

# Statement of Financial Position

## Jaguar Clubs of North America Inc

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
<b>Assets</b>		
Current Assets		
Bank Accounts		
101-5 PayPal	\$4,075.62	\$5,593.68
101-6 BB&T Checking (3938)	\$19,658.96	\$43,479.37
101-7 BB&T Checking (3954)	\$8,973.78	\$4,720.55
101-8 BB&T Money Savings (3970)	\$1,031.54	\$1,031.42
<b>Total for Bank Accounts</b>	<b>\$33,739.90</b>	<b>\$54,825.02</b>
Accounts Receivable 200-1		
Accounts Receivables	\$35,456.00	\$27,122.75
<b>Total for Accounts Receivable</b>	<b>\$35,456.00</b>	<b>\$27,122.75</b>
Other Current Assets		
104-0 Cash in Brokerage Account	\$624.76	\$77.09
105-11 CD Morgan Stanley BK NA (04/02/25)	\$0.00	\$50,000.00
105-14 CD TIAA FKA Everbank (01/21/26)	\$13,000.00	\$13,000.00
105-16 DN BMO Harris Bank (04/13/26)	\$25,000.00	\$25,000.00
105-17 CD State BK of India (05/19/26)	\$9,000.00	\$9,000.00
105-18 CD Capital One NA (05/11/27)	\$5,000.00	\$5,000.00
105-19 CD Toyota Finl Svgs Bk (09/09/27)	\$4,000.00	\$4,000.00
105-20 DN Morgan Stanley Bk NA (09/09/27)	\$21,000.00	\$21,000.00
105-26 INVESCO RUSSELL 1000	\$19,564.21	\$19,265.73
105-27 INVESCO S&P 500 EQUAL	\$20,196.12	\$19,129.06
105-29 CD Bank of China	\$20,000.00	
105-31 CD Bank of America NA	\$10,000.00	
105-32 DN Bank of Baroda	\$21,000.00	
302-0 Inventory - Trophies	\$26,446.47	\$25,686.43
305-0 Inventory - E-Type Badges/Pins	\$2,559.61	\$1,232.64
400-0 Prepaid Insurance	\$4,298.00	\$4,376.72
400-2 Prepaid Expenses	\$11,870.00	\$33,514.51
<b>Total for Other Current Assets</b>	<b>\$213,559.17</b>	<b>\$230,282.18</b>
<b>Total for Current Assets</b>	<b>\$282,755.07</b>	<b>\$312,229.95</b>
Fixed Assets		
Other Assets		
450-1 Website Development Costs	\$27,790.00	\$27,790.00
Accumulated Amortization	-\$27,401.48	-\$26,234.48
<b>Total for 450-1 Website Development Costs</b>	<b>\$388.52</b>	<b>\$1,555.52</b>

<b>Total for Other Assets</b>	<b>\$388.52</b>	<b>\$1,555.52</b>
<b>Total for Assets</b>	<b>\$283,143.59</b>	<b>\$313,785.47</b>

**Statement of Financial Position**  
**Jaguar Clubs of North America Inc**  
As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
500-1 Accts Payable	\$10,844.07	\$34,282.11
<b>Total for Accounts Payable</b>	<b>\$10,844.07</b>	<b>\$34,282.11</b>
Credit Cards		
507-1 BB&T Credit Card	\$1,364.60	\$1,375.04
<b>Total for Credit Cards</b>	<b>\$1,364.60</b>	<b>\$1,375.04</b>
Other Current Liabilities 508-0		
Prepaid Advertising-1	\$225.00	\$225.00
Prepaid Club Dues	\$6,063.75	\$5,435.00
<b>Total for Other Current Liabilities</b>	<b>\$6,288.75</b>	<b>\$5,660.00</b>
<b>Total for Current Liabilities</b>	<b>\$18,497.42</b>	<b>\$41,317.15</b>
Long-term Liabilities		
<b>Total for Liabilities</b>	<b>\$18,497.42</b>	<b>\$41,317.15</b>
Equity		
600-00 Net Assets -Unrestricted	\$259,193.10	\$259,193.10
699-9 Retained Earnings	\$13,275.22	\$45,849.64
Net Income	-\$7,822.15	-\$32,574.42
<b>Total for Equity</b>	<b>\$264,646.17</b>	<b>\$272,468.32</b>
<b>Total for Liabilities and Equity</b>	<b>\$283,143.59</b>	<b>\$313,785.47</b>

# Statement of Activity

Jaguar Clubs of North America Inc January-December, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
<b>Income</b>		
701-1 Club Dues	\$230,825.00	\$198,062.50
701-2 Members at Large	\$7,740.00	\$9,210.00
701-5 Life Member Income	\$1,500.00	\$4,500.00
701-6 Young Enthusiast	\$66.00	\$23.00
702-4 Regalia Sales Hard Regalia Sales	\$1,272.80	\$647.87
Publications	\$1,497.01	\$688.01
Regalia/Publications S & H	\$408.83	\$449.45
<b>Total for 702-4 Regalia Sales</b>	<b>\$3,178.64</b>	<b>\$1,785.33</b>
703-0 Jaguar Journal 703-1 Advertising	\$39,340.00	\$45,640.00
703-3 Web Advertising	\$2,313.00	\$2,438.00
703-9 Jaguar Journal Copies	\$30.00	\$104.00
705-8 JJ Thumb Drive Archive		\$138.00
Archive Sales Shipping		\$16.00
<b>Total for 705-8 JJ Thumb Drive Archive</b>		<b>\$154.00</b>
706-8 Subscriptions		\$50.00
<b>Total for 703-0 Jaguar Journal</b>	<b>\$41,683.00</b>	<b>\$48,386.00</b>
704-7 Trophies	\$7,326.00	\$7,372.00
Trophies Shipping Income	\$380.00	\$685.00
<b>Total for 704-7 Trophies</b>	<b>\$7,706.00</b>	<b>\$8,057.00</b>
705-0 Interest Income	\$3,017.93	\$4,887.70
708-0 Other Income	\$25.38	\$2,545.00
705-1 Dividend Income		\$467.08
711-0 Non Member Income		\$778.78
<b>Total for Income</b>	<b>\$295,741.95</b>	<b>\$278,702.39</b>
<b>Cost of Goods Sold</b>		
Cost of Goods Sold		
800-4 Non Member Regalia/Publication		\$288.00
<b>Total for Cost of Goods Sold</b>		<b>\$288.00</b>
<b>Total for Cost of Goods Sold</b>		<b>\$288.00</b>

## Statement of Activity

Jaguar Clubs of North America Inc January-December, 2025

Gross Profit	\$295,741.95	\$278,414.39
Expenses		
800-5 Publication Expense	\$330.00	\$139.11
Regalia/Publication Shipping	\$372.79	\$425.95
<b>Total for 800-5 Publication Expense</b>	<b>\$702.79</b>	<b>\$565.06</b>
DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
800-6 Regalia Expense	\$101.37	-\$110.43
Regalia/Publication Shipping	\$1,460.24	\$587.02
Non Member Regalia/Publications Shipping		\$159.29
<b>Total for 800-6 Regalia Expense</b>	<b>\$1,561.61</b>	<b>\$635.88</b>
800-7 Trophies Expense	\$6,218.09	\$5,782.84
Trophies Shipping	\$736.42	\$1,995.61
<b>Total for 800-7 Trophies Expense</b>	<b>\$6,954.51</b>	<b>\$7,778.45</b>
801-0 Accounting Expense	\$9,656.30	\$6,163.00
801-1 Management Services	\$15,000.00	\$15,000.00
801-2 Legal	\$329.95	\$575.59
801-3 Processing PayPal Fees	\$1,486.99	\$533.19
Non Member Processing PayPal Fees		\$40.68
<b>Total for 801-3 Processing PayPal Fees</b>	<b>\$1,486.99</b>	<b>\$573.87</b>
802-0 Bank Charges	\$1,009.28	\$804.53
802-1 Credit Card Service Charges	\$2,620.54	\$2,507.73
804-0 License & Tax	\$25.00	
805-0 Postage - Administrative	\$299.85	\$818.73
807-0 Office Expense	\$1.80	
808-0 Telephone	\$719.40	\$719.40
810-0 Other Administrative Expenses	\$1,289.08	\$579.73
Non Member Administrative Expense		\$723.00
<b>Total for 810-0 Other Administrative Expenses</b>	<b>\$1,289.08</b>	<b>\$1,302.73</b>
811-0 Dues and Subscriptions	\$1,107.90	\$572.40
820-1 Administrative Manager	\$21,600.00	\$16,800.00
850 MEMBERSHIP BENEFITS		
803-0 Insurance	\$12,972.72	\$14,083.36
Event Insurance Registrations	\$258.00	
701-4 Non Member Event Registrations	-\$1,395.00	-\$1,060.00

# Statement of Activity

Jaguar Clubs of North America Inc January-December, 2025

<b>Total for Event Insurance Registrations</b>	<b>-\$1,137.00</b>	<b>-\$1,060.00</b>
<b>Total for 803-0 Insurance</b>	<b>\$11,835.72</b>	<b>\$13,023.36</b>
809-0 Web Site	\$7,222.17	\$7,519.09
Website Development Amortization	\$1,167.00	\$2,025.00
<b>Total for 809-0 Web Site</b>	<b>\$8,389.17</b>	<b>\$9,544.09</b>
809-1 Web Site Manager	\$19,200.00	\$19,200.00
DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
830-1 Meetings-AGM	\$11,252.99	\$8,047.43
Travel	\$6,238.06	\$1,732.90
<b>Total for 830-1 Meetings-AGM</b>	<b>\$17,491.05</b>	<b>\$9,780.33</b>
830-2 Meetings-Board	\$2,860.89	\$4,588.95
830-3 Travel Expense Audit	\$1,970.94	
<b>Total for 830-3 Travel Expense</b>	<b>\$1,970.94</b>	
830-4 IJF Editorial Expenses	\$2,500.00	
850-1 Other Membership Expenses	\$720.79	
851-0 Membership Card Mailing	\$2,720.51	\$1,784.05
851-1 Membership Mailing Supplies	\$945.82	\$897.24
851-2 Membership Postage	\$2,716.09	\$2,539.84
851-4 Membership Contractor Services	\$7,687.50	\$7,831.25
851-5 Renewal Letters	\$66.87	\$67.62
858-0 Life Membership Expense	\$363.95	\$264.23
860-11 Graphic Project	\$165.00	
860-6 North American Event Trophies		\$2,448.00
North American Trophies Shipping	\$507.46	\$1,212.25
<b>Total for 860-6 North American Event Trophies</b>	<b>\$507.46</b>	<b>\$3,660.25</b>
802-7 Sponsored Events		\$338.93
851-3 Membership Card Printing		\$0.00
860-10 Direct Mail Project		\$2,408.93
<b>Total for 850 MEMBERSHIP BENEFITS</b>	<b>\$80,141.76</b>	<b>\$75,929.07</b>
865-0 Tool Loan Program	-\$1,038.00	\$199.00
865-2 Tool Loan Shipping	\$958.26	\$1,194.56
<b>Total for 865-0 Tool Loan Program</b>	<b>-\$79.74</b>	<b>\$1,393.56</b>

## Statement of Activity

Jaguar Clubs of North America Inc January-December, 2025

<b>870 JAGUAR JOURNAL EXPENSES</b>		
870-2 Jaguar Journal - Jaguar	\$240.35	\$327.91
871-0 JJ Editor Expense	\$33,840.00	\$31,970.00
871-1 JJ Contributing Editors	\$25,450.00	\$14,385.00
871-3 JJ Commission Expense	\$2,157.88	\$2,942.04
872-0 JJ Mailing	\$225.06	
Canada Post	\$2,435.66	\$2,704.75
JJ Advertising Postage	\$51.34	\$25.33
K2 International	\$2,440.80	\$2,406.40
Mailing & Dispatch (Graphcom)	\$36,227.18	\$23,858.00
<b>Total for 872-0 JJ Mailing</b>	<b>\$41,380.04</b>	<b>\$28,994.48</b>
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DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2025	JAN 1 - DEC 31 2024 (PY)
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873-0 JJ Printing/Layout	\$12,870.00	
Production (Design)	\$7,990.21	\$33,180.00
Production (Flysheets/Polybagging)	\$3,365.22	\$11,227.80
Production (Offset Print)	\$25,562.66	\$49,855.89
Digital		\$300.00
Zinio (Content Conversion Fee)	\$83.47	\$151.09
<b>Total for Digital</b>	<b>\$83.47</b>	<b>\$451.09</b>
<b>Total for Production (Offset Print)</b>	<b>\$25,646.13</b>	<b>\$50,306.98</b>
<b>Total for 873-0 JJ Printing/Layout</b>	<b>\$49,871.56</b>	<b>\$94,714.78</b>
876-0 Publisher's Liability Insurance	\$2,328.00	\$2,322.65
877-0 JJ Accounting Expense	\$656.25	\$618.75
871-2 JJ Associate Editor		\$2,500.00
<b>Total for 870 JAGUAR JOURNAL EXPENSES</b>	<b>\$155,924.08</b>	<b>\$178,775.61</b>
Web Site Development	\$1,800.00	
802-2 Interest/Finance Charges		-\$56.13
826-1 Awards/Gifts		\$129.33
<b>Total for Expenses</b>	<b>\$302,151.10</b>	<b>\$310,988.81</b>
<b>Net Operating Income</b>	<b>-\$6,409.15</b>	<b>-\$32,574.42</b>

# Statement of Activity

Jaguar Clubs of North America Inc January-December, 2025

Other Income		
Other Expenses		
Unrealized Gain or Loss		
Tax - Unrelated Business Income	\$1,413.00	
<b>Total for Other Expenses</b>	<b>\$1,413.00</b>	
<b>Net Other Income</b>	<b>-\$1,413.00</b>	
<b>Net Income</b>	<b>-\$7,822.15</b>	<b>-\$32,574.42</b>