



**CC Business & Job Development Corp
Seawall Fund
Balance Sheet
For Period Ending December 31, 2025**

	2026 - YTD
	Actuals
Assets	
Cash and cash equivalents	\$ 2,309,406
Receivables	
Sales Tax	1,487,785
Net receivables	1,487,785
 Total assets	 <u>3,797,191</u>
 Fund balance	
Restricted	3,797,191
Total fund balance	3,797,191
 Total liabilities and fund balance	 <u>\$ 3,797,191</u>

Note: Unaudited Financial Statements



CC Business & Job Development Corp
Seawall Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Compared to Budget
For Period Ending December 31, 2025

	Budget		2026 - YTD	Variance with
	Original	Amended	Actuals	Final Budget
Revenues				
Sales Tax	\$ 4,529,588	\$ 4,529,588	\$ 2,275,777	\$ (2,253,811)
Investments	28,611	28,611	33,949	5,338
Total revenues	4,558,199	4,558,199	2,309,726	(2,248,473)
Expenditures				
Professional Services	10,000	10,000	5,033	4,967
Community development				
Capital projects				
Debt service:				
Principal retirement	2,810,000	2,810,000	-	2,810,000
Interest	43,907	43,907	-	43,907
Paying agent fees	2,000	2,000	-	2,000
Total expenditures	2,865,907	2,865,907	5,033	2,860,874
Excess (deficiency) of revenues over (under) expenditures	1,692,292	1,692,292	2,304,693	612,401
Other financing sources (uses)				
Transfer out:				
Transfer to Seawall CIP Fund	(3,857,042)	(3,857,042)	(964,260)	2,892,782
Administration Services	(244,933)	(244,933)	(61,233)	183,700
Total other financing sources (uses)	(4,101,975)	(4,101,975)	(1,025,493)	3,076,482
Net Change in fund balances	(2,409,683)	(2,409,683)	1,279,200	3,688,883
Fund Balance, beginning of year	2,409,683	2,517,991	2,517,991	-
Fund balance as of December 31, 2025	\$ -	\$ 108,308	\$ 3,797,191	\$ 3,688,883

Note: Unaudited Financial Statements



**CC Business & Job Development Corp
Arena Fund
Balance Sheet
For Period Ending December 31, 2025**

	2026 - YTD
	Actuals
Assets	
Cash and cash equivalents	\$ 1,675,645
Receivables	
Taxes	1,487,785
Net receivables	1,487,785
 Total assets	 <u>3,163,430</u>
 Fund balance	
Restricted	3,163,430
Total fund balance	3,163,430
 Total liabilities and fund balance	 <u>\$ 3,163,430</u>

Note: Unaudited Financial Statements



**CC Business & Job Development Corp
Arena Fund**
**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Compared to Budget**
For Period Ending December 31, 2025

	Budget		2026 - YTD	Variance with
	Original	Amended	Actuals	Final Budget
Revenues				
Sales Tax	\$ -	\$ -	\$ 2,275,777	\$ 2,275,777
Earnings on investments	3,500	3,500	14,145	10,645
Total revenues	3,500	3,500	2,289,922	2,286,422
Excess (deficiency) of revenues over (under) expenditures	3,500	3,500	2,289,922	2,286,422
Other financing sources (uses)				
Transfer from Arena Debt Services	326,400	326,400	-	(326,400)
Transfer to Visitor Facilities	(258,860)	(258,860)	-	258,860
Transfer to Arena CIP Fund	(1,161,154)	(1,161,154)	(290,289)	870,865
Total other financing sources (uses)	(1,093,614)	(1,093,614)	(290,289)	1,129,725
Net Change in fund balances	(1,090,114)	(1,090,114)	1,999,633	3,089,747
Fund Balance, beginning of year	1,090,114	1,163,797	1,163,797	-
Fund balance as of December 31, 2025	\$ -	\$ 73,683	\$ 3,163,430	\$ 3,089,747

Note: Unaudited Financial Statements



**Fund: 3271 - Seawall Sys CIP
Balance Sheet
For Period Ending December 31, 2025**

ASSETS

Cash, cash equivalents and investments	\$ 50,670,504
Total assets	<u>50,670,504</u>

FUND BALANCE

Seawall Sys CIP	<u>50,670,504</u>
Total fund balance	<u>50,670,504</u>
Total liabilities and fund balance	<u>\$ 50,670,504</u>

Note: Unaudited Financial Statements



Fund: 3271 - Seawall Sys CIP
Income Statement
Schedule of Revenues and Expenditures
For Period Ending December 31, 2025

	2026 - YTD	Actuals
Revenues		
Earnings on investments	\$ 517,115	
Total revenues	<u>517,115</u>	
Expenditures		
Supplies	-	
Services	14,538	
Outlay	<u>2,820,534</u>	
Total expenditures	2,835,072	
Excess (deficiency) of revenues over (under) expenditures	(2,317,957)	
Other financing sources (uses)		
Transfer in - Fund 1120	<u>964,260</u>	
Total other financing sources (uses)	<u>964,260</u>	
Net change in fund balance	(1,353,697)	
Fund balance at beginning of year	<u>52,024,201</u>	
Fund balance as of December 31, 2025	\$ 50,670,504	

Note: Unaudited Financial Statements



**3274 - Arena Type A CIP
Balance Sheet
For Period Ending December 31, 2025**

ASSETS

Cash, cash equivalents and investments	\$ 14,172,290
Total assets	<u>14,172,290</u>

FUND BALANCE

Seawall Sys CIP	<u>14,172,290</u>
Total fund balance	<u>14,172,290</u>
Total liabilities and fund balance	<u>\$ 14,172,290</u>

Note: Unaudited Financial Statements



3274 - Arena Type A CIP
Income Statement
Schedule of Revenues and Expenditures
For Period Ending December 31, 2025

	2026 - YTD	
	Actuals	
Revenues		
Earnings on investments	\$ 103,864	
Total revenues	<u>103,864</u>	
Expenditures		
Supplies	-	
Services	(637,016)	
Outlay	<u>178,317</u>	
Total expenditures	<u>(458,699)</u>	
Excess (deficiency) of revenues over (under) expenditures	562,563	
Net change in fund balance	852,852	
Fund balance at beginning of year	<u>13,319,438</u>	
Fund balance as of December 31, 2025	<u>\$ 14,172,290</u>	

Note: Unaudited Financial Statements