

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	183,959,566
101330	Commercial Checking - Housing	1,334,472
101336	Police False Alarm Lockbox	1,505,530
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	74,290
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	1,532,387
115139	Miscellaneous Receivable-SR	2,648,922
115303	VISA/MC Receivable - Golf	22,100
115500	Lease receivable	2,714,391
131122	Due from Law Enforcement Grant	344,505
131124	Due from Community Bus Program	236,146
131199	Due from OAA	149,126
133001	Due from Federal Government	130,277
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	56,384
141167	Prepaid Fuel - Diesel	59,641

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
151400	Investment - FLOC Intermediate	171,655
151403	Investment - FLOC Enhance Cash	29,732,463
151600	Investment - PFM	66,070,301
151800	Investment - FLOC 1-3 Year	63,429
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
<b>Total</b>	<b>ASSETS</b>	<b>\$297,607,486</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	2,865,690
207625	Due to General Pension	21,693
207630	Due to P & F Pension Fund	3,067,955
208000	Due to State of Florida	30,075
216230	Accrued Payroll	2,541,609
217220	Florida Sales Tax	16,002
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,715
220003	Deposit - Site Council	23,953
220006	Deposit - Special Events City	45,427
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - Flea Market	50,776
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	696,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	21,625
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

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220037	Senior Center Event Sponsors	7,764
220139	Deposit - Veterans Sponsorship	5,783
220140	Deposit - Developer Tree Fund	213,088
220242	Deposit - Misc Bonds	475,190
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	262,435
220331	Deposit - Pines Place	1,062,956
220332	Deposit Appt - Pines Point	1,109
220334	Deposit - Evening Program	80
220335	Security Deposit-Homes for Vet	9,088
220336	Deposit App. - Pines Place	63,096
220400	Deposit - Cleaning	3,780
220555 209	Deposit - Scholastic Book Fair	21
220588	Deposit - Miscellaneous	30,106
220741	Deposit - Seniors Center Trips	10,323
220768	Deposit- Taste of Pines	5,390
220770	Deposit - Charter Schools 5K	4,751
220906	Deposit - Police False Alarm	3,300
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	590,234
<b>Total</b>	<b>LIABILITIES</b>	<b>\$12,560,274</b>
<b><u>EQUITY</u></b>		
280701	Nonspendable - Inventories	409,636
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	88,069,475
284001	Unassigned - General Fund	165,261,781
287000	Assigned - Encumbrances	29,181,321
<b>Total</b>	<b>EQUITY</b>	<b>\$285,047,212</b>
<b>Total - Liabilities and Equity</b>		<b>\$297,607,486</b>

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Code	Description	Year to Date
<b>51 Wetlands Trust Fund</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	-1,250
151801	SBA - Wetland	768,740
<b>Total</b>	<b>ASSETS</b>	<b>\$767,490</b>
<u><b>EQUITY</b></u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	304,160
287000	Assigned - Encumbrances	11,250
<b>Total</b>	<b>EQUITY</b>	<b>\$767,490</b>
<b>Total - Liabilities and Equity</b>		<b>\$767,490</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	482,134
105100	Taxes Receivable	459,445
133001	Due from Federal Government	57,446
133002	Due from State Government	100,000
151300	Pooled Funds - SBA	130,974
151310	SBA - \$.03 Gas Tax	7,181,193
151390	Restricted Cash - Traffic Impr	66,487
<b>Total</b>	<b>ASSETS</b>	<b>\$8,477,678</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	226,112
207625	Due to General Pension	728
<b>Total</b>	<b>LIABILITIES</b>	<b>\$226,840</b>
<b><u>EQUITY</u></b>		
281100	Restricted - Roads & Sidewalks	3,260,864
287000	Assigned - Encumbrances	4,989,973
<b>Total</b>	<b>EQUITY</b>	<b>\$8,250,838</b>
<b>Total - Liabilities and Equity</b>		<b>\$8,477,678</b>

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Code	<i>Description</i>	Year to Date
<b>110 Building Fund</b>		
<u><b>ASSETS</b></u>		
9005 100199	Cash in Pool	2,274,097
<b>Total</b>		<b>\$2,274,097</b>
<u><b>LIABILITIES</b></u>		
9005 202201	Accounts Payable	499,880
<b>Total</b>		<b>\$499,880</b>
<u><b>EQUITY</b></u>		
9005 281100	Restricted - Building	1,774,217
<b>Total</b>		<b>\$1,774,217</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,274,097</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	1,448,739
133001	Due from Federal Government	24,093
<b>Total</b>	<b>ASSETS</b>	<b>\$1,472,831</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	28
223002	Deferred Revenue	1,447,888
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,447,917</b>
<b><u>EQUITY</u></b>		
281120	Restricted	21,846
287000	Assigned - Encumbrances	3,069
<b>Total</b>	<b>EQUITY</b>	<b>\$24,915</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,472,831</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	592,129
<b>Total</b>	<b>ASSETS</b>	<b>\$592,129</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	10,675
223002	Deferred Revenue	489,486
<b>Total</b>	<b>LIABILITIES</b>	<b>\$500,161</b>
<u><b>EQUITY</b></u>		
281121	Restricted	-339,259
287000	Assigned - Encumbrances	431,227
<b>Total</b>	<b>EQUITY</b>	<b>\$91,967</b>
<b>Total - Liabilities and Equity</b>		<b>\$592,129</b>

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Code	Description	Year to Date
<b>122 Law Enforcement Grant</b>		
<u><b>ASSETS</b></u>		
133001	Due from Federal Government	334,506
133002	Due from State Government	9,999
<b>Total</b>	<b>ASSETS</b>	<b>\$344,505</b>
<u><b>LIABILITIES</b></u>		
207001	Due to General Fund	344,505
216230	Accrued Payroll	719
<b>Total</b>	<b>LIABILITIES</b>	<b>\$345,224</b>
<u><b>EQUITY</b></u>		
287000	Assigned - Encumbrances	-719
<b>Total</b>	<b>EQUITY</b>	<b>(\$719)</b>
<b>Total - Liabilities and Equity</b>		<b>\$344,505</b>

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

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Code	Description	Year to Date
<b>128 Community Bus Program</b>		
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	9,454
207001	Due to General Fund	236,146
<b>Total</b>		<b>\$245,600</b>
<u><b>EQUITY</b></u>		
281128	Restricted	-716,584
287000	Assigned - Encumbrances	470,984
<b>Total</b>		<b>(\$245,600)</b>
<b>Total - Liabilities and Equity</b>		<b>\$0</b>

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Code	<i>Description</i>	Year to Date
<b>131 Treasury - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	625,607
<b>Total</b>	<b>ASSETS</b>	<b>\$625,607</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	625,607
<b>Total</b>	<b>EQUITY</b>	<b>\$625,607</b>
<b>Total - Liabilities and Equity</b>		<b>\$625,607</b>

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Code	Description	Year to Date
<b>132 Justice - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	518,621
<b>Total</b>	<b>ASSETS</b>	<b>\$518,621</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	518,621
<b>Total</b>	<b>EQUITY</b>	<b>\$518,621</b>
<b>Total - Liabilities and Equity</b>		<b>\$518,621</b>

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Code	Description	Year to Date
<b>133 \$2 Police Education</b>		
<u>ASSETS</u>		
100199	Cash in Pool	88,400
<b>Total</b>	<b>ASSETS</b>	<b>\$88,400</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	83,525
287000	Assigned - Encumbrances	4,875
<b>Total</b>	<b>EQUITY</b>	<b>\$88,400</b>
<b>Total - Liabilities and Equity</b>		<b>\$88,400</b>

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Code	Description	Year to Date
<b>134 FDLE - Confiscated</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	1,674,398
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	-4,665
<b>Total</b>	<b>ASSETS</b>	<b>\$1,679,734</b>
<u><b>LIABILITIES</b></u>		
220620	Confiscated Property Held	277,748
<b>Total</b>	<b>LIABILITIES</b>	<b>\$277,748</b>
<u><b>EQUITY</b></u>		
281130	Restricted - Law Enforcement	1,401,986
<b>Total</b>	<b>EQUITY</b>	<b>\$1,401,986</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,679,734</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	3,440,536
102169	1112 Petty Cash - East Elementary	300
102170	1112 Petty Cash - West Elementary	238
102173	1112 Petty Cash - CentralElementary	300
131504	1140 Due from Public Insurance	909,816
133001	1220 Due from Federal Government	61,264
133004	1130 Due from School Board	154,718
<b>Total</b>	<b>ASSETS</b>	<b>\$4,567,171</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	165,795
216230	2120 Accrued Payroll	330,348
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	2,443
220530 551	2220 Deposit - Field Trips	46,404
220530 552	2220 Deposit - Field Trips	28,148
220531 551	2220 Deposit - Math Club	8
220533 551	2220 Deposit - Law Club	7
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	5,664
220548 552	2220 Deposit - Dress Down	530
220555 551	2220 Deposit - Scholastic Book Fair	13,646
220555 552	2220 Deposit - Scholastic Book Fair	28,211
220567 551	2220 Deposit - Multi Culture Club	2,266
220567 552	2220 Deposit - Multi Culture Club	2,711

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<b>Code</b>			<b>Description</b>	<b>Year to Date</b>
220590	550	2220	Deposit - Misc Charter School	15,898
220590	551	2220	Deposit - Misc Charter School	33,745
220590	552	2220	Deposit - Misc Charter School	19,413
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	0
220795	550	2220	Deposit - Technology	69
220795	551	2220	Deposit - Technology	6,813
220795	552	2220	Deposit - Technology	22,764
220799	551	2220	Deposit - Replacement Card Fee	20
223005		2413	Deferred Revenue - Food Sales	125,736
<b>Total</b>			<b>LIABILITIES</b>	<b>\$903,748</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	2,550,965
287000			Assigned - Encumbrances	1,112,458
<b>Total</b>			<b>EQUITY</b>	<b>\$3,663,423</b>
<b>Total - Liabilities and Equity</b>				<b>\$4,567,171</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	825,288
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
131504	1140 Due from Public Insurance	624,341
133001	1220 Due from Federal Government	35,193
133004	1130 Due from School Board	128,928
<b>Total</b>	<b>ASSETS</b>	<b>\$1,614,288</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	99,483
216230	2120 Accrued Payroll	200,943
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	6,789
220529	553 2220 Deposit - Cambridge Club	15
220530	553 2220 Deposit - Field Trips	1,840
220530	554 2220 Deposit - Field Trips	37,943
220531	553 2220 Deposit - Math Club	850
220535	553 2220 Deposit - Student Council	1,351
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	10,631
220550	554 2220 Deposit - Music Instruments	5,016

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<b>Code</b>			<b>Description</b>	<b>Year to Date</b>
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	2,296
220580	553	2220	Deposit - Book Fair	5,678
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	11,896
220590	554	2220	Deposit - Misc Charter School	14,357
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	2,545
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	9,451
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	945
223005		2413	Deferred Revenue - Food Sales	88,937
<b>Total</b>			<b>LIABILITIES</b>	<b>\$597,985</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	331,272

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
287000	Assigned - Encumbrances	685,031
<b>Total</b>	<b>EQUITY</b>	<b>\$1,016,302</b>
	<b>Total - Liabilities and Equity</b>	<b>\$1,614,288</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	6,376,434
102172	1112 Petty Cash - High School	500
115137	1130 Miscellaneous Accounts Receiva	17,350
131504	1140 Due from Public Insurance	910,648
133001	1220 Due from Federal Government	43,673
133003	1130 Due from Broward County	9,304
133004	1130 Due from School Board	319,836
<b>Total</b>	<b>ASSETS</b>	<b>\$7,677,745</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	173,772
216230	2120 Accrued Payroll	286,111
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	3,863
220411	2220 Deposit - FIDM Fashion Club	2,930
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	4,951
220414	2220 Deposit - Test Camps	36,010
220415	2220 Deposit - Engineering Club	17,713
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	533
220450	2220 Deposit - Girl Power	1,166
220455	2220 Deposit - Book Club	6,250
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	3,487
220527	2220 Deposit - Science Club	9,989
220530	2220 Deposit - Field Trips	26,353
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: January 31, 2026**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
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	5,579
220554	2220 Deposit- Helping Hands	1,107
220557	2220 Deposit- Jag Shack	11,722
220558	2220 Deposit- Natl. Ath. Honor Soc.	1,501
220559	2220 Deposit- Natl. Jnr. Honor Soc.	1,887
220561	2220 Deposit- Science Olympiad	3,137
220562	2220 Deposit- MS Science Olympiad	4,159
220563	2220 Deposit- Village Mentor	294
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	14,974
220635	2220 Deposit - Junior Class	7,102
220640	2220 Deposit - Senior Class	70,538
220641	2220 Deposit - Sophomore Class	9,803
220642	2220 Deposit - Freshman Class	4,107
220645	2220 Deposit - Parking	58,420
220650	2220 Deposit - ID Badges	6,531
220652	2220 Deposit - Graduation expense	18,420
220655	2220 Deposit - Kids	4,166
220660	2220 Deposit - Discretionary	3,561
220665	2220 Deposit - Textbook Obligations	11,713
220680	2220 Deposit - Debate	13
220685	2220 Deposit - Drama	32,151
220695	2220 Deposit - Student Government	40,039
220705	2220 Deposit - Best Buddies	4,746
220720	2220 Deposit - Athletics	66,965
220727	2220 Deposit - Model UN	2,806
220730	2220 Deposit - Guidance Department	17,308
220740	2220 Deposit - Key Club	28,207
220743	2220 Deposit - Scholarship Resource	15,393
220745	2220 Deposit - Art Club	2,940
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	3,978
220780	2220 Deposit - Black Student Union	5,773

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

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<b>Code</b>	<b>Description</b>		<b>Year to Date</b>
220781	2220	Deposit - Middle Level Clubs	418
220783	2220	Deposit -Social Studies Honors	7,590
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	150,304
<b>Total</b>		<b>LIABILITIES</b>	<b>\$1,373,061</b>
<b><u>EQUITY</u></b>			
283170	2749	Assigned - Rent Payments	4,722,255
287000		Assigned - Encumbrances	1,582,429
<b>Total</b>		<b>EQUITY</b>	<b>\$6,304,684</b>
<b>Total - Liabilities and Equity</b>			<b>\$7,677,745</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	-1,070,584
102177	1112 Petty Cash - FSU Elementary	300
115137	1130 Miscellaneous Accts Receivable	38,975
131504	1140 Due from Public Insurance	325,743
133001	1220 Due from Federal Government	15,808
133002	1220 Due from State Government	1,120,889
<b>Total</b>	<b>ASSETS</b>	<b>\$431,132</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	69,588
216230	2120 Accrued Payroll	128,072
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	3,805
220530	2220 Deposit - Field Trips	40,318
220535	2220 Deposit - Student Council	1,142
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	10,199
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	41,565
<b>Total</b>	<b>LIABILITIES</b>	<b>\$336,318</b>
<b><u>EQUITY</u></b>		
283170	2749 Assigned - Rent Payments	-336,292
287000	Assigned - Encumbrances	431,106
<b>Total</b>	<b>EQUITY</b>	<b>\$94,814</b>
<b>Total - Liabilities and Equity</b>		<b>\$431,132</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	34,972
133002	Due from State Government	12,505
133003	Due from Broward County	7,526
<b>Total</b>	<b>ASSETS</b>	<b>\$55,003</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	31,107
207001	Due to General Fund	149,126
<b>Total</b>	<b>LIABILITIES</b>	<b>\$180,234</b>
<b><u>EQUITY</u></b>		
281199	Restricted	-226,981
287000	Assigned - Encumbrances	101,750
<b>Total</b>	<b>EQUITY</b>	<b>(\$125,231)</b>
<b>Total - Liabilities and Equity</b>		<b>\$55,003</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>201 Debt Service</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	0
151316	SBA - Sinking 35.3 Pension 13	958,197
151324	SBA - Sinking 8.545 CIRRB 2010	141,347
151350	SBA - Sinking 41.54 Pension 14	1,062,216
151351	SBA - Sinking 29.04 PIRRB 14	738,904
151387	SBA - Sinking 45.96 CIRRB 2017	752,723
151388	SBA - Sinking 7.636 CIRRB 2008	172,675
151389	SBA - Sinking 62.295 CIRRB 2019	1,265,778
151392	SBA - Sinking \$44.89 GO 2025	5,210,672
<b>Total</b>	<b>ASSETS</b>	<b>\$10,302,511</b>
<b><u>EQUITY</u></b>		
283201	Assigned - Debt Service	10,302,511
<b>Total</b>	<b>EQUITY</b>	<b>\$10,302,511</b>
<b>Total - Liabilities and Equity</b>		<b>\$10,302,511</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026

UNAUDITED

Code	Description	Year to Date
<b>320 Municipal Construction</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,708,319
151370	SBA - Construction CIRRB 2006	201,049
<b>Total</b>	<b>ASSETS</b>	<b>\$2,909,368</b>
<b><u>EQUITY</u></b>		
281320	Restricted - Capital Projects	2,802,425
287000	Assigned - Encumbrances	106,943
<b>Total</b>	<b>EQUITY</b>	<b>\$2,909,368</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,909,368</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
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UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>321 Strategic Plan CaP Proj - Rec</b>		
<u><b>EQUITY</b></u>		
7001 243000	Encumbrances	-486,077
7001 287000	Assigned - Encumbrances	486,077
<b>Total</b>	<b>EQUITY</b>	<b>\$0</b>
<b>Total - Liabilities and Equity</b>		<b>\$0</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	22,458,031
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	8,512,729
115126	Unbilled Utility	2,257,691
115129	Accts Rec - Youth Athletics	84
115130	Accts Rec - Charter Schools	6
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	9
117138	Allowance for Bad Debts	-1,564,562
151391	Cash Reserved for PFAS	5,495,908
151501	City Center Land	9,377,447
151600	Investment - PFM	56,286,781
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	4,482,127
160936	SBA - RR&I Fund	2,446,239
160939	SBA - Sinking AWS \$12.3 2010	171,838
161900	Land	18,211,038
162900	Buildings	43,273,057
163900	Accumulated Depreciation Bldg	-17,875,351
164900	Improvement Other than Bldg	269,335,746
165900	Accum Depr - Other Improvement	-136,078,199
166900	Equipment & Furniture	31,967,318
167900	Accumulated Depr - Equipment	-17,058,133
168901	Lease Asset	279,874
168951	Accumulated Amort.-Lease Asse	-50,918

**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	6,508,138
<b>Total</b>	<b>ASSETS</b>	<b>\$327,721,062</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	2,373,659
207625	Due to General Pension	6,647
210000	Comp Absences - Current	308,490
210900	Comp Absences - Long Term	45,992
215000	Interest Payable	-13,352
216230	Accrued Payroll	50,872
220100	Deposit - Utility Customer	3,883,448
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	214
220130	Deposit - Charter Schools	85
220131	Deposit - Senior Citizen Svc	255
220133	Deposit - Crime Prevention	138
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	463,993
225900	Lease Liability - Long-term	228,095
232000 845	Rev Bonds Payable - Current	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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$25,745,859</b>
<b><u>EQUITY</u></b>		
280000	Net Invest in Capital Assets	179,037,858
281201	Restricted for debt service	1,034,718
281471	Restricted - PFAS	4,644,642
290000	Unrestricted	117,257,985
<b>Total</b>	<b>EQUITY</b>	<b>\$301,975,202</b>
<b>Total - Liabilities and Equity</b>		<b>\$327,721,062</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	620,775
115122	Accounts Receivable - EWS	373,662
115125	Accts Receivable	333,671
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-38,249
<b>Total</b>	<b>ASSETS</b>	<b>\$1,345,833</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	54,398
<b>Total</b>	<b>LIABILITIES</b>	<b>\$54,398</b>
<b><u>EQUITY</u></b>		
272000	Restricted	-1,104,528
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	2,344,654
<b>Total</b>	<b>EQUITY</b>	<b>\$1,291,436</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,345,833</b>

**CITY OF PEMBROKE PINES  
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**UNAUDITED**

<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	5,236,814
103162	Worker Comp Citi Escrow Acct	148,716
151600	Investment - PFM	21,971,962
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
<b>Total</b>	<b>ASSETS</b>	<b>\$28,216,902</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	184,114
207170	Due to Elementary School	909,816
207171	Due to Middle School	624,341
207172	Due to High School	910,648
207173	Due to FSU	325,743
207625	Due to General Pension	335
210000	Comp Absences - Current	120,413
210900	Comp Absences - Long Term	9,463
216230	Accrued Payroll	11,038
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

**CITY OF PEMBROKE PINES  
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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
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
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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$15,492,378</b>
<b><u>EQUITY</u></b>		
248200	Restricted for Claims	10,315,524
283130	Assigned - Cancer Benefit	2,400,000
287000	Assigned - Encumbrances	9,000
<b>Total</b>	<b>EQUITY</b>	<b>\$12,724,524</b>
<b>Total - Liabilities and Equity</b>		<b>\$28,216,902</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	20,928
115125	Accts Receivable	22,440
115127	Accts Rec - Subject to 1%	311,482
<b>Total</b>	<b>ASSETS</b>	<b>\$354,851</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	354,851
<b>Total</b>	<b>LIABILITIES</b>	<b>\$354,851</b>
<b>Total - Liabilities and Equity</b>		<b>\$354,851</b>

CITY OF PEMBROKE PINES  
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Code	Description	Year to Date
<b>606 Sanitation - Waste Mgt</b>		
<u>ASSETS</u>		
115127	Accts Rec - Subject to 1%	15,251
<b>Total</b>	<b>ASSETS</b>	<b>\$15,251</b>
<u>LIABILITIES</u>		
202201	Accounts Payable	15,251
<b>Total</b>	<b>LIABILITIES</b>	<b>\$15,251</b>
	<b>Total - Liabilities and Equity</b>	<b>\$15,251</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	1,171,599
115123	Account Receivable - Wpro	14,630
115125	Accts Receivable	3,032,164
<b>Total</b>	<b>ASSETS</b>	<b>\$4,218,393</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	4,218,393
<b>Total</b>	<b>LIABILITIES</b>	<b>\$4,218,393</b>
<b>Total - Liabilities and Equity</b>		<b>\$4,218,393</b>

CITY OF PEMBROKE PINES  
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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>		
115125	Accounts receivable	10,312
<b>Total</b>	<b>ASSETS</b>	<b>\$10,312</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	10,312
<b>Total</b>	<b>LIABILITIES</b>	<b>\$10,312</b>
<b>Total - Liabilities and Equity</b>		<b>\$10,312</b>

CITY OF PEMBROKE PINES  
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Code	Description	Year to Date
<b>609 Sanitation - Panzarella Waste</b>		
<u>ASSETS</u>		
115125	Accts Receivable	6,155
<b>Total</b>	<b>ASSETS</b>	<b>\$6,155</b>
<u>LIABILITIES</u>		
202201	Accounts Payable	6,155
<b>Total</b>	<b>LIABILITIES</b>	<b>\$6,155</b>
<b>Total - Liabilities and Equity</b>		<b>\$6,155</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	565,663
<b>Total</b>	<b>ASSETS</b>	<b>\$565,663</b>
<b><u>LIABILITIES</u></b>		
217021	Withholding Tax	-3,193
217025	Miscellaneous deductions	-2,710
217028	AFLAC Insurance Premiums	11,437
217029	United Fund	91
217031	Dental insurance- General	33,658
217040	Health Insurance- HMO	1,956
217043	Life Insurance	-642
217044	Wage Garnishment	1,865
217049	FRS City Contribution	376,531
217053	Lead Teacher Reimb	40,842
217059	FRS Employee Contribution	73,931
217061	Long-Term Disability	291
217062	Vision - Humana	7,075
217064	Short Term Disability	1,858
217071	Dependant Daycare	9,853
217072	Unreimbursed Medical	15,145
<b>Total</b>	<b>LIABILITIES</b>	<b>\$567,988</b>
<b><u>EQUITY</u></b>		
299000	Suspense Account	-2,324
<b>Total</b>	<b>EQUITY</b>	<b>(\$2,324)</b>
<b>Total - Liabilities and Equity</b>		<b>\$565,663</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026

UNAUDITED

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

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026

UNAUDITED

Code	Description	Year to Date
<b>655 General Pension Trust Fund</b>		
<u><b>ASSETS</b></u>		
115137	Miscellaneous Accts Receivable	29,412
151000	Investments	242,713,725
<b>Total</b>	<b>ASSETS</b>	<b>\$242,743,137</b>
<u><b>EQUITY</b></u>		
247700	Restricted	242,743,137
<b>Total</b>	<b>EQUITY</b>	<b>\$242,743,137</b>
	<b>Total - Liabilities and Equity</b>	<b>\$242,743,137</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	5,593,077
135134	Interest Receivable	841,598
151000	Investments	3,760,960
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
<b>Total</b>	<b>ASSETS</b>	<b>\$1,057,249,143</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	631,339
205000	DROP Participants Payable	327,956
<b>Total</b>	<b>LIABILITIES</b>	<b>\$959,295</b>
<b><u>EQUITY</u></b>		
247700	Restricted	1,056,289,848
<b>Total</b>	<b>EQUITY</b>	<b>\$1,056,289,848</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,057,249,143</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	1,034,270
151404	Investment - Fiduciary Trust	318,465
151406	Inv - Atlanta Capital Mgmt	11,929,616
151407	Inv - Garcia Hamilton & Assoc	53,763,188
151409	Inv - State Street Advisors	50,986,439
151411	Inv - Intercontinental RE	6,209,643
151412	Investment - Black Rock	5,961,250
151413	Investment - Loomis Sayles	31,889,992
151414	Inv - Aristotle Capital Mgmt	21,975,769
160927	OPEB Expense Acct - TD Bank	482,656
160929	OPEB Trust - TD Bank	398,623
<b>Total</b>	<b>ASSETS</b>	<b>\$184,949,912</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	119,917
229200	Reserve for Health Insurance	779,356
<b>Total</b>	<b>LIABILITIES</b>	<b>\$899,273</b>
<b><u>EQUITY</u></b>		
247700	Restricted	184,001,388
287000	Assigned - Encumbrances	49,250
<b>Total</b>	<b>EQUITY</b>	<b>\$184,050,638</b>
<b>Total - Liabilities and Equity</b>		<b>\$184,949,911</b>

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026

UNAUDITED

Code	<i>Description</i>	Year to Date
<b>898 Pooled Cash Health Claim</b>		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-622,752
<b>Total</b>	<b>ASSETS</b>	<b>(\$622,752)</b>
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-622,752
<b>Total</b>	<b>EQUITY</b>	<b>(\$622,752)</b>
<b>Total - Liabilities and Equity</b>		<b>(\$622,752)</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	-622,752
101200	Commercial Checking - Regular	9,787,315
101320	Commercial Checking - Deposit	-7,800,315
101321	Cash Deposit Clearing Account	18,499,876
101322	Cash Deposit Clearing Echecks	4,951,020
101335	ACH Debits	513
151300	Pooled Funds - SBA	210,797,648
<b>Total</b>	<b>ASSETS</b>	<b>\$235,613,305</b>
<b><u>EQUITY</u></b>		
290001	Equity in Pooled Cash	183,959,566
290051	Equity in Pooled Cash	-1,250
290100	Equity in Pooled Cash	482,134
290110	Equity in Pooled Cash	2,274,097
290120	Equity in Pooled Cash	1,448,739
290121	Equity in Pooled Cash	592,129
290127	Equity in Pooled Cash	524,810
290131	Equity in Pooled Cash	625,607
290132	Equity in Pooled Cash	518,621
290133	Equity in Pooled Cash	88,400
290134	Equity in Pooled Cash	1,674,398
290170	Equity in Pooled Cash	3,441,758
290171	Equity in Pooled Cash	826,826
290172	Equity in Pooled Cash	6,379,272
290173	Equity in Pooled Cash	-1,069,582
290201	Equity in Pooled Cash	0
290320	Equity in Pooled Cash	2,708,319
290471	Equity in Pooled Cash	22,458,031
290472	Equity in Pooled Cash	620,775
290504	Equity in Pooled Cash	5,236,814
290605	Equity in Pooled Cash	20,928
290607	Equity in Pooled Cash	1,171,599
290610	Equity in Pooled Cash	565,663
290611	Equity in Pooled Cash	31,382

CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026

UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
290657	Equity in Pooled Cash	1,034,270
<b>Total</b>	<b>EQUITY</b>	<b>\$235,613,305</b>
	<b>Total - Liabilities and Equity</b>	<b>\$235,613,305</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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	311,726,525
163900	Accumulated Depreciation Bldg	-130,131,735
164900	Improvement Other than Bldg	175,855,098
165900	Accum Depr - Other Improvement	-120,630,346
166100	Internally Generated Software	7,637,233
166500	Accum Depr - Intangibles Asset	-1,702,758
166900	Equipment & Furniture	92,484,168
167900	Accumulated Depr - Equipment	-65,712,857
169900	Construction In Progress	10,112,412
170900	Infrastructure	42,350,342
170950	Accumulated Depr - Infrastruct	-36,963,348
<b>Total</b>	<b>ASSETS</b>	<b>\$340,239,723</b>
<b><u>EQUITY</u></b>		
280001	Invested by General Fund	107,285,927
280100	Invested by Road & Bridge	9,595,071
280121	Invested by Comm Dev Block	5,137,268
280122	Invested by Law Enforce Grants	1,489,015
280124	Invested by Pol Comm Svs Grant	15,497
280320	Invested by Municipal Constr	215,577,533
280621	Invested by Treasury	5,389
280622	Invested by Justice	345,067
280624	Invested by FDLE	788,955
<b>Total</b>	<b>EQUITY</b>	<b>\$340,239,723</b>
<b>Total - Liabilities and Equity</b>		<b>\$340,239,723</b>

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: January 31, 2026**

**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: January 31, 2026

UNAUDITED

Code	<i>Description</i>	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	-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>
<u><b>EQUITY</b></u>		
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: January 31, 2026**

**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	172,011,196
181200	Amount to be provided- Comp Ab	20,682,848
<b>Total</b>	<b>ASSETS</b>	<b>\$203,300,048</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
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
232929	GO Bonds Payable - 44.890 M	44,890,000
<b>Total</b>	<b>LIABILITIES</b>	<b>\$203,300,048</b>
<b>Total - Liabilities and Equity</b>		<b>\$203,300,048</b>