

**American Coaster Enthusiasts**  
**Statement of Financial Position**  
As of December 31, 2025

	<u>Dec 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1025-00 · Bank of America Checking	17,864.26
1035-00 · PayPal	736.89
1045-00 · Bank of America Mmkt	84,514.40
1050-00 · Frost National Bank Mmkt	111,529.43
1055-00 · Frost National Bank Checking	11,025.33
1060-00 · Frost Bank-Archives Fund	81,120.64
1065-00 · Frost Bank-Preservation Fund	37,557.57
1070-00 · Region Cash in Bank	36,780.04
1132-00 · JMS Equity	705,611.58
1133-00 · JMS Cash	241,936.95
1140-00 · JMS Archives investments	177,465.49
1145-00 · JMS Preservation investments	<u>175,327.17</u>
Total Checking/Savings	1,681,469.75
Accounts Receivable	
1200-00 · Accounts Receivable	<u>5,633.21</u>
Total Accounts Receivable	5,633.21
Other Current Assets	
1220-00 · Merchandise Inventory	40,268.81
1300-00 · Prepaid Expenses	<u>88,862.04</u>
Total Other Current Assets	<u>129,130.85</u>
<b>Total Current Assets</b>	<b><u>1,816,233.81</u></b>
<b>TOTAL ASSETS</b>	<b><u>1,816,233.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	<u>15,067.47</u>
Total Accounts Payable	15,067.47
Credit Cards	
2015-00 · AP - BoA World Points	-539.76
2020-00 · AP - Capital One Spark Business	<u>5,466.95</u>
Total Credit Cards	4,927.19

**Dec 31, 25**

**Other Current Liabilities**

2050-00 · Accrued Liabilites	198.05
2060-00 · Regional Events	-100.00
2065-00 · Deferred Regional Income	2,110.00
2140-00 · Affiliate Transactions	6,045.11
2326-00 · 2026 Deferred Membership Dues	146,361.13
2327-00 · 2027 Deferred Membership Dues	41,203.49
2328-00 · 2028 Deferred Membership Dues	13,562.49

**Total Other Current Liabilities** 209,380.27

**Total Current Liabilities** 229,374.93

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**Equity**

3200-00 · Unrestricted Net Assets	1,471,742.22
Net Income	115,116.66

**Total Equity** 1,586,858.88

**TOTAL LIABILITIES & EQUITY** 1,816,233.81