

Balance Sheet

CEPD - Capital

As of January 11, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1002 Bank of the Islands Checking	0.00
1013 Fifth Third Checking 4051	2,120.59
1014 Fifth Third Savings 4069	0.00
1100 Regions Investment	
1101 Cash Equivalents	235,396.38
1110 US Treasury	8,791,135.60
1190 Accrued Income	37,161.07
Total for 1100 Regions Investment	\$9,063,693.05
Regions Bank Checking *3400	
Regions Bank Checking *3486	2,050,822.46
Regions Bank MM *3737	0.00
Regions Bank MM *3745	0.00
Total for Bank Accounts	\$11,116,636.10
Accounts Receivable	
1201 Accounts Receivable	0.00
Total for Accounts Receivable	\$0.00
Other Current Assets	
1200 Undeposited Funds	0.00
1300 Due From (To) General Fund	680,218.49
1400 Deposit Utilities	0.00
1500 Due from Other Governments	0.00
Special Assessments Receivable	
1200 SA 2021 Receivable	3,398,758.17
1205 SA Allowance Account	-84,968.95
Total for Special Assessments Receivable	\$3,313,789.22
Total for Other Current Assets	\$3,994,007.71
Total for Current Assets	\$15,110,643.81

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DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
Fifth Third Investments	\$0.00
1006 Fifth Third Money Market	0.00
1007 Treasury Note 2025- 4/15	0.00
1008 Treasury Note 2026- 3/15	0.00
1009 Treasury Note 2026- 4/30	0.00
1010 Treasury Note 2027- 4/15	0.00
1011 Treasury Note 2028- 4/30	0.00
1012 Treasury Notes FMV Adjustment	0.00
Treasury Note 2024- 4/15	0.00
Total for Fifth Third Investments	\$0.00
Total for Other Assets	\$0.00
Total for Assets	\$15,110,643.81
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 *Accounts Payable	0.00
Total for Accounts Payable	\$0.00
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
2100 Sales Tax Payable	0.00
215.000 Accrued Interest Payable	0.00
2250 SA Deferred Revenue	3,180,479.19
2251 Deferred Grant Revenue	0.00
2300 Accrued Payroll	0.00
2301 Accrued Liabilities	0.00
233.100 Deferred Revenue - state	0.00
Total for Other Current Liabilities	\$3,180,479.19
Total for Current Liabilities	\$3,180,479.19
Long-term Liabilities	
Renourishment 2021 Loan	
Loan	-2,515,813.03
Loan- Current Portion Due May 1	-53,353.23
Loan- Noncurrent Portion	2,569,166.26
Total for Renourishment 2021 Loan	\$0.00
Total for Long-term Liabilities	\$0.00
Total for Liabilities	\$3,180,479.19

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DISTRIBUTION ACCOUNT	TOTAL
Equity	
3005 Opening Bal Equity	81,000.00
Fund Balance- Accum Reserves	72,068.00
Fund Balance- Loan Payments	0.00
3000. Fund Balance	18,968,991.77
Net Income	-7,191,895.15
Total for Equity	\$11,930,164.62
Total for Liabilities and Equity	\$15,110,643.81