

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|-----------------------|--------------------------------|---------------------|
| 1 General Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 91,954,740 |
| 101117 | Commercial Checking - Utility | 285,892 |
| 101330 | Commercial Checking - Housing | 1,001,742 |
| 101336 | Police False Alarm Lockbox | 1,190,549 |
| 102176 | Petty Cash - West EDC | 150 |
| 102200 | Petty Cash - City Clerk | 150 |
| 102201 | Petty Cash - Finance | 200 |
| 102202 | Petty Cash - Fire | 200 |
| 102203 | Petty Cash - Police | 200 |
| 102204 | Petty Cash - Public Services | 600 |
| 102205 | Petty Cash - Recreation | 1,180 |
| 102208 | Petty Cash - Community Service | 700 |
| 102211 | Petty Cash - Central EDC | 150 |
| 102300 | Change Fund - City Clerk | 500 |
| 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 | 5,731,056 |
| 115101 | Accts Rec - Returned Checks | 40,082 |
| 115102 | Accts Rec - Business Tax Check | 2,404 |
| 115138 | Other Misc Receivable | 183,781 |
| 115139 | Miscellaneous Receivable-SR | 1,586,419 |
| 115302 | American Express Receivable | 3,627 |
| 115303 | VISA/MC Receivable - Golf | 18,418 |
| 131121 | Due From Community Redevelopme | 436,833 |
| 131122 | Due from Law Enforcement Grant | 10,277 |
| 131124 | Due from Community Bus Program | 108,974 |
| 131199 | Due from OAA | 239,646 |
| 133001 | Due from Federal Government | 3,333,428 |
| 133006 | Due from HCF Campus | 2,600 |

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| 141166 | Prepaid Fuel - Unleaded | 89,920 |
| 141167 | Prepaid Fuel - Diesel | 162,028 |
| 151400 | Investment - FLOC Intermediate | 162,535 |
| 151403 | Investment - FLOC Enhance Cash | 25,868,338 |
| 151502 | Investment in Real Estate | 800 |
| 151600 | Investment - PFM | 57,922,464 |
| 151800 | Investment - FLOC 1-3 Year | 56,662 |
| 155400 | Prepaid Expense | 4,939 |
| 155402 | Prepaid Badging & Fingerprint | 14,534 |
| 155403 | Prepaid Postage Deposit | 35,000 |
| 155404 | Prepaid Electronic Recording | 4,500 |
| 156904 | Deposit to Insurance - Bus | 7,500 |
| Total | ASSETS | \$190,465,443 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 1,555,035 |
| 207625 | Due to General Pension | -28 |
| 207630 | Due to P & F Pension Fund | -4 |
| 208000 | Due to State of Florida | 27,975 |
| 216230 | Accrued Payroll | 884,847 |
| 217220 | Florida Sales Tax | 19,798 |
| 220001 | Deposit - Police | 7,426 |
| 220002 | Deposit - Fire | 850 |
| 220003 | Deposit - Super Seniors | 18,240 |
| 220006 | Deposit - Special Events City | 8,227 |
| 220010 | Deposit - Art & Culture | 65,137 |
| 220011 | Deposit - Sponsorship&Donation | 95,504 |
| 220018 | Deposit - SenResidence Council | 62,677 |
| 220021 | Deposit - Antique Show | 590 |
| 220022 | Deposit - Affordable Housing | 541,000 |
| 220023 | Deposit - Escrow TIL/DCF | 49,347 |
| 220024 | Deposit - Prepaid lien search | 19,527 |
| 220025 | Deposit - Historical Museum | 778 |
| 220026 | Deposit - Neighborhood Watch | 1,664 |
| 220027 | Deposit - 911 Memorial | 2,399 |
| 220029 | Deposit - CERT activities | 1,309 |
| 220030 | Deposit - Police Explorer | 6,934 |
| 220031 | Deposit - Police Award Banquet | 12,474 |
| 220033 | Deposit - Fire Special Events | 14,400 |
| 220034 | Deposit - Brwr'd Cnty Explorers | 900 |

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| 220035 | Deposit - Police Comm Relation | 2,922 |
| 220036 | Deposit - Shopping with COPS | 5,910 |
| 220139 | Deposit - Veterans Sponsorship | 13,635 |
| 220242 | Deposit - Misc Bonds | 295,509 |
| 220250 | Deposit- Wetland Mitigation Cr | 2,303,078 |
| 220260 | Deposit - Christmas | 479 |
| 220270 | Deposit - Thanksgiving Baskets | 255 |
| 220313 | Deposit - West EDC Field Trips | 10,990 |
| 220316 | Deposit - East EDC | 3,699 |
| 220317 | Deposit - Bright Beginings | 2,604 |
| 220318 | Deposit - West EDC | 7,881 |
| 220319 | Deposit - Central EDC | 5,609 |
| 220330 | Deposit - Senior Housing SWFP | 189,552 |
| 220331 | Deposit - Pines Place | 792,370 |
| 220332 | Deposit Appt - Pines Point | 1,504 |
| 220334 | Deposit - Evening Program | 39,524 |
| 220335 | Security Deposit-Homes for Vet | 5,857 |
| 220336 | Deposit App. - Pines Place | 15,036 |
| 220555 209 | Deposit - Scholastic Book Fair | 129 |
| 220588 | Deposit - Miscellaneous | 9,903 |
| 220741 | Deposit - Seniors Center Trips | 12,059 |
| 220768 | Deposit- Taste of Pines | 20 |
| 220770 | Deposit - Charter Schools 5K | 126 |
| 220906 | Deposit - Police False Alarm | 1,464 |
| 220907 | Deposit - Red Light Camera | 1,401 |
| 223008 | Deferred Revenue - Grant | 98,434 |
| 223012 | Deferred Revenue - ARPA | 8,550,023 |
| 223216 | Def Rev - Local Business Tax | 2,405 |
| Total | LIABILITIES | \$15,769,387 |
| <u>EQUITY</u> | | |
| 280701 | Nonspendable - Inventories | 357,808 |
| 283100 | Assigned - Disaster Assistance | 2,125,000 |
| 283120 | Assigned - Subseq Years Budget | 27,249,072 |
| 284001 | Unassigned - General Fund | 144,964,176 |
| Total | EQUITY | \$174,696,056 |
| Total - Liabilities and Equity | | \$190,465,443 |

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| 51 Wetlands Trust Fund | | |
| <u>ASSETS</u> | | |
| 151801 | SBA - Wetland | 473,536 |
| Total | ASSETS | \$473,536 |
| <u>EQUITY</u> | | |
| 280704 | Nonspendable - Permanent Fund | 446,115 |
| 281051 | Restricted - Wetland Mitigatio | 27,421 |
| Total | EQUITY | \$473,536 |
| Total - Liabilities and Equity | | \$473,536 |

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| 100 Road & Bridge Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 2,762,290 |
| 105100 | Taxes Receivable | 471,801 |
| 151310 | SBA - \$.03 Gas Tax | 4,187,782 |
| 151600 | Investment - PFM | 1,023,353 |
| Total | ASSETS | \$8,445,227 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 108,957 |
| 207625 | Due to General Pension | -3 |
| 223220 | Def Rev - Traffic Light | 500,000 |
| Total | LIABILITIES | \$608,955 |
| <u>EQUITY</u> | | |
| 281100 | Restricted - Roads & Sidewalks | 7,836,272 |
| Total | EQUITY | \$7,836,272 |
| Total - Liabilities and Equity | | \$8,445,227 |

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| 120 FHFC Grants SHIP/CRF | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 891,808 |
| Total | ASSETS | \$891,808 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 2,275 |
| 223002 | Deferred Revenue | 889,314 |
| Total | LIABILITIES | \$891,589 |
| <u>EQUITY</u> | | |
| 281120 | Restricted | 219 |
| Total | EQUITY | \$219 |
| Total - Liabilities and Equity | | \$891,808 |

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| Code | Description | Year to Date |
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| 121 HUD Grants CDBG/HOME | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 611,517 |
| Total | ASSETS | \$611,517 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 10,196 |
| 207001 | Due to General Fund | 436,833 |
| 223002 | Deferred Revenue | 147,398 |
| Total | LIABILITIES | \$594,427 |
| <u>EQUITY</u> | | |
| 281121 | Restricted | 17,090 |
| Total | EQUITY | \$17,090 |
| Total - Liabilities and Equity | | \$611,517 |

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| Code | Description | Year to Date |
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| 122 Law Enforcement Grant | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 21,624 |
| Total | ASSETS | \$21,624 |
| <u>LIABILITIES</u> | | |
| 207001 | Due to General Fund | 10,277 |
| 216230 | Accrued Payroll | 320 |
| Total | LIABILITIES | \$10,597 |
| <u>EQUITY</u> | | |
| 281122 | Restricted | 11,027 |
| Total | EQUITY | \$11,027 |
| Total - Liabilities and Equity | | \$21,624 |

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| Code | Description | Year to Date |
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| 128 Community Bus Program | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 226,207 |
| Total | ASSETS | \$226,207 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 47,708 |
| 207001 | Due to General Fund | 108,974 |
| Total | LIABILITIES | \$156,682 |
| <u>EQUITY</u> | | |
| 281128 | Restricted | 69,526 |
| Total | EQUITY | \$69,526 |
| Total - Liabilities and Equity | | \$226,207 |

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| Code | Description | Year to Date |
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| 131 Treasury - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 526,833 |
| Total | ASSETS | \$526,833 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 526,833 |
| Total | EQUITY | \$526,833 |
| Total - Liabilities and Equity | | \$526,833 |

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| Code | Description | Year to Date |
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| 132 Justice - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 436,738 |
| Total | ASSETS | \$436,738 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 436,738 |
| Total | EQUITY | \$436,738 |
| Total - Liabilities and Equity | | \$436,738 |

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| Code | Description | Year to Date |
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| 133 \$2 Police Education | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 41,428 |
| Total | ASSETS | \$41,428 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 41,428 |
| Total | EQUITY | \$41,428 |
| Total - Liabilities and Equity | | \$41,428 |

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| 134 FDLE - Confiscated | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,329,799 |
| 101100 | Cash- Flash Money | 10,000 |
| 115134 | Accts Rec - Rifle PurchaseProg | 3,351 |
| Total | ASSETS | \$1,343,151 |
| <u>LIABILITIES</u> | | |
| 220620 | Confiscated Property Held | 219,810 |
| Total | LIABILITIES | \$219,810 |
| <u>EQUITY</u> | | |
| 281130 | Restricted - Law Enforcement | 1,123,340 |
| Total | EQUITY | \$1,123,340 |
| Total - Liabilities and Equity | | \$1,343,151 |

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| Code | Description | | Year to Date |
|--------------------------------|-------------|--------------------------------|--------------|
| 170 Charter Elementary Schools | | | |
| <u>ASSETS</u> | | | |
| 100199 | | Cash in Pool | 1,220,787 |
| 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 | 236,091 |
| 133004 | 1130 | Due from School Board | 85,171 |
| Total | ASSETS | | \$1,542,887 |
| <u>LIABILITIES</u> | | | |
| 202201 | 2120 | Accounts Payable | 99,029 |
| 202210 | 2120 | Accrued accounts payable | 13,757 |
| 216230 | 2120 | Accrued Payroll | 118,508 |
| 220236 550 | 2220 | Deposit - Building Rental | 250 |
| 220236 552 | 2220 | Deposit - Building Rental | 750 |
| 220445 551 | 2220 | Deposit - ESE | 259 |
| 220445 552 | 2220 | Deposit - ESE | 9,657 |
| 220510 | 2220 | Florida Teachers Lead Program | 3,250 |
| 220510 550 | 2220 | Florida Teachers Lead Program | 903 |
| 220510 551 | 2220 | Florida Teachers Lead Program | 1,052 |
| 220510 552 | 2220 | Florida Teachers Lead Program | 1,199 |
| 220525 550 | 2220 | Deposit - Sunshine | 0 |
| 220528 552 | 2220 | Deposit - Media | 2,896 |
| 220530 550 | 2220 | Deposit - Field Trips | 13 |
| 220530 551 | 2220 | Deposit - Field Trips | 5,201 |
| 220530 552 | 2220 | Deposit - Field Trips | 2,501 |
| 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 | 441 |
| 220535 552 | 2220 | Deposit - Student Council | 6,709 |
| 220545 551 | 2220 | Deposit - Year Book | 10 |
| 220545 552 | 2220 | Deposit - Year Book | 8,839 |
| 220548 552 | 2220 | Deposit - Dress Down | 530 |
| 220555 551 | 2220 | Deposit - Scholastic Book Fair | 3,865 |
| 220555 552 | 2220 | Deposit - Scholastic Book Fair | 28,454 |
| 220567 551 | 2220 | Deposit - Multi Culture Club | 526 |
| 220590 550 | 2220 | Deposit - Misc Charter School | 4,556 |

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| 220590 | 551 | 2220 | Deposit - Misc Charter School | 28,691 |
| 220590 | 552 | 2220 | Deposit - Misc Charter School | 16,684 |
| 220618 | 550 | 2220 | Deposit - Fifth Grade | 4 |
| 220618 | 551 | 2220 | Deposit - Fifth Grade | 9 |
| 220618 | 552 | 2220 | Deposit - Fifth Grade | 786 |
| 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 | 1,382 |
| 220753 | 551 | 2220 | Deposit - Robotics Club | 396 |
| 220775 | 552 | 2220 | Deposit - HOSA | 223 |
| 220786 | 550 | 2220 | Deposit - Donated Meal Account | 225 |
| 220786 | 551 | 2220 | Deposit - Donated Meal Account | 112 |
| 220786 | 552 | 2220 | Deposit - Donated Meal Account | 60 |
| 220795 | 550 | 2220 | Deposit - Technology | 769 |
| 220795 | 551 | 2220 | Deposit - Technology | 13,261 |
| 220795 | 552 | 2220 | Deposit - Technology | 23,987 |
| 223002 | | 2413 | Deferred Revenue | 34,333 |
| 223005 | | 2413 | Deferred Revenue - Food Sales | 17,540 |
| Total | | | LIABILITIES | \$457,206 |
| <u>EQUITY</u> | | | | |
| 283170 | | 2749 | Assigned - Rent Payments | 1,085,682 |
| Total | | | EQUITY | \$1,085,682 |
| Total - Liabilities and Equity | | | | \$1,542,887 |

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| 171 Charter Middle Schools | | | |
| <u>ASSETS</u> | | | |
| 100199 | | Cash in Pool | 75,348 |
| 102171 | 1112 | Petty Cash - West Middle | 238 |
| 102174 | 1112 | Petty Cash - Central Middle | 300 |
| 133001 | 1220 | Due from Federal Government | 176,889 |
| 133004 | 1130 | Due from School Board | 60,113 |
| Total | ASSETS | | \$312,887 |
| <u>LIABILITIES</u> | | | |
| 202201 | 2120 | Accounts Payable | 51,073 |
| 202210 | 2120 | Accrued accounts payable | 10,685 |
| 216230 | 2120 | Accrued Payroll | 75,977 |
| 220017 | 2220 | Deposit - Background Check | 26 |
| 220028 553 | 2220 | Deposit - Chess Club | 570 |
| 220236 554 | 2220 | Deposit - Building Rental | 500 |
| 220407 553 | 2220 | Deposit- Dance Club | 776 |
| 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 | 1,056 |
| 220510 554 | 2220 | Florida Teachers Lead Program | 1,689 |
| 220525 553 | 2220 | Deposit - Sunshine | 56 |
| 220527 553 | 2220 | Deposit - Science Club | 3,075 |
| 220527 554 | 2220 | Deposit - Science Club | 958 |
| 220528 554 | 2220 | Deposit - Media | 10,376 |
| 220529 553 | 2220 | Deposit - Cambridge Club | 287 |
| 220530 553 | 2220 | Deposit - Field Trips | 1,732 |
| 220530 554 | 2220 | Deposit - Field Trips | 10,535 |
| 220535 553 | 2220 | Deposit - Student Council | 1,998 |
| 220535 554 | 2220 | Deposit - Student Council | 16,853 |
| 220540 554 | 2220 | Deposit - Family Fun Day | 470 |
| 220545 553 | 2220 | Deposit - Year Book | 17 |
| 220545 554 | 2220 | Deposit - Year Book | 15,287 |
| 220547 554 | 2220 | Deposit - First Priority | 157 |
| 220550 553 | 2220 | Deposit - Music Instruments | 2,575 |
| 220550 554 | 2220 | Deposit - Music Instruments | 1,120 |
| 220552 553 | 2220 | Deposit - Builders Club | 290 |
| 220552 554 | 2220 | Deposit - Builders Club | 2,096 |

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| 220567 | 553 | 2220 | Deposit - Multi Culture Club | 178 |
| 220570 | 553 | 2220 | Deposit - Art Supply | 1,104 |
| 220580 | 553 | 2220 | Deposit - Book Fair | 1,340 |
| 220580 | 554 | 2220 | Deposit - Book Fair | 526 |
| 220590 | 553 | 2220 | Deposit - Misc Charter School | 13,286 |
| 220590 | 554 | 2220 | Deposit - Misc Charter School | 13,043 |
| 220615 | 554 | 2220 | Deposit - Cheerleading | 402 |
| 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 | 1,558 |
| 220685 | 553 | 2220 | Deposit - Drama | 1,705 |
| 220685 | 554 | 2220 | Deposit - Drama | 45 |
| 220707 | 553 | 2220 | Deposit - Power Paw | 329 |
| 220735 | 554 | 2220 | Deposit - FEOA | 1,109 |
| 220745 | 554 | 2220 | Deposit - Art Club | 1,513 |
| 220750 | 554 | 2220 | Deposit - Spanish Club | 1,604 |
| 220751 | 554 | 2220 | Deposit - Expressions Club | 934 |
| 220753 | 553 | 2220 | Deposit - Robotics Club | 407 |
| 220753 | 554 | 2220 | Deposit - Robotics Club | 48 |
| 220765 | 553 | 2220 | Deposit - Natl Honor Society | 1,892 |
| 220765 | 554 | 2220 | Deposit - Natl Honor Society | 2,313 |
| 220767 | 554 | 2220 | Deposit - Anti-bully Club | 167 |
| 220786 | 553 | 2220 | Deposit - Donated Meal Account | 25 |
| 220786 | 554 | 2220 | Deposit - Donated Meal Account | 90 |
| 220795 | 553 | 2220 | Deposit - Technology | 5,333 |
| 220796 | 553 | 2220 | Deposit - Academic Competition | 938 |
| 220797 | 553 | 2220 | Deposit - History Fair | 1,602 |
| 220798 | 553 | 2220 | Chromebook Replacement Fees | 186 |
| 223002 | | 2413 | Deferred Revenue | 3,000 |
| 223005 | | 2413 | Deferred Revenue - Food Sales | 15,174 |
| Total | | | LIABILITIES | \$287,459 |
| <u>EQUITY</u> | | | | |
| 283170 | | 2749 | Assigned - Rent Payments | 25,428 |
| Total | | | EQUITY | \$25,428 |
| Total - Liabilities and Equity | | | | \$312,887 |

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| 172 Academic Village School | | | |
| <u>ASSETS</u> | | | |
| | 100199 | Cash in Pool | 777,806 |
| | 102172 | 1112 Petty Cash - High School | 500 |
| | 133001 | 1220 Due from Federal Government | 216,626 |
| | 133003 | 1130 Due from Broward County | 8,433 |
| | 133004 | 1130 Due from School Board | 94,451 |
| 5053 | 156000 | 1210 Deposit - FSBD | 200,000 |
| Total | | ASSETS | \$1,297,816 |
| <u>LIABILITIES</u> | | | |
| | 202201 | 2120 Accounts Payable | 84,501 |
| | 202210 | 2120 Accrued accounts payable | 47,109 |
| | 216230 | 2120 Accrued Payroll | 102,042 |
| | 220028 | 2220 Deposit - Chess Club | 370 |
| | 220401 | 2220 Deposit - Muslim Student Assoc | 6,185 |
| | 220405 | 2220 Deposit - Step Team | 282 |
| | 220406 | 2220 Deposit - Animation Nation | 237 |
| | 220407 | 2220 Deposit- Dance Club | 18,798 |
| | 220408 | 2220 Deposit - Latin Dance Club | 499 |
| | 220410 | 2220 Deposit - Mu Alpha Theta | 2,245 |
| | 220411 | 2220 Deposit - FIDM Fashion Club | 1,950 |
| | 220412 | 2220 Deposit - Sign Language Club | 4,275 |
| | 220413 | 2220 Deposit - NEHS | 5,157 |
| | 220414 | 2220 Deposit - Test Camps | 25,209 |
| | 220415 | 2220 Deposit - Engineering Club | 3,733 |
| | 220416 | 2220 Deposit - GSA Club | 395 |
| | 220427 | 2220 Deposit - French Club | 68 |
| | 220450 | 2220 Deposit - Girl Power | 1,164 |
| | 220455 | 2220 Deposit - Book Club | 188 |
| | 220510 | 2220 Florida Teachers Lead Program | 17,044 |
| | 220515 | 2220 Deposit - Faculty Fund | 1,019 |
| | 220527 | 2220 Deposit - Science Club | 3,595 |
| | 220530 | 2220 Deposit - Field Trips | 58,456 |
| | 220543 | 2220 Deposit - Health & Fitness Clu | 5 |
| | 220545 | 2220 Deposit - Year Book | 52,411 |
| | 220546 | 2220 Deposit - Humane Society | 1,737 |
| | 220590 | 2220 Deposit - Misc Charter School | 12,454 |
| | 220616 | 2220 Deposit - Relay for Life | 3,182 |

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| Code | | Description | Year to Date |
|---------------------------------------|------|--------------------------------|---------------------|
| 220630 | 2220 | Deposit - Newspaper | 25,150 |
| 220635 | 2220 | Deposit - Junior Class | 11,601 |
| 220640 | 2220 | Deposit - Senior Class | 28,839 |
| 220641 | 2220 | Deposit - Sophomore Class | 8,017 |
| 220645 | 2220 | Deposit - Parking | 39,891 |
| 220650 | 2220 | Deposit - ID Badges | 2,226 |
| 220652 | 2220 | Deposit - Graduation expense | 788 |
| 220655 | 2220 | Deposit - Kids | 3,892 |
| 220660 | 2220 | Deposit - Discretionary | 916 |
| 220665 | 2220 | Deposit - Textbook Obligations | 6,928 |
| 220680 | 2220 | Deposit - Debate | 5,726 |
| 220685 | 2220 | Deposit - Drama | 23,731 |
| 220695 | 2220 | Deposit - Student Government | 37,667 |
| 220705 | 2220 | Deposit - Best Buddies | 1,908 |
| 220720 | 2220 | Deposit - Athletics | 41,262 |
| 220727 | 2220 | Deposit - Model UN | 1,257 |
| 220730 | 2220 | Deposit - Guidance Department | 10,633 |
| 220740 | 2220 | Deposit - Key Club | 15,459 |
| 220743 | 2220 | Deposit - Scholarship Resource | 14,973 |
| 220745 | 2220 | Deposit - Art Club | 1,829 |
| 220750 | 2220 | Deposit - Spanish Club | 1,703 |
| 220765 | 2220 | Deposit - Natl Honor Society | 1,247 |
| 220773 | 2220 | Deposit - Workshop Fundraiser | 17,811 |
| 220775 | 2220 | Deposit - HOSA | 3,782 |
| 220780 | 2220 | Deposit - Black Student Union | 2,039 |
| 220781 | 2220 | Deposit - Middle Level Clubs | 418 |
| 220783 | 2220 | Deposit - Rho Kappa Social | 1,703 |
| 220784 | 2220 | Deposit - Middle Discret Acct | 6,939 |
| 220786 | 2220 | Deposit - Donated Meal Account | 1,607 |
| 220798 | 2220 | Chromebook Replacement Fees | 375 |
| 223002 | 2413 | Deferred Revenue | 3,000 |
| 223005 | 2413 | Deferred Revenue - Food Sales | 31,437 |
| Total | | LIABILITIES | \$809,067 |
| <u>EQUITY</u> | | | |
| 283170 | 2749 | Assigned - Rent Payments | 488,749 |
| Total | | EQUITY | \$488,749 |
| Total - Liabilities and Equity | | | \$1,297,816 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 173 FSU Charter Schools | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 3,208,190 |
| 102177 | 1112 Petty Cash - FSU Elementary | 300 |
| 133001 | 1220 Due from Federal Government | 73,611 |
| 133002 | 1220 Due from State Government | 364,284 |
| Total | ASSETS | \$3,646,385 |
| <u>LIABILITIES</u> | | |
| 202201 | 2120 Accounts Payable | 25,218 |
| 202210 | 2120 Accrued accounts payable | 9,236 |
| 216230 | 2120 Accrued Payroll | 49,048 |
| 220510 | 2220 Florida Teachers Lead Program | 1 |
| 220525 | 2220 Deposit - Sunshine | 1,840 |
| 220530 | 2220 Deposit - Field Trips | 30,701 |
| 220535 | 2220 Deposit - Student Council | 582 |
| 220590 | 2220 Deposit - Misc Charter School | 8,628 |
| 220619 | 2220 Deposit - Fingerprint Retentio | 119 |
| 220760 | 2220 Deposit - Governor A+ Funds | 152 |
| 220786 | 2220 Deposit - Donated Meal Account | 264 |
| 223005 | 2413 Deferred Revenue - Food Sales | 8,310 |
| Total | LIABILITIES | \$134,100 |
| <u>EQUITY</u> | | |
| 283170 | 2749 Assigned - Rent Payments | 3,512,285 |
| Total | EQUITY | \$3,512,285 |
| Total - Liabilities and Equity | | \$3,646,385 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------|--------------------|
| 199 Older Americans Act | | |
| <u>ASSETS</u> | | |
| 133001 | Due from Federal Government | 81,439 |
| 133002 | Due from State Government | 49,535 |
| 133003 | Due from Broward County | 18,025 |
| Total | ASSETS | \$148,999 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 41,779 |
| 207001 | Due to General Fund | 239,646 |
| Total | LIABILITIES | \$281,425 |
| <u>EQUITY</u> | | |
| 281199 | Restricted | -132,426 |
| Total | EQUITY | (\$132,426) |
| Total - Liabilities and Equity | | \$148,999 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 201 Debt Service | | |
| <u>ASSETS</u> | | |
| 151316 | SBA - Sinking 35.3 Pension 13 | 716,460 |
| 151324 | SBA - Sinking 8.545 CIRR 2010 | 60,109 |
| 151350 | SBA - Sinking 41.54 Pension 14 | 795,281 |
| 151351 | SBA - Sinking 29.04 PIRRB 14 | 550,435 |
| 151384 | SBA - Sinking 76.045 GOBond 15 | 5,387,737 |
| 151386 | SBA - Sinking 17.86 PIRR 2016 | 815,809 |
| 151387 | SBA - Sinking 45.96 CIRR 2017 | 384,196 |
| 151388 | SBA - Sinking 7.636 CIRR 2008 | 90,349 |
| 151389 | SBA - Sinking 62.295 CIRR 2019 | 1,346,826 |
| Total | ASSETS | \$10,147,203 |
| <u>EQUITY</u> | | |
| 283201 | Assigned - Debt Service | 10,147,203 |
| Total | EQUITY | \$10,147,203 |
| Total - Liabilities and Equity | | \$10,147,203 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|--------------------|
| 320 Municipal Construction | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -4,042,754 |
| 151370 | SBA - Construction CIRRB 2006 | 1,121,067 |
| 151374 | SBA - Construction 62.62 CIRRB | 1,421,114 |
| 151385 | SBA - Construction GO 2015 | 1,443,751 |
| 151502 136 | Investment in Real Estate | 1,480,407 |
| Total | ASSETS | \$1,423,585 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 307,726 |
| Total | LIABILITIES | \$307,726 |
| <u>EQUITY</u> | | |
| 281320 | Restricted - Capital Projects | 1,115,859 |
| Total | EQUITY | \$1,115,859 |
| Total - Liabilities and Equity | | \$1,423,585 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021**

UNAUDITED

| Code | Description | Year to Date |
|-------------------------|--------------------------------|---------------------|
| 471 Utility Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 25,545,112 |
| 102207 | Petty Cash - Utility | 200 |
| 102302 | Change Fund - Utility | 1,200 |
| 115101 | Accts Rec - Returned Checks | 83 |
| 115105 | Accts Rec - Credit Card | 2,800 |
| 115124 | Deposit Refund Clearing Acct | -113 |
| 115125 | Accts Receivable | 8,894,169 |
| 115126 | Unbilled Utility | 1,862,551 |
| 115129 | Accts Rec - Youth Athletics | 82 |
| 115130 | Accts Rec - Charter Schools | 6 |
| 115131 | Accts Rec - Senior Citizen Svc | 15 |
| 115133 | Accts Rec - Crime Prevention | 6 |
| 115137 | Miscellaneous Accts Receivable | 74,906 |
| 117138 | Allowance for Bad Debts | -2,609,267 |
| 141600 | Inventory - Emergency Supplies | 8,113 |
| 151501 | City Center Land | 9,377,447 |
| 151502 139 | Investment in Real Estate | 410,287 |
| 151502 150 | Investment in Real Estate | 800,444 |
| 151502 151 | Investment in Real Estate | 5,574,117 |
| 151600 | Investment - PFM | 45,254,504 |
| 154100 | Deferred Legal Fees | 40,064 |
| 154501 | Deferred Outflow-Contribution | 810,825 |
| 154504 | Deferred Outflow - Investment | 295,517 |
| 154506 | Def Outflow - Experience OPEB | 931,821 |
| 154507 | Def Outflow -Assumption OPEB | 328,734 |
| 154508 | Def Outflow -Contribution OPEB | 1,124,558 |
| 155403 | Prepaid Postage Deposit | 39,500 |
| 156903 | Net Pension Asset | 1,408,894 |
| 160931 | SBA - Customer Deposit | 4,708,942 |
| 160936 | SBA - RR&I Fund | 2,968,729 |
| 160938 | SBA - Const AWS \$12.3 2010 | 2,666,144 |
| 160939 | SBA - Sinking AWS \$12.3 2010 | 146,249 |
| 161900 | Land | 3,056,488 |
| 162900 | Buildings | 41,644,144 |
| 163900 | Accumulated Depreciation Bldg | -14,544,225 |
| 164900 | Improvement Other than Bldg | 224,393,718 |
| 165900 | Accum Depr - Other Improvement | -116,509,347 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 166900 | Equipment & Furniture | 20,168,126 |
| 167900 | Accumulated Depr - Equipment | -10,810,509 |
| 169900 | Construction In Progress | 19,364,768 |
| Total | ASSETS | \$277,429,800 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 721,623 |
| 207625 | Due to General Pension | -1 |
| 210000 | Comp Absences - Current | 51,200 |
| 210900 | Comp Absences - Long Term | 17,842 |
| 215000 | Interest Payable | 11,473 |
| 216230 | Accrued Payroll | 14,129 |
| 220100 | Deposit - Utility Customer | 3,946,847 |
| 220102 | Deposit - Cust Pending Posting | 200 |
| 220129 | Deposit - Youth Athletics | 108 |
| 220130 | Deposit - Charter Schools | 33 |
| 220131 | Deposit - Senior Citizen Svc | 62 |
| 220133 | Deposit - Crime Prevention | 32 |
| 220160 | Last Month - Waste Mgmt | 1,325 |
| 220180 | Last month - Waste Pro | 680,589 |
| 223012 | Deferred Revenue - ARPA | 4,181,658 |
| 232000 845 | Rev Bonds Payable - Current | 901,697 |
| 232900 845 | Rev Bonds Payable - Long Term | 3,933,622 |
| 239502 | Deferred Inflows - Investments | 1,781,630 |
| 239506 | Def Inflows - Investments OPEB | 143,044 |
| 239508 | Deferred Inflows - Assumption | 1,092,457 |
| 239509 | Deferred Inflows - Experience | 426,559 |
| 239906 | Net OPEB Liability | 5,747,030 |
| Total | LIABILITIES | \$23,653,158 |
| <u>EQUITY</u> | | |
| 248100 | Restricted for Capital Replace | 2,968,729 |
| 272000 | Restricted | 249,943,333 |
| 281201 | Restricted - Debt Covenants | 864,580 |
| Total | EQUITY | \$253,776,642 |
| Total - Liabilities and Equity | | \$277,429,800 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------|-------------------|
| 472 Sanitation Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -20,143 |
| 115125 | Accts Receivable | -51 |
| Total | ASSETS | (\$20,194) |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 9,294 |
| Total | LIABILITIES | \$9,294 |
| <u>EQUITY</u> | | |
| 242000 | Expenditure Sum | -29,488 |
| Total | EQUITY | (\$29,488) |
| Total - Liabilities and Equity | | (\$20,194) |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|----------------------------------|--------------------------------|---------------------|
| 504 Public Insurance Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | -2,791,861 |
| 103162 | Worker Comp Citi Escrow Acct | 92,212 |
| 151600 | Investment - PFM | 24,565,454 |
| 154501 | Deferred Outflow-Contribution | 17,538 |
| 154504 | Deferred Outflow - Investment | 6,392 |
| 154506 | Def Outflow - Experience OPEB | 18,514 |
| 154507 | Def Outflow -Assumption OPEB | 6,670 |
| 154508 | Def Outflow -Contribution OPEB | 15,947 |
| 156903 | Net Pension Asset | 44,337 |
| Total | ASSETS | \$21,975,203 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 573,049 |
| 207625 | Due to General Pension | -4 |
| 210000 | Comp Absences - Current | 49,532 |
| 210900 | Comp Absences - Long Term | 15,347 |
| 216230 | Accrued Payroll | 1,250 |
| 229094 | Claims Unsettled 1993-94 | 48,732 |
| 229095 | Claims Unsettled 1994-95 | 349,988 |
| 229097 | Claims Unsettled 1996-97 | 54,436 |
| 229099 | Claims Unsettled 1998-99 | 277,313 |
| 229200 | Reserve for Health Insurance | 1,605,014 |
| 229300 | Claims Unsettled 1999-00 | 109,160 |
| 229301 | Claims Unsettled 2000-01 | 309,825 |
| 229302 | Claims Unsettled 2001-02 | 174,652 |
| 229303 | Claims Unsettled 2002-03 | 517,696 |
| 229304 | Claims Unsettled 2003-04 | 741,784 |
| 229305 | Claims Unsettled 2004-05 | 254,427 |
| 229306 | Claims Unsettled 2005-06 | 623,927 |
| 229307 | Claims Unsettled 2006-07 | 339,516 |
| 229308 | Claims Unsettled 2007-08 | 620,506 |
| 229309 | Claims Unsettled 2008-09 | 195,619 |
| 229310 | Claims Unsettled 2009-10 | 151,160 |
| 229312 | Claims Unsettled 2011-12 | 154,685 |
| 229313 | Claims Unsettled 2012-13 | 127,046 |
| 229314 | Claims Unsettled 2013-14 | 402,414 |
| 229315 | Claims Unsettled 2014-15 | 348,807 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|---------------------|
| 229316 | Claims Unsettled 2015-16 | 195,832 |
| 229317 | Claims Unsettled 2016-17 | 210,136 |
| 229318 | Claims Unsettled 2017-18 | 355,250 |
| 229319 | Claims unsettled 18-19 | 990,925 |
| 229320 | Claims unsettled 2019-20 | 1,269,704 |
| 229321 | Claims Unsettled 2020-21 | 691,282 |
| 239502 | Deferred Inflows - Investments | 38,537 |
| 239506 | Def Inflows - Investments OPEB | 2,902 |
| 239508 | Deferred Inflows - Assumption | 22,165 |
| 239509 | Deferred Inflows - Experience | 8,263 |
| 239906 | Net OPEB Liability | 136,286 |
| Total | LIABILITIES | \$11,967,164 |
| <u>EQUITY</u> | | |
| 248200 | Restricted for Claims | 7,908,039 |
| 283130 | Assigned - Cancer Benefit | 2,100,000 |
| Total | EQUITY | \$10,008,039 |
| Total - Liabilities and Equity | | \$21,975,203 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|------------------|--------------|
| 604 Agency Fund - EWS | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 59 |
| 115125 | Accts Receivable | -59 |
| Total | ASSETS | \$0 |
| Total - Liabilities and Equity | | \$0 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---|---------------------------|------------------|
| 605 Sanitation -All Service Refuse | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 27,304 |
| 115125 | Accts Receivable | 28,238 |
| 115127 | Accts Rec - Subject to 1% | 305,779 |
| Total | ASSETS | \$361,320 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 361,320 |
| Total | LIABILITIES | \$361,320 |
| Total - Liabilities and Equity | | \$361,320 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|-----------------|
| 606 Sanitation - Waste Mgt | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 3,048 |
| 115127 | Accts Rec - Subject to 1% | 11,057 |
| Total | ASSETS | \$14,104 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 14,104 |
| Total | LIABILITIES | \$14,104 |
| Total - Liabilities and Equity | | \$14,104 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|--------------------|
| 607 Sanitation - Waste Pro | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 617,319 |
| 115123 | Account Receivable - Wpro | -102 |
| 115125 | Accts Receivable | 3,097,548 |
| Total | ASSETS | \$3,714,765 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 3,714,765 |
| Total | LIABILITIES | \$3,714,765 |
| Total - Liabilities and Equity | | \$3,714,765 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---|---------------------|-----------------|
| 608 Sanitation Agency Fund - Great | | |
| <u>ASSETS</u> | | |
| 115125 | Accounts receivable | 13,490 |
| Total | ASSETS | \$13,490 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts payable | 13,490 |
| Total | LIABILITIES | \$13,490 |
| Total - Liabilities and Equity | | \$13,490 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|--|--------------------|----------------|
| 609 Sanitation - Panzarella Waste | | |
| <u>ASSETS</u> | | |
| 115125 | Accts Receivable | 3,599 |
| Total | ASSETS | \$3,599 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 3,599 |
| Total | LIABILITIES | \$3,599 |
| Total - Liabilities and Equity | | \$3,599 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021**

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|---------------------------|---------------------|
| 610 General Agency Fund | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 1,333,555 |
| Total | ASSETS | \$1,333,555 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 469 |
| 207630 | Due to P & F Pension Fund | -803 |
| 216101 | Wages Payable | 1,063 |
| 217017 | Additional Medicare Tax | 556 |
| 217018 | Union Dues - Teachers | 13,457 |
| 217021 | Withholding Tax | 376,343 |
| 217022 | FICA Withheld | 225,503 |
| 217023 | FICA City Contribution | 226,347 |
| 217025 | Miscellaneous deductions | 13,853 |
| 217028 | AFLAC Insurance Premiums | 15,974 |
| 217029 | United Fund | 91 |
| 217031 | Dental insurance- General | 49,600 |
| 217039 | Child Support | -475 |
| 217044 | Wage Garnishment | 174 |
| 217049 | FRS City Contribution | 292,090 |
| 217053 | Lead Teacher Reimb | 21,921 |
| 217059 | FRS Employee Contribution | 78,089 |
| 217061 | Long-Term Disability | 5,433 |
| 217062 | Vision - Humana | 10,356 |
| 217071 | Dependant Daycare | 4,911 |
| 217072 | Unreimbursed Medical | -1,394 |
| Total | LIABILITIES | \$1,333,555 |
| Total - Liabilities and Equity | | \$1,333,555 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 655 General Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | -2 |
| 151000 | Investments | 244,260,833 |
| Total | ASSETS | \$244,260,831 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 244,260,831 |
| Total | EQUITY | \$244,260,831 |
| Total - Liabilities and Equity | | \$244,260,831 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021**

UNAUDITED

| Code | Description | Year to Date |
|---|--------------------------------|----------------------|
| 656 Fire&Police Pension Trust Fund | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous Accts Receivable | 2,403,474 |
| 135134 | Interest Receivable | 658,753 |
| 151000 | Investments | 701,579 |
| 151100 | Investments - Sun Bank | 7,505,494 |
| 151700 | Short-term Investment | 17,809,957 |
| 151701 | US Government Securities | 44,240,415 |
| 151702 | Corporate Bonds | 68,451,683 |
| 151703 | Domestic Equity Securities | 318,691,603 |
| 151704 | Foreign Bonds | 914,811 |
| 151706 | Domestic Equity Fund | 178,019,993 |
| 151707 | International Equity Fund | 55,323,881 |
| 151708 | Real Estate Fund | 70,116,343 |
| 151709 | Farmland Fund | 20,311,752 |
| 151710 | Timber Fund | 19,549,670 |
| 151711 | Fixed Income Mutual Fund | 72,740,389 |
| 155400 | Prepaid Expense | 2,921,536 |
| 166900 | Equipment & Furniture | 875,951 |
| Total | ASSETS | \$881,237,284 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 1,527,422 |
| 205000 | DROP Participants Payable | 50,278 |
| Total | LIABILITIES | \$1,577,700 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 879,659,584 |
| Total | EQUITY | \$879,659,584 |
| Total - Liabilities and Equity | | \$881,237,284 |

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021**

UNAUDITED

| Code | Description | Year to Date |
|---|--------------------------------|----------------------|
| 657 Other Post Employment Benefits | | |
| <u>ASSETS</u> | | |
| 100199 | Cash in Pool | 89,219 |
| 151404 | Investment - Fiduciary Trust | 2,007,109 |
| 151405 | Inv - Lee Munder Capital Group | 9,952,381 |
| 151406 | Inv - Atlanta Capital Mgmt | 10,877,959 |
| 151407 | Inv - Garcia Hamilton & Assoc | 37,166,612 |
| 151409 | Inv - State Street Advisors | 30,043,988 |
| 151411 | Inv - Intercontinental RE | 5,023,131 |
| 151412 | Investment - Black Rock | 4,838,490 |
| 151413 | Investment - Loomis Sayles | 19,189,152 |
| 151414 | Inv - Aristotle Capital Mgmt | 17,278,453 |
| 160927 | OPEB Expense Acct - TD Bank | 164,208 |
| 160929 | OPEB Trust - TD Bank | 1,738,168 |
| Total | ASSETS | \$138,368,871 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts Payable | 32,316 |
| 229200 | Reserve for Health Insurance | 863,680 |
| Total | LIABILITIES | \$895,996 |
| <u>EQUITY</u> | | |
| 247700 | Restricted | 137,472,875 |
| Total | EQUITY | \$137,472,875 |
| Total - Liabilities and Equity | | \$138,368,871 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|------------------------------|--------------------|
| 898 Pooled Cash Health Claim | | |
| <u>ASSETS</u> | | |
| 101300 | Commercial Checking - Health | -401,335 |
| Total | ASSETS | (\$401,335) |
| <u>EQUITY</u> | | |
| 290899 | Pooled in Cash Health Claim | -401,335 |
| Total | EQUITY | (\$401,335) |
| Total - Liabilities and Equity | | (\$401,335) |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------|----------------------|
| 899 Pooled Cash | | |
| <u>ASSETS</u> | | |
| 100898 | Cash in Pool - HC | -401,335 |
| 101200 | Commercial Checking - Regular | 11,358,040 |
| 101320 | Commercial Checking - Deposit | 32,215,422 |
| 101335 | ACH Debits | 60,998 |
| 151300 | Pooled Funds - SBA | 80,979,707 |
| Total | ASSETS | \$124,212,833 |
| <u>EQUITY</u> | | |
| 290001 | Equity in Pooled Cash | 91,954,740 |
| 290100 | Equity in Pooled Cash | 2,762,290 |
| 290120 | Equity in Pooled Cash | 891,808 |
| 290128 | Equity in Pooled Cash | 226,207 |
| 290131 | Equity in Pooled Cash | 526,833 |
| 290132 | Equity in Pooled Cash | 436,738 |
| 290133 | Equity in Pooled Cash | 41,428 |
| 290134 | Equity in Pooled Cash | 1,329,799 |
| 290170 | Equity in Pooled Cash | 1,220,787 |
| 290171 | Equity in Pooled Cash | 75,348 |
| 290172 | Equity in Pooled Cash | 777,806 |
| 290173 | Equity in Pooled Cash | 3,208,190 |
| 290320 | Equity in Pooled Cash | -4,042,754 |
| 290471 | Equity in Pooled Cash | 25,545,112 |
| 290472 | Equity in Pooled Cash | -20,143 |
| 290504 | Equity in Pooled Cash | -2,791,861 |
| 290604 | Equity in Pooled Cash | 59 |
| 290605 | Equity in Pooled Cash | 27,304 |
| 290606 | Equity in Pooled Cash | 3,048 |
| 290607 | Equity in Pooled Cash | 617,319 |
| 290610 | Equity in Pooled Cash | 1,333,555 |
| 290657 | Equity in Pooled Cash | 89,219 |
| Total | EQUITY | \$124,212,833 |
| Total - Liabilities and Equity | | \$124,212,833 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|--------------------------------|----------------------|
| 901 General Fixed Assets | | |
| <u>ASSETS</u> | | |
| 161900 | Land | 53,534,768 |
| 162900 | Buildings | 311,730,224 |
| 163900 | Accumulated Depreciation Bldg | -98,682,345 |
| 164900 | Improvement Other than Bldg | 160,681,702 |
| 165900 | Accum Depr - Other Improvement | -97,825,113 |
| 166100 | Internally Generated Software | 61,307 |
| 166500 | Accum Depr - Intangibles Asset | -61,307 |
| 166900 | Equipment & Furniture | 78,212,917 |
| 167900 | Accumulated Depr - Equipment | -53,136,177 |
| 169900 | Construction In Progress | 15,711,058 |
| 170900 | Infrastructure | 42,274,483 |
| 170950 | Accumulated Depr - Infrastruct | -34,381,391 |
| Total | ASSETS | \$378,120,127 |
| <u>EQUITY</u> | | |
| 280001 | Invested by General Fund | 106,245,227 |
| 280100 | Invested by Road & Bridge | 10,643,739 |
| 280120 | Invested by SHIP | 25,000 |
| 280121 | Invested by Comm Dev Block | 1,613,655 |
| 280122 | Invested by Law Enforce Grants | 636,711 |
| 280124 | Invested by Pol Comm Svs Grant | 56,424 |
| 280320 | Invested by Municipal Constr | 257,501,087 |
| 280621 | Invested by Treasury | 21,353 |
| 280622 | Invested by Justice | 441,599 |
| 280624 | Invested by FDLE | 935,332 |
| Total | EQUITY | \$378,120,127 |
| Total - Liabilities and Equity | | \$378,120,127 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | | Description | | Year to Date |
|----------------------------------|--------|-------------|--------------------------------|--------------|
| 902 Broward Schools Fixed Assets | | | | |
| <u>ASSETS</u> | | | | |
| 5051 | 164900 | 1320 | Improvement Other than Bldg | 1,338,477 |
| 5052 | 164900 | 1320 | Improvement Other than Bldg | 1,292,345 |
| 5053 | 164900 | 1320 | Improvement Other than Bldg | 182,126 |
| 5051 | 165900 | 1329 | Accum Depr - Other Improvement | -540,393 |
| 5052 | 165900 | 1329 | Accum Depr - Other Improvement | -531,891 |
| 5053 | 165900 | 1329 | Accum Depr - Other Improvement | -111,991 |
| 5051 | 166900 | 1340 | Equipment & Furniture | 1,126,841 |
| 5052 | 166900 | 1340 | Equipment & Furniture | 1,017,521 |
| 5053 | 166900 | 1340 | Equipment & Furniture | 1,099,302 |
| 5051 | 167900 | 1349 | Accumulated Depr - Equipment | -927,902 |
| 5052 | 167900 | 1349 | Accumulated Depr - Equipment | -872,533 |
| 5053 | 167900 | 1349 | Accumulated Depr - Equipment | -740,530 |
| | 169900 | | Construction In Progress | 135,730 |
| Total | | ASSETS | | \$2,467,100 |
| <u>EQUITY</u> | | | | |
| | 242000 | | Expenditure Sum | -52,432 |
| | 280000 | | Invested in Capital Assets | 135,730 |
| | 280170 | | Invested by Elementary School | 1,017,687 |
| | 280171 | | Invested by Middle School | 921,595 |
| | 280172 | | Invested by High School | 444,520 |
| Total | | EQUITY | | \$2,467,100 |
| Total - Liabilities and Equity | | | | \$2,467,100 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

UNAUDITED

| Code | Description | Year to Date |
|---------------------------------------|-------------------------------------|---------------------|
| 903 FSU Fixed Assets | | |
| <u>ASSETS</u> | | |
| 164900 | 1320 Improvement Other than Bldg | 9,810 |
| 165900 | 1329 Accum Depr - Other Improvement | -2,207 |
| 166900 | 1340 Equipment & Furniture | 280,354 |
| 167900 | 1349 Accumulated Depr - Equipment | -246,867 |
| 169900 | Construction In Progress | 102,377 |
| Total | ASSETS | \$143,466 |
| <u>EQUITY</u> | | |
| 240000 | Revenue Sum | -699 |
| 242000 | Expenditure Sum | -2,492 |
| 280000 | Invested in Capital Assets | 102,377 |
| 280173 | Invested by FSU Elementary | 44,281 |
| Total | EQUITY | \$143,466 |
| Total - Liabilities and Equity | | \$143,466 |

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: December 31, 2021

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 | 234,650,996 |
| 181200 | Amount to be provided- Comp Ab | 15,792,707 |
| Total | ASSETS | \$261,049,707 |
| <u>LIABILITIES</u> | | |
| 210000 | Comp Absences - Current | 10,757,412 |
| 210005 | Comp Absences School - Current | 752,316 |
| 210900 | Comp Absences - Long Term | 4,080,178 |
| 210905 | Comp Absences Sch - Long Term | 202,801 |
| 230901 | GO Bonds Payable - 76.045M | 62,270,000 |
| 232921 | Rev Bonds Payable 8.545 M | 3,509,100 |
| 232922 | Rev Bonds Payable 35.300 M | 24,630,000 |
| 232923 | Rev Bonds Payable 41.540 M | 29,165,000 |
| 232924 | Rev Bonds Payable 29.040 M | 21,590,000 |
| 232925 | Rev Bonds Payable 7.636 M | 6,528,000 |
| 232926 | Rev Bonds Payable 17.386 M | 2,999,900 |
| 232927 | Rev Bonds Payable 45.96 M | 31,945,000 |
| 232928 | Rev Bonds Payable \$62.62 M | 62,620,000 |
| Total | LIABILITIES | \$261,049,707 |
| Total - Liabilities and Equity | | \$261,049,707 |