

Balance Sheet

CEPD - Capital

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
Assets		
Current Assets		
Bank Accounts		
Bank of the Islands Checking	2,233.90	
Fifth Third Checking 4051	543,531.86	
Fifth Third Savings 4069	15,979,264.73	
Regions Bank Checking *3400	72,636.05	
Regions Bank Checking *3486 (deleted)	70.46	
Regions Bank MM *3737 (deleted)	70.46	
Regions Bank MM *3745 (deleted)	70.46	
Total for Bank Accounts	\$16,597,877.92	
Accounts Receivable		
1200 Accounts Receivable	188,346.91	
Total for Accounts Receivable	\$188,346.91	
Other Current Assets		
12000 Undeposited Funds	0.00	
131.000 Due From (To) General Fund	-69,981.95	
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	2,769,697.79	
SA Allowance Account	-84,968.95	
Total for Special Assessments Receivable	\$126,191.74	
Total for Other Current Assets	\$56,209.79	
Total for Current Assets	\$16,842,434.62	
Other Assets		
Fifth Third Investments		
Fifth Third Money Market	97,220.10	
Treasury Note 2024- 4/15	0.00	
Treasury Note 2025- 4/15	0.00	
Treasury Note 2026- 3/15	758,687.95	
Treasury Note 2026- 4/30	2,499,925.86	
Treasury Note 2027- 4/15	2,729,017.03	
Treasury Note 2028- 4/30	2,690,544.70	
Treasury Notes FMV Adjustment	100,251.60	
Total for Fifth Third Investments	\$8,875,647.24	
Total for Other Assets	\$8,875,647.24	

Balance Sheet

CEPD - Capital

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for Assets	\$25,718,081.86
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
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	\$0.00
Long-term Liabilities	
Renourishment 2021 Loan	
Loan	10,608,125.79
Loan- Current Portion Due May 1	-2,569,166.26
Loan- Noncurrent Portion	-8,038,959.53
Total for Renourishment 2021 Loan	-\$0.00
Total for Long-term Liabilities	-\$0.00
Total for Liabilities	-\$0.00
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	248,956.42
Net Income	13,144,742.44
Total for Equity	\$25,718,081.86
Total for Liabilities and Equity	\$25,718,081.86