

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	158,736,579
101330	Commercial Checking - Housing	1,316,871
101336	Police False Alarm Lockbox	1,443,953
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	77,548
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	130,300
115139	Miscellaneous Receivable-SR	2,714,481
115303	VISA/MC Receivable - Golf	14,036
115500	Lease receivable	1,370,791
115501	Accrued int. rec. - leases	207,770
131122	Due from Law Enforcement Grant	327,210
131124	Due from Community Bus Program	363,281
131199	Due from OAA	285,930
133001	Due from Federal Government	437,585
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: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
133101	Due from BC Transportation Sur	15,773
141166	Prepaid Fuel - Unleaded	79,671
141167	Prepaid Fuel - Diesel	65,369
151400	Investment - FLOC Intermediate	160,807
151403	Investment - FLOC Enhance Cash	28,557,395
151502	Investment in Real Estate	800
151600	Investment - PFM	63,201,087
151800	Investment - FLOC 1-3 Year	60,533
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		\$266,043,006
ASSETS		
LIABILITIES		
202201	Accounts Payable	2,304,250
207625	Due to General Pension	430,162
207630	Due to P & F Pension Fund	5,794,098
208000	Due to State of Florida	29,475
216230	Accrued Payroll	2,447,133
217220	Florida Sales Tax	18,482
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,540
220003	Deposit - Site Council	26,637
220006	Deposit - Special Events City	42,484
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - Flea Market	36,041
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	696,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	17,231
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
220031	Deposit - Police Award Banquet	12,474

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
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	11,566
220139	Deposit - Veterans Sponsorship	5,783
220140	Deposit - Developer Tree Fund	121,298
220237	Deposit - Custodial Support	1,322
220242	Deposit - Misc Bonds	245,214
220260	Deposit - Christmas	479
220313	Deposit - West EDC Field Trips	10,990
220319	Deposit - Central EDC	11,571
220330	Deposit - Senior Housing SWFP	245,598
220331	Deposit - Pines Place	1,064,310
220332	Deposit Appt - Pines Point	1,082
220334	Deposit - Evening Program	80
220335	Security Deposit-Homes for Vet	6,969
220336	Deposit App. - Pines Place	20,699
220400	Deposit - Cleaning	2,800
220555 209	Deposit - Scholastic Book Fair	15
220588	Deposit - Miscellaneous	30,106
220741	Deposit - Seniors Center Trips	10,118
220768	Deposit- Taste of Pines	-1,792
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	3,249
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	451,519
Total	LIABILITIES	\$15,030,550
<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	144,237,124

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
287000	Assigned - Encumbrances	25,173,647
Total	EQUITY	\$251,012,457
	Total - Liabilities and Equity	\$266,043,006

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	752,444
Total	ASSETS	\$752,444
<u>LIABILITIES</u>		
202201	Accounts Payable	1,250
Total	LIABILITIES	\$1,250
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	290,364
287000	Assigned - Encumbrances	8,750
Total	EQUITY	\$751,194
Total - Liabilities and Equity		\$752,444

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	586,718
105100	Taxes Receivable	465,243
133001	Due from Federal Government	57,446
151300	Pooled Funds - SBA	130,974
151310	SBA - \$.03 Gas Tax	5,884,686
151390	Restricted Cash - Traffic Impr	196,532
Total	ASSETS	\$7,321,599
<u>LIABILITIES</u>		
202201	Accounts Payable	547,576
207625	Due to General Pension	14,444
223220	Def Rev - Traffic Light	35,007
Total	LIABILITIES	\$597,027
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	3,925,298
287000	Assigned - Encumbrances	2,799,274
Total	EQUITY	\$6,724,571
Total - Liabilities and Equity		\$7,321,599

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 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: February 28, 2025

UNAUDITED

Code	<i>Description</i>	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	1,931,580
Total		\$1,931,580
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	584,202
Total		\$584,202
<u>EQUITY</u>		
9005 281100	Restricted - Building	1,347,378
Total		\$1,347,378
Total - Liabilities and Equity		\$1,931,580

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	2,328,007
133001	Due from Federal Government	24,093
Total	ASSETS	\$2,352,100
<u>LIABILITIES</u>		
202201	Accounts Payable	421
223002	Deferred Revenue	2,308,397
Total	LIABILITIES	\$2,308,818
<u>EQUITY</u>		
281120	Restricted	24,027
287000	Assigned - Encumbrances	19,255
Total	EQUITY	\$43,282
Total - Liabilities and Equity		\$2,352,100

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
100199	Cash in Pool	577,645
133001	Due from Federal Government	59,831
Total	ASSETS	\$637,476
<u>LIABILITIES</u>		
202201	Accounts Payable	174,769
223002	Deferred Revenue	258,593
Total	LIABILITIES	\$433,362
<u>EQUITY</u>		
281121	Restricted	-18,941
287000	Assigned - Encumbrances	223,055
Total	EQUITY	\$204,114
Total - Liabilities and Equity		\$637,476

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	373,565
133002	Due from State Government	2,731
Total	ASSETS	\$376,296
<u>LIABILITIES</u>		
202201	Accounts Payable	49,085
207001	Due to General Fund	327,210
216230	Accrued Payroll	791
Total	LIABILITIES	\$377,087
<u>EQUITY</u>		
281122	Restricted	-160,639
287000	Assigned - Encumbrances	159,848
Total	EQUITY	(\$791)
Total - Liabilities and Equity		\$376,296

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	16,848
Total	ASSETS	\$16,848
<u>LIABILITIES</u>		
202201	Accounts Payable	15,887
207001	Due to General Fund	341,296
Total	LIABILITIES	\$357,183
<u>EQUITY</u>		
281128	Restricted	-1,392,258
287000	Assigned - Encumbrances	1,051,922
Total	EQUITY	(\$340,336)
Total - Liabilities and Equity		\$16,848

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	602,088
Total	ASSETS	\$602,088
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	602,088
Total	EQUITY	\$602,088
Total - Liabilities and Equity		\$602,088

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	499,124
Total	ASSETS	\$499,124
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	499,124
Total	EQUITY	\$499,124
	Total - Liabilities and Equity	\$499,124

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	62,551
Total	ASSETS	\$62,551
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	57,676
287000	Assigned - Encumbrances	4,875
Total	EQUITY	\$62,551
Total - Liabilities and Equity		\$62,551

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,634,744
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	-7,133
Total	ASSETS	\$1,637,611
<u>LIABILITIES</u>		
220620	Confiscated Property Held	274,209
Total	LIABILITIES	\$274,209
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,363,401
Total	EQUITY	\$1,363,401
Total - Liabilities and Equity		\$1,637,611

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,739,242
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	63,272
133004	1130 Due from School Board	82,349
155400	1230 Prepaid Expense	8,460
Total	ASSETS	\$3,894,161
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	86,033
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	3,964
220530 551	2220 Deposit - Field Trips	38,210
220530 552	2220 Deposit - Field Trips	17,701
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	1,594
220567 552	2220 Deposit - Multi Culture Club	3,005

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code			Description	Year to Date
220590 550 2220			Deposit - Misc Charter School	11,880
220590 551 2220			Deposit - Misc Charter School	34,561
220590 552 2220			Deposit - Misc Charter School	20,084
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	165,625
Total			LIABILITIES	\$842,334
<u>EQUITY</u>				
283170	2749		Assigned - Rent Payments	1,988,247
287000			Assigned - Encumbrances	1,063,581
Total			EQUITY	\$3,051,827
Total - Liabilities and Equity				\$3,894,161

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	1,304,672
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	38,371
133004	1130 Due from School Board	127,564
155400	1230 Prepaid Expense	5,944
Total	ASSETS	\$1,477,090
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	42,248
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	4,810
220528	554 2220 Deposit - Media	9,964
220529	553 2220 Deposit - Cambridge Club	137
220530	553 2220 Deposit - Field Trips	10,482
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	27,728
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: February 28, 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	9,739
220590	554	2220	Deposit - Misc Charter School	12,799
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	3,922
220685	553	2220	Deposit - Drama	2,353
220685	554	2220	Deposit - Drama	45
220707	553	2220	Deposit - Power Paw	17
220735	554	2220	Deposit - FEOA	1,109
220745	554	2220	Deposit - Art Club	1,473
220750	554	2220	Deposit - Spanish Club	908
220751	554	2220	Deposit - Expressions Club	934
220753	553	2220	Deposit - Robotics Club	5,729
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	335
223005		2413	Deferred Revenue - Food Sales	120,937
Total			LIABILITIES	\$545,870
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	147,448

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
287000	Assigned - Encumbrances	783,772
Total	EQUITY	\$931,220
	Total - Liabilities and Equity	\$1,477,090

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	6,470,544
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	46,802
133003	1130 Due from Broward County	10,270
133004	1130 Due from School Board	129,590
155400	1230 Prepaid Expense	9,351
Total	ASSETS	\$6,667,057
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	378,923
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	4,881
220414	2220 Deposit - Test Camps	23,177
220415	2220 Deposit - Engineering Club	1,801
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	600
220450	2220 Deposit - Girl Power	1,239
220455	2220 Deposit - Book Club	4,408
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	2,926
220527	2220 Deposit - Science Club	7,668
220530	2220 Deposit - Field Trips	11,624
220536	2220 Deposit- Asian Pacific Culture	486
220538	2220 Deposit- Crochet	340
220539	2220 Deposit- Dance Marathon	79
220541	2220 Deposit- DECA	1,671
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	40,675

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 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	3,946
220554	2220 Deposit- Helping Hands	684
220557	2220 Deposit- Jag Shack	4,345
220558	2220 Deposit- Natl. Ath. Honor Soc.	1,356
220559	2220 Deposit- Natl. Jnr. Honor Soc.	192
220561	2220 Deposit- Science Olympiad	1,162
220562	2220 Deposit- MS Science Olympiad	2,033
220563	2220 Deposit- Village Mentor	250
220590	2220 Deposit - Misc Charter School	9,497
220615	2220 Deposit - Cheerleading	14,886
220616	2220 Deposit - Relay for Life	2,721
220630	2220 Deposit - Newspaper	23,499
220635	2220 Deposit - Junior Class	6,832
220640	2220 Deposit - Senior Class	67,935
220641	2220 Deposit - Sophomore Class	3,510
220642	2220 Deposit - Freshman Class	2,180
220645	2220 Deposit - Parking	51,680
220650	2220 Deposit - ID Badges	5,431
220652	2220 Deposit - Graduation expense	18,540
220655	2220 Deposit - Kids	4,166
220660	2220 Deposit - Discretionary	4,724
220665	2220 Deposit - Textbook Obligations	11,935
220680	2220 Deposit - Debate	1,128
220685	2220 Deposit - Drama	24,410
220695	2220 Deposit - Student Government	29,703
220705	2220 Deposit - Best Buddies	1,851
220720	2220 Deposit - Athletics	49,347
220727	2220 Deposit - Model UN	2,891
220730	2220 Deposit - Guidance Department	17,123
220740	2220 Deposit - Key Club	25,201
220743	2220 Deposit - Scholarship Resource	23,888
220745	2220 Deposit - Art Club	2,612
220750	2220 Deposit - Spanish Club	3,395
220765	2220 Deposit - Natl Honor Society	1,594
220773	2220 Deposit - Workshop Fundraiser	4,386
220775	2220 Deposit - HOSA	4,751
220780	2220 Deposit - Black Student Union	4,264
220781	2220 Deposit - Middle Level Clubs	418

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
220783	2220 Deposit - Rho Kappa Social	4,032
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	1,769
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	200,093
Total		\$1,497,287
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,711,783
287000	Assigned - Encumbrances	1,457,987
Total		\$5,169,770
Total - Liabilities and Equity		\$6,667,057

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-534,476
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	18,690
133002	1220 Due from State Government	2,092,411
155400	1230 Prepaid Expense	3,112
Total	ASSETS	\$1,580,038
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	23,228
216230	2120 Accrued Payroll	124,114
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	3,244
220530	2220 Deposit - Field Trips	97,949
220535	2220 Deposit - Student Council	240
220590	2220 Deposit - Misc Charter School	22,048
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	1,723
223002	2413 Deferred Revenue	10,224
223005	2413 Deferred Revenue - Food Sales	61,330
Total	LIABILITIES	\$345,317
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	755,785
287000	Assigned - Encumbrances	478,937
Total	EQUITY	\$1,234,721
Total - Liabilities and Equity		\$1,580,038

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
100199	Cash in Pool	-16,848
133001	Due from Federal Government	109,982
133002	Due from State Government	29,587
133003	Due from Broward County	13,238
Total	ASSETS	\$135,959
<u>LIABILITIES</u>		
202201	Accounts Payable	2,200
207001	Due to General Fund	307,915
Total	LIABILITIES	\$310,115
<u>EQUITY</u>		
281199	Restricted	-457,704
287000	Assigned - Encumbrances	283,548
Total	EQUITY	(\$174,156)
Total - Liabilities and Equity		\$135,959

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,197,522
151324	SBA - Sinking 8.545 CIRRB 2010	211,490
151350	SBA - Sinking 41.54 Pension 14	1,329,978
151351	SBA - Sinking 29.04 PIRRB 14	923,182
151384	SBA - Sinking 76.045 GOBond 15	5,830,142
151387	SBA - Sinking 45.96 CIRR 2017	1,130,289
151388	SBA - Sinking 7.636 CIRR 2008	214,830
151389	SBA - Sinking 62.295 CIRR 2019	1,574,965
Total	ASSETS	\$12,412,397
<u>EQUITY</u>		
283201	Assigned - Debt Service	12,412,397
Total	EQUITY	\$12,412,397
Total - Liabilities and Equity		\$12,412,397

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	2,758,382
151370	SBA - Construction CIRRB 2006	263,107
151385	SBA - Construction GO 2015	408,887
Total	ASSETS	\$3,430,377
<u>EQUITY</u>		
281320	Restricted - Capital Projects	3,163,411
287000	Assigned - Encumbrances	266,966
Total	EQUITY	\$3,430,377
Total - Liabilities and Equity		\$3,430,377

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	11,902,880
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	7,920,374
115126	Unbilled Utility	2,124,096
115129	Accts Rec - Youth Athletics	83
115130	Accts Rec - Charter Schools	5
115131	Accts Rec - Senior Citizen Svc	13
115133	Accts Rec - Crime Prevention	6
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	53,842,433
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	4,974,340
160936	SBA - RR&I Fund	904,436
160939	SBA - Sinking AWS \$12.3 2010	409,703
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: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
169900	Construction In Progress	22,573,678
Total	ASSETS	\$291,970,987
<u>LIABILITIES</u>		
202201	Accounts Payable	1,584,829
207625	Due to General Pension	132,684
210000	Comp Absences - Current	308,490
210900	Comp Absences - Long Term	45,992
215000	Interest Payable	-4,015
216230	Accrued Payroll	44,496
220100	Deposit - Utility Customer	3,846,122
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	126
220130	Deposit - Charter Schools	30
220131	Deposit - Senior Citizen Svc	90
220133	Deposit - Crime Prevention	50
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	682,872
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	\$18,664,558
<u>EQUITY</u>		
280000	Net Invest in Capital Assets	178,025,594
281201	Restricted for debt service	984,955
290000	Unrestricted	94,295,880
Total	EQUITY	\$273,306,429
Total - Liabilities and Equity		\$291,970,987

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	665,296
115122	Accounts Receivable - EWS	377,987
115125	Accts Receivable	334,228
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-27,054
Total	ASSETS	\$1,406,430
<u>LIABILITIES</u>		
202201	Accounts Payable	36,307
Total	LIABILITIES	\$36,307
<u>EQUITY</u>		
272000	Restricted	-458,266
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	1,777,080
Total	EQUITY	\$1,370,123
Total - Liabilities and Equity		\$1,406,430

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	335,595
103162	Worker Comp Citi Escrow Acct	627,396
151600	Investment - PFM	21,017,793
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	\$22,276,542
<u>LIABILITIES</u>		
202201	Accounts Payable	541,300
207625	Due to General Pension	6,024
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: February 28, 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	\$12,408,041
<u>EQUITY</u>		
248200	Restricted for Claims	7,460,143
283130	Assigned - Cancer Benefit	2,400,000
287000	Assigned - Encumbrances	8,359
Total	EQUITY	\$9,868,502
Total - Liabilities and Equity		\$22,276,542

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	19,203
115125	Accts Receivable	14,913
115127	Accts Rec - Subject to 1%	317,613
Total	ASSETS	\$351,730
<u>LIABILITIES</u>		
202201	Accounts Payable	351,730
Total	LIABILITIES	\$351,730
Total - Liabilities and Equity		\$351,730

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	7,648
115127	Accts Rec - Subject to 1%	14,192
Total	ASSETS	\$21,839
<u>LIABILITIES</u>		
202201	Accounts Payable	21,839
Total	LIABILITIES	\$21,839
Total - Liabilities and Equity		\$21,839

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	1,191,800
115123	Account Receivable - Wpro	17,083
115125	Accts Receivable	2,963,116
Total	ASSETS	\$4,171,999
<u>LIABILITIES</u>		
202201	Accounts Payable	4,171,999
Total	LIABILITIES	\$4,171,999
Total - Liabilities and Equity		\$4,171,999

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
115125	Accounts receivable	35,939
Total	ASSETS	\$35,939
<u>LIABILITIES</u>		
202201	Accounts payable	35,939
Total	LIABILITIES	\$35,939
Total - Liabilities and Equity		\$35,939

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
100199	Cash in Pool	9,233
Total	ASSETS	\$9,233
<u>LIABILITIES</u>		
202201	Accounts Payable	9,233
Total	LIABILITIES	\$9,233
	Total - Liabilities and Equity	\$9,233

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	584,453
Total	ASSETS	\$584,453
<u>LIABILITIES</u>		
202201	Accounts Payable	13,114
207630	Due to P & F Pension Fund	18
216101	Wages Payable	71
217025	Miscellaneous deductions	33,887
217028	AFLAC Insurance Premiums	12,426
217029	United Fund	244
217031	Dental insurance- General	57,237
217039	Child Support	400
217040	Health Insurance- HMO	574
217043	Life Insurance	2,710
217044	Wage Garnishment	125
217049	FRS City Contribution	339,633
217053	Lead Teacher Reimb	40,842
217059	FRS Employee Contribution	69,967
217061	Long-Term Disability	-8,114
217062	Vision - Humana	10,217
217071	Dependant Daycare	7,315
217072	Unreimbursed Medical	4,684
Total	LIABILITIES	\$585,348
<u>EQUITY</u>		
299000	Suspense Account	-896
Total	EQUITY	(\$896)
Total - Liabilities and Equity		\$584,453

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
611 Sanitation - Eco Waste		
<u>ASSETS</u>		
100199	Cash in Pool	2,591
115125	Accts Receivable	183,106
Total	ASSETS	\$185,698
<u>LIABILITIES</u>		
202201	Accounts Payable	185,698
Total	LIABILITIES	\$185,698
Total - Liabilities and Equity		\$185,698

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	583,332
151000	Investments	243,529,656
Total	ASSETS	\$244,112,988
<u>EQUITY</u>		
247700	Restricted	244,112,988
Total	EQUITY	\$244,112,988
Total - Liabilities and Equity		\$244,112,988

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	8,319,220
135134	Interest Receivable	841,598
151000	Investments	1,105,845
151100	Investments - Sun Bank	8,691,151
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	\$1,013,621,816
<u>LIABILITIES</u>		
202201	Accounts Payable	631,339
205000	DROP Participants Payable	97,852
Total	LIABILITIES	\$729,191
<u>EQUITY</u>		
247700	Restricted	1,012,892,625
Total	EQUITY	\$1,012,892,625
Total - Liabilities and Equity		\$1,013,621,816

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-12,670
151404	Investment - Fiduciary Trust	302,252
151405	Inv - Lee Munder Capital Group	459
151406	Inv - Atlanta Capital Mgmt	13,723,045
151407	Inv - Garcia Hamilton & Assoc	49,995,417
151409	Inv - State Street Advisors	46,497,911
151411	Inv - Intercontinental RE	6,082,243
151412	Investment - Black Rock	5,920,136
151413	Investment - Loomis Sayles	28,752,217
151414	Inv - Aristotle Capital Mgmt	20,482,995
160927	OPEB Expense Acct - TD Bank	202,197
160929	OPEB Trust - TD Bank	717,719
Total	ASSETS	\$172,663,921
<u>LIABILITIES</u>		
202201	Accounts Payable	129,089
229200	Reserve for Health Insurance	845,301
Total	LIABILITIES	\$974,390
<u>EQUITY</u>		
247700	Restricted	171,655,557
287000	Assigned - Encumbrances	35,298
Total	EQUITY	\$171,690,855
Total - Liabilities and Equity		\$172,665,246

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
898 Pooled Cash Health Claim		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-664,706
Total	ASSETS	(\$664,706)
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-664,706
Total	EQUITY	(\$664,706)
	Total - Liabilities and Equity	(\$664,706)

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025**

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
100898	Cash in Pool - HC	-664,706
101200	Commercial Checking - Regular	5,403,724
101320	Commercial Checking - Deposit	-603,222
101321	Cash Deposit Clearing Account	15,492,783
101322	Cash Deposit Clearing Echecks	3,083,550
101335	ACH Debits	11,159
151300	Pooled Funds - SBA	172,680,001
Total	ASSETS	\$195,403,288
<u>EQUITY</u>		
290001	Equity in Pooled Cash	158,736,579
290100	Equity in Pooled Cash	586,718
290110	Equity in Pooled Cash	1,931,580
290120	Equity in Pooled Cash	2,328,007
290121	Equity in Pooled Cash	577,645
290128	Equity in Pooled Cash	16,848
290131	Equity in Pooled Cash	602,088
290132	Equity in Pooled Cash	499,124
290133	Equity in Pooled Cash	62,551
290134	Equity in Pooled Cash	1,634,744
290170	Equity in Pooled Cash	3,739,242
290171	Equity in Pooled Cash	1,304,672
290172	Equity in Pooled Cash	6,470,544
290173	Equity in Pooled Cash	-534,476
290199	Equity in Pooled Cash	-16,848
290320	Equity in Pooled Cash	2,758,382
290471	Equity in Pooled Cash	11,902,880
290472	Equity in Pooled Cash	665,296
290504	Equity in Pooled Cash	335,595
290605	Equity in Pooled Cash	19,203
290606	Equity in Pooled Cash	7,648
290607	Equity in Pooled Cash	1,191,800
290610	Equity in Pooled Cash	584,453
290611	Equity in Pooled Cash	2,591
290657	Equity in Pooled Cash	-12,670

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2025

UNAUDITED

Code	Description	Year to Date
299609	Sanitation - Panzarella Waste	9,233
Total	EQUITY	\$195,403,430
	Total - Liabilities and Equity	\$195,403,430

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 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: February 28, 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: February 28, 2025

UNAUDITED

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	-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: February 28, 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