

# Statement of Financial Position Comparison

## Blue Star Mother's of America Inc.- National Big Dipper Auxiliary

As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF AUGUST 31, 2025	AS OF AUGUST 31, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
Chase	\$26,236.69	\$35,372.22
Restricted Fun Night Funds	921.97	921.97
Restricted JCEA Funds		
<b>Total for Chase</b>	<b>\$27,158.66</b>	<b>\$36,294.19</b>
Chase Saving JCEA Restricted Funds	21,812.68	9,845.69
<b>Total for Bank Accounts</b>	<b>\$48,971.34</b>	<b>\$46,139.88</b>
Accounts Receivable		
Accounts Receivable (A/R)		
Lodging Receivable		
<b>Total for Accounts Receivable</b>	<b>0</b>	<b>0</b>
Other Current Assets		
Cash Box		
Due from Paypal		
Inventory Asset		
Items donated for Fun Night		
Undeposited Funds		
<b>Total for Other Current Assets</b>	<b>0</b>	<b>0</b>
<b>Total for Current Assets</b>	<b>\$48,971.34</b>	<b>\$46,139.88</b>
Fixed Assets		
Other Assets		
<b>Total for Assets</b>	<b>\$48,971.34</b>	<b>\$46,139.88</b>

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As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF AUGUST 31, 2025	AS OF AUGUST 31, 2024 (PY)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)		
<b>Total for Accounts Payable</b>	<b>0</b>	<b>0</b>
Credit Cards		
Other Current Liabilities		
2018-19 JCEA Restricted Funds		
California Department of Tax and Fee Administration Payable		
Deferred Income Liability	0	0
2023-2024 Deferred Dues		
2024-2025 Deferred Dues		1,030.00
2025-2026 Deferred Dues	1,133.53	
Due to Michigan Big Dipper	45.00	20.00
Due to Ohio Big Dipper	80.00	55.00
<b>Total for Deferred Income Liability</b>	<b>\$1,258.53</b>	<b>\$1,105.00</b>
JCEA Restricted Funds	11,200.00	
<b>Total for Other Current Liabilities</b>	<b>\$12,458.53</b>	<b>\$1,105.00</b>
<b>Total for Current Liabilities</b>	<b>\$12,458.53</b>	<b>\$1,105.00</b>
Long-term Liabilities		
<b>Total for Liabilities</b>	<b>\$12,458.53</b>	<b>\$1,105.00</b>
Equity		
Retained Earnings	45,034.88	39,100.83
Net Income	-8,522.07	5,934.05
Opening Balance Equity		
<b>Total for Equity</b>	<b>\$36,512.81</b>	<b>\$45,034.88</b>
<b>Total for Liabilities and Equity</b>	<b>\$48,971.34</b>	<b>\$46,139.88</b>