

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	55,756,417
101117	Commercial Checking - Utility	285,892
101330	Commercial Checking - Housing	1,017,936
101336	Police False Alarm Lockbox	1,230,042
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	43,167
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	12,381
115139	Miscellaneous Receivable-SR	2,723,409
115141	ICMA Forfeiture Receivable	18
115302	American Express Receivable	3,433
115303	VISA/MC Receivable - Golf	14,592
131124	Due from Community Bus Program	289,669
131199	Due from OAA	817,921
131657	Due from OPEB Trust	974,414
133001	Due from Federal Government	3,354,729
133006	Due from HCF Campus	2,600

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
141166	Prepaid Fuel - Unleaded	197,018
141167	Prepaid Fuel - Diesel	172,248
151400	Investment - FLOC Intermediate	152,927
151403	Investment - FLOC Enhance Cash	25,645,321
151502	Investment in Real Estate	800
151600	Investment - PFM	56,451,915
151800	Investment - FLOC 1-3 Year	55,288
155400	Prepaid Expense	4,939
155402	Prepaid Badging & Fingerprint	14,593
155403	Prepaid Postage Deposit	35,000
155404	Prepaid Electronic Recording	4,500
156904	Deposit to Insurance - Bus	7,500
Total	ASSETS	\$155,007,883
<u>LIABILITIES</u>		
202201	Accounts Payable	2,708,073
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	884,847
217220	Florida Sales Tax	3,084
220001	Deposit - Police	7,036
220002	Deposit - Fire	850
220003	Deposit - Super Seniors	22,735
220006	Deposit - Special Events City	9,664
220010	Deposit - Art & Culture	65,407
220011	Deposit - Sponsorship&Donation	104,900
220018	Deposit - SenResidence Council	63,063
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	646,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	22,386
220025	Deposit - Historical Museum	778
220026	Deposit - Neighborhood Watch	1,724
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 - Brwrld Cnty Explorers	900

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Code	Description	Year to Date
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	160
220139	Deposit - Veterans Sponsorship	13,635
220237	Deposit - Custodial Support	275
220242	Deposit - Misc Bonds	266,230
220250	Deposit- Wetland Mitigation Cr	793,273
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	10,474
220319	Deposit - Central EDC	4,935
220330	Deposit - Senior Housing SWFP	197,033
220331	Deposit - Pines Place	813,387
220332	Deposit Appt - Pines Point	1,855
220334	Deposit - Evening Program	40,544
220335	Security Deposit-Homes for Vet	7,169
220336	Deposit App. - Pines Place	14,274
220555 209	Deposit - Scholastic Book Fair	129
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,059
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	3,141
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	192,498
223008	Deferred Revenue - Grant	299,036
223012	Deferred Revenue - ARPA	15,208,243
223216	Def Rev - Local Business Tax	3,500
Total	LIABILITIES	\$25,286,654
<u>EQUITY</u>		
280701	Nonspendable - Inventories	357,808
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	36,921,130
284001	Unassigned - General Fund	90,317,291
Total	EQUITY	\$129,721,229
Total - Liabilities and Equity		\$155,007,883

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	478,525
Total	ASSETS	\$478,525
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	26,445
Total	EQUITY	\$478,525
Total - Liabilities and Equity		\$478,525

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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,352,886
105100	Taxes Receivable	471,801
151310	SBA - \$.03 Gas Tax	4,924,619
151600	Investment - PFM	997,372
Total	ASSETS	\$8,746,678
<u>LIABILITIES</u>		
202201	Accounts Payable	239,510
207625	Due to General Pension	7,041
223220	Def Rev - Traffic Light	545,000
Total	LIABILITIES	\$791,551
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,955,127
Total	EQUITY	\$7,955,127
Total - Liabilities and Equity		\$8,746,678

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Code	Description	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	683,526
Total	ASSETS	\$683,526
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	478,925
Total	LIABILITIES	\$478,925
<u>EQUITY</u>		
9005 240000	Revenue Sum	2,495,589
9005 242000	Expenditure Sum	-2,290,988
Total	EQUITY	\$204,601
Total - Liabilities and Equity		\$683,526

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	488,756
Total	ASSETS	\$488,756
<u>LIABILITIES</u>		
202201	Accounts Payable	128,627
223002	Deferred Revenue	357,114
Total	LIABILITIES	\$485,741
<u>EQUITY</u>		
281120	Restricted	3,015
Total	EQUITY	\$3,015
Total - Liabilities and Equity		\$488,756

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
100199	Cash in Pool	87,663
133001	Due from Federal Government	186,756
Total	ASSETS	\$274,418
<u>LIABILITIES</u>		
202201	Accounts Payable	7,308
223002	Deferred Revenue	267,111
Total	LIABILITIES	\$274,418
Total - Liabilities and Equity		\$274,418

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
100199	Cash in Pool	6,452
Total	ASSETS	\$6,452
<u>LIABILITIES</u>		
207001	Due to General Fund	6,452
216230	Accrued Payroll	320
Total	LIABILITIES	\$6,772
<u>EQUITY</u>		
281122	Restricted	-320
Total	EQUITY	(\$320)
Total - Liabilities and Equity		\$6,452

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	292,086
Total	ASSETS	\$292,086
<u>LIABILITIES</u>		
202201	Accounts Payable	38,811
207001	Due to General Fund	289,669
Total	LIABILITIES	\$328,480
<u>EQUITY</u>		
281128	Restricted	-36,395
Total	EQUITY	(\$36,395)
Total - Liabilities and Equity		\$292,086

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	529,236
Total	ASSETS	\$529,236
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	529,236
Total	EQUITY	\$529,236
Total - Liabilities and Equity		\$529,236

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	438,730
Total	ASSETS	\$438,730
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	438,730
Total	EQUITY	\$438,730
Total - Liabilities and Equity		\$438,730

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	52,044
Total	ASSETS	\$52,044
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	52,044
Total	EQUITY	\$52,044
Total - Liabilities and Equity		\$52,044

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,338,505
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	2,294
Total	ASSETS	\$1,350,799
<u>LIABILITIES</u>		
220620	Confiscated Property Held	226,966
Total	LIABILITIES	\$226,966
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,123,833
Total	EQUITY	\$1,123,833
Total - Liabilities and Equity		\$1,350,799

**CITY OF PEMBROKE PINES
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Code	Description		Year to Date
170 Charter Elementary Schools			
<u>ASSETS</u>			
100199		Cash in Pool	897,455
102169	1112	Petty Cash - East Elementary	300
102170	1112	Petty Cash - West Elementary	238
102173	1112	Petty Cash - CentralElementary	300
115141	1130	ICMA Forfeiture Receivable	6,506
133004	1130	Due from School Board	1,344,718
Total	ASSETS		\$2,249,517
<u>LIABILITIES</u>			
202201	2120	Accounts Payable	95,282
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	187
220445 552	2220	Deposit - ESE	9,657
220510	2220	Florida Teachers Lead Program	3,250
220510 550	2220	Florida Teachers Lead Program	255
220510 551	2220	Florida Teachers Lead Program	1,052
220510 552	2220	Florida Teachers Lead Program	875
220525 550	2220	Deposit - Sunshine	0
220528 552	2220	Deposit - Media	2,896
220530 550	2220	Deposit - Field Trips	137
220530 551	2220	Deposit - Field Trips	5,950
220530 552	2220	Deposit - Field Trips	15,666
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	8,807
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	8,549
220555 552	2220	Deposit - Scholastic Book Fair	28,454
220567 551	2220	Deposit - Multi Culture Club	128
220590 550	2220	Deposit - Misc Charter School	6,554
220590 551	2220	Deposit - Misc Charter School	32,857

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Code			Description	Year to Date
220590	552	2220	Deposit - Misc Charter School	13,220
220618	550	2220	Deposit - Fifth Grade	109
220618	551	2220	Deposit - Fifth Grade	9
220618	552	2220	Deposit - Fifth Grade	949
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	1,565
220753	551	2220	Deposit - Robotics Club	396
220775	552	2220	Deposit - HOSA	223
220786	550	2220	Deposit - Donated Meal Account	272
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	25,845
220795	552	2220	Deposit - Technology	23,987
223002		2413	Deferred Revenue	79,004
223005		2413	Deferred Revenue - Food Sales	15,538
Total			LIABILITIES	\$516,725
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	1,732,792
Total			EQUITY	\$1,732,792
Total - Liabilities and Equity				\$2,249,517

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Code	Description		Year to Date
171 Charter Middle Schools			
<u>ASSETS</u>			
100199		Cash in Pool	-437,107
102171	1112	Petty Cash - West Middle	238
102174	1112	Petty Cash - Central Middle	300
115141	1130	ICMA Forfeiture Receivable	6,506
133004	1130	Due from School Board	861,262
Total	ASSETS		\$431,199
<u>LIABILITIES</u>			
202201	2120	Accounts Payable	97,718
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	0
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	538
220510 554	2220	Florida Teachers Lead Program	901
220525 553	2220	Deposit - Sunshine	56
220527 553	2220	Deposit - Science Club	4,835
220527 554	2220	Deposit - Science Club	3,828
220528 554	2220	Deposit - Media	10,376
220529 553	2220	Deposit - Cambridge Club	287
220530 553	2220	Deposit - Field Trips	2,772
220530 554	2220	Deposit - Field Trips	12,274
220535 553	2220	Deposit - Student Council	10,135
220535 554	2220	Deposit - Student Council	17,054
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	227
220550 553	2220	Deposit - Music Instruments	1,536
220550 554	2220	Deposit - Music Instruments	-10
220552 553	2220	Deposit - Builders Club	191
220552 554	2220	Deposit - Builders Club	2,166
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	3,326
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	10,634
220590	554	2220	Deposit - Misc Charter School	9,075
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	826
220685	553	2220	Deposit - Drama	1,476
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	10,102
220753	554	2220	Deposit - Robotics Club	-489
220765	553	2220	Deposit - Natl Honor Society	1,260
220765	554	2220	Deposit - Natl Honor Society	2,948
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	664
220797	553	2220	Deposit - History Fair	172
220798	553	2220	Chromebook Replacement Fees	267
220799	553	2220	Deposit - Replacement Card Fee	15
223002		2413	Deferred Revenue	34,387
223005		2413	Deferred Revenue - Food Sales	10,447
Total			LIABILITIES	\$362,489
EQUITY				
283170		2749	Assigned - Rent Payments	68,710
Total			EQUITY	\$68,710
Total - Liabilities and Equity				\$431,199

**CITY OF PEMBROKE PINES
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Code		Description	Year to Date
172 Academic Village School			
<u>ASSETS</u>			
	100199	Cash in Pool	-360,540
	102172	1112 Petty Cash - High School	500
	115141	1130 ICMA Forfeiture Receivable	8,498
	133003	1130 Due from Broward County	9,200
	133004	1130 Due from School Board	1,193,586
5053	156000	1210 Deposit - FSBD	200,000
Total		ASSETS	\$1,051,245
<u>LIABILITIES</u>			
	202201	2120 Accounts Payable	161,474
	216230	2120 Accrued Payroll	102,042
	220028	2220 Deposit - Chess Club	370
	220401	2220 Deposit - Muslim Student Assoc	6,245
	220405	2220 Deposit - Step Team	282
	220406	2220 Deposit - Animation Nation	237
	220407	2220 Deposit- Dance Club	22,289
	220408	2220 Deposit - Latin Dance Club	499
	220410	2220 Deposit - Mu Alpha Theta	1,820
	220411	2220 Deposit - FIDM Fashion Club	1,950
	220412	2220 Deposit - Sign Language Club	4,278
	220413	2220 Deposit - NEHS	3,496
	220414	2220 Deposit - Test Camps	17,045
	220415	2220 Deposit - Engineering Club	3,285
	220416	2220 Deposit - GSA Club	395
	220427	2220 Deposit - French Club	55
	220450	2220 Deposit - Girl Power	1,164
	220455	2220 Deposit - Book Club	188
	220510	2220 Florida Teachers Lead Program	12,030
	220515	2220 Deposit - Faculty Fund	1,376
	220527	2220 Deposit - Science Club	4,811
	220530	2220 Deposit - Field Trips	22,639
	220543	2220 Deposit - Health & Fitness Clu	5
	220545	2220 Deposit - Year Book	53,421
	220546	2220 Deposit - Humane Society	1,177
	220590	2220 Deposit - Misc Charter School	9,265
	220615	2220 Deposit - Cheerleading	9,232
	220616	2220 Deposit - Relay for Life	978

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Code	Description	Year to Date
220630	2220 Deposit - Newspaper	22,248
220635	2220 Deposit - Junior Class	23,939
220640	2220 Deposit - Senior Class	8,196
220641	2220 Deposit - Sophomore Class	8,737
220642	2220 Deposit - Freshman Class	189
220645	2220 Deposit - Parking	27,841
220650	2220 Deposit - ID Badges	2,471
220652	2220 Deposit - Graduation expense	1,892
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	427
220665	2220 Deposit - Textbook Obligations	9,571
220680	2220 Deposit - Debate	4,930
220685	2220 Deposit - Drama	24,647
220695	2220 Deposit - Student Government	18,087
220705	2220 Deposit - Best Buddies	587
220720	2220 Deposit - Athletics	38,650
220727	2220 Deposit - Model UN	1,257
220730	2220 Deposit - Guidance Department	10,690
220740	2220 Deposit - Key Club	14,791
220743	2220 Deposit - Scholarship Resource	16,503
220745	2220 Deposit - Art Club	1,080
220750	2220 Deposit - Spanish Club	1,897
220765	2220 Deposit - Natl Honor Society	1,064
220773	2220 Deposit - Workshop Fundraiser	13,377
220775	2220 Deposit - HOSA	3,782
220780	2220 Deposit - Black Student Union	2,685
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	1,257
220784	2220 Deposit - Middle Discret Acct	5,513
220786	2220 Deposit - Donated Meal Account	2,123
220798	2220 Chromebook Replacement Fees	750
220800	2220 Deposit - Military Leadership	5,000
220801	2220 Deposit - Forza Club	726
220802	2220 Deposit - Gamers Club	1,067
220803	2220 Deposit - Hope Ambassadors Clu	500
220804	2220 Deposit - Chorus Club	1,455
223002	2413 Deferred Revenue	52,373
223005	2413 Deferred Revenue - Food Sales	21,566
Total	LIABILITIES	\$798,227

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<u>EQUITY</u>			
283170	2749	Assigned - Rent Payments	253,018
Total		EQUITY	\$253,018
Total - Liabilities and Equity			\$1,051,245

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,872,904
102177	1112 Petty Cash - FSU Elementary	300
133002	1220 Due from State Government	285,568
Total	ASSETS	\$4,158,772
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	78,373
216230	2120 Accrued Payroll	49,048
220510	2220 Florida Teachers Lead Program	13,285
220525	2220 Deposit - Sunshine	2,197
220530	2220 Deposit - Field Trips	31,627
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	14,846
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	264
223002	2413 Deferred Revenue	16,434
223005	2413 Deferred Revenue - Food Sales	7,652
Total	LIABILITIES	\$214,474
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,944,298
Total	EQUITY	\$3,944,298
Total - Liabilities and Equity		\$4,158,772

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	159,243
133002	Due from State Government	106,982
133003	Due from Broward County	28,411
Total	ASSETS	\$294,636
<u>LIABILITIES</u>		
202201	Accounts Payable	29,080
207001	Due to General Fund	817,921
Total	LIABILITIES	\$847,001
<u>EQUITY</u>		
281199	Restricted	-552,365
Total	EQUITY	(\$552,365)
Total - Liabilities and Equity		\$294,636

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,727,850
151324	SBA - Sinking 8.545 CIRR 2010	407,687
151350	SBA - Sinking 41.54 Pension 14	2,037,964
151351	SBA - Sinking 29.04 PIRRB 14	1,371,471
151384	SBA - Sinking 76.045 GOBond 15	4,456,386
151386	SBA - Sinking 17.86 PIRR 2016	2,569,263
151387	SBA - Sinking 45.96 CIRR 2017	2,340,705
151388	SBA - Sinking 7.636 CIRR 2008	246,977
151389	SBA - Sinking 62.295 CIRR 2019	347,857
Total	ASSETS	\$15,506,160
<u>EQUITY</u>		
283201	Assigned - Debt Service	15,506,160
Total	EQUITY	\$15,506,160
Total - Liabilities and Equity		\$15,506,160

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-4,206,830
151370	SBA - Construction CIRRB 2006	1,060,561
151374	SBA - Construction 62.62 CIRRB	505,331
151385	SBA - Construction GO 2015	1,012,649
151502 136	Investment in Real Estate	1,864,900
Total	ASSETS	\$236,611
<u>EQUITY</u>		
281320	Restricted - Capital Projects	236,611
Total	EQUITY	\$236,611
Total - Liabilities and Equity		\$236,611

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	23,099,863
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-6,284
115105	Accts Rec - Credit Card	2,800
115124	Deposit Refund Clearing Acct	111
115125	Accts Receivable	9,665,885
115126	Unbilled Utility	1,862,551
115129	Accts Rec - Youth Athletics	84
115130	Accts Rec - Charter Schools	5
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	7
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	48,542,274
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	4,730,418
160938	SBA - Const AWS \$12.3 2010	2,668,011
160939	SBA - Sinking AWS \$12.3 2010	702,431
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
166900	Equipment & Furniture	20,168,126

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
167900	Accumulated Depr - Equipment	-10,810,509
169900	Construction In Progress	19,364,768
Total	ASSETS	\$277,568,693
<u>LIABILITIES</u>		
202201	Accounts Payable	3,077,271
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	14,129
220100	Deposit - Utility Customer	3,901,882
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	101
220130	Deposit - Charter Schools	23
220131	Deposit - Senior Citizen Svc	47
220133	Deposit - Crime Prevention	28
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	599,812
223012	Deferred Revenue - ARPA	8,181,658
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	\$29,987,749
<u>EQUITY</u>		
248100	Restricted for Capital Replace	-258
272000	Restricted	246,716,622
281201	Restricted - Debt Covenants	864,580
Total	EQUITY	\$247,580,944
Total - Liabilities and Equity		\$277,568,693

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-167,682
115122	Accounts Receivable - EWS	314,900
115125	Accts Receivable	266,475
Total	ASSETS	\$413,693
<u>LIABILITIES</u>		
202201	Accounts Payable	274,624
Total	LIABILITIES	\$274,624
<u>EQUITY</u>		
240000	Revenue Sum	3,196,985
242000	Expenditure Sum	-3,057,916
Total	EQUITY	\$139,069
Total - Liabilities and Equity		\$413,693

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	7,082,608
103162	Worker Comp Citi Escrow Acct	101,656
151600	Investment - PFM	19,505,078
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	\$26,798,740
<u>LIABILITIES</u>		
202201	Accounts Payable	49,830
207625	Due to General Pension	1,502
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: July 31, 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	\$11,445,450
<u>EQUITY</u>		
248200	Restricted for Claims	13,253,290
283130	Assigned - Cancer Benefit	2,100,000
Total	EQUITY	\$15,353,290
Total - Liabilities and Equity		\$26,798,740

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	30,020
115125	Accts Receivable	27,608
115127	Accts Rec - Subject to 1%	327,143
Total	ASSETS	\$384,770
<u>LIABILITIES</u>		
202201	Accounts Payable	384,770
Total	LIABILITIES	\$384,770
Total - Liabilities and Equity		\$384,770

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	6,135
115127	Accts Rec - Subject to 1%	18,111
Total	ASSETS	\$24,246
<u>LIABILITIES</u>		
202201	Accounts Payable	24,246
Total	LIABILITIES	\$24,246
Total - Liabilities and Equity		\$24,246

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	779,344
115123	Account Receivable - Wpro	552,558
115125	Accts Receivable	2,500,723
Total	ASSETS	\$3,832,625
<u>LIABILITIES</u>		
202201	Accounts Payable	3,832,625
Total	LIABILITIES	\$3,832,625
Total - Liabilities and Equity		\$3,832,625

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
100199	Cash in Pool	26,315
115125	Accounts receivable	11,580
Total	ASSETS	\$37,894
<u>LIABILITIES</u>		
202201	Accounts payable	37,894
Total	LIABILITIES	\$37,894
Total - Liabilities and Equity		\$37,894

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
100199	Cash in Pool	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: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	804,150
Total	ASSETS	\$804,150
<u>LIABILITIES</u>		
202201	Accounts Payable	408
216101	Wages Payable	-7,035
217017	Additional Medicare Tax	45
217021	Withholding Tax	305,615
217022	FICA Withheld	185,715
217023	FICA City Contribution	186,027
217025	Miscellaneous deductions	14,618
217028	AFLAC Insurance Premiums	2,947
217029	United Fund	116
217031	Dental insurance- General	31,160
217037	Alimony Payments	3
217039	Child Support	47
217044	Wage Garnishment	2,398
217049	FRS City Contribution	22,430
217053	Lead Teacher Reimb	27,816
217059	FRS Employee Contribution	5,424
217061	Long-Term Disability	7,105
217062	Vision - Humana	6,649
217071	Dependant Daycare	7,624
217072	Unreimbursed Medical	5,040
Total	LIABILITIES	\$804,150
Total - Liabilities and Equity		\$804,150

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	291,666
151000	Investments	211,956,451
Total	ASSETS	\$212,248,117
<u>EQUITY</u>		
247700	Restricted	212,248,117
Total	EQUITY	\$212,248,117
Total - Liabilities and Equity		\$212,248,117

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

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	2,203,179
151100	Investments - Sun Bank	22,516,481
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	\$900,251,706
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	174,136
Total	LIABILITIES	\$1,701,559
<u>EQUITY</u>		
247700	Restricted	898,550,147
Total	EQUITY	\$898,550,147
Total - Liabilities and Equity		\$900,251,706

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	105,634
151404	Investment - Fiduciary Trust	7,122
151405	Inv - Lee Munder Capital Group	8,796,316
151406	Inv - Atlanta Capital Mgmt	9,787,516
151407	Inv - Garcia Hamilton & Assoc	34,061,028
151409	Inv - State Street Advisors	25,245,623
151411	Inv - Intercontinental RE	8,049,753
151412	Investment - Black Rock	8,036,694
151413	Investment - Loomis Sayles	14,049,826
151414	Inv - Aristotle Capital Mgmt	14,608,739
160927	OPEB Expense Acct - TD Bank	256,316
160929	OPEB Trust - TD Bank	738,655
Total	ASSETS	\$123,743,224
<u>LIABILITIES</u>		
202201	Accounts Payable	23,480
207001	Due to General Fund	974,414
229200	Reserve for Health Insurance	863,680
Total	LIABILITIES	\$1,861,574
<u>EQUITY</u>		
247700	Restricted	121,881,650
Total	EQUITY	\$121,881,650
Total - Liabilities and Equity		\$123,743,224

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
898 Pooled Cash Health Claim		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-457,093
Total	ASSETS	(\$457,093)
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-457,093
Total	EQUITY	(\$457,093)
Total - Liabilities and Equity		(\$457,093)

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022**

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
100898	Cash in Pool - HC	-457,093
101200	Commercial Checking - Regular	6,039,684
101320	Commercial Checking - Deposit	21,901,159
101335	ACH Debits	66
151300	Pooled Funds - SBA	66,078,353
Total	ASSETS	\$93,562,169
<u>EQUITY</u>		
290001	Equity in Pooled Cash	55,756,417
290100	Equity in Pooled Cash	2,352,886
290110	Equity in Pooled Cash	683,526
290120	Equity in Pooled Cash	488,756
290121	Equity in Pooled Cash	87,663
290122	Equity in Pooled Cash	6,452
290128	Equity in Pooled Cash	292,086
290131	Equity in Pooled Cash	529,236
290132	Equity in Pooled Cash	438,730
290133	Equity in Pooled Cash	52,044
290134	Equity in Pooled Cash	1,338,505
290170	Equity in Pooled Cash	897,455
290171	Equity in Pooled Cash	-437,107
290172	Equity in Pooled Cash	-360,540
290173	Equity in Pooled Cash	3,872,904
290320	Equity in Pooled Cash	-4,206,830
290471	Equity in Pooled Cash	23,099,863
290472	Equity in Pooled Cash	-12,991
290504	Equity in Pooled Cash	7,082,608
290604	Equity in Pooled Cash	-154,691
290605	Equity in Pooled Cash	30,020
290606	Equity in Pooled Cash	6,135
290607	Equity in Pooled Cash	779,344
290610	Equity in Pooled Cash	804,150
290657	Equity in Pooled Cash	105,634
299608	Pooled Cash - Sanitation	26,315

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 2022

UNAUDITED

Code	Description	Year to Date
299609	Sanitation - Panzarella Waste	3,599
Total	EQUITY	\$93,562,169
	Total - Liabilities and Equity	\$93,562,169

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 31, 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: July 31, 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: July 31, 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: July 31, 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