

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	182,741,799
101330	Commercial Checking - Housing	1,331,524
101336	Police False Alarm Lockbox	1,494,305
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	3,919
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	6,598,679
115101	Accts Rec - Returned Checks	75,692
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	78,508
115139	Miscellaneous Receivable-SR	2,915,076
115303	VISA/MC Receivable - Golf	12,668
115500	Lease receivable	2,007,282
115501	Accrued int. rec. - leases	267,809
131122	Due from Law Enforcement Grant	335,867
131124	Due from Community Bus Program	65,827
131199	Due from OAA	149,347
133001	Due from Federal Government	129,181
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	67,492

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

UNAUDITED

Code	Description	Year to Date
141167	Prepaid Fuel - Diesel	88,552
151400	Investment - FLOC Intermediate	171,585
151403	Investment - FLOC Enhance Cash	29,617,045
151600	Investment - PFM	65,858,136
151800	Investment - FLOC 1-3 Year	63,207
155400	Prepaid Expense	118,544
155402	Prepaid Badging & Fingerprint	14,593
155403	Prepaid Postage Deposit	35,000
155404	Prepaid Electronic Recording	6,500
156904	Deposit to Insurance - Bus	7,500
156905	Deferred cost -easements	3,446
Total	ASSETS	\$294,272,801
<u>LIABILITIES</u>		
202201	Accounts Payable	4,268,013
208000	Due to State of Florida	30,075
216230	Accrued Payroll	2,178,525
217220	Florida Sales Tax	22,979
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,715
220003	Deposit - Site Council	24,414
220006	Deposit - Special Events City	44,804
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - Flea Market	54,233
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	696,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	16,159
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	4,557
220031	Deposit - Police Award Banquet	12,474
220033	Deposit - Fire Special Events	14,400
220034	Deposit - Brwrd Cnty Explorers	1,643
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	70
220037	Senior Center Event Sponsors	5,639

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

UNAUDITED

Code	Description	Year to Date
220139	Deposit - Veterans Sponsorship	5,783
220140	Deposit - Developer Tree Fund	213,088
220237	Deposit - Custodial Support	570
220242	Deposit - Misc Bonds	578,506
220260	Deposit - Christmas	479
220313	Deposit - West EDC Field Trips	10,990
220314	Deposit - Cent EDC Field Trips	6,680
220319	Deposit - Central EDC	19,104
220330	Deposit - Senior Housing SWFP	257,924
220331	Deposit - Pines Place	1,064,608
220332	Deposit Appt - Pines Point	800
220334	Deposit - Evening Program	80
220335	Security Deposit-Homes for Vet	8,999
220336	Deposit App. - Pines Place	62,216
220400	Deposit - Cleaning	3,480
220555 209	Deposit - Scholastic Book Fair	21
220588	Deposit - Miscellaneous	30,106
220741	Deposit - Seniors Center Trips	10,203
220768	Deposit- Taste of Pines	15
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	1,518
220907	Deposit - Red Light Camera	1,401
223008	Deferred Revenue - Grant	116,008
223009	Deferred Revenue - Storage Lot	13,693
223013	Deferred Rev Southwest Hammock	609,457
Total	LIABILITIES	\$10,619,316
<u>EQUITY</u>		
280701	Nonspendable - Inventories	409,636
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	88,069,475
284001	Unassigned - General Fund	163,064,769
287000	Assigned - Encumbrances	29,984,606
Total	EQUITY	\$283,653,485
Total - Liabilities and Equity		\$294,272,801

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

UNAUDITED

Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-3,750
151801	SBA - Wetland	769,950
Total	ASSETS	\$766,200
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	301,620
287000	Assigned - Encumbrances	12,500
Total	EQUITY	\$766,200
Total - Liabilities and Equity		\$766,200

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

UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	944,660
105100	Taxes Receivable	459,445
133001	Due from Federal Government	57,446
151300	Pooled Funds - SBA	130,974
151310	SBA - \$.03 Gas Tax	7,066,068
151390	Restricted Cash - Traffic Impr	66,268
Total	ASSETS	\$8,724,861
<u>LIABILITIES</u>		
202201	Accounts Payable	152,228
Total	LIABILITIES	\$152,228
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	2,871,721
287000	Assigned - Encumbrances	5,700,912
Total	EQUITY	\$8,572,633
Total - Liabilities and Equity		\$8,724,861

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

UNAUDITED

Code	Description	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	2,388,287
Total	ASSETS	\$2,388,287
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	630,235
Total	LIABILITIES	\$630,235
<u>EQUITY</u>		
9005 281100	Restricted - Building	1,758,052
Total	EQUITY	\$1,758,052
Total - Liabilities and Equity		\$2,388,287

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

UNAUDITED

Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	1,659,407
133001	Due from Federal Government	24,093
Total		\$1,683,499
<u>LIABILITIES</u>		
223002	Deferred Revenue	1,663,717
Total		\$1,663,717
<u>EQUITY</u>		
281120	Restricted	16,714
287000	Assigned - Encumbrances	3,069
Total		\$19,783
Total - Liabilities and Equity		\$1,683,499

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

UNAUDITED

Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
100199	Cash in Pool	451,129
133001	Due from Federal Government	77,433
Total		\$528,562
<u>LIABILITIES</u>		
223002	Deferred Revenue	438,317
Total		\$438,317
<u>EQUITY</u>		
281121	Restricted	-367,668
287000	Assigned - Encumbrances	457,913
Total		\$90,245
Total - Liabilities and Equity		\$528,562

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

UNAUDITED

Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	335,867
Total	ASSETS	\$335,867
<u>LIABILITIES</u>		
207001	Due to General Fund	335,867
216230	Accrued Payroll	616
Total	LIABILITIES	\$336,483
<u>EQUITY</u>		
287000	Assigned - Encumbrances	-616
Total	EQUITY	(\$616)
Total - Liabilities and Equity		\$335,867

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

UNAUDITED

Code	Description	Year to Date
127 Opioid Litigation Settlement		
<u>ASSETS</u>		
100199	Cash in Pool	524,810
Total	ASSETS	\$524,810
<u>EQUITY</u>		
281127	Restricted	424,880
287000	Assigned - Encumbrances	99,930
Total	EQUITY	\$524,810
Total - Liabilities and Equity		\$524,810

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

UNAUDITED

Code	Description	Year to Date
128 Community Bus Program		
<u>LIABILITIES</u>		
202201	Accounts Payable	11,405
207001	Due to General Fund	65,827
Total	LIABILITIES	\$77,232
<u>EQUITY</u>		
281128	Restricted	-549,623
287000	Assigned - Encumbrances	472,391
Total	EQUITY	(\$77,232)
Total - Liabilities and Equity		\$0

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

UNAUDITED

Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	623,545
Total	ASSETS	\$623,545
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	623,545
Total	EQUITY	\$623,545
Total - Liabilities and Equity		\$623,545

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

UNAUDITED

Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	516,911
Total	ASSETS	\$516,911
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	516,911
Total	EQUITY	\$516,911
	Total - Liabilities and Equity	\$516,911

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

UNAUDITED

Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	88,109
Total	ASSETS	\$88,109
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	83,234
287000	Assigned - Encumbrances	4,875
Total	EQUITY	\$88,109
Total - Liabilities and Equity		\$88,109

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

UNAUDITED

Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,667,791
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	-3,575
Total	ASSETS	\$1,674,215
<u>LIABILITIES</u>		
220620	Confiscated Property Held	277,748
Total	LIABILITIES	\$277,748
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,396,467
Total	EQUITY	\$1,396,467
Total - Liabilities and Equity		\$1,674,215

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

UNAUDITED

Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,667,232
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	50,649
133004	1130 Due from School Board	155,018
155400	1230 Prepaid Expense	8,460
Total	ASSETS	\$2,882,196
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	120,471
216230	2120 Accrued Payroll	283,155
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	6,417
220530	551 2220 Deposit - Field Trips	40,430
220530	552 2220 Deposit - Field Trips	50,605
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	13,542
220555	552 2220 Deposit - Scholastic Book Fair	20,337
220567	551 2220 Deposit - Multi Culture Club	2,266
220567	552 2220 Deposit - Multi Culture Club	3,005

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

UNAUDITED

Code			Description	Year to Date
220590	550	2220	Deposit - Misc Charter School	9,110
220590	551	2220	Deposit - Misc Charter School	37,043
220590	552	2220	Deposit - Misc Charter School	19,927
220618	550	2220	Deposit - Fifth Grade	4,968
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	186
220786	552	2220	Deposit - Donated Meal Account	116
220794	552	2220	Deposit - Parent/Student Fund	-1,175
220795	550	2220	Deposit - Technology	69
220795	551	2220	Deposit - Technology	11,613
220795	552	2220	Deposit - Technology	22,764
220799	551	2220	Deposit - Replacement Card Fee	20
223005		2413	Deferred Revenue - Food Sales	78,215
Total			LIABILITIES	\$780,344
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	688,987
287000			Assigned - Encumbrances	1,412,865
Total			EQUITY	\$2,101,852
Total - Liabilities and Equity				\$2,882,196

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

UNAUDITED

Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	362,569
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	28,432
133004	1130 Due from School Board	128,779
155400	1230 Prepaid Expense	5,944
Total	ASSETS	\$526,262
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	58,952
216230	2120 Accrued Payroll	172,236
220017	2220 Deposit - Background Check	26
220028	553 2220 Deposit - Chess Club	310
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	159
220530	553 2220 Deposit - Field Trips	32,701
220530	554 2220 Deposit - Field Trips	33,037
220531	553 2220 Deposit - Math Club	850
220535	553 2220 Deposit - Student Council	463
220535	554 2220 Deposit - Student Council	10,641
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	11,206
220545	554 2220 Deposit - Year Book	21,113
220547	554 2220 Deposit - First Priority	227
220550	553 2220 Deposit - Music Instruments	10,831
220550	554 2220 Deposit - Music Instruments	5,016

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

UNAUDITED

Code			Description	Year to Date
220552	553	2220	Deposit - Builders Club	101
220552	554	2220	Deposit - Builders Club	2,166
220567	553	2220	Deposit - Multi Culture Club	354
220570	553	2220	Deposit - Art Supply	1,850
220580	553	2220	Deposit - Book Fair	5,678
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	12,284
220590	554	2220	Deposit - Misc Charter School	14,879
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	12,688
220685	553	2220	Deposit - Drama	5,280
220685	554	2220	Deposit - Drama	45
220707	553	2220	Deposit - Power Paw	137
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	9,500
220753	554	2220	Deposit - Robotics Club	48
220765	553	2220	Deposit - Natl Honor Society	1,502
220765	554	2220	Deposit - Natl Honor Society	1,619
220767	554	2220	Deposit - Anti-bully Club	167
220786	553	2220	Deposit - Donated Meal Account	127
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	905
220805	553	2220	Deposit- Coding Club	-242
223005		2413	Deferred Revenue - Food Sales	53,287
Total			LIABILITIES	\$524,650
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	-850,524

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

UNAUDITED

Code	Description	Year to Date
287000	Assigned - Encumbrances	852,136
Total	EQUITY	\$1,612
	Total - Liabilities and Equity	\$526,262

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

UNAUDITED

Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	5,483,610
102172	1112 Petty Cash - High School	500
115137	1130 Miscellaneous Accounts Receiva	17,350
133001	1220 Due from Federal Government	30,393
133003	1130 Due from Broward County	9,412
133004	1130 Due from School Board	322,263
155400	1230 Prepaid Expense	9,351
Total	ASSETS	\$5,872,878
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	75,974
216230	2120 Accrued Payroll	245,236
220028	2220 Deposit - Chess Club	370
220401	2220 Deposit - Muslim Student Assoc	8,826
220405	2220 Deposit - Step Team	119
220406	2220 Deposit - Animation Nation	237
220407	2220 Deposit- Dance Club	27,602
220408	2220 Deposit - Latin Dance Club	139
220410	2220 Deposit - Mu Alpha Theta	5,473
220411	2220 Deposit - FIDM Fashion Club	2,930
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	5,742
220414	2220 Deposit - Test Camps	34,117
220415	2220 Deposit - Engineering Club	23,180
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	533
220450	2220 Deposit - Girl Power	1,166
220455	2220 Deposit - Book Club	4,027
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	3,385
220527	2220 Deposit - Science Club	9,989
220530	2220 Deposit - Field Trips	25,603
220536	2220 Deposit- Asian Pacific Culture	353
220538	2220 Deposit- Crochet	340
220539	2220 Deposit- Dance Marathon	89
220541	2220 Deposit- DECA	3,555
220543	2220 Deposit - Health & Fitness Clu	5

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

UNAUDITED

Code	Description	Year to Date
220545	2220 Deposit - Year Book	39,676
220546	2220 Deposit - Humane Society	4,603
220547	2220 Deposit - First Priority	184
220549	2220 Deposit- Global Service Club	6,040
220554	2220 Deposit- Helping Hands	1,884
220557	2220 Deposit- Jag Shack	10,215
220558	2220 Deposit- Natl. Ath. Honor Soc.	1,501
220559	2220 Deposit- Natl. Jnr. Honor Soc.	1,887
220561	2220 Deposit- Science Olympiad	6,606
220562	2220 Deposit- MS Science Olympiad	4,594
220563	2220 Deposit- Village Mentor	250
220590	2220 Deposit - Misc Charter School	10,407
220615	2220 Deposit - Cheerleading	9,510
220616	2220 Deposit - Relay for Life	4,569
220630	2220 Deposit - Newspaper	15,350
220635	2220 Deposit - Junior Class	24,798
220640	2220 Deposit - Senior Class	116,663
220641	2220 Deposit - Sophomore Class	7,933
220642	2220 Deposit - Freshman Class	3,227
220645	2220 Deposit - Parking	57,626
220650	2220 Deposit - ID Badges	6,531
220652	2220 Deposit - Graduation expense	12,720
220655	2220 Deposit - Kids	4,166
220660	2220 Deposit - Discretionary	3,478
220665	2220 Deposit - Textbook Obligations	11,713
220680	2220 Deposit - Debate	13
220685	2220 Deposit - Drama	23,861
220695	2220 Deposit - Student Government	54,622
220705	2220 Deposit - Best Buddies	2,208
220720	2220 Deposit - Athletics	67,196
220727	2220 Deposit - Model UN	2,806
220730	2220 Deposit - Guidance Department	17,901
220740	2220 Deposit - Key Club	28,801
220743	2220 Deposit - Scholarship Resource	15,393
220745	2220 Deposit - Art Club	3,585
220750	2220 Deposit - Spanish Club	4,267
220765	2220 Deposit - Natl Honor Society	2,410
220773	2220 Deposit - Workshop Fundraiser	1,195
220775	2220 Deposit - HOSA	5,355
220780	2220 Deposit - Black Student Union	5,828

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

UNAUDITED

Code	Description		Year to Date
220781	2220	Deposit - Middle Level Clubs	418
220783	2220	Deposit - Social Studies Honors	7,535
220784	2220	Deposit - Middle Discret Acct	26,967
220786	2220	Deposit - Donated Meal Account	3,830
220798	2220	Chromebook Replacement Fees	1,100
220800	2220	Deposit - Military Leadership	2,084
220801	2220	Deposit - Forza Club	3,407
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	94,991
Total		LIABILITIES	\$1,247,634
<u>EQUITY</u>			
283170	2749	Assigned - Rent Payments	2,744,150
287000		Assigned - Encumbrances	1,881,094
Total		EQUITY	\$4,625,244
Total - Liabilities and Equity			\$5,872,878

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

UNAUDITED

Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-840,686
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	12,771
133002	1220 Due from State Government	997,490
155400	1230 Prepaid Expense	3,112
Total	ASSETS	\$172,987
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	33,371
216230	2120 Accrued Payroll	109,775
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	3,703
220530	2220 Deposit - Field Trips	40,318
220535	2220 Deposit - Student Council	1,313
220590	2220 Deposit - Misc Charter School	24,026
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	465
220806	2220 Afterschool snacks	53
220807	2220 Deposit - 4th Grade Activiites	34,699
220808	2220 Deposit - 5th Grade Activities	4,349
220809	2220 Deposit-Kindergarten Activity	1,874
220811	2220 Deposit - 3rd Grade Activities	66
223002	2413 Deferred Revenue	10,224
223005	2413 Deferred Revenue - Food Sales	26,394
Total	LIABILITIES	\$291,203
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	-633,296
287000	Assigned - Encumbrances	515,081
Total	EQUITY	(\$118,215)
Total - Liabilities and Equity		\$172,987

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

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	52,732
133002	Due from State Government	37,411
133003	Due from Broward County	10,147
Total	ASSETS	\$100,290
<u>LIABILITIES</u>		
202201	Accounts Payable	19,060
207001	Due to General Fund	149,347
Total	LIABILITIES	\$168,407
<u>EQUITY</u>		
281199	Restricted	-131,633
287000	Assigned - Encumbrances	63,517
Total	EQUITY	(\$68,116)
Total - Liabilities and Equity		\$100,290

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

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
100199	Cash in Pool	0
151316	SBA - Sinking 35.3 Pension 13	718,560
151324	SBA - Sinking 8.545 CIRRB 2010	71,965
151350	SBA - Sinking 41.54 Pension 14	796,565
151351	SBA - Sinking 29.04 PIRRB 14	554,110
151387	SBA - Sinking 45.96 CIRRB 2017	382,750
151388	SBA - Sinking 7.636 CIRRB 2008	129,490
151389	SBA - Sinking 62.295 CIRRB 2019	2,137,441
151392	SBA - Sinking \$44.89 GO 2025	5,047,349
Total	ASSETS	\$9,838,230
<u>EQUITY</u>		
283201	Assigned - Debt Service	9,838,230
Total	EQUITY	\$9,838,230
Total - Liabilities and Equity		\$9,838,230

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	2,699,390
151370	SBA - Construction CIRRB 2006	200,386
Total	ASSETS	\$2,899,776
<u>EQUITY</u>		
281320	Restricted - Capital Projects	2,792,834
287000	Assigned - Encumbrances	106,943
Total	EQUITY	\$2,899,776
Total - Liabilities and Equity		\$2,899,776

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	20,869,132
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-1,631
115105	Accts Rec - Credit Card	3,379
115124	Deposit Refund Clearing Acct	-154
115125	Accts Receivable	7,578,772
115126	Unbilled Utility	2,257,691
115129	Accts Rec - Youth Athletics	83
115130	Accts Rec - Charter Schools	5
115131	Accts Rec - Senior Citizen Svc	14
115133	Accts Rec - Crime Prevention	7
117138	Allowance for Bad Debts	-1,564,562
151391	Cash Reserved for PFAS	5,477,789
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	56,106,033
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	597,109
154504	Deferred Outflow - Investment	4,564,965
154506	Def Outflow - Experience OPEB	868,035
154507	Def Outflow -Assumption OPEB	3,513,481
154508	Def Outflow -Contribution OPEB	808,258
154509	Def Outflow - Investment OPEB	727,671
155403	Prepaid Postage Deposit	39,500
156903	Net Pension Asset	8,122,073
160931	SBA - Customer Deposit	5,129,748
160936	SBA - RR&I Fund	2,540,269
160939	SBA - Sinking AWS \$12.3 2010	171,272
161900	Land	3,056,488
162900	Buildings	41,633,770
163900	Accumulated Depreciation Bldg	-17,083,051
164900	Improvement Other than Bldg	249,865,640
165900	Accum Depr - Other Improvement	-132,013,483
166900	Equipment & Furniture	30,855,168

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

UNAUDITED

Code	Description	Year to Date
167900	Accumulated Depr - Equipment	-15,001,405
169900	Construction In Progress	22,573,678
Total	ASSETS	\$326,269,205
<u>LIABILITIES</u>		
202201	Accounts Payable	1,142,036
210000	Comp Absences - Current	308,490
210900	Comp Absences - Long Term	45,992
215000	Interest Payable	-13,162
216230	Accrued Payroll	43,605
220100	Deposit - Utility Customer	3,882,108
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	206
220130	Deposit - Charter Schools	80
220131	Deposit - Senior Citizen Svc	240
220133	Deposit - Crime Prevention	130
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	513,566
232000 845	Rev Bonds Payable - Current	999,728
232900 845	Rev Bonds Payable - Long Term	1,034,718
239502	Deferred Inflows - Investments	7,313,440
239506	Def Inflows - Investments OPEB	1,110,746
239508	Deferred Inflows - Assumption	547,629
239509	Deferred Inflows - Experience	61,151
239906	Net OPEB Liability	8,328,324
Total	LIABILITIES	\$25,320,342
<u>EQUITY</u>		
280000	Net Invest in Capital Assets	178,795,872
281201	Restricted for debt service	984,955
281471	Restricted - PFAS	4,644,642
290000	Unrestricted	116,523,395
Total	EQUITY	\$300,948,863
Total - Liabilities and Equity		\$326,269,205

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

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	703,147
115122	Accounts Receivable - EWS	353,479
115125	Accts Receivable	315,860
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-27,054
Total	ASSETS	\$1,401,406
<u>LIABILITIES</u>		
202201	Accounts Payable	50,545
Total	LIABILITIES	\$50,545
<u>EQUITY</u>		
272000	Restricted	-1,347,348
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	2,646,900
Total	EQUITY	\$1,350,861
Total - Liabilities and Equity		\$1,401,406

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	12,357,465
103162	Worker Comp Citi Escrow Acct	351,581
151600	Investment - PFM	21,901,406
154501	Deferred Outflow-Contribution	27,119
154504	Deferred Outflow - Investment	207,324
154506	Def Outflow - Experience OPEB	35,522
154507	Def Outflow -Assumption OPEB	143,779
154508	Def Outflow -Contribution OPEB	33,076
154509	Def Outflow - Investment OPEB	29,778
156903	Net Pension Asset	382,813
Total	ASSETS	\$35,469,861
<u>LIABILITIES</u>		
202201	Accounts Payable	4,473
210000	Comp Absences - Current	120,413
210900	Comp Absences - Long Term	9,463
216230	Accrued Payroll	9,461
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	1,866,628
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: December 31, 2025**

UNAUDITED

Code	Description	Year to Date
229316	Claims Unsettled 2015-16	126,948
229317	Claims Unsettled 2016-17	121,255
229318	Claims Unsettled 2017-18	190,006
229319	Claims unsettled 18-19	291,409
229320	Claims unsettled 2019-20	543,454
229321	Claims Unsettled 2020-21	1,341,573
229322	Claims Unsettled 2021-22	550,136
229323	Claims Unsettled 2022-23	737,886
229324	Claims Unsettled 2023-24	1,474,186
239502	Deferred Inflows - Investments	332,149
239506	Def Inflows - Investments OPEB	45,454
239508	Deferred Inflows - Assumption	22,410
239509	Deferred Inflows - Experience	2,502
239906	Net OPEB Liability	175,395
Total	LIABILITIES	\$12,540,277
<u>EQUITY</u>		
248200	Restricted for Claims	20,520,584
283130	Assigned - Cancer Benefit	2,400,000
287000	Assigned - Encumbrances	9,000
Total	EQUITY	\$22,929,584
Total - Liabilities and Equity		\$35,469,861

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	25,037
115125	Accts Receivable	14,852
115127	Accts Rec - Subject to 1%	313,278
Total	ASSETS	\$353,168
<u>LIABILITIES</u>		
202201	Accounts Payable	353,168
Total	LIABILITIES	\$353,168
Total - Liabilities and Equity		\$353,168

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	-201
115127	Accts Rec - Subject to 1%	15,452
Total	ASSETS	\$15,251
<u>LIABILITIES</u>		
202201	Accounts Payable	15,251
Total	LIABILITIES	\$15,251
Total - Liabilities and Equity		\$15,251

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	1,184,373
115123	Account Receivable - Wpro	14,788
115125	Accts Receivable	2,711,584
Total	ASSETS	\$3,910,744
<u>LIABILITIES</u>		
202201	Accounts Payable	3,910,744
Total	LIABILITIES	\$3,910,744
Total - Liabilities and Equity		\$3,910,744

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
115125	Accounts receivable	6,745
Total	ASSETS	\$6,745
<u>LIABILITIES</u>		
202201	Accounts payable	6,745
Total	LIABILITIES	\$6,745
Total - Liabilities and Equity		\$6,745

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

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	6,155
Total	ASSETS	\$6,155
<u>LIABILITIES</u>		
202201	Accounts Payable	6,155
Total	LIABILITIES	\$6,155
Total - Liabilities and Equity		\$6,155

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	872,468
Total	ASSETS	\$872,468
<u>LIABILITIES</u>		
207630	Due to P & F Pension Fund	-459
217021	Withholding Tax	-3,193
217025	Miscellaneous deductions	4,511
217028	AFLAC Insurance Premiums	11,437
217029	United Fund	91
217031	Dental insurance- General	33,970
217040	Health Insurance- HMO	513
217043	Life Insurance	-642
217044	Wage Garnishment	995
217049	FRS City Contribution	636,484
217053	Lead Teacher Reimb	40,842
217059	FRS Employee Contribution	127,955
217061	Long-Term Disability	-7,177
217062	Vision - Humana	7,148
217064	Short Term Disability	877
217071	Dependant Daycare	8,456
217072	Unreimbursed Medical	12,987
Total	LIABILITIES	\$874,792
<u>EQUITY</u>		
299000	Suspense Account	-2,324
Total	EQUITY	(\$2,324)
Total - Liabilities and Equity		\$872,468

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

UNAUDITED

Code	Description	Year to Date
611 Sanitation - Eco Waste		
<u>ASSETS</u>		
100199	Cash in Pool	31,382
115125	Accts Receivable	73,949
Total		\$105,331
<u>LIABILITIES</u>		
202201	Accounts Payable	105,331
Total		\$105,331
Total - Liabilities and Equity		\$105,331

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

UNAUDITED

Code	<i>Description</i>	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
151000	Investments	244,057,797
Total	ASSETS	\$244,057,797
<u>EQUITY</u>		
247700	Restricted	244,057,797
Total	EQUITY	\$244,057,797
Total - Liabilities and Equity		\$244,057,797

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	2,525,122
135134	Interest Receivable	841,598
151000	Investments	3,533,288
151100	Investments - Sun Bank	52,389,506
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	\$1,053,953,516
<u>LIABILITIES</u>		
202201	Accounts Payable	631,339
205000	DROP Participants Payable	310,113
Total	LIABILITIES	\$941,452
<u>EQUITY</u>		
247700	Restricted	1,053,012,064
Total	EQUITY	\$1,053,012,064
Total - Liabilities and Equity		\$1,053,953,516

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	984,823
151404	Investment - Fiduciary Trust	326,296
151406	Inv - Atlanta Capital Mgmt	11,708,046
151407	Inv - Garcia Hamilton & Assoc	54,207,063
151409	Inv - State Street Advisors	50,523,280
151411	Inv - Intercontinental RE	6,217,392
151412	Investment - Black Rock	6,010,216
151413	Investment - Loomis Sayles	31,449,177
151414	Inv - Aristotle Capital Mgmt	21,989,789
160927	OPEB Expense Acct - TD Bank	377,862
160929	OPEB Trust - TD Bank	741,001
Total	ASSETS	\$184,534,944
<u>LIABILITIES</u>		
202201	Accounts Payable	23,165
229200	Reserve for Health Insurance	779,356
Total	LIABILITIES	\$802,521
<u>EQUITY</u>		
247700	Restricted	183,681,730
287000	Assigned - Encumbrances	49,250
Total	EQUITY	\$183,730,979
Total - Liabilities and Equity		\$184,533,500

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

UNAUDITED

Code	Description	Year to Date
898 Pooled Cash Health Claim		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-363,983
Total	ASSETS	(\$363,983)
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-363,983
Total	EQUITY	(\$363,983)
	Total - Liabilities and Equity	(\$363,983)

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
100898	Cash in Pool - HC	-363,983
101200	Commercial Checking - Regular	12,734,293
101320	Commercial Checking - Deposit	-14,709,046
101321	Cash Deposit Clearing Account	21,643,154
101322	Cash Deposit Clearing Echecks	4,846,224
101335	ACH Debits	-320
151300	Pooled Funds - SBA	214,851,435
Total	ASSETS	\$239,001,757
<u>EQUITY</u>		
290001	Equity in Pooled Cash	182,741,799
290051	Equity in Pooled Cash	-3,750
290100	Equity in Pooled Cash	944,660
290110	Equity in Pooled Cash	2,388,287
290120	Equity in Pooled Cash	1,659,407
290121	Equity in Pooled Cash	451,129
290127	Equity in Pooled Cash	524,810
290131	Equity in Pooled Cash	623,545
290132	Equity in Pooled Cash	516,911
290133	Equity in Pooled Cash	88,109
290134	Equity in Pooled Cash	1,667,791
290170	Equity in Pooled Cash	2,666,640
290171	Equity in Pooled Cash	362,479
290172	Equity in Pooled Cash	5,483,610
290173	Equity in Pooled Cash	-840,686
290201	Equity in Pooled Cash	0
290320	Equity in Pooled Cash	2,699,390
290471	Equity in Pooled Cash	20,869,132
290472	Equity in Pooled Cash	703,147
290504	Equity in Pooled Cash	12,357,465
290605	Equity in Pooled Cash	25,037
290606	Equity in Pooled Cash	-201
290607	Equity in Pooled Cash	1,184,373
290610	Equity in Pooled Cash	872,468
290611	Equity in Pooled Cash	31,382

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

UNAUDITED

Code	Description	Year to Date
290657	Equity in Pooled Cash	984,823
Total	EQUITY	\$239,001,757
	Total - Liabilities and Equity	\$239,001,757

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

UNAUDITED

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

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

UNAUDITED

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

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

UNAUDITED

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

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

UNAUDITED

Code	Description	Year to Date
951 General Long Term Debt		
<u>ASSETS</u>		
180000	Available in d/s fund- bonds	10,606,004
181000	Amount to be Provided - Bonds	176,726,196
181200	Amount to be provided- Comp Ab	20,682,848
Total	ASSETS	\$208,015,048
<u>LIABILITIES</u>		
210000	Comp Absences - Current	16,186,508
210005	Comp Absences School - Current	752,316
210900	Comp Absences - Long Term	3,541,223
210905	Comp Absences Sch - Long Term	202,801
230901	GO Bonds Payable - 76.045M	49,605,000
232921	Rev Bonds Payable 8.545 M	812,200
232922	Rev Bonds Payable 35.300 M	18,015,000
232923	Rev Bonds Payable 41.540 M	20,925,000
232924	Rev Bonds Payable 29.040 M	16,155,000
232925	Rev Bonds Payable 7.636 M	5,440,000
232927	Rev Bonds Payable 45.96 M	18,590,000
232928	Rev Bonds Payable \$62.62 M	57,790,000
Total	LIABILITIES	\$208,015,048
Total - Liabilities and Equity		\$208,015,048