

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	65,211,431
101117	Commercial Checking - Utility	285,892
101330	Commercial Checking - Housing	997,007
101336	Police False Alarm Lockbox	1,217,127
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	38,057
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	12,381
115139	Miscellaneous Receivable-SR	1,688,665
115302	American Express Receivable	907
115303	VISA/MC Receivable - Golf	4,597
131121	Due From Community Redevelopme	-15,151
131122	Due from Law Enforcement Grant	-3,877
131124	Due from Community Bus Program	289,669
131199	Due from OAA	699,863
133001	Due from Federal Government	3,349,983
133006	Due from HCF Campus	2,600

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Code	Description	Year to Date
141166	Prepaid Fuel - Unleaded	208,015
141167	Prepaid Fuel - Diesel	204,003
151400	Investment - FLOC Intermediate	153,153
151403	Investment - FLOC Enhance Cash	25,693,707
151502	Investment in Real Estate	800
151600	Investment - PFM	56,552,539
151800	Investment - FLOC 1-3 Year	55,337
155400	Prepaid Expense	4,939
155402	Prepaid Badging & Fingerprint	14,564
155403	Prepaid Postage Deposit	35,000
155404	Prepaid Electronic Recording	4,500
156904	Deposit to Insurance - Bus	7,500
Total	ASSETS	\$162,452,423
<u>LIABILITIES</u>		
202201	Accounts Payable	1,289,946
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	294,948
217220	Florida Sales Tax	7,289
220001	Deposit - Police	7,426
220002	Deposit - Fire	850
220003	Deposit - Super Seniors	21,151
220006	Deposit - Special Events City	8,784
220010	Deposit - Art & Culture	65,407
220011	Deposit - Sponsorship&Donation	104,900
220018	Deposit - SenResidence Council	69,467
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	646,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	24,430
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 - Brwr'd Cnty Explorers	900

**CITY OF PEMBROKE PINES
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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
220242	Deposit - Misc Bonds	303,424
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	201,046
220331	Deposit - Pines Place	788,445
220332	Deposit Appt - Pines Point	1,501
220334	Deposit - Evening Program	40,153
220335	Security Deposit-Homes for Vet	7,169
220336	Deposit App. - Pines Place	17,160
220555 209	Deposit - Scholastic Book Fair	129
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,059
220768	Deposit- Taste of Pines	14,673
220770	Deposit - Charter Schools 5K	126
220771	Deposit - Golf Tournament	612
220906	Deposit - Police False Alarm	1,786
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	96,249
223008	Deferred Revenue - Grant	152,613
223012	Deferred Revenue - ARPA	7,230,999
223216	Def Rev - Local Business Tax	3,500
Total	LIABILITIES	\$17,818,889
<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	105,229,877

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Code	Description	Year to Date
299000	Suspense Account	-281
Total	EQUITY	\$144,633,534
	Total - Liabilities and Equity	\$162,452,423

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	478,758
Total	ASSETS	\$478,758
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	26,678
Total	EQUITY	\$478,758
Total - Liabilities and Equity		\$478,758

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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,325,220
105100	Taxes Receivable	471,801
151310	SBA - \$.03 Gas Tax	4,704,621
151600	Investment - PFM	999,150
Total	ASSETS	\$8,500,792
<u>LIABILITIES</u>		
202201	Accounts Payable	122,345
207625	Due to General Pension	14,082
223220	Def Rev - Traffic Light	545,000
Total	LIABILITIES	\$681,427
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,819,365
Total	EQUITY	\$7,819,365
Total - Liabilities and Equity		\$8,500,792

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Code	Description	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	718,249
Total	ASSETS	\$718,249
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	309
Total	LIABILITIES	\$309
<u>EQUITY</u>		
9005 240000	Revenue Sum	1,353,677
9005 242000	Expenditure Sum	-635,737
Total	EQUITY	\$717,940
Total - Liabilities and Equity		\$718,249

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	639,213
Total	ASSETS	\$639,213
<u>LIABILITIES</u>		
202201	Accounts Payable	1,546
223002	Deferred Revenue	637,794
Total	LIABILITIES	\$639,340
<u>EQUITY</u>		
281120	Restricted	-128
Total	EQUITY	(\$128)
Total - Liabilities and Equity		\$639,213

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
100199	Cash in Pool	61,918
133001	Due from Federal Government	197,253
Total	ASSETS	\$259,171
<u>LIABILITIES</u>		
202201	Accounts Payable	50
207001	Due to General Fund	-15,151
223002	Deferred Revenue	274,272
Total	LIABILITIES	\$259,171
Total - Liabilities and Equity		\$259,171

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	-1,540
Total	ASSETS	(\$1,540)
<u>LIABILITIES</u>		
202201	Accounts Payable	-3,332
207001	Due to General Fund	1,793
216230	Accrued Payroll	107
Total	LIABILITIES	(\$1,433)
<u>EQUITY</u>		
281122	Restricted	-107
Total	EQUITY	(\$107)
Total - Liabilities and Equity		(\$1,540)

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Code	Description	Year to Date
128 Community Bus Program		
<u>LIABILITIES</u>		
202201	Accounts Payable	30,173
207001	Due to General Fund	289,669
Total	LIABILITIES	\$319,842
<u>EQUITY</u>		
281128	Restricted	-319,842
Total	EQUITY	(\$319,842)
Total - Liabilities and Equity		\$0

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	527,718
Total	ASSETS	\$527,718
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	527,718
Total	EQUITY	\$527,718
Total - Liabilities and Equity		\$527,718

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	437,472
Total	ASSETS	\$437,472
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	437,472
Total	EQUITY	\$437,472
Total - Liabilities and Equity		\$437,472

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	49,641
Total	ASSETS	\$49,641
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	49,641
Total	EQUITY	\$49,641
Total - Liabilities and Equity		\$49,641

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,335,153
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	2,921
Total	ASSETS	\$1,348,074
<u>LIABILITIES</u>		
220620	Confiscated Property Held	226,966
Total	LIABILITIES	\$226,966
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,121,108
Total	EQUITY	\$1,121,108
Total - Liabilities and Equity		\$1,348,074

**CITY OF PEMBROKE PINES
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Code	Description		Year to Date
170 Charter Elementary Schools			
<u>ASSETS</u>			
100199		Cash in Pool	249,466
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	158,332
133004	1130	Due from School Board	158,757
Total	ASSETS		\$567,392
<u>LIABILITIES</u>			
202201	2120	Accounts Payable	50,551
216230	2120	Accrued Payroll	39,504
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	1,199
220525 550	2220	Deposit - Sunshine	0
220528 552	2220	Deposit - Media	2,896
220530 550	2220	Deposit - Field Trips	320
220530 551	2220	Deposit - Field Trips	7,102
220530 552	2220	Deposit - Field Trips	15,797
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	7,265
220590 551	2220	Deposit - Misc Charter School	30,677

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Code			Description	Year to Date
220590	552	2220	Deposit - Misc Charter School	12,424
220618	550	2220	Deposit - Fifth Grade	634
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	1,382
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	25,845
220795	552	2220	Deposit - Technology	23,987
223002		2413	Deferred Revenue	34,333
223005		2413	Deferred Revenue - Food Sales	40,546
Total			LIABILITIES	\$373,147
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	194,245
Total			EQUITY	\$194,245
Total - Liabilities and Equity				\$567,392

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	48,618
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	108,265
133004	1130 Due from School Board	111,287
Total	ASSETS	\$268,707
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	60,765
216230	2120 Accrued Payroll	25,325
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	1,873
220525	553 2220 Deposit - Sunshine	56
220527	553 2220 Deposit - Science Club	4,835
220527	554 2220 Deposit - Science Club	4,703
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	-16,526
220535	553 2220 Deposit - Student Council	13,374
220535	554 2220 Deposit - Student Council	27,588
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	2,725
220550	554 2220 Deposit - Music Instruments	-335
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	3,326
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	11,416
220590	554	2220	Deposit - Misc Charter School	10,938
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	10,968
220753	554	2220	Deposit - Robotics Club	-489
220765	553	2220	Deposit - Natl Honor Society	1,537
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	664
220797	553	2220	Deposit - History Fair	172
220798	553	2220	Chromebook Replacement Fees	211
220799	553	2220	Deposit - Replacement Card Fee	15
223002		2413	Deferred Revenue	3,000
223005		2413	Deferred Revenue - Food Sales	39,923
Total			LIABILITIES	\$263,712
EQUITY				
283170		2749	Assigned - Rent Payments	4,995
Total			EQUITY	\$4,995
Total - Liabilities and Equity				\$268,707

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	497,470
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	85,922
133003	1130 Due from Broward County	9,202
133004	1130 Due from School Board	177,705
Total	ASSETS	\$770,799
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	189,170
216230	2120 Accrued Payroll	34,013
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	20,759
220408	2220 Deposit - Latin Dance Club	499
220410	2220 Deposit - Mu Alpha Theta	2,050
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	3,843
220413	2220 Deposit - NEHS	2,452
220414	2220 Deposit - Test Camps	20,396
220415	2220 Deposit - Engineering Club	3,525
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	29
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	1,274
220527	2220 Deposit - Science Club	4,619
220530	2220 Deposit - Field Trips	22,633
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	52,509
220546	2220 Deposit - Humane Society	1,177
220590	2220 Deposit - Misc Charter School	12,568
220616	2220 Deposit - Relay for Life	978
220630	2220 Deposit - Newspaper	23,339
220635	2220 Deposit - Junior Class	20,332

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Code		Description	Year to Date
220640	2220	Deposit - Senior Class	21,265
220641	2220	Deposit - Sophomore Class	8,937
220642	2220	Deposit - Freshman Class	102
220645	2220	Deposit - Parking	39,469
220650	2220	Deposit - ID Badges	2,431
220652	2220	Deposit - Graduation expense	7,671
220655	2220	Deposit - Kids	3,892
220660	2220	Deposit - Discretionary	529
220665	2220	Deposit - Textbook Obligations	6,921
220680	2220	Deposit - Debate	4,895
220685	2220	Deposit - Drama	24,525
220695	2220	Deposit - Student Government	19,341
220705	2220	Deposit - Best Buddies	478
220720	2220	Deposit - Athletics	48,602
220727	2220	Deposit - Model UN	1,257
220730	2220	Deposit - Guidance Department	10,690
220740	2220	Deposit - Key Club	14,901
220743	2220	Deposit - Scholarship Resource	17,003
220745	2220	Deposit - Art Club	1,150
220750	2220	Deposit - Spanish Club	1,997
220765	2220	Deposit - Natl Honor Society	1,034
220773	2220	Deposit - Workshop Fundraiser	15,015
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	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	50,462
Total		LIABILITIES	\$767,050
<u>EQUITY</u>			
283170	2749	Assigned - Rent Payments	3,749
Total		EQUITY	\$3,749
Total - Liabilities and Equity			\$770,799

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Code		Description	Year to Date
173 FSU Charter Schools			
<u>ASSETS</u>			
100199		Cash in Pool	3,491,796
102177	1112	Petty Cash - FSU Elementary	300
133001	1220	Due from Federal Government	52,140
133002	1220	Due from State Government	1,234,298
Total		ASSETS	\$4,778,534
<u>LIABILITIES</u>			
202201	2120	Accounts Payable	38,956
216230	2120	Accrued Payroll	16,349
220510	2220	Florida Teachers Lead Program	1
220525	2220	Deposit - Sunshine	2,095
220530	2220	Deposit - Field Trips	31,627
220535	2220	Deposit - Student Council	476
220590	2220	Deposit - Misc Charter School	13,779
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	16,853
Total		LIABILITIES	\$120,671
<u>EQUITY</u>			
283170	2749	Assigned - Rent Payments	4,657,862
Total		EQUITY	\$4,657,862
Total - Liabilities and Equity			\$4,778,534

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

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
100199	Cash in Pool	79,530
133001	Due from Federal Government	118,680
133002	Due from State Government	74,622
133003	Due from Broward County	24,536
Total	ASSETS	\$297,368
<u>LIABILITIES</u>		
202201	Accounts Payable	29,212
207001	Due to General Fund	699,863
Total	LIABILITIES	\$729,075
<u>EQUITY</u>		
281199	Restricted	-431,707
Total	EQUITY	(\$431,707)
Total - Liabilities and Equity		\$297,368

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

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,250,213
151324	SBA - Sinking 8.545 CIRR 2010	360,478
151350	SBA - Sinking 41.54 Pension 14	1,507,781
151351	SBA - Sinking 29.04 PIRRB 14	1,004,517
151384	SBA - Sinking 76.045 GOBond 15	4,363,944
151386	SBA - Sinking 17.86 PIRR 2016	2,062,542
151387	SBA - Sinking 45.96 CIRR 2017	2,304,130
151388	SBA - Sinking 7.636 CIRR 2008	186,745
151389	SBA - Sinking 62.295 CIRR 2019	1,122,353
Total	ASSETS	\$14,162,704
<u>EQUITY</u>		
283201	Assigned - Debt Service	14,162,704
Total	EQUITY	\$14,162,704
Total - Liabilities and Equity		\$14,162,704

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-4,106,011
151370	SBA - Construction CIRRB 2006	1,060,348
151374	SBA - Construction 62.62 CIRRB	596,898
151385	SBA - Construction GO 2015	1,013,446
151502 136	Investment in Real Estate	1,864,900
Total	ASSETS	\$429,581
<u>LIABILITIES</u>		
202201	Accounts Payable	99,987
Total	LIABILITIES	\$99,987
<u>EQUITY</u>		
281320	Restricted - Capital Projects	329,594
Total	EQUITY	\$329,594
Total - Liabilities and Equity		\$429,581

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	20,570,026
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-5,724
115105	Accts Rec - Credit Card	2,800
115124	Deposit Refund Clearing Acct	-214
115125	Accts Receivable	8,605,320
115126	Unbilled Utility	1,862,551
115129	Accts Rec - Youth Athletics	79
115130	Accts Rec - Charter Schools	2
115131	Accts Rec - Senior Citizen Svc	5
115133	Accts Rec - Crime Prevention	4
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	48,628,799
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	4,716,850
160938	SBA - Const AWS \$12.3 2010	2,667,478
160939	SBA - Sinking AWS \$12.3 2010	592,656
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: May 31, 2022**

UNAUDITED

Code	Description	Year to Date
167900	Accumulated Depr - Equipment	-10,810,509
169900	Construction In Progress	19,364,768
Total	ASSETS	\$273,941,154
<u>LIABILITIES</u>		
202201	Accounts Payable	231,188
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	68,838
216230	Accrued Payroll	4,710
220100	Deposit - Utility Customer	3,936,430
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	85
220130	Deposit - Charter Schools	11
220131	Deposit - Senior Citizen Svc	17
220133	Deposit - Crime Prevention	12
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	647,433
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	\$23,327,637
<u>EQUITY</u>		
248100	Restricted for Capital Replace	-258
272000	Restricted	249,749,194
281201	Restricted - Debt Covenants	864,580
Total	EQUITY	\$250,613,517
Total - Liabilities and Equity		\$273,941,154

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

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-189,961
115122	Accounts Receivable - EWS	253,076
115125	Accts Receivable	197,914
Total	ASSETS	\$261,029
<u>LIABILITIES</u>		
202201	Accounts Payable	308,053
Total	LIABILITIES	\$308,053
<u>EQUITY</u>		
240000	Revenue Sum	2,019,311
242000	Expenditure Sum	-2,066,335
Total	EQUITY	(\$47,024)
Total - Liabilities and Equity		\$261,029

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	4,232,839
103162	Worker Comp Citi Escrow Acct	104,778
151600	Investment - PFM	19,539,845
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	\$23,986,860
<u>LIABILITIES</u>		
202201	Accounts Payable	19,034
207625	Due to General Pension	3,004
210000	Comp Absences - Current	49,532
210900	Comp Absences - Long Term	15,347
216230	Accrued Payroll	417
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: May 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	\$11,415,324
<u>EQUITY</u>		
248200	Restricted for Claims	10,471,536
283130	Assigned - Cancer Benefit	2,100,000
Total	EQUITY	\$12,571,536
Total - Liabilities and Equity		\$23,986,860

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

UNAUDITED

Code	Description	Year to Date
604 Agency Fund - EWS		
<u>ASSETS</u>		
100199	Cash in Pool	18,752
115125	Accts Receivable	-18,752
Total	ASSETS	\$0
Total - Liabilities and Equity		\$0

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	18,742
115125	Accts Receivable	28,100
115127	Accts Rec - Subject to 1%	327,240
Total	ASSETS	\$374,082
<u>LIABILITIES</u>		
202201	Accounts Payable	374,082
Total	LIABILITIES	\$374,082
Total - Liabilities and Equity		\$374,082

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	7,698
115127	Accts Rec - Subject to 1%	11,057
Total	ASSETS	\$18,754
<u>LIABILITIES</u>		
202201	Accounts Payable	18,754
Total	LIABILITIES	\$18,754
Total - Liabilities and Equity		\$18,754

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	2,504,586
115123	Account Receivable - Wpro	409,872
115125	Accts Receivable	2,322,278
Total	ASSETS	\$5,236,735
<u>LIABILITIES</u>		
202201	Accounts Payable	5,236,735
Total	LIABILITIES	\$5,236,735
Total - Liabilities and Equity		\$5,236,735

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
100199	Cash in Pool	8,090
115125	Accounts receivable	33,277
Total	ASSETS	\$41,367
<u>LIABILITIES</u>		
202201	Accounts payable	41,367
Total	LIABILITIES	\$41,367
Total - Liabilities and Equity		\$41,367

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

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
100199	Cash in Pool	7,197
115125	Accts Receivable	-3,599
Total	ASSETS	\$3,599
<u>LIABILITIES</u>		
202201	Accounts Payable	3,599
Total	LIABILITIES	\$3,599
Total - Liabilities and Equity		\$3,599

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	4,589,935
Total	ASSETS	\$4,589,935
<u>LIABILITIES</u>		
207625	Due to General Pension	5,025
207630	Due to P & F Pension Fund	54,450
207631	Due to Fire Pension	41,734
216101	Wages Payable	2,814,142
217016	Firefighters Gen Agency Fund	865
217018	Union Dues - Teachers	12,866
217020	Union Dues - General Employees	1,193
217021	Withholding Tax	417,025
217022	FICA Withheld	293,428
217023	FICA City Contribution	293,570
217025	Miscellaneous deductions	14,556
217026	Union Dues Police	6,050
217027	Union Dues Fire	5,981
217028	AFLAC Insurance Premiums	32,032
217029	United Fund	191
217031	Dental insurance- General	48,993
217034	ICMA Withheld	148,976
217037	Alimony Payments	1,793
217039	Child Support	4,951
217040	Health Insurance- HMO	840
217043	Life Insurance	23
217044	Wage Garnishment	489
217049	FRS City Contribution	198,231
217051	DROP Loan Repayment - P&F	7,959
217053	Lead Teacher Reimb	27,816
217054	Defined Contribution - City	46,315
217059	FRS Employee Contribution	92,521
217060	ICMA 401(a) Employee Contrib	960
217061	Long-Term Disability	221
217062	Vision - Humana	10,374
217071	Dependant Daycare	6,557

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

UNAUDITED

Code	Description	Year to Date
217072	Unreimbursed Medical	-191
Total	LIABILITIES	\$4,589,935
Total - Liabilities and Equity		\$4,589,935

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

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	583,332
151000	Investments	213,167,139
Total	ASSETS	\$213,750,471
<u>EQUITY</u>		
247700	Restricted	213,750,471
Total	EQUITY	\$213,750,471
Total - Liabilities and Equity		\$213,750,471

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: May 31, 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	1,730,879
151100	Investments - Sun Bank	15,010,988
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	\$894,775,741
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	133,217
Total	LIABILITIES	\$1,660,639
<u>EQUITY</u>		
247700	Restricted	893,115,102
Total	EQUITY	\$893,115,102
Total - Liabilities and Equity		\$894,775,741

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	204,272
151404	Investment - Fiduciary Trust	7,118
151405	Inv - Lee Munder Capital Group	9,522,694
151406	Inv - Atlanta Capital Mgmt	10,294,991
151407	Inv - Garcia Hamilton & Assoc	34,279,964
151409	Inv - State Street Advisors	27,502,035
151411	Inv - Intercontinental RE	5,651,077
151412	Investment - Black Rock	7,733,391
151413	Investment - Loomis Sayles	15,592,898
151414	Inv - Aristotle Capital Mgmt	15,773,530
160927	OPEB Expense Acct - TD Bank	166,362
160929	OPEB Trust - TD Bank	1,922,894
Total	ASSETS	\$128,651,224
<u>LIABILITIES</u>		
202201	Accounts Payable	29,851
229200	Reserve for Health Insurance	863,680
Total	LIABILITIES	\$893,531
<u>EQUITY</u>		
247700	Restricted	127,757,693
Total	EQUITY	\$127,757,693
Total - Liabilities and Equity		\$128,651,224

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	11,439,919
101320	Commercial Checking - Deposit	19,579,640
101335	ACH Debits	80,147
151300	Pooled Funds - SBA	72,439,352
Total	ASSETS	\$103,539,058
<u>EQUITY</u>		
290001	Equity in Pooled Cash	65,211,431
290100	Equity in Pooled Cash	2,325,220
290110	Equity in Pooled Cash	718,249
290120	Equity in Pooled Cash	639,213
290121	Equity in Pooled Cash	61,918
290131	Equity in Pooled Cash	527,718
290132	Equity in Pooled Cash	437,472
290133	Equity in Pooled Cash	49,641
290134	Equity in Pooled Cash	1,335,153
290170	Equity in Pooled Cash	249,466
290171	Equity in Pooled Cash	48,618
290172	Equity in Pooled Cash	497,470
290173	Equity in Pooled Cash	3,491,796
290199	Equity in Pooled Cash	79,530
290320	Equity in Pooled Cash	-4,106,011
290471	Equity in Pooled Cash	20,570,026
290472	Equity in Pooled Cash	-35,270
290504	Equity in Pooled Cash	4,232,839
290604	Equity in Pooled Cash	-135,939
290605	Equity in Pooled Cash	18,742
290606	Equity in Pooled Cash	7,698
290607	Equity in Pooled Cash	2,504,586
290610	Equity in Pooled Cash	4,589,935
290657	Equity in Pooled Cash	204,272
299608	Pooled Cash - Sanitation	8,090
299609	Sanitation - Panzarella Waste	7,197
Total	EQUITY	\$103,539,058
Total - Liabilities and Equity		\$103,539,058

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