

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

| | 12-30-2025 | Year Ended 9-30-2025 | Year Ended 9-30-2024 |
|---|--------------|-------------------------|-------------------------|
| Revenues: | | | |
| 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 |
| Total Revenues | - | 53,204 | 107,509 |
| Expenses: | | | |
| 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 |
| Total Expenses | 7,204 | 31,695 | 590,598 |
| Excess (Deficit) of Revenues over Expenses | (7,204) | 21,509 | (483,088) |
| Fund Balance - Beginning of Period | 1,561,501 | 1,539,991 | 2,023,080 |
| Fund Balance - End of Period | \$ 1,554,297 | \$ 1,561,501 | \$ 1,539,991 |

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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| | <u>12-30-2025</u> | <u>9-30-2025</u> | <u>9-30-2024</u> |
|---|----------------------------|----------------------------|----------------------------|
| Assets | | | |
| 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> |
| Total Assets | <u><u>\$ 1,554,797</u></u> | <u><u>\$ 1,562,001</u></u> | <u><u>\$ 1,539,991</u></u> |
| Liabilities and Fund Balance | | | |
| Accounts Payable | \$ 500 | \$ 500 | \$ - |
| Total Liabilities | <u>500</u> | <u>500</u> | <u>-</u> |
| Fund Balance - Unrestricted | 403 | 403 | 389 |
| Fund Balance - Restricted | <u>1,553,894</u> | <u>1,561,098</u> | <u>1,539,602</u> |
| Total Fund Balance | <u>1,554,297</u> | <u>1,561,501</u> | <u>1,539,991</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 1,554,797</u></u> | <u><u>\$ 1,562,001</u></u> | <u><u>\$ 1,539,991</u></u> |

Final audited balances may vary from interim financial reports.

Panama City Community Fund
Cash and Fund Balance Analysis
As of December 30, 2025

UNAUDITED - Interim financial reporting; for internal management use only

| | Restricted Cash | | | | | Unrestricted | |
|---------------------------------------|------------------|---------------|----------------------------|---------------|---------------------|---------------|---------------------|
| | City Employees | Fire & Police | For the Benefit of ASAP | Retree | Total | Cash | Total |
| Cash balances 9-30-24 | 72,107.08 | 510.54 | 1,466,704.07 | 280.71 | 1,539,602.40 | 388.99 | 1,539,991.39 |
| FY25 activity through 09-30-25 | | | | | | | |
| 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 |
| | | | | | | | - |
| Fund balance as of 09-30-25 | 55,926.43 | 523.64 | 1,504,360.02 | 287.91 | 1,561,098.00 | 402.57 | 1,561,500.57 |
| Add: AP as of 09-30-25 | - | - | - | - | 499.99 | - | 499.99 |
| Cash balances 09-30-25 | 55,926.43 | 523.64 | 1,504,360.02 | 287.91 | 1,561,597.99 | 402.57 | 1,562,000.56 |
| FY26 activity through 12-31-26 | | | | | | | |
| Expenses | 7,203.75 | - | - | - | 7,203.75 | - | 7,203.75 |
| Net increase (decrease) | (7,203.75) | - | - | - | (7,203.75) | - | (7,203.75) |
| | | | | | | | - |
| Fund balance as of 12-30-25 | 48,722.68 | 523.64 | 1,504,360.02 | 287.91 | 1,553,894.25 | 402.57 | 1,554,796.81 |
| Add: AP as of 12-30-25 | - | - | - | - | 499.99 | - | 499.99 |
| Cash balances 12-30-25 | 48,722.68 | 523.64 | 1,504,360.02 | 287.91 | 1,554,394.24 | 402.57 | 1,555,296.80 |