

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|-----------------------|--------------------------------|---------------------|
| 1 General Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 161,155,763 |
| 101330 | Commercial Checking - Housing | 1,313,241 |
| 101336 | Police False Alarm Lockbox | 1,437,270 |
| 102200 | Petty Cash - City Clerk | 150 |
| 102201 | Petty Cash - Finance | 500 |
| 102202 | Petty Cash - Fire | 200 |
| 102203 | Petty Cash - Police | 200 |
| 102204 | Petty Cash - Public Services | 600 |
| 102205 | Petty Cash - Recreation | 2,424 |
| 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 | 64,174 |
| 115102 | Accts Rec - Business Tax Check | 2,404 |
| 115138 | Other Misc Receivable | 130,300 |
| 115139 | Miscellaneous Receivable-SR | 2,492,178 |
| 115303 | VISA/MC Receivable - Golf | 10,293 |
| 115500 | Lease receivable | 1,370,791 |
| 115501 | Accrued int. rec. - leases | 207,770 |
| 131122 | Due from Law Enforcement Grant | 324,131 |
| 131124 | Due from Community Bus Program | 213,956 |
| 131199 | Due from OAA | 249,252 |
| 133001 | Due from Federal Government | 439,034 |
| 133002 | Due from State Government | 189,982 |
| 133003 | Due from Broward County | 3,490 |
| 133006 | Due from HCF Campus | 2,600 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------|--------------------------------|----------------------|
| 133101 | Due from BC Transportation Sur | 15,773 |
| 141166 | Prepaid Fuel - Unleaded | 140,335 |
| 141167 | Prepaid Fuel - Diesel | 66,740 |
| 151400 | Investment - FLOC Intermediate | 160,039 |
| 151403 | Investment - FLOC Enhance Cash | 28,463,906 |
| 151502 | Investment in Real Estate | 800 |
| 151600 | Investment - PFM | 62,759,596 |
| 151800 | Investment - FLOC 1-3 Year | 60,319 |
| 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 | | \$267,550,897 |
| ASSETS | | |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 2,185,989 |
| 202204 | Accounts Payable - Other | 114,013 |
| 207625 | Due to General Pension | 215,081 |
| 207630 | Due to P & F Pension Fund | 2,897,049 |
| 208000 | Due to State of Florida | 29,475 |
| 216230 | Accrued Payroll | 2,447,133 |
| 217220 | Florida Sales Tax | 17,452 |
| 220001 | Deposit - Police | 7,626 |
| 220002 | Deposit - Fire | 1,540 |
| 220003 | Deposit - Site Council | 24,794 |
| 220006 | Deposit - Special Events City | 44,830 |
| 220010 | Deposit - Art & Culture | 65,437 |
| 220011 | Deposit - Sponsorship&Donation | 95,400 |
| 220018 | Deposit - Flea Market | 36,137 |
| 220021 | Deposit - Antique Show | 590 |
| 220022 | Deposit - Affordable Housing | 696,000 |
| 220023 | Deposit - Escrow TIL/DCF | 49,347 |
| 220024 | Deposit - Prepaid lien search | 17,401 |
| 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 | 12,255 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|----------------------|--------------------------------|---------------------|
| 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 | 10,546 |
| 220139 | Deposit - Veterans Sponsorship | 5,783 |
| 220140 | Deposit - Developer Tree Fund | 121,298 |
| 220237 | Deposit - Custodial Support | 632 |
| 220242 | Deposit - Misc Bonds | 239,214 |
| 220260 | Deposit - Christmas | 479 |
| 220313 | Deposit - West EDC Field Trips | 10,990 |
| 220319 | Deposit - Central EDC | 11,571 |
| 220330 | Deposit - Senior Housing SWFP | 244,368 |
| 220331 | Deposit - Pines Place | 1,062,145 |
| 220332 | Deposit Appt - Pines Point | 1,046 |
| 220334 | Deposit - Evening Program | 80 |
| 220335 | Security Deposit-Homes for Vet | 6,734 |
| 220336 | Deposit App. - Pines Place | 20,400 |
| 220400 | Deposit - Cleaning | 2,200 |
| 220555 209 | Deposit - Scholastic Book Fair | 15 |
| 220588 | Deposit - Miscellaneous | 30,106 |
| 220741 | Deposit - Seniors Center Trips | 11,576 |
| 220768 | Deposit- Taste of Pines | 4,580 |
| 220770 | Deposit - Charter Schools 5K | 126 |
| 220906 | Deposit - Police False Alarm | 4,362 |
| 220907 | Deposit - Red Light Camera | 1,401 |
| 223008 | Deferred Revenue - Grant | 31,152 |
| 223009 | Deferred Revenue - Storage Lot | 13,693 |
| 223013 | Deferred Rev Southwest Hammock | 629,065 |
| 223014 | Deferred Revenue-Opioid Lit | 315,119 |
| Total | LIABILITIES | \$11,774,179 |
| <u>EQUITY</u> | | |
| 280701 | Nonspendable - Inventories | 271,417 |
| 283100 | Assigned - Disaster Assistance | 2,125,000 |
| 283120 | Assigned - Subseq Years Budget | 79,205,269 |
| 284001 | Unassigned - General Fund | 148,837,799 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|--------------|---------------------------------------|----------------------|
| 287000 | Assigned - Encumbrances | 25,337,234 |
| Total | EQUITY | \$255,776,718 |
| | Total - Liabilities and Equity | \$267,550,897 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|-------------------------------|---------------------------------------|------------------|
| 51 Wetlands Trust Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -1,250 |
| 151801 | SBA - Wetland | 752,327 |
| Total | ASSETS | \$751,077 |
| <u>EQUITY</u> | | |
| 280704 | Nonspendable - Permanent Fund | 452,080 |
| 281051 | Restricted - Wetland Mitigatio | 287,747 |
| 287000 | Assigned - Encumbrances | 11,250 |
| Total | EQUITY | \$751,077 |
| | Total - Liabilities and Equity | \$751,077 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 100 Road & Bridge Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 257,275 |
| 105100 | Taxes Receivable | 465,243 |
| 133001 | Due from Federal Government | 57,446 |
| 151300 | Pooled Funds - SBA | 130,974 |
| 151310 | SBA - \$.03 Gas Tax | 5,762,908 |
| 151390 | Restricted Cash - Traffic Impr | 444,731 |
| Total | ASSETS | \$7,118,577 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 212,392 |
| 207625 | Due to General Pension | 7,222 |
| 223220 | Def Rev - Traffic Light | 283,207 |
| Total | LIABILITIES | \$502,821 |
| <u>EQUITY</u> | | |
| 281100 | Restricted - Roads & Sidewalks | 3,291,063 |
| 287000 | Assigned - Encumbrances | 3,324,693 |
| Total | EQUITY | \$6,615,756 |
| Total - Liabilities and Equity | | \$7,118,577 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------|-----------------|
| 101 BC Transportation Surtax | | |
| <u>ASSETS</u> | | |
| 6003 133003 | Due from Broward County | 15,773 |
| Total | ASSETS | \$15,773 |
| <u>LIABILITIES</u> | | |
| 207001 | Due to General Fund | 15,773 |
| Total | LIABILITIES | \$15,773 |
| Total - Liabilities and Equity | | \$15,773 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-----------------------|--------------------|
| 110 Building Fund | | |
| <u>ASSETS</u> | | |
| 9005 100199 | Cash in Pool | 1,937,524 |
| Total | ASSETS | \$1,937,524 |
| <u>LIABILITIES</u> | | |
| 9005 202201 | Accounts Payable | 662,653 |
| Total | LIABILITIES | \$662,653 |
| <u>EQUITY</u> | | |
| 9005 281100 | Restricted - Building | 1,274,871 |
| Total | EQUITY | \$1,274,871 |
| Total - Liabilities and Equity | | \$1,937,524 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 120 FHFC Grants SHIP/CRF | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,288,127 |
| 133001 | Due from Federal Government | 24,093 |
| Total | ASSETS | \$2,312,219 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 1,276 |
| 223002 | Deferred Revenue | 2,275,732 |
| Total | LIABILITIES | \$2,277,008 |
| <u>EQUITY</u> | | |
| 281120 | Restricted | 15,956 |
| 287000 | Assigned - Encumbrances | 19,255 |
| Total | EQUITY | \$35,211 |
| Total - Liabilities and Equity | | \$2,312,219 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------|------------------|
| 121 HUD Grants CDBG/HOME | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 607,743 |
| Total | ASSETS | \$607,743 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 15,980 |
| 223002 | Deferred Revenue | 389,919 |
| Total | LIABILITIES | \$405,899 |
| <u>EQUITY</u> | | |
| 281121 | Restricted | -195,898 |
| 287000 | Assigned - Encumbrances | 397,741 |
| Total | EQUITY | \$201,844 |
| Total - Liabilities and Equity | | \$607,743 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 122 Law Enforcement Grant | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 321,400 |
| 133002 | Due from State Government | 2,731 |
| Total | ASSETS | \$324,131 |
| <u>LIABILITIES</u> | | |
| 207001 | Due to General Fund | 324,131 |
| 216230 | Accrued Payroll | 791 |
| Total | LIABILITIES | \$324,922 |
| <u>EQUITY</u> | | |
| 281122 | Restricted | -119,874 |
| 287000 | Assigned - Encumbrances | 119,083 |
| Total | EQUITY | (\$791) |
| Total - Liabilities and Equity | | \$324,131 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------|---------------------|
| 128 Community Bus Program | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 12,665 |
| Total | ASSETS | \$12,665 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 7,387 |
| 207001 | Due to General Fund | 191,971 |
| Total | LIABILITIES | \$199,359 |
| <u>EQUITY</u> | | |
| 281128 | Restricted | -1,260,679 |
| 287000 | Assigned - Encumbrances | 1,073,985 |
| Total | EQUITY | (\$186,694) |
| Total - Liabilities and Equity | | \$12,665 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|------------------------------|------------------|
| 131 Treasury - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 599,987 |
| Total | ASSETS | \$599,987 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 599,987 |
| Total | EQUITY | \$599,987 |
| Total - Liabilities and Equity | | \$599,987 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | <i>Description</i> | Year to Date |
|---------------------------------------|------------------------------|------------------|
| 132 Justice - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 497,382 |
| Total | ASSETS | \$497,382 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 497,382 |
| Total | EQUITY | \$497,382 |
| Total - Liabilities and Equity | | \$497,382 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | <i>Description</i> | Year to Date |
|---------------------------------------|------------------------------|-----------------|
| 133 \$2 Police Education | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 95,702 |
| Total | ASSETS | \$95,702 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 51,827 |
| 287000 | Assigned - Encumbrances | 43,875 |
| Total | EQUITY | \$95,702 |
| Total - Liabilities and Equity | | \$95,702 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 134 FDLE - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,627,885 |
| 101100 | Cash- Flash Money | 10,000 |
| 115134 | Accts Rec - Rifle PurchaseProg | -5,978 |
| Total | ASSETS | \$1,631,907 |
| <u>LIABILITIES</u> | | |
| 220620 | Confiscated Property Held | 274,209 |
| Total | LIABILITIES | \$274,209 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 1,357,697 |
| Total | EQUITY | \$1,357,697 |
| Total - Liabilities and Equity | | \$1,631,907 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 170 Charter Elementary Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 3,463,733 |
| 102169 | 1112 Petty Cash - East Elementary | 300 |
| 102170 | 1112 Petty Cash - West Elementary | 238 |
| 102173 | 1112 Petty Cash - CentralElementary | 300 |
| 133001 | 1220 Due from Federal Government | 58,658 |
| 133004 | 1130 Due from School Board | 82,349 |
| 155400 | 1230 Prepaid Expense | 8,460 |
| Total | ASSETS | \$3,614,038 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 120,741 |
| 216230 | 2120 Accrued Payroll | 314,938 |
| 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 | 8,837 |
| 220530 550 | 2220 Deposit - Field Trips | 12,725 |
| 220530 551 | 2220 Deposit - Field Trips | 37,627 |
| 220530 552 | 2220 Deposit - Field Trips | 32,680 |
| 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 | 1,595 |
| 220545 552 | 2220 Deposit - Year Book | 8,839 |
| 220548 552 | 2220 Deposit - Dress Down | 530 |
| 220555 551 | 2220 Deposit - Scholastic Book Fair | 8,711 |
| 220555 552 | 2220 Deposit - Scholastic Book Fair | 28,189 |
| 220567 551 | 2220 Deposit - Multi Culture Club | 2,386 |
| 220567 552 | 2220 Deposit - Multi Culture Club | 3,005 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 220590 550 2220 | Deposit - Misc Charter School | 11,880 |
| 220590 551 2220 | Deposit - Misc Charter School | 34,713 |
| 220590 552 2220 | Deposit - Misc Charter School | 19,983 |
| 220618 550 2220 | Deposit - Fifth Grade | 5,899 |
| 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 | 185 |
| 220786 552 2220 | Deposit - Donated Meal Account | 90 |
| 220795 550 2220 | Deposit - Technology | 69 |
| 220795 551 2220 | Deposit - Technology | 22,253 |
| 220795 552 2220 | Deposit - Technology | 22,764 |
| 220799 551 2220 | Deposit - Replacement Card Fee | 20 |
| 223005 2413 | Deferred Revenue - Food Sales | 113,428 |
| Total | LIABILITIES | \$848,845 |
| <u>EQUITY</u> | | |
| 283170 2749 | Assigned - Rent Payments | 1,599,296 |
| 287000 | Assigned - Encumbrances | 1,165,897 |
| Total | EQUITY | \$2,765,193 |
| Total - Liabilities and Equity | | \$3,614,038 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|-----------------------------------|--|---------------------|
| 171 Charter Middle Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,311,068 |
| 102171 | 1112 Petty Cash - West Middle | 238 |
| 102174 | 1112 Petty Cash - Central Middle | 300 |
| 133001 | 1220 Due from Federal Government | 37,205 |
| 133004 | 1130 Due from School Board | 127,564 |
| 155400 | 1230 Prepaid Expense | 5,944 |
| Total | ASSETS | \$1,482,319 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 54,829 |
| 216230 | 2120 Accrued Payroll | 190,708 |
| 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 | 8,646 |
| 220528 | 554 2220 Deposit - Media | 9,964 |
| 220529 | 553 2220 Deposit - Cambridge Club | 137 |
| 220530 | 553 2220 Deposit - Field Trips | 40,780 |
| 220530 | 554 2220 Deposit - Field Trips | 17,925 |
| 220531 | 553 2220 Deposit - Math Club | 840 |
| 220535 | 553 2220 Deposit - Student Council | 1,646 |
| 220535 | 554 2220 Deposit - Student Council | 27,823 |
| 220540 | 554 2220 Deposit - Family Fun Day | 470 |
| 220545 | 553 2220 Deposit - Year Book | 8,110 |
| 220545 | 554 2220 Deposit - Year Book | 21,792 |
| 220547 | 554 2220 Deposit - First Priority | 227 |
| 220550 | 553 2220 Deposit - Music Instruments | 5,751 |
| 220550 | 554 2220 Deposit - Music Instruments | 3,465 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | | | Description | Year to Date |
|----------------------|-----|------|--------------------------------|---------------------|
| 220552 | 553 | 2220 | Deposit - Builders Club | 185 |
| 220552 | 554 | 2220 | Deposit - Builders Club | 2,166 |
| 220567 | 553 | 2220 | Deposit - Multi Culture Club | 507 |
| 220570 | 553 | 2220 | Deposit - Art Supply | 1,464 |
| 220580 | 553 | 2220 | Deposit - Book Fair | 5,912 |
| 220580 | 554 | 2220 | Deposit - Book Fair | 526 |
| 220590 | 553 | 2220 | Deposit - Misc Charter School | 10,589 |
| 220590 | 554 | 2220 | Deposit - Misc Charter School | 12,723 |
| 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 | 4,012 |
| 220685 | 553 | 2220 | Deposit - Drama | 1,553 |
| 220685 | 554 | 2220 | Deposit - Drama | 45 |
| 220707 | 553 | 2220 | Deposit - Power Paw | 337 |
| 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 | 5,959 |
| 220753 | 554 | 2220 | Deposit - Robotics Club | 48 |
| 220765 | 553 | 2220 | Deposit - Natl Honor Society | 426 |
| 220765 | 554 | 2220 | Deposit - Natl Honor Society | 2,499 |
| 220767 | 554 | 2220 | Deposit - Anti-bully Club | 167 |
| 220786 | 553 | 2220 | Deposit - Donated Meal Account | 53 |
| 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 | 205 |
| 223005 | | 2413 | Deferred Revenue - Food Sales | 80,876 |
| Total | | | LIABILITIES | \$553,141 |
| <u>EQUITY</u> | | | | |
| 283170 | | 2749 | Assigned - Rent Payments | 78,398 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|--------------|---------------------------------------|---------------------|
| 287000 | Assigned - Encumbrances | 850,780 |
| Total | EQUITY | \$929,178 |
| | Total - Liabilities and Equity | \$1,482,319 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|------------------------------------|-------------------------------------|---------------------|
| 172 Academic Village School | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 6,202,554 |
| 102172 | 1112 Petty Cash - High School | 500 |
| 133001 | 1220 Due from Federal Government | 43,070 |
| 133003 | 1130 Due from Broward County | 2,011 |
| 133004 | 1130 Due from School Board | 129,591 |
| 155400 | 1230 Prepaid Expense | 9,351 |
| Total | ASSETS | \$6,387,076 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 129,737 |
| 216230 | 2120 Accrued Payroll | 267,836 |
| 220028 | 2220 Deposit - Chess Club | 370 |
| 220401 | 2220 Deposit - Muslim Student Assoc | 8,806 |
| 220405 | 2220 Deposit - Step Team | 344 |
| 220406 | 2220 Deposit - Animation Nation | 237 |
| 220407 | 2220 Deposit- Dance Club | 27,557 |
| 220408 | 2220 Deposit - Latin Dance Club | 499 |
| 220410 | 2220 Deposit - Mu Alpha Theta | 3,411 |
| 220411 | 2220 Deposit - FIDM Fashion Club | 2,930 |
| 220412 | 2220 Deposit - Sign Language Club | 4,278 |
| 220413 | 2220 Deposit - NEHS | 5,105 |
| 220414 | 2220 Deposit - Test Camps | 15,843 |
| 220415 | 2220 Deposit - Engineering Club | 2,193 |
| 220416 | 2220 Deposit - GSA Club | 395 |
| 220427 | 2220 Deposit - French Club | 600 |
| 220450 | 2220 Deposit - Girl Power | 1,194 |
| 220455 | 2220 Deposit - Book Club | 4,408 |
| 220510 | 2220 Florida Teachers Lead Program | 17,544 |
| 220515 | 2220 Deposit - Faculty Fund | 2,875 |
| 220527 | 2220 Deposit - Science Club | 7,668 |
| 220530 | 2220 Deposit - Field Trips | 34,326 |
| 220536 | 2220 Deposit- Asian Pacific Culture | 486 |
| 220538 | 2220 Deposit- Crochet | 340 |
| 220539 | 2220 Deposit- Dance Marathon | 79 |
| 220541 | 2220 Deposit- DECA | 1,821 |
| 220543 | 2220 Deposit - Health & Fitness Clu | 5 |
| 220545 | 2220 Deposit - Year Book | 40,675 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|-------------|-------------------------------------|---------------------|
| 220546 | 2220 Deposit - Humane Society | 3,870 |
| 220547 | 2220 Deposit - First Priority | 161 |
| 220549 | 2220 Deposit- Global Service Club | 3,072 |
| 220554 | 2220 Deposit- Helping Hands | 684 |
| 220557 | 2220 Deposit- Jag Shack | 4,689 |
| 220558 | 2220 Deposit- Natl. Ath. Honor Soc. | 1,356 |
| 220559 | 2220 Deposit- Natl. Jnr. Honor Soc. | 192 |
| 220561 | 2220 Deposit- Science Olympiad | 3,839 |
| 220562 | 2220 Deposit- MS Science Olympiad | 2,383 |
| 220563 | 2220 Deposit- Village Mentor | 250 |
| 220590 | 2220 Deposit - Misc Charter School | 9,401 |
| 220615 | 2220 Deposit - Cheerleading | 14,886 |
| 220616 | 2220 Deposit - Relay for Life | 2,721 |
| 220630 | 2220 Deposit - Newspaper | 21,499 |
| 220635 | 2220 Deposit - Junior Class | 6,371 |
| 220640 | 2220 Deposit - Senior Class | 67,266 |
| 220641 | 2220 Deposit - Sophomore Class | 3,332 |
| 220642 | 2220 Deposit - Freshman Class | 1,906 |
| 220645 | 2220 Deposit - Parking | 51,680 |
| 220650 | 2220 Deposit - ID Badges | 5,431 |
| 220655 | 2220 Deposit - Kids | 4,166 |
| 220660 | 2220 Deposit - Discretionary | 4,524 |
| 220665 | 2220 Deposit - Textbook Obligations | 11,906 |
| 220680 | 2220 Deposit - Debate | 1,128 |
| 220685 | 2220 Deposit - Drama | 24,365 |
| 220695 | 2220 Deposit - Student Government | 29,853 |
| 220705 | 2220 Deposit - Best Buddies | 1,851 |
| 220720 | 2220 Deposit - Athletics | 47,780 |
| 220727 | 2220 Deposit - Model UN | 2,891 |
| 220730 | 2220 Deposit - Guidance Department | 17,284 |
| 220740 | 2220 Deposit - Key Club | 22,661 |
| 220743 | 2220 Deposit - Scholarship Resource | 19,688 |
| 220745 | 2220 Deposit - Art Club | 2,536 |
| 220750 | 2220 Deposit - Spanish Club | 3,395 |
| 220765 | 2220 Deposit - Natl Honor Society | 2,372 |
| 220773 | 2220 Deposit - Workshop Fundraiser | 4,386 |
| 220775 | 2220 Deposit - HOSA | 4,409 |
| 220780 | 2220 Deposit - Black Student Union | 4,264 |
| 220781 | 2220 Deposit - Middle Level Clubs | 418 |
| 220783 | 2220 Deposit - Rho Kappa Social | 4,032 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | | Year to Date |
|---------------------------------------|--------------------|--------------------------------|---------------------|
| 220784 | 2220 | Deposit - Middle Discret Acct | 22,716 |
| 220786 | 2220 | Deposit - Donated Meal Account | 3,062 |
| 220798 | 2220 | Chromebook Replacement Fees | 1,125 |
| 220800 | 2220 | Deposit - Military Leadership | 1,723 |
| 220801 | 2220 | Deposit - Forza Club | 2,766 |
| 220802 | 2220 | Deposit - Gamers Club | 1,216 |
| 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 | 135,180 |
| Total | | LIABILITIES | \$1,171,546 |
| <u>EQUITY</u> | | | |
| 283170 | 2749 | Assigned - Rent Payments | 3,454,560 |
| 287000 | | Assigned - Encumbrances | 1,760,971 |
| Total | | EQUITY | \$5,215,531 |
| Total - Liabilities and Equity | | | \$6,387,076 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 173 FSU Charter Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -1,035,895 |
| 102177 | 1112 Petty Cash - FSU Elementary | 300 |
| 133001 | 1220 Due from Federal Government | 17,533 |
| 133002 | 1220 Due from State Government | 2,092,411 |
| 155400 | 1230 Prepaid Expense | 3,112 |
| Total | ASSETS | \$1,077,461 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 41,589 |
| 216230 | 2120 Accrued Payroll | 124,114 |
| 220510 | 2220 Florida Teachers Lead Program | 303 |
| 220525 | 2220 Deposit - Sunshine | 3,193 |
| 220530 | 2220 Deposit - Field Trips | 32,688 |
| 220535 | 2220 Deposit - Student Council | 240 |
| 220590 | 2220 Deposit - Misc Charter School | 21,840 |
| 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 |
| 220808 | 2220 Deposit - 5th Grade Activities | 376 |
| 223002 | 2413 Deferred Revenue | 10,224 |
| 223005 | 2413 Deferred Revenue - Food Sales | 43,683 |
| Total | LIABILITIES | \$279,164 |
| <u>EQUITY</u> | | |
| 283170 | 2749 Assigned - Rent Payments | 279,045 |
| 287000 | Assigned - Encumbrances | 519,253 |
| Total | EQUITY | \$798,298 |
| Total - Liabilities and Equity | | \$1,077,461 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|---------------------|
| 199 Older Americans Act | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -12,665 |
| 133001 | Due from Federal Government | 94,052 |
| 133002 | Due from State Government | 50,239 |
| 133003 | Due from Broward County | 10,454 |
| Total | ASSETS | \$142,081 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 19,015 |
| 207001 | Due to General Fund | 271,236 |
| Total | LIABILITIES | \$290,251 |
| <u>EQUITY</u> | | |
| 281199 | Restricted | -465,091 |
| 287000 | Assigned - Encumbrances | 316,921 |
| Total | EQUITY | (\$148,170) |
| Total - Liabilities and Equity | | \$142,081 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 201 Debt Service | | |
| <u>ASSETS</u> | | |
| 151316 | SBA - Sinking 35.3 Pension 13 | 957,937 |
| 151324 | SBA - Sinking 8.545 CIRRB 2010 | 140,957 |
| 151350 | SBA - Sinking 41.54 Pension 14 | 1,063,894 |
| 151351 | SBA - Sinking 29.04 PIRRB 14 | 738,483 |
| 151384 | SBA - Sinking 76.045 GOBond 15 | 5,722,266 |
| 151387 | SBA - Sinking 45.96 CIRR 2017 | 753,329 |
| 151388 | SBA - Sinking 7.636 CIRR 2008 | 171,850 |
| 151389 | SBA - Sinking 62.295 CIRR 2019 | 1,221,218 |
| Total | ASSETS | \$10,769,933 |
| <u>EQUITY</u> | | |
| 283201 | Assigned - Debt Service | 10,769,933 |
| Total | EQUITY | \$10,769,933 |
| Total - Liabilities and Equity | | \$10,769,933 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------|--------------------|
| 320 Municipal Construction | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,748,430 |
| 151370 | SBA - Construction CIRRB 2006 | 263,107 |
| 151385 | SBA - Construction GO 2015 | 408,887 |
| Total | ASSETS | \$3,420,424 |
| <u>EQUITY</u> | | |
| 281320 | Restricted - Capital Projects | 3,177,909 |
| 287000 | Assigned - Encumbrances | 242,516 |
| Total | EQUITY | \$3,420,424 |
| Total - Liabilities and Equity | | \$3,420,424 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|-------------------------|--------------------------------|---------------------|
| 471 Utility Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 10,195,177 |
| 102207 | Petty Cash - Utility | 200 |
| 102302 | Change Fund - Utility | 1,200 |
| 115101 | Accts Rec - Returned Checks | 794 |
| 115105 | Accts Rec - Credit Card | 3,379 |
| 115124 | Deposit Refund Clearing Acct | -154 |
| 115125 | Accts Receivable | 8,580,201 |
| 115126 | Unbilled Utility | 2,124,096 |
| 115129 | Accts Rec - Youth Athletics | 83 |
| 115130 | Accts Rec - Charter Schools | 4 |
| 115131 | Accts Rec - Senior Citizen Svc | 14 |
| 115133 | Accts Rec - Crime Prevention | 7 |
| 115137 | Miscellaneous Accts Receivable | 74,906 |
| 117138 | Allowance for Bad Debts | -3,366,534 |
| 151501 | City Center Land | 9,377,447 |
| 151502 139 | Investment in Real Estate | 741,000 |
| 151502 150 | Investment in Real Estate | 1,428,000 |
| 151502 151 | Investment in Real Estate | 10,454,000 |
| 151600 | Investment - PFM | 53,466,316 |
| 154100 | Deferred Legal Fees | 40,064 |
| 154501 | Deferred Outflow-Contribution | 798,271 |
| 154504 | Deferred Outflow - Investment | 3,204,009 |
| 154506 | Def Outflow - Experience OPEB | 1,219,672 |
| 154507 | Def Outflow -Assumption OPEB | 916,796 |
| 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 | 4,952,600 |
| 160936 | SBA - RR&I Fund | 1,602,936 |
| 160939 | SBA - Sinking AWS \$12.3 2010 | 319,074 |
| 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: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 169900 | Construction In Progress | 22,573,678 |
| Total | ASSETS | \$291,133,127 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 887,877 |
| 207625 | Due to General Pension | 66,342 |
| 210000 | Comp Absences - Current | 308,490 |
| 210900 | Comp Absences - Long Term | 45,992 |
| 215000 | Interest Payable | -7,033 |
| 216230 | Accrued Payroll | 44,496 |
| 220100 | Deposit - Utility Customer | 3,847,229 |
| 220102 | Deposit - Cust Pending Posting | 200 |
| 220129 | Deposit - Youth Athletics | 118 |
| 220130 | Deposit - Charter Schools | 25 |
| 220131 | Deposit - Senior Citizen Svc | 75 |
| 220133 | Deposit - Crime Prevention | 42 |
| 220160 | Last Month - Waste Mgmt | 1,116 |
| 220180 | Last month - Waste Pro | 474,217 |
| 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 | 5,982,058 |
| Total | LIABILITIES | \$17,690,662 |
| <u>EQUITY</u> | | |
| 280000 | Net Invest in Capital Assets | 178,025,594 |
| 281201 | Restricted for debt service | 984,955 |
| 290000 | Unrestricted | 94,431,916 |
| Total | EQUITY | \$273,442,465 |
| Total - Liabilities and Equity | | \$291,133,127 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|------------------------------|---------------------|
| 472 Sanitation Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,051,881 |
| 115122 | Accounts Receivable - EWS | 374,125 |
| 115125 | Accts Receivable | 330,816 |
| 166900 | Equipment & Furniture | 55,974 |
| 167900 | Accumulated Depr - Equipment | -27,054 |
| Total | ASSETS | \$1,785,742 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 50,609 |
| Total | LIABILITIES | \$50,609 |
| <u>EQUITY</u> | | |
| 272000 | Restricted | -392,372 |
| 280000 | Invested in Capital Assets | 51,309 |
| 287000 | Assigned - Encumbrances | 2,076,195 |
| Total | EQUITY | \$1,735,133 |
| Total - Liabilities and Equity | | \$1,785,742 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|----------------------------------|--------------------------------|---------------------|
| 504 Public Insurance Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -397,588 |
| 103162 | Worker Comp Citi Escrow Acct | 100,693 |
| 151600 | Investment - PFM | 20,870,973 |
| 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 | \$20,869,836 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 57,536 |
| 207625 | Due to General Pension | 3,012 |
| 210000 | Comp Absences - Current | 120,413 |
| 210900 | Comp Absences - Long Term | 9,463 |
| 216230 | Accrued Payroll | 3,264 |
| 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 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 229316 | Claims Unsettled 2015-16 | 126,948 |
| 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 | \$11,921,265 |
| <u>EQUITY</u> | | |
| 248200 | Restricted for Claims | 6,548,571 |
| 283130 | Assigned - Cancer Benefit | 2,400,000 |
| Total | EQUITY | \$8,948,571 |
| Total - Liabilities and Equity | | \$20,869,836 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---|---------------------------|------------------|
| 605 Sanitation -All Service Refuse | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 24,682 |
| 115125 | Accts Receivable | 15,302 |
| 115127 | Accts Rec - Subject to 1% | 315,527 |
| Total | ASSETS | \$355,512 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 355,512 |
| Total | LIABILITIES | \$355,512 |
| Total - Liabilities and Equity | | \$355,512 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|-----------------|
| 606 Sanitation - Waste Mgt | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 9,889 |
| 115127 | Accts Rec - Subject to 1% | 14,192 |
| Total | ASSETS | \$24,081 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 24,081 |
| Total | LIABILITIES | \$24,081 |
| Total - Liabilities and Equity | | \$24,081 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|--------------------|
| 607 Sanitation - Waste Pro | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,235,606 |
| 115123 | Account Receivable - Wpro | 17,381 |
| 115125 | Accts Receivable | 3,036,903 |
| Total | ASSETS | \$4,289,890 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 4,289,890 |
| Total | LIABILITIES | \$4,289,890 |
| Total - Liabilities and Equity | | \$4,289,890 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---|---------------------|-----------------|
| 608 Sanitation Agency Fund - Great | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 22,997 |
| 115125 | Accounts receivable | 18,389 |
| Total | ASSETS | \$41,386 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts payable | 41,386 |
| Total | LIABILITIES | \$41,386 |
| Total - Liabilities and Equity | | \$41,386 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|--|--------------------|----------------|
| 609 Sanitation - Panzarella Waste | | |
| <u>ASSETS</u> | | |
| 115125 | Accts Receivable | 5,862 |
| Total | ASSETS | \$5,862 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 5,862 |
| Total | LIABILITIES | \$5,862 |
| Total - Liabilities and Equity | | \$5,862 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|---------------------|
| 610 General Agency Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 572,606 |
| Total | ASSETS | \$572,606 |
| <u>LIABILITIES</u> | | |
| 207630 | Due to P & F Pension Fund | 18 |
| 216101 | Wages Payable | 7,867 |
| 217022 | FICA Withheld | -11 |
| 217025 | Miscellaneous deductions | 28,887 |
| 217028 | AFLAC Insurance Premiums | 12,509 |
| 217029 | United Fund | 244 |
| 217031 | Dental insurance- General | 57,961 |
| 217039 | Child Support | -153 |
| 217040 | Health Insurance- HMO | 574 |
| 217043 | Life Insurance | 2,710 |
| 217044 | Wage Garnishment | 125 |
| 217049 | FRS City Contribution | 324,171 |
| 217053 | Lead Teacher Reimb | 40,842 |
| 217059 | FRS Employee Contribution | 66,885 |
| 217061 | Long-Term Disability | 8,185 |
| 217062 | Vision - Humana | 10,263 |
| 217071 | Dependant Daycare | 7,030 |
| 217072 | Unreimbursed Medical | 5,012 |
| Total | LIABILITIES | \$573,117 |
| <u>EQUITY</u> | | |
| 299000 | Suspense Account | -511 |
| Total | EQUITY | (\$511) |
| Total - Liabilities and Equity | | \$572,606 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------|------------------|
| 611 Sanitation - Eco Waste | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,800 |
| 115125 | Accts Receivable | 150,798 |
| Total | ASSETS | \$153,598 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 153,598 |
| Total | LIABILITIES | \$153,598 |
| Total - Liabilities and Equity | | \$153,598 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------------------|----------------------|
| 655 General Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | 291,666 |
| 151000 | Investments | 243,137,613 |
| Total | ASSETS | \$243,429,279 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 243,429,279 |
| Total | EQUITY | \$243,429,279 |
| | Total - Liabilities and Equity | \$243,429,279 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---|--------------------------------|----------------------|
| 656 Fire&Police Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | 5,835,261 |
| 135134 | Interest Receivable | 832,972 |
| 151000 | Investments | 3,746,360 |
| 151100 | Investments - Sun Bank | 52,305,819 |
| 151700 | Short-term Investment | 27,118,788 |
| 151701 | US Government Securities | 56,740,445 |
| 151702 | Corporate Bonds | 41,705,966 |
| 151703 | Domestic Equity Securities | 308,325,451 |
| 151704 | Foreign Bonds | 1,483,054 |
| 151706 | Domestic Equity Fund | 162,208,686 |
| 151707 | International Equity Fund | 48,026,119 |
| 151708 | Real Estate Fund | 72,862,545 |
| 151709 | Farmland Fund | 27,648,207 |
| 151710 | Timber Fund | 23,697,332 |
| 151711 | Fixed Income Mutual Fund | 63,234,323 |
| 166900 | Equipment & Furniture | 1,261,156 |
| Total | ASSETS | \$897,032,484 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 1,116,166 |
| 205000 | DROP Participants Payable | 324,624 |
| Total | LIABILITIES | \$1,440,790 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 895,591,695 |
| Total | EQUITY | \$895,591,695 |
| Total - Liabilities and Equity | | \$897,032,484 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---|-------------------------------|----------------------|
| 657 Other Post Employment Benefits | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,019,370 |
| 151404 | Investment - Fiduciary Trust | 272,258 |
| 151406 | Inv - Atlanta Capital Mgmt | 13,285,916 |
| 151407 | Inv - Garcia Hamilton & Assoc | 49,749,651 |
| 151409 | Inv - State Street Advisors | 44,980,180 |
| 151411 | Inv - Intercontinental RE | 6,082,243 |
| 151412 | Investment - Black Rock | 5,920,136 |
| 151413 | Investment - Loomis Sayles | 27,635,892 |
| 151414 | Inv - Aristotle Capital Mgmt | 19,705,892 |
| 160927 | OPEB Expense Acct - TD Bank | 21,392 |
| 160929 | OPEB Trust - TD Bank | 26,626 |
| Total | ASSETS | \$168,699,555 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 23,165 |
| 229200 | Reserve for Health Insurance | 845,301 |
| Total | LIABILITIES | \$868,466 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 167,783,214 |
| 287000 | Assigned - Encumbrances | 48,974 |
| Total | EQUITY | \$167,832,188 |
| Total - Liabilities and Equity | | \$168,700,655 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|-------------------------------------|---------------------------------------|--------------------|
| 898 Pooled Cash Health Claim | | |
| <u>ASSETS</u> | | |
| 101300 | Commercial Checking - Health | -385,866 |
| Total | ASSETS | (\$385,866) |
| <u>EQUITY</u> | | |
| 290899 | Pooled in Cash Health Claim | -385,866 |
| Total | EQUITY | (\$385,866) |
| | Total - Liabilities and Equity | (\$385,866) |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|------------------------|-------------------------------|----------------------|
| 899 Pooled Cash | | |
| <u>ASSETS</u> | | |
| 100898 | Cash in Pool - HC | -385,866 |
| 101200 | Commercial Checking - Regular | 5,606,388 |
| 101320 | Commercial Checking - Deposit | 1,220,692 |
| 101321 | Cash Deposit Clearing Account | 13,371,271 |
| 101322 | Cash Deposit Clearing Echecks | 2,748,226 |
| 101335 | ACH Debits | 10,015 |
| 151300 | Pooled Funds - SBA | 172,922,579 |
| Total | ASSETS | \$195,493,305 |
| <u>EQUITY</u> | | |
| 290001 | Equity in Pooled Cash | 161,155,763 |
| 290051 | Equity in Pooled Cash | -1,250 |
| 290100 | Equity in Pooled Cash | 257,275 |
| 290110 | Equity in Pooled Cash | 1,937,524 |
| 290120 | Equity in Pooled Cash | 2,288,127 |
| 290121 | Equity in Pooled Cash | 607,743 |
| 290128 | Equity in Pooled Cash | 12,665 |
| 290131 | Equity in Pooled Cash | 599,987 |
| 290132 | Equity in Pooled Cash | 497,382 |
| 290133 | Equity in Pooled Cash | 95,702 |
| 290134 | Equity in Pooled Cash | 1,627,885 |
| 290170 | Equity in Pooled Cash | 3,463,733 |
| 290171 | Equity in Pooled Cash | 1,311,068 |
| 290172 | Equity in Pooled Cash | 6,202,554 |
| 290173 | Equity in Pooled Cash | -1,035,895 |
| 290199 | Equity in Pooled Cash | -12,665 |
| 290320 | Equity in Pooled Cash | 2,748,430 |
| 290471 | Equity in Pooled Cash | 10,195,177 |
| 290472 | Equity in Pooled Cash | 1,051,881 |
| 290504 | Equity in Pooled Cash | -397,588 |
| 290605 | Equity in Pooled Cash | 24,682 |
| 290606 | Equity in Pooled Cash | 9,889 |
| 290607 | Equity in Pooled Cash | 1,235,606 |
| 290610 | Equity in Pooled Cash | 572,606 |
| 290611 | Equity in Pooled Cash | 2,800 |
| 290657 | Equity in Pooled Cash | 1,019,370 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | Description | Year to Date |
|--------------|---------------------------------------|----------------------|
| 299608 | Pooled Cash - Sanitation | 22,997 |
| Total | EQUITY | \$195,493,447 |
| | Total - Liabilities and Equity | \$195,493,447 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 901 General Fixed Assets | | |
| <u>ASSETS</u> | | |
| 161900 | Land | 55,214,990 |
| 162900 | Buildings | 306,170,306 |
| 163900 | Accumulated Depreciation Bldg | -98,682,345 |
| 164900 | Improvement Other than Bldg | 173,660,163 |
| 165900 | Accum Depr - Other Improvement | -97,825,113 |
| 166100 | Internally Generated Software | 7,637,233 |
| 166500 | Accum Depr - Intangibles Asset | -61,307 |
| 166900 | Equipment & Furniture | 80,551,871 |
| 167900 | Accumulated Depr - Equipment | -53,136,177 |
| 169900 | Construction In Progress | 7,257,429 |
| 170900 | Infrastructure | 42,350,342 |
| 170950 | Accumulated Depr - Infrastruct | -34,381,391 |
| Total | ASSETS | \$388,756,001 |
| <u>EQUITY</u> | | |
| 280001 | Invested by General Fund | 110,805,898 |
| 280100 | Invested by Road & Bridge | 11,453,098 |
| 280120 | Invested by SHIP | 25,000 |
| 280121 | Invested by Comm Dev Block | 4,498,423 |
| 280122 | Invested by Law Enforce Grants | 830,815 |
| 280124 | Invested by Pol Comm Svs Grant | -103,967 |
| 280320 | Invested by Municipal Constr | 260,141,467 |
| 280621 | Invested by Treasury | 1,493 |
| 280622 | Invested by Justice | 423,319 |
| 280624 | Invested by FDLE | 680,455 |
| Total | EQUITY | \$388,756,001 |
| Total - Liabilities and Equity | | \$388,756,001 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| Code | Description | Year to Date |
|---|--------------------------------|---------------------|
| 902 Broward Schools Fixed Assets | | |
| <u>ASSETS</u> | | |
| 5051 164900 1320 | Improvement Other than Bldg | 1,338,477 |
| 5052 164900 1320 | Improvement Other than Bldg | 1,292,345 |
| 5053 164900 1320 | Improvement Other than Bldg | 182,126 |
| 5051 165900 1329 | Accum Depr - Other Improvement | -540,393 |
| 5052 165900 1329 | Accum Depr - Other Improvement | -531,891 |
| 5053 165900 1329 | Accum Depr - Other Improvement | -111,991 |
| 5051 166900 1340 | Equipment & Furniture | 1,126,841 |
| 5052 166900 1340 | Equipment & Furniture | 1,017,521 |
| 5053 166900 1340 | Equipment & Furniture | 1,099,302 |
| 5051 167900 1349 | Accumulated Depr - Equipment | -927,902 |
| 5052 167900 1349 | Accumulated Depr - Equipment | -872,533 |
| 5053 167900 1349 | Accumulated Depr - Equipment | -740,530 |
| 169900 | Construction In Progress | 135,730 |
| Total | ASSETS | \$2,467,100 |
| <u>EQUITY</u> | | |
| 280000 | Invested in Capital Assets | 83,298 |
| 280170 | Invested by Elementary School | 1,017,687 |
| 280171 | Invested by Middle School | 921,595 |
| 280172 | Invested by High School | 444,520 |
| Total | EQUITY | \$2,467,100 |
| Total - Liabilities and Equity | | \$2,467,100 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025

UNAUDITED

| Code | <i>Description</i> | Year to Date |
|---------------------------------------|-------------------------------------|------------------|
| 903 FSU Fixed Assets | | |
| <u>ASSETS</u> | | |
| 164900 | 1320 Improvement Other than Bldg | 9,810 |
| 165900 | 1329 Accum Depr - Other Improvement | -2,207 |
| 166900 | 1340 Equipment & Furniture | 280,354 |
| 167900 | 1349 Accumulated Depr - Equipment | -246,867 |
| 169900 | Construction In Progress | 102,377 |
| Total | ASSETS | \$143,466 |
| <u>EQUITY</u> | | |
| 280000 | Invested in Capital Assets | 99,186 |
| 280173 | Invested by FSU Elementary | 44,281 |
| Total | EQUITY | \$143,466 |
| Total - Liabilities and Equity | | \$143,466 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2025**

UNAUDITED

| 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 | 191,845,396 |
| 181200 | Amount to be provided- Comp Ab | 21,312,848 |
| Total | ASSETS | \$223,764,248 |
| <u>LIABILITIES</u> | | |
| 210000 | Comp Absences - Current | 16,816,508 |
| 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 | 1,589,400 |
| 232922 | Rev Bonds Payable 35.300 M | 19,785,000 |
| 232923 | Rev Bonds Payable 41.540 M | 23,095,000 |
| 232924 | Rev Bonds Payable 29.040 M | 17,610,000 |
| 232925 | Rev Bonds Payable 7.636 M | 5,732,000 |
| 232927 | Rev Bonds Payable 45.96 M | 22,125,000 |
| 232928 | Rev Bonds Payable \$62.62 M | 59,510,000 |
| Total | LIABILITIES | \$223,764,248 |
| Total - Liabilities and Equity | | \$223,764,248 |