



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	3,797,191
Fund balance	
Restricted	3,797,191
Total fund balance	3,797,191
Total liabilities and fund balance	\$ 3,797,191

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	3,163,430
Fund balance	
Restricted	3,163,430
Total fund balance	3,163,430
Total liabilities and fund balance	\$ 3,163,430

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
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Total assets	<u>50,670,504</u>
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FUND BALANCE

Seawall Sys CIP	<u>50,670,504</u>
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Total fund balance	<u>50,670,504</u>
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Total liabilities and fund balance	<u>\$ 50,670,504</u>
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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	<u>2,835,072</u>
 Excess (deficiency) of revenues over (under) expenditures	 (2,317,957)
Other financing sources (uses)	
Transfer in - Fund 1120	964,260
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	 <u><u>\$ 50,670,504</u></u>

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
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Total assets

14,172,290

FUND BALANCE

Seawall Sys CIP	14,172,290
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Total fund balance	14,172,290
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Total liabilities and fund balance

\$ 14,172,290

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><u>\$ 14,172,290</u></u>

Note: Unaudited Financial Statements