

The cover features a complex background with a blue and white grid pattern on the left, a black background with white numbers and a bar chart on the right, and a large blue circle at the bottom. The text is centered in a white, angular shape.

# ACBL FINANCIAL UPDATE

SPRING 2026

Jennifer Webster

## Statement of Financial Position - 2025 Final\*

<i>in thousands</i>	<b>Dec 2025 Actual</b>	<b>Dec 2024 Actual</b>
<b>Cash &amp; Investments</b>	\$14,286	\$14,161
Other Assets (A/R + Fixed Assets)	7,022	6,107
<b>Total Assets</b>	<u>\$21,308</u>	<u>\$20,268</u>
Deferred Membership Revenue	5,467	5,655
Other Liabilities	3,259	3,399
<b>Total Liabilities</b>	<u>8,726</u>	<u>9,054</u>
<b>Net Assets</b>	<u>12,582</u>	<u>11,214</u>
<b>Total Liabilities &amp; Net Assets</b>	<u>\$21,308</u>	<u>\$20,268</u>

*\*Pending final audit*

# Statement of Activities - 2025 Final\*

<i>in thousands</i>	<b>Dec 2025 Actual YTD</b>	<b>2025 Budget</b>	<b>Dec 2024 Prior YTD</b>
<b>Revenue</b>	\$17,984	\$18,453	\$17,955
<b>Expenses</b>	17,227	18,219	16,396
<b>Change in net assets from operations</b>	<u>\$757</u>	<u>\$234</u>	<u>\$1,559</u>
Change in market value of investments	688	0	829
Retiree post benefit (costs)	(78)		72
<b>Change in net assets (loss)</b>	<u>\$1,367</u>	<u>\$234</u>	<u>\$2,460</u>

\*Pending final audit

# Capital Expenditures - 2025 Final\*

*in thousands*

	<u>2025 Actual</u>	<u>2025 Budget</u>	<u>Project to date</u>
Miscellaneous items	\$16	\$20	\$0
AS400 Modernization (Backoffice)	553	570	1,502
Results Gateway Updates	71	180	71
<b>Total Capital Investments</b>	<u>\$640</u>	<u>\$770</u>	<u>\$1,573</u>

*\*Pending final audit*