

Balance Sheet

CEPD - Capital

As of December 4, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1100 Regions Investment	
1101 Cash Equivalents	237,125.86
1110 US Treasury	8,797,547.11
Total for 1100 Regions Investment	\$9,034,672.97
Bank of the Islands Checking	0.00
Fifth Third Checking 4051	257,778.34
Fifth Third Savings 4069	1,690,127.57
Regions Bank Checking *3400	78,510.86
Total for Bank Accounts	\$11,061,089.74
Accounts Receivable	
1200 Accounts Receivable	14,592.00
Total for Accounts Receivable	\$14,592.00
Other Current Assets	
12000 Undeposited Funds	0.00
131.000 Due From (To) General Fund	119,445.26
133.000 Due from Other Governments	\$0.00
Deferred Grant Revenue	0.00
Total for 133.000 Due from Other Governments	\$0.00
Deposit Utilities	0.00
Special Assessments Receivable	
233.200 SA Deferred Revenue	-2,558,537.10
SA 2021 Receivable	2,765,924.61
SA Allowance Account	-84,968.95
Total for Special Assessments Receivable	\$122,418.56
Total for Other Current Assets	\$241,863.82
Total for Current Assets	\$11,317,545.56
Other Assets	
Fifth Third Investments	\$0.00
Fifth Third Money Market	0.00
Treasury Note 2024- 4/15	0.00
Treasury Note 2025- 4/15	0.00
Treasury Note 2026- 3/15	0.00
Treasury Note 2026- 4/30	0.00
Treasury Note 2027- 4/15	0.00
Treasury Note 2028- 4/30	0.00
Treasury Notes FMV Adjustment	-19,119.97
Total for Fifth Third Investments	-\$19,119.97

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As of December 4, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for Other Assets	-\$19,119.97
Total for Assets	\$11,298,425.59
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 *Accounts Payable	12,000.00
Total for Accounts Payable	\$12,000.00
Other Current Liabilities	
202.000 Accounts Payable	0.00
207.002 Due to General Fund	0.00
208.000 Due to other governments	0.00
215.000 Accrued Interest Payable	0.00
Accrued Liabilities	0.00
Accrued Payroll	0.00
Sales Tax Payable	0.00
Total for Other Current Liabilities	\$0.00
Total for Current Liabilities	\$12,000.00
Long-term Liabilities	
Renourishment 2021 Loan	
Loan	10,495,717.18
Loan- Current Portion Due May 1	-2,569,166.26
Loan- Noncurrent Portion	-8,038,959.53
Total for Renourishment 2021 Loan	-\$112,408.61
Total for Long-term Liabilities	-\$112,408.61
Total for Liabilities	-\$100,408.61
Equity	
3000 Opening Bal Equity	81,000.00
Fund Balance- Accum Reserves	1,825,941.55
Fund Balance- Loan Payments	10,417,441.45
271.000 Fund Balance	13,393,698.86
Net Income	-14,319,247.66
Total for Equity	\$11,398,834.20
Total for Liabilities and Equity	\$11,298,425.59