

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	25,812,599
101117	Commercial Checking - Utility	283,778
101330	Commercial Checking - Housing	938,119
101336	Police False Alarm Lockbox	1,173,441
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	39,905
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	170,384
115139	Miscellaneous Receivable-SR	1,623,002
115302	American Express Receivable	4,311
115303	VISA/MC Receivable - Golf	26,663
131121	Due From Community Redevelopme	281,556
131122	Due from Law Enforcement Grant	73,197
131124	Due from Community Bus Program	108,974
131199	Due from OAA	138,462
133001	Due from Federal Government	3,327,465
133002	Due from State Government	2,571

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Code	Description	Year to Date
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	86,933
141167	Prepaid Fuel - Diesel	174,523
151400	Investment - FLOC Intermediate	162,933
151403	Investment - FLOC Enhance Cash	25,878,525
151502	Investment in Real Estate	800
151600	Investment - PFM	58,061,406
151800	Investment - FLOC 1-3 Year	56,806
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	\$124,234,640

LIABILITIES

202201	Accounts Payable	3,069,611
202204	Accounts Payable - Other	8,715,876
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	1,998,012
217220	Florida Sales Tax	16,869
220001	Deposit - Police	7,426
220002	Deposit - Fire	100
220003	Deposit - Super Seniors	19,136
220006	Deposit - Special Events City	6,675
220010	Deposit - Art & Culture	65,137
220011	Deposit - Sponsorship&Donation	95,498
220018	Deposit - SenResidence Council	6,537
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	541,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	18,978
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

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Code	Description	Year to Date
220033	Deposit - Fire Special Events	14,400
220034	Deposit - Brwrd Cnty Explorers	900
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	160
220139	Deposit - Veterans Sponsorship	13,635
220242	Deposit - Misc Bonds	530,116
220250	Deposit- Wetland Mitigation Cr	2,303,078
220260	Deposit - Christmas	479
220270	Deposit - Thanksgiving Baskets	129
220313	Deposit - West EDC Field Trips	10,990
220316	Deposit - East EDC	3,699
220317	Deposit - Bright Beginings	2,604
220318	Deposit - West EDC	7,881
220319	Deposit - Central EDC	5,273
220330	Deposit - Senior Housing SWFP	192,780
220331	Deposit - Pines Place	737,324
220332	Deposit Appt - Pines Point	1,321
220334	Deposit - Evening Program	39,303
220335	Security Deposit-Homes for Vet	5,857
220336	Deposit App. - Pines Place	12,079
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	676
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	80,000
223008	Deferred Revenue - Grant	97
223012	Deferred Revenue - ARPA	8,550,023
223216	Def Rev - Local Business Tax	1,087
Total	LIABILITIES	\$29,922,316
<u>EQUITY</u>		
280701	Nonspendable - Inventories	357,808
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	27,249,072

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Code	Description	Year to Date
284001	Unassigned - General Fund	64,580,444
Total	EQUITY	\$94,312,324
	Total - Liabilities and Equity	\$124,234,640

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	473,444
Total	ASSETS	\$473,444
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	27,329
Total	EQUITY	\$473,444
Total - Liabilities and Equity		\$473,444

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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,570,022
105100	Taxes Receivable	471,801
151310	SBA - \$.03 Gas Tax	3,989,565
151600	Investment - PFM	1,025,808
Total	ASSETS	\$8,057,196
<u>LIABILITIES</u>		
202201	Accounts Payable	195,604
207625	Due to General Pension	7,041
223220	Def Rev - Traffic Light	500,000
Total	LIABILITIES	\$702,645
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,354,551
Total	EQUITY	\$7,354,551
Total - Liabilities and Equity		\$8,057,196

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	929,669
Total		\$929,669
<u>LIABILITIES</u>		
202201	Accounts Payable	250
223002	Deferred Revenue	929,377
Total		\$929,627
<u>EQUITY</u>		
281120	Restricted	42
Total		\$42
Total - Liabilities and Equity		\$929,669

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	493,035
Total	ASSETS	\$493,035
<u>LIABILITIES</u>		
202201	Accounts Payable	49,509
207001	Due to General Fund	281,556
223002	Deferred Revenue	147,752
Total	LIABILITIES	\$478,817
<u>EQUITY</u>		
281121	Restricted	14,219
Total	EQUITY	\$14,219
Total - Liabilities and Equity		\$493,035

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	98,367
Total	ASSETS	\$98,367
<u>LIABILITIES</u>		
202201	Accounts Payable	13,823
207001	Due to General Fund	73,197
216230	Accrued Payroll	746
Total	LIABILITIES	\$87,766
<u>EQUITY</u>		
281122	Restricted	10,601
Total	EQUITY	\$10,601
Total - Liabilities and Equity		\$98,367

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	380,140
Total	ASSETS	\$380,140
<u>LIABILITIES</u>		
202201	Accounts Payable	31,286
207001	Due to General Fund	108,974
Total	LIABILITIES	\$140,260
<u>EQUITY</u>		
281128	Restricted	239,880
Total	EQUITY	\$239,880
Total - Liabilities and Equity		\$380,140

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,731
Total	ASSETS	\$526,731
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,731
Total	EQUITY	\$526,731
Total - Liabilities and Equity		\$526,731

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,654
Total	ASSETS	\$436,654
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,654
Total	EQUITY	\$436,654
Total - Liabilities and Equity		\$436,654

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	38,605
Total	ASSETS	\$38,605
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	38,605
Total	EQUITY	\$38,605
Total - Liabilities and Equity		\$38,605

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,336,982
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	4,233
Total	ASSETS	\$1,351,215
<u>LIABILITIES</u>		
202201	Accounts Payable	3,321
220620	Confiscated Property Held	219,810
Total	LIABILITIES	\$223,132
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,128,083
Total	EQUITY	\$1,128,083
Total - Liabilities and Equity		\$1,351,215

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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,390,166
102169	1112 Petty Cash - East Elementary	300
102170	1112 Petty Cash - West Elementary	238
102173	1112 Petty Cash - Central Elementary	300
133001	1220 Due from Federal Government	285,134
133004	1130 Due from School Board	171,580
Total	ASSETS	\$2,847,717
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	246,735
202210	2120 Accrued accounts payable	13,757
216230	2120 Accrued Payroll	261,328
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	14,826
220510 551	2220 Florida Teachers Lead Program	12,385
220510 552	2220 Florida Teachers Lead Program	12,208
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	13,327
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	516
220535 552	2220 Deposit - Student Council	6,067
220545 551	2220 Deposit - Year Book	10
220545 552	2220 Deposit - Year Book	8,839
220548 552	2220 Deposit - Dress Down	530
220555 551	2220 Deposit - Scholastic Book Fair	3,851
220555 552	2220 Deposit - Scholastic Book Fair	28,454
220567 551	2220 Deposit - Multi Culture Club	526
220590 550	2220 Deposit - Misc Charter School	4,556

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Code			Description	Year to Date
220590 551	2220		Deposit - Misc Charter School	29,030
220590 552	2220		Deposit - Misc Charter School	13,955
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	12,630
220795 552	2220		Deposit - Technology	23,987
223002	2413		Deferred Revenue	34,333
223005	2413		Deferred Revenue - Food Sales	17,063
Total			LIABILITIES	\$790,744
<u>EQUITY</u>				
283170	2749		Assigned - Rent Payments	2,056,974
Total			EQUITY	\$2,056,974
Total - Liabilities and Equity				\$2,847,717

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	666,393
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	211,757
133004	1130 Due from School Board	60,143
Total	ASSETS	\$938,831
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	183,902
202210	2120 Accrued accounts payable	10,685
216230	2120 Accrued Payroll	169,237
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	365
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	13,036
220510	554 2220 Florida Teachers Lead Program	14,241
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	267
220530	553 2220 Deposit - Field Trips	1,732
220530	554 2220 Deposit - Field Trips	10,535
220535	553 2220 Deposit - Student Council	2,494
220535	554 2220 Deposit - Student Council	17,095
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	17
220545	554 2220 Deposit - Year Book	15,937
220547	554 2220 Deposit - First Priority	157
220550	553 2220 Deposit - Music Instruments	2,575
220550	554 2220 Deposit - Music Instruments	1,120
220552	553 2220 Deposit - Builders Club	290
220552	554 2220 Deposit - Builders Club	2,096

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Code			Description	Year to Date
220567	553	2220	Deposit - Multi Culture Club	178
220570	553	2220	Deposit - Art Supply	1,104
220580	553	2220	Deposit - Book Fair	1,340
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	11,241
220590	554	2220	Deposit - Misc Charter School	10,040
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	1,565
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	77
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	5,873
220796	553	2220	Deposit - Academic Competition	1,015
220797	553	2220	Deposit - History Fair	2,746
220798	553	2220	Chromebook Replacement Fees	186
223002		2413	Deferred Revenue	3,000
223005		2413	Deferred Revenue - Food Sales	15,964
Total			LIABILITIES	\$536,072
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	402,760
Total			EQUITY	\$402,760
Total - Liabilities and Equity				\$938,831

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,359,575
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	276,486
133003	1130 Due from Broward County	8,435
133004	1130 Due from School Board	190,274
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$2,035,269
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	284,544
202210	2120 Accrued accounts payable	47,109
216230	2120 Accrued Payroll	223,517
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	18,435
220408	2220 Deposit - Latin Dance Club	1,901
220410	2220 Deposit - Mu Alpha Theta	1,948
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	3,945
220413	2220 Deposit - NEHS	3,427
220414	2220 Deposit - Test Camps	22,067
220415	2220 Deposit - Engineering Club	3,493
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	134
220450	2220 Deposit - Girl Power	1,164
220455	2220 Deposit - Book Club	188
220510	2220 Florida Teachers Lead Program	50,072
220515	2220 Deposit - Faculty Fund	917
220527	2220 Deposit - Science Club	3,299
220530	2220 Deposit - Field Trips	19,156
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	50,233
220546	2220 Deposit - Humane Society	732
220590	2220 Deposit - Misc Charter School	10,438
220616	2220 Deposit - Relay for Life	3,142

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Code	Description	Year to Date
220630	2220 Deposit - Newspaper	26,529
220635	2220 Deposit - Junior Class	10,970
220640	2220 Deposit - Senior Class	41,407
220641	2220 Deposit - Sophomore Class	7,798
220645	2220 Deposit - Parking	39,808
220650	2220 Deposit - ID Badges	2,186
220652	2220 Deposit - Graduation expense	788
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	1,356
220665	2220 Deposit - Textbook Obligations	6,720
220680	2220 Deposit - Debate	5,096
220685	2220 Deposit - Drama	22,921
220695	2220 Deposit - Student Government	35,563
220705	2220 Deposit - Best Buddies	1,967
220720	2220 Deposit - Athletics	33,242
220727	2220 Deposit - Model UN	1,067
220730	2220 Deposit - Guidance Department	9,848
220740	2220 Deposit - Key Club	14,779
220743	2220 Deposit - Scholarship Resource	14,973
220745	2220 Deposit - Art Club	1,781
220750	2220 Deposit - Spanish Club	1,700
220765	2220 Deposit - Natl Honor Society	1,247
220773	2220 Deposit - Workshop Fundraiser	20,392
220775	2220 Deposit - HOSA	3,782
220780	2220 Deposit - Black Student Union	2,221
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	1,523
220784	2220 Deposit - Middle Discret Acct	6,074
220786	2220 Deposit - Donated Meal Account	1,607
220798	2220 Chromebook Replacement Fees	375
223002	2413 Deferred Revenue	3,000
223005	2413 Deferred Revenue - Food Sales	37,189
Total	LIABILITIES	\$1,121,505
	<u>EQUITY</u>	
283170	2749 Assigned - Rent Payments	913,765
Total	EQUITY	\$913,765
	Total - Liabilities and Equity	\$2,035,269

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,979,028
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	88,109
133002	1220 Due from State Government	63,237
Total	ASSETS	\$4,130,674
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	110,187
202210	2120 Accrued accounts payable	9,236
216230	2120 Accrued Payroll	112,248
220510	2220 Florida Teachers Lead Program	13,670
220525	2220 Deposit - Sunshine	1,738
220530	2220 Deposit - Field Trips	30,701
220535	2220 Deposit - Student Council	582
220590	2220 Deposit - Misc Charter School	8,615
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	8,069
Total	LIABILITIES	\$295,582
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,835,092
Total	EQUITY	\$3,835,092
Total - Liabilities and Equity		\$4,130,674

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	76,046
133002	Due from State Government	57,260
133003	Due from Broward County	18,608
Total	ASSETS	\$151,913
<u>LIABILITIES</u>		
202201	Accounts Payable	31,677
207001	Due to General Fund	138,462
Total	LIABILITIES	\$170,138
<u>EQUITY</u>		
281199	Restricted	-18,226
Total	EQUITY	(\$18,226)
Total - Liabilities and Equity		\$151,913

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

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	238,921
151324	SBA - Sinking 8.545 CIRRB 2010	575,471
151350	SBA - Sinking 41.54 Pension 14	265,212
151351	SBA - Sinking 29.04 PIRRB 14	183,558
151384	SBA - Sinking 76.045 GOBond 15	52,725
151386	SBA - Sinking 17.86 PIRR 2016	309,225
151387	SBA - Sinking 45.96 CIRR 2017	3,427,027
151388	SBA - Sinking 7.636 CIRR 2008	30,130
151389	SBA - Sinking 62.295 CIRR 2019	897,880
Total	ASSETS	\$5,980,148
<u>LIABILITIES</u>		
202201	Accounts Payable	900
Total	LIABILITIES	\$900
<u>EQUITY</u>		
283201	Assigned - Debt Service	5,979,248
Total	EQUITY	\$5,979,248
Total - Liabilities and Equity		\$5,980,148

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-4,041,670
151370	SBA - Construction CIRRB 2006	1,120,843
151374	SBA - Construction 62.62 CIRR	1,471,227
151385	SBA - Construction GO 2015	1,509,697
151502 136	Investment in Real Estate	1,479,858
Total	ASSETS	\$1,539,956
<u>LIABILITIES</u>		
202201	Accounts Payable	62,566
Total	LIABILITIES	\$62,566
<u>EQUITY</u>		
281320	Restricted - Capital Projects	1,477,390
Total	EQUITY	\$1,477,390
Total - Liabilities and Equity		\$1,539,956

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	29,321,272
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	1,291
115105	Accts Rec - Credit Card	2,183
115124	Deposit Refund Clearing Acct	-114
115125	Accts Receivable	7,447,401
115126	Unbilled Utility	1,862,551
115129	Accts Rec - Youth Athletics	80
115130	Accts Rec - Charter Schools	18
115131	Accts Rec - Senior Citizen Svc	13
115133	Accts Rec - Crime Prevention	9
115137	Miscellaneous Accts Receivable	74,906
117138	Allowance for Bad Debts	-2,609,267
141600	Inventory - Emergency Supplies	8,113
151501	City Center Land	9,377,447
151502 139	Investment in Real Estate	410,287
151502 150	Investment in Real Estate	800,444
151502 151	Investment in Real Estate	5,574,117
151600	Investment - PFM	45,363,058
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
156903	Net Pension Asset	1,408,894
160931	SBA - Customer Deposit	4,681,417
160936	SBA - RR&I Fund	2,968,729
160938	SBA - Const AWS \$12.3 2010	2,665,611
160939	SBA - Sinking AWS \$12.3 2010	953,916
161900	Land	3,056,488
162900	Buildings	41,644,144
163900	Accumulated Depreciation Bldg	-14,544,225
164900	Improvement Other than Bldg	224,024,723
165900	Accum Depr - Other Improvement	-116,509,347
166900	Equipment & Furniture	20,168,126

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

UNAUDITED

Code	Description	Year to Date
167900	Accumulated Depr - Equipment	-10,810,509
169900	Construction In Progress	19,364,768
Total	ASSETS	\$280,239,462
<u>LIABILITIES</u>		
202201	Accounts Payable	3,517,884
202204	Accounts Payable - Other	1,258,558
207625	Due to General Pension	67,404
210000	Comp Absences - Current	51,200
210900	Comp Absences - Long Term	17,842
215000	Interest Payable	70,515
216230	Accrued Payroll	37,346
220100	Deposit - Utility Customer	3,974,198
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	92
220130	Deposit - Charter Schools	21
220131	Deposit - Senior Citizen Svc	32
220133	Deposit - Crime Prevention	16
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	698,473
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	\$27,902,803
<u>EQUITY</u>		
248100	Restricted for Capital Replace	2,968,729
272000	Restricted	248,503,350
281201	Restricted - Debt Covenants	864,580
Total	EQUITY	\$252,336,659
Total - Liabilities and Equity		\$280,239,462

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-3,371,090
103162	Worker Comp Citi Escrow Acct	81,676
151600	Investment - PFM	24,624,380
154501	Deferred Outflow-Contribution	17,538
154504	Deferred Outflow - Investment	6,392
154506	Def Outflow - Experience OPEB	18,514
154507	Def Outflow -Assumption OPEB	6,670
154508	Def Outflow -Contribution OPEB	15,947
156903	Net Pension Asset	44,337
Total	ASSETS	\$21,444,364
<u>LIABILITIES</u>		
202201	Accounts Payable	1,086,738
207625	Due to General Pension	1,502
210000	Comp Absences - Current	49,532
210900	Comp Absences - Long Term	15,347
216230	Accrued Payroll	2,819
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: October 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	\$12,483,927
<u>EQUITY</u>		
248200	Restricted for Claims	6,860,437
283130	Assigned - Cancer Benefit	2,100,000
Total	EQUITY	\$8,960,437
Total - Liabilities and Equity		\$21,444,364

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	7,248
115125	Accts Receivable	29,902
115127	Accts Rec - Subject to 1%	301,592
151311	SBA - Subject to 1%	7,140
Total	ASSETS	\$345,881
<u>LIABILITIES</u>		
202201	Accounts Payable	345,881
Total	LIABILITIES	\$345,881
Total - Liabilities and Equity		\$345,881

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	3,443
115127	Accts Rec - Subject to 1%	9,732
Total	ASSETS	\$13,175
<u>LIABILITIES</u>		
202201	Accounts Payable	13,175
Total	LIABILITIES	\$13,175
Total - Liabilities and Equity		\$13,175

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	640,208
115125	Accts Receivable	3,093,659
Total	ASSETS	\$3,733,867
<u>LIABILITIES</u>		
202201	Accounts Payable	3,733,867
Total	LIABILITIES	\$3,733,867
	Total - Liabilities and Equity	\$3,733,867

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
115125	Accounts receivable	11,163
Total	ASSETS	\$11,163
<u>LIABILITIES</u>		
202201	Accounts payable	11,163
Total	LIABILITIES	\$11,163
	Total - Liabilities and Equity	\$11,163

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

UNAUDITED

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

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	263,705
Total	ASSETS	\$263,705
<u>LIABILITIES</u>		
217018	Union Dues - Teachers	13,457
217025	Miscellaneous deductions	9,235
217028	AFLAC Insurance Premiums	52
217029	United Fund	91
217031	Dental insurance- General	50,331
217039	Child Support	-216
217044	Wage Garnishment	667
217049	FRS City Contribution	200,156
217053	Lead Teacher Reimb	-85,497
217059	FRS Employee Contribution	53,596
217061	Long-Term Disability	5,314
217062	Vision - Humana	10,588
217071	Dependant Daycare	3,442
217072	Unreimbursed Medical	2,488
Total	LIABILITIES	\$263,705
Total - Liabilities and Equity		\$263,705

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

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	4,291,666
151000	Investments	238,415,383
Total	ASSETS	\$242,707,049
<u>EQUITY</u>		
247700	Restricted	242,707,049
Total	EQUITY	\$242,707,049
Total - Liabilities and Equity		\$242,707,049

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: October 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	172,986
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	\$875,705,031
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	8,354
Total	LIABILITIES	\$1,535,776
<u>EQUITY</u>		
247700	Restricted	874,169,254
Total	EQUITY	\$874,169,254
Total - Liabilities and Equity		\$875,705,031

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-794,381
115137	Miscellaneous Accts Receivable	5,974,434
151404	Investment - Fiduciary Trust	7,109
151405	Inv - Lee Munder Capital Group	9,864,495
151406	Inv - Atlanta Capital Mgmt	10,377,760
151407	Inv - Garcia Hamilton & Assoc	32,108,856
151409	Inv - State Street Advisors	28,945,364
151411	Inv - Intercontinental RE	5,023,131
151412	Investment - Black Rock	4,838,490
151413	Investment - Loomis Sayles	20,345,202
151414	Inv - Aristotle Capital Mgmt	16,710,366
160927	OPEB Expense Acct - TD Bank	208,704
160929	OPEB Trust - TD Bank	1,760,702
Total	ASSETS	\$135,370,231
<u>LIABILITIES</u>		
202201	Accounts Payable	119,076
229200	Reserve for Health Insurance	863,680
Total	LIABILITIES	\$982,756
<u>EQUITY</u>		
247700	Restricted	134,387,475
Total	EQUITY	\$134,387,475
Total - Liabilities and Equity		\$135,370,231

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	5,490,176
101320	Commercial Checking - Deposit	17,537,557
151300	Pooled Funds - SBA	39,427,566
Total	ASSETS	\$62,455,298
<u>EQUITY</u>		
290001	Equity in Pooled Cash	25,812,599
290100	Equity in Pooled Cash	2,570,022
290120	Equity in Pooled Cash	929,669
290128	Equity in Pooled Cash	380,140
290131	Equity in Pooled Cash	526,731
290132	Equity in Pooled Cash	436,654
290133	Equity in Pooled Cash	38,605
290134	Equity in Pooled Cash	1,336,982
290170	Equity in Pooled Cash	2,390,166
290171	Equity in Pooled Cash	666,393
290172	Equity in Pooled Cash	1,359,575
290173	Equity in Pooled Cash	3,979,028
290320	Equity in Pooled Cash	-4,041,670
290471	Equity in Pooled Cash	29,321,272
290504	Equity in Pooled Cash	-3,371,090
290605	Equity in Pooled Cash	7,248
290606	Equity in Pooled Cash	3,443
290607	Equity in Pooled Cash	640,208
290610	Equity in Pooled Cash	263,705
290657	Equity in Pooled Cash	-794,381
Total	EQUITY	\$62,455,298
Total - Liabilities and Equity		\$62,455,298

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: October 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: October 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: October 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: October 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	238,206,996
181200	Amount to be provided- Comp Ab	15,792,707
Total	ASSETS	\$264,605,707
<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	4,060,100
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	34,950,000
232928	Rev Bonds Payable \$62.62 M	62,620,000
Total	LIABILITIES	\$264,605,707
Total - Liabilities and Equity		\$264,605,707