

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>1 General Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	125,810,951
101330	Commercial Checking - Housing	1,344,481
101336	Police False Alarm Lockbox	1,458,323
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	69,067
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	78,513
115139	Miscellaneous Receivable-SR	1,868,454
115303	VISA/MC Receivable - Golf	3,505
115500	Lease receivable	2,007,282
115501	Accrued int. rec. - leases	267,809
131122	Due from Law Enforcement Grant	116,414
131124	Due from Community Bus Program	389,097
131199	Due from OAA	410,139
133001	Due from Federal Government	439,343
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600
133101	Due from BC Transportation Sur	15,773

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
141166	Prepaid Fuel - Unleaded	138,207
141167	Prepaid Fuel - Diesel	99,383
151400	Investment - FLOC Intermediate	164,743
151403	Investment - FLOC Enhance Cash	28,951,402
151600	Investment - PFM	64,320,293
151800	Investment - FLOC 1-3 Year	61,583
155400	Prepaid Expense	96,286
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
<b>Total</b>	<b>ASSETS</b>	<b>\$234,390,916</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	3,439,835
208000	Due to State of Florida	29,475
216230	Accrued Payroll	4,032,583
217220	Florida Sales Tax	1,246
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,540
220003	Deposit - Site Council	30,051
220006	Deposit - Special Events City	41,963
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - Flea Market	41,498
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	696,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	17,466
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	3,477
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	7,070

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220037	Senior Center Event Sponsors	12,324
220139	Deposit - Veterans Sponsorship	5,783
220140	Deposit - Developer Tree Fund	121,298
220237	Deposit - Custodial Support	3,111
220242	Deposit - Misc Bonds	374,364
220260	Deposit - Christmas	479
220313	Deposit - West EDC Field Trips	10,990
220319	Deposit - Central EDC	11,380
220330	Deposit - Senior Housing SWFP	251,145
220331	Deposit - Pines Place	1,086,174
220332	Deposit Appt - Pines Point	1,239
220334	Deposit - Evening Program	80
220335	Security Deposit-Homes for Vet	7,169
220336	Deposit App. - Pines Place	23,625
220400	Deposit - Cleaning	3,250
220555 209	Deposit - Scholastic Book Fair	15
220588	Deposit - Miscellaneous	30,106
220741	Deposit - Seniors Center Trips	10,168
220768	Deposit- Taste of Pines	15
220770	Deposit - Charter Schools 5K	126
220771	Deposit - Golf Tournament	53
220906	Deposit - Police False Alarm	2,340
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	609,457
<b>Total</b>	<b>LIABILITIES</b>	<b>\$11,209,418</b>
<b><u>EQUITY</u></b>		
280701	Nonspendable - Inventories	282,363
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	88,069,475
284001	Unassigned - General Fund	114,257,851
287000	Assigned - Encumbrances	18,446,809
<b>Total</b>	<b>EQUITY</b>	<b>\$223,181,497</b>
<b>Total - Liabilities and Equity</b>		<b>\$234,390,916</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>51 Wetlands Trust Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-2,500
151801	SBA - Wetland	761,300
<b>Total</b>	<b>ASSETS</b>	<b>\$758,800</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,250
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,250</b>
<b><u>EQUITY</u></b>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	301,720
287000	Assigned - Encumbrances	3,750
<b>Total</b>	<b>EQUITY</b>	<b>\$757,550</b>
<b>Total - Liabilities and Equity</b>		<b>\$758,800</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>100 Road &amp; Bridge Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	1,234,159
105100	Taxes Receivable	465,243
133001	Due from Federal Government	57,446
151300	Pooled Funds - SBA	130,974
151310	SBA - \$.03 Gas Tax	6,364,395
151390	Restricted Cash - Traffic Impr	149,643
<b>Total</b>	<b>ASSETS</b>	<b>\$8,401,859</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	253,344
<b>Total</b>	<b>LIABILITIES</b>	<b>\$253,344</b>
<b><u>EQUITY</u></b>		
281100	Restricted - Roads & Sidewalks	6,472,035
287000	Assigned - Encumbrances	1,676,480
<b>Total</b>	<b>EQUITY</b>	<b>\$8,148,515</b>
<b>Total - Liabilities and Equity</b>		<b>\$8,401,859</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>101 BC Transportation Surtax</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	15,773
<b>Total</b>	<b>ASSETS</b>	<b>\$15,773</b>
<u><b>LIABILITIES</b></u>		
207001	Due to General Fund	15,773
<b>Total</b>	<b>LIABILITIES</b>	<b>\$15,773</b>
<b>Total - Liabilities and Equity</b>		<b>\$15,773</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>110 Building Fund</b>		
<b><u>ASSETS</u></b>		
9005 100199	Cash in Pool	2,532,140
<b>Total</b>		<b>\$2,532,140</b>
<b><u>LIABILITIES</u></b>		
9005 202201	Accounts Payable	672,448
<b>Total</b>		<b>\$672,448</b>
<b><u>EQUITY</u></b>		
9005 281100	Restricted - Building	1,859,692
<b>Total</b>		<b>\$1,859,692</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,532,140</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>120 FHFC Grants SHIP/CRF</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,502,974
133001	Due from Federal Government	24,093
<b>Total</b>	<b>ASSETS</b>	<b>\$2,527,066</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	500
223002	Deferred Revenue	2,449,502
<b>Total</b>	<b>LIABILITIES</b>	<b>\$2,450,002</b>
<b><u>EQUITY</u></b>		
281120	Restricted	77,045
287000	Assigned - Encumbrances	20
<b>Total</b>	<b>EQUITY</b>	<b>\$77,065</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,527,066</b>

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Code	Description	Year to Date
<b>121 HUD Grants CDBG/HOME</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	648,661
133001	Due from Federal Government	-177,816
<b>Total</b>		<b>\$470,846</b>
<u><b>LIABILITIES</b></u>		
223002	Deferred Revenue	438,373
<b>Total</b>		<b>\$438,373</b>
<u><b>EQUITY</b></u>		
281121	Restricted	-178,379
287000	Assigned - Encumbrances	210,852
<b>Total</b>		<b>\$32,473</b>
<b>Total - Liabilities and Equity</b>		<b>\$470,846</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>122 Law Enforcement Grant</b>		
<u><b>ASSETS</b></u>		
133001	Due from Federal Government	116,414
<b>Total</b>	<b>ASSETS</b>	<b>\$116,414</b>
<u><b>LIABILITIES</b></u>		
207001	Due to General Fund	116,414
216230	Accrued Payroll	1,356
<b>Total</b>	<b>LIABILITIES</b>	<b>\$117,770</b>
<u><b>EQUITY</b></u>		
240000	Revenue Sum	249,128
242000	Expenditure Sum	-250,484
243000	Encumbrances	-286,173
287000	Assigned - Encumbrances	286,173
<b>Total</b>	<b>EQUITY</b>	<b>(\$1,356)</b>
<b>Total - Liabilities and Equity</b>		<b>\$116,414</b>

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Code	Description	Year to Date
<b>124 Police Community Service Grant</b>		
<u><b>EQUITY</b></u>		
281124	Restricted	-23,346
287000	Assigned - Encumbrances	23,346
<b>Total</b>	<b>EQUITY</b>	<b>\$0</b>
<b>Total - Liabilities and Equity</b>		<b>\$0</b>

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Code	Description	Year to Date
<b>127 Opioid Litigation Settlement</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	451,519
<b>Total</b>	<b>ASSETS</b>	<b>\$451,519</b>
<u><b>LIABILITIES</b></u>		
223014	Deferred Revenue-Opioid Lit	451,519
<b>Total</b>	<b>LIABILITIES</b>	<b>\$451,519</b>
<b>Total - Liabilities and Equity</b>		<b>\$451,519</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>128 Community Bus Program</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	855,037
<b>Total</b>	<b>ASSETS</b>	<b>\$855,037</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	141,830
207001	Due to General Fund	341,296
223008	Deferred Revenue - Grant	867,503
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,350,629</b>
<b><u>EQUITY</u></b>		
281128	Restricted	-1,479,177
287000	Assigned - Encumbrances	983,585
<b>Total</b>	<b>EQUITY</b>	<b>(\$495,591)</b>
<b>Total - Liabilities and Equity</b>		<b>\$855,037</b>

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Code	<i>Description</i>	Year to Date
<b>131 Treasury - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	611,350
<b>Total</b>	<b>ASSETS</b>	<b>\$611,350</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	611,350
<b>Total</b>	<b>EQUITY</b>	<b>\$611,350</b>
<b>Total - Liabilities and Equity</b>		<b>\$611,350</b>

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Code	Description	Year to Date
<b>132 Justice - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	506,802
<b>Total</b>	<b>ASSETS</b>	<b>\$506,802</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	506,802
<b>Total</b>	<b>EQUITY</b>	<b>\$506,802</b>
	<b>Total - Liabilities and Equity</b>	<b>\$506,802</b>

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Code	<i>Description</i>	Year to Date
<b>133 \$2 Police Education</b>		
<u>ASSETS</u>		
100199	Cash in Pool	65,455
<b>Total</b>	<b>ASSETS</b>	<b>\$65,455</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	60,580
287000	Assigned - Encumbrances	4,875
<b>Total</b>	<b>EQUITY</b>	<b>\$65,455</b>
<b>Total - Liabilities and Equity</b>		<b>\$65,455</b>

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<b>134 FDLE - Confiscated</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	1,641,194
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	-8,187
<b>Total</b>	<b>ASSETS</b>	<b>\$1,643,007</b>
<b><u>LIABILITIES</u></b>		
220620	Confiscated Property Held	274,209
<b>Total</b>	<b>LIABILITIES</b>	<b>\$274,209</b>
<b><u>EQUITY</u></b>		
281130	Restricted - Law Enforcement	1,368,798
<b>Total</b>	<b>EQUITY</b>	<b>\$1,368,798</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,643,007</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>170 Charter Elementary Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	3,240,388
102169	1112 Petty Cash - East Elementary	300
102170	1112 Petty Cash - West Elementary	238
102173	1112 Petty Cash - CentralElementary	300
115137	1130 Miscellaneous Accounts Receiva	6,430
133004	1130 Due from School Board	142,938
155400	1230 Prepaid Expense	8,460
<b>Total</b>	<b>ASSETS</b>	<b>\$3,399,054</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	870,214
202204	2230 Accounts Payable - Other	-11,089
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	2,413
220530 551	2220 Deposit - Field Trips	37,770
220530 552	2220 Deposit - Field Trips	20,482
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	2,300
220545 552	2220 Deposit - Year Book	8,839
220548 552	2220 Deposit - Dress Down	530
220555 551	2220 Deposit - Scholastic Book Fair	12,154
220555 552	2220 Deposit - Scholastic Book Fair	28,189
220567 551	2220 Deposit - Multi Culture Club	2,266
220567 552	2220 Deposit - Multi Culture Club	3,005

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220590 550 2220	Deposit - Misc Charter School	15,716
220590 551 2220	Deposit - Misc Charter School	34,043
220590 552 2220	Deposit - Misc Charter School	18,026
220618 550 2220	Deposit - Fifth Grade	-197
220618 551 2220	Deposit - Fifth Grade	9
220618 552 2220	Deposit - Fifth Grade	4,968
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	148
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	601
220786 551 2220	Deposit - Donated Meal Account	185
220786 552 2220	Deposit - Donated Meal Account	116
220795 550 2220	Deposit - Technology	69
220795 551 2220	Deposit - Technology	16,833
220795 552 2220	Deposit - Technology	22,764
220799 551 2220	Deposit - Replacement Card Fee	20
223005 2413	Deferred Revenue - Food Sales	27,679
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,157,918</b>
<b><u>EQUITY</u></b>		
283170 2749	Assigned - Rent Payments	2,215,605
287000	Assigned - Encumbrances	25,532
<b>Total</b>	<b>EQUITY</b>	<b>\$2,241,136</b>
<b>Total - Liabilities and Equity</b>		<b>\$3,399,054</b>

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<b>171 Charter Middle Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	698,931
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
115137	1130 Miscellaneous Accounts Receiva	16,368
133004	1130 Due from School Board	119,377
155400	1230 Prepaid Expense	5,944
<b>Total</b>	<b>ASSETS</b>	<b>\$841,158</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	560,193
202204	2230 Accounts Payable - Other	-9,435
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	3,564
220528	554 2220 Deposit - Media	9,964
220529	553 2220 Deposit - Cambridge Club	137
220530	553 2220 Deposit - Field Trips	1,633
220530	554 2220 Deposit - Field Trips	32,797
220531	553 2220 Deposit - Math Club	840
220535	553 2220 Deposit - Student Council	671
220535	554 2220 Deposit - Student Council	10,641
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	8,110
220545	554 2220 Deposit - Year Book	21,613
220547	554 2220 Deposit - First Priority	227
220550	553 2220 Deposit - Music Instruments	9,381
220550	554 2220 Deposit - Music Instruments	3,270

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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	5,952
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	9,787
220590	554	2220	Deposit - Misc Charter School	13,105
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	3,370
220685	553	2220	Deposit - Drama	-259
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	788
220751	554	2220	Deposit - Expressions Club	934
220753	553	2220	Deposit - Robotics Club	5,125
220753	554	2220	Deposit - Robotics Club	48
220765	553	2220	Deposit - Natl Honor Society	426
220765	554	2220	Deposit - Natl Honor Society	1,619
220767	554	2220	Deposit - Anti-bully Club	167
220786	553	2220	Deposit - Donated Meal Account	53
220786	554	2220	Deposit - Donated Meal Account	163
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	667
220799	553	2220	Deposit - Replacement Card Fee	485
223005		2413	Deferred Revenue - Food Sales	17,192
<b>Total</b>			<b>LIABILITIES</b>	<b>\$746,124</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	80,191

CITY OF PEMBROKE PINES  
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UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
287000	Assigned - Encumbrances	14,842
<b>Total</b>	<b>EQUITY</b>	<b>\$95,034</b>
	<b>Total - Liabilities and Equity</b>	<b>\$841,158</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>172 Academic Village School</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	6,138,372
102172	1112 Petty Cash - High School	500
115137	1130 Miscellaneous Accounts Receiva	21,008
133003	1130 Due from Broward County	846
133004	1130 Due from School Board	311,218
155400	1230 Prepaid Expense	9,351
<b>Total</b>	<b>ASSETS</b>	<b>\$6,481,294</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	682,637
202204	2230 Accounts Payable - Other	-18,060
220028	2220 Deposit - Chess Club	370
220401	2220 Deposit - Muslim Student Assoc	8,856
220405	2220 Deposit - Step Team	344
220406	2220 Deposit - Animation Nation	237
220407	2220 Deposit- Dance Club	24,329
220408	2220 Deposit - Latin Dance Club	139
220410	2220 Deposit - Mu Alpha Theta	3,294
220411	2220 Deposit - FIDM Fashion Club	2,930
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	4,277
220414	2220 Deposit - Test Camps	27,134
220415	2220 Deposit - Engineering Club	36,870
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	600
220450	2220 Deposit - Girl Power	1,166
220455	2220 Deposit - Book Club	3,641
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	3,130
220527	2220 Deposit - Science Club	7,919
220530	2220 Deposit - Field Trips	7,250
220536	2220 Deposit- Asian Pacific Culture	353
220538	2220 Deposit- Crochet	340
220539	2220 Deposit- Dance Marathon	79
220541	2220 Deposit- DECA	1,774
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	32,907

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220546	2220 Deposit - Humane Society	3,870
220547	2220 Deposit - First Priority	184
220549	2220 Deposit- Global Service Club	3,470
220554	2220 Deposit- Helping Hands	1,884
220557	2220 Deposit- Jag Shack	6,093
220558	2220 Deposit- Natl. Ath. Honor Soc.	1,356
220559	2220 Deposit- Natl. Jnr. Honor Soc.	192
220561	2220 Deposit- Science Olympiad	1,063
220562	2220 Deposit- MS Science Olympiad	1,543
220563	2220 Deposit- Village Mentor	250
220590	2220 Deposit - Misc Charter School	9,751
220615	2220 Deposit - Cheerleading	14,886
220616	2220 Deposit - Relay for Life	1,922
220630	2220 Deposit - Newspaper	7,837
220635	2220 Deposit - Junior Class	16,105
220640	2220 Deposit - Senior Class	36,735
220641	2220 Deposit - Sophomore Class	3,167
220645	2220 Deposit - Parking	48,119
220650	2220 Deposit - ID Badges	6,531
220652	2220 Deposit - Graduation expense	12,166
220655	2220 Deposit - Kids	4,166
220660	2220 Deposit - Discretionary	2,550
220665	2220 Deposit - Textbook Obligations	11,407
220680	2220 Deposit - Debate	350
220685	2220 Deposit - Drama	24,675
220695	2220 Deposit - Student Government	28,571
220705	2220 Deposit - Best Buddies	1,526
220720	2220 Deposit - Athletics	51,547
220727	2220 Deposit - Model UN	3,206
220730	2220 Deposit - Guidance Department	16,851
220740	2220 Deposit - Key Club	26,378
220743	2220 Deposit - Scholarship Resource	26,770
220745	2220 Deposit - Art Club	2,419
220750	2220 Deposit - Spanish Club	3,473
220765	2220 Deposit - Natl Honor Society	1,989
220773	2220 Deposit - Workshop Fundraiser	4,386
220775	2220 Deposit - HOSA	1,801
220780	2220 Deposit - Black Student Union	6,708
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	3,350

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

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<b>Code</b>	<b>Description</b>		<b>Year to Date</b>
220784	2220	Deposit - Middle Discret Acct	27,460
220786	2220	Deposit - Donated Meal Account	3,777
220798	2220	Chromebook Replacement Fees	1,100
220800	2220	Deposit - Military Leadership	2,084
220801	2220	Deposit - Forza Club	2,919
220802	2220	Deposit - Gamers Club	1,222
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	33,785
<b>Total</b>	<b>LIABILITIES</b>		<b>\$1,330,054</b>
<b><u>EQUITY</u></b>			
283170	2749	Assigned - Rent Payments	5,108,228
287000		Assigned - Encumbrances	43,012
<b>Total</b>	<b>EQUITY</b>		<b>\$5,151,240</b>
<b>Total - Liabilities and Equity</b>			<b>\$6,481,294</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>173 FSU Charter Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-1,085,164
102177	1112 Petty Cash - FSU Elementary	300
115137	1130 Miscellaneous Accts Receivable	255,279
133002	1220 Due from State Government	2,541,064
155400	1230 Prepaid Expense	3,112
<b>Total</b>	<b>ASSETS</b>	<b>\$1,714,591</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	297,664
202204	2230 Accounts Payable - Other	-3,196
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	3,448
220530	2220 Deposit - Field Trips	39,208
220535	2220 Deposit - Student Council	1,006
220590	2220 Deposit - Misc Charter School	25,488
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	290
220806	2220 Afterschool snacks	53
220808	2220 Deposit - 5th Grade Activities	3,417
223002	2413 Deferred Revenue	10,224
223005	2413 Deferred Revenue - Food Sales	10,691
<b>Total</b>	<b>LIABILITIES</b>	<b>\$388,866</b>
<b><u>EQUITY</u></b>		
283170	2749 Assigned - Rent Payments	1,300,513
287000	Assigned - Encumbrances	25,213
<b>Total</b>	<b>EQUITY</b>	<b>\$1,325,725</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,714,591</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>199 Older Americans Act</b>		
<b><u>ASSETS</u></b>		
133001	Due from Federal Government	76,869
133002	Due from State Government	37,795
133003	Due from Broward County	10,987
<b>Total</b>	<b>ASSETS</b>	<b>\$125,650</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	42,582
207001	Due to General Fund	457,940
<b>Total</b>	<b>LIABILITIES</b>	<b>\$500,522</b>
<b><u>EQUITY</u></b>		
281199	Restricted	-498,388
287000	Assigned - Encumbrances	123,517
<b>Total</b>	<b>EQUITY</b>	<b>(\$374,871)</b>
<b>Total - Liabilities and Equity</b>		<b>\$125,650</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>201 Debt Service</b>		
<b><u>ASSETS</u></b>		
151316	SBA - Sinking 35.3 Pension 13	1,606,595
151324	SBA - Sinking 8.545 CIRR 2010	460,520
151350	SBA - Sinking 41.54 Pension 14	1,886,792
151351	SBA - Sinking 29.04 PIRRB 14	1,283,955
151384	SBA - Sinking 76.045 GOBond 15	4,960,021
151387	SBA - Sinking 45.96 CIRR 2017	2,151,291
151388	SBA - Sinking 7.636 CIRR 2008	275,403
151389	SBA - Sinking 62.295 CIRR 2019	2,999,466
<b>Total</b>	<b>ASSETS</b>	<b>\$15,624,043</b>
<b><u>EQUITY</u></b>		
283201	Assigned - Debt Service	15,624,043
<b>Total</b>	<b>EQUITY</b>	<b>\$15,624,043</b>
<b>Total - Liabilities and Equity</b>		<b>\$15,624,043</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>320 Municipal Construction</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,796,455
151370	SBA - Construction CIRRB 2006	238,657
151385	SBA - Construction GO 2015	287,336
<b>Total</b>	<b>ASSETS</b>	<b>\$3,322,449</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	24,725
<b>Total</b>	<b>LIABILITIES</b>	<b>\$24,725</b>
<b><u>EQUITY</u></b>		
281320	Restricted - Capital Projects	3,120,664
287000	Assigned - Encumbrances	177,060
<b>Total</b>	<b>EQUITY</b>	<b>\$3,297,724</b>
<b>Total - Liabilities and Equity</b>		<b>\$3,322,449</b>

**CITY OF PEMBROKE PINES**  
**BALANCE SHEET**  
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**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>471 Utility Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	13,616,455
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	554
115105	Accts Rec - Credit Card	3,379
115124	Deposit Refund Clearing Acct	-154
115125	Accts Receivable	7,723,111
115126	Unbilled Utility	2,124,096
115129	Accts Rec - Youth Athletics	86
115130	Accts Rec - Charter Schools	4
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	10
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	820,410
151502 150	Investment in Real Estate	1,611,540
151502 151	Investment in Real Estate	12,722,600
151600	Investment - PFM	54,795,909
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	798,271
154504	Deferred Outflow - Investment	3,204,009
154506	Def Outflow - Experience OPEB	1,219,676
154507	Def Outflow -Assumption OPEB	2,345,946
154508	Def Outflow -Contribution OPEB	751,992
154509	Def Outflow - Investment OPEB	1,091,550
155403	Prepaid Postage Deposit	39,500
160931	SBA - Customer Deposit	5,050,854
160939	SBA - Sinking AWS \$12.3 2010	757,378
161900	Land	3,056,488
162900	Buildings	41,633,770
163900	Accumulated Depreciation Bldg	-17,083,051
164900	Improvement Other than Bldg	249,845,534
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  
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**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
169900	Construction In Progress	22,573,678
<b>Total</b>	<b>ASSETS</b>	<b>\$298,671,173</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,377,468
210000	Comp Absences - Current	308,490
210900	Comp Absences - Long Term	45,992
215000	Interest Payable	-10,138
216230	Accrued Payroll	75,761
220100	Deposit - Utility Customer	3,869,284
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	158
220130	Deposit - Charter Schools	50
220131	Deposit - Senior Citizen Svc	150
220133	Deposit - Crime Prevention	82
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	603,123
232000 845	Rev Bonds Payable - Current	999,728
232900 845	Rev Bonds Payable - Long Term	1,034,718
239502	Deferred Inflows - Investments	1,576,389
239506	Def Inflows - Investments OPEB	490,858
239508	Deferred Inflows - Assumption	603,029
239509	Deferred Inflows - Experience	465,371
239905	Net Pension Liability	869,326
239906	Net OPEB Liability	7,768,495
<b>Total</b>	<b>LIABILITIES</b>	<b>\$20,079,649</b>
<b><u>EQUITY</u></b>		
280000	Net Invest in Capital Assets	178,775,766
281201	Restricted for debt service	984,955
290000	Unrestricted	98,830,804
<b>Total</b>	<b>EQUITY</b>	<b>\$278,591,524</b>
<b>Total - Liabilities and Equity</b>		<b>\$298,671,173</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>472 Sanitation Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	591,114
115122	Accounts Receivable - EWS	357,209
115125	Accts Receivable	315,632
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-27,054
<b>Total</b>	<b>ASSETS</b>	<b>\$1,292,875</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	67,137
<b>Total</b>	<b>LIABILITIES</b>	<b>\$67,137</b>
<b><u>EQUITY</u></b>		
272000	Restricted	421,547
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	752,883
<b>Total</b>	<b>EQUITY</b>	<b>\$1,225,738</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,292,875</b>

**CITY OF PEMBROKE PINES  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>504 Public Insurance Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	5,908,346
103162	Worker Comp Citi Escrow Acct	178,763
151600	Investment - PFM	21,389,989
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
<b>Total</b>	<b>ASSETS</b>	<b>\$27,772,856</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	7,014
210000	Comp Absences - Current	120,413
210900	Comp Absences - Long Term	9,463
216230	Accrued Payroll	17,166
229094	Claims Unsettled 1993-94	40,701
229095	Claims Unsettled 1994-95	557,573
229097	Claims Unsettled 1996-97	40,853
229099	Claims Unsettled 1998-99	167,726
229200	Reserve for Health Insurance	1,471,249
229300	Claims Unsettled 1999-00	89,797
229301	Claims Unsettled 2000-01	397,608
229302	Claims Unsettled 2001-02	129,009
229303	Claims Unsettled 2002-03	400,203
229304	Claims Unsettled 2003-04	429,485
229305	Claims Unsettled 2004-05	334,098
229306	Claims Unsettled 2005-06	444,623
229307	Claims Unsettled 2006-07	320,292
229308	Claims Unsettled 2007-08	470,343
229309	Claims Unsettled 2008-09	119,358
229310	Claims Unsettled 2009-10	123,694
229312	Claims Unsettled 2011-12	31,437
229313	Claims Unsettled 2012-13	95,636
229314	Claims Unsettled 2013-14	294,675
229315	Claims Unsettled 2014-15	87,966
229316	Claims Unsettled 2015-16	126,948

**CITY OF PEMBROKE PINES  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$11,881,633</b>
<b><u>EQUITY</u></b>		
248200	Restricted for Claims	13,491,223
283130	Assigned - Cancer Benefit	2,400,000
<b>Total</b>	<b>EQUITY</b>	<b>\$15,891,223</b>
<b>Total - Liabilities and Equity</b>		<b>\$27,772,856</b>

CITY OF PEMBROKE PINES  
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Code	Description	Year to Date
<b>605 Sanitation -All Service Refuse</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	27,063
115125	Accts Receivable	26,111
115127	Accts Rec - Subject to 1%	311,549
<b>Total</b>	<b>ASSETS</b>	<b>\$364,722</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	364,722
<b>Total</b>	<b>LIABILITIES</b>	<b>\$364,722</b>
<b>Total - Liabilities and Equity</b>		<b>\$364,722</b>

CITY OF PEMBROKE PINES  
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Code	Description	Year to Date
<b>606 Sanitation - Waste Mgt</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	9,379
115127	Accts Rec - Subject to 1%	11,514
<b>Total</b>	<b>ASSETS</b>	<b>\$20,894</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	20,894
<b>Total</b>	<b>LIABILITIES</b>	<b>\$20,894</b>
<b>Total - Liabilities and Equity</b>		<b>\$20,894</b>

CITY OF PEMBROKE PINES  
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Code	Description	Year to Date
<b>607 Sanitation - Waste Pro</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	804,450
115123	Account Receivable - Wpro	15,536
115125	Accts Receivable	3,008,659
<b>Total</b>	<b>ASSETS</b>	<b>\$3,828,646</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	3,828,646
<b>Total</b>	<b>LIABILITIES</b>	<b>\$3,828,646</b>
<b>Total - Liabilities and Equity</b>		<b>\$3,828,646</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>608 Sanitation Agency Fund - Great</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	29,130
115125	Accounts receivable	22,637
<b>Total</b>	<b>ASSETS</b>	<b>\$51,768</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	51,768
<b>Total</b>	<b>LIABILITIES</b>	<b>\$51,768</b>
	<b>Total - Liabilities and Equity</b>	<b>\$51,768</b>

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UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>609 Sanitation - Panzarella Waste</b>		
<u><b>ASSETS</b></u>		
115125	Accts Receivable	11,724
<b>Total</b>	<b>ASSETS</b>	<b>\$11,724</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	11,724
<b>Total</b>	<b>LIABILITIES</b>	<b>\$11,724</b>
<b>Total - Liabilities and Equity</b>		<b>\$11,724</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>610 General Agency Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	346,808
<b>Total</b>	<b>ASSETS</b>	<b>\$346,808</b>
<b><u>LIABILITIES</u></b>		
207630	Due to P & F Pension Fund	18
217021	Withholding Tax	-5,412
217022	FICA Withheld	765
217025	Miscellaneous deductions	43,513
217028	AFLAC Insurance Premiums	12,924
217029	United Fund	175
217031	Dental insurance- General	28,628
217039	Child Support	0
217040	Health Insurance- HMO	1,681
217043	Life Insurance	-642
217044	Wage Garnishment	125
217049	FRS City Contribution	4,941
217053	Lead Teacher Reimb	40,842
217059	FRS Employee Contribution	196,886
217061	Long-Term Disability	-1,162
217062	Vision - Humana	5,150
217071	Dependant Daycare	9,981
217072	Unreimbursed Medical	8,940
<b>Total</b>	<b>LIABILITIES</b>	<b>\$347,351</b>
<b><u>EQUITY</u></b>		
299000	Suspense Account	-544
<b>Total</b>	<b>EQUITY</b>	<b>(\$544)</b>
<b>Total - Liabilities and Equity</b>		<b>\$346,808</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025

UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>611 Sanitation - Eco Waste</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	39,851
115125	Accts Receivable	281,311
<b>Total</b>	<b>ASSETS</b>	<b>\$321,161</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	321,161
<b>Total</b>	<b>LIABILITIES</b>	<b>\$321,161</b>
	<b>Total - Liabilities and Equity</b>	<b>\$321,161</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025

UNAUDITED

Code	Description	Year to Date
<b>655 General Pension Trust Fund</b>		
<u>ASSETS</u>		
151000	Investments	243,464,317
<b>Total</b>	<b>ASSETS</b>	<b>\$243,464,317</b>
<u>EQUITY</u>		
247700	Restricted	243,464,317
<b>Total</b>	<b>EQUITY</b>	<b>\$243,464,317</b>
	<b>Total - Liabilities and Equity</b>	<b>\$243,464,317</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>656 Fire&amp;Police Pension Trust Fund</b>		
<b><u>ASSETS</u></b>		
115137	Miscellaneous Accts Receivable	2,525,122
135134	Interest Receivable	841,598
151000	Investments	1,944,180
151100	Investments - Sun Bank	26,073,452
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
<b>Total</b>	<b>ASSETS</b>	<b>\$1,026,048,355</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	631,339
205000	DROP Participants Payable	176,296
<b>Total</b>	<b>LIABILITIES</b>	<b>\$807,635</b>
<b><u>EQUITY</u></b>		
247700	Restricted	1,025,240,719
<b>Total</b>	<b>EQUITY</b>	<b>\$1,025,240,719</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,026,048,355</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>657 Other Post Employment Benefits</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-833,946
151404	Investment - Fiduciary Trust	311,531
151406	Inv - Atlanta Capital Mgmt	12,754,659
151407	Inv - Garcia Hamilton & Assoc	51,223,881
151409	Inv - State Street Advisors	46,409,018
151411	Inv - Intercontinental RE	6,107,116
151412	Investment - Black Rock	5,945,043
151413	Investment - Loomis Sayles	27,924,782
151414	Inv - Aristotle Capital Mgmt	20,183,591
160927	OPEB Expense Acct - TD Bank	200,677
160929	OPEB Trust - TD Bank	742,385
<b>Total</b>	<b>ASSETS</b>	<b>\$170,968,736</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	23,340
229200	Reserve for Health Insurance	845,301
<b>Total</b>	<b>LIABILITIES</b>	<b>\$868,641</b>
<b><u>EQUITY</u></b>		
247700	Restricted	170,078,948
287000	Assigned - Encumbrances	20,872
<b>Total</b>	<b>EQUITY</b>	<b>\$170,099,820</b>
<b>Total - Liabilities and Equity</b>		<b>\$170,968,461</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025

UNAUDITED

Code	<i>Description</i>	Year to Date
<b>898 Pooled Cash Health Claim</b>		
<u>ASSETS</u>		
101300	Commercial Checking - Health	4,687
<b>Total</b>	<b>ASSETS</b>	<b>\$4,687</b>
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	4,687
<b>Total</b>	<b>EQUITY</b>	<b>\$4,687</b>
<b>Total - Liabilities and Equity</b>		<b>\$4,687</b>

**CITY OF PEMBROKE PINES**  
**BALANCE SHEET**  
**AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>899 Pooled Cash</b>		
<b><u>ASSETS</u></b>		
100898	Cash in Pool - HC	4,687
101200	Commercial Checking - Regular	5,833,532
101320	Commercial Checking - Deposit	-5,101,435
101321	Cash Deposit Clearing Account	15,365,119
101322	Cash Deposit Clearing Echecks	5,742,617
101335	ACH Debits	6,915,872
151300	Pooled Funds - SBA	140,440,754
<b>Total</b>	<b>ASSETS</b>	<b>\$169,201,147</b>
<b><u>EQUITY</u></b>		
290001	Equity in Pooled Cash	125,810,951
290051	Equity in Pooled Cash	-2,500
290100	Equity in Pooled Cash	1,234,159
290101	BC Transportation Surtax	15,773
290110	Equity in Pooled Cash	2,532,140
290120	Equity in Pooled Cash	2,502,974
290121	Equity in Pooled Cash	648,661
290127	Equity in Pooled Cash	451,519
290128	Equity in Pooled Cash	855,037
290131	Equity in Pooled Cash	611,350
290132	Equity in Pooled Cash	506,802
290133	Equity in Pooled Cash	65,455
290134	Equity in Pooled Cash	1,641,194
290170	Equity in Pooled Cash	3,240,388
290171	Equity in Pooled Cash	698,931
290172	Equity in Pooled Cash	6,138,372
290173	Equity in Pooled Cash	-1,085,164
290320	Equity in Pooled Cash	2,796,455
290471	Equity in Pooled Cash	13,616,455
290472	Equity in Pooled Cash	591,114
290504	Equity in Pooled Cash	5,908,346
290605	Equity in Pooled Cash	27,063
290606	Equity in Pooled Cash	9,379
290607	Equity in Pooled Cash	804,450
290610	Equity in Pooled Cash	346,808
290611	Equity in Pooled Cash	39,851
290657	Equity in Pooled Cash	-833,946

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025

UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
299608	Pooled Cash - Sanitation	29,130
<b>Total</b>	<b>EQUITY</b>	<b>\$169,201,147</b>
	<b>Total - Liabilities and Equity</b>	<b>\$169,201,147</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

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

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

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

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025

UNAUDITED

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

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30, 2025**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>951 General Long Term Debt</b>		
<b><u>ASSETS</u></b>		
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	20,682,848
<b>Total</b>	<b>ASSETS</b>	<b>\$223,134,248</b>
<b><u>LIABILITIES</u></b>		
210000	Comp Absences - Current	16,186,508
210005	Comp Absences School - Current	752,316
210900	Comp Absences - Long Term	3,541,223
210905	Comp Absences Sch - Long Term	202,801
230901	GO Bonds Payable - 76.045M	53,005,000
232921	Rev Bonds Payable 8.545 M	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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$223,134,248</b>
<b>Total - Liabilities and Equity</b>		<b>\$223,134,248</b>