

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	88,738,238
101117	Commercial Checking - Utility	285,892
101330	Commercial Checking - Housing	982,789
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	5,731,056
115101	Accts Rec - Returned Checks	39,596
115102	Accts Rec - Business Tax Check	2,404
115139	Miscellaneous Receivable-SR	1,668,061
115302	American Express Receivable	1,408
115303	VISA/MC Receivable - Golf	13,623
131121	Due From Community Redevelopme	634,924
131122	Due from Law Enforcement Grant	-5,669
131124	Due from Community Bus Program	108,974
131199	Due from OAA	323,129
133001	Due from Federal Government	3,327,806
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	97,107

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Code	Description	Year to Date
141167	Prepaid Fuel - Diesel	130,205
151400	Investment - FLOC Intermediate	162,218
151403	Investment - FLOC Enhance Cash	25,854,112
151502	Investment in Real Estate	800
151600	Investment - PFM	57,509,368
151800	Investment - FLOC 1-3 Year	56,577
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	\$186,927,770
<u>LIABILITIES</u>		
202201	Accounts Payable	3,106,391
207625	Due to General Pension	215,708
207630	Due to P & F Pension Fund	2,501,830
208000	Due to State of Florida	27,975
216230	Accrued Payroll	1,179,794
217220	Florida Sales Tax	14,983
220001	Deposit - Police	7,426
220002	Deposit - Fire	850
220003	Deposit - Super Seniors	17,779
220006	Deposit - Special Events City	7,593
220010	Deposit - Art & Culture	65,137
220011	Deposit - Sponsorship&Donation	94,900
220018	Deposit - SenResidence Council	66,793
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	541,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	26,377
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 - Brwrd 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	297,309
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	10,552
220319	Deposit - Central EDC	5,042
220330	Deposit - Senior Housing SWFP	192,536
220331	Deposit - Pines Place	784,037
220332	Deposit Appt - Pines Point	1,609
220334	Deposit - Evening Program	39,524
220335	Security Deposit-Homes for Vet	5,869
220336	Deposit App. - Pines Place	14,651
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	3,150
Total	LIABILITIES	\$20,330,992
<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	136,864,898
Total	EQUITY	\$166,596,778
Total - Liabilities and Equity		\$186,927,770

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	473,594
Total		\$473,594
<u>LIABILITIES</u>		
202201	Accounts Payable	4,820
Total		\$4,820
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	22,659
Total		\$468,774
Total - Liabilities and Equity		\$473,594

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AS OF: January 31, 2021

UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,398,440
105100	Taxes Receivable	471,801
151310	SBA - \$.03 Gas Tax	4,288,110
151600	Investment - PFM	1,016,055
Total	ASSETS	\$8,174,406
<u>LIABILITIES</u>		
202201	Accounts Payable	510,586
207625	Due to General Pension	7,041
223220	Def Rev - Traffic Light	500,000
Total	LIABILITIES	\$1,017,627
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,156,779
Total	EQUITY	\$7,156,779
Total - Liabilities and Equity		\$8,174,406

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AS OF: January 31, 2021

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	839,006
Total		\$839,006
<u>LIABILITIES</u>		
202201	Accounts Payable	14,100
223002	Deferred Revenue	824,578
Total		\$838,678
<u>EQUITY</u>		
281120	Restricted	328
Total		\$328
Total - Liabilities and Equity		\$839,006

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AS OF: January 31, 2021

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	817,378
Total	ASSETS	\$817,378
<u>LIABILITIES</u>		
202201	Accounts Payable	35,161
207001	Due to General Fund	634,924
223002	Deferred Revenue	147,293
Total	LIABILITIES	\$817,378
Total - Liabilities and Equity		\$817,378

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	-5,669
Total	ASSETS	(\$5,669)
<u>LIABILITIES</u>		
207001	Due to General Fund	-5,669
216230	Accrued Payroll	426
Total	LIABILITIES	(\$5,243)
<u>EQUITY</u>		
281122	Restricted	-426
Total	EQUITY	(\$426)
Total - Liabilities and Equity		(\$5,669)

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AS OF: January 31, 2021

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	136,015
Total		\$136,015
<u>LIABILITIES</u>		
202201	Accounts Payable	35,299
207001	Due to General Fund	108,974
Total		\$144,273
<u>EQUITY</u>		
281128	Restricted	-8,257
Total		(\$8,257)
Total - Liabilities and Equity		\$136,015

CITY OF PEMBROKE PINES
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AS OF: January 31, 2021

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,900
Total	ASSETS	\$526,900
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,900
Total	EQUITY	\$526,900
Total - Liabilities and Equity		\$526,900

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AS OF: January 31, 2021

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,794
Total	ASSETS	\$436,794
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,794
Total	EQUITY	\$436,794
Total - Liabilities and Equity		\$436,794

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AS OF: January 31, 2021

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	42,928
Total	ASSETS	\$42,928
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	42,928
Total	EQUITY	\$42,928
Total - Liabilities and Equity		\$42,928

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,330,320
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	2,999
Total	ASSETS	\$1,343,319
<u>LIABILITIES</u>		
220620	Confiscated Property Held	219,810
Total	LIABILITIES	\$219,810
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,123,508
Total	EQUITY	\$1,123,508
Total - Liabilities and Equity		\$1,343,319

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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	1,175,206
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	275,399
Total	ASSETS	\$1,451,442
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	206,135
202210	2120 Accrued accounts payable	13,757
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	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	14,115
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	7,264
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	4,586
220590	551 2220 Deposit - Misc Charter School	28,572

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Code			Description	Year to Date
220590	552	2220	Deposit - Misc Charter School	14,867
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	\$616,412
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	835,031
Total			EQUITY	\$835,031
Total - Liabilities and Equity				\$1,451,442

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,049
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	205,084
Total	ASSETS	\$207,670
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	217,246
202210	2120 Accrued accounts payable	10,685
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	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	1,340
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	505
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	13,140
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	2,228
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	1,512
220798	553	2220	Chromebook Replacement Fees	186
220799	553	2220	Deposit - Replacement Card Fee	10
223002		2413	Deferred Revenue	3,000
223005		2413	Deferred Revenue - Food Sales	15,174
Total			LIABILITIES	\$480,339
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	-272,669
Total			EQUITY	(\$272,669)
Total - Liabilities and Equity				\$207,670

**CITY OF PEMBROKE PINES
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AS OF: January 31, 2021**

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	795,048
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	274,043
133003	1130 Due from Broward County	769
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$1,270,359
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	245,723
202210	2120 Accrued accounts payable	47,109
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	18,798
220408	2220 Deposit - Latin Dance Club	499
220410	2220 Deposit - Mu Alpha Theta	2,251
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	4,275
220413	2220 Deposit - NEHS	3,862
220414	2220 Deposit - Test Camps	25,309
220415	2220 Deposit - Engineering Club	3,933
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	1,070
220527	2220 Deposit - Science Club	4,970
220530	2220 Deposit - Field Trips	92,878
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	53,361
220546	2220 Deposit - Humane Society	1,737
220590	2220 Deposit - Misc Charter School	12,593
220616	2220 Deposit - Relay for Life	2,182
220630	2220 Deposit - Newspaper	24,829

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AS OF: January 31, 2021**

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Code	Description	Year to Date
220635	2220 Deposit - Junior Class	9,921
220640	2220 Deposit - Senior Class	19,769
220641	2220 Deposit - Sophomore Class	8,377
220645	2220 Deposit - Parking	41,077
220650	2220 Deposit - ID Badges	2,326
220652	2220 Deposit - Graduation expense	5,868
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	737
220665	2220 Deposit - Textbook Obligations	7,003
220680	2220 Deposit - Debate	5,726
220685	2220 Deposit - Drama	26,913
220695	2220 Deposit - Student Government	18,732
220705	2220 Deposit - Best Buddies	1,733
220720	2220 Deposit - Athletics	44,134
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	16,173
220745	2220 Deposit - Art Club	1,829
220750	2220 Deposit - Spanish Club	1,778
220765	2220 Deposit - Natl Honor Society	1,290
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	1,835
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	31,420
Total	LIABILITIES	\$1,023,553
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	246,807
Total	EQUITY	\$246,807
Total - Liabilities and Equity		\$1,270,359

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,237,899
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	84,094
Total	ASSETS	\$3,322,293
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	84,476
202210	2120 Accrued accounts payable	9,236
216230	2120 Accrued Payroll	65,396
220510	2220 Florida Teachers Lead Program	1
220525	2220 Deposit - Sunshine	1,891
220530	2220 Deposit - Field Trips	30,701
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	8,509
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	\$209,532
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,112,761
Total	EQUITY	\$3,112,761
Total - Liabilities and Equity		\$3,322,293

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AS OF: January 31, 2021**

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	92,487
133002	Due from State Government	62,641
133003	Due from Broward County	20,843
Total	ASSETS	\$175,971
<u>LIABILITIES</u>		
202201	Accounts Payable	60,651
207001	Due to General Fund	323,129
Total	LIABILITIES	\$383,780
<u>EQUITY</u>		
281199	Restricted	-207,809
Total	EQUITY	(\$207,809)
Total - Liabilities and Equity		\$175,971

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

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Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	955,284
151324	SBA - Sinking 8.545 CIRRB 2010	120,157
151350	SBA - Sinking 41.54 Pension 14	1,060,380
151351	SBA - Sinking 29.04 PIRRB 14	733,916
151384	SBA - Sinking 76.045 GOBond 15	5,487,354
151386	SBA - Sinking 17.86 PIRR 2016	1,069,176
151387	SBA - Sinking 45.96 CIRR 2017	768,031
151388	SBA - Sinking 7.636 CIRR 2008	120,465
151389	SBA - Sinking 62.295 CIRR 2019	224,529
Total	ASSETS	\$10,539,293
<u>EQUITY</u>		
283201	Assigned - Debt Service	10,539,293
Total	EQUITY	\$10,539,293
Total - Liabilities and Equity		\$10,539,293

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-4,043,433
151370	SBA - Construction CIRRB 2006	1,121,179
151374	SBA - Construction 62.62 CIRR	980,763
151385	SBA - Construction GO 2015	1,443,495
151502 136	Investment in Real Estate	1,480,470
Total	ASSETS	\$982,474
<u>LIABILITIES</u>		
202201	Accounts Payable	35,129
Total	LIABILITIES	\$35,129
<u>EQUITY</u>		
281320	Restricted - Capital Projects	947,345
Total	EQUITY	\$947,345
Total - Liabilities and Equity		\$982,474

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	24,400,478
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	11,097,411
115126	Unbilled Utility	1,862,551
115129	Accts Rec - Youth Athletics	90
115130	Accts Rec - Charter Schools	11
115131	Accts Rec - Senior Citizen Svc	29
115133	Accts Rec - Crime Prevention	13
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	44,931,754
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	4,709,536
160936	SBA - RR&I Fund	564,886
160938	SBA - Const AWS \$12.3 2010	2,666,411
160939	SBA - Sinking AWS \$12.3 2010	235,512
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: January 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	\$275,851,973
<u>LIABILITIES</u>		
202201	Accounts Payable	2,317,618
202204	Accounts Payable - Other	25,842
207625	Due to General Pension	67,404
210000	Comp Absences - Current	51,200
210900	Comp Absences - Long Term	17,842
215000	Interest Payable	22,946
216230	Accrued Payroll	18,839
220100	Deposit - Utility Customer	3,942,877
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	116
220130	Deposit - Charter Schools	39
220131	Deposit - Senior Citizen Svc	77
220133	Deposit - Crime Prevention	40
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	680,007
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	\$25,354,068
<u>EQUITY</u>		
248100	Restricted for Capital Replace	564,662
272000	Restricted	249,068,662
281201	Restricted - Debt Covenants	864,580
Total	EQUITY	\$250,497,905
Total - Liabilities and Equity		\$275,851,973

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

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-35,198
115125	Accts Receivable	91,125
Total	ASSETS	\$55,927
<u>LIABILITIES</u>		
202201	Accounts Payable	18,906
Total	LIABILITIES	\$18,906
<u>EQUITY</u>		
240000	Revenue Sum	100,052
242000	Expenditure Sum	-63,031
Total	EQUITY	\$37,021
Total - Liabilities and Equity		\$55,927

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-2,583,190
103162	Worker Comp Citi Escrow Acct	85,094
151600	Investment - PFM	24,390,256
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	\$22,001,558
<u>LIABILITIES</u>		
202201	Accounts Payable	224,680
207625	Due to General Pension	1,502
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: January 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	\$11,620,718
<u>EQUITY</u>		
248200	Restricted for Claims	8,280,841
283130	Assigned - Cancer Benefit	2,100,000
Total	EQUITY	\$10,380,841
Total - Liabilities and Equity		\$22,001,558

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

UNAUDITED

Code	Description	Year to Date
604 Agency Fund - EWS		
<u>ASSETS</u>		
100199	Cash in Pool	9,387
115125	Accts Receivable	107,484
Total	ASSETS	\$116,872
<u>LIABILITIES</u>		
202201	Accounts Payable	116,872
Total	LIABILITIES	\$116,872
Total - Liabilities and Equity		\$116,872

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	22,357
115125	Accts Receivable	28,198
115127	Accts Rec - Subject to 1%	331,036
Total	ASSETS	\$381,591
<u>LIABILITIES</u>		
202201	Accounts Payable	381,591
Total	LIABILITIES	\$381,591
	Total - Liabilities and Equity	\$381,591

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	5,657
115127	Accts Rec - Subject to 1%	13,935
Total	ASSETS	\$19,592
<u>LIABILITIES</u>		
202201	Accounts Payable	19,592
Total	LIABILITIES	\$19,592
Total - Liabilities and Equity		\$19,592

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	1,125,533
115123	Account Receivable - Wpro	186,943
115125	Accts Receivable	3,917,191
Total	ASSETS	\$5,229,667
<u>LIABILITIES</u>		
202201	Accounts Payable	5,229,667
Total	LIABILITIES	\$5,229,667
Total - Liabilities and Equity		\$5,229,667

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
100199	Cash in Pool	5,312
115125	Accounts receivable	22,907
Total	ASSETS	\$28,219
<u>LIABILITIES</u>		
202201	Accounts payable	28,219
Total	LIABILITIES	\$28,219
Total - Liabilities and Equity		\$28,219

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

UNAUDITED

Code	<i>Description</i>	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	7,197
Total	ASSETS	\$7,197
<u>LIABILITIES</u>		
202201	Accounts Payable	7,197
Total	LIABILITIES	\$7,197
Total - Liabilities and Equity		\$7,197

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	391,928
Total	ASSETS	\$391,928
<u>LIABILITIES</u>		
202201	Accounts Payable	5,229
216101	Wages Payable	3,518
217018	Union Dues - Teachers	13,383
217025	Miscellaneous deductions	14,556
217028	AFLAC Insurance Premiums	16,288
217029	United Fund	91
217031	Dental insurance- General	49,474
217039	Child Support	-216
217044	Wage Garnishment	291
217049	FRS City Contribution	195,542
217053	Lead Teacher Reimb	22,892
217059	FRS Employee Contribution	52,382
217061	Long-Term Disability	5,445
217062	Vision - Humana	10,381
217071	Dependant Daycare	3,528
217072	Unreimbursed Medical	-855
Total	LIABILITIES	\$391,928
Total - Liabilities and Equity		\$391,928

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

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	291,666
151000	Investments	233,293,761
Total	ASSETS	\$233,585,427
<u>EQUITY</u>		
247700	Restricted	233,585,427
Total	EQUITY	\$233,585,427
	Total - Liabilities and Equity	\$233,585,427

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	4,905,308
135134	Interest Receivable	658,753
151000	Investments	918,005
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	\$883,955,544
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	67,652
Total	LIABILITIES	\$1,595,074
<u>EQUITY</u>		
247700	Restricted	882,360,470
Total	EQUITY	\$882,360,470
Total - Liabilities and Equity		\$883,955,544

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	212,326
151404	Investment - Fiduciary Trust	8,786
151405	Inv - Lee Munder Capital Group	10,490,814
151406	Inv - Atlanta Capital Mgmt	11,520,825
151407	Inv - Garcia Hamilton & Assoc	37,049,730
151409	Inv - State Street Advisors	31,398,900
151411	Inv - Intercontinental RE	5,353,925
151412	Investment - Black Rock	7,206,227
151413	Investment - Loomis Sayles	19,726,254
151414	Inv - Aristotle Capital Mgmt	18,012,948
160927	OPEB Expense Acct - TD Bank	94,820
160929	OPEB Trust - TD Bank	1,760,415
Total	ASSETS	\$142,835,971
<u>LIABILITIES</u>		
202201	Accounts Payable	117,090
229200	Reserve for Health Insurance	863,680
Total	LIABILITIES	\$980,770
<u>EQUITY</u>		
247700	Restricted	141,855,202
Total	EQUITY	\$141,855,202
Total - Liabilities and Equity		\$142,835,971

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	7,049,287
101320	Commercial Checking - Deposit	21,865,211
101335	ACH Debits	45
151300	Pooled Funds - SBA	90,255,457
Total	ASSETS	\$119,170,000
<u>EQUITY</u>		
290001	Equity in Pooled Cash	88,738,238
290100	Equity in Pooled Cash	2,398,440
290120	Equity in Pooled Cash	839,006
290128	Equity in Pooled Cash	136,015
290131	Equity in Pooled Cash	526,900
290132	Equity in Pooled Cash	436,794
290133	Equity in Pooled Cash	42,928
290134	Equity in Pooled Cash	1,330,320
290170	Equity in Pooled Cash	1,175,206
290171	Equity in Pooled Cash	2,049
290172	Equity in Pooled Cash	795,048
290173	Equity in Pooled Cash	3,237,899
290320	Equity in Pooled Cash	-4,043,433
290471	Equity in Pooled Cash	24,400,478
290472	Equity in Pooled Cash	-35,198
290504	Equity in Pooled Cash	-2,583,190
290604	Equity in Pooled Cash	9,387
290605	Equity in Pooled Cash	22,357
290606	Equity in Pooled Cash	5,657
290607	Equity in Pooled Cash	1,125,533
290610	Equity in Pooled Cash	391,928
290657	Equity in Pooled Cash	212,326
299608	Pooled Cash - Sanitation	5,312
Total	EQUITY	\$119,170,000
Total - Liabilities and Equity		\$119,170,000

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 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: January 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: January 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: January 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