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City of Panama City Beach, Florida
Combining Statement of Fiduciary Net Position
Fiduciary Funds

September 30, 2024	General Employees' Pension Trust Fund	Police Officers' Pension Trust Fund	Firefighters' Pension Trust Fund	Total
Assets				
Cash and cash equivalents	$ 27,561	$ 50,565	$ 28,264	$ 106,390
Accounts receivable, net	1,793	1,092	27,771	30,656
Dividends receivable	16,997	10,599	8,239	35,835
Due from other funds	9,999	1,262	-	11,261
Prepaid retirement benefits	460	-	-	460
Investments, at fair value				
Money market funds	1,226,732	916,025	679,575	2,822,332
Municipal bonds	1,074,716	637,863	526,659	2,239,238
Corporate bonds	3,933,200	2,403,789	1,843,037	8,180,026
Common & preferred stocks	19,747,043	11,983,608	8,996,583	40,727,234
Government securities	3,672,102	2,210,162	1,743,526	7,625,790
Real estate investment funds	3,100,095	1,808,389	1,377,820	6,286,304
Real estate investment trusts	964,484	530,731	436,700	1,931,915
Mutual funds	20,341,685	12,015,340	8,952,193	41,309,218
Total assets	54,116,867	32,569,425	24,620,367	111,306,659
Liabilities				
Accounts payable	56,580	40,261	34,423	131,264
Refunds payable	44,267	25,296	15,343	84,906
Due to other funds	1,262	1,105	556	2,923
Total liabilities	102,109	66,662	50,322	219,093
Net position				
Restricted for				
Held in trust for pension benefits	$ 54,014,758	$ 32,502,763	$ 24,570,045	$ 111,087,566