Back Country Horsemen of America

Balance Sheet

As of June 30, 2024

Financial Accounting Standards Board ASC 958 is the revision to the net asset classification scheme to 2 classes. net assets with restriction and without restrictions. This helps simply the financials and keeps the funds we are allowed to use from the funds we are not allowed to use

Current Assets	not allowed to use.	TOTAL
Bank Accounts	ASSETS	
1101 Checking	Current Assets	
1103 US Bank - Grants - 2432	Bank Accounts	
1106 US Bank - Legacy - 8520 1,171,51 1107 US Bank - Savings - 8944 Formerly Business Reserve 2,006.27 1018 Bank - Ravings - 8945 Formerly Business Reserve 2,006.27 1018 Bank - Ravings - 8945 Formerly Business Reserve 2,006.27 1018 Bank - Ravings - 8945 Formerly Business Reserve 3,006.27 1020 Accounts Receivable 405,73	1101 Checking	138,131.04
1107 US Bank - Savings - 8504 1109 US Bank Legal - 8546 1200 Accounts Receivable 1500 C025 NBM Prepaids 1500 C025 NBM Prepaids 1500 C025 NBM Prepaids 1500 C025 NBM Prepaids 1501 C014 Current Assets 1502 C025 NBM Prepaids 1114 C0 9 Mo 1115 CD 15 Mo 1115 CD 15 Mo 1508 Stifel Legacy Investments 2 240.619.62 1580 Stifel Legacy Investments 2 40.619.63 1580 Stifel Legacy Investments 2 40.619.62 1580 Stifel Legacy Investments 2 40.619.62 1581 Stifel Legal Fund Investments 3 62.69.35 1501 Courrent Liabilities 1501 Member Equisure 1501 Member Equ	1103 US Bank - Grants - 2432	708.12
109 US Bank Legal - 8546	1105 US Bank - Legacy - 8520	1,171.51
Total Bank Accounts Steel Pace		57,451.63
Accounts Receivable 1200 Accounts Receivable 1700 Accounts Receivable 1700 Accounts Receivable 1700 Accounts Receivable 1700 Other Current Assets 1700 2025 NBM Prepaids 1700 2026 NBM		2,006.27
1200 Accounts Receivable \$405.73 Total Accounts Receivable \$405.73 Other Current Assets \$6,532.00 Total Other Current Assets \$6,532.00 Total Current Assets \$206,406.30 Total Current Assets \$206,306.30 Total Current Assets \$206,306.30 Total Current Assets \$206,306.30 Total Current Assets \$206,306.30 Total Current Liegal Fund Investments \$240,619.62 \$213,212.87 Total Current Assets \$239,310.00 Total Current Assets \$239,310.00 Total Current Liebilities \$200,000.30 Total Current Liebilities \$200,000.30 Total Current Liebilities \$400,000.30	Total Bank Accounts	\$199,468.57
Total Accounts Receivable \$405.73 Cither Current Assets 6,532.00 1500 2025 NBM Prepaids 6,532.00 Total Current Assets \$6,532.00 Total Current Assets \$206,406.30 Cither Assets 9,333.12 1114 CD 9 Mo 9,333.12 11580 Stiffel Legacy Investments 2 240,619.62 213,212.87 1581 Stiffel Legal Fund Investments 6,8259.35 62,000.32 Total Other Assets \$500,316.38 TOTAL ASSETS \$500,316.38 LIABILITIES AND EQUITY \$500,316.38 Liabilities Current Liabilities Current Liabilities 4,085.44 Total Oredit Cards 4,085.44 Other Current Liabilities 4,085.44 2500 Member Equisure 486.00 Total Current Liabilities \$4,571.44 Equity 10,141.20 3901 Restricted Net Assets \$4,571.44 3902 Restricted Legal Fund 50,704.20 3903 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 61,780.32 Not Revenue	Accounts Receivable	
Total Other Current Assets 1500 2025 NBM Prepaids 6,532.00 7 total Other Current Assets \$6,532.00 7 total Current Assets \$206,406.30 \$206,40	1200 Accounts Receivable	405.73
1500 2025 NBM Prepaids 6,532.00 Total Other Current Assets \$6,532.00 Total Current Assets \$206,406.30 Total Current Assets \$206,406.30 Total Current Assets \$206,406.30 Total Current Assets \$206,406.30	Total Accounts Receivable	\$405.73
Total Other Current Assets \$206,406.30 Total Current Assets \$206,406.30 Other Assets \$33.72 1111 CD 9 M0 9,363.77 1115 CD 15 M0 9,333.12 1580 Stifel Legacy Investments 2 240,619.62 213,212.87 1581 Stifel Legal Fund Investments 6 68,259.35 62,000.32 TOTAL ASSETS \$500,316.38 LIABILITIES \$500,316.38 LIABILITIES \$500,316.38 Current Liabilities \$500,316.38 Commerce Bank CC 3187 4,085.44 Other Current Liabilities \$4,085.44 Other Current Liabilities \$4,085.44 2500 Member Equisure 486.00 Total Other Current Liabilities \$4,551.44 Total Other Current Liabilities \$4,571.44 Total Other Current Liabilities \$4,571.44 3300 Member Equisure \$4,571.44 Total Other Current Liabilities \$4,571.44 1500 Unrestricted Net Assets \$4,571.44 3300 Restricted Legal Fund \$4,571.44 3902 Restricted Legal Fund \$6,782.32	Other Current Assets	
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Other Assets 9,363.77 1114 CD 9 Mo 9,363.77 1115 CD 15 Mo 9,333.12 1580 Stifel Legacy Investments 2 240,619.62 213,212.87 1581 Stifel Legal Fund Investments 6 62,000.32 Total Other Assets \$293,910.08 Total Other Assets \$293,910.08 CIMBRITIES AND EQUITY Liabilities Current Liabilities Commerce Bank CC 3187 4,085.44 Total Credit Cards \$4,085.44 Other Current Liabilities \$4,085.44 2500 Member Equisure 486.00 Total Other Current Liabilities \$4,851.44 2500 Member Equisure \$4,851.44 Total Liabilities \$4,851.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3901 Restricted Vouth Donations 10,141.20 3902 Restricted Vouth Donations 243,636.02 3903 Restricted Legal Fund 61,780.32 3903 Restricted Legal Fund 212,202.87 Net Revenue 32,015.4	Total Other Current Assets	\$6,532.00
1114 CD 9 Mo 9,363.77 1115 CD 15 Mo 9,333.12 1880 Stifel Legacy Investments 2 240,619.62 213,212.87 1581 Stifel Legal Fund Investments 6,8,259.35 62,000.32 Total Other Assets \$293,910.08 TOTAL ASSETS \$500,316.38 LIABILITIES AND EQUITY Liabilities Current Liabilities Commerce Bank CC 3187 4,085.44 Other Current Liabilities 2500 Member Equisure 486.00 Total Other Current Liabilities \$486.00 Total Uniforment Liabilities \$45.71.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Vet Assets 243,636.02 3902 Restricted Vet Assets 243,636.02 3903 Restricted Legal Fund 61,780.32 3903 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue 32,015.47	Total Current Assets	\$206,406.30
1115 CD 15 Mo 9,333.12 1580 Stifel Legacy Investments 2 240,619.62 213,212.87 1581 Stifel Legal Fund Investments 68,259.35 62,000.32 Total Other Assets \$293,910.08 TOTAL ASSETS \$500,316.38 LIABILITIES AND EQUITY Liabilities Credit Cards 4,085.44 Commerce Bank CC 3187 4,085.44 Other Current Liabilities \$4,085.44 Other Current Liabilities \$486.00 Total Other Current Liabilities \$486.00 Total Current Liabilities \$4,671.44 Faculty These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3901 Restricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legal Fund 212,202.87 Net Revenue -32,015.47 Total Equity	Other Assets	
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Total Other Assets \$293,910.08 TOTAL ASSETS \$500,316.38 LIABILITIES AND EQUITY Liabilities Current Liabilities Current Liabilities Cedit Cards Commerce Bank CC 3187 4,085.44 Total Credit Cards \$4,085.44 Other Current Liabilities \$4,085.44 Other Current Liabilities 486.00 Total Other Current Liabilities \$4,571.44 Total Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 61,780.32 Net Revenue -32,015.47 Total Equity \$495,744.94	1580 Stifel Legacy Investments 2 240,619.62	213,212.87
Name	1581 Stifel Legal Fund Investments 68,259.35	62,000.32
LIABILITIES AND EQUITY Liabilities Current Liabilities Credit Cards Commerce Bank CC 3187 4,085.44 Total Credit Cards \$4,085.44 Other Current Liabilities 486.00 2500 Member Equisure 486.00 Total Other Current Liabilities \$4,571.44 Total Current Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94	Total Other Assets	\$293,910.08
Liabilities Current Liabilities Credit Cards Commerce Bank CC 3187 4,085.44 Total Credit Cards \$4,085.44 Other Current Liabilities 486.00 2500 Member Equisure 486.00 Total Other Current Liabilities \$4,571.44 Total Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94	TOTAL ASSETS	\$500,316.38
Current Liabilities Credit Cards 4,085,44 Total Credit Cards \$4,085,44 Other Current Liabilities 486,00 2500 Member Equisure 486,00 Total Other Current Liabilities \$4,571,44 Total Liabilities \$4,571,44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636,02 3901 Restricted Youth Donations 10,141,20 3902 Restricted Legal Fund 61,780,32 3903 Restricted Legacy Fund 212,202,87 Net Revenue -32,015,47 Total Equity \$495,744,94	LIABILITIES AND EQUITY	
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Total Credit Cards \$4,085.44 Other Current Liabilities 486.00 2500 Member Equisure 486.00 Total Other Current Liabilities \$4,571.44 Total Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94	Credit Cards	
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2500 Member Equisure 486.00 Total Other Current Liabilities \$486.00 Total Current Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94	Total Credit Cards	\$4,085.44
Total Other Current Liabilities \$4,571.44 Total Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets \$243,636.02 3901 Restricted Youth Donations \$10,141.20 3902 Restricted Legal Fund \$61,780.32 3903 Restricted Legacy Fund \$212,202.87 Net Revenue \$-32,015.47 Total Equity \$495,744.94	Other Current Liabilities	
Total Other Current Liabilities \$4,571.44 Total Liabilities \$4,571.44 Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets \$243,636.02 3901 Restricted Youth Donations \$10,141.20 3902 Restricted Legal Fund \$61,780.32 3903 Restricted Legacy Fund \$212,202.87 Net Revenue \$-32,015.47	2500 Member Equisure	486.00
Total Liabilities Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 3903 Restricted Legacy Fund Net Revenue Total Equity \$4,571.44 \$4	·	\$486.00
Total Liabilities Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 3903 Restricted Legacy Fund Net Revenue 732,015.47 Total Equity \$4,571.44 \$4,571.44 \$4,571.44 \$4,571.44 \$4,636.02 \$43,636.02 \$61,780.32 \$61,7	Total Current Liabilities	\$4,571.44
These are balances that go forward year to year. And BCHA is not allowed to use immediately. 3800 Unrestricted Net Assets 3901 Restricted Youth Donations 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund Net Revenue Total Equity These are balances that go forward year to year. And BCHA is not allowed to use immediately. 243,636.02 61,780.32 61,7	Total Liabilities	
3800 Unrestricted Net Assets 243,636.02 3901 Restricted Youth Donations 10,141.20 3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94	Those are belonced that go forward year to year. And PCHA is not allowed to use immediately	4 ,, 6 ,
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3902 Restricted Legal Fund 61,780.32 3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94		
3903 Restricted Legacy Fund 212,202.87 Net Revenue -32,015.47 Total Equity \$495,744.94		
Net Revenue -32,015.47 Total Equity \$495,744.94	·	,
Total Equity \$495,744.94		
· ·		\$495,744.94
	TOTAL LIABILITIES AND EQUITY	\$500,316.38

Back Country Horsemen of America

Budget vs. Actuals: Budget FY 2024 to 2025 - FY25 P&L May - June, 2024

	TOTAL	
	ACTUAL	BUDGE
Revenue		
4100 Dues	40.00	135,450.00
4110 Membership Dues Donation \$5		5,500.00
Total 4100 Dues	40.00	140,950.00
4200 Donations	530.00	28,500.00
4201 Chapter Support Grants	180.00	2,500.00
4204 Sponsors & Advocacy Partners	430.00	2,000.0
4600 National Board Meeting Revenue		30,000.0
4800 Promotional Items	100.10	2,200.0
8010 Interest Income	224.43	400.00
Total Revenue	\$1,504.53	\$206,550.00
GROSS PROFIT	\$1,504.53	\$206,550.00
Expenditures		
1582 Investment Expense		2,500.00
5000 Administration - General	704.03	6,600.00
5004 Shipping / Postage	234.49	0.0
5010 Bank/Merchant Processing Fees	327.87	0.0
5100 Software and Computer expense		1,000.0
Total 5000 Administration - General	1,266.39	7,600.00
5200 Public Lands Advisor		
5210 Wages & Salary Expenses	13,913.38	83,500.00
5211 Payroll Taxes	1,174.44	8,500.0
5212 Payroll Processing Fees	92.00	0.0
5220 Travel Expenses	2,723.90	8,000.0
5221 Miscellaneous Expense	139.98	1,500.0
Total 5200 Public Lands Advisor	18,043.70	101,500.0
5202 General Travel	4,640.91	6,000.00
5500 National Board Meeting		30,000.00
5800 Promotional Item(s)	627.00	2,000.00
7000 Professional Services		
7100 Executive Administrator	6,300.00	37,800.00
7800 Accounting/Audit/Tax Returns	1,932.00	11,000.0
Total 7000 Professional Services	8,232.00	48,800.00
Committee Expense		
5301 Education		300.0
5303 Marketing/Media		300.0
5305 Partnerships	2,750.00	6,520.0
5308 Volunteer Hours & Awards		500.0
5309 Chapter Support Grants		300.0
5311 Youth Committee		300.00
Total Committee Expense	2,750.00	8,220.00
Total Expenditures	\$35,560.00	\$206,620.00

Back Country Horsemen of America

Budget vs. Actuals: Budget FY 2024 to 2025 - FY25 P&L May - June, 2024

	TOTAL	
	ACTUAL	BUDGET
NET OPERATING REVENUE	\$ -34,055.47	\$ -70.00
Other Revenue		
4203 Legacy Donations	1,020.00	0.00
4205 Legal Donations	1,020.00	0.00
Total Other Revenue	\$2,040.00	\$0.00
NET OTHER REVENUE	\$2,040.00	\$0.00
NET REVENUE	\$ -32,015.47	\$ -70.00