

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	136,362,400
101330	Commercial Checking - Housing	1,337,528
101336	Police False Alarm Lockbox	1,453,928
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	69,027
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	78,508
115139	Miscellaneous Receivable-SR	2,227,251
115303	VISA/MC Receivable - Golf	13,679
115500	Lease receivable	2,007,282
115501	Accrued int. rec. - leases	267,809
131122	Due from Law Enforcement Grant	153,216
131124	Due from Community Bus Program	363,281
131199	Due from OAA	410,139
133001	Due from Federal Government	438,060
133002	Due from State Government	189,982
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
133101	Due from BC Transportation Sur	15,773
141166	Prepaid Fuel - Unleaded	129,640
141167	Prepaid Fuel - Diesel	80,016
151400	Investment - FLOC Intermediate	165,631
151403	Investment - FLOC Enhance Cash	28,897,808
151600	Investment - PFM	63,908,111
151800	Investment - FLOC 1-3 Year	61,630
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
<b>Total</b>	<b>ASSETS</b>	<b>\$244,915,953</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,242,043
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	1,008,146
217220	Florida Sales Tax	6,887
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,540
220003	Deposit - Site Council	29,046
220006	Deposit - Special Events City	42,256
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - Flea Market	42,344
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	696,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	15,616
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

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220034	Deposit - Brwrd Cnty Explorers	1,643
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	7,070
220037	Senior Center Event Sponsors	10,344
220139	Deposit - Veterans Sponsorship	5,783
220140	Deposit - Developer Tree Fund	121,298
220237	Deposit - Custodial Support	3,471
220242	Deposit - Misc Bonds	369,914
220260	Deposit - Christmas	479
220313	Deposit - West EDC Field Trips	10,990
220319	Deposit - Central EDC	11,438
220330	Deposit - Senior Housing SWFP	251,981
220331	Deposit - Pines Place	1,078,435
220332	Deposit Appt - Pines Point	1,188
220334	Deposit - Evening Program	80
220335	Security Deposit-Homes for Vet	7,119
220336	Deposit App. - Pines Place	23,029
220400	Deposit - Cleaning	2,950
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	-102
220906	Deposit - Police False Alarm	2,555
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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$12,221,131</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	122,085,181
287000	Assigned - Encumbrances	20,132,804
<b>Total</b>	<b>EQUITY</b>	<b>\$232,694,822</b>
<b>Total - Liabilities and Equity</b>		<b>\$244,915,953</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	-1,250
151801	SBA - Wetland	758,511
<b>Total</b>	<b>ASSETS</b>	<b>\$757,261</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	298,931
287000	Assigned - Encumbrances	5,000
<b>Total</b>	<b>EQUITY</b>	<b>\$756,011</b>
<b>Total - Liabilities and Equity</b>		<b>\$757,261</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	1,452,549
105100	Taxes Receivable	465,243
133001	Due from Federal Government	57,446
151300	Pooled Funds - SBA	130,974
151310	SBA - \$.03 Gas Tax	6,238,345
151390	Restricted Cash - Traffic Impr	149,643
<b>Total</b>	<b>ASSETS</b>	<b>\$8,494,200</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	414,364
207625	Due to General Pension	14,444
<b>Total</b>	<b>LIABILITIES</b>	<b>\$428,808</b>
<b><u>EQUITY</u></b>		
281100	Restricted - Roads & Sidewalks	6,177,765
287000	Assigned - Encumbrances	1,887,627
<b>Total</b>	<b>EQUITY</b>	<b>\$8,065,392</b>
<b>Total - Liabilities and Equity</b>		<b>\$8,494,200</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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Code	Description	Year to Date
<b>110 Building Fund</b>		
<u>ASSETS</u>		
9005 100199	Cash in Pool	2,446,723
<b>Total</b>	<b>ASSETS</b>	<b>\$2,446,723</b>
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	703,693
<b>Total</b>	<b>LIABILITIES</b>	<b>\$703,693</b>
<u>EQUITY</u>		
9005 281100	Restricted - Building	1,743,030
<b>Total</b>	<b>EQUITY</b>	<b>\$1,743,030</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,446,723</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	2,375,167
133001	Due from Federal Government	24,093
<b>Total</b>	<b>ASSETS</b>	<b>\$2,399,260</b>
<b><u>LIABILITIES</u></b>		
223002	Deferred Revenue	2,331,362
<b>Total</b>	<b>LIABILITIES</b>	<b>\$2,331,362</b>
<b><u>EQUITY</u></b>		
281120	Restricted	67,878
287000	Assigned - Encumbrances	20
<b>Total</b>	<b>EQUITY</b>	<b>\$67,898</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,399,260</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	631,639
<b>Total</b>	<b>ASSETS</b>	<b>\$631,639</b>
<u><b>LIABILITIES</b></u>		
223002	Deferred Revenue	601,572
<b>Total</b>	<b>LIABILITIES</b>	<b>\$601,572</b>
<u><b>EQUITY</b></u>		
281121	Restricted	-65,143
287000	Assigned - Encumbrances	95,210
<b>Total</b>	<b>EQUITY</b>	<b>\$30,067</b>
<b>Total - Liabilities and Equity</b>		<b>\$631,639</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>122 Law Enforcement Grant</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	8,594
133001	Due from Federal Government	190,963
133002	Due from State Government	2,731
<b>Total</b>	<b>ASSETS</b>	<b>\$202,288</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	49,732
207001	Due to General Fund	153,216
216230	Accrued Payroll	339
<b>Total</b>	<b>LIABILITIES</b>	<b>\$203,287</b>
<b><u>EQUITY</u></b>		
281122	Restricted	-96,351
287000	Assigned - Encumbrances	95,353
<b>Total</b>	<b>EQUITY</b>	<b>(\$999)</b>
<b>Total - Liabilities and Equity</b>		<b>\$202,288</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>127 Opioid Litigation Settlement</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	451,519
<b>Total</b>	<b>ASSETS</b>	<b>\$451,519</b>
<b><u>LIABILITIES</u></b>		
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	310,615
<b>Total</b>	<b>ASSETS</b>	<b>\$310,615</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	62,730
207001	Due to General Fund	341,296
223008	Deferred Revenue - Grant	173,501
<b>Total</b>	<b>LIABILITIES</b>	<b>\$577,526</b>
<b><u>EQUITY</u></b>		
281128	Restricted	-1,254,272
287000	Assigned - Encumbrances	987,361
<b>Total</b>	<b>EQUITY</b>	<b>(\$266,911)</b>
<b>Total - Liabilities and Equity</b>		<b>\$310,615</b>

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Code	Description	Year to Date
<b>131 Treasury - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	609,056
<b>Total</b>	<b>ASSETS</b>	<b>\$609,056</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	609,056
<b>Total</b>	<b>EQUITY</b>	<b>\$609,056</b>
	<b>Total - Liabilities and Equity</b>	<b>\$609,056</b>

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Code	Description	Year to Date
<b>132 Justice - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	504,901
<b>Total</b>	<b>ASSETS</b>	<b>\$504,901</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	504,901
<b>Total</b>	<b>EQUITY</b>	<b>\$504,901</b>
<b>Total - Liabilities and Equity</b>		<b>\$504,901</b>

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Code	Description	Year to Date
<b>133 \$2 Police Education</b>		
<u>ASSETS</u>		
100199	Cash in Pool	65,209
<b>Total</b>	<b>ASSETS</b>	<b>\$65,209</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	60,334
287000	Assigned - Encumbrances	4,875
<b>Total</b>	<b>EQUITY</b>	<b>\$65,209</b>
<b>Total - Liabilities and Equity</b>		<b>\$65,209</b>

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<b>134 FDLE - Confiscated</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	1,639,359
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	-7,829
<b>Total</b>	<b>ASSETS</b>	<b>\$1,641,530</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	1,367,320
<b>Total</b>	<b>EQUITY</b>	<b>\$1,367,320</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,641,530</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	3,019,489
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	68,523
133004	1130 Due from School Board	55,159
155400	1230 Prepaid Expense	8,460
<b>Total</b>	<b>ASSETS</b>	<b>\$3,152,469</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	189,223
216230	2120 Accrued Payroll	134,974
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	4,930
220530 551	2220 Deposit - Field Trips	39,394
220530 552	2220 Deposit - Field Trips	21,060
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	2,260
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	13,576
220590	551	2220	Deposit - Misc Charter School	32,292
220590	552	2220	Deposit - Misc Charter School	18,103
220618	550	2220	Deposit - Fifth Grade	256
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	16,833
220795	552	2220	Deposit - Technology	22,764
220799	551	2220	Deposit - Replacement Card Fee	20
223005		2413	Deferred Revenue - Food Sales	142,637
<b>Total</b>			<b>LIABILITIES</b>	<b>\$739,244</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	1,964,265
287000			Assigned - Encumbrances	448,960
<b>Total</b>			<b>EQUITY</b>	<b>\$2,413,225</b>
<b>Total - Liabilities and Equity</b>				<b>\$3,152,469</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>171 Charter Middle Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	574,747
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	38,809
133004	1130 Due from School Board	58,663
155400	1230 Prepaid Expense	5,944
<b>Total</b>	<b>ASSETS</b>	<b>\$678,701</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	108,306
216230	2120 Accrued Payroll	81,731
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	32,685
220531	553 2220 Deposit - Math Club	840
220535	553 2220 Deposit - Student Council	1,197
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	7,191
220550	554 2220 Deposit - Music Instruments	3,385

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<b>Code</b>			<b>Description</b>	<b>Year to Date</b>
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	9,804
220590	554	2220	Deposit - Misc Charter School	13,029
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	-29
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	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	667
220799	553	2220	Deposit - Replacement Card Fee	465
223005		2413	Deferred Revenue - Food Sales	99,851
<b>Total</b>			<b>LIABILITIES</b>	<b>\$466,503</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	-182,251

CITY OF PEMBROKE PINES  
BALANCE SHEET  
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UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
287000	Assigned - Encumbrances	394,448
<b>Total</b>	<b>EQUITY</b>	<b>\$212,198</b>
	<b>Total - Liabilities and Equity</b>	<b>\$678,701</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	5,759,467
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	32,329
133003	1130 Due from Broward County	8,987
133004	1130 Due from School Board	21,649
155400	1230 Prepaid Expense	9,351
<b>Total</b>	<b>ASSETS</b>	<b>\$5,832,282</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	299,272
216230	2120 Accrued Payroll	114,787
220028	2220 Deposit - Chess Club	370
220401	2220 Deposit - Muslim Student Assoc	8,016
220405	2220 Deposit - Step Team	344
220406	2220 Deposit - Animation Nation	237
220407	2220 Deposit- Dance Club	26,081
220408	2220 Deposit - Latin Dance Club	139
220410	2220 Deposit - Mu Alpha Theta	3,422
220411	2220 Deposit - FIDM Fashion Club	2,930
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	4,257
220414	2220 Deposit - Test Camps	28,935
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	3,616
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	3,079
220527	2220 Deposit - Science Club	7,889
220530	2220 Deposit - Field Trips	15,870
220536	2220 Deposit- Asian Pacific Culture	353
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	32,907

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	6,120
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	1,934
220563	2220 Deposit- Village Mentor	250
220590	2220 Deposit - Misc Charter School	9,623
220615	2220 Deposit - Cheerleading	14,886
220616	2220 Deposit - Relay for Life	1,922
220630	2220 Deposit - Newspaper	8,588
220635	2220 Deposit - Junior Class	27,038
220640	2220 Deposit - Senior Class	28,507
220641	2220 Deposit - Sophomore Class	3,605
220642	2220 Deposit - Freshman Class	3,167
220645	2220 Deposit - Parking	48,330
220650	2220 Deposit - ID Badges	5,981
220652	2220 Deposit - Graduation expense	13,606
220655	2220 Deposit - Kids	4,166
220660	2220 Deposit - Discretionary	2,550
220665	2220 Deposit - Textbook Obligations	10,710
220680	2220 Deposit - Debate	1,128
220685	2220 Deposit - Drama	26,530
220695	2220 Deposit - Student Government	28,571
220705	2220 Deposit - Best Buddies	1,526
220720	2220 Deposit - Athletics	60,194
220727	2220 Deposit - Model UN	3,206
220730	2220 Deposit - Guidance Department	17,291
220740	2220 Deposit - Key Club	26,378
220743	2220 Deposit - Scholarship Resource	18,905
220745	2220 Deposit - Art Club	2,489
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	3,764
220781	2220 Deposit - Middle Level Clubs	418

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220783	2220 Deposit - Rho Kappa Social	3,449
220784	2220 Deposit - Middle Discret Acct	22,716
220786	2220 Deposit - Donated Meal Account	3,062
220798	2220 Chromebook Replacement Fees	775
220800	2220 Deposit - Military Leadership	1,334
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	152,412
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,211,692</b>
<b><u>EQUITY</u></b>		
283170	2749 Assigned - Rent Payments	3,914,894
287000	Assigned - Encumbrances	705,696
<b>Total</b>	<b>EQUITY</b>	<b>\$4,620,590</b>
<b>Total - Liabilities and Equity</b>		<b>\$5,832,282</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	-460,971
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	19,787
133002	1220 Due from State Government	1,654,463
155400	1230 Prepaid Expense	3,112
<b>Total</b>	<b>ASSETS</b>	<b>\$1,216,691</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	61,414
216230	2120 Accrued Payroll	53,191
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	3,397
220530	2220 Deposit - Field Trips	40,636
220535	2220 Deposit - Student Council	260
220590	2220 Deposit - Misc Charter School	25,153
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	3,813
223002	2413 Deferred Revenue	10,224
223005	2413 Deferred Revenue - Food Sales	51,349
<b>Total</b>	<b>LIABILITIES</b>	<b>\$250,353</b>
<b><u>EQUITY</u></b>		
283170	2749 Assigned - Rent Payments	728,509
287000	Assigned - Encumbrances	237,830
<b>Total</b>	<b>EQUITY</b>	<b>\$966,338</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,216,691</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	73,001
133002	Due from State Government	35,903
133003	Due from Broward County	10,477
<b>Total</b>	<b>ASSETS</b>	<b>\$119,381</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	4,356
207001	Due to General Fund	432,124
<b>Total</b>	<b>LIABILITIES</b>	<b>\$436,480</b>
<b><u>EQUITY</u></b>		
281199	Restricted	-478,901
287000	Assigned - Encumbrances	161,802
<b>Total</b>	<b>EQUITY</b>	<b>(\$317,099)</b>
<b>Total - Liabilities and Equity</b>		<b>\$119,381</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	1,367,020
151324	SBA - Sinking 8.545 CIRR 2010	423,085
151350	SBA - Sinking 41.54 Pension 14	1,620,717
151351	SBA - Sinking 29.04 PIRRB 14	1,099,263
151384	SBA - Sinking 76.045 GOBond 15	4,911,834
151387	SBA - Sinking 45.96 CIRR 2017	2,261,142
151388	SBA - Sinking 7.636 CIRR 2008	232,424
151389	SBA - Sinking 62.295 CIRR 2019	2,643,313
<b>Total</b>	<b>ASSETS</b>	<b>\$14,558,798</b>
<b><u>EQUITY</u></b>		
283201	Assigned - Debt Service	14,558,798
<b>Total</b>	<b>EQUITY</b>	<b>\$14,558,798</b>
<b>Total - Liabilities and Equity</b>		<b>\$14,558,798</b>

CITY OF PEMBROKE PINES  
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UNAUDITED

Code	Description	Year to Date
<b>320 Municipal Construction</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,787,160
151370	SBA - Construction CIRRB 2006	238,657
151385	SBA - Construction GO 2015	287,336
<b>Total</b>	<b>ASSETS</b>	<b>\$3,313,153</b>
<b><u>EQUITY</u></b>		
281320	Restricted - Capital Projects	3,167,264
287000	Assigned - Encumbrances	145,890
<b>Total</b>	<b>EQUITY</b>	<b>\$3,313,153</b>
<b>Total - Liabilities and Equity</b>		<b>\$3,313,153</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	12,611,388
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	7,909,264
115126	Unbilled Utility	2,124,096
115129	Accts Rec - Youth Athletics	85
115130	Accts Rec - Charter Schools	6
115131	Accts Rec - Senior Citizen Svc	14
115133	Accts Rec - Crime Prevention	9
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	54,444,763
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	5,031,908
160939	SBA - Sinking AWS \$12.3 2010	683,556
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  
AS OF: May 31, 2025**

**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>\$297,408,344</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,416,516
207625	Due to General Pension	132,684
210000	Comp Absences - Current	308,490
210900	Comp Absences - Long Term	45,992
215000	Interest Payable	4,952
216230	Accrued Payroll	18,940
220100	Deposit - Utility Customer	3,873,054
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	150
220130	Deposit - Charter Schools	45
220131	Deposit - Senior Citizen Svc	135
220133	Deposit - Crime Prevention	74
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	625,506
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>\$20,235,767</b>
<b><u>EQUITY</u></b>		
280000	Net Invest in Capital Assets	178,775,766
281201	Restricted for debt service	984,955
290000	Unrestricted	97,411,856
<b>Total</b>	<b>EQUITY</b>	<b>\$277,172,577</b>
<b>Total - Liabilities and Equity</b>		<b>\$297,408,344</b>

**CITY OF PEMBROKE PINES  
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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	639,092
115122	Accounts Receivable - EWS	352,368
115125	Accts Receivable	311,198
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-27,054
<b>Total</b>	<b>ASSETS</b>	<b>\$1,331,578</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	40,113
<b>Total</b>	<b>LIABILITIES</b>	<b>\$40,113</b>
<b><u>EQUITY</u></b>		
272000	Restricted	215,750
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	1,024,406
<b>Total</b>	<b>EQUITY</b>	<b>\$1,291,465</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,331,578</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	3,146,505
103162	Worker Comp Citi Escrow Acct	109,061
151600	Investment - PFM	21,252,916
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>\$24,804,241</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	216,762
207625	Due to General Pension	6,024
210000	Comp Absences - Current	120,413
210900	Comp Absences - Long Term	9,463
216230	Accrued Payroll	4,291
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  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$12,084,530</b>
<b><u>EQUITY</u></b>		
248200	Restricted for Claims	10,319,711
283130	Assigned - Cancer Benefit	2,400,000
<b>Total</b>	<b>EQUITY</b>	<b>\$12,719,711</b>
<b>Total - Liabilities and Equity</b>		<b>\$24,804,241</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	15,771
115125	Accts Receivable	14,694
115127	Accts Rec - Subject to 1%	320,623
<b>Total</b>	<b>ASSETS</b>	<b>\$351,088</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	351,088
<b>Total</b>	<b>LIABILITIES</b>	<b>\$351,088</b>
<b>Total - Liabilities and Equity</b>		<b>\$351,088</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	9,776
115127	Accts Rec - Subject to 1%	15,476
<b>Total</b>	<b>ASSETS</b>	<b>\$25,253</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	25,253
<b>Total</b>	<b>LIABILITIES</b>	<b>\$25,253</b>
<b>Total - Liabilities and Equity</b>		<b>\$25,253</b>

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Code	Description	Year to Date
<b>607 Sanitation - Waste Pro</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	1,079,952
115123	Account Receivable - Wpro	15,734
115125	Accts Receivable	3,046,016
<b>Total</b>	<b>ASSETS</b>	<b>\$4,141,702</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	4,141,702
<b>Total</b>	<b>LIABILITIES</b>	<b>\$4,141,702</b>
<b>Total - Liabilities and Equity</b>		<b>\$4,141,702</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	5,312
115125	Accounts receivable	41,051
<b>Total</b>	<b>ASSETS</b>	<b>\$46,362</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	46,362
<b>Total</b>	<b>LIABILITIES</b>	<b>\$46,362</b>
	<b>Total - Liabilities and Equity</b>	<b>\$46,362</b>

CITY OF PEMBROKE PINES  
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UNAUDITED

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

**CITY OF PEMBROKE PINES  
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<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	742,071
<b>Total</b>	<b>ASSETS</b>	<b>\$742,071</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	469
207630	Due to P & F Pension Fund	18
217021	Withholding Tax	-5,412
217025	Miscellaneous deductions	43,413
217029	United Fund	244
217031	Dental insurance- General	27,994
217039	Child Support	400
217040	Health Insurance- HMO	1,956
217043	Life Insurance	-642
217044	Wage Garnishment	125
217049	FRS City Contribution	511,155
217053	Lead Teacher Reimb	40,842
217059	FRS Employee Contribution	104,689
217061	Long-Term Disability	-4,537
217062	Vision - Humana	4,954
217071	Dependant Daycare	9,404
217072	Unreimbursed Medical	7,544
<b>Total</b>	<b>LIABILITIES</b>	<b>\$742,615</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>\$742,071</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	246,211
<b>Total</b>	<b>ASSETS</b>	<b>\$286,062</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	286,062
<b>Total</b>	<b>LIABILITIES</b>	<b>\$286,062</b>
	<b>Total - Liabilities and Equity</b>	<b>\$286,062</b>

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

UNAUDITED

Code	Description	Year to Date
<b>655 General Pension Trust Fund</b>		
<u><b>ASSETS</b></u>		
115137	Miscellaneous Accts Receivable	583,332
151000	Investments	237,530,764
<b>Total</b>	<b>ASSETS</b>	<b>\$238,114,096</b>
<u><b>EQUITY</b></u>		
247700	Restricted	238,114,096
<b>Total</b>	<b>EQUITY</b>	<b>\$238,114,096</b>
<b>Total - Liabilities and Equity</b>		<b>\$238,114,096</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	8,319,220
135134	Interest Receivable	841,598
151000	Investments	1,841,650
151100	Investments - Sun Bank	17,382,302
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>\$1,023,048,771</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	631,339
205000	DROP Participants Payable	166,234
<b>Total</b>	<b>LIABILITIES</b>	<b>\$797,573</b>
<b><u>EQUITY</u></b>		
247700	Restricted	1,022,251,199
<b>Total</b>	<b>EQUITY</b>	<b>\$1,022,251,199</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,023,048,771</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	30,169
151404	Investment - Fiduciary Trust	310,544
151406	Inv - Atlanta Capital Mgmt	12,085,143
151407	Inv - Garcia Hamilton & Assoc	52,009,502
151409	Inv - State Street Advisors	43,895,493
151411	Inv - Intercontinental RE	6,107,116
151412	Investment - Black Rock	5,945,043
151413	Investment - Loomis Sayles	25,351,908
151414	Inv - Aristotle Capital Mgmt	19,406,343
160927	OPEB Expense Acct - TD Bank	105,399
160929	OPEB Trust - TD Bank	26,147
<b>Total</b>	<b>ASSETS</b>	<b>\$165,272,807</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	126,111
229200	Reserve for Health Insurance	845,301
<b>Total</b>	<b>LIABILITIES</b>	<b>\$971,412</b>
<b><u>EQUITY</u></b>		
247700	Restricted	164,280,524
287000	Assigned - Encumbrances	20,872
<b>Total</b>	<b>EQUITY</b>	<b>\$164,301,396</b>
<b>Total - Liabilities and Equity</b>		<b>\$165,272,807</b>

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

UNAUDITED

Code	<i>Description</i>	Year to Date
<b>898 Pooled Cash Health Claim</b>		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-478,505
<b>Total</b>	<b>ASSETS</b>	<b>(\$478,505)</b>
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-478,505
<b>Total</b>	<b>EQUITY</b>	<b>(\$478,505)</b>
<b>Total - Liabilities and Equity</b>		<b>(\$478,505)</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	-478,505
101200	Commercial Checking - Regular	3,321,170
101320	Commercial Checking - Deposit	-5,587,055
101321	Cash Deposit Clearing Account	16,436,196
101322	Cash Deposit Clearing Echecks	5,591,615
101335	ACH Debits	-476,620
151300	Pooled Funds - SBA	158,065,234
<b>Total</b>	<b>ASSETS</b>	<b>\$176,872,034</b>
<b><u>EQUITY</u></b>		
290001	Equity in Pooled Cash	136,362,400
290051	Equity in Pooled Cash	-1,250
290100	Equity in Pooled Cash	1,452,549
290101	BC Transportation Surtax	15,773
290110	Equity in Pooled Cash	2,446,723
290120	Equity in Pooled Cash	2,375,167
290121	Equity in Pooled Cash	631,639
290122	Equity in Pooled Cash	8,594
290127	Equity in Pooled Cash	451,519
290128	Equity in Pooled Cash	310,615
290131	Equity in Pooled Cash	609,056
290132	Equity in Pooled Cash	504,901
290133	Equity in Pooled Cash	65,209
290134	Equity in Pooled Cash	1,639,359
290170	Equity in Pooled Cash	3,019,489
290171	Equity in Pooled Cash	574,747
290172	Equity in Pooled Cash	5,759,467
290173	Equity in Pooled Cash	-460,971
290320	Equity in Pooled Cash	2,787,160
290471	Equity in Pooled Cash	12,611,388
290472	Equity in Pooled Cash	639,092
290504	Equity in Pooled Cash	3,146,505
290605	Equity in Pooled Cash	15,771
290606	Equity in Pooled Cash	9,776
290607	Equity in Pooled Cash	1,079,952
290610	Equity in Pooled Cash	742,071
290611	Equity in Pooled Cash	39,851

CITY OF PEMBROKE PINES  
BALANCE SHEET  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
290657	Equity in Pooled Cash	30,169
299608	Pooled Cash - Sanitation	5,312
<b>Total</b>	<b>EQUITY</b>	<b>\$176,872,034</b>
	<b>Total - Liabilities and Equity</b>	<b>\$176,872,034</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: May 31, 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	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
<b>Total</b>	<b>ASSETS</b>	<b>\$388,756,001</b>
<b><u>EQUITY</u></b>		
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
<b>Total</b>	<b>EQUITY</b>	<b>\$388,756,001</b>
<b>Total - Liabilities and Equity</b>		<b>\$388,756,001</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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**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	1,338,477
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
<b>Total</b>	<b>ASSETS</b>	<b>\$2,467,100</b>
<b><u>EQUITY</u></b>		
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
<b>Total</b>	<b>EQUITY</b>	<b>\$2,467,100</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,467,100</b>

CITY OF PEMBROKE PINES  
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UNAUDITED

Code	Description	Year to Date
<b>903 FSU Fixed Assets</b>		
<u><b>ASSETS</b></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
<b>Total</b>	<b>ASSETS</b>	<b>\$143,466</b>
<u><b>EQUITY</b></u>		
280000	Invested in Capital Assets	99,186
280173	Invested by FSU Elementary	44,281
<b>Total</b>	<b>EQUITY</b>	<b>\$143,466</b>
<b>Total - Liabilities and Equity</b>		<b>\$143,466</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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**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>