

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	83,418,955
101117	Commercial Checking - Utility	285,892
101330	Commercial Checking - Housing	1,006,217
101336	Police False Alarm Lockbox	1,190,325
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	6,345,072
115101	Accts Rec - Returned Checks	40,986
115102	Accts Rec - Business Tax Check	2,404
115139	Miscellaneous Receivable-SR	1,764,295
115302	American Express Receivable	2,704
115303	VISA/MC Receivable - Golf	19,134
131121	Due From Community Redevelopme	787,487
131122	Due from Law Enforcement Grant	-5,669
131124	Due from Community Bus Program	108,974
131199	Due from OAA	397,536
133001	Due from Federal Government	3,346,026
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	65,673

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Code	Description	Year to Date
141167	Prepaid Fuel - Diesel	127,774
151400	Investment - FLOC Intermediate	160,278
151403	Investment - FLOC Enhance Cash	25,828,570
151502	Investment in Real Estate	800
151600	Investment - PFM	57,257,302
151800	Investment - FLOC 1-3 Year	56,285
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	\$182,281,847
<u>LIABILITIES</u>		
202201	Accounts Payable	1,353,439
207625	Due to General Pension	431,416
207630	Due to P & F Pension Fund	5,003,660
208000	Due to State of Florida	27,975
216230	Accrued Payroll	1,179,794
217220	Florida Sales Tax	13,343
220001	Deposit - Police	7,426
220002	Deposit - Fire	850
220003	Deposit - Super Seniors	18,840
220006	Deposit - Special Events City	7,673
220010	Deposit - Art & Culture	65,137
220011	Deposit - Sponsorship&Donation	94,900
220018	Deposit - SenResidence Council	65,692
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	541,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	21,139
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 - Brwrđ Cnty Explorers	900
220035	Deposit - Police Comm Relation	2,922

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Code	Description	Year to Date
220036	Deposit - Shopping with COPS	160
220139	Deposit - Veterans Sponsorship	13,635
220242	Deposit - Misc Bonds	288,709
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	1,709
220317	Deposit - Bright Beginings	2,604
220318	Deposit - West EDC	11,220
220319	Deposit - Central EDC	5,042
220330	Deposit - Senior Housing SWFP	193,781
220331	Deposit - Pines Place	806,220
220332	Deposit Appt - Pines Point	1,546
220334	Deposit - Evening Program	39,745
220335	Security Deposit-Homes for Vet	5,869
220336	Deposit App. - Pines Place	15,264
220555 209	Deposit - Scholastic Book Fair	129
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,059
220768	Deposit- Taste of Pines	14,792
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	1,029
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	3,203
Total	LIABILITIES	\$21,317,406
<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	131,232,467
299000	Suspense Account	93
Total	EQUITY	\$160,964,441
Total - Liabilities and Equity		\$182,281,847

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	473,650
Total	ASSETS	\$473,650
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	27,535
Total	EQUITY	\$473,650
	Total - Liabilities and Equity	\$473,650

CITY OF PEMBROKE PINES
BALANCE SHEET
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UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,221,570
105100	Taxes Receivable	471,801
151310	SBA - \$.03 Gas Tax	4,395,757
151600	Investment - PFM	1,011,602
Total	ASSETS	\$8,100,729
<u>LIABILITIES</u>		
202201	Accounts Payable	231,924
207625	Due to General Pension	14,082
223220	Def Rev - Traffic Light	500,000
Total	LIABILITIES	\$746,006
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,354,723
Total	EQUITY	\$7,354,723
Total - Liabilities and Equity		\$8,100,729

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	817,946
Total		\$817,946
<u>LIABILITIES</u>		
202201	Accounts Payable	9,300
223002	Deferred Revenue	815,268
Total		\$824,568
<u>EQUITY</u>		
281120	Restricted	-6,621
Total		(\$6,621)
Total - Liabilities and Equity		\$817,946

CITY OF PEMBROKE PINES
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UNAUDITED

Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	934,691
Total	ASSETS	\$934,691
<u>LIABILITIES</u>		
202201	Accounts Payable	3,056
207001	Due to General Fund	787,487
223002	Deferred Revenue	147,116
Total	LIABILITIES	\$937,659
<u>EQUITY</u>		
281121	Restricted	-2,968
Total	EQUITY	(\$2,968)
Total - Liabilities and Equity		\$934,691

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>LIABILITIES</u>		
216230	Accrued Payroll	426
Total	LIABILITIES	\$426
<u>EQUITY</u>		
281122	Restricted	-426
Total	EQUITY	(\$426)
Total - Liabilities and Equity		\$0

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	61,728
Total		\$61,728
<u>LIABILITIES</u>		
202201	Accounts Payable	35,889
207001	Due to General Fund	108,974
Total		\$144,863
<u>EQUITY</u>		
281128	Restricted	-83,134
Total		(\$83,134)
Total - Liabilities and Equity		\$61,728

CITY OF PEMBROKE PINES
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UNAUDITED

Code	<i>Description</i>	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,963
Total	ASSETS	\$526,963
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,963
Total	EQUITY	\$526,963
Total - Liabilities and Equity		\$526,963

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,847
Total	ASSETS	\$436,847
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,847
Total	EQUITY	\$436,847
Total - Liabilities and Equity		\$436,847

CITY OF PEMBROKE PINES
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UNAUDITED

Code	<i>Description</i>	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	45,672
Total	ASSETS	\$45,672
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	45,672
Total	EQUITY	\$45,672
Total - Liabilities and Equity		\$45,672

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,337,766
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	4,084
Total	ASSETS	\$1,351,850
<u>LIABILITIES</u>		
220620	Confiscated Property Held	227,066
Total	LIABILITIES	\$227,066
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,124,784
Total	EQUITY	\$1,124,784
Total - Liabilities and Equity		\$1,351,850

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	999,474
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	428,283
133004	1130 Due from School Board	79,143
Total	ASSETS	\$1,507,738
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	86,682
216230	2120 Accrued Payroll	158,010
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	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	5,986
220530	552 2220 Deposit - Field Trips	15,997
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	337
220535	552 2220 Deposit - Student Council	7,624
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	6,201
220555	552 2220 Deposit - Scholastic Book Fair	28,454
220567	551 2220 Deposit - Multi Culture Club	526
220590	550 2220 Deposit - Misc Charter School	5,287
220590	551 2220 Deposit - Misc Charter School	28,310

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Code			Description	Year to Date
220590	552	2220	Deposit - Misc Charter School	14,265
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	69
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	19,498
Total			LIABILITIES	\$487,148
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	1,020,590
Total			EQUITY	\$1,020,590
Total - Liabilities and Equity				\$1,507,738

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-38,556
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	316,531
133004	1130 Due from School Board	56,149
Total	ASSETS	\$334,662
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	63,291
216230	2120 Accrued Payroll	101,303
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	2,755
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	11,535
220535	553 2220 Deposit - Student Council	1,498
220535	554 2220 Deposit - Student Council	16,851
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	2,640
220550	554 2220 Deposit - Music Instruments	1,305
220552	553 2220 Deposit - Builders Club	290
220552	554 2220 Deposit - Builders Club	2,096
220567	553 2220 Deposit - Multi Culture Club	178

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Code			Description	Year to Date
220570	553	2220	Deposit - Art Supply	15
220580	553	2220	Deposit - Book Fair	1,340
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	13,207
220590	554	2220	Deposit - Misc Charter School	12,841
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	3,138
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	1,442
220798	553	2220	Chromebook Replacement Fees	186
220799	553	2220	Deposit - Replacement Card Fee	15
223002		2413	Deferred Revenue	3,000
223005		2413	Deferred Revenue - Food Sales	30,665
Total			LIABILITIES	\$331,455
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	3,207
Total			EQUITY	\$3,207
Total - Liabilities and Equity				\$334,662

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	659,751
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	386,883
133003	1130 Due from Broward County	17,636
133004	1130 Due from School Board	89,294
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$1,354,065
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	143,155
216230	2120 Accrued Payroll	136,056
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	21,559
220408	2220 Deposit - Latin Dance Club	499
220410	2220 Deposit - Mu Alpha Theta	2,295
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	3,681
220413	2220 Deposit - NEHS	3,662
220414	2220 Deposit - Test Camps	21,328
220415	2220 Deposit - Engineering Club	3,525
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	1,121
220527	2220 Deposit - Science Club	4,188
220530	2220 Deposit - Field Trips	36,698
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	53,367
220546	2220 Deposit - Humane Society	1,177
220590	2220 Deposit - Misc Charter School	13,858
220616	2220 Deposit - Relay for Life	2,182
220630	2220 Deposit - Newspaper	24,769

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Code	Description	Year to Date
220635	2220 Deposit - Junior Class	11,543
220640	2220 Deposit - Senior Class	63,197
220641	2220 Deposit - Sophomore Class	8,493
220642	2220 Deposit - Freshman Class	540
220645	2220 Deposit - Parking	41,165
220650	2220 Deposit - ID Badges	2,391
220652	2220 Deposit - Graduation expense	9,588
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	737
220665	2220 Deposit - Textbook Obligations	7,643
220680	2220 Deposit - Debate	5,726
220685	2220 Deposit - Drama	25,705
220695	2220 Deposit - Student Government	18,950
220705	2220 Deposit - Best Buddies	4,046
220720	2220 Deposit - Athletics	44,463
220727	2220 Deposit - Model UN	1,257
220730	2220 Deposit - Guidance Department	12,039
220740	2220 Deposit - Key Club	14,901
220743	2220 Deposit - Scholarship Resource	30,082
220745	2220 Deposit - Art Club	1,493
220750	2220 Deposit - Spanish Club	2,018
220765	2220 Deposit - Natl Honor Society	1,290
220773	2220 Deposit - Workshop Fundraiser	17,087
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	1,245
220784	2220 Deposit - Middle Discret Acct	6,939
220786	2220 Deposit - Donated Meal Account	1,607
220798	2220 Chromebook Replacement Fees	750
223002	2413 Deferred Revenue	3,000
223005	2413 Deferred Revenue - Food Sales	49,968
Total	LIABILITIES	\$899,000
	<u>EQUITY</u>	
283170	2749 Assigned - Rent Payments	455,064
Total	EQUITY	\$455,064
	Total - Liabilities and Equity	\$1,354,065

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,262,516
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	135,971
133002	1220 Due from State Government	649,540
Total	ASSETS	\$4,048,328
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	32,696
216230	2120 Accrued Payroll	65,396
220510	2220 Florida Teachers Lead Program	1
220525	2220 Deposit - Sunshine	1,942
220530	2220 Deposit - Field Trips	30,701
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	14,047
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	8,466
Total	LIABILITIES	\$154,261
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,894,067
Total	EQUITY	\$3,894,067
Total - Liabilities and Equity		\$4,048,328

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	87,379
133002	Due from State Government	60,459
133003	Due from Broward County	25,863
Total	ASSETS	\$173,702
<u>LIABILITIES</u>		
202201	Accounts Payable	31,859
207001	Due to General Fund	397,536
Total	LIABILITIES	\$429,394
<u>EQUITY</u>		
281199	Restricted	-255,693
Total	EQUITY	(\$255,693)
Total - Liabilities and Equity		\$173,702

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,194,108
151324	SBA - Sinking 8.545 CIRR 2010	180,238
151350	SBA - Sinking 41.54 Pension 14	1,325,478
151351	SBA - Sinking 29.04 PIRRB 14	917,398
151384	SBA - Sinking 76.045 GOBond 15	5,603,618
151386	SBA - Sinking 17.86 PIRR 2016	1,322,543
151387	SBA - Sinking 45.96 CIRR 2017	1,152,055
151388	SBA - Sinking 7.636 CIRR 2008	150,582
151389	SBA - Sinking 62.295 CIRR 2019	448,935
Total	ASSETS	\$12,294,954
<u>EQUITY</u>		
283201	Assigned - Debt Service	12,294,954
Total	EQUITY	\$12,294,954
Total - Liabilities and Equity		\$12,294,954

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-4,045,359
151370	SBA - Construction CIRRB 2006	1,121,291
151374	SBA - Construction 62.62 CIRR	945,794
151385	SBA - Construction GO 2015	1,443,321
151502 136	Investment in Real Estate	1,481,927
Total	ASSETS	\$946,975
<u>LIABILITIES</u>		
202201	Accounts Payable	79,380
Total	LIABILITIES	\$79,380
<u>EQUITY</u>		
281320	Restricted - Capital Projects	867,596
Total	EQUITY	\$867,596
Total - Liabilities and Equity		\$946,975

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	22,660,846
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-1,363
115105	Accts Rec - Credit Card	2,800
115124	Deposit Refund Clearing Acct	-113
115125	Accts Receivable	10,610,067
115126	Unbilled Utility	1,862,551
115129	Accts Rec - Youth Athletics	84
115130	Accts Rec - Charter Schools	8
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	8
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	44,734,816
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	1,730,825
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	4,710,108
160936	SBA - RR&I Fund	34
160938	SBA - Const AWS \$12.3 2010	2,666,677
160939	SBA - Sinking AWS \$12.3 2010	324,785
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: February 28, 2022**

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	\$273,871,844
<u>LIABILITIES</u>		
202201	Accounts Payable	562,771
202204	Accounts Payable - Other	25,842
207625	Due to General Pension	134,808
210000	Comp Absences - Current	51,200
210900	Comp Absences - Long Term	17,842
215000	Interest Payable	34,419
216230	Accrued Payroll	18,839
220100	Deposit - Utility Customer	3,933,323
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	124
220130	Deposit - Charter Schools	45
220131	Deposit - Senior Citizen Svc	92
220133	Deposit - Crime Prevention	48
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	658,295
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	\$23,646,869
<u>EQUITY</u>		
248100	Restricted for Capital Replace	-223
272000	Restricted	249,360,618
281201	Restricted - Debt Covenants	864,580
Total	EQUITY	\$250,224,975
Total - Liabilities and Equity		\$273,871,844

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	656
115125	Accts Receivable	206,814
Total	ASSETS	\$207,470
<u>LIABILITIES</u>		
202201	Accounts Payable	9,097
Total	LIABILITIES	\$9,097
<u>EQUITY</u>		
240000	Revenue Sum	320,622
242000	Expenditure Sum	-122,250
Total	EQUITY	\$198,372
Total - Liabilities and Equity		\$207,470

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-2,055,846
103162	Worker Comp Citi Escrow Acct	55,411
151600	Investment - PFM	24,283,352
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	\$22,392,316
<u>LIABILITIES</u>		
202201	Accounts Payable	16,393
207625	Due to General Pension	3,004
210000	Comp Absences - Current	49,532
210900	Comp Absences - Long Term	15,347
216230	Accrued Payroll	1,667
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: February 28, 2022**

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	\$11,413,932
<u>EQUITY</u>		
248200	Restricted for Claims	8,878,384
283130	Assigned - Cancer Benefit	2,100,000
Total	EQUITY	\$10,978,384
Total - Liabilities and Equity		\$22,392,316

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
604 Agency Fund - EWS		
<u>ASSETS</u>		
100199	Cash in Pool	22,546
115125	Accts Receivable	244,420
Total	ASSETS	\$266,966
<u>LIABILITIES</u>		
202201	Accounts Payable	266,966
Total	LIABILITIES	\$266,966
Total - Liabilities and Equity		\$266,966

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	48,466
115125	Accts Receivable	28,142
115127	Accts Rec - Subject to 1%	321,256
Total	ASSETS	\$397,864
<u>LIABILITIES</u>		
202201	Accounts Payable	397,864
Total	LIABILITIES	\$397,864
Total - Liabilities and Equity		\$397,864

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	7,534
115127	Accts Rec - Subject to 1%	14,583
Total	ASSETS	\$22,117
<u>LIABILITIES</u>		
202201	Accounts Payable	22,117
Total	LIABILITIES	\$22,117
Total - Liabilities and Equity		\$22,117

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	608,347
115123	Account Receivable - Wpro	426,813
115125	Accts Receivable	4,771,247
Total	ASSETS	\$5,806,407
<u>LIABILITIES</u>		
202201	Accounts Payable	5,806,407
Total	LIABILITIES	\$5,806,407
	Total - Liabilities and Equity	\$5,806,407

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
100199	Cash in Pool	18,039
115125	Accounts receivable	8,887
Total	ASSETS	\$26,926
<u>LIABILITIES</u>		
202201	Accounts payable	26,926
Total	LIABILITIES	\$26,926
Total - Liabilities and Equity		\$26,926

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	<i>Description</i>	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	10,796
Total	ASSETS	\$10,796
<u>LIABILITIES</u>		
202201	Accounts Payable	10,796
Total	LIABILITIES	\$10,796
Total - Liabilities and Equity		\$10,796

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	394,805
Total	ASSETS	\$394,805
<u>LIABILITIES</u>		
216101	Wages Payable	3,518
217018	Union Dues - Teachers	12,940
217025	Miscellaneous deductions	14,556
217028	AFLAC Insurance Premiums	16,256
217029	United Fund	91
217031	Dental insurance- General	48,902
217039	Child Support	-216
217044	Wage Garnishment	509
217049	FRS City Contribution	200,603
217053	Lead Teacher Reimb	22,694
217059	FRS Employee Contribution	53,984
217061	Long-Term Disability	5,368
217062	Vision - Humana	10,303
217071	Dependant Daycare	3,842
217072	Unreimbursed Medical	1,455
Total	LIABILITIES	\$394,805
Total - Liabilities and Equity		\$394,805

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	583,332
151000	Investments	227,326,301
Total	ASSETS	\$227,909,633
<u>EQUITY</u>		
247700	Restricted	227,909,633
Total	EQUITY	\$227,909,633
	Total - Liabilities and Equity	\$227,909,633

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	7,407,138
135134	Interest Receivable	658,753
151000	Investments	1,113,691
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	\$886,653,059
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	85,368
Total	LIABILITIES	\$1,612,791
<u>EQUITY</u>		
247700	Restricted	885,040,269
Total	EQUITY	\$885,040,269
Total - Liabilities and Equity		\$886,653,059

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	211,926
151404	Investment - Fiduciary Trust	7,117
151405	Inv - Lee Munder Capital Group	9,909,602
151406	Inv - Atlanta Capital Mgmt	10,662,467
151407	Inv - Garcia Hamilton & Assoc	36,508,086
151409	Inv - State Street Advisors	29,922,890
151411	Inv - Intercontinental RE	5,353,925
151412	Investment - Black Rock	7,206,227
151413	Investment - Loomis Sayles	18,486,553
151414	Inv - Aristotle Capital Mgmt	17,105,956
160927	OPEB Expense Acct - TD Bank	64,374
160929	OPEB Trust - TD Bank	1,756,433
Total	ASSETS	\$137,195,556
<u>LIABILITIES</u>		
202201	Accounts Payable	23,165
229200	Reserve for Health Insurance	863,680
Total	LIABILITIES	\$886,845
<u>EQUITY</u>		
247700	Restricted	136,308,711
Total	EQUITY	\$136,308,711
Total - Liabilities and Equity		\$137,195,556

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	9,937,160
101320	Commercial Checking - Deposit	13,627,812
101335	ACH Debits	-1,138,152
151300	Pooled Funds - SBA	88,915,774
Total	ASSETS	\$111,342,594
<u>EQUITY</u>		
290001	Equity in Pooled Cash	83,418,955
290100	Equity in Pooled Cash	2,221,570
290120	Equity in Pooled Cash	817,946
290128	Equity in Pooled Cash	61,728
290131	Equity in Pooled Cash	526,963
290132	Equity in Pooled Cash	436,847
290133	Equity in Pooled Cash	45,672
290134	Equity in Pooled Cash	1,337,766
290170	Equity in Pooled Cash	999,474
290171	Equity in Pooled Cash	-318,556
290172	Equity in Pooled Cash	659,751
290173	Equity in Pooled Cash	3,262,516
290320	Equity in Pooled Cash	-4,045,359
290471	Equity in Pooled Cash	22,660,846
290472	Equity in Pooled Cash	656
290504	Equity in Pooled Cash	-2,055,846
290604	Equity in Pooled Cash	22,546
290605	Equity in Pooled Cash	48,466
290606	Equity in Pooled Cash	7,534
290607	Equity in Pooled Cash	608,347
290610	Equity in Pooled Cash	394,805
290657	Equity in Pooled Cash	211,926
299608	Pooled Cash - Sanitation	18,039
Total	EQUITY	\$111,342,594
Total - Liabilities and Equity		\$111,342,594

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: February 28, 2022**

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: February 28, 2022**

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: February 28, 2022**

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: February 28, 2022**

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