		1,538
Secretary		<u>9,443</u>
Total cash disbursements		<u>197,930</u>

**CASH DISBURSEMENTS
OVER CASH RECEIPTS**

(7,506)

CASH:

Beginning	<u>135,790</u>
Ending	<u><u>\$ 128,284</u></u>

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	\$ <u>6</u>
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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
	<u>23,672</u>

CASH:

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

