

2026 Winter Meeting Minutes

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A ginger and white cat is lying under a patterned blanket, looking up at the camera. The cat's face is partially visible, showing its orange fur, white chest, and blue eyes. The blanket has a grey and white pattern. The background is blurred.

Winter Board Meeting 2026

Danny Nevarez, COO



Agenda

- Laying the Foundation
- Advocacy and Narrative Leadership
- Responsible Breeding Standards
- Education and Thought Leadership
- Pet Owner Engagement and Growth
- Breeder Value and Conversions
- Automation and Online Engagement
- Regional Performance and
- Marketing and Localized Marketing

Laying the Foundation

Innovative Tools and Features Leveraging Technology

- Enhance member experience and operational efficiency by leveraging technology.

Global Expansion

- Expand TICA's reach and influence in emerging markets

Marketing & Communication

- Build brand awareness and engagement through modern, digital-first strategies

Education and Advocacy

- Showcase TICA as a thought leader in feline health, ethical breeding, and care.

Community Building

- Foster a strong sense of belonging among members, breeders, and exhibitors

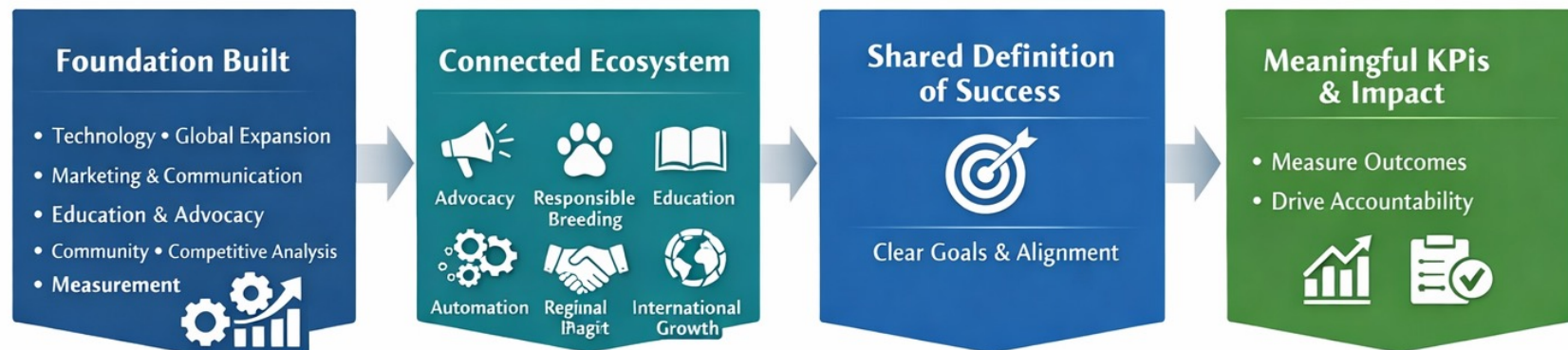
Competitive Analysis

- Differentiate TICA's unique value from others.

Measuring Success

- **Establish shared definition of success is the basis for developing measures**

From Foundation to Impact





Guiding Principles

- TICA's mission guides all work: welfare, responsible breeding, education, and the advancement of the cat fancy worldwide
- Core functions align initiatives to purpose and intended outcomes
- Evolve from foundational work to a mature, outcome-driven definition of success



Building a Sustainable, Values-Driven Ecosystem

A connected strategy that aligns TICA's mission through advocacy, education, engagement, and sustainable growth.



Advocacy and Breeding Narrative

What success looks like: TICA shapes the public narrative and is recognized as a trusted authority.

Possible Key Progress Indicator (KPI)


- Reach and engagement on education-focused content
- Share of content focused on responsible breeding and welfare
- Growth in non-member educational interactions

Define Responsible Breeding and Best Practices

What success looks like: Clear standards adopted and understood by breeders and pet buyers.

Possible KPIs

- Participation rates in genetic testing programs
- Usage of educational resources tied to best practices
- Reduction in consumer complaints related to breeder misunderstandings
- Adoption of standards across regions



Education and Thought Leadership

What success looks like: Education drives trust and long-term engagement.

Possible KPIs

- Educational content consumption rates
- Search visibility for educational topics
- Growth in education-driven site traffic

Sustainable Growth Through Pet Owners

What success looks like: Pet owners become informed, long-term participants.

Possible KPIs

- Engagement with pet-owner-focused content
- Conversion from education touchpoints to participation
- Retention of newly engaged pet owners

Maximize TICA Breeder Value to Pet Industry

What success looks like: Breeders actively shape trusted recommendations within the ecosystem.

Possible KPIs

- Percentage of pet owners entering TICA through breeder referral
- Engagement rates on breeder-shared or breeder-endorsed resources
- Diversity of partner adoption driven by breeder recommendations
- Retention of pet owners introduced through breeders versus other channels

Automation and Resource Allocation for Online Engagement

What success looks like: Staff time shifts from processing to engagement, improving outcomes.

Possible KPIs

- Reduction in manual processing time
- Service turnaround time improvements
- Increase in staff time allocated to engagement
- Conversion rates influenced by direct engagement



Defining Success and Measuring Impact

- Our mission tells us why TICA exists. Strategic priorities define where we are going. KPIs tell us whether we're succeeding.
- My request is for the board to agree on priorities and outcomes. Management's role is to execute against them.
- This framework creates accountability without micromanagement, and transparency without operational interference.
- Comments or Discussion

Regional Trend Reporting Turns Hindsight into Foresight

Giving each Regional Director timely, region-specific trends allows them to spot changes early and respond during the year, not after the year is over.

Early signal detection

Year-to-date trends highlight shifts in registrations, shows, breeder activity, and engagement while there is still time to act.

This moves decision-making from “post-mortem” to “course correction.”

This creates ownership of outcomes rather than reliance on global averages that can hide local issues.

Regional Stats



- The initial approach was too complex
- Working with RD's to refine regional stats
- Target the right data
- Dashboard – north of forty thousand, plus ~2k per user recurring
 - Trade off being PDF reporting vs. live dashboard



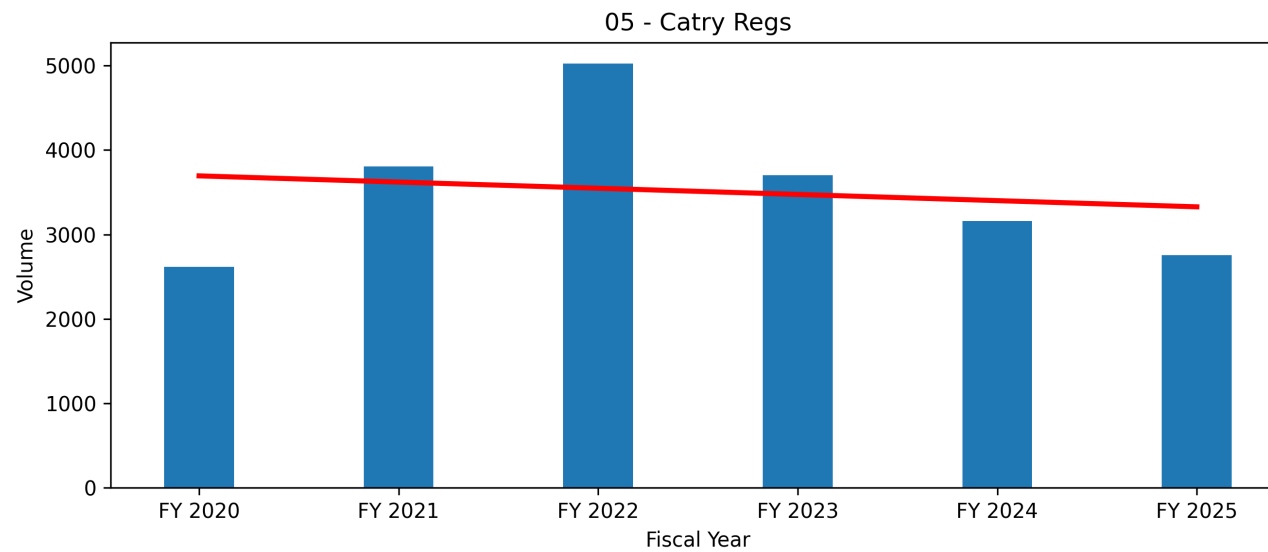
Regional Awareness

Webinar

- Delivered a live regional webinar with open Q&A.
- Share regional performance and engagement information.
- Provided clarity around member benefits and future initiatives.
- Established a precedent that respectful, challenging questions are welcomed.
- Create a model for future regional education sessions.

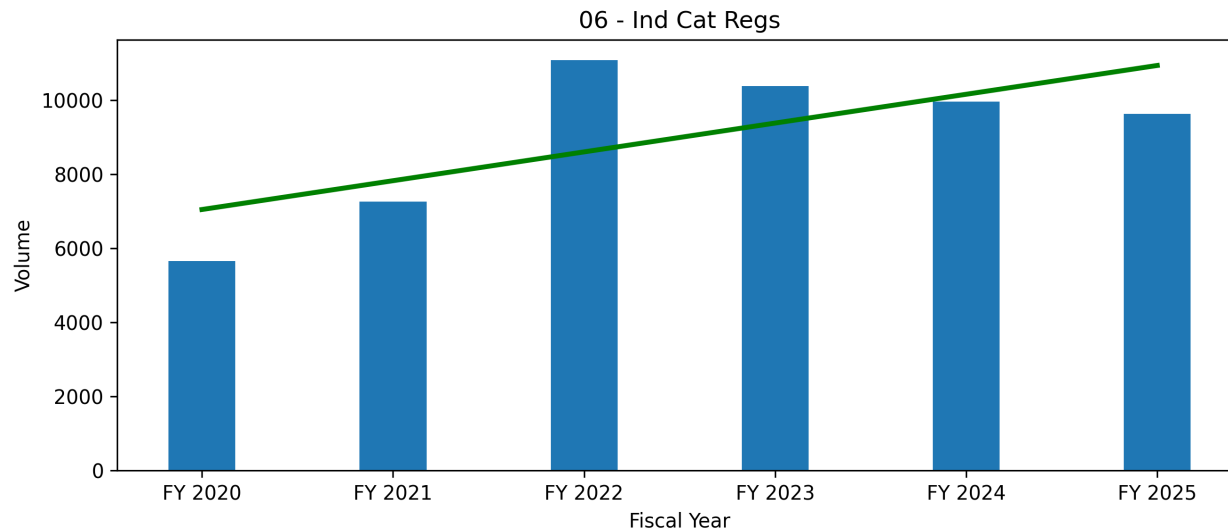
Cattery Registrations

Metric	FYTD FY25	FYTD FY26	Change	% Change
Catry Regs	1,300	1,311	+11	0.8%



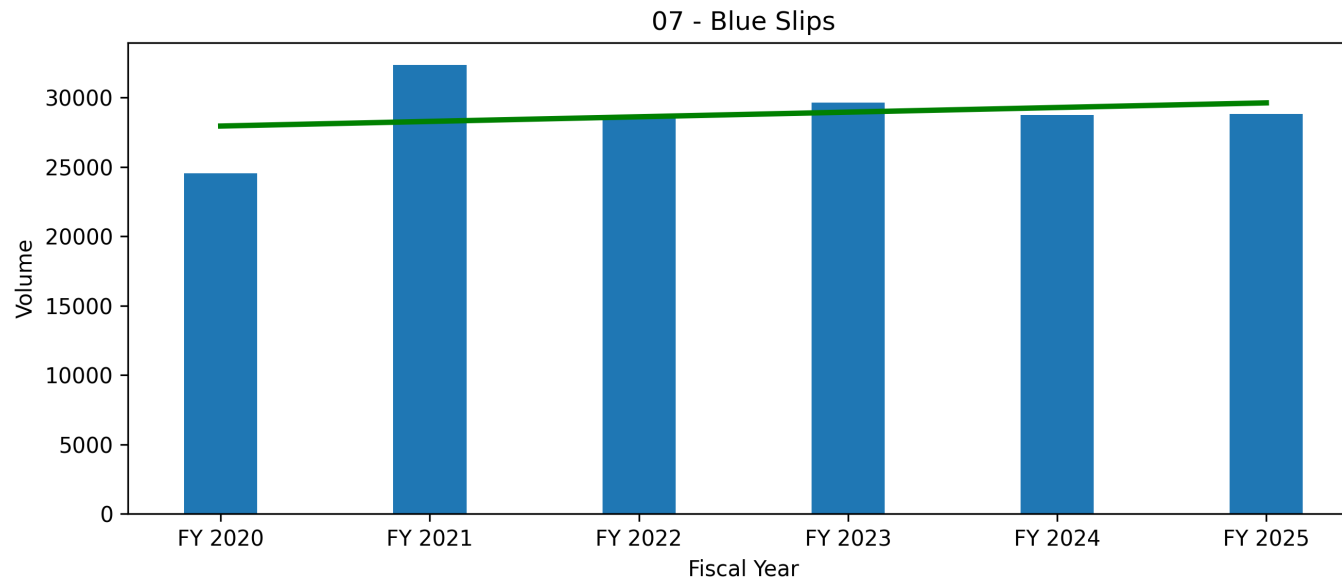
Individual Registrations

Metric	FYTD FY25	FYTD FY26	Change	% Change
06 - Ind Cat Regs	4,558	4,646	+88	1.9%



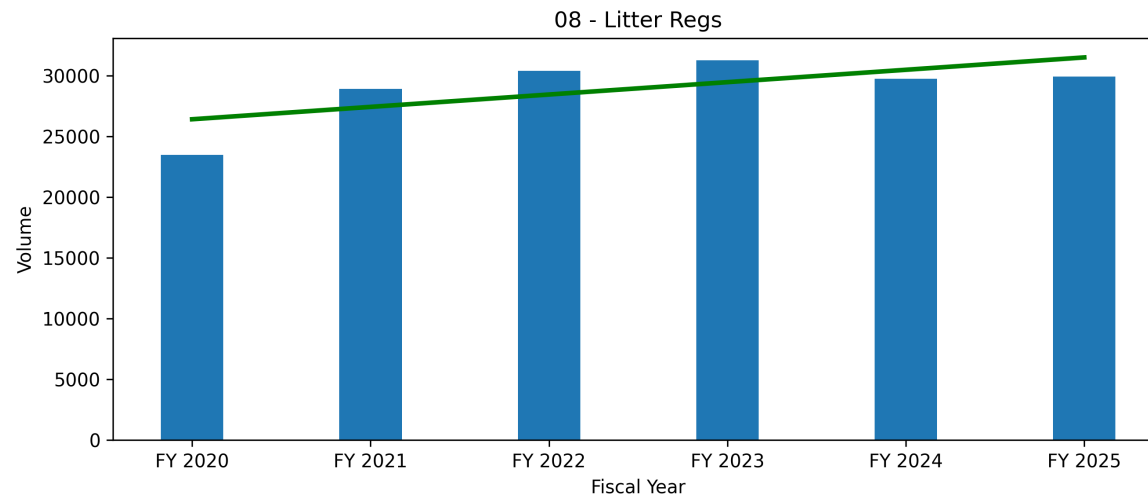
Blue Slips

Metric	FYTD FY25	FYTD FY26	Change	% Change
07 - Blue Slips	14,722	15,454	+732	5.0%



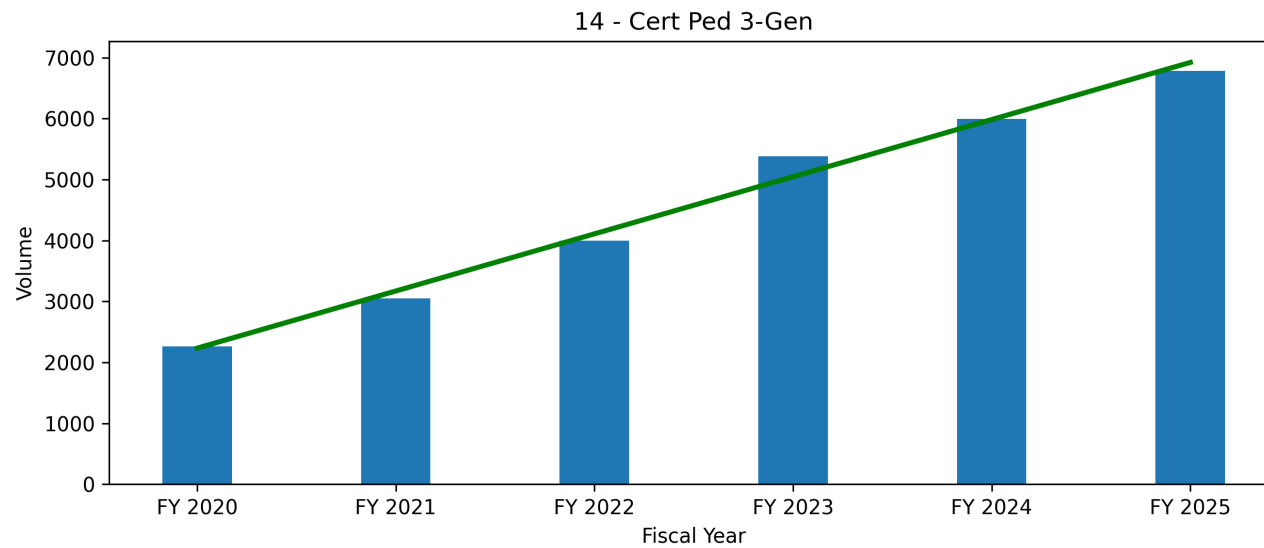
Litter Registrations

Metric	FYTD FY25	FYTD FY26	Change	% Change
08 - Litter Regs	15,751	16,020	+269	1.7%



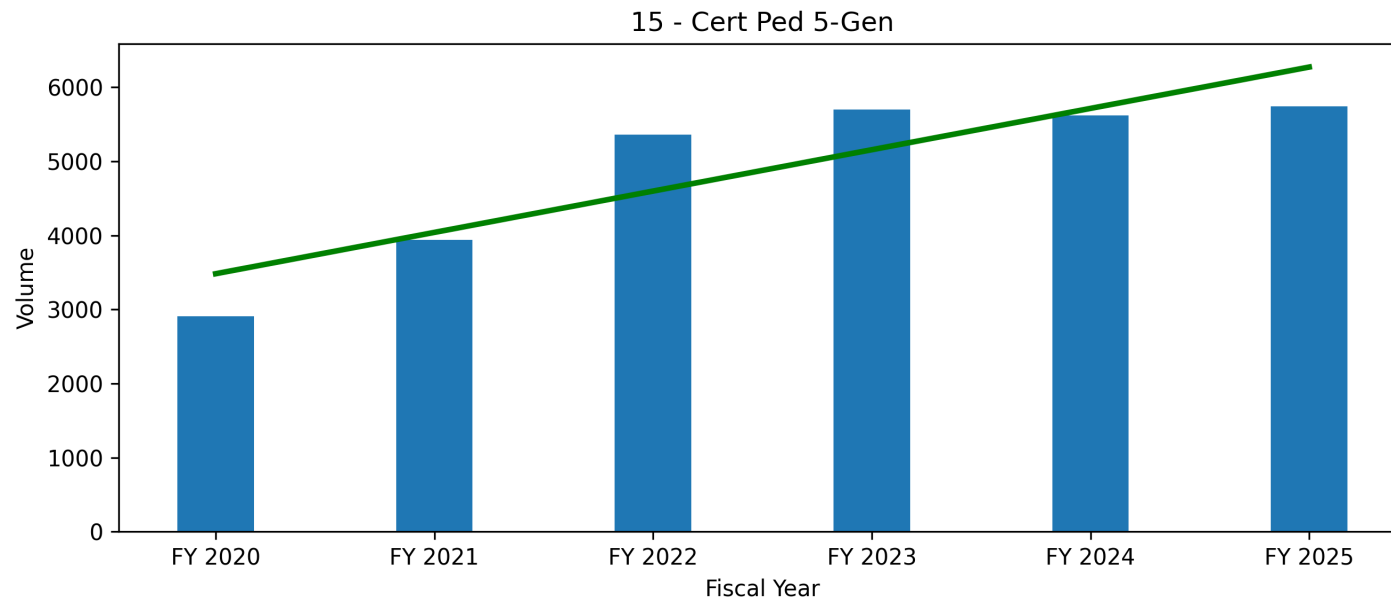
3-Gen Pedigrees

Metric	FYTD FY25	FYTD FY26	Change	% Change
14 - Cert Ped 3-Gen	3,507	3,739	+232	6.6%



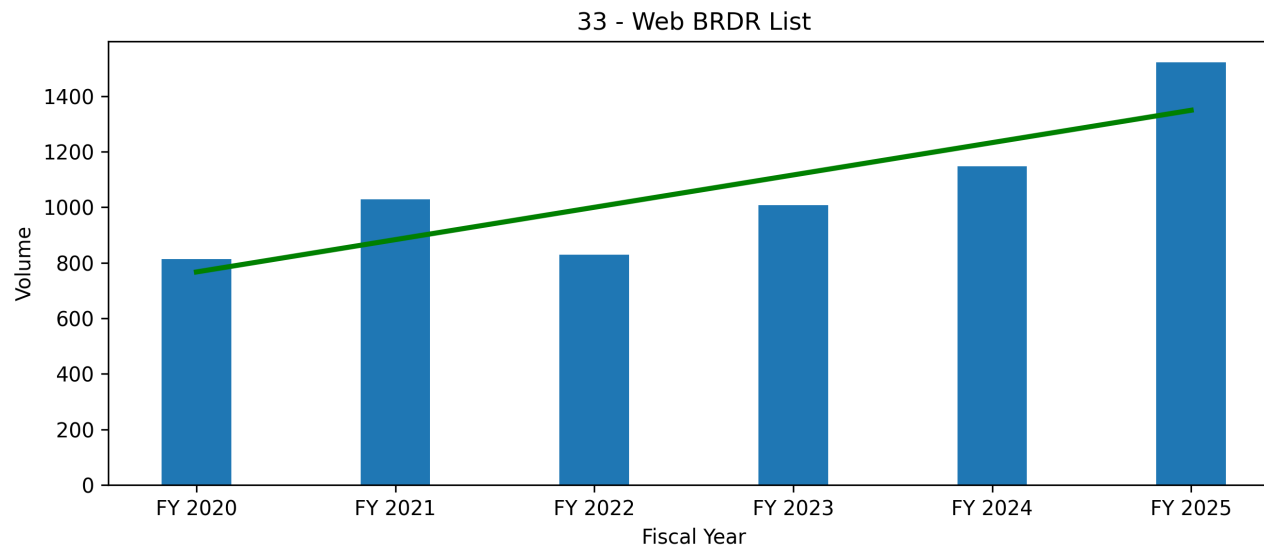
5-Gen Pedigrees

Metric	FYTD FY25	FYTD FY26	Change	% Change
15 - Cert Ped 5-Gen	2,765	3,051	+286	10.3%

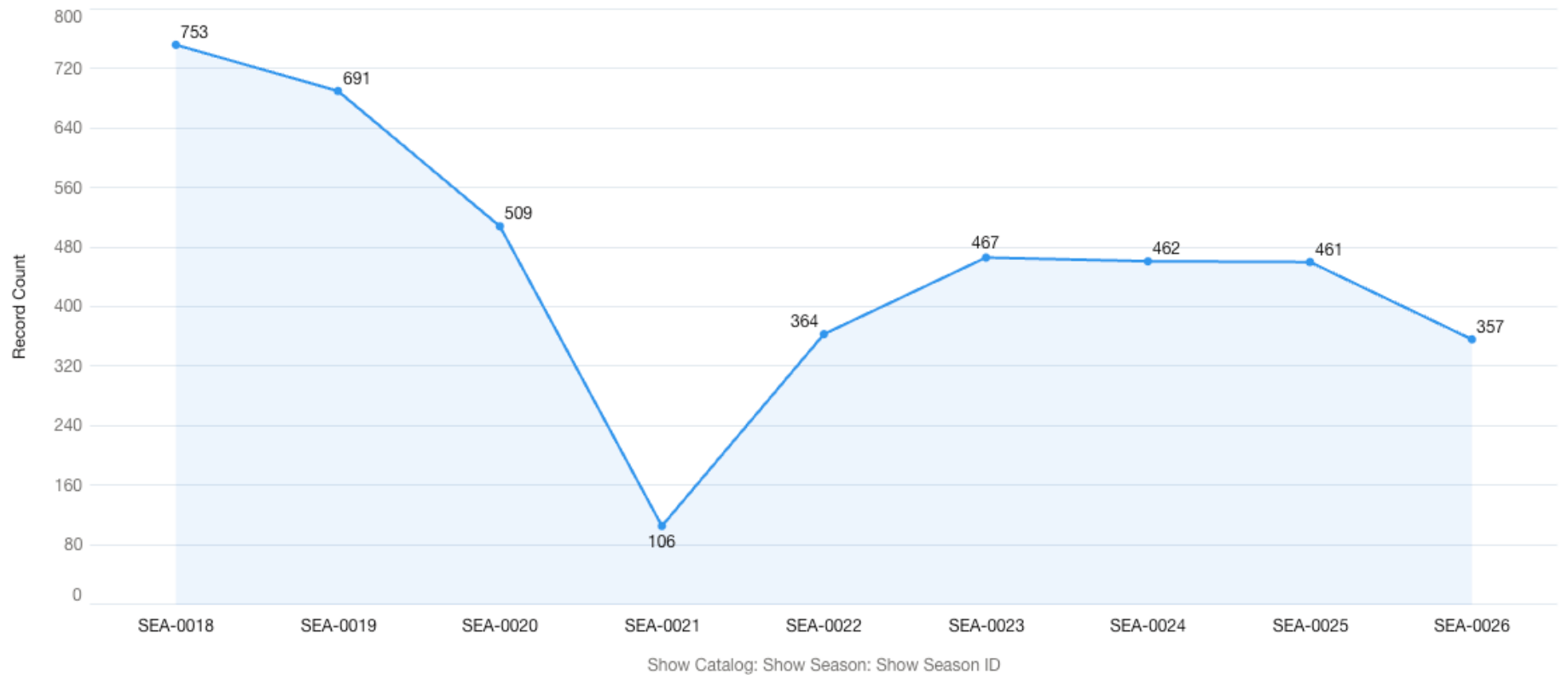


Breeder Listings

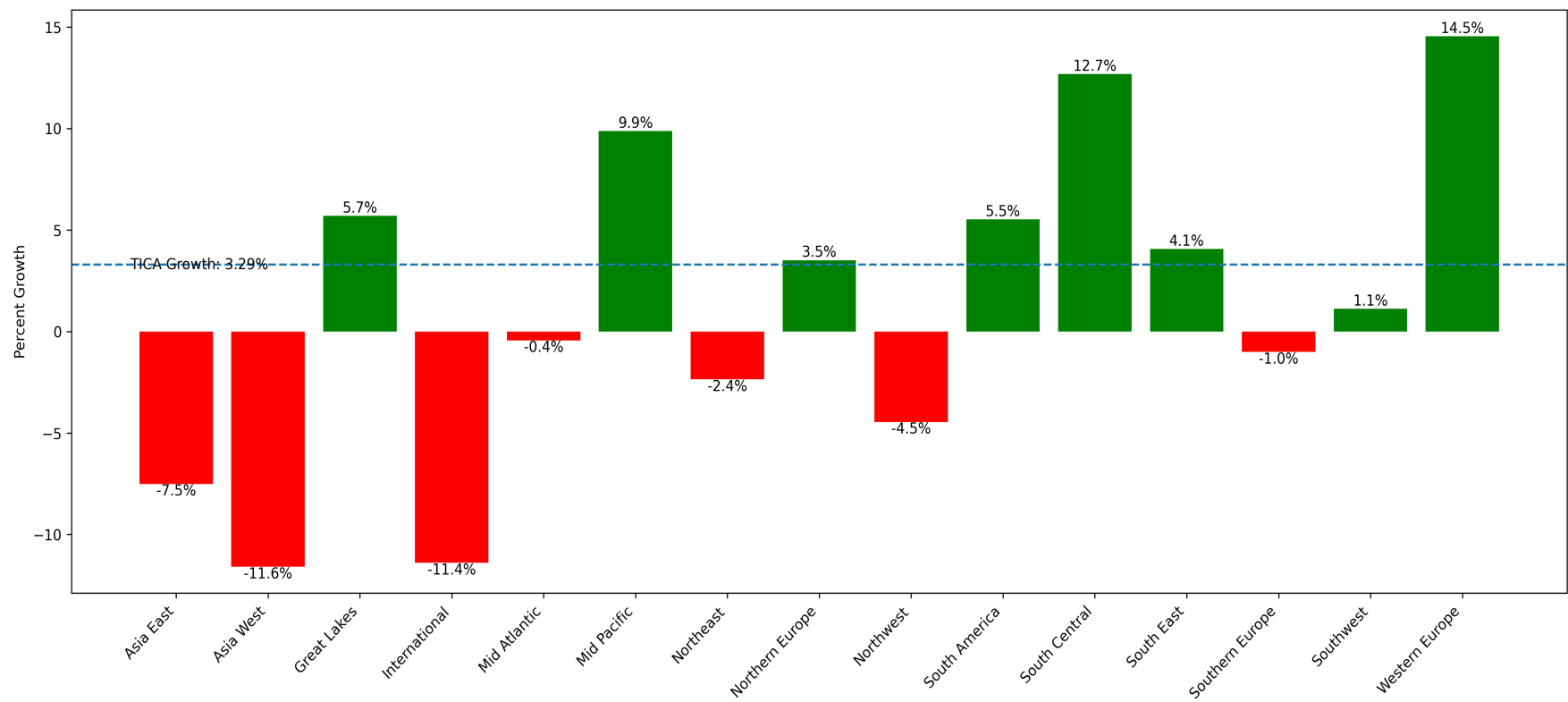
Metric	FYTD FY25	FYTD FY26	Change	% Change
33 - Web BRDR List	538	446	-92	-17.1%



Shows by Season

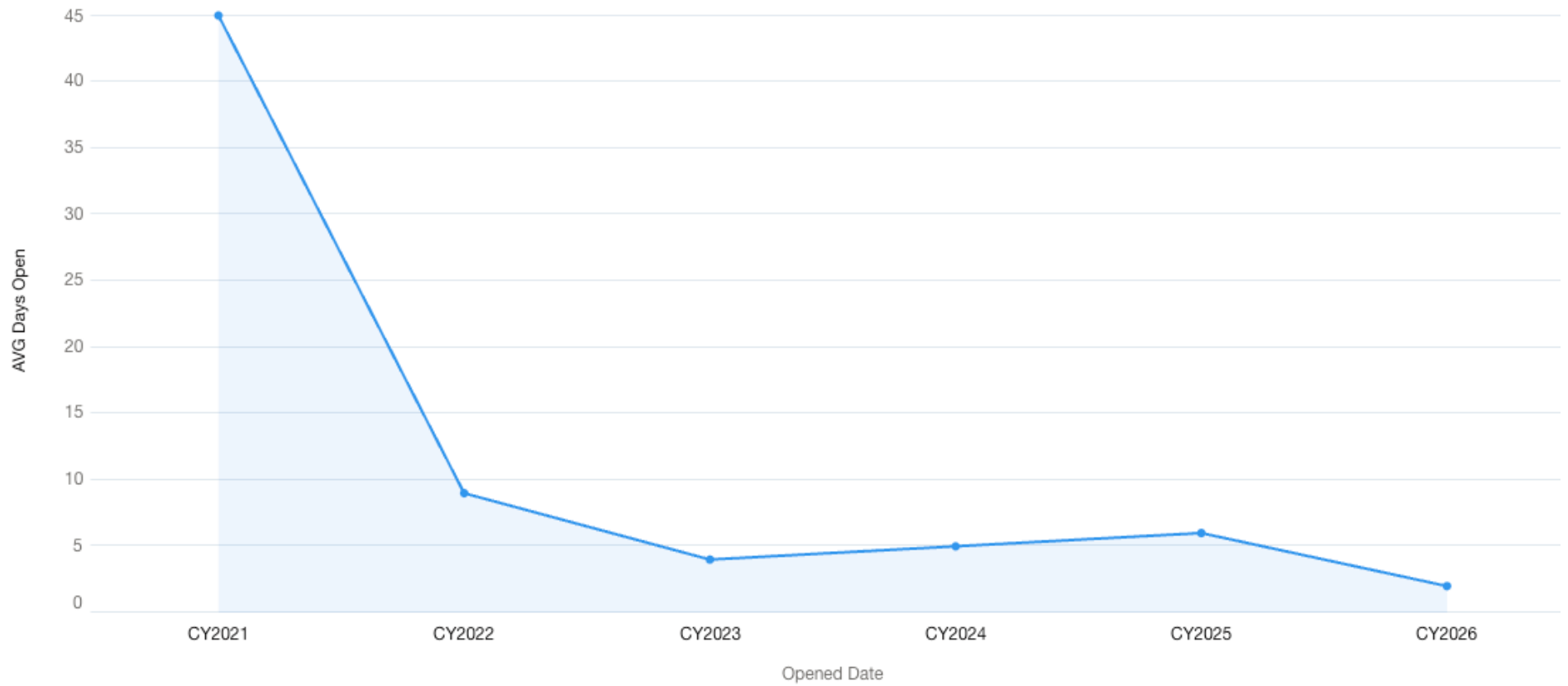


FYTD - Regional Growth/Decline





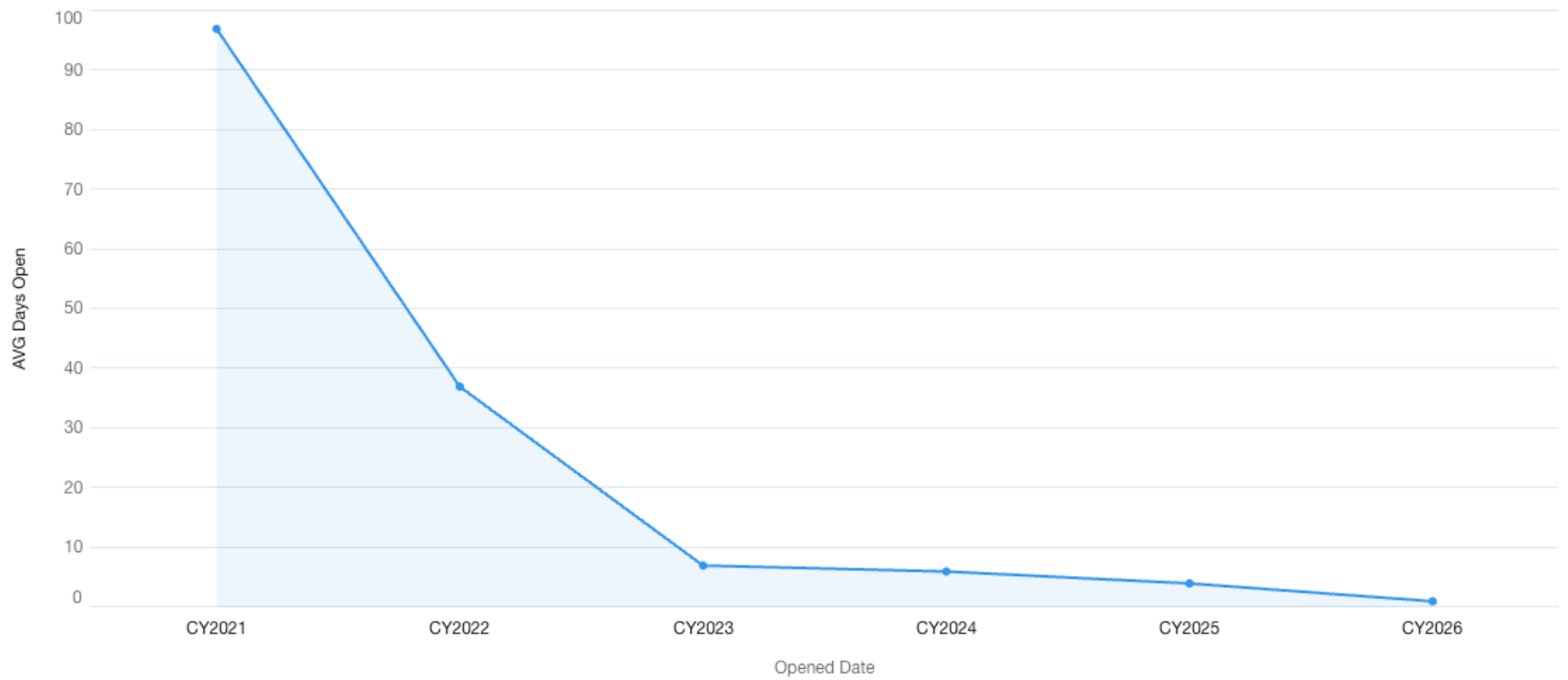
Pedigree w/Research Avg Days to Close



[View Report \(Pedigree w/Research Avg Days to Close\)](#)

As of Jan 6, 2026, 2:4

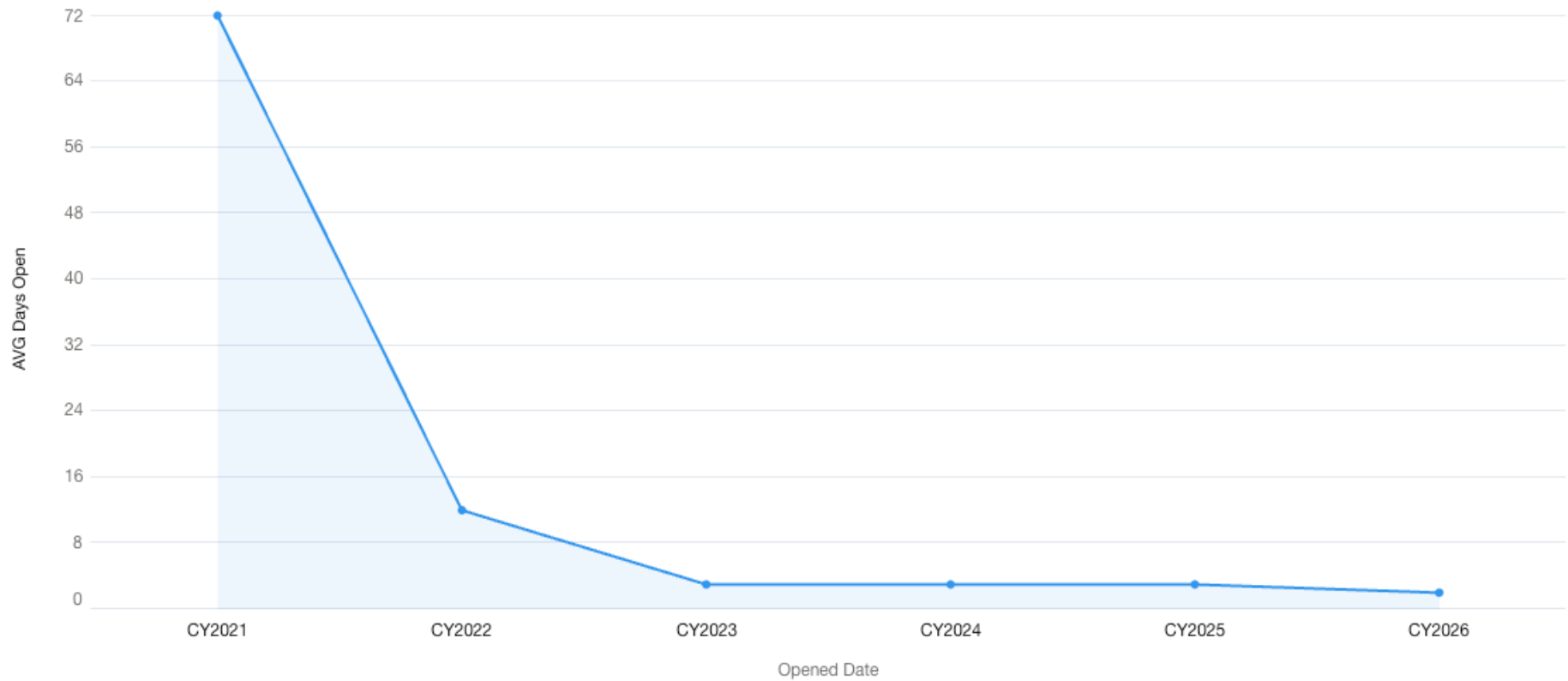
Ind Reg Avg Days to Close



[View Report \(Ind Reg Avg Days to Close\)](#)

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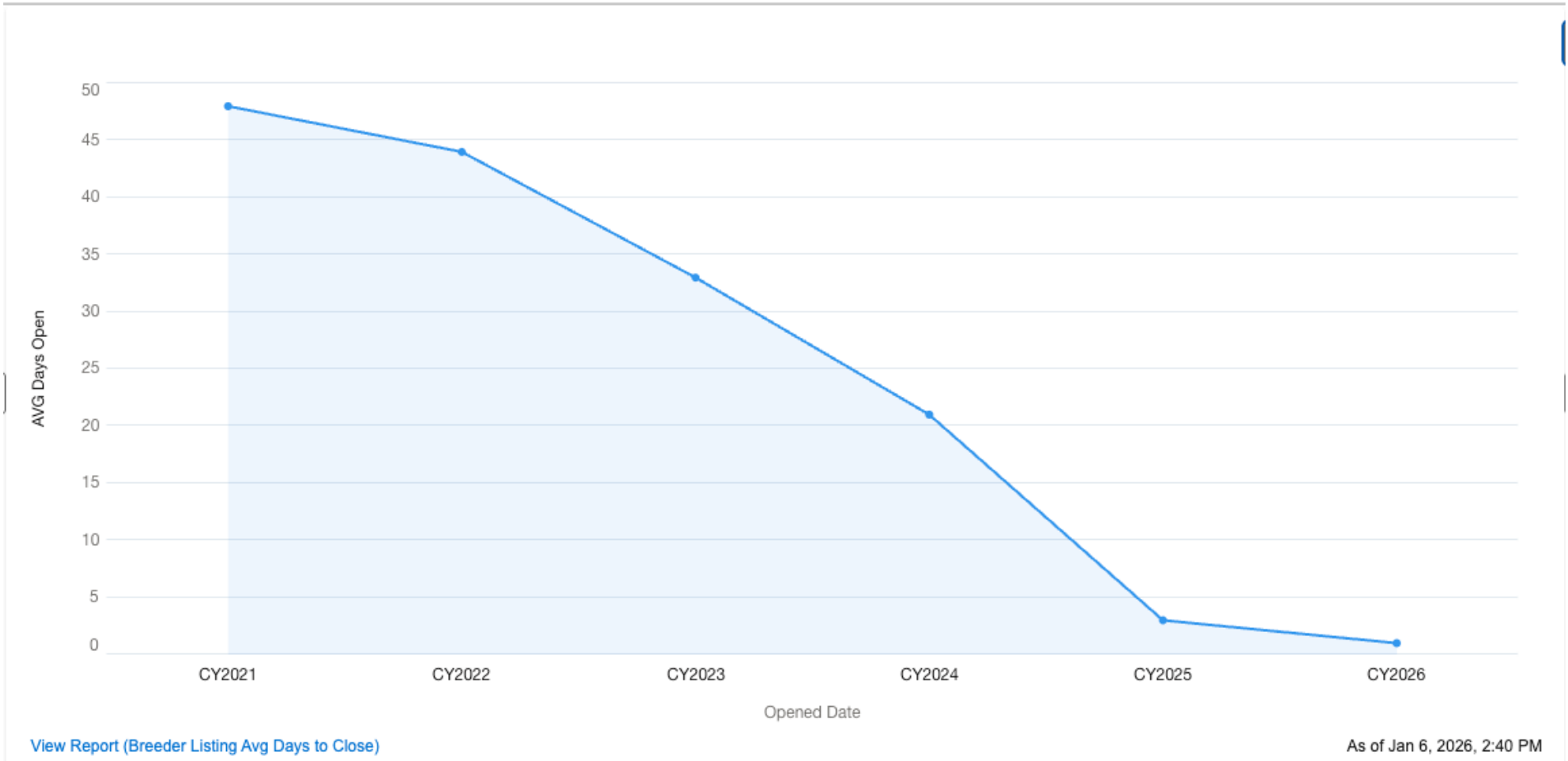
New Litter Avg Days to Close



[View Report \(New Litter Avg Days to Close\)](#)

As of Jan 6, 2026, 2:40 PM

Breeder Listing Avg Days to Close



Governance to Execution: Approved IT Projects

Why this process was created

- To give Board Members a clear, consistent way to propose IT initiatives
- To build shared understanding and consensus before committing resources
- To prioritize projects based on impact, cost, and operational capacity

What this enables

- Fewer one-off requests
- Clearer alignment between Board direction and Executive execution
- Predictable planning and accountable delivery
- Current status of Board-approved IT projects



Project Updates

Budget Proposal Projects	Budget	Actual	Difference
Diacritical Lettering			
Splash Page Litter Registration	\$4,050.00	\$(2,081.25)	\$1,968.75
Title Tracking	\$6,750.00	\$(8,718.75)	\$(1,968.75)
Color Options (UAT)	\$8,325.00	\$(8,775.00)	\$(450.00)
Show Results	\$8,100.00	\$(2,475.00)	\$5,625.00
Membership & Breeder Listing	\$15,750.00	\$(15,525.00)	\$225.00
Country & State	\$ 13,950.00	\$(3,825.00)	\$10,125.00
Total	\$56,925.00	\$(41,400.00)	\$15,525.00

Marketing Overview and Conversion Strategy

- TICA has built a large, measurable global audience. The focus now shifts from audience growth to **meaningful engagement and conversion**.
- Marketing emphasis moves from posting frequency to **clarity, education, and responsiveness**.
- Education is a core conversion tool, reinforcing TICA as a trusted authority
- Digital and video content to communicate **standards, values, and purpose**, not chase trends.
- Negotiating several contracts with potential partners



International Marketing Gap

Localized platforms and engagement.

- One of the clearest gaps and inequity we see is in international marketing reach and conversion.
- Engagement must meet audiences where they are.
- Localized platforms, language, and regional context are critical to education and trust.
- Milorad will walk through our marketing successes and how localized digital platforms can help drive measurable results.




Milorad Vlahovic



Aligning on Impact, Direction, and Success

- Advancing TICA's mission through a strategic connected ecosystem, shared definitions of success, and measurable impact.

Thank You



Board authority over direction and policy

The By-Laws are explicit that governance, policy, and the overall direction of the Association rest with the Board:

“The business affairs, government, policy formulation and implementation of the Association ... shall be under the jurisdiction of the Board of Directors.”

TICA By-Laws, Article Seven, §17.2.1

Expanding Global & Regional Digital Communication Channels - TICA

TICA Social Media 2025



End 2025
96,133
Followers

Facebook
Official TICA Page



End 2025
104,817
Followers

Instagram
Official TICA Instagram profile, started
on April 2024



End 2025
49,664
Followers

Tik Tok
Official TikTok Profile with over 616k
likes



End 2025
1,580
Subscribers

YouTube
Official TICA YouTube Channel, growth
over 800% in last year

77Mx

TOTAL
IMPRESSIONS

Over 90%

Of viewers are
NON-FOLLOWERS

x

Over 50%

YEARLY
GROWTH

3.8%
Conversion Rate

3M

TOTAL
ENGAGEMENTS

Over 54M

Video Views



ROI

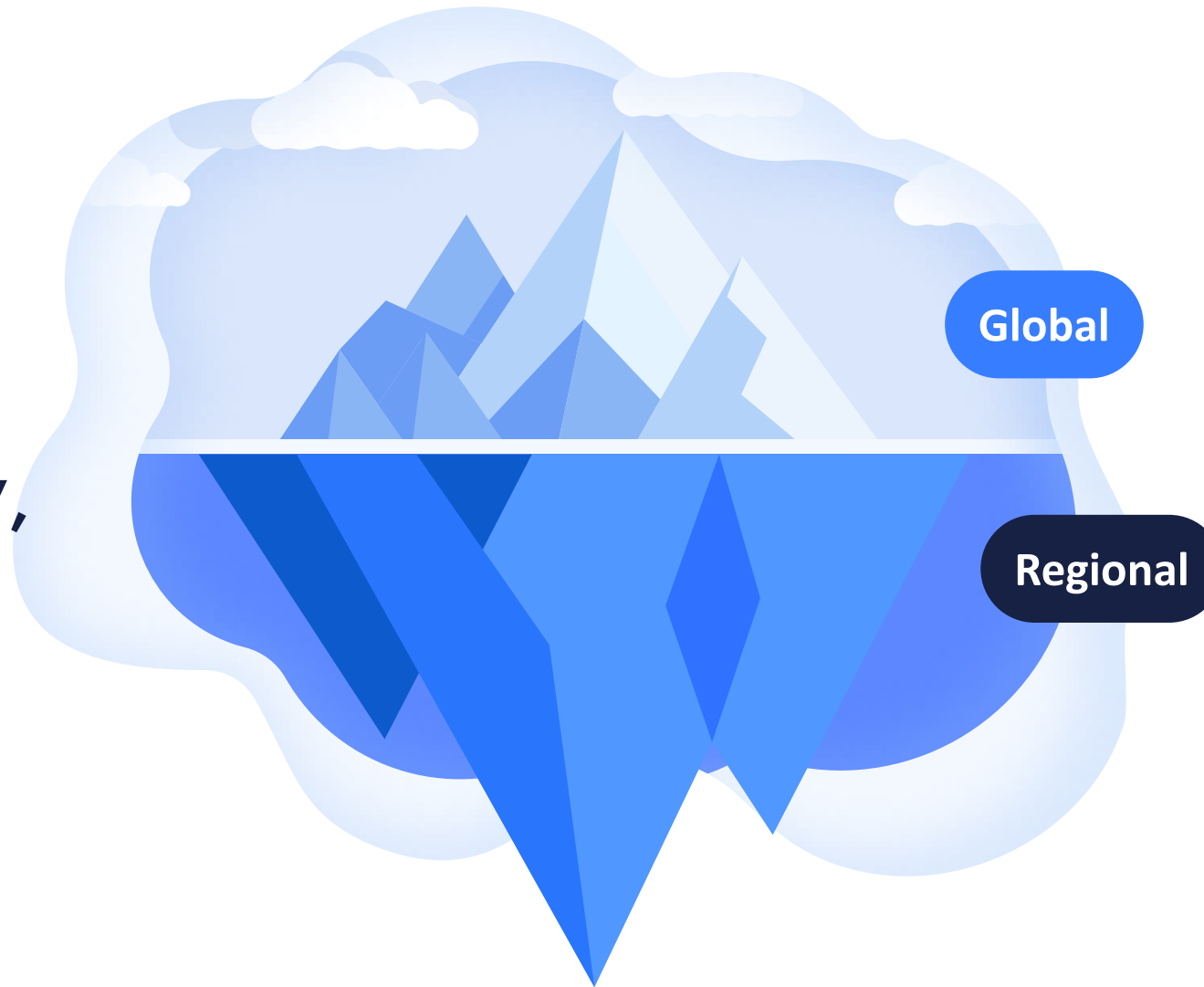
219x

\$2.58M

Return on Investment

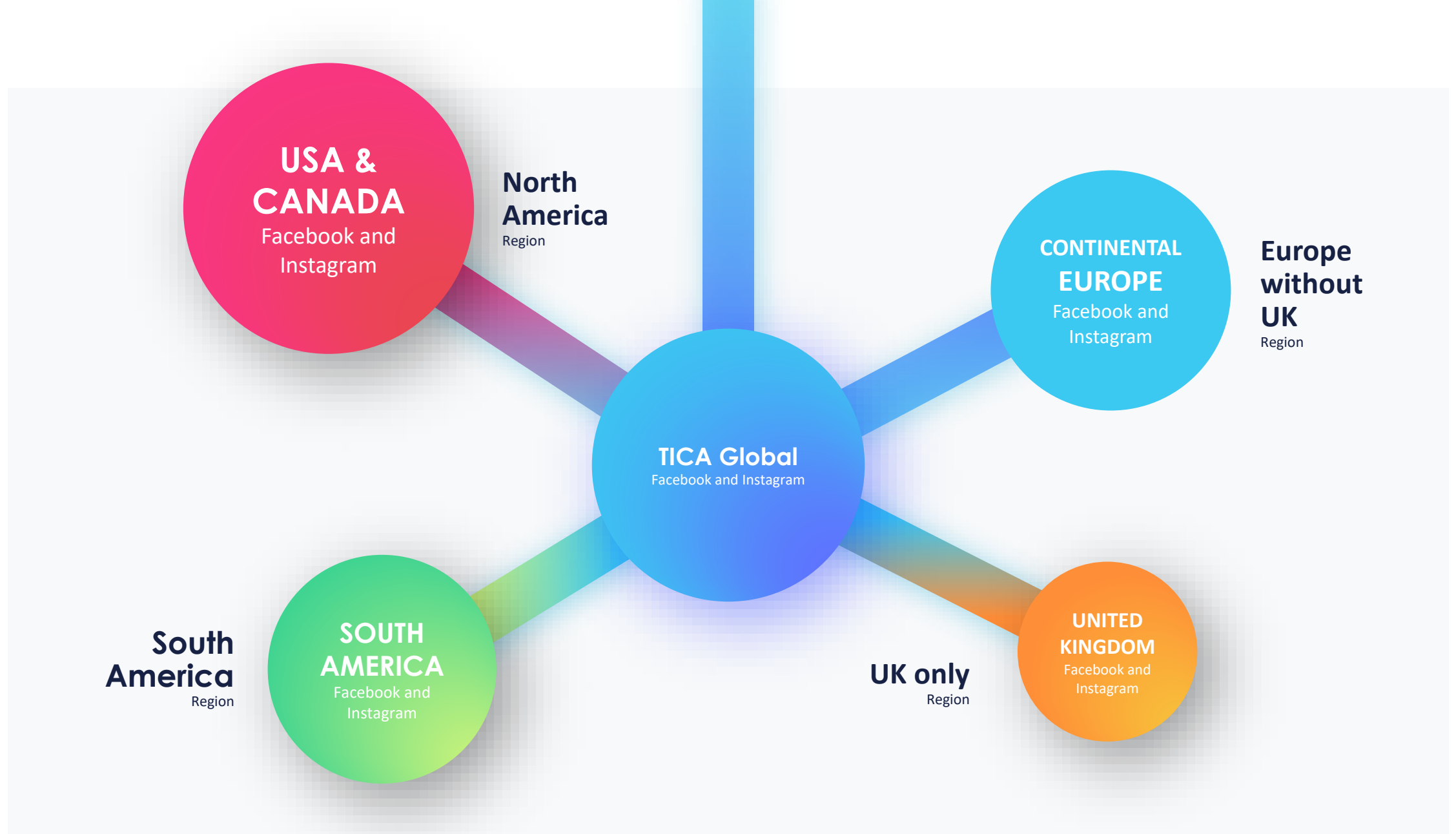
Based on standard digital media valuation models, our current return on investment stands at approximately 219 times the invested cost

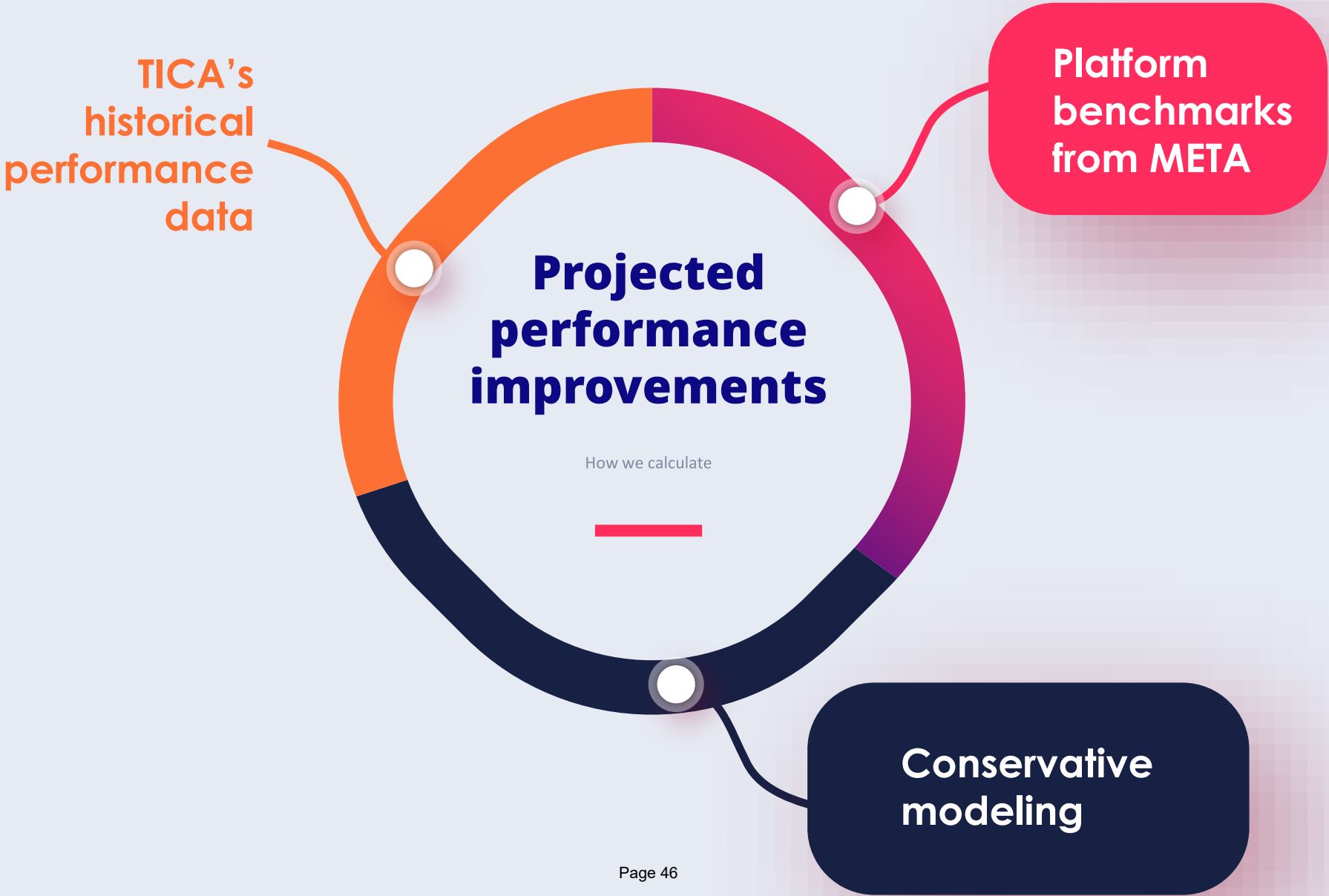
**Global is
strong.
Regionally,
it can be
stronger!**

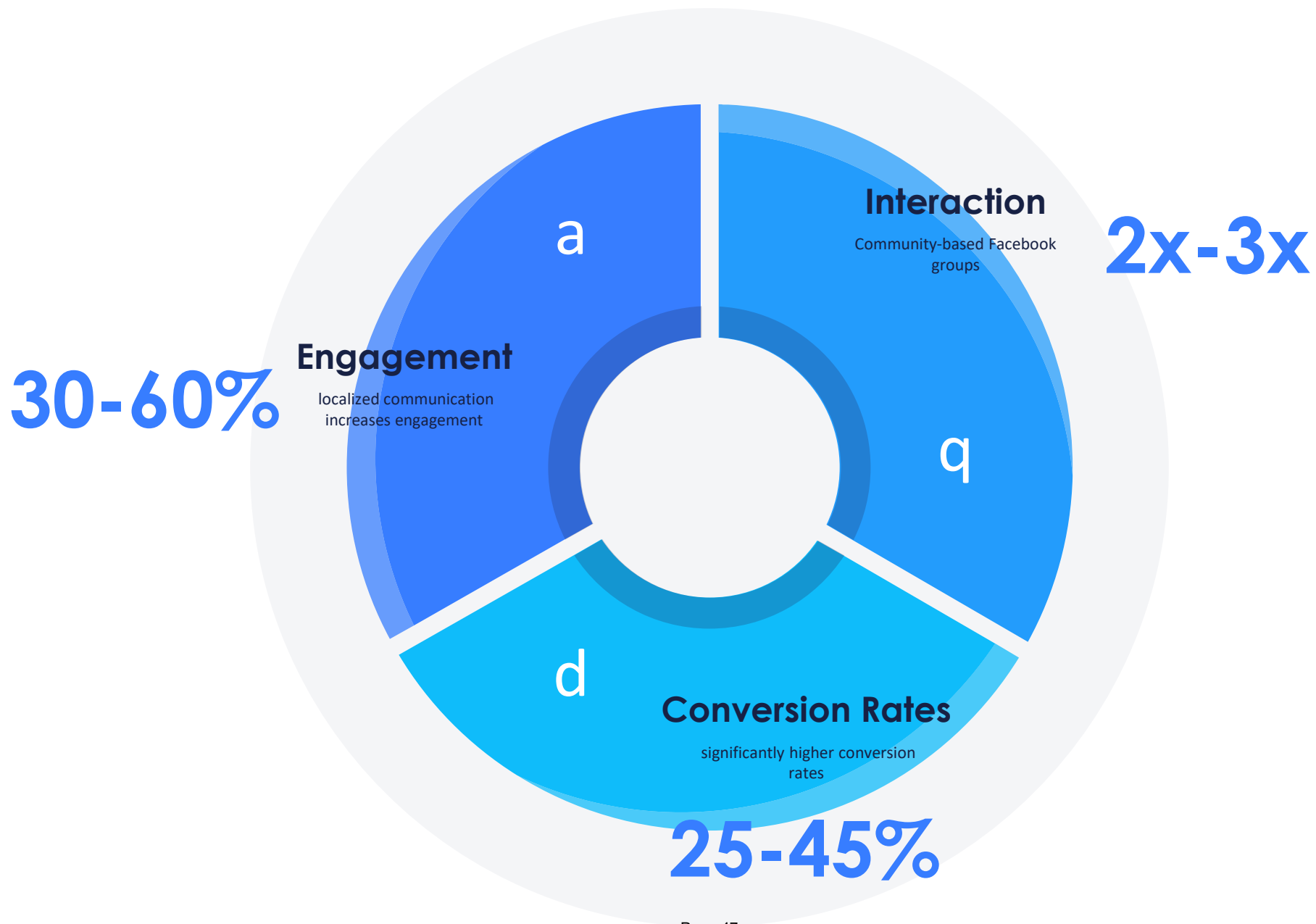


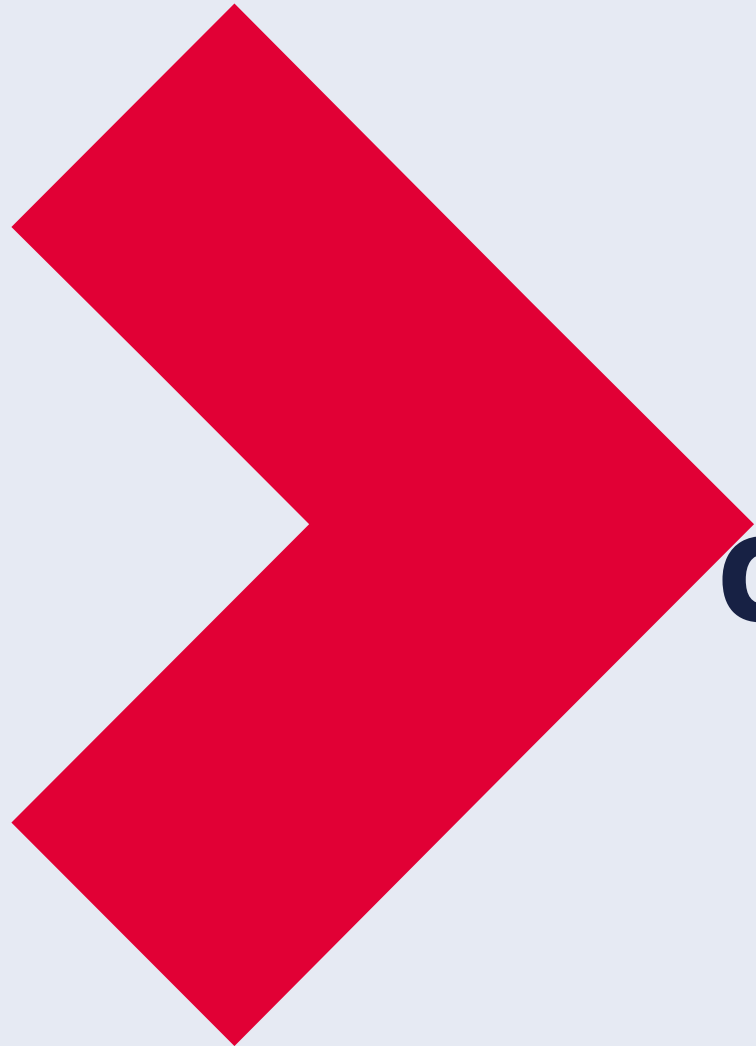
**Global presents one
channel per social
media**

**Regional presents
one channel for
each region of
interest**









B

**European
digital partner**

A

**UK seasonal
sponsor**

Quisque non
condimentum dolor,
sed mattis nulla.

C

**South America
education
series sponsor**

Local Companies →

With regional channels, TICA would be able to create targeted sponsorship opportunities such as a European digital partner, a UK seasonal sponsor, or a South American education series sponsor.





Reach

This strategy is expected to increase TICA's overall reach by approximately thirty to sixty percent over a twelve-month period, with engagement growing at a similar or higher rate.

30-60%

12 months
period



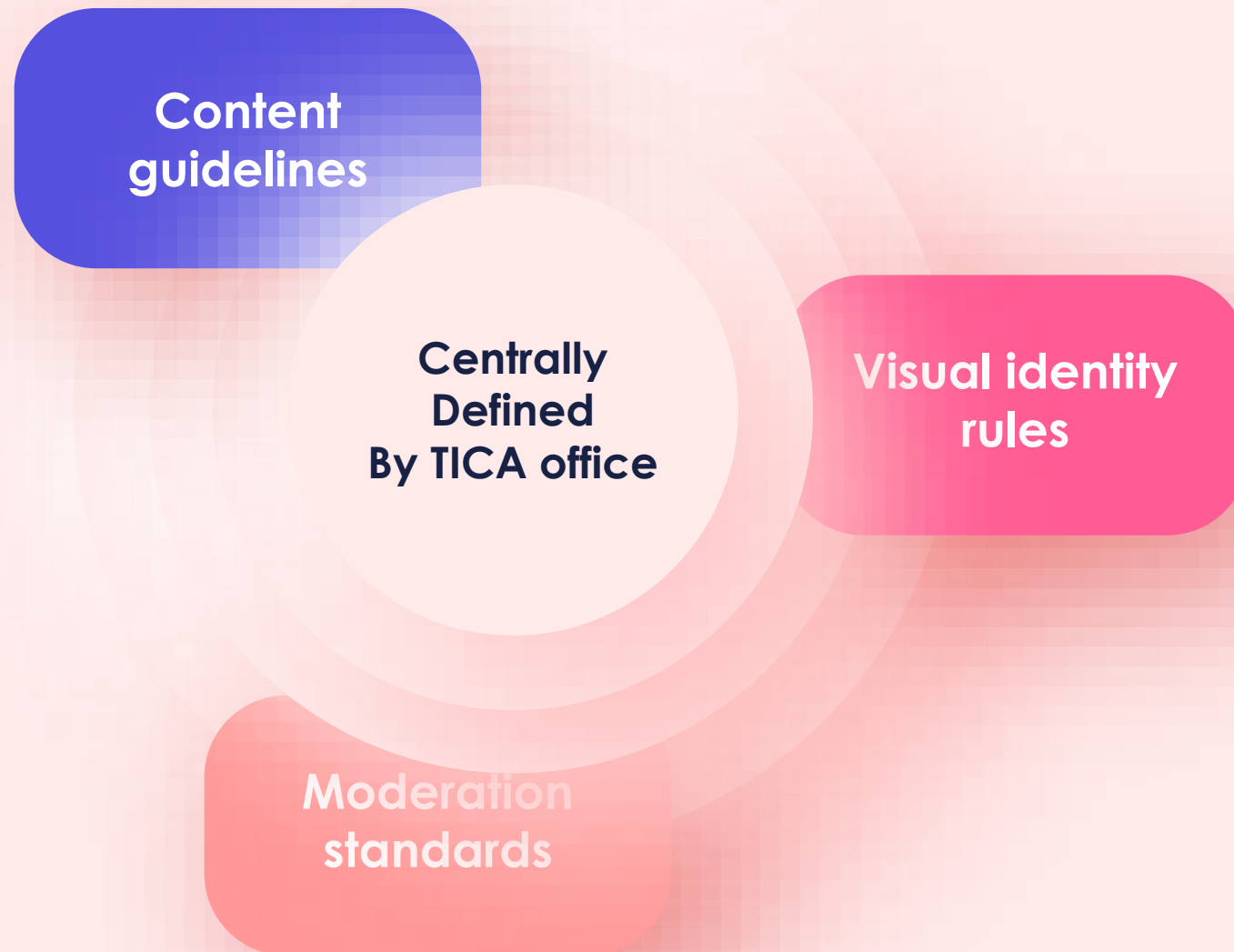
Conversions

More importantly, conversions
—such as event attendance and membership interest
—are projected to increase by at least
Fifteen to twenty-five percent due to
improved relevance and timing of content.

15-25%

**Coverion
Increase**

i



WORK

SOCIAL MEDIA MANAGER

This role would focus on day-to-day content scheduling, community engagement, moderation, coordination of regional channels, and maintaining consistent posting across all platforms.





BUDGET

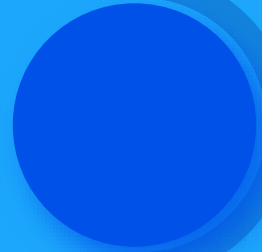
This budget would be allocated toward limited paid advertising, content production, and creative assets, with the exact split remaining flexible and dependent on overall marketing priorities and available budgeting options.

Regional Leadership



Regional directors will be invited to assist in identifying trusted volunteers from their regions who are willing to support community engagement on these channels.

Thank You





The International Cat Association, Inc.

FINANCIAL STATEMENTS

June 30, 2025 and 2024



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OFFICERS AND REGIONAL DIRECTORS



OFFICERS

Vicki Jo Harrison	President	San Antonio, Texas
Luiz Paulo Faccioli	Vice-President	Porto Alegre, Brazil

REGIONAL DIRECTORS

Hisae Tasaki	Eastern Asia	Ibaraki, Japan
Jeff Shi	Western Asia	Shanghai, China
Donna Maddox	Great Lakes	Ballwin, Missouri
Brenda Russo	Mid Atlantic	Pottstown, Pennsylvania
Susanna Shon	Mid Pacific	Las Vegas, Nevada
Christian Cherau	Northeast	Boston, Massachusetts
Liesbeth van Mullem	Northern Europe	The Netherlands
Elaine Hawksworth-Weitz	Northwest	Edmonds, Washington
Jim Armel	South Central	Spring, Texas
Laurie Patton	Southeast	Columbia, South Carolina
Kurt Vlach	Southern Europe	Wien, Austria
Laurie Schiff	Southwest	Newport Beach, California
Mariela Toriggia	South America	Buenos Aires, Argentina
Evita Naumenko	Western Europe	Reading, United Kingdom
Lisa Dickie, Associate	International	Columbia, Maryland

Personnel:

Frances Cardona	Business Manager	Harlingen, Texas
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REPORT



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The International Cat Association, Inc.

Opinion

We have audited the accompanying financial statements of The International Cat Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the International Cat Association as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The International Cat Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The International Cat Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The International Cat Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the International Cat Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Carr, Riggs & Ingram, L.L.C.

Harlingen, Texas
December 11, 2025



FINANCIAL STATEMENTS



The International Cat Association, Inc.

Statements of Financial Position

<i>June 30,</i>	2025	2024
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 243,355	\$ 231,027
Investments	1,684,822	1,497,662
Accounts receivable		
Membership receivables	1,800	7,367
Annual advanced receivable, net	-	32,033
Interest receivable	13,198	10,343
Inventory	1,790	3,110
Prepaid expenses	46,826	53,967
Total current assets	1,991,791	1,835,509
Property and Equipment		
Furniture and equipment	210,159	218,855
Leasehold improvements	104,715	104,715
Less: accumulated depreciation	(291,546)	(285,065)
Total property and equipment	23,328	38,505
Intangible Assets		
Software development costs	1,153,949	1,153,949
Less: accumulated amortization	(693,084)	(480,658)
Total intangible assets	460,865	673,291
Right-of-use assets		
Operating lease right-of-use assets	164,830	164,830
Less: accumulated amortization	(100,209)	(66,806)
Total right-of-use assets	64,621	98,024
Total assets	\$ 2,540,605	\$ 2,645,329
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 85,198	\$ 46,380
Payroll liabilities	41,729	39,744
Credit memos	113,180	112,402
Operating lease liabilities, current portion	34,755	33,405
Deferred revenue	14,332	125,983
Total current liabilities	289,194	357,914
Long-term Liabilities		
Operating lease liabilities, less current portion	33,706	68,460
Compensated absences	42,014	34,824
Total long-term liabilities	75,720	103,284
Total liabilities	364,914	461,198
Net Assets		
Without donor restrictions	2,175,691	2,184,131
Total liabilities and net assets	\$ 2,540,605	\$ 2,645,329

The accompanying notes are an integral part of these financial statements.

The International Cat Association, Inc.
Statements of Activities

<i>For the year ended June 30,</i>	2025	2024
Changes in net assets without donor restrictions		
Support and revenue		
Membership dues, fees and support	\$ 2,666,859	\$ 2,679,377
Sales of yearbooks	36,113	34,548
Less: cost of yearbooks	(55,664)	(55,893)
Interest and dividend income	55,114	46,467
Unrealized and realized gain/(loss) on investments	80,858	53,347
Total support and revenue without donor restrictions	2,783,280	2,757,846
Expenses		
Program services		
Registration	1,043,544	1,091,187
Exhibition	419,073	403,327
Education	240,290	204,924
Supporting services		
General and administrative	1,088,813	1,097,791
Total expenses	2,791,720	2,797,229
Changes in net assets without donor restrictions	(8,440)	(39,383)
Net assets as of beginning of year	2,184,131	2,223,514
Net assets as of end of year	\$ 2,175,691	\$ 2,184,131

The accompanying notes are an integral part of these financial statements.

The International Cat Association, Inc.
Statements of Cash Flows

<i>June 30,</i>	2025	2024
Cash flows from operating activities		
Increase/(decrease) in net assets without donor restrictions	\$ (8,440)	\$ (39,383)
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization expense	236,485	237,520
Amortization of right-of-use assets	33,403	33,403
Unrealized and realized (gain) loss on investments	(80,858)	(53,347)
(Increase) decrease in:		
Membership receivables	5,567	(2,094)
Annual advance receivable	32,033	(32,033)
Interest receivable	(2,855)	(2,454)
Inventory	1,320	420
Prepaid expenses	7,141	(13,452)
Increase (decrease) in:		
Accounts payable	38,818	20,195
Payroll liabilities	1,985	(2,198)
Credit memos	778	(3,577)
Performance obligations	(111,651)	29,829
Purchase agreement payable	-	(98,589)
Operating lease liabilities	(33,404)	(32,111)
Compensated absences	7,190	(16,956)
Net cash provided by (used in) operating activities	127,512	25,173
Cash flows from investing activities		
Software development costs	(8,882)	-
Proceeds from sale of investments	322,313	127,428
Purchase of investments	(428,615)	(200,000)
Net cash (used in) investing activities	(115,184)	(72,572)
Net increase (decrease) in cash and cash equivalents	12,328	(47,399)
Cash and cash equivalents, beginning of year	231,027	278,426
Cash and cash equivalents, end of year	\$ 243,355	\$ 231,027

The accompanying notes are an integral part of these financial statements.



NOTES TO FINANCIAL STATEMENTS



The International Cat Association, Inc.

Notes to Financial Statements

NOTE 1: DESCRIPTION OF THE ORGANIZATION

The International Cat Association, Inc. (known as "TICA") was incorporated October 25, 1982 under the Texas Non-Profit Corporation Act, with its primary purpose being the promotion and dissemination of educational and scientific information on felines to the general public. The Board of Directors, comprised of a President and Vice-President, and Regional Directors, oversees the activities of TICA.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to fair values of investments.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

Membership Receivables/Annual Advanced Receivable

Membership receivables are recorded at the amount that TICA expects to collect on balances outstanding at year end. Management closely monitors outstanding balances and writes off, as of year-end, all balances that it deems to be uncollectible. Annual advanced receivable represent amounts owed to TICA by local chapter for annuals expenses which are expected to be collected within twelve months and are presented in the statements of financial position net of the allowance for credit losses.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allowance for Credit Losses

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. The allowance for credit losses was \$31,500 and \$31,500 at June 30, 2025 and 2024, respectively.

Inventory

Inventories consist of the Association's annual yearbook and are stated at the lower of cost or net realizable value. Cost is determined by the first-in, first-out method. When evidence exists that the net realizable value of inventory is lower than its cost, the difference is recognized as a loss in the statement of activities in the period in which it occurs.

Investments

TICA's investments consist of domestic and international common stock equities and corporate bonds are measured at fair value in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property, Plant and Equipment

All acquisitions of property and equipment in excess of \$2,500 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. Estimated useful lives used in computing depreciation are as follows:

Furniture and equipment	5-10 years
Lease improvements	15 years

Intangible Assets

The Association has capitalized the software costs related to re-structuring its database as an intangible asset subject to amortization. These software costs are being amortized over a period of 5 years on a straight-line basis. Amortization expense totaled \$230,004 for the year ended June 30, 2025 and \$230,004 for the year ended June 30, 2024, respectively.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

The Organization leases office space and equipment. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on (or in) the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

TICA's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Net Assets

The Association reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Association, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (Continued)

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. For the fiscal years ended June 30, 2025 and 2024, the Association did not have any contractual or donor-imposed restrictions on its net assets.

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized.

All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. No activity was with donor restrictions during the years ended June 30, 2025 and 2024.

Membership dues, program service fees and payments under various contracts are accounted for under ASC Topic 606, *Revenue from Contracts with Customers* (ASC 606), recognizing revenue when performance obligations under the terms of the contracts with customers are satisfied. Prior to the adoption of ASC 606, the Association recognized revenue when persuasive evidence of an arrangement existed, delivery of products had occurred, the sales price was fixed or determinable and collectability was reasonably assured. Income from membership dues and certain member service fees received in advance are deferred and recognized over the periods to which the dues and fees relate. These amounts are included in performance obligation liabilities within the statements of financial position.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in Note 8 Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Expenses directly attributable to specific functional areas of the Association are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the various functional areas, based on the percentage of program income by individual function to total income. All salary expense allocation estimates are driven by a time and effort allocation method.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

TICA expenses all advertising costs when incurred. Advertising expense totaled \$15,975 and \$11,472 for the years ended June 30, 2025 and 2024, respectively and are included in publications on the Schedule of Functional Expenses.

Income Taxes

Under section 501(c)(4) of the Internal Revenue Code, the Association is exempt from taxes on income other than unrelated business income. Unrelated business income results from rent, administration of self-insurance activities, and commissions.

The Association utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2025 and 2024, the Association has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Reclassifications

Certain reclassifications were made to prior year balances to conform with current year presentation.

Depreciation

Equipment and furniture are being depreciated using the straight-line method over their estimated useful lives, ranging from 3 to 10 years. Depreciation expense totaled \$6,481 and \$7,516 for the years ended June 30, 2025 and 2024, respectively.

Non-Profit Status

TICA has adopted the policy that no member shall personally profit from the operations of TICA except for reasonable compensation for services actually rendered by officers and employees of TICA.

Prepaid Expenses

Prepaid expenses are advance payments for products or services that will be used in operations at some future period.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (Continued)

Credit Memos

Credit memos are generated when customers overpay for services or remit payment for registrations that are pending approval or required documentation. The credits are reduced when customers are refunded or once required documentation is received and the registration is granted.

Performance Obligations

Performance obligations represent sponsorship advances that are to be used mainly for the Association's Exhibition Program Services. These amounts will be recorded as revenue at the point where they are considered to be earned.

Compensated Absences

TICA allows full-time employees to receive compensation for vacation leave. Vacation hours, which accrue from the first day of employment, can be taken as soon as the initial probationary period has lapsed. The estimate related to compensated absences is based on vacation hours earned and current pay rates. The cost of compensated absences is recognized as salary and wage expense.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 11, 2025, and determined there were no subsequent events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for the inclusion in these financial statements.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Association maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Association's expenditures come due.

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

<i>June 30,</i>	2025	2024
Cash and cash equivalents	\$ 243,355	\$ 231,027
Investments	1,684,822	1,497,662
Membership receivable, net	1,800	7,367
Annual advanced receivable, net	-	32,033
Interest receivable	13,198	10,343
Total financial assets	\$ 1,943,175	\$ 1,778,432

For the fiscal years ended June 30, 2025 and 2024, the Association did not have any contractual or donor-imposed restrictions on its financial assets, thus total financial assets reflected above are available for general expenditures within one year. Financial assets at year-end as noted in the above schedule exclude property and equipment, right-of-use assets, prepaid expenses, intangible assets, and inventory.

NOTE 4: ACCOUNTS RECEIVABLE

Accounts receivable consist of membership, interest, and annual advanced receivables. Membership receivables were \$1,800 and \$7,367 for the years ending in 2025 and 2024, respectively while interest receivable amounted to \$13,198 and \$10,343. Annual advanced receivables were \$31,500 (net of allowance for credit losses of \$31,500) for the year ending in 2025 and were \$63,533 (net of allowance for credit losses of \$31,500) for the year ending in 2024.

NOTE 5: INVESTMENTS

Investments as of June 30, 2025 are composed of the following investment types:

	Cost	Market Value	Unrealized Appreciation (Depreciation)
Common stock - domestic	\$ 417,469	\$ 515,585	\$ 98,116
Common stock - international	103,871	117,245	13,374
Corporate bonds	1,050,453	1,051,992	1,539
Total Investments	\$ 1,571,793	\$ 1,684,822	\$ 113,029

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 5: INVESTMENTS (Continued)

Investments as of June 30, 2024 are composed of the following investment types:

	Cost		Market Value		Unrealized Appreciation (Depreciation)
Common stock - domestic	\$	487,056	\$	527,346	\$ 40,290
Common stock - international		120,657		121,273	616
Corporate bonds		857,523		849,043	(8,480)
Total Investments	\$	1,465,236	\$	1,497,662	\$ 32,426

NOTE 6: REVENUE

The Association is recognizing revenue at a point in time for its marketing packages and sponsorship agreements. As of June 30, 2025 and 2024, there is \$14,332 and \$125,983 of performance obligations to be satisfied related to the marketing packages sold to entities in the years ended June 30, 2025 and 2024 presented as deferred revenue on Statement of Financial Position. Such amounts are not recognized as revenue until TICA has provided the agreed upon services for the related marketing agreements. Amounts are expected to be earned within one year. These performance obligations are based upon the sale of marketing and sponsorship packages which do not have significant financing components or contract costs.

Disaggregated Revenue

All revenue from contracts with customers is earned at a point in time and consists of membership dues, fees, sponsorships, and yearbook sales. No revenue is recognized over time. Other revenues not from contracts with customers include interest, dividends, and investment returns. The Association's customers are primarily domestic and international members.

The Association has no contract assets as of the beginning or end of the years ended June 30, 2025 and 2024. Contract liabilities and receivables from contracts are as follows:

<i>June 30,</i>	2025		2024	
Contract liabilities, beginning of year	\$	125,983	\$	96,154
Contract liabilities, end of year	\$	14,332	\$	125,983
Receivable from contracts, beginning of year	\$	7,367	\$	5,273
Receivable from contracts, end of year	\$	1,800	\$	7,367

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 7: LEASES

The Organization has operating leases for office space and equipment. The leases have remaining lease terms of 4 to 5 years, some of which may include options to extend the leases for up to 5 years.

The components of lease expense were as follows:

<i>For the year ended June 30,</i>	2025	2024
Operating lease cost	\$ 36,741	\$ 32,111

Other information related to leases was as follows:

<i>For the year ended June 30,</i>	2025	2024
Supplemental Cash Flow Information		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 36,741	\$ 37,133

On March 1, 2022, TICA entered into a five-year operating lease for office space that automatically renews every 5 years with a 3% increase in the monthly rental rate. The monthly payments on the lease are \$2,722 for 2024 and \$2,722 for 2025. Total office space lease expenses charged to operations amount to \$32,661.

On August 9, 2021, TICA entered into a sixty-three-month operating lease for a postage machine. The monthly payments on the lease are \$368 for 2024 and \$368 for 2025. Total postage machine lease expense charged to operations amounted to \$4,080 for the year ended June 30, 2025.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 7: LEASES (Continued)

Future minimum lease payments under non-cancellable leases as of June 30, 2025, were as follows:

<i>For the years ending June 30,</i>	Operating Leases
2026	\$ 36,741
2027	34,361
Total future minimum lease payments	71,102
Less: imputed interest	(2,641)
Present value of lease liabilities	\$ 68,461
Reported as of June 30,	2025 2024
Other current liabilities	\$ 34,755 \$ 33,405
Operating lease liabilities, less current portion	33,706 68,460
Total	\$ 68,461 \$ 101,865

Minimum lease payments under the office and postage operating leases as of June 30, 2025 for future years are as follows:

<i>For the years ending June 30,</i>	
2026	\$ 36,741
2027	34,361
Total	\$ 71,102

The International Cat Association, Inc.

Notes to Financial Statements

NOTE 8: FUNCTIONAL EXPENSES

The Association engages in the following program and supporting services:

Registration: Registration of pedigreed and non-pedigreed cats; providing pedigrees, and tracking breeding programs and ownership.

Exhibition: Support of exhibition in order to preserve and improve breeds and acknowledgement of achievement. Includes the licensing of shows and scoring of points for the purpose of titles, regional and international awards which recognize breeding excellence. An annual edition is published which captures the successes and recognition of each show season.

Education: Promoting the welfare of cats, the value of cats and their role as companion animals. Includes special public events and printed material.

Administration: Includes the functions necessary to ensure an adequate working environment, provide communication to membership, allow proper governance functioning of the Board of Directors, maintain competent legal service for the program administration of the Association, and manage the financial and budgetary responsibilities of the Association.

Expenses by functional classification for the year ended June 30, 2025 consist of the following:

	Program Services			Supporting Services	2025
	Registration	Exhibition	Education	General and Administrative	Total
Salary and benefits	\$ 438,224	\$ 114,319	\$ 95,266	\$ 304,852	\$ 952,661
Office and occupancy	157,424	29,582	10,164	112,358	309,528
Technology	267,071	28,412	22,729	250,024	568,236
Publications	-	55,664	-	98,580	154,244
Club support, outreach and events	-	72,198	112,131	-	184,329
Insurance and professional	-	39,921	-	134,103	174,024
Governance	-	-	-	99,833	99,833
Awards and honors	-	134,641	-	-	134,641
Depreciation & Amortization	180,825	-	-	89,063	269,888
	\$ 1,043,544	\$ 474,737	\$ 240,290	\$ 1,088,813	\$ 2,847,384

Total expenses by functional classification are \$55,664 more than expenses reported on the statement of activities due to costs of yearbooks being netted against sales of yearbooks on the statement of activities. The \$55,664 is all included as part of the Exhibition Program Service.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 8: FUNCTIONAL EXPENSES (Continued)

Expenses by functional classification for the year ended June 30, 2024 consist of the following:

	Program Services			Supporting Services	2024
	Registration	Exhibition	Education	General and Administrative	Total
Salary and benefits	\$ 474,124	\$ 123,684	\$ 103,071	\$ 329,826	\$ 1,030,705
Office and occupancy	155,693	25,844	9,978	114,473	305,988
Technology	279,852	29,772	23,817	261,989	595,430
Publications	-	55,893	-	101,914	157,807
Club support, outreach and events	-	58,960	68,058	-	127,018
Insurance and professional	-	30,262	-	112,182	142,444
Governance	-	-	-	88,002	88,002
Awards and honors	-	134,805	-	-	134,805
Depreciation & Amortization	181,518	-	-	89,405	270,923
	\$ 1,091,187	\$ 459,220	\$ 204,924	\$ 1,097,791	\$ 2,853,122

Total expenses by functional classification are \$55,893 more than expenses reported on the statement of activities due to costs of yearbooks being netted against sales of yearbooks on the statement of activities. The \$55,893 is all included as part of the Exhibition Program Service.

NOTE 9: FAIR VALUE MEASUREMENTS

TICA applies FASB ASC Topic 820, Fair Value Measurements for a framework for measuring fair value of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that TICA has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability. The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The International Cat Association, Inc.
Notes to Financial Statements

NOTE 9: FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

Common stocks and publicly traded REIT's: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

The following table presents assets that are measured at fair value on a recurring basis at June 30, 2025:

Investments	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Common stock - domestic	\$ 515,585	\$ -	\$ -	\$ 515,585
Common stock - international	117,245	-	-	117,245
Corporate bonds	301,898	750,094	-	1,051,992
Total Investments	\$ 934,728	\$ 750,094	\$ -	\$ 1,684,822

The following table presents assets that are measured at fair value on a recurring basis at June 30, 2024:

Investments	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Common stock - domestic	\$ 527,346	\$ -	\$ -	\$ 527,346
Common stock - international	121,273	-	-	121,273
Corporate bonds	282,322	566,721	-	849,043
Total Investments	\$ 930,941	\$ 566,721	\$ -	\$ 1,497,662

NOTE 9: FAIR VALUE MEASUREMENTS (Continued)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2025 and 2024, there were no significant transfers in or out of Levels 1, 2 or 3.

NOTE 10: CONTINGENCIES

In the normal course of business, there may be various outstanding contingent liabilities such as lawsuits, etc., which are not reflected in the accompanying financial statements. The Association's management is of the opinion that insurance coverage is adequate to cover any anticipated losses. No such liabilities have been asserted, therefore, no estimate of loss, if any, is determinable.

NOTE 11: CONCENTRATIONS OF CREDIT RISK

Concentrations of Risk Due to Temporary Cash Investments and Cash Deposits in Excess of Insured Limits

Financial instruments that potentially subject TICA to concentrations of risk consist principally of temporary cash investments. TICA places its temporary cash investments with financial institutions and limits the amount of credit exposure to any one financial institution. TICA maintains cash balances with high quality credit institutions. At times such cash and investments may be in excess of the FDIC insurance limit.

NOTE 12: EMPLOYEE BENEFIT PLAN

TICA has a defined contribution retirement plan covering all employees who have worked at TICA longer than one year. Under the plan, TICA will match an employee's salary deferral contributions up to a maximum of 3% of the employee's compensation. Under the Internal Revenue Code, the plan is referred to as a Savings Incentive Match Plan for Employees. TICA's contribution to the plan was \$13,947 and \$13,678 for the years ended June 30, 2025 and 2024, respectively.

TICA

Balance Sheet Prev Year Comparison

As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
PayPal Account	11,720.64	1,751.96	9,968.68	569.0%
RBC Investment Account	1,617,403.88	1,423,701.13	193,702.75	13.61%
TSB-General	205,222.92	147,400.25	57,822.67	39.23%
TSB-Payroll	25,785.45	25,917.96	-132.51	-0.51%
Total Checking/Savings	1,860,132.89	1,598,771.30	261,361.59	16.35%
Other Current Assets				
A/R Membership	1,800.00	7,367.00	-5,567.00	-75.57%
Annual Advance Receivable	0.00	32,032.59	-32,032.59	-100.0%
Interest Receivable	6,850.32	5,557.64	1,292.68	23.26%
Inventory Yearbook	1,790.00	3,110.00	-1,320.00	-42.44%
PrePaid Expenses	9,400.09	22,193.93	-12,793.84	-57.65%
Total Other Current Assets	19,840.41	70,261.16	-50,420.75	-71.76%
Total Current Assets	1,879,973.30	1,669,032.46	210,940.84	12.64%
Fixed Assets				
capital lease improvement	104,715.10	104,715.10	0.00	0.0%
Equipment/Machinery	187,682.79	178,800.89	8,881.90	4.97%
Furniture/Fixtures	22,475.54	22,475.54	0.00	0.0%
Recorded Depreciation	-295,146.49	-287,065.44	-8,081.05	-2.82%
Total Fixed Assets	19,726.94	18,926.09	800.85	4.23%
Other Assets				
Amortization of Intangibles	0.00	-17,577.50	17,577.50	100.0%
Database Upgrade Implementation	79,758.21	195,762.21	-116,004.00	-59.26%
Entry Program Integration	266,105.33	389,605.33	-123,500.00	-31.7%
Intangible Assets - Website	0.00	17,577.50	-17,577.50	-100.0%
Operating Leases - Right-of-Use				
Accumulated Amort of Oper Lease	-100,209.01	-66,806.00	-33,403.01	-50.0%
Operating Leases - Right-of-Use - Other	164,830.00	164,830.00	0.00	0.0%
Total Operating Leases - Right-of-Use	64,620.99	98,024.00	-33,403.01	-34.08%
Total Other Assets	410,484.53	683,391.54	-272,907.01	-39.93%
TOTAL ASSETS	2,310,184.77	2,371,350.09	-61,165.32	-2.58%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	33,520.50	0.00	33,520.50	100.0%
Total Accounts Payable	33,520.50	0.00	33,520.50	100.0%
Other Current Liabilities				
Credits Payable Membership	113,179.71	112,401.60	778.11	0.69%
Deferred Income	0.00	69,213.62	-69,213.62	-100.0%
Payroll Liabilities	7,927.48	15,825.67	-7,898.19	-49.91%
Payroll Payable	1,928.40	26,579.51	-24,651.11	-92.75%

TICA
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
Total Other Current Liabilities	<u>123,035.59</u>	<u>224,020.40</u>	<u>-100,984.81</u>	<u>-45.08%</u>
Total Current Liabilities	<u>156,556.09</u>	<u>224,020.40</u>	<u>-67,464.31</u>	<u>-30.12%</u>
Long Term Liabilities				
Compensated Absences	42,013.70	34,824.45	7,189.25	20.64%
Operating Leases - Liab - LTM	<u>68,460.85</u>	<u>101,865.47</u>	<u>-33,404.62</u>	<u>-32.79%</u>
Total Long Term Liabilities	<u>110,474.55</u>	<u>136,689.92</u>	<u>-26,215.37</u>	<u>-19.18%</u>
Total Liabilities	<u>267,030.64</u>	<u>360,710.32</u>	<u>-93,679.68</u>	<u>-25.97%</u>
Equity				
Retained Earnings	1,711,034.03	1,719,475.47	-8,441.44	-0.49%
Unrestricted Fund Balance	464,655.24	464,655.24	0.00	0.0%
Net Income	<u>-132,535.14</u>	<u>-173,490.94</u>	<u>40,955.80</u>	<u>23.61%</u>
Total Equity	<u>2,043,154.13</u>	<u>2,010,639.77</u>	<u>32,514.36</u>	<u>1.62%</u>
TOTAL LIABILITIES & EQUITY	<u>2,310,184.77</u>	<u>2,371,350.09</u>	<u>-61,165.32</u>	<u>-2.58%</u>

TICA

Profit & Loss Prev Year Comparison

July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
01 Memberships	70,111.00	81,086.72	-10,975.72	-13.54%
04 Additional Breed Sections	1,380.00	1,355.00	25.00	1.85%
05 Cattery Registrations	99,578.00	98,250.01	1,327.99	1.35%
06 Individual Registrations	78,638.00	77,274.00	1,364.00	1.77%
07 Blue Slips	171,472.00	165,351.00	6,121.00	3.7%
08 Litter Registrations	302,735.15	301,726.00	1,009.15	0.33%
09 HHP Registrations	6,657.00	6,529.00	128.00	1.96%
10 Transfers/Leases	57,875.00	48,967.00	8,908.00	18.19%
11 Dup/Corr/Add or Delete Suff	28,554.00	26,107.00	2,447.00	9.37%
12 Title Confirmations	14,185.00	15,320.00	-1,135.00	-7.41%
13 Supreme Title Confirmations	0.00	20.00	-20.00	-100.0%
14 Cert 3-Gen Pedigrees	92,866.00	87,295.00	5,571.00	6.38%
15 Cert 5-Gen Pedigrees	150,214.00	135,061.00	15,153.00	11.22%
16 Club Charters	200.00	450.00	-250.00	-55.56%
17 Club Fees Renewals	1,300.00	995.00	305.00	30.65%
18 Judges Fees	2,860.00	2,665.00	195.00	7.32%
19 Show License Fees	15,215.00	14,440.00	775.00	5.37%
20 Annual Awards Fees	19,760.00	18,825.00	935.00	4.97%
21 Show Insurance Fees	6,650.00	7,415.00	-765.00	-10.32%
22 Publications	0.00	0.00	0.00	0.0%
23 TICA TREND	3,750.00	950.00	2,800.00	294.74%
24 TICA Yearbook	21,002.00	23,251.00	-2,249.00	-9.67%
25 Miscellaneous	375.00	2,600.41	-2,225.41	-85.58%
26 COE/OSTD Cattery	3,199.95	2,860.00	339.95	11.89%
27 Election Filing Fees	50.00	160.00	-110.00	-68.75%
28 Wire Transfer Fees	0.00	0.00	0.00	0.0%
29 Donations	0.00	0.00	0.00	0.0%
30 Clerking Fees	210.00	180.00	30.00	16.67%
31 OS/OD/LA	105.00	120.00	-15.00	-12.5%
32 Annual Awards Dup/Frt	1,570.00	290.00	1,280.00	441.38%
33 Website Breeder Listings	61,094.00	57,812.00	3,282.00	5.68%
34 Website Banner Ads	0.00	0.00	0.00	0.0%
35 Website Classified Ads	8,470.00	9,405.00	-935.00	-9.94%
36 Website Online Store	0.00	0.00	0.00	0.0%
37 Rush	22,772.00	22,472.00	300.00	1.34%
38 Ballot Fees	0.00	0.00	0.00	0.0%
39 Complaint Fees	90.00	660.00	-570.00	-86.36%
40 Shipping Fees	832.00	638.00	194.00	30.41%
41 Annual Awards Sponsorships	2,400.00	5,661.00	-3,261.00	-57.61%
42 Late Fees (Judges/Pstg Due/	220.00	395.00	-175.00	-44.3%
43 Affinity Program	0.00	0.00	0.00	0.0%
44 Return Check Svc/Handling	60.00	0.00	60.00	100.0%

TICA
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
45 Rtn'd Chks/Handling Fees	50.00	0.00	50.00	100.0%
46 Refunds	10.00	0.00	10.00	100.0%
48 MTB - Merchandise Sales	0.00	0.00	0.00	0.0%
49 TOES	535.00	4,470.00	-3,935.00	-88.03%
50 Endorsement	5,000.00	5,000.00	0.00	0.0%
51 Certified Ancestral 5 Gen	625.00	865.00	-240.00	-27.75%
52 Pet Insurance	0.00	66.83	-66.83	-100.0%
53 Wisdom Optimal	31,838.02	10,158.73	21,679.29	213.41%
54 Wisdom MyCatDNA	4,799.40	904.89	3,894.51	430.39%
Corporate Sponsorships	14,332.35	56,769.09	-42,436.74	-74.75%
Deposit	6,966.48	337.82	6,628.66	1,962.19%
Total Income	<u>1,310,606.35</u>	<u>1,295,158.50</u>	<u>15,447.85</u>	<u>1.19%</u>
Gross Profit	1,310,606.35	1,295,158.50	15,447.85	1.19%
Expense				
ANNUAL AWARDS PROGRAM				
Annual Awards Program - Other	2,000.00	8,670.18	-6,670.18	-76.93%
Banquet Expense	5,789.92	6,664.88	-874.96	-13.13%
Freight and Postage	2,697.95	1,638.31	1,059.64	64.68%
International/Regional Awards	0.00	10,779.34	-10,779.34	-100.0%
Plaques/Trophies	18,913.95	12,091.35	6,822.60	56.43%
Regional Rebate	5,075.00	0.00	5,075.00	100.0%
Rosettes	2,331.97	0.00	2,331.97	100.0%
Total ANNUAL AWARDS PROGRAM	<u>36,808.79</u>	<u>39,844.06</u>	<u>-3,035.27</u>	<u>-7.62%</u>
BANK				
Card Charges	0.00	418.37	-418.37	-100.0%
PayPal Fees	22,367.49	23,001.83	-634.34	-2.76%
Returned Checks	50.00	0.00	50.00	100.0%
Service Charges	43,681.95	46,069.07	-2,387.12	-5.18%
Total BANK	<u>66,099.44</u>	<u>69,489.27</u>	<u>-3,389.83</u>	<u>-4.88%</u>
BOARD MEETING EXPENSE				
Annual Meeting				
Appointed Officials - Lodging	4,533.92	4,680.45	-146.53	-3.13%
Appointed Officials - Per Diem	1,783.53	1,159.25	624.28	53.85%
Appointed Officials - Travel				
Misc	217.42	0.00	217.42	100.0%
Appointed Officials - Travel - Other	4,414.27	3,577.58	836.69	23.39%
Total Appointed Officials - Travel	<u>4,631.69</u>	<u>3,577.58</u>	<u>1,054.11</u>	<u>29.46%</u>
Board-Lodging	21,500.50	23,766.11	-2,265.61	-9.53%
Board-Per Diem	8,196.03	4,460.25	3,735.78	83.76%
Board-Travel	14,953.94	14,667.83	286.11	1.95%
Room/Refreshments/Supplies	6,996.73	3,286.18	3,710.55	112.91%
Total Annual Meeting	<u>62,596.34</u>	<u>55,597.65</u>	<u>6,998.69</u>	<u>12.59%</u>
Spring Meeting				
Appointed Officials-Per Diem	0.00	199.50	-199.50	-100.0%

TICA
Profit & Loss Prev Year Comparison
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	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Total Spring Meeting	0.00	199.50	-199.50	-100.0%
WCC Meeting	4,439.82	0.00	4,439.82	100.0%
Winter Meeting				
Board-Lodging	0.00	450.00	-450.00	-100.0%
Total Winter Meeting	0.00	450.00	-450.00	-100.0%
Total BOARD MEETING EXPENSE	67,036.16	56,247.15	10,789.01	19.18%
COMMUNICATIONS				
Telephone	8,986.48	9,180.83	-194.35	-2.12%
Website	0.00	0.00	0.00	0.0%
Total COMMUNICATIONS	8,986.48	9,180.83	-194.35	-2.12%
COMPUTER				
Maintenance	1,344.06	0.00	1,344.06	100.0%
Programming				
Enhancements/Maintenance	185,226.96	178,339.81	6,887.15	3.86%
Ideate, LLC	7,406.25	7,893.75	-487.50	-6.18%
Total Programming	192,633.21	186,233.56	6,399.65	3.44%
Software	250,661.38	233,492.29	17,169.09	7.35%
Website Support	8,480.00	31,075.00	-22,595.00	-72.71%
Total COMPUTER	453,118.65	450,800.85	2,317.80	0.51%
CORPORATE SPONSORSHIP	3,250.00	30,693.40	-27,443.40	-89.41%
DEPRECIATION EXPENSE				
Database Amortization	58,002.00	58,002.00	0.00	0.0%
Entry Program Amortization	57,000.00	47,500.00	9,500.00	20.0%
DEPRECIATION EXPENSE - Other	3,000.00	2,000.00	1,000.00	50.0%
Total DEPRECIATION EXPENSE	118,002.00	107,502.00	10,500.00	9.77%
DUES/MISC/SUBS/GIFTS	6,803.17	10,196.24	-3,393.07	-33.28%
FREIGHT AND POSTAGE				
Freight-Customers	651.10	273.15	377.95	138.37%
Freight-Show Supplies	87.44	125.75	-38.31	-30.47%
Freight - Marketing	1,913.40	457.56	1,455.84	318.18%
Miscellaneous Postage	0.00	584.18	-584.18	-100.0%
Other Freight Charges	147.68	20.08	127.60	635.46%
Postage Meter	21,715.66	18,075.00	3,640.66	20.14%
Total FREIGHT AND POSTAGE	24,515.28	19,535.72	4,979.56	25.49%
INSURANCE				
Director's Liability Insurance	3,024.00	3,054.00	-30.00	-0.98%
General/Administrative	1,704.47	0.00	1,704.47	100.0%
Property	819.00	819.00	0.00	0.0%
Show Liability	21,976.92	17,052.00	4,924.92	28.88%
Total INSURANCE	27,524.39	20,925.00	6,599.39	31.54%
MARKETING				
Advertising	12,281.06	7,094.09	5,186.97	73.12%
Professional Fees	9,010.00	27,000.00	-17,990.00	-66.63%
Special Events	6,965.10	23,547.02	-16,581.92	-70.42%

TICA
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Supplies	2,860.71	3,533.17	-672.46	-19.03%
Travel Expense	10,838.60	6,223.80	4,614.80	74.15%
MARKETING - Other	0.00	0.00	0.00	0.0%
Total MARKETING	41,955.47	67,398.08	-25,442.61	-37.75%
OFFICE EQUIPMENT				
Leases	2,574.42	2,426.89	147.53	6.08%
Maintenance	935.00	0.00	935.00	100.0%
Purchase	0.00	3,880.82	-3,880.82	-100.0%
Total OFFICE EQUIPMENT	3,509.42	6,307.71	-2,798.29	-44.36%
OFFICE SUPPLIES				
Laminating Supplies	1,991.16	1,686.56	304.60	18.06%
Other	4,137.75	3,277.50	860.25	26.25%
Paper	471.32	579.31	-107.99	-18.64%
Toner	2,043.30	1,252.39	790.91	63.15%
OFFICE SUPPLIES - Other	0.00	-357.98	357.98	100.0%
Total OFFICE SUPPLIES	8,643.53	6,437.78	2,205.75	34.26%
PAYROLL				
Contract Labor	37,293.59	31,404.56	5,889.03	18.75%
Employee Benefits	10,161.88	6,437.48	3,724.40	57.86%
Ring Training Stipend	400.00	750.00	-350.00	-46.67%
Salary/Wages				
Overtime	5,376.74	10,019.63	-4,642.89	-46.34%
Salary/Wages - Other	399,313.64	386,034.91	13,278.73	3.44%
Total Salary/Wages	404,690.38	396,054.54	8,635.84	2.18%
Taxes	29,141.02	29,407.43	-266.41	-0.91%
Total PAYROLL	481,686.87	464,054.01	17,632.86	3.8%
PRINTING				
Other	2,392.32	2,928.16	-535.84	-18.3%
Total PRINTING	2,392.32	2,928.16	-535.84	-18.3%
PROFESSIONALS FEES				
Accounting and Audit	31,250.00	35,000.00	-3,750.00	-10.71%
Balloting	3,151.87	1,575.94	1,575.93	100.0%
Legal	28,899.28	32,516.00	-3,616.72	-11.12%
Legislative Committee	4,000.00	10,000.00	-6,000.00	-60.0%
Payroll Preparation	1,574.06	1,445.27	128.79	8.91%
PROFESSIONALS FEES - Other	3,675.00	9,042.65	-5,367.65	-59.36%
Total PROFESSIONALS FEES	72,550.21	89,579.86	-17,029.65	-19.01%
REIMBURSEMENTS				
Judging Administrator	0.00	126.25	-126.25	-100.0%
Judging Committee	0.00	5,983.51	-5,983.51	-100.0%
REIMBURSEMENTS - Other	0.00	0.00	0.00	0.0%
Total REIMBURSEMENTS	0.00	6,109.76	-6,109.76	-100.0%
RENT AND UTILITIES				
Custodial	3,888.00	3,378.00	510.00	15.1%

TICA
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Rent	16,327.56	16,327.56	0.00	0.0%
Total RENT AND UTILITIES	20,215.56	19,705.56	510.00	2.59%
SECURITY	259.80	259.80	0.00	0.0%
TAXES				
Federal	112.50	19.26	93.24	484.11%
Property	728.02	599.49	128.53	21.44%
State	0.00	7.71	-7.71	-100.0%
Total TAXES	840.52	626.46	214.06	34.17%
TRAVEL REIMBURSEMENTS				
Employee	13,310.21	12,601.93	708.28	5.62%
Officers	515.92	0.00	515.92	100.0%
Other	0.00	2,185.67	-2,185.67	-100.0%
TRAVEL REIMBURSEMENTS - Other	0.00	0.00	0.00	0.0%
Total TRAVEL REIMBURSEMENTS	13,826.13	14,787.60	-961.47	-6.5%
TREND EXPENSES				
Editorial Fees	9,450.00	6,300.00	3,150.00	50.0%
Publishing and Distributuion	29,847.58	31,603.79	-1,756.21	-5.56%
Total TREND EXPENSES	39,297.58	37,903.79	1,393.79	3.68%
YEARBOOK				
Editorial Fees	7,000.00	7,000.00	0.00	0.0%
Freight	45.77	37.38	8.39	22.45%
Reimbursed Expenses	124.32	0.00	124.32	100.0%
Total YEARBOOK	7,170.09	7,037.38	132.71	1.89%
Total Expense	1,504,491.86	1,537,550.47	-33,058.61	-2.15%
Net Ordinary Income	-193,885.51	-242,391.97	48,506.46	20.01%
Other Income/Expense				
Other Income				
Capital Gains	52,137.19	9,418.11	42,719.08	453.58%
Dividend Income	5,228.16	5,406.79	-178.63	-3.3%
Interest Income	19,607.37	21,160.57	-1,553.20	-7.34%
Other Income	-15,622.35	32,925.56	-48,547.91	-147.45%
Total Other Income	61,350.37	68,911.03	-7,560.66	-10.97%
Other Expense				
Paypal Expense				
Refund	0.00	10.00	-10.00	-100.0%
Paypal Expense - Other	0.00	-10.00	10.00	100.0%
Total Paypal Expense	0.00	0.00	0.00	0.0%
Refund	0.00	10.00	-10.00	-100.0%
Special Projects				
Database	0.00	0.00	0.00	0.0%
TOES Project Implementation				
TOES Support/Maintenance	0.00	-86,782.56	86,782.56	100.0%
TOES Project Implementation - Other	0.00	86,782.56	-86,782.56	-100.0%
Total TOES Project Implementation	0.00	0.00	0.00	0.0%

TICA
Profit & Loss Prev Year Comparison
July through December 2025

	Jul - Dec 25	Jul - Dec 24	\$ Change	% Change
Website	0.00	0.00	0.00	0.0%
Total Special Projects	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	10.00	-10.00	-100.0%
Net Other Income	61,350.37	68,901.03	-7,550.66	-10.96%
Net Income	-132,535.14	-173,490.94	40,955.80	23.61%

TICA
Profit & Loss Budget Performance
July through December 2025

	<u>Jul - Dec 25</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
01 Memberships	70,111.00	70,000.00	275,000.00
04 Additional Breed Sections	1,380.00	1,315.00	5,000.00
05 Cattery Registrations	99,578.00	101,347.00	210,000.00
06 Individual Registrations	78,638.00	81,577.00	170,000.00
07 Blue Slips	171,472.00	169,478.00	330,000.00
08 Litter Registrations	302,735.15	309,703.00	590,000.00
09 HHP Registrations	6,657.00	7,296.00	15,000.00
10 Transfers/Leases	57,875.00	49,414.00	100,000.00
11 Dup/Corr/Add or Delete Suff	28,554.00	28,196.00	55,000.00
12 Title Confirmations	14,185.00	17,410.00	40,000.00
14 Cert 3-Gen Pedigrees	92,866.00	93,871.00	180,000.00
15 Cert 5-Gen Pedigrees	150,214.00	139,659.00	290,000.00
16 Club Charters	200.00	500.00	1,000.00
17 Club Fees Renewals	1,300.00	1,400.00	6,000.00
18 Judges Fees	2,860.00	2,135.00	3,000.00
19 Show License Fees	15,215.00	16,440.00	34,000.00
20 Annual Awards Fees	19,760.00	20,440.00	43,000.00
21 Show Insurance Fees	6,650.00	8,500.00	18,000.00
23 TICA TREND	3,750.00	1,135.00	5,000.00
24 TICA Yearbook	21,002.00	18,141.00	30,000.00
25 Miscellaneous	375.00	1,000.00	2,000.00
26 COE/OSTD Cattery	3,199.95	3,480.00	7,000.00
27 Election Filing Fees	50.00	175.00	500.00
30 Clerking Fees	210.00	0.00	0.00
31 OS/OD/LA	105.00	345.00	2,500.00
32 Annual Awards Dup/Frt	1,570.00	382.00	1,000.00
33 Website Breeder Listings	61,094.00	52,678.00	140,000.00
35 Website Classified Ads	8,470.00	10,940.00	20,000.00
37 Rush	22,772.00	16,774.00	35,000.00
39 Complaint Fees	90.00	285.00	500.00
40 Shipping Fees	832.00	538.00	1,500.00
41 Annual Awards Sponsorships	2,400.00	4,500.00	9,000.00
42 Late Fees (Judges/Pstg Due/	220.00	235.00	500.00
43 Affinity Program	0.00	0.00	0.00
44 Return Check Svc/Handling	60.00	0.00	0.00
45 Rtn'd Chks/Handling Fees	50.00	0.00	0.00
46 Refunds	10.00	0.00	0.00
49 TOES	535.00	2,755.00	7,000.00
50 Endorsement	5,000.00	0.00	0.00
51 Certified Ancestral 5 Gen	625.00	910.00	2,000.00
52 Pet Insurance	0.00	4,900.00	10,000.00
53 Wisdom Optimal	31,838.02	3,300.00	7,000.00

TICA
Profit & Loss Budget Performance
July through December 2025

	Jul - Dec 25	YTD Budget	Annual Budget
54 Wisdom MyCatDNA	4,799.40	520.00	1,000.00
Corporate Sponsorships	14,332.35	25,000.00	25,000.00
Deposit	6,966.48	0.00	0.00
Total Income	<u>1,310,606.35</u>	<u>1,266,674.00</u>	<u>2,671,500.00</u>
Gross Profit	1,310,606.35	1,266,674.00	2,671,500.00
Expense			
ANNUAL AWARDS PROGRAM			
Annual Awards Program - Other	2,000.00	10,000.00	10,000.00
Banquet Expense	5,789.92	15,000.00	15,000.00
Freight and Postage	2,697.95	5,000.00	5,000.00
Plaques/Trophies	18,913.95	26,000.00	26,000.00
Regional Rebate	5,075.00	0.00	60,000.00
Rosettes	2,331.97		
Total ANNUAL AWARDS PROGRAM	<u>36,808.79</u>	<u>56,000.00</u>	<u>116,000.00</u>
BANK			
PayPal Fees	22,367.49	24,356.49	50,000.00
Returned Checks	50.00		
Service Charges	43,681.95	47,849.74	92,000.00
Total BANK	<u>66,099.44</u>	<u>72,206.23</u>	<u>142,000.00</u>
BOARD MEETING EXPENSE			
Annual Meeting			
Appointed Officials - Lodging	4,533.92	2,000.00	2,000.00
Appointed Officials - Per Diem	1,783.53	0.00	0.00
Appointed Officials - Travel			
Misc	217.42		
Appointed Officials - Travel - Other	4,414.27	3,000.00	3,000.00
Total Appointed Officials - Travel	<u>4,631.69</u>	<u>3,000.00</u>	<u>3,000.00</u>
Board-Lodging	21,500.50	16,000.00	16,000.00
Board-Per Diem	8,196.03	10,000.00	10,000.00
Board-Travel	14,953.94	18,000.00	18,000.00
Room/Refreshments/Supplies	6,996.73	5,000.00	5,000.00
Total Annual Meeting	<u>62,596.34</u>	<u>54,000.00</u>	<u>54,000.00</u>
Spring Meeting			
Appointed Officials-Per Diem	0.00	0.00	0.00
Board-Lodging	0.00	0.00	0.00
Board-Per Diem	0.00	0.00	0.00
Board-Travel	0.00	0.00	0.00
Room/Refreshments/Supplies	0.00	0.00	500.00
Total Spring Meeting	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
WCC Meeting	4,439.82	7,000.00	7,000.00
Winter Meeting			
Appointed Officials-Lodging	0.00		1,000.00
Appointed Officials-Per Diem	0.00		500.00
Appointed Officials-Travel	0.00		1,000.00

TICA
Profit & Loss Budget Performance
July through December 2025

	Jul - Dec 25	YTD Budget	Annual Budget
Board-Lodging	0.00	0.00	13,000.00
Board-Travel	0.00		14,000.00
Board -Per Diem	0.00		4,000.00
Room/Refreshments/Supplies	0.00	0.00	500.00
Total Winter Meeting	0.00	0.00	34,000.00
Total BOARD MEETING EXPENSE	67,036.16	61,000.00	95,500.00
COMMUNICATIONS			
Telephone	8,986.48	9,189.83	19,000.00
Website	0.00	0.00	0.00
Total COMMUNICATIONS	8,986.48	9,189.83	19,000.00
COMPUTER			
Equipment	0.00	5,000.00	5,000.00
Maintenance	1,344.06		
Programming			
Enhancements/Maintenance	185,226.96	153,513.50	196,925.00
Ideate, LLC	7,406.25	0.00	0.00
Total Programming	192,633.21	153,513.50	196,925.00
Software	250,661.38	221,883.26	280,000.00
Supplies/Support	0.00	500.00	500.00
Website Support	8,480.00	7,500.00	15,000.00
Total COMPUTER	453,118.65	388,396.76	497,425.00
CORPORATE SPONSORSHIP	3,250.00	25,000.00	25,000.00
DEPRECIATION EXPENSE			
Database Amortization	58,002.00	57,998.00	116,000.00
Entry Program Amortization	57,000.00	47,500.00	114,000.00
DEPRECIATION EXPENSE - Other	3,000.00	3,000.00	6,000.00
Total DEPRECIATION EXPENSE	118,002.00	108,498.00	236,000.00
DUES/MISC/SUBS/GIFTS	6,803.17	5,705.00	10,000.00
FREIGHT AND POSTAGE			
Box Rent/Permits	0.00	0.00	500.00
Freight-Customers	651.10	1,122.28	2,000.00
Freight-Show Supplies	87.44	225.75	500.00
Freight - Marketing	1,913.40	1,560.00	3,000.00
Other Freight Charges	147.68	0.00	0.00
Postage Meter	21,715.66	17,956.28	45,000.00
Total FREIGHT AND POSTAGE	24,515.28	20,864.31	51,000.00
INSURANCE			
Director's Liability Insurance	3,024.00	3,500.00	3,500.00
Emp Bond	0.00	500.00	500.00
General/Administrative	1,704.47	0.00	1,000.00
Judge's Liability	0.00	0.00	1,300.00
Property	819.00	1,000.00	1,000.00

TICA
Profit & Loss Budget Performance
July through December 2025

	Jul - Dec 25	YTD Budget	Annual Budget
Show Liability	21,976.92	20,008.00	40,000.00
Total INSURANCE	27,524.39	25,008.00	47,300.00
MARKETING			
Advertising	12,281.06	15,000.00	30,000.00
Printed Materials	0.00	1,100.00	2,000.00
Professional Fees	9,010.00	10,500.00	21,000.00
Special Events	6,965.10	15,000.00	15,000.00
Supplies	2,860.71	2,249.61	5,000.00
Travel Expense	10,838.60	8,591.52	15,000.00
Total MARKETING	41,955.47	52,441.13	88,000.00
OFFICE EQUIPMENT			
Leases	2,574.42	3,000.00	6,000.00
Maintenance	935.00	500.00	500.00
Purchase	0.00	5,000.00	5,000.00
Total OFFICE EQUIPMENT	3,509.42	8,500.00	11,500.00
OFFICE MAINTENANCE			
Repairs	0.00	500.00	1,000.00
Total OFFICE MAINTENANCE	0.00	500.00	1,000.00
OFFICE SUPPLIES			
Laminating Supplies	1,991.16	2,112.46	4,000.00
Other	4,137.75	2,913.50	6,000.00
Paper	471.32	1,982.07	4,000.00
Toner	2,043.30	2,120.39	5,000.00
Total OFFICE SUPPLIES	8,643.53	9,128.42	19,000.00
PAYROLL			
Contract Labor	37,293.59	33,000.00	65,000.00
Employee Benefits	10,161.88	8,045.22	17,000.00
Ring Training Stipend	400.00	500.00	1,000.00
Salary/Wages			
Overtime	5,376.74	10,219.62	20,000.00
Salary/Wages - Other	399,313.64	421,476.54	862,426.00
Total Salary/Wages	404,690.38	431,696.16	882,426.00
Taxes	29,141.02	36,455.20	77,000.00
Total PAYROLL	481,686.87	509,696.58	1,042,426.00
PRINTING			
Other	2,392.32	3,400.00	7,000.00
Total PRINTING	2,392.32	3,400.00	7,000.00
PROFESSIONALS FEES			
Accounting and Audit	31,250.00	40,000.00	40,000.00
Balloting	3,151.87	9,872.20	21,000.00

TICA
Profit & Loss Budget Performance
July through December 2025

	Jul - Dec 25	YTD Budget	Annual Budget
Legal	28,899.28	24,000.00	35,000.00
Legislative Committee	4,000.00	13,000.00	25,000.00
Payroll Preparation	1,574.06	1,483.59	3,500.00
PROFESSIONALS FEES - Other	3,675.00	4,000.00	4,000.00
Total PROFESSIONALS FEES	<u>72,550.21</u>	<u>92,355.79</u>	<u>128,500.00</u>
REIMBURSEMENTS			
Judging Administrator	0.00	500.00	1,000.00
Judging Committee	0.00	0.00	0.00
REIMBURSEMENTS - Other	0.00	0.00	0.00
Total REIMBURSEMENTS	<u>0.00</u>	<u>500.00</u>	<u>1,000.00</u>
RENT AND UTILITIES			
Custodial	3,888.00	3,978.00	9,000.00
Rent	16,327.56	20,200.00	40,000.00
Total RENT AND UTILITIES	<u>20,215.56</u>	<u>24,178.00</u>	<u>49,000.00</u>
SECURITY	259.80	350.00	700.00
TAXES			
Federal	112.50	0.00	0.00
Property	728.02	2,000.00	2,000.00
Total TAXES	<u>840.52</u>	<u>2,000.00</u>	<u>2,000.00</u>
TRAVEL REIMBURSEMENTS			
Employee	13,310.21	8,649.69	18,000.00
Officers	515.92	1,500.00	3,000.00
Other	0.00	4,000.00	8,000.00
Total TRAVEL REIMBURSEMENTS	<u>13,826.13</u>	<u>14,149.69</u>	<u>29,000.00</u>
TREND EXPENSES			
Editorial Fees	9,450.00	6,300.00	18,600.00
Publishing and Distributuion	29,847.58	33,923.67	85,000.00
Total TREND EXPENSES	<u>39,297.58</u>	<u>40,223.67</u>	<u>103,600.00</u>
YEARBOOK			
Editorial Fees	7,000.00	7,000.00	16,500.00
Freight	45.77	0.00	7,500.00
Publishing	0.00	0.00	35,000.00
Reimbursed Expenses	124.32	250.00	500.00
Total YEARBOOK	<u>7,170.09</u>	<u>7,250.00</u>	<u>59,500.00</u>
Total Expense	<u>1,504,491.86</u>	<u>1,536,541.41</u>	<u>2,781,451.00</u>
Net Ordinary Income	-193,885.51	-269,867.41	-109,951.00
Other Income/Expense			
Other Income			
Capital Gains	52,137.19	0.00	0.00
Dividend Income	5,228.16	3,800.00	8,000.00

TICA
Profit & Loss Budget Performance
July through December 2025

	Jul - Dec 25	YTD Budget	Annual Budget
Interest Income	19,607.37	17,500.00	35,000.00
Other Income	-15,622.35	0.00	0.00
Total Other Income	61,350.37	21,300.00	43,000.00
Net Income	-132,535.14	-248,567.41	-66,951.00

To: TICA Board of Directors

From: Susan Adler

Date: January 12, 2026

Re: Legislative Report

As many of you are aware, there has been increasingly restrictive legislation in several European countries, based upon the perceived lack of health of certain breeds and the perception that such breed confirmation constitutes “torture breeding.” In October 2025, several TICA members were interviewed for two studies by the European Commission in advance of legislation. The first interview was entitled “Excessive conformational traits and genotypes/phenotypes detrimental to animal welfare.” TICA was represented by Lies Mullen, Susan Adler, **and** Katharina Krenn. The fact that the Commission interviewed us is fairly important as we have not been recognized or treated as stakeholders in the past. During this interview, we tried to steer the resolution away from banning and penalties to promotion of education and scientific research. We emphasized that any legislation should be based upon science and data rather than anecdotal evidence. We emphasized the Sphynx situation, in which the Netherlands banned Sphynx simply because of lack of hair (and perceived survival issues) rather than any evidence of ill health. Importantly, the interviewer listened to what we had to say, asked relevant questions and did not attack at any point.

The second study was entitled “Digital solutions for traceability of cats.” On the surface, this can look like positive legislation as it will assist in the traceability of lost or stolen animals, however, the issue with such digital tracing is that it will likely be used to confirm compliance with limit laws and other government intrusion.

At the most recent meeting of the World Cat Congress, thanks to the efforts of Vicki Jo Harrison and Pam Delabar (the representatives of TICA and CFA at the World Cat Congress), the World Cat Congress formed a committee to assist with examining pending legislation. As a result, there is now a WCC Legislative commission made up of members of the respective registries. One of the driving forces behind this is the recent Australian ban on Bengals. The formation of this committee will enable the major registries in the world to work together and share information.

Over the years in Europe, several local clubs as well as WCC clubs have worked to defeat such legislation. Katharina Krenn has been very active for many years, is very knowledgeable and familiar with the local rule making authorities. The formation of the committee will enable the other registries to coordinate efforts and share information.

The challenges continue. In December, 2025, under pressure from some animal rights activists, the City of Mons (in Belgium) sent a letter to a WCF club requesting that Bengal and

Savannah breeds be banned from their cat show scheduled on Dec 13-14, 2025. No laws in Wallonia or Belgium prohibit such exhibition. Members of the BeTICACats Club who had registered BGs for this show were notified of the cancellation of their registrations.

Mark Verbeeren, a member of this committee, contacted the personal advisor to the Minister in charge of Animal Welfare, who confirmed that there was no law or regulation requiring this but that a mayor can decide to impose this on their own within their city limits. However the contact is very useful and our Belgium members Marc Verbeeren and Geraldine Tessen should be contacted in the future.

On the US front, we continue to deal with the USDA and its regulations, which have tightened up enforcement mechanisms (related to veterinary care and full documentation of violations during inspections). Again, this was done in response to an ASPCA lawsuit, so is being shaped by animal activists.

Anyone who is interested can follow the Pet Advocacy Network on line. They break the pending and new legislation down by US State and provide some guidelines for what can and should be challenged.

If you learn of proposed legislation in your city, state or country, contact the members of the Legislative committee. We can help you draft letters and suggest contacts in your locality. It is important to remain active and informed, it is often too late after the legislation passes.

World Cat Congress Update

- The World Cat Congress meeting, hosted by GCCF, will be in Liverpool, England.
 - The dates for the WCC activities are from April 23-April 27, 2026.
 - The educational seminars and open meeting will be on Saturday, April 25th.
 - GCCF is hosting the 48th Supreme show on Sunday, April 26th.
 - The World Cat Congress business meeting will be held on Monday, April 27th.
- TICA/CFA are co-sponsoring LOOF for membership into the World Cat Congress.
- WCC Legislative Commission-Susan Adler is TICA's representative.
- WCC Health and Welfare Commission-Dr. Adriana Kajon and Lorraine Shelton are TICA's representatives.
- TICA will be hosting the 2027 World Cat Congress. Tentatively, Toronto, Ontario, Canada is being considered as the hosting city.

Vicki Jo,

Each association presented how they are handling DBE within their breeds. TICA's position to prohibit the trait unless a breed specifically includes it was described. A draft statement regarding DBE is below for review by the WCC delegates at their next meeting.

In addition, it was suggested that an assessment for general cat functionality be developed as a guide for breed standards. Below is the one that has been proposed for dogs.

Lorraine

Dominant Blue Eye (DBE) Position Report from WCC Members // DRAFT

KF suggestions, 21.11.25

1. Does your Association currently recognise the Dominant Blue Eye (DBE) in various breeds?

The recognition of the Dominant Blue Eye (DBE) trait is highly varied among the WCC member bodies.

The ACF does not currently recognise DBE, primarily because it has not received any formal applications to do so, though it has updated breed standards that do not have specific eye and coat color descriptions to clarify rules on blue eyes. GCCF does not explicitly recognise it but acknowledges its existence in registered cats and is actively tracking it using GEMS codes. SACC and WCF do not recognise or permit it for showing; SACC specifically prohibits it in natural breeds like the Maine Coon, and WCF voted in 2024 to prohibit DBE cats from the show class (while allowing registration only). FIFe doesn't recognise it as a desirable trait and has implemented a strict system of mandatory DNA testing and breeding restrictions for Maine Coons, which represents a highly regulated form of conditional acceptance aiming to phase out carriers. NZCF officially recognises the trait and is currently monitoring and recording every instance on their registry using a specific breed code (/5). TICA is moving towards non-recognition in the show ring, with a proposal to disqualify DBE cats (effective May 2026, pending a member vote), unless a breed is specifically authorized to have it.

Organization	Position on DBE Recognition	Details/Context
ACF	No (Not currently recognised)	Has not received formal applications but is updating standards and reviewing a genetic terminology proposal.

Organization	Position on DBE Recognition	Details/Context
GCCF	No (Not explicitly recognised)	Acknowledges its existence and is tracking the gene (allocated GEMS codes). No Breed Advisory Committees (BACs) have formally recognised or allowed it.
NZCF	Yes (Recognises and monitors)	Officially recognises it and is monitoring/recording instances on the registry using a specific breed code addition (/5).
TICA	No (Moving towards disqualification)	Actively discussing, with a proposal to disqualify cats with DBE from the show ring (effective May 2026, pending member vote), unless authorized by a Board-approved standard.
SACC	No (Not recognised or permitted)	Specifically for Maine Coons, DBE/Odd Eyes are not recognised or permitted as it is a "natural breed" with no additional outcrosses allowed. No queries for other breeds yet.
WCF	No (Not permitted in show class)	Not permitted in the show class (but allowed for registration only) following a 2024 General Assembly vote. Blue eyes are only allowed in white, van, harlequin, and bicolor patterns with a white mask.
FIFe	No (Conditional Acceptance/Regulation)	Does not recognise it as a desirable trait and has introduced mandatory DNA testing and strict breeding regulations for Maine Coons (PAX3 free x PAX3 carrier allowed only until 31.12.2026, then only PAX3 free x PAX3 free).

2. If not, what are the reasons?

The principal reasons for non-recognition or restriction are rooted in health, welfare, and the preservation of breed integrity.

Most organizations (GCCF, WCF, TICA, and FIFe), cite serious health and welfare concerns associated with the PAX3 gene mutation responsible for DBE, linking the mutation to severe developmental failures similar to Waardenburg syndrome in humans. These concerns go beyond deafness to include serious conditions such as Early Fetal Loss, Flat Chests, Cleft Palates, Musculoskeletal Abnormalities, and potential Homozygous Lethality.

Beyond health, SACC and WCF emphasize breed integrity, arguing that DBE is a recent introduction and not native to traditional "natural breeds" like the Maine Coon. They oppose prioritizing an aesthetic trait (blue eyes in solid colors) that risks "contaminating the breed's gene pool." The ACF's reason is currently procedural—a lack of formal application—while it focuses on reviewing terminology and implementing genetic testing checks for imports.

3. Other than deafness have there been any further research and findings on whether this gene has any other Health and Welfare issues affecting cats with the gene?

There have been significant research findings indicating that some of the PAX3 gene mutations linked to DBE are pleiotropic, meaning they affect multiple, seemingly unrelated systems, causing a range of health and welfare issues beyond sensorineural deafness. Depending on the nature of the mutation, the consensus among the findings is that the risks are systemic, impacting the cat's entire developmental integrity, and are not merely cosmetic.

4. Does the Health & Welfare Committee have any recommendations relating to this gene as a guide for WCC member body Boards/Executive?

All associations have implemented or proposed formal guidance and regulations:

Regulation and Phasing Out: FIFe introduced mandatory PAX3 DNA testing for Maine Coons and restricting breeding to prevent the introduction of the gene. After 2026, only matings between PAX3-free cats will be allowed.

Prohibition: SACC prohibits it entirely in the Maine Coon breed, and WCF strongly discourages intentional breeding of DBE carriers. TICA is proposing a disqualification rule for the show ring, sending a clear message against prioritizing the aesthetic trait.

Tracking and Monitoring: GCCF has allocated GEMS codes to track the mutations and actively advises its Breed Advisory Committees, while NZCF uses a registry code to monitor all instances and aggregate health data before making a long-term decision.

Control Mechanisms: ACF has introduced a by-law requiring imported cats to be DNA tested for genetic diseases and is actively reviewing related genetic terminology.

The overall guidance points strongly toward either prohibition or strict, temporary regulation (leading to eventual elimination) of the DBE trait in pedigreed cats due to significant health and welfare risks.

Given the scientific evidence linking the PAX3 gene mutations causing DBE to sensorineural deafness, Waardenburg syndrome-like manifestations, and severe developmental issues (including fetal loss, cleft palates, and skeletal abnormalities), the primary recommendation is to prioritize feline health and welfare by discouraging the intentional breeding of DBE carriers and implementing a phased strategy for their elimination from pedigreed cat populations.

It is acknowledged that the DBE trait, associated with the known PAX3 mutations, is observed in several breeds beyond the Maine Coon. Also, further research is needed to identify additional genetic mutations responsible for DBE across Maine Coon and other breed lineages that test negative for the published PAX3 mutations. At this time, the only commercially available genetic test in Europe specifically targeting this PAX3 mutation is breed-specific to the Maine Coon. This test, along with DNA testing for the three other known mutations, is also available in China.

Therefore, while we recognise the broader presence of the trait, the immediate focus on mandatory testing within the Maine Coon and other breeds is predicated on the practical availability of a reliable diagnostic tool accessible to all breeders across the WCC. It is the intent of the Health and Welfare Committee that the same procedure, including monitoring, mandatory testing and breeding restrictions, will be applied to specific breeds as soon as respective DBE tests become commercially available for those breeds.

Hi All,

At the WCC event in Hong Kong, I mentioned the work that Professor Dan O'Neill from the Royal Veterinary College has led in the UK to develop the Innate Health Assessment for Pedigree Dogs, and how I had spoken with him about something similar for pedigree cats.

Last week, I attended the formal launch of the IHA for Pedigree Dogs at a reception at the House of Lords. There is a website giving all the information about the tool, and I thought it would be useful to share the link to this website with you all (see below). Please have a look if you are interested.

During the launch speeches, reference was made to developing an IHA for Pedigree Cats, and support for this was voiced on the day by politicians, vets, and other interested parties.

<http://www.innatehealthassessment.org/>

Task - Public follow-up	Owner	Date Created	Status	Note
TICA's pedigree revision to include more genetic information	van Mullem	5/18/2020	ongoing	2024S - work in progress- beginning stages of bringing information over - wisdom health 2024A ongoing. 2025W work with Summit to get a quote on an estimate cost . 2025S on going we added ability to purchase genetic test in TFMS . 2025A ongoing
China	Shi/Nevarez	2024S	ongoing	Jeff will check to see if the current attorney office is still open and operating 2024A ongoing . 2025W working on the paperwork that needs apostille from Texas. Hire an agency/service to complete the paperwork needed to move forward. 2025S pretty much finished with all types of document and will submit all paperwork. 2025A ongoing
How to identify when a region is suffering, come up with some sort of plan to identify trends - Identify what data is needed first then create reporting.	Maddox	2024S	ongoing	Schiff, Maddox, Armel, Vlach work with Danny to identify what data is needed to get the reporting and try to identify the trends. 2024A start developing in the weekly directors meetings. 2025W Danny sent email to group and received feedback - work in progress. 2025S on going no update. 2025A ongoing

Update on Fees Increase

* Committee research to be finalized with a proposal at the Spring Board Meeting 2026

Committee Members:

Brenda Russo, Chair


Kurt Vlach, Laurie Schiff, Luiz Paulo Faccioli


New as of January 2026: Ellen Crockett, Donna Maddox, Christian Cherau

Focused Vision:

- 1) Eliminate/simplify per ring show fees (or flat \$20),
 - 2) Raise registration/other fees (~\$20) with ~5% escalator
 - 3) Charge higher non-member rates (10–20% member discounts with a big increase for non-member breeder listings).
 - 4) Removing admin fees (clerk/judge), fixing litter+kitten pricing (discount simultaneous registration).
 - 5) Review current costs for membership/non membership and adjust
- Key concerns: tracking a proposed 5% revenue set-aside (accounting/tax/admin), automation shifts — not eliminates — costs, and potential club “kickback” issue.
 - Data constraint: QuickBooks can’t easily split member vs non-member; TFMS can. We have asked Danny to produce requested financial figures so that we can make more accurate assessments and recommendations.
 - Required FY25 data for modeling: show license revenue (by region), ring counts, average show cost, revenue by category split member/non-member, staffing (FTE) pre/post TFMS, overtime/payroll changes, TFMS transaction trends, list of non-automated services.

- Member benefits: general support for reducing club fees and higher non-member pricing, although we do have some concerns about administrative complexity and preserving life membership.
- Action items: use TFMS splits, EO to provide FY25 data, build shared spreadsheet with current/proposed fees and volumes, decide waive vs flat fee and member targeting, evaluate feasibility/accounting of any revenue reallocation.




 AKC Champion Bloodline

Bernese Mountain Dog Puppies

Males / Females Available
10 weeks old

Debbie Thornton
Orland Park, IL 60467




AKC Breeders of Merit

STANDARD LEVEL OF ACHIEVEMENT:
Minimum of 4 dogs earning titles

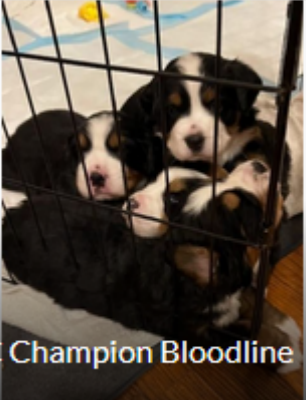
Breeders of Merit are denoted by level in ascending order of: Standard, Bronze, Silver, Gold, and Platinum.

This breeder...

- has proven their dedication to preserving breed characteristics
- goes above and beyond to produce litters with optimal health and temperament
- certifies that applicable health screens are performed
- provides care and socialization




This would be a way to distinguish cattery of excellence. When you click on the star at the bottom the second window appears. TICA's Cattery of Excellence – How many SGC, TICA club member, TICA shows , TICA registered litters etc.




AKC Champion Bloodline

AKC National Breed Club Member




AKC CLUB MEMBER


This breeder is a member of an AKC-licensed parent club.



badges-akc-club-member-ali




AKC Bred With H.E.A.R.T.



AKC BRED WITH H.E.A.R.T.

This breeder has met specific health testing standards and participates in continuing education.



badges-bred-with-heart-

These are examples of second tier and third tier ads.

The first ad states this kennel is a member of the parent club.

(Requires ethics signature for the dog world.) In this area we can add that the cattery does show and register their kittens.

The second ad is AKCs lowest ad where breeders have to agree to the AKC H.E.A.R.T. program

Propose ads are \$150 per year. May 1 – April 30 This would be for advertisers that do not enter shows or register their litters.

Breeders who enter TICA shows & register TICA litters \$125

Cattery of excellence - \$100

All fees to be automatically renewed.

Propose to continue to have ads with “adjoining states”, countries, or even our regions at \$25.00 per location.

Propose that we also firm up guidelines for these ads. Adjoining state/country, only 1 breed allowed in ad (even if they breed 2 different breeds), advertising TICA championship breeds only.

Please visit the AKC Market Place website to see how they make this work including the H.E.A.R.T. program

<https://marketplace.akc.org/puppies/bernese-mountain-dog> - you can click any breed you wish.

Memo: Report on Genetics Research publications of interest to TICA's mission

Prepared by Adriana E. Kajon, Ph.D. Genetics Committee chair

Albuquerque, New Mexico December 11th, 2025

Dear members of TICA's Board of Directors,

Below please find a selection of the 2025 publications I consider most significant to our mission

-De Martino et al. The dispersal of domestic cats from North Africa to Europe around 2000 years ago. Science. 2025

This paper reports the results of genomic DNA analysis of 70 ancient cats from a variety of archeological sites across Europe and Anatolia and modern wild cats from Italy, Bulgaria and North Africa identifying two major waves of introduction and redefining the timing of introduction of African wild cats into Europe.

-Harris et al. Near-gapless genome assemblies of the domestic cat (*Felis silvestris catus*) and the African serval (*Leptailurus serval*) derived from trio-binning. J Hered. 2025

This paper reports the first assembly of the complete genome for the African Serval providing an essential resource for future population and comparative genomic studies that will benefit the Savannah breeding programs.

-Kaelin et al. Molecular and genetic characterization of sex-linked orange coat color in the domestic cat. Curr Biol. 2025

and

-Toh et al. A deletion at the X-linked ARHGAP36 gene locus is associated with the orange coloration of tortoiseshell and calico cats. Curr Biol. 2025

These two publications simultaneously released to acknowledge the work of two groups (Stanford University and Medical Institute of Bioregulation, Kyushu University, Fukuoka, Japan) report the identification of the gene responsible for the sex-linked orange/red pigmentation in domestic cats.

-Abitbol M, et al. Dominant blue eyes in Maine Coon cats: New PAX3 variant and updated phenotypic data. Anim Genet. 2025. PMID: 40459211

This paper describes a fourth variant (allele) of Pax3 responsible for dominant blue eyes (DBE) phenotype in Maine Coons and highlights the need to re-assess the prevalence of deafness among cats carrying the new mutations and also the reports the existence of cats referred to as "latent" in some Maine Coon lineages that carry these mutations but do not exhibit the DBE phenotype.

Hi all,

Please share the link below for T-Shirts – we need an order for 100 shirts for the next order to be put in. And please start thinking about flights to Toronto and which nights you will need rooms.

T-Shirt order form, we have two colors available: forms.gle/7iUmKGhYVW8wc43z7



Other than that – please remind members to enter and book hotel rooms! We need to fill our block before it can be expanded. Gabe provided the current room summary below.


Entries - Early Bird Entry Fees Apply to: Entries 76 – 150, we are at 101 entries currently.

[Delta Hotels Toronto Airport & Conference Centre](#)

Rate: \$189 CAD /night plus taxes & fees (Approximately \$120 EURO/\$140 USD plus taxes as of 08/26/25)

Pet Fee: NO Pet Fee with TICA Hotel Policy Waiver Signed

Discounted Parking: \$20/night



DELTA

HOTELS

by Marriott

TORONTO AIRPORT & CONFERENCE CENTRE

Delta Hotels Toronto Airport

15-01-26

PMS Group Pickup

16-17

Block Name

AUG

SEP

SEP

Total

29

30

31

01

02

03

04

05

06

07

08

09

10

11

Sat

Sun

Mon

Tue

Wed

Thu

Fri

Sat

Sun

Mon

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Wed

Thu

Fri

TICA ANNUAL 2026

Orig

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0

0

0

0

0

0

0

0

0

Block Code TCA

Start Date 29-08-26

Current

21

21

21

101

101

37

302

Src P

Status DEF

Pickup

3

5

12

28

28

20

96

Mkt GCO

Owner ALL

Rate TCAA

Avail

18

16

9

73

73

17

206

Rate Amount 189.00 / 189.00

Origin

Cutoff Days / Date 0 / 12-08-26

Grand Total

Orig

0

0

0

0

0

0

0

0

0

0

0

0

0

Current

0

0

0

21

21

101

101

37

0

0

0

0

302

Pickup

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Avail

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Christian Cherau
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TICA Northeast Regional Director
Junior Exhibitor Committee Board Liaison
Toybob Working Breed Group Co-Board Liaison



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