

**Panama City Community Fund**  
**Statements of Revenues, Expenses, and Changes in Fund Balance**  
**For the Period Ended December 30, 2025 and**  
**for the Years Ended September 30, 2025 and September 30, 2024**  
***UNAUDITED - Interim financial reporting; for internal management use only***

	<u>12-30-2025</u>	<u>Year Ended 9-30-2025</u>	<u>Year Ended 9-30-2024</u>
<b>Revenues:</b>			
Contributions			
Restricted Contributions:			
For the benefit of ASAP	-	-	18,602
Total Restricted Contributions		-	18,602
Total Contributions		-	18,602
Interest Income	-	53,204	88,907
<b>Total Revenues</b>	-	53,204	<b>107,509</b>
<b>Expenses:</b>			
Unrestricted			
Other Current Charges	-	-	47
Total Unrestricted	-	-	47
Benefit of City Employees	7,204	18,308	705
Fire and Police	-	5	7,963
Oaks by the Bay	-	-	1,500
Woodfield Lighting	-	-	50,000
Playground Equipment	-	-	50,000
Retree Program	-	3	-
For the benefit of ASAP	-	13,379	480,382
<b>Total Expenses</b>	7,204	31,695	<b>590,598</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	(7,204)	21,509	<b>(483,088)</b>
<b>Fund Balance - Beginning of Period</b>	1,561,501	1,539,991	2,023,080
<b>Fund Balance - End of Period</b>	<b>\$ 1,554,297</b>	<b>\$ 1,561,501</b>	<b>\$ 1,539,991</b>

*Final audited balances may vary from interim financial reports.*

**Panama City Community Fund**  
**Balance Sheets**  
**For the Period Ended December 30, 2025 and**  
**for the Years Ended September 30, 2025 and September 30, 2024**  
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	<b>12-30-2025</b>	<b>9-30-2025</b>	<b>9-30-2024</b>
<b>Assets</b>			
Cash and Cash Equivalents			
Restricted Cash	\$ 1,554,394	\$ 1,561,598	\$ 1,539,602
Unrestricted Cash	403	403	389
Total Cash and Cash Equivalents	<u>1,554,797</u>	<u>1,562,001</u>	<u>1,539,991</u>
<b>Total Assets</b>	<b><u>\$ 1,554,797</u></b>	<b><u>\$ 1,562,001</u></b>	<b><u>\$ 1,539,991</u></b>
<b>Liabilities and Fund Balance</b>			
Accounts Payable	\$ 500	\$ 500	\$ -
<b>Total Liabilities</b>	<b>500</b>	<b>500</b>	<b>-</b>
Fund Balance - Unrestricted	403	403	389
Fund Balance - Restricted	1,553,894	1,561,098	1,539,602
<b>Total Fund Balance</b>	<b>1,554,297</b>	<b>1,561,501</b>	<b>1,539,991</b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 1,554,797</u></b>	<b><u>\$ 1,562,001</u></b>	<b><u>\$ 1,539,991</u></b>

*Final audited balances may vary from interim financial reports.*

Panama City Community Fund

Cash and Fund Balance Analysis

As of December 30, 2025

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	Restricted Cash						
	City Employees	Fire & Police	For the Benefit of		Unrestricted		
			ASAP	Retree	Total	Cash	Total
<b>Cash balances 9-30-24</b>	<b>72,107.08</b>	<b>510.54</b>	<b>1,466,704.07</b>	<b>280.71</b>	<b>1,539,602.40</b>	<b>388.99</b>	<b>1,539,991.39</b>
<b>FY25 activity through 09-30-25</b>							
Interest income	2,127.47	17.76	51,035.36	9.76	53,190.35	13.58	53,203.93
Expenses	18,308.12	4.66	13,379.41	2.56	31,694.75	-	31,694.75
Net increase (decrease)	(16,180.65)	13.10	37,655.95	7.20	21,495.60	13.58	21,509.18
<b>Fund balance as of 09-30-25</b>	<b>55,926.43</b>	<b>523.64</b>	<b>1,504,360.02</b>	<b>287.91</b>	<b>1,561,098.00</b>	<b>402.57</b>	<b>1,561,500.57</b>
Add: AP as of 09-30-25	-	-	-	-	499.99	-	499.99
<b>Cash balances 09-30-25</b>	<b>55,926.43</b>	<b>523.64</b>	<b>1,504,360.02</b>	<b>287.91</b>	<b>1,561,597.99</b>	<b>402.57</b>	<b>1,562,000.56</b>
<b>FY26 activity through 12-31-26</b>							
Expenses	7,203.75	-	-	-	7,203.75	-	7,203.75
Net increase (decrease)	(7,203.75)	-	-	-	(7,203.75)	-	(7,203.75)
<b>Fund balance as of 12-30-25</b>	<b>48,722.68</b>	<b>523.64</b>	<b>1,504,360.02</b>	<b>287.91</b>	<b>1,553,894.25</b>	<b>402.57</b>	<b>1,554,796.81</b>
Add: AP as of 12-30-25	-	-	-	-	499.99	-	499.99
<b>Cash balances 12-30-25</b>	<b>48,722.68</b>	<b>523.64</b>	<b>1,504,360.02</b>	<b>287.91</b>	<b>1,554,394.24</b>	<b>402.57</b>	<b>1,555,296.80</b>