

CEPD - Capital

Balance Sheet

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
1005 Regions Bank Checking *3400	792,509.23
1100 REGIONS INVESTMENT- 2021 Project T-Bills	
1105 Cash Equivalents	369,876.84
1110 US Treasury	8,764,067.50
1115 Accrued Investment Income	64,149.04
Total for 1100 REGIONS INVESTMENT- 2021 Project T-Bills	\$9,198,093.38
Total for Bank Accounts	\$9,990,602.61
Accounts Receivable	
1150 Accounts Receivable	6,679,159.54
Total for Accounts Receivable	\$6,679,159.54
Other Current Assets	
1200 SPECIAL ASSESSMENTS RECEIVABLE	
1210 Special Assessments 2021 Receivable	2,451,281.79
1290 Allowance for Uncollectible Special Assessments	-61,620.35
Total for 1200 SPECIAL ASSESSMENTS RECEIVABLE	\$2,389,661.44
1400 Deposits	1,497.31
Total for Other Current Assets	\$2,391,158.75
Total for Current Assets	\$19,060,920.90
Fixed Assets	
1600 CAPITAL ASSETS	
1605 Construction in Progress, Not Being Depreciated - 2025 Renourishment Project	6,769,675.00
1610 CAPITAL ASSETS BEING DEPRECIATED	
1615 Right to Use Leased Building	68,091.00
1620 Infrastructure - 2021 Renourishment / Parking	11,135,190.00
1625 Equipment	815.13
Total for 1610 CAPITAL ASSETS BEING DEPRECIATED	\$11,204,096.13
1675 ACCUMULATED DEPRECIATION / AMORTIZATION	
1680 Accum Amortization - Right to Use Leased Building	-17,022.00
1685 Accum Depreciation - Infrastructure - 2021 Renourishment / Parking Lot	-6,902,360.43
1690 Accum Depreciation - Equipment	-2.23
Total for 1675 ACCUMULATED DEPRECIATION / AMORTIZATION	-\$6,919,384.66
Total for 1600 CAPITAL ASSETS	\$11,054,386.47
Total for Fixed Assets	\$11,054,386.47
Total for Assets	\$30,115,307.37

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		TOTAL
Liabilities and Equity		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2055 Due to General Fund		190,451.49
2305 Accrued Payroll		9,283.88
Total for Other Current Liabilities		\$199,735.37
Total for Current Liabilities		\$199,735.37
Long-term Liabilities		
2500 LEASE LIABILITIES		
2505 Lease Liability		51,793.00
Total for 2500 LEASE LIABILITIES		\$51,793.00
2800 LONG-TERM DEBT		
2805 Synovus 2021 Renourishment Loan		10,604,585.32
2810 Regions 2025 Renourishment Loan		15,996,998.00
Total for 2800 LONG-TERM DEBT		\$26,601,583.32
Total for Long-term Liabilities		\$26,653,376.32
Total for Liabilities		\$26,853,111.69
Equity		
3005 Net Investment in Capital Assets		352,412.00
3010 Restricted for Capital Projects		13,141,571.00
3000 Fund Balance		-149,770.44
Net Income		-10,082,016.88
Total for Equity		\$3,262,195.68
Total for Liabilities and Equity		\$30,115,307.37