

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|-----------------------|--------------------------------|---------------------|
| 1 General Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 76,603,973 |
| 101330 | Commercial Checking - Housing | 1,265,366 |
| 101336 | Police False Alarm Lockbox | 1,404,143 |
| 102200 | Petty Cash - City Clerk | 150 |
| 102201 | Petty Cash - Finance | 200 |
| 102202 | Petty Cash - Fire | 200 |
| 102203 | Petty Cash - Police | 200 |
| 102204 | Petty Cash - Public Services | 600 |
| 102205 | Petty Cash - Recreation | 1,180 |
| 102208 | Petty Cash - Community Service | 700 |
| 102211 | Petty Cash - Central EDC | 150 |
| 102300 | Change Fund - City Clerk | 1,000 |
| 102301 | Change Fund - Pro Shop | 900 |
| 102303 | Change Fund - Studio 18 | 50 |
| 102304 | Change Fund - WCY Racket Club | 50 |
| 102305 | Change Fund - Rose Price Park | 20 |
| 102308 | Change Fund - PembrokeLks Pool | 20 |
| 102309 | Change Fund - Tennis | 45 |
| 102311 | Change Fund - Police | 100 |
| 102312 | Change Fund - Towngate | 20 |
| 102313 | Change Fund - Walden Lakes | 20 |
| 103163 | Pines Place Cost Retainer | 500 |
| 105100 | Taxes Receivable | 6,196,688 |
| 115101 | Accts Rec - Returned Checks | 67,431 |
| 115102 | Accts Rec - Business Tax Check | 2,404 |
| 115138 | Other Misc Receivable | 1,108,757 |
| 115139 | Miscellaneous Receivable-SR | 4,702,040 |
| 115303 | VISA/MC Receivable - Golf | 2,361 |
| 115500 | Lease receivable | 38,202,618 |
| 115501 | Accrued int. rec. - leases | 267,809 |
| 131122 | Due from Law Enforcement Grant | 31,080 |
| 131124 | Due from Community Bus Program | 173,673 |
| 131199 | Due from OAA | 64,277 |
| 133001 | Due from Federal Government | 1,009,771 |
| 133002 | Due from State Government | 189,982 |
| 133003 | Due from Broward County | 3,490 |
| 133006 | Due from HCF Campus | 2,600 |

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| Code | Description | Year to Date |
|---------------------------|--------------------------------|----------------------|
| 141166 | Prepaid Fuel - Unleaded | 118,637 |
| 141167 | Prepaid Fuel - Diesel | 90,501 |
| 151400 | Investment - FLOC Intermediate | 163,292 |
| 151403 | Investment - FLOC Enhance Cash | 28,220,321 |
| 151502 | Investment in Real Estate | 800 |
| 151600 | Investment - PFM | 62,427,451 |
| 151800 | Investment - FLOC 1-3 Year | 60,219 |
| 155400 | Prepaid Expense | 5,386 |
| 155402 | Prepaid Badging & Fingerprint | 14,593 |
| 155403 | Prepaid Postage Deposit | 35,000 |
| 155404 | Prepaid Electronic Recording | 6,500 |
| 156904 | Deposit to Insurance - Bus | 7,500 |
| 156905 | Deferred cost -easements | 3,446 |
| Total | ASSETS | \$222,458,212 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 7,420,827 |
| 202204 | Accounts Payable - Other | 12,060,442 |
| 206101 | Retained Percentage | 133,253 |
| 208000 | Due to State of Florida | 29,475 |
| 217025 | Miscellaneous deductions | 28,287 |
| 217028 | AFLAC Insurance Premiums | 12,538 |
| 217029 | United Fund | 397 |
| 217031 | Dental insurance- General | 50,664 |
| 217037 | Alimony Payments | 692 |
| 217039 | Child Support | 963 |
| 217043 | Life Insurance | -40 |
| 217044 | Wage Garnishment | 125 |
| 217049 | FRS City Contribution | 350,055 |
| 217053 | Lead Teacher Reimb | 40,842 |
| 217059 | FRS Employee Contribution | 260,719 |
| 217061 | Long-Term Disability | -14,770 |
| 217062 | Vision - Humana | 9,878 |
| 217071 | Dependant Daycare | 10,587 |
| 217072 | Unreimbursed Medical | 9,380 |
| 217220 | Florida Sales Tax | 5,598 |
| 220001 | Deposit - Police | 7,626 |
| 220002 | Deposit - Fire | 1,440 |
| 220003 | Deposit - Site Council | 28,972 |
| 220006 | Deposit - Special Events City | 44,093 |

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| Code | Description | Year to Date |
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| 220010 | Deposit - Art & Culture | 65,437 |
| 220011 | Deposit - Sponsorship&Donation | 95,400 |
| 220018 | Deposit - Flea Market | 37,686 |
| 220021 | Deposit - Antique Show | 590 |
| 220022 | Deposit - Affordable Housing | 696,000 |
| 220023 | Deposit - Escrow TIL/DCF | 49,347 |
| 220024 | Deposit - Prepaid lien search | 19,185 |
| 220025 | Deposit - Historical Museum | 778 |
| 220026 | Deposit - Neighborhood Watch | 1,951 |
| 220027 | Deposit - 911 Memorial | 2,399 |
| 220029 | Deposit - CERT activities | 1,309 |
| 220030 | Deposit - Police Explorer | 10,109 |
| 220031 | Deposit - Police Award Banquet | 12,474 |
| 220033 | Deposit - Fire Special Events | 14,400 |
| 220034 | Deposit - Brwrd Cnty Explorers | 1,643 |
| 220035 | Deposit - Police Comm Relation | 2,922 |
| 220036 | Deposit - Shopping with COPS | 70 |
| 220037 | Senior Center Event Sponsors | 8,890 |
| 220139 | Deposit - Veterans Sponsorship | 8,783 |
| 220237 | Deposit - Custodial Support | 287 |
| 220242 | Deposit - Misc Bonds | 236,140 |
| 220260 | Deposit - Christmas | 479 |
| 220313 | Deposit - West EDC Field Trips | 10,990 |
| 220314 | Deposit - Cent EDC Field Trips | 6,585 |
| 220319 | Deposit - Central EDC | 11,571 |
| 220330 | Deposit - Senior Housing SWFP | 224,739 |
| 220331 | Deposit - Pines Place | 1,023,779 |
| 220332 | Deposit Appt - Pines Point | 908 |
| 220334 | Deposit - Evening Program | 80 |
| 220335 | Security Deposit-Homes for Vet | 5,910 |
| 220336 | Deposit App. - Pines Place | 15,226 |
| 220400 | Deposit - Cleaning | 2,050 |
| 220555 209 | Deposit - Scholastic Book Fair | 98 |
| 220588 | Deposit - Miscellaneous | 30,106 |
| 220741 | Deposit - Seniors Center Trips | 10,786 |
| 220768 | Deposit- Taste of Pines | 15 |
| 220770 | Deposit - Charter Schools 5K | 126 |
| 220906 | Deposit - Police False Alarm | -782 |
| 220907 | Deposit - Red Light Camera | 1,401 |
| 223008 | Deferred Revenue - Grant | 31,152 |

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| Code | Description | Year to Date |
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| 223009 | Deferred Revenue - Storage Lot | 13,693 |
| 223013 | Deferred Rev Southwest Hammock | 629,065 |
| 223014 | Deferred Revenue-Opioid Lit | 315,119 |
| 223216 | Def Rev - Local Business Tax | 1,911,986 |
| 239510 | Deferred inflow - lease | 36,195,336 |
| Total | LIABILITIES | \$62,198,265 |
| <u>EQUITY</u> | | |
| 280701 | Nonspendable - Inventories | 282,363 |
| 283100 | Assigned - Disaster Assistance | 2,125,000 |
| 283120 | Assigned - Subseq Years Budget | 88,047,109 |
| 284001 | Unassigned - General Fund | 60,918,903 |
| 285000 | Fund Balance-Res for Encumb | 8,886,572 |
| Total | EQUITY | \$160,259,947 |
| Total - Liabilities and Equity | | \$222,458,212 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 51 Wetlands Trust Fund | | |
| <u>ASSETS</u> | | |
| 151801 | SBA - Wetland | 742,765 |
| Total | ASSETS | \$742,765 |
| <u>EQUITY</u> | | |
| 280704 | Nonspendable - Permanent Fund | 452,080 |
| 281051 | Restricted - Wetland Mitigatio | 290,685 |
| Total | EQUITY | \$742,765 |
| Total - Liabilities and Equity | | \$742,765 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
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| 100 Road & Bridge Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,035,263 |
| 105100 | Taxes Receivable | 465,243 |
| 133001 | Due from Federal Government | 57,446 |
| 151300 | Pooled Funds - SBA | 130,974 |
| 151310 | SBA - \$.03 Gas Tax | 5,278,369 |
| 151390 | Restricted Cash - Traffic Impr | 995,000 |
| Total | ASSETS | \$8,962,295 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 497,348 |
| 202204 | Accounts Payable - Other | 109,014 |
| 223220 | Def Rev - Traffic Light | 545,000 |
| Total | LIABILITIES | \$1,151,362 |
| <u>EQUITY</u> | | |
| 281100 | Restricted - Roads & Sidewalks | 4,358,035 |
| 285000 | Fund Balance-Res for Encumb | 3,452,898 |
| Total | EQUITY | \$7,810,933 |
| Total - Liabilities and Equity | | \$8,962,295 |

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| Code | <i>Description</i> | Year to Date |
|---------------------------------------|-------------------------|--------------|
| 101 BC Transportation Surtax | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -378,308 |
| 6003 133003 | Due from Broward County | 378,308 |
| Total | ASSETS | \$0 |
| Total - Liabilities and Equity | | \$0 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
|---------------------------------------|-----------------------|---------------------|
| 110 Building Fund | | |
| <u>ASSETS</u> | | |
| 9005 100199 | Cash in Pool | 1,493,748 |
| Total | | \$1,493,748 |
| <u>LIABILITIES</u> | | |
| 9005 202201 | Accounts Payable | 579,184 |
| Total | | \$579,184 |
| <u>EQUITY</u> | | |
| 9005 281100 | Restricted - Building | 914,564 |
| Total | | \$914,564 |
| Total - Liabilities and Equity | | \$1,493,748 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 120 FHFC Grants SHIP/CRF | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,904,534 |
| 133001 | Due from Federal Government | 24,093 |
| Total | ASSETS | \$1,928,626 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 13,456 |
| 223002 | Deferred Revenue | 1,915,170 |
| Total | LIABILITIES | \$1,928,626 |
| <u>EQUITY</u> | | |
| 281120 | Restricted | -34,330 |
| 285000 | Fund Balance-Res for Encumb | 34,330 |
| Total | EQUITY | \$0 |
| Total - Liabilities and Equity | | \$1,928,626 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 121 HUD Grants CDBG/HOME | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 374,334 |
| 133001 | Due from Federal Government | 58,695 |
| Total | ASSETS | \$433,029 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 101,124 |
| 206101 | Retained percentage | 58,438 |
| 223002 | Deferred Revenue | 258,888 |
| Total | LIABILITIES | \$418,451 |
| <u>EQUITY</u> | | |
| 281121 | Restricted | -339,549 |
| 285000 | Fund Balance-Res for Encumb | 354,127 |
| Total | EQUITY | \$14,578 |
| Total - Liabilities and Equity | | \$433,029 |

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| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 122 Law Enforcement Grant | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 335,255 |
| 133002 | Due from State Government | 2,731 |
| 155400 | Prepaid Expense | 71,333 |
| Total | ASSETS | \$409,319 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 306,906 |
| 207001 | Due to General Fund | 31,080 |
| 223008 | Deferred Revenue - Grant | 71,333 |
| Total | LIABILITIES | \$409,319 |
| Total - Liabilities and Equity | | \$409,319 |

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| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 128 Community Bus Program | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 450,632 |
| Total | ASSETS | \$450,632 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 38,133 |
| 207001 | Due to General Fund | 173,673 |
| Total | LIABILITIES | \$211,805 |
| <u>EQUITY</u> | | |
| 281128 | Restricted | -722,917 |
| 285000 | Fund Balance-Res for Encumb | 961,744 |
| Total | EQUITY | \$238,827 |
| Total - Liabilities and Equity | | \$450,632 |

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| Code | <i>Description</i> | Year to Date |
|---------------------------------------|------------------------------|------------------|
| 131 Treasury - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 589,355 |
| Total | ASSETS | \$589,355 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 589,355 |
| Total | EQUITY | \$589,355 |
| Total - Liabilities and Equity | | \$589,355 |

**CITY OF PEMBROKE PINES
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| Code | Description | Year to Date |
|---------------------------------------|------------------------------|---------------------|
| 132 Justice - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 488,569 |
| Total | ASSETS | \$488,569 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 488,569 |
| Total | EQUITY | \$488,569 |
| Total - Liabilities and Equity | | \$488,569 |

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| Code | Description | Year to Date |
|---------------------------------------|------------------------------|---------------------|
| 133 \$2 Police Education | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 94,006 |
| Total | ASSETS | \$94,006 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 94,006 |
| Total | EQUITY | \$94,006 |
| Total - Liabilities and Equity | | \$94,006 |

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| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 134 FDLE - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,577,065 |
| 101100 | Cash- Flash Money | 10,000 |
| 115134 | Accts Rec - Rifle PurchaseProg | -1,522 |
| Total | ASSETS | \$1,585,543 |
| <u>LIABILITIES</u> | | |
| 220620 | Confiscated Property Held | 251,310 |
| Total | LIABILITIES | \$251,310 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 1,334,233 |
| Total | EQUITY | \$1,334,233 |
| Total - Liabilities and Equity | | \$1,585,543 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|---|---------------------|
| 170 Charter Elementary Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 977,096 |
| 102169 | 1112 Petty Cash - East Elementary | 300 |
| 102170 | 1112 Petty Cash - West Elementary | 238 |
| 102173 | 1112 Petty Cash - CentralElementary | 300 |
| 115137 | 1130 Miscellaneous Accounts Receiva | 73,192 |
| 133001 | 1220 Due from Federal Government | 15,544 |
| 133004 | 1130 Due from School Board | 2,113,795 |
| 155400 | 1230 Prepaid Expense | 16,920 |
| Total | ASSETS | \$3,197,385 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 585,978 |
| 202210 | 2120 Accrued accounts payable | 17,062 |
| 220236 | 550 2220 Deposit - Building Rental | 250 |
| 220236 | 552 2220 Deposit - Building Rental | 750 |
| 220445 | 551 2220 Deposit - ESE | 187 |
| 220445 | 552 2220 Deposit - ESE | 10,362 |
| 220510 | 2220 Florida Teachers Lead Program | 3,250 |
| 220510 | 550 2220 Florida Teachers Lead Program | 363 |
| 220510 | 551 2220 Florida Teachers Lead Program | 1,481 |
| 220510 | 552 2220 Florida Teachers Lead Program | 2,266 |
| 220525 | 550 2220 Deposit - Sunshine | 0 |
| 220528 | 552 2220 Deposit - Media | 3,787 |
| 220530 | 551 2220 Deposit - Field Trips | 34,401 |
| 220530 | 552 2220 Deposit - Field Trips | 19,326 |
| 220531 | 551 2220 Deposit - Math Club | 8 |
| 220533 | 551 2220 Deposit - Law Club | 45 |
| 220535 | 550 2220 Deposit - Student Council | 9 |
| 220535 | 551 2220 Deposit - Student Council | 214 |
| 220535 | 552 2220 Deposit - Student Council | 4,577 |
| 220545 | 551 2220 Deposit - Year Book | 725 |
| 220545 | 552 2220 Deposit - Year Book | 8,839 |
| 220548 | 552 2220 Deposit - Dress Down | 530 |
| 220555 | 551 2220 Deposit - Scholastic Book Fair | 5,472 |
| 220555 | 552 2220 Deposit - Scholastic Book Fair | 28,188 |
| 220567 | 551 2220 Deposit - Multi Culture Club | 2,386 |
| 220567 | 552 2220 Deposit - Multi Culture Club | 3,005 |

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| Code | Description | Year to Date |
|---------------------------------------|------------------------------------|---------------------|
| 220590 550 2220 | Deposit - Misc Charter School | 5,288 |
| 220590 551 2220 | Deposit - Misc Charter School | 37,086 |
| 220590 552 2220 | Deposit - Misc Charter School | 17,767 |
| 220618 550 2220 | Deposit - Fifth Grade | 2,475 |
| 220618 551 2220 | Deposit - Fifth Grade | 9 |
| 220618 552 2220 | Deposit - Fifth Grade | 5,067 |
| 220632 551 2220 | Deposit - Reading Counts | 347 |
| 220685 552 2220 | Deposit - Drama | 4,857 |
| 220690 550 2220 | Deposit - K-Kids Club | 99 |
| 220690 551 2220 | Deposit - K-Kids Club | 222 |
| 220690 552 2220 | Deposit - K-Kids Club | 1,343 |
| 220753 551 2220 | Deposit - Robotics Club | 396 |
| 220775 552 2220 | Deposit - HOSA | 223 |
| 220786 550 2220 | Deposit - Donated Meal Account | 431 |
| 220786 551 2220 | Deposit - Donated Meal Account | 130 |
| 220786 552 2220 | Deposit - Donated Meal Account | 90 |
| 220795 550 2220 | Deposit - Technology | 69 |
| 220795 551 2220 | Deposit - Technology | 21,715 |
| 220795 552 2220 | Deposit - Technology | 22,764 |
| 220799 551 2220 | Deposit - Replacement Card Fee | 20 |
| 223002 | 2413 Deferred Revenue | 93 |
| 223005 | 2413 Deferred Revenue - Food Sales | 18,550 |
| Total | LIABILITIES | \$872,506 |
| <u>EQUITY</u> | | |
| 283170 | 2749 Assigned - Rent Payments | 2,324,055 |
| 287000 | Assigned - Encumbrances | 825 |
| Total | EQUITY | \$2,324,879 |
| Total - Liabilities and Equity | | \$3,197,385 |

**CITY OF PEMBROKE PINES
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AS OF: June 30, 2024**

| Code | Description | Year to Date |
|-----------------------------------|--|---------------------|
| 171 Charter Middle Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -580,871 |
| 102171 | 1112 Petty Cash - West Middle | 238 |
| 102174 | 1112 Petty Cash - Central Middle | 300 |
| 115137 | 1130 Miscellaneous Accounts Receiva | 51,427 |
| 133001 | 1220 Due from Federal Government | 9,128 |
| 133004 | 1130 Due from School Board | 1,251,545 |
| 155400 | 1230 Prepaid Expense | 11,889 |
| Total | ASSETS | \$743,656 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 401,182 |
| 202210 | 2120 Accrued accounts payable | 12,335 |
| 220017 | 2220 Deposit - Background Check | 26 |
| 220028 | 553 2220 Deposit - Chess Club | 60 |
| 220236 | 554 2220 Deposit - Building Rental | 500 |
| 220407 | 553 2220 Deposit- Dance Club | 3,082 |
| 220407 | 554 2220 Deposit- Dance Club | 1,516 |
| 220409 | 554 2220 Deposit - Break Dance | 1,782 |
| 220510 | 2220 Florida Teachers Lead Program | 1,730 |
| 220510 | 553 2220 Florida Teachers Lead Program | 1,344 |
| 220510 | 554 2220 Florida Teachers Lead Program | 1,203 |
| 220525 | 553 2220 Deposit - Sunshine | 56 |
| 220525 | 554 2220 Deposit - Sunshine | 85 |
| 220527 | 553 2220 Deposit - Science Club | 4,835 |
| 220527 | 554 2220 Deposit - Science Club | 5,289 |
| 220528 | 554 2220 Deposit - Media | 9,964 |
| 220529 | 553 2220 Deposit - Cambridge Club | 487 |
| 220530 | 553 2220 Deposit - Field Trips | 3,497 |
| 220530 | 554 2220 Deposit - Field Trips | 17,925 |
| 220531 | 553 2220 Deposit - Math Club | 168 |
| 220535 | 553 2220 Deposit - Student Council | 841 |
| 220535 | 554 2220 Deposit - Student Council | 27,823 |
| 220540 | 554 2220 Deposit - Family Fun Day | 470 |
| 220545 | 553 2220 Deposit - Year Book | 8,330 |
| 220545 | 554 2220 Deposit - Year Book | 22,292 |
| 220547 | 554 2220 Deposit - First Priority | 227 |
| 220550 | 553 2220 Deposit - Music Instruments | 3,941 |

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| Code | | | Description | Year to Date |
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| 220550 | 554 | 2220 | Deposit - Music Instruments | 1,805 |
| 220552 | 553 | 2220 | Deposit - Builders Club | 185 |
| 220552 | 554 | 2220 | Deposit - Builders Club | 2,166 |
| 220567 | 553 | 2220 | Deposit - Multi Culture Club | 898 |
| 220570 | 553 | 2220 | Deposit - Art Supply | 974 |
| 220580 | 553 | 2220 | Deposit - Book Fair | 4,076 |
| 220580 | 554 | 2220 | Deposit - Book Fair | 526 |
| 220590 | 553 | 2220 | Deposit - Misc Charter School | 6,785 |
| 220590 | 554 | 2220 | Deposit - Misc Charter School | 9,746 |
| 220615 | 554 | 2220 | Deposit - Cheerleading | 267 |
| 220616 | 554 | 2220 | Deposit - Relay for Life | 490 |
| 220630 | 554 | 2220 | Deposit - Newspaper | 1,439 |
| 220632 | 553 | 2220 | Deposit - Reading Counts | 136 |
| 220632 | 554 | 2220 | Deposit - Reading Counts | 287 |
| 220680 | 553 | 2220 | Deposit - Debate | 5,030 |
| 220685 | 553 | 2220 | Deposit - Drama | -57 |
| 220685 | 554 | 2220 | Deposit - Drama | 45 |
| 220707 | 553 | 2220 | Deposit - Power Paw | 329 |
| 220735 | 554 | 2220 | Deposit - FEOA | 1,109 |
| 220745 | 554 | 2220 | Deposit - Art Club | 1,513 |
| 220750 | 554 | 2220 | Deposit - Spanish Club | 908 |
| 220751 | 554 | 2220 | Deposit - Expressions Club | 934 |
| 220753 | 553 | 2220 | Deposit - Robotics Club | 3,764 |
| 220753 | 554 | 2220 | Deposit - Robotics Club | 48 |
| 220765 | 553 | 2220 | Deposit - Natl Honor Society | 737 |
| 220765 | 554 | 2220 | Deposit - Natl Honor Society | 2,499 |
| 220767 | 554 | 2220 | Deposit - Anti-bully Club | 167 |
| 220786 | 553 | 2220 | Deposit - Donated Meal Account | 47 |
| 220786 | 554 | 2220 | Deposit - Donated Meal Account | 115 |
| 220795 | 553 | 2220 | Deposit - Technology | 5,333 |
| 220796 | 553 | 2220 | Deposit - Academic Competition | 593 |
| 220797 | 553 | 2220 | Deposit - History Fair | 172 |
| 220798 | 553 | 2220 | Chromebook Replacement Fees | 267 |
| 220799 | 553 | 2220 | Deposit - Replacement Card Fee | 125 |
| 223002 | | 2413 | Deferred Revenue | 17 |
| 223005 | | 2413 | Deferred Revenue - Food Sales | 11,583 |
| Total | | | LIABILITIES | \$596,045 |

EQUITY

| | | | |
|--------|------|--------------------------|---------|
| 283170 | 2749 | Assigned - Rent Payments | 146,536 |
|--------|------|--------------------------|---------|

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|--------------|---------------------------------------|---------------------|
| 287000 | Assigned - Encumbrances | 1,075 |
| Total | EQUITY | \$147,611 |
| | Total - Liabilities and Equity | \$743,656 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|------------------------------------|-------------------------------------|---------------------|
| 172 Academic Village School | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,597,678 |
| 102172 | 1112 Petty Cash - High School | 500 |
| 115137 | 1130 Miscellaneous Accounts Receiva | 80,897 |
| 133001 | 1220 Due from Federal Government | 3,411 |
| 133003 | 1130 Due from Broward County | 768 |
| 133004 | 1130 Due from School Board | 1,744,617 |
| 155400 | 1230 Prepaid Expense | 18,701 |
| Total | ASSETS | \$3,446,571 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 531,011 |
| 202210 | 2120 Accrued accounts payable | 58,934 |
| 220028 | 2220 Deposit - Chess Club | 370 |
| 220401 | 2220 Deposit - Muslim Student Assoc | 8,854 |
| 220405 | 2220 Deposit - Step Team | 344 |
| 220406 | 2220 Deposit - Animation Nation | 237 |
| 220407 | 2220 Deposit- Dance Club | 24,796 |
| 220408 | 2220 Deposit - Latin Dance Club | 499 |
| 220410 | 2220 Deposit - Mu Alpha Theta | 2,539 |
| 220411 | 2220 Deposit - FIDM Fashion Club | 2,930 |
| 220412 | 2220 Deposit - Sign Language Club | 4,278 |
| 220413 | 2220 Deposit - NEHS | 4,400 |
| 220414 | 2220 Deposit - Test Camps | 13,980 |
| 220415 | 2220 Deposit - Engineering Club | 1,370 |
| 220416 | 2220 Deposit - GSA Club | 395 |
| 220427 | 2220 Deposit - French Club | 671 |
| 220450 | 2220 Deposit - Girl Power | 1,164 |
| 220455 | 2220 Deposit - Book Club | 2,395 |
| 220510 | 2220 Florida Teachers Lead Program | 17,544 |
| 220515 | 2220 Deposit - Faculty Fund | 2,569 |
| 220527 | 2220 Deposit - Science Club | 6,695 |
| 220530 | 2220 Deposit - Field Trips | 7,225 |
| 220543 | 2220 Deposit - Health & Fitness Clu | 5 |
| 220545 | 2220 Deposit - Year Book | 35,906 |
| 220546 | 2220 Deposit - Humane Society | 2,430 |
| 220590 | 2220 Deposit - Misc Charter School | 22,266 |
| 220615 | 2220 Deposit - Cheerleading | 14,886 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024

| Code | Description | Year to Date |
|--------------|-------------------------------------|---------------------|
| 220616 | 2220 Deposit - Relay for Life | 1,381 |
| 220630 | 2220 Deposit - Newspaper | 11,801 |
| 220635 | 2220 Deposit - Junior Class | 1,934 |
| 220640 | 2220 Deposit - Senior Class | 30,756 |
| 220641 | 2220 Deposit - Sophomore Class | 1,713 |
| 220645 | 2220 Deposit - Parking | 46,316 |
| 220650 | 2220 Deposit - ID Badges | 5,426 |
| 220652 | 2220 Deposit - Graduation expense | 5,639 |
| 220655 | 2220 Deposit - Kids | 4,166 |
| 220660 | 2220 Deposit - Discretionary | 2,895 |
| 220665 | 2220 Deposit - Textbook Obligations | 11,601 |
| 220680 | 2220 Deposit - Debate | 1,858 |
| 220685 | 2220 Deposit - Drama | 22,882 |
| 220695 | 2220 Deposit - Student Government | 25,757 |
| 220705 | 2220 Deposit - Best Buddies | 1,091 |
| 220720 | 2220 Deposit - Athletics | 43,781 |
| 220727 | 2220 Deposit - Model UN | 2,835 |
| 220730 | 2220 Deposit - Guidance Department | 16,138 |
| 220740 | 2220 Deposit - Key Club | 18,848 |
| 220743 | 2220 Deposit - Scholarship Resource | 15,093 |
| 220745 | 2220 Deposit - Art Club | 1,672 |
| 220750 | 2220 Deposit - Spanish Club | 2,621 |
| 220765 | 2220 Deposit - Natl Honor Society | 653 |
| 220773 | 2220 Deposit - Workshop Fundraiser | 4,386 |
| 220775 | 2220 Deposit - HOSA | 2,650 |
| 220780 | 2220 Deposit - Black Student Union | 4,264 |
| 220781 | 2220 Deposit - Middle Level Clubs | 418 |
| 220783 | 2220 Deposit - Rho Kappa Social | 1,073 |
| 220784 | 2220 Deposit - Middle Discret Acct | 23,716 |
| 220786 | 2220 Deposit - Donated Meal Account | 2,487 |
| 220798 | 2220 Chromebook Replacement Fees | 1,125 |
| 220800 | 2220 Deposit - Military Leadership | 3,360 |
| 220801 | 2220 Deposit - Forza Club | 1,795 |
| 220802 | 2220 Deposit - Gamers Club | 1,067 |
| 220803 | 2220 Deposit - Hope Ambassadors Clu | 1 |
| 220804 | 2220 Deposit - Chorus Club | 1,298 |
| 223002 | 2413 Deferred Revenue | 2,000 |
| 223005 | 2413 Deferred Revenue - Food Sales | 24,371 |
| Total | LIABILITIES | \$1,119,558 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | | Year to Date |
|---------------------------------------|--------------------|--------------------------|---------------------|
| <u>EQUITY</u> | | | |
| 283170 | 2749 | Assigned - Rent Payments | 2,327,013 |
| Total | EQUITY | | \$2,327,013 |
| Total - Liabilities and Equity | | | \$3,446,571 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 173 FSU Charter Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 603,077 |
| 102177 | 1112 Petty Cash - FSU Elementary | 300 |
| 115137 | 1130 Miscellaneous Accts Receivable | 26,927 |
| 133001 | 1220 Due from Federal Government | 5,264 |
| 133002 | 1220 Due from State Government | 2,247,478 |
| 155400 | 1230 Prepaid Expense | 6,225 |
| Total | ASSETS | \$2,889,271 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 241,537 |
| 202210 | 2120 Accrued accounts payable | 9,740 |
| 220510 | 2220 Florida Teachers Lead Program | 303 |
| 220525 | 2220 Deposit - Sunshine | 3,370 |
| 220530 | 2220 Deposit - Field Trips | 31,652 |
| 220535 | 2220 Deposit - Student Council | 476 |
| 220590 | 2220 Deposit - Misc Charter School | 18,733 |
| 220619 | 2220 Deposit - Fingerprint Retentio | 119 |
| 220760 | 2220 Deposit - Governor A+ Funds | 152 |
| 220786 | 2220 Deposit - Donated Meal Account | 290 |
| 220806 | 2220 Afterschool snacks | 353 |
| 223002 | 2413 Deferred Revenue | 10,224 |
| 223005 | 2413 Deferred Revenue - Food Sales | 7,407 |
| Total | LIABILITIES | \$324,356 |
| <u>EQUITY</u> | | |
| 283170 | 2749 Assigned - Rent Payments | 2,564,915 |
| Total | EQUITY | \$2,564,915 |
| Total - Liabilities and Equity | | \$2,889,271 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 199 Older Americans Act | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 97,513 |
| 133002 | Due from State Government | 39,424 |
| 133003 | Due from Broward County | 11,780 |
| Total | ASSETS | \$148,717 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 74,619 |
| 207001 | Due to General Fund | 64,277 |
| Total | LIABILITIES | \$138,895 |
| <u>EQUITY</u> | | |
| 281199 | Restricted | 9,822 |
| Total | EQUITY | \$9,822 |
| Total - Liabilities and Equity | | \$148,717 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|---------------------------------|---------------------|
| 201 Debt Service | | |
| <u>ASSETS</u> | | |
| 151316 | SBA - Sinking 35.3 Pension 13 | 2,288,498 |
| 151324 | SBA - Sinking 8.545 CIRRB 2010 | 657,335 |
| 151350 | SBA - Sinking 41.54 Pension 14 | 2,646,550 |
| 151351 | SBA - Sinking 29.04 PIRRB 14 | 1,804,573 |
| 151384 | SBA - Sinking 76.045 GOBond 15 | 360,138 |
| 151387 | SBA - Sinking 45.96 CIRRB 2017 | 3,199,193 |
| 151388 | SBA - Sinking 7.636 CIRRB 2008 | 396,115 |
| 151389 | SBA - Sinking 62.295 CIRRB 2019 | 1,069,454 |
| Total | ASSETS | \$12,421,856 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 6,456 |
| Total | LIABILITIES | \$6,456 |
| <u>EQUITY</u> | | |
| 283201 | Assigned - Debt Service | 12,415,401 |
| Total | EQUITY | \$12,415,401 |
| Total - Liabilities and Equity | | \$12,421,856 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------|---------------------|
| 320 Municipal Construction | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,706,693 |
| 151370 | SBA - Construction CIRRB 2006 | 263,107 |
| 151385 | SBA - Construction GO 2015 | 408,887 |
| Total | ASSETS | \$3,378,688 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 50 |
| Total | LIABILITIES | \$50 |
| <u>EQUITY</u> | | |
| 281320 | Restricted - Capital Projects | 3,159,307 |
| 285000 | Fund Balance-Res for Encumb | 219,331 |
| Total | EQUITY | \$3,378,638 |
| Total - Liabilities and Equity | | \$3,378,688 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|-------------------------|--------------------------------|---------------------|
| 471 Utility Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 14,166,920 |
| 102207 | Petty Cash - Utility | 200 |
| 102302 | Change Fund - Utility | 1,200 |
| 115101 | Accts Rec - Returned Checks | 743 |
| 115105 | Accts Rec - Credit Card | 3,379 |
| 115124 | Deposit Refund Clearing Acct | -154 |
| 115125 | Accts Receivable | 7,592,852 |
| 115126 | Unbilled Utility | 2,124,096 |
| 115129 | Accts Rec - Youth Athletics | 83 |
| 115130 | Accts Rec - Charter Schools | 5 |
| 115131 | Accts Rec - Senior Citizen Svc | 15 |
| 115133 | Accts Rec - Crime Prevention | 7 |
| 115137 | Miscellaneous Accts Receivable | 74,906 |
| 117138 | Allowance for Bad Debts | -3,366,534 |
| 133002 | Due from State Government | 135,304 |
| 151501 | City Center Land | 9,377,447 |
| 151502 139 | Investment in Real Estate | 820,410 |
| 151502 150 | Investment in Real Estate | 1,611,540 |
| 151502 151 | Investment in Real Estate | 12,722,600 |
| 151600 | Investment - PFM | 53,183,354 |
| 154100 | Deferred Legal Fees | 40,064 |
| 154501 | Deferred Outflow-Contribution | 798,271 |
| 154504 | Deferred Outflow - Investment | 3,204,009 |
| 154506 | Def Outflow - Experience OPEB | 1,219,676 |
| 154507 | Def Outflow -Assumption OPEB | 2,345,946 |
| 154508 | Def Outflow -Contribution OPEB | 751,992 |
| 154509 | Def Outflow - Investment OPEB | 1,091,550 |
| 155403 | Prepaid Postage Deposit | 39,500 |
| 160931 | SBA - Customer Deposit | 4,847,743 |
| 160939 | SBA - Sinking AWS \$12.3 2010 | 984,955 |
| 161900 | Land | 3,056,488 |
| 162900 | Buildings | 41,633,770 |
| 163900 | Accumulated Depreciation Bldg | -17,083,051 |
| 164900 | Improvement Other than Bldg | 249,095,363 |
| 165900 | Accum Depr - Other Improvement | -132,013,483 |
| 166900 | Equipment & Furniture | 30,855,168 |
| 167900 | Accumulated Depr - Equipment | -15,001,405 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 169900 | Construction In Progress | 22,573,678 |
| Total | ASSETS | \$296,888,605 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 2,811,108 |
| 202204 | Accounts Payable - Other | 1,338,313 |
| 206101 | Retained Percentage | 429,847 |
| 210000 | Comp Absences - Current | 308,490 |
| 210900 | Comp Absences - Long Term | 45,992 |
| 215000 | Interest Payable | 9,545 |
| 220100 | Deposit - Utility Customer | 3,821,975 |
| 220102 | Deposit - Cust Pending Posting | 200 |
| 220129 | Deposit - Youth Athletics | 86 |
| 220130 | Deposit - Charter Schools | 5 |
| 220131 | Deposit - Senior Citizen Svc | 15 |
| 220133 | Deposit - Crime Prevention | 10 |
| 220160 | Last Month - Waste Mgmt | 1,116 |
| 220180 | Last month - Waste Pro | 754,573 |
| 232000 845 | Rev Bonds Payable - Current | 999,728 |
| 232900 845 | Rev Bonds Payable - Long Term | 1,034,718 |
| 239502 | Deferred Inflows - Investments | 1,576,389 |
| 239506 | Def Inflows - Investments OPEB | 490,858 |
| 239508 | Deferred Inflows - Assumption | 603,029 |
| 239509 | Deferred Inflows - Experience | 465,371 |
| 239905 | Net Pension Liability | 869,326 |
| 239906 | Net OPEB Liability | 7,768,495 |
| Total | LIABILITIES | \$23,329,187 |
| <u>EQUITY</u> | | |
| 280000 | Net Invest in Capital Assets | 178,025,594 |
| 281201 | Restricted for debt service | 984,955 |
| 285000 | Fund Balance-Res for Encumb | 11,064,304 |
| 290000 | Unrestricted | 83,484,565 |
| Total | EQUITY | \$273,559,418 |
| Total - Liabilities and Equity | | \$296,888,605 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|------------------------------|---------------------|
| 472 Sanitation Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 524,703 |
| 115122 | Accounts Receivable - EWS | 366,440 |
| 115125 | Accts Receivable | 321,125 |
| 166900 | Equipment & Furniture | 55,974 |
| 167900 | Accumulated Depr - Equipment | -27,054 |
| Total | ASSETS | \$1,241,188 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 605,130 |
| Total | LIABILITIES | \$605,130 |
| <u>EQUITY</u> | | |
| 272000 | Restricted | 584,749 |
| 280000 | Invested in Capital Assets | 51,309 |
| Total | EQUITY | \$636,058 |
| Total - Liabilities and Equity | | \$1,241,188 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|----------------------------------|--------------------------------|---------------------|
| 504 Public Insurance Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -302,206 |
| 103162 | Worker Comp Citi Escrow Acct | 501,049 |
| 151600 | Investment - PFM | 20,760,516 |
| 154501 | Deferred Outflow-Contribution | 22,325 |
| 154504 | Deferred Outflow - Investment | 192,011 |
| 154506 | Def Outflow - Experience OPEB | 24,952 |
| 154507 | Def Outflow -Assumption OPEB | 18,755 |
| 154508 | Def Outflow -Contribution OPEB | 15,384 |
| 154509 | Def Outflow - Investment OPEB | 22,331 |
| Total | ASSETS | \$21,255,118 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 481,654 |
| 202204 | Accounts Payable - Other | -1,217 |
| 210000 | Comp Absences - Current | 120,413 |
| 210900 | Comp Absences - Long Term | 9,463 |
| 229094 | Claims Unsettled 1993-94 | 40,701 |
| 229095 | Claims Unsettled 1994-95 | 557,573 |
| 229097 | Claims Unsettled 1996-97 | 40,853 |
| 229099 | Claims Unsettled 1998-99 | 167,726 |
| 229200 | Reserve for Health Insurance | 1,471,249 |
| 229300 | Claims Unsettled 1999-00 | 89,797 |
| 229301 | Claims Unsettled 2000-01 | 397,608 |
| 229302 | Claims Unsettled 2001-02 | 129,009 |
| 229303 | Claims Unsettled 2002-03 | 400,203 |
| 229304 | Claims Unsettled 2003-04 | 429,485 |
| 229305 | Claims Unsettled 2004-05 | 334,098 |
| 229306 | Claims Unsettled 2005-06 | 444,623 |
| 229307 | Claims Unsettled 2006-07 | 320,292 |
| 229308 | Claims Unsettled 2007-08 | 470,343 |
| 229309 | Claims Unsettled 2008-09 | 119,358 |
| 229310 | Claims Unsettled 2009-10 | 123,694 |
| 229312 | Claims Unsettled 2011-12 | 31,437 |
| 229313 | Claims Unsettled 2012-13 | 95,636 |
| 229314 | Claims Unsettled 2013-14 | 294,675 |
| 229315 | Claims Unsettled 2014-15 | 87,966 |
| 229316 | Claims Unsettled 2015-16 | 126,948 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 229317 | Claims Unsettled 2016-17 | 121,255 |
| 229318 | Claims Unsettled 2017-18 | 190,006 |
| 229319 | Claims unsettled 18-19 | 291,409 |
| 229320 | Claims unsettled 2019-20 | 543,454 |
| 229321 | Claims Unsettled 2020-21 | 1,341,573 |
| 229322 | Claims Unsettled 2021-22 | 550,136 |
| 229323 | Claims Unsettled 2022-23 | 737,886 |
| 229324 | Claims Unsettled 2023-24 | 1,474,186 |
| 239502 | Deferred Inflows - Investments | 94,470 |
| 239506 | Def Inflows - Investments OPEB | 10,042 |
| 239508 | Deferred Inflows - Assumption | 12,292 |
| 239509 | Deferred Inflows - Experience | 9,565 |
| 239905 | Net Pension Liability | 25,544 |
| 239906 | Net OPEB Liability | 152,486 |
| Total | LIABILITIES | \$12,337,890 |
| <u>EQUITY</u> | | |
| 248200 | Restricted for Claims | 6,517,229 |
| 283130 | Assigned - Cancer Benefit | 2,400,000 |
| Total | EQUITY | \$8,917,229 |
| Total - Liabilities and Equity | | \$21,255,118 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---|---------------------------|---------------------|
| 605 Sanitation -All Service Refuse | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 18,708 |
| 115125 | Accts Receivable | 16,178 |
| 115127 | Accts Rec - Subject to 1% | 319,055 |
| Total | ASSETS | \$353,940 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 353,940 |
| Total | LIABILITIES | \$353,940 |
| Total - Liabilities and Equity | | \$353,940 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|---------------------|
| 606 Sanitation - Waste Mgt | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 7,648 |
| 115127 | Accts Rec - Subject to 1% | 17,239 |
| Total | ASSETS | \$24,887 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 24,887 |
| Total | LIABILITIES | \$24,887 |
| Total - Liabilities and Equity | | \$24,887 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|---------------------|
| 607 Sanitation - Waste Pro | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 673,624 |
| 115123 | Account Receivable - Wpro | 19,107 |
| 115125 | Accts Receivable | 2,970,659 |
| Total | ASSETS | \$3,663,390 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 3,663,390 |
| Total | LIABILITIES | \$3,663,390 |
| Total - Liabilities and Equity | | \$3,663,390 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---|---------------------|---------------------|
| 608 Sanitation Agency Fund - Great | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 11,793 |
| 115125 | Accounts receivable | 12,974 |
| Total | ASSETS | \$24,767 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts payable | 24,767 |
| Total | LIABILITIES | \$24,767 |
| Total - Liabilities and Equity | | \$24,767 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | <i>Description</i> | Year to Date |
|--|--------------------|-----------------|
| 609 Sanitation - Panzarella Waste | | |
| <u>ASSETS</u> | | |
| 115125 | Accts Receivable | 11,273 |
| Total | ASSETS | \$11,273 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 11,273 |
| Total | LIABILITIES | \$11,273 |
| Total - Liabilities and Equity | | \$11,273 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | <i>Description</i> | Year to Date |
|---------------------------------------|--------------------|-----------------|
| 611 Sanitation - Eco Waste | | |
| <u>ASSETS</u> | | |
| 115125 | Accts Receivable | 29,866 |
| Total | ASSETS | \$29,866 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 29,866 |
| Total | LIABILITIES | \$29,866 |
| Total - Liabilities and Equity | | \$29,866 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | <i>Description</i> | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 655 General Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | 4,000,000 |
| 151000 | Investments | 241,454,222 |
| Total | ASSETS | \$245,454,222 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 245,454,222 |
| Total | EQUITY | \$245,454,222 |
| Total - Liabilities and Equity | | \$245,454,222 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---|--------------------------------|----------------------|
| 656 Fire&Police Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | 2,525,122 |
| 135134 | Interest Receivable | 841,598 |
| 151700 | Short-term Investment | 31,531,164 |
| 151701 | US Government Securities | 53,392,652 |
| 151702 | Corporate Bonds | 54,488,855 |
| 151703 | Domestic Equity Securities | 278,641,686 |
| 151706 | Domestic Equity Fund | 323,540,796 |
| 151707 | International Equity Fund | 60,714,595 |
| 151708 | Real Estate Fund | 64,639,797 |
| 151709 | Farmland Fund | 30,157,606 |
| 151710 | Timber Fund | 24,420,883 |
| 151711 | Fixed Income Mutual Fund | 71,940,131 |
| 166900 | Equipment & Furniture | 1,195,837 |
| Total | ASSETS | \$998,030,722 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 631,339 |
| Total | LIABILITIES | \$631,339 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 997,399,383 |
| Total | EQUITY | \$997,399,383 |
| Total - Liabilities and Equity | | \$998,030,722 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | Description | Year to Date |
|---|--------------------------------|----------------------|
| 657 Other Post Employment Benefits | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,054,088 |
| 115137 | Miscellaneous Accts Receivable | 8,000,000 |
| 151404 | Investment - Fiduciary Trust | 14,676 |
| 151405 | Inv - Lee Munder Capital Group | 10,181,760 |
| 151406 | Inv - Atlanta Capital Mgmt | 13,440,455 |
| 151407 | Inv - Garcia Hamilton & Assoc | 46,062,268 |
| 151409 | Inv - State Street Advisors | 32,929,941 |
| 151411 | Inv - Intercontinental RE | 6,058,656 |
| 151412 | Investment - Black Rock | 5,900,438 |
| 151413 | Investment - Loomis Sayles | 25,238,065 |
| 151414 | Inv - Aristotle Capital Mgmt | 20,560,653 |
| 160927 | OPEB Expense Acct - TD Bank | 468,247 |
| 160929 | OPEB Trust - TD Bank | 169,411 |
| Total | ASSETS | \$170,078,657 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 347,050 |
| 229200 | Reserve for Health Insurance | 845,301 |
| Total | LIABILITIES | \$1,192,351 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 168,886,306 |
| 299000 | Suspense Account | 0 |
| Total | EQUITY | \$168,886,306 |
| Total - Liabilities and Equity | | \$170,078,657 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|------------------------------|---------------------|
| 898 Pooled Cash Health Claim | | |
| <u>ASSETS</u> | | |
| 101300 | Commercial Checking - Health | -177,963 |
| Total | ASSETS | (\$177,963) |
| <u>EQUITY</u> | | |
| 290899 | Pooled in Cash Health Claim | -177,963 |
| Total | EQUITY | (\$177,963) |
| Total - Liabilities and Equity | | (\$177,963) |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------|----------------------|
| 899 Pooled Cash | | |
| <u>ASSETS</u> | | |
| 100898 | Cash in Pool - HC | -177,963 |
| 101200 | Commercial Checking - Regular | 19,511,178 |
| 101320 | Commercial Checking - Deposit | 15,487,279 |
| 101335 | ACH Debits | -5,055,391 |
| 151300 | Pooled Funds - SBA | 81,928,328 |
| Total | ASSETS | \$111,693,431 |
| <u>EQUITY</u> | | |
| 290001 | Equity in Pooled Cash | 76,603,973 |
| 290100 | Equity in Pooled Cash | 2,035,263 |
| 290101 | BC Transportation Surtax | -378,308 |
| 290110 | Equity in Pooled Cash | 1,493,748 |
| 290120 | Equity in Pooled Cash | 1,904,534 |
| 290121 | Equity in Pooled Cash | 374,334 |
| 290128 | Equity in Pooled Cash | 450,632 |
| 290131 | Equity in Pooled Cash | 589,355 |
| 290132 | Equity in Pooled Cash | 488,569 |
| 290133 | Equity in Pooled Cash | 94,006 |
| 290134 | Equity in Pooled Cash | 1,577,065 |
| 290170 | Equity in Pooled Cash | 2,837,177 |
| 290171 | Equity in Pooled Cash | 890,062 |
| 290172 | Equity in Pooled Cash | 3,122,409 |
| 290173 | Equity in Pooled Cash | 748,642 |
| 290320 | Equity in Pooled Cash | 2,706,693 |
| 290471 | Equity in Pooled Cash | 14,166,920 |
| 290472 | Equity in Pooled Cash | 524,703 |
| 290504 | Equity in Pooled Cash | -302,206 |
| 290605 | Equity in Pooled Cash | 18,708 |
| 290606 | Equity in Pooled Cash | 7,648 |
| 290607 | Equity in Pooled Cash | 673,624 |
| 290657 | Equity in Pooled Cash | 1,054,088 |
| 299608 | Pooled Cash - Sanitation | 11,793 |
| Total | EQUITY | \$111,693,431 |
| Total - Liabilities and Equity | | \$111,693,431 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 901 General Fixed Assets | | |
| <u>ASSETS</u> | | |
| 161900 | Land | 55,214,990 |
| 162900 | Buildings | 310,064,825 |
| 163900 | Accumulated Depreciation Bldg | -122,687,744 |
| 164900 | Improvement Other than Bldg | 174,794,012 |
| 165900 | Accum Depr - Other Improvement | -115,762,089 |
| 166100 | Internally Generated Software | 7,637,233 |
| 166500 | Accum Depr - Intangibles Asset | -187,572 |
| 166900 | Equipment & Furniture | 84,342,243 |
| 167900 | Accumulated Depr - Equipment | -60,750,885 |
| 169900 | Construction In Progress | 8,759,181 |
| 170900 | Infrastructure | 42,350,342 |
| 170950 | Accumulated Depr - Infrastruct | -36,513,680 |
| Total | ASSETS | \$347,260,856 |
| <u>EQUITY</u> | | |
| 280001 | Invested by General Fund | 105,587,306 |
| 280100 | Invested by Road & Bridge | 8,964,433 |
| 280121 | Invested by Comm Dev Block | 3,771,066 |
| 280122 | Invested by Law Enforce Grants | 1,273,855 |
| 280124 | Invested by Pol Comm Svs Grant | 20,412 |
| 280320 | Invested by Municipal Constr | 226,465,542 |
| 280621 | Invested by Treasury | 7,730 |
| 280622 | Invested by Justice | 360,070 |
| 280624 | Invested by FDLE | 810,442 |
| Total | EQUITY | \$347,260,856 |
| Total - Liabilities and Equity | | \$347,260,856 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|---|-------------------------------------|---------------------|
| 902 Broward Schools Fixed Assets | | |
| <u>ASSETS</u> | | |
| 5051 164900 | 1320 Improvement Other than Bldg | 1,334,907 |
| 5052 164900 | 1320 Improvement Other than Bldg | 1,286,041 |
| 5053 164900 | 1320 Improvement Other than Bldg | 181,116 |
| 5051 165900 | 1329 Accum Depr - Other Improvement | -660,429 |
| 5052 165900 | 1329 Accum Depr - Other Improvement | -631,198 |
| 5053 165900 | 1329 Accum Depr - Other Improvement | -133,588 |
| 5051 166900 | 1340 Equipment & Furniture | 1,240,705 |
| 5052 166900 | 1340 Equipment & Furniture | 962,636 |
| 5053 166900 | 1340 Equipment & Furniture | 822,726 |
| 5051 167900 | 1349 Accumulated Depr - Equipment | -846,720 |
| 5052 167900 | 1349 Accumulated Depr - Equipment | -689,838 |
| 5053 167900 | 1349 Accumulated Depr - Equipment | -568,366 |
| 5051 169900 | Construction In Progress | 175,378 |
| 5052 169900 | Construction In Progress | 122,476 |
| 5053 169900 | Construction In Progress | 192,889 |
| Total | ASSETS | \$2,788,737 |
| <u>EQUITY</u> | | |
| 280170 | Invested by Elementary School | 1,243,841 |
| 280171 | Invested by Middle School | 1,050,118 |
| 280172 | Invested by High School | 494,778 |
| Total | EQUITY | \$2,788,737 |
| Total - Liabilities and Equity | | \$2,788,737 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: June 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 903 FSU Fixed Assets | | |
| <u>ASSETS</u> | | |
| 164900 | 1320 Improvement Other than Bldg | 9,810 |
| 165900 | 1329 Accum Depr - Other Improvement | -4,047 |
| 166900 | 1340 Equipment & Furniture | 992,203 |
| 167900 | 1349 Accumulated Depr - Equipment | -345,979 |
| 169900 | Construction In Progress | 243,448 |
| Total | ASSETS | \$895,436 |
| <u>EQUITY</u> | | |
| 280173 | Invested by FSU Elementary | 895,436 |
| Total | EQUITY | \$895,436 |
| Total - Liabilities and Equity | | \$895,436 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2024**

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 951 General Long Term Debt | | |
| <u>ASSETS</u> | | |
| 180000 | Available in d/s fund- bonds | 10,606,004 |
| 181000 | Amount to be Provided - Bonds | 201,399,696 |
| 181200 | Amount to be provided- Comp Ab | 20,682,848 |
| Total | ASSETS | \$232,688,548 |
| <u>LIABILITIES</u> | | |
| 210000 | Comp Absences - Current | 16,186,508 |
| 210005 | Comp Absences School - Current | 752,316 |
| 210900 | Comp Absences - Long Term | 3,541,223 |
| 210905 | Comp Absences Sch - Long Term | 202,801 |
| 230901 | GO Bonds Payable - 76.045M | 53,005,000 |
| 232921 | Rev Bonds Payable 8.545 M | 2,335,700 |
| 232922 | Rev Bonds Payable 35.300 M | 21,475,000 |
| 232923 | Rev Bonds Payable 41.540 M | 25,185,000 |
| 232924 | Rev Bonds Payable 29.040 M | 18,995,000 |
| 232925 | Rev Bonds Payable 7.636 M | 6,010,000 |
| 232927 | Rev Bonds Payable 45.96 M | 25,490,000 |
| 232928 | Rev Bonds Payable \$62.62 M | 59,510,000 |
| Total | LIABILITIES | \$232,688,548 |
| Total - Liabilities and Equity | | \$232,688,548 |