

Electronic Services System

Balance Sheet

As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	778,422.58
109000 · BT Money Market Sweep Account	
109100 · Unrestricted Reserve Account	38,399.40
109200 · Software Dev & Equip Maint Rsrv	450,000.00
109300 · Redaction Reserve	50,000.00
109400 · Restricted Operating Reserve	100,000.00
109000 · BT Money Market Sweep Account - Other	687,337.72
Total 109000 · BT Money Market Sweep Account	<u>1,325,737.12</u>
Total Checking/Savings	2,104,159.70
Other Current Assets	
13000 · Due from State	42,869.16
14000 · Prepaid Expenses	192,474.97
Total Other Current Assets	<u>235,344.13</u>
Total Current Assets	2,339,503.83
Fixed Assets	
17001 · Developed Software	1,447,072.00
17900 · Asset in Process	165,282.01
18000 · Accumulated Depreciation	-1,227,988.52
19001 · Subscription Based IT Arrangeme	269,286.00
19002 · SBITA Amortization	-67,322.00
Total Fixed Assets	<u>586,329.49</u>
TOTAL ASSETS	<u><u>2,925,833.32</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	23,266.78
Total Accounts Payable	23,266.78
Credit Cards	
21100 · BT Credit Card	7,505.76
Total Credit Cards	7,505.76
Other Current Liabilities	
DRAWDOWN	71,183.00
22000 · Accrued Compensation	54,912.21
22500 · Deferred Revenues	153,558.28
29001 · SBITA Liability - Current	88,683.00
Total Other Current Liabilities	<u>368,336.49</u>
Total Current Liabilities	399,109.03
Long Term Liabilities	
29002 · SBITA Liability - Noncurrent	116,617.00
Total Long Term Liabilities	<u>116,617.00</u>
Total Liabilities	515,726.03
Equity	
30000 · Opening Balance Equity	1,975,162.47
32000 · Retained Earnings	288,061.35
Net Income	146,883.47
Total Equity	<u>2,410,107.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,925,833.32</u></u>