

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>1 General Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	118,073,826
101117	Commercial Checking - Utility	304,409
101330	Commercial Checking - Housing	1,117,388
101336	Police False Alarm Lockbox	1,258,316
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	1,832
102208	Petty Cash - Community Service	700
102211	Petty Cash - Central EDC	150
102300	Change Fund - City Clerk	1,000
102301	Change Fund - Pro Shop	900
102303	Change Fund - Studio 18	50
102304	Change Fund - WCY Racket Club	50
102305	Change Fund - Rose Price Park	20
102308	Change Fund - PembrokeLks Pool	20
102309	Change Fund - Tennis	45
102311	Change Fund - Police	100
102312	Change Fund - Towngate	20
102313	Change Fund - Walden Lakes	20
103163	Pines Place Cost Retainer	500
105100	Taxes Receivable	6,459,522
115101	Accts Rec - Returned Checks	58,887
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	215,453
115139	Miscellaneous Receivable-SR	2,052,023
115302	American Express Receivable	5,054
115303	VISA/MC Receivable - Golf	27,429
131121	Due From Community Redevelopme	332,919
131122	Due from Law Enforcement Grant	39,706
131124	Due from Community Bus Program	289,669
131128	Due from Police Comm Svc Grant	21,796
131199	Due from OAA	419,643
133001	Due from Federal Government	3,361,132

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	157,222
141167	Prepaid Fuel - Diesel	228,683
151400	Investment - FLOC Intermediate	143,796
151403	Investment - FLOC Enhance Cash	25,749,274
151502	Investment in Real Estate	800
151600	Investment - PFM	55,956,103
151800	Investment - FLOC 1-3 Year	54,959
155400	Prepaid Expense	5,083
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
<b>Total</b>	<b>ASSETS</b>	<b>\$216,410,086</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,734,047
207625	Due to General Pension	-28
207630	Due to P & F Pension Fund	-5
208000	Due to State of Florida	29,175
216230	Accrued Payroll	884,847
217220	Florida Sales Tax	17,570
220001	Deposit - Police	7,036
220002	Deposit - Fire	850
220003	Deposit - Super Seniors	22,465
220006	Deposit - Special Events City	9,258
220010	Deposit - Art & Culture	65,407
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - SenResidence Council	58,541
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	646,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	18,496
220025	Deposit - Historical Museum	778
220026	Deposit - Neighborhood Watch	1,757
220027	Deposit - 911 Memorial	2,399
220029	Deposit - CERT activities	1,309
220030	Deposit - Police Explorer	6,661
220031	Deposit - Police Award Banquet	12,474

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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	257,807
220260	Deposit - Christmas	479
220270	Deposit - Thanksgiving Baskets	103
220313	Deposit - West EDC Field Trips	10,990
220314	Deposit - Cent EDC Field Trips	380
220316	Deposit - East EDC	1,709
220317	Deposit - Bright Beginings	2,604
220318	Deposit - West EDC	8,834
220319	Deposit - Central EDC	5,214
220330	Deposit - Senior Housing SWFP	207,527
220331	Deposit - Pines Place	897,813
220332	Deposit Appt - Pines Point	1,333
220334	Deposit - Evening Program	41,288
220335	Security Deposit-Homes for Vet	7,297
220336	Deposit App. - Pines Place	17,748
220555 209	Deposit - Scholastic Book Fair	134
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	11,412
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	3,732
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	256,712
223008	Deferred Revenue - Grant	10,944
223012	Deferred Revenue - ARPA	11,094,135
223013	Deferred Rev Southwest Hammock	629,065
223014	Deferred Revenue-Opioid Lit	98,779
223216	Def Rev - Local Business Tax	3,500
<b>Total</b>	<b>LIABILITIES</b>	<b>\$17,277,362</b>
<b><u>EQUITY</u></b>		
280701	Nonspendable - Inventories	393,962
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	46,438,735

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
284001	Unassigned - General Fund	150,175,027
<b>Total</b>	<b>EQUITY</b>	<b>\$199,132,724</b>
	<b>Total - Liabilities and Equity</b>	<b>\$216,410,086</b>

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Code	Description	Year to Date
<b>51 Wetlands Trust Fund</b>		
<u>ASSETS</u>		
151801	SBA - Wetland	680,629
<b>Total</b>	<b>ASSETS</b>	<b>\$680,629</b>
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	228,549
<b>Total</b>	<b>EQUITY</b>	<b>\$680,629</b>
<b>Total - Liabilities and Equity</b>		<b>\$680,629</b>

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Code	Description	Year to Date
<b>100 Road &amp; Bridge Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	1,463,468
105100	Taxes Receivable	481,992
151310	SBA - \$.03 Gas Tax	4,779,095
151600	Investment - PFM	988,613
<b>Total</b>	<b>ASSETS</b>	<b>\$7,713,167</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	221,309
207625	Due to General Pension	-3
223220	Def Rev - Traffic Light	545,000
<b>Total</b>	<b>LIABILITIES</b>	<b>\$766,306</b>
<b><u>EQUITY</u></b>		
281100	Restricted - Roads & Sidewalks	6,946,861
<b>Total</b>	<b>EQUITY</b>	<b>\$6,946,861</b>
<b>Total - Liabilities and Equity</b>		<b>\$7,713,167</b>

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Code	<i>Description</i>	Year to Date
<b>110 Building Fund</b>		
<b><u>ASSETS</u></b>		
9005 100199	Cash in Pool	882,386
<b>Total</b>		<b>\$882,386</b>
<b><u>LIABILITIES</u></b>		
9005 202201	Accounts Payable	464,001
<b>Total</b>		<b>\$464,001</b>
<b><u>EQUITY</u></b>		
9005 281100	Restricted - Building	418,384
<b>Total</b>		<b>\$418,384</b>
<b>Total - Liabilities and Equity</b>		<b>\$882,386</b>

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Code	Description	Year to Date
<b>120 FHFC Grants SHIP/CRF</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	-43,681
133001	Due from Federal Government	24,093
<b>Total</b>	<b>ASSETS</b>	<b>(\$19,589)</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	3,084
223002	Deferred Revenue	-27,318
<b>Total</b>	<b>LIABILITIES</b>	<b>(\$24,234)</b>
<u><b>EQUITY</b></u>		
281120	Restricted	4,645
<b>Total</b>	<b>EQUITY</b>	<b>\$4,645</b>
<b>Total - Liabilities and Equity</b>		<b>(\$19,589)</b>

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Code	Description	Year to Date
<b>121 HUD Grants CDBG/HOME</b>		
<u><b>ASSETS</b></u>		
133001	Due from Federal Government	616,987
<b>Total</b>	<b>ASSETS</b>	<b>\$616,987</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	16,958
207001	Due to General Fund	332,919
223002	Deferred Revenue	267,111
<b>Total</b>	<b>LIABILITIES</b>	<b>\$616,987</b>
<b>Total - Liabilities and Equity</b>		<b>\$616,987</b>

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Code	Description	Year to Date
<b>122 Law Enforcement Grant</b>		
<u>ASSETS</u>		
133001	Due from Federal Government	46,158
<b>Total</b>	<b>ASSETS</b>	<b>\$46,158</b>
<u>LIABILITIES</u>		
207001	Due to General Fund	46,158
216230	Accrued Payroll	320
<b>Total</b>	<b>LIABILITIES</b>	<b>\$46,478</b>
<u>EQUITY</u>		
281122	Restricted	-320
<b>Total</b>	<b>EQUITY</b>	<b>(\$320)</b>
<b>Total - Liabilities and Equity</b>		<b>\$46,158</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>124 Police Community Service Grant</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	654
133001	Due from Federal Government	21,142
<b>Total</b>	<b>ASSETS</b>	<b>\$21,796</b>
<b><u>LIABILITIES</u></b>		
207001	Due to General Fund	21,796
<b>Total</b>	<b>LIABILITIES</b>	<b>\$21,796</b>
	<b>Total - Liabilities and Equity</b>	<b>\$21,796</b>

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Code	Description	Year to Date
<b>128 Community Bus Program</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	628,796
<b>Total</b>	<b>ASSETS</b>	<b>\$628,796</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	37,322
207001	Due to General Fund	289,669
<b>Total</b>	<b>LIABILITIES</b>	<b>\$326,991</b>
<u><b>EQUITY</b></u>		
281128	Restricted	301,805
<b>Total</b>	<b>EQUITY</b>	<b>\$301,805</b>
<b>Total - Liabilities and Equity</b>		<b>\$628,796</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>131 Treasury - Confiscated</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	536,414
<b>Total</b>	<b>ASSETS</b>	<b>\$536,414</b>
<u><b>EQUITY</b></u>		
281130	Restricted - Law Enforcement	536,414
<b>Total</b>	<b>EQUITY</b>	<b>\$536,414</b>
<b>Total - Liabilities and Equity</b>		<b>\$536,414</b>

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Code	Description	Year to Date
<b>132 Justice - Confiscated</b>		
<u>ASSETS</u>		
100199	Cash in Pool	444,681
<b>Total</b>	<b>ASSETS</b>	<b>\$444,681</b>
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	444,681
<b>Total</b>	<b>EQUITY</b>	<b>\$444,681</b>
	<b>Total - Liabilities and Equity</b>	<b>\$444,681</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>133 \$2 Police Education</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	57,557
<b>Total</b>	<b>ASSETS</b>	<b>\$57,557</b>
<u><b>EQUITY</b></u>		
281130	Restricted - Law Enforcement	57,557
<b>Total</b>	<b>EQUITY</b>	<b>\$57,557</b>
<b>Total - Liabilities and Equity</b>		<b>\$57,557</b>

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Code	Description	Year to Date
<b>134 FDLE - Confiscated</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	1,422,545
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	22,402
<b>Total</b>	<b>ASSETS</b>	<b>\$1,454,947</b>
<u><b>LIABILITIES</b></u>		
220620	Confiscated Property Held	245,116
<b>Total</b>	<b>LIABILITIES</b>	<b>\$245,116</b>
<u><b>EQUITY</b></u>		
281130	Restricted - Law Enforcement	1,209,831
<b>Total</b>	<b>EQUITY</b>	<b>\$1,209,831</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,454,947</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>170 Charter Elementary Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-333,331
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	93,083
133004	1130 Due from School Board	1,433,761
<b>Total</b>	<b>ASSETS</b>	<b>\$1,194,350</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	140,137
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	10,294
220510	2220 Florida Teachers Lead Program	3,250
220510 550	2220 Florida Teachers Lead Program	255
220510 551	2220 Florida Teachers Lead Program	1,373
220510 552	2220 Florida Teachers Lead Program	2,158
220525 550	2220 Deposit - Sunshine	0
220528 552	2220 Deposit - Media	2,810
220530 550	2220 Deposit - Field Trips	137
220530 551	2220 Deposit - Field Trips	7,543
220530 552	2220 Deposit - Field Trips	17,006
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	7,795
220555 552	2220 Deposit - Scholastic Book Fair	28,133
220567 551	2220 Deposit - Multi Culture Club	128
220590 550	2220 Deposit - Misc Charter School	6,762
220590 551	2220 Deposit - Misc Charter School	37,163

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<b>Code</b>			<b>Description</b>	<b>Year to Date</b>
220590 552 2220			Deposit - Misc Charter School	14,321
220618 550 2220			Deposit - Fifth Grade	109
220618 551 2220			Deposit - Fifth Grade	9
220618 552 2220			Deposit - Fifth Grade	1,859
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	21,689
220795 552 2220			Deposit - Technology	23,987
223002		2413	Deferred Revenue	120,205
223005		2413	Deferred Revenue - Food Sales	26,657
<b>Total</b>			<b>LIABILITIES</b>	<b>\$620,284</b>
<b><u>EQUITY</u></b>				
283170		2749	Assigned - Rent Payments	574,067
<b>Total</b>			<b>EQUITY</b>	<b>\$574,067</b>
<b>Total - Liabilities and Equity</b>				<b>\$1,194,350</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>171 Charter Middle Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-499,941
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	68,732
133004	1130 Due from School Board	924,024
<b>Total</b>	<b>ASSETS</b>	<b>\$493,352</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	93,999
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	814
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	859
220510	554 2220 Florida Teachers Lead Program	718
220525	553 2220 Deposit - Sunshine	56
220525	554 2220 Deposit - Sunshine	85
220527	553 2220 Deposit - Science Club	4,835
220527	554 2220 Deposit - Science Club	3,513
220528	554 2220 Deposit - Media	10,376
220529	553 2220 Deposit - Cambridge Club	387
220530	553 2220 Deposit - Field Trips	48,956
220530	554 2220 Deposit - Field Trips	12,274
220531	553 2220 Deposit - Math Club	85
220535	553 2220 Deposit - Student Council	861
220535	554 2220 Deposit - Student Council	17,624
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	17
220545	554 2220 Deposit - Year Book	13,058
220547	554 2220 Deposit - First Priority	227
220550	553 2220 Deposit - Music Instruments	3,346
220550	554 2220 Deposit - Music Instruments	1,653
220552	553 2220 Deposit - Builders Club	185

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220552 554 2220	Deposit - Builders Club	2,166
220567 553 2220	Deposit - Multi Culture Club	178
220570 553 2220	Deposit - Art Supply	865
220580 553 2220	Deposit - Book Fair	3,326
220580 554 2220	Deposit - Book Fair	526
220590 553 2220	Deposit - Misc Charter School	10,699
220590 554 2220	Deposit - Misc Charter School	9,347
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	-484
220685 553 2220	Deposit - Drama	854
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	1,281
220751 554 2220	Deposit - Expressions Club	934
220753 553 2220	Deposit - Robotics Club	5,096
220753 554 2220	Deposit - Robotics Club	48
220765 553 2220	Deposit - Natl Honor Society	720
220765 554 2220	Deposit - Natl Honor Society	2,473
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	63,351
223005	2413 Deferred Revenue - Food Sales	17,688
<b>Total</b>	<b>LIABILITIES</b>	<b>\$428,049</b>

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<b><u>EQUITY</u></b>			
283170	2749	Assigned - Rent Payments	65,304
<b>Total</b>		<b>EQUITY</b>	<b>\$65,304</b>
		<b>Total - Liabilities and Equity</b>	<b>\$493,352</b>

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<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>172 Academic Village School</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	-207,379
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	58,267
133003	1130 Due from Broward County	7,671
133004	1130 Due from School Board	1,292,903
5053 156000	1210 Deposit - FSBD	200,000
<b>Total</b>	<b>ASSETS</b>	<b>\$1,351,962</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	181,171
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	2,760
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	4,396
220414	2220 Deposit - Test Camps	13,295
220415	2220 Deposit - Engineering Club	4,125
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	1,631
220527	2220 Deposit - Science Club	5,167
220530	2220 Deposit - Field Trips	34,342
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	52,797
220546	2220 Deposit - Humane Society	2,227
220590	2220 Deposit - Misc Charter School	12,173
220615	2220 Deposit - Cheerleading	9,232
220616	2220 Deposit - Relay for Life	1,978

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
220630	2220 Deposit - Newspaper	23,776
220635	2220 Deposit - Junior Class	11,605
220640	2220 Deposit - Senior Class	89,141
220641	2220 Deposit - Sophomore Class	5,323
220645	2220 Deposit - Parking	49,651
220650	2220 Deposit - ID Badges	2,536
220652	2220 Deposit - Graduation expense	1,892
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	845
220665	2220 Deposit - Textbook Obligations	10,949
220680	2220 Deposit - Debate	4,581
220685	2220 Deposit - Drama	22,956
220695	2220 Deposit - Student Government	31,487
220705	2220 Deposit - Best Buddies	2,202
220720	2220 Deposit - Athletics	51,861
220727	2220 Deposit - Model UN	1,297
220730	2220 Deposit - Guidance Department	12,401
220740	2220 Deposit - Key Club	14,964
220743	2220 Deposit - Scholarship Resource	14,003
220745	2220 Deposit - Art Club	1,616
220750	2220 Deposit - Spanish Club	2,257
220765	2220 Deposit - Natl Honor Society	2,722
220773	2220 Deposit - Workshop Fundraiser	9,788
220775	2220 Deposit - HOSA	3,747
220780	2220 Deposit - Black Student Union	2,685
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	1,837
220784	2220 Deposit - Middle Discret Acct	13,108
220786	2220 Deposit - Donated Meal Account	2,123
220798	2220 Chromebook Replacement Fees	750
220800	2220 Deposit - Military Leadership	5,946
220801	2220 Deposit - Forza Club	1,018
220802	2220 Deposit - Gamers Club	1,067
220803	2220 Deposit - Hope Ambassadors Clu	200
220804	2220 Deposit - Chorus Club	1,200
223002	2413 Deferred Revenue	99,920
223005	2413 Deferred Revenue - Food Sales	37,018
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,020,103</b>

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

UNAUDITED

<b>Code</b>		<i>Description</i>	<b>Year to Date</b>
<b><u>EQUITY</u></b>			
283170	2749	Assigned - Rent Payments	331,859
<b>Total</b>		<b>EQUITY</b>	<b>\$331,859</b>
		<b>Total - Liabilities and Equity</b>	<b>\$1,351,962</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>173 FSU Charter Schools</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,725,846
102177	1112 Petty Cash - FSU Elementary	300
115141	1130 ICMA Forfeiture Receivable	-8,138
133001	1220 Due from Federal Government	35,207
133002	1220 Due from State Government	1,730,139
<b>Total</b>	<b>ASSETS</b>	<b>\$4,483,355</b>
<b><u>LIABILITIES</u></b>		
202201	2120 Accounts Payable	65,240
216230	2120 Accrued Payroll	49,048
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	2,452
220530	2220 Deposit - Field Trips	33,639
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	14,095
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	264
223002	2413 Deferred Revenue	31,603
223005	2413 Deferred Revenue - Food Sales	12,955
<b>Total</b>	<b>LIABILITIES</b>	<b>\$210,346</b>
<b><u>EQUITY</u></b>		
283170	2749 Assigned - Rent Payments	4,273,009
<b>Total</b>	<b>EQUITY</b>	<b>\$4,273,009</b>
<b>Total - Liabilities and Equity</b>		<b>\$4,483,355</b>

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

UNAUDITED

Code	Description	Year to Date
<b>199 Older Americans Act</b>		
<u><b>ASSETS</b></u>		
133001	Due from Federal Government	204,265
133002	Due from State Government	111,544
133003	Due from Broward County	18,918
<b>Total</b>	<b>ASSETS</b>	<b>\$334,726</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	34,904
207001	Due to General Fund	419,643
<b>Total</b>	<b>LIABILITIES</b>	<b>\$454,547</b>
<u><b>EQUITY</b></u>		
281199	Restricted	-119,821
<b>Total</b>	<b>EQUITY</b>	<b>(\$119,821)</b>
<b>Total - Liabilities and Equity</b>		<b>\$334,726</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>201 Debt Service</b>		
<b><u>ASSETS</u></b>		
151316	SBA - Sinking 35.3 Pension 13	717,163
151324	SBA - Sinking 8.545 CIRRB 2010	61,200
151350	SBA - Sinking 41.54 Pension 14	798,517
151351	SBA - Sinking 29.04 PIRRB 14	553,591
151384	SBA - Sinking 76.045 GOBond 15	5,439,628
151387	SBA - Sinking 45.96 CIRRB 2017	391,659
151388	SBA - Sinking 7.636 CIRRB 2008	91,042
151389	SBA - Sinking 62.295 CIRRB 2019	2,092,996
<b>Total</b>	<b>ASSETS</b>	<b>\$10,145,796</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	450
<b>Total</b>	<b>LIABILITIES</b>	<b>\$450</b>
<b><u>EQUITY</u></b>		
283201	Assigned - Debt Service	10,145,346
<b>Total</b>	<b>EQUITY</b>	<b>\$10,145,346</b>
<b>Total - Liabilities and Equity</b>		<b>\$10,145,796</b>

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

UNAUDITED

Code	Description	Year to Date
<b>320 Municipal Construction</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	2,790,441
151370	SBA - Construction CIRRB 2006	1,024,149
151374	SBA - Construction 62.62 CIRR	183,030
151385	SBA - Construction GO 2015	985,545
<b>Total</b>	<b>ASSETS</b>	<b>\$4,983,165</b>
<u><b>EQUITY</b></u>		
281320	Restricted - Capital Projects	4,983,165
<b>Total</b>	<b>EQUITY</b>	<b>\$4,983,165</b>
<b>Total - Liabilities and Equity</b>		<b>\$4,983,165</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>471 Utility Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	16,911,386
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-6,254
115105	Accts Rec - Credit Card	3,260
115124	Deposit Refund Clearing Acct	111
115125	Accts Receivable	8,695,874
115126	Unbilled Utility	1,786,576
115129	Accts Rec - Youth Athletics	82
115130	Accts Rec - Charter Schools	5
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	6
115137	Miscellaneous Accts Receivable	74,906
117138	Allowance for Bad Debts	-2,810,514
131472	Due from Sanitation Fund	649,247
141600	Inventory - Emergency Supplies	8,113
151501	City Center Land	9,377,447
151502 139	Investment in Real Estate	741,000
151502 150	Investment in Real Estate	1,428,000
151502 151	Investment in Real Estate	10,454,000
151600	Investment - PFM	48,115,932
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	2,206,251
154504	Deferred Outflow - Investment	196,872
154506	Def Outflow - Experience OPEB	437,529
154507	Def Outflow -Assumption OPEB	1,079,906
154508	Def Outflow -Contribution OPEB	786,000
155403	Prepaid Postage Deposit	39,500
156903	Net Pension Asset	6,849,680
160931	SBA - Customer Deposit	4,794,578
160936	SBA - RR&I Fund	1,351,526
160938	SBA - Const AWS \$12.3 2010	2,711,447
160939	SBA - Sinking AWS \$12.3 2010	159,031
161900	Land	3,056,488
162900	Buildings	41,644,144
163900	Accumulated Depreciation Bldg	-15,393,453
164900	Improvement Other than Bldg	226,755,503

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
165900	Accum Depr - Other Improvement	-121,207,939
166900	Equipment & Furniture	20,230,211
167900	Accumulated Depr - Equipment	-12,255,762
169900	Construction In Progress	30,675,725
<b>Total</b>	<b>ASSETS</b>	<b>\$289,587,891</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,225,210
202204	Accounts Payable - Other	25,842
207625	Due to General Pension	-2
210000	Comp Absences - Current	75,809
210900	Comp Absences - Long Term	20,049
215000	Interest Payable	-6,130
216230	Accrued Payroll	14,129
220100	Deposit - Utility Customer	3,921,276
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	108
220130	Deposit - Charter Schools	23
220131	Deposit - Senior Citizen Svc	61
220133	Deposit - Crime Prevention	35
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	557,547
223012	Deferred Revenue - ARPA	8,087,213
232000 845	Rev Bonds Payable - Current	933,256
232900 845	Rev Bonds Payable - Long Term	3,000,366
239502	Deferred Inflows - Investments	4,909,141
239506	Def Inflows - Investments OPEB	729,586
239508	Deferred Inflows - Assumption	725,630
239509	Deferred Inflows - Experience	524,936
239906	Net OPEB Liability	5,126,296
<b>Total</b>	<b>LIABILITIES</b>	<b>\$29,871,906</b>
<b><u>EQUITY</u></b>		
248100	Restricted for Capital Replace	1,343,139
272000	Restricted	257,491,772
281201	Restricted - Debt Covenants	881,074
<b>Total</b>	<b>EQUITY</b>	<b>\$259,715,984</b>
<b>Total - Liabilities and Equity</b>		<b>\$289,587,891</b>

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

UNAUDITED

Code	Description	Year to Date
<b>472 Sanitation Fund</b>		
<b><u>ASSETS</u></b>		
115122	Accounts Receivable - EWS	345,253
115125	Accts Receivable	299,647
<b>Total</b>	<b>ASSETS</b>	<b>\$644,900</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	47,059
207471	Due to Utility Fund	649,247
<b>Total</b>	<b>LIABILITIES</b>	<b>\$696,305</b>
<b><u>EQUITY</u></b>		
272000	Restricted	-51,406
<b>Total</b>	<b>EQUITY</b>	<b>(\$51,406)</b>
<b>Total - Liabilities and Equity</b>		<b>\$644,900</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>504 Public Insurance Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	2,319,326
103162	Worker Comp Citi Escrow Acct	47,734
151600	Investment - PFM	19,333,766
154501	Deferred Outflow-Contribution	18,038
154504	Deferred Outflow - Investment	4,383
154506	Def Outflow - Experience OPEB	8,877
154507	Def Outflow -Assumption OPEB	21,909
154508	Def Outflow -Contribution OPEB	16,104
156903	Net Pension Asset	165,461
<b>Total</b>	<b>ASSETS</b>	<b>\$21,935,598</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	922,895
207625	Due to General Pension	-2
210000	Comp Absences - Current	58,851
210900	Comp Absences - Long Term	15,825
216230	Accrued Payroll	1,250
229094	Claims Unsettled 1993-94	47,099
229095	Claims Unsettled 1994-95	235,257
229097	Claims Unsettled 1996-97	49,828
229099	Claims Unsettled 1998-99	235,376
229200	Reserve for Health Insurance	1,671,838
229300	Claims Unsettled 1999-00	103,464
229301	Claims Unsettled 2000-01	280,277
229302	Claims Unsettled 2001-02	165,806
229303	Claims Unsettled 2002-03	458,634
229304	Claims Unsettled 2003-04	661,017
229305	Claims Unsettled 2004-05	236,809
229306	Claims Unsettled 2005-06	518,725
229307	Claims Unsettled 2006-07	127,403
229308	Claims Unsettled 2007-08	579,557
229309	Claims Unsettled 2008-09	162,890
229310	Claims Unsettled 2009-10	140,818
229312	Claims Unsettled 2011-12	52,951
229313	Claims Unsettled 2012-13	121,013
229314	Claims Unsettled 2013-14	380,487
229315	Claims Unsettled 2014-15	200,136

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
229316	Claims Unsettled 2015-16	149,179
229317	Claims Unsettled 2016-17	117,687
229318	Claims Unsettled 2017-18	192,575
229319	Claims unsettled 18-19	1,097,037
229320	Claims unsettled 2019-20	378,866
229321	Claims Unsettled 2020-21	322,973
229322	Claims Unsettled 2021-22	925,520
239502	Deferred Inflows - Investments	109,288
239506	Def Inflows - Investments OPEB	14,802
239508	Deferred Inflows - Assumption	14,722
239509	Deferred Inflows - Experience	10,650
239906	Net OPEB Liability	130,561
<b>Total</b>	<b>LIABILITIES</b>	<b>\$10,892,063</b>
<b><u>EQUITY</u></b>		
248200	Restricted for Claims	8,843,535
283130	Assigned - Cancer Benefit	2,200,000
<b>Total</b>	<b>EQUITY</b>	<b>\$11,043,535</b>
<b>Total - Liabilities and Equity</b>		<b>\$21,935,598</b>

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

UNAUDITED

Code	Description	Year to Date
<b>605 Sanitation -All Service Refuse</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	19,981
115125	Accts Receivable	25,350
115127	Accts Rec - Subject to 1%	349,640
<b>Total</b>	<b>ASSETS</b>	<b>\$394,971</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	394,971
<b>Total</b>	<b>LIABILITIES</b>	<b>\$394,971</b>
<b>Total - Liabilities and Equity</b>		<b>\$394,971</b>

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

UNAUDITED

Code	Description	Year to Date
<b>606 Sanitation - Waste Mgt</b>		
<u>ASSETS</u>		
100199	Cash in Pool	8,637
115127	Accts Rec - Subject to 1%	19,049
<b>Total</b>	<b>ASSETS</b>	<b>\$27,686</b>
<u>LIABILITIES</u>		
202201	Accounts Payable	27,686
<b>Total</b>	<b>LIABILITIES</b>	<b>\$27,686</b>
	<b>Total - Liabilities and Equity</b>	<b>\$27,686</b>

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

UNAUDITED

Code	Description	Year to Date
<b>607 Sanitation - Waste Pro</b>		
<u><b>ASSETS</b></u>		
100199	Cash in Pool	924,498
115123	Account Receivable - Wpro	598,126
115125	Accts Receivable	2,372,643
<b>Total</b>	<b>ASSETS</b>	<b>\$3,895,267</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts Payable	3,895,267
<b>Total</b>	<b>LIABILITIES</b>	<b>\$3,895,267</b>
<b>Total - Liabilities and Equity</b>		<b>\$3,895,267</b>

CITY OF PEMBROKE PINES  
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UNAUDITED

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>608 Sanitation Agency Fund - Great</b>		
<u><b>ASSETS</b></u>		
115125	Accounts receivable	18,727
<b>Total</b>	<b>ASSETS</b>	<b>\$18,727</b>
<u><b>LIABILITIES</b></u>		
202201	Accounts payable	18,727
<b>Total</b>	<b>LIABILITIES</b>	<b>\$18,727</b>
<b>Total - Liabilities and Equity</b>		<b>\$18,727</b>

CITY OF PEMBROKE PINES  
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UNAUDITED

Code	Description	Year to Date
<b>609 Sanitation - Panzarella Waste</b>		
<u>ASSETS</u>		
100199	Cash in Pool	2,834
<b>Total</b>	<b>ASSETS</b>	<b>\$2,834</b>
<u>LIABILITIES</u>		
202201	Accounts Payable	2,834
<b>Total</b>	<b>LIABILITIES</b>	<b>\$2,834</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,834</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>610 General Agency Fund</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	1,765,248
<b>Total</b>	<b>ASSETS</b>	<b>\$1,765,248</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	5,862
216101	Wages Payable	-10,529
217017	Additional Medicare Tax	686
217021	Withholding Tax	600,057
217022	FICA Withheld	312,155
217023	FICA City Contribution	312,398
217025	Miscellaneous deductions	16,339
217028	AFLAC Insurance Premiums	14,594
217029	United Fund	91
217031	Dental insurance- General	23,501
217037	Alimony Payments	24
217039	Child Support	-240
217044	Wage Garnishment	125
217049	FRS City Contribution	355,661
217053	Lead Teacher Reimb	27,514
217059	FRS Employee Contribution	87,100
217061	Long-Term Disability	5,674
217062	Vision - Humana	5,285
217071	Dependant Daycare	6,634
217072	Unreimbursed Medical	2,318
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,765,248</b>
<b>Total - Liabilities and Equity</b>		<b>\$1,765,248</b>

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

UNAUDITED

Code	Description	Year to Date
<b>655 General Pension Trust Fund</b>		
<u><b>ASSETS</b></u>		
115137	Miscellaneous Accts Receivable	-1
151000	Investments	202,810,415
<b>Total</b>	<b>ASSETS</b>	<b>\$202,810,414</b>
<u><b>EQUITY</b></u>		
247700	Restricted	202,810,414
<b>Total</b>	<b>EQUITY</b>	<b>\$202,810,414</b>
	<b>Total - Liabilities and Equity</b>	<b>\$202,810,414</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>656 Fire&amp;Police Pension Trust Fund</b>		
<b><u>ASSETS</u></b>		
115137	Miscellaneous Accts Receivable	2,403,473
135134	Interest Receivable	658,753
151000	Investments	3,334,712
151100	Investments - Sun Bank	40,501,811
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
<b>Total</b>	<b>ASSETS</b>	<b>\$916,866,733</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	267,620
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,795,042</b>
<b><u>EQUITY</u></b>		
247700	Restricted	915,071,691
<b>Total</b>	<b>EQUITY</b>	<b>\$915,071,691</b>
<b>Total - Liabilities and Equity</b>		<b>\$916,866,733</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>657 Other Post Employment Benefits</b>		
<b><u>ASSETS</u></b>		
100199	Cash in Pool	238,507
151404	Investment - Fiduciary Trust	7,232
151405	Inv - Lee Munder Capital Group	9,734,396
151406	Inv - Atlanta Capital Mgmt	10,657,007
151407	Inv - Garcia Hamilton & Assoc	36,682,277
151409	Inv - State Street Advisors	26,015,429
151411	Inv - Intercontinental RE	8,162,197
151412	Investment - Black Rock	8,130,782
151413	Investment - Loomis Sayles	15,321,703
151414	Inv - Aristotle Capital Mgmt	16,104,861
160927	OPEB Expense Acct - TD Bank	176,502
160929	OPEB Trust - TD Bank	165,589
<b>Total</b>	<b>ASSETS</b>	<b>\$131,396,481</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts Payable	120,724
229200	Reserve for Health Insurance	982,584
<b>Total</b>	<b>LIABILITIES</b>	<b>\$1,103,308</b>
<b><u>EQUITY</u></b>		
247700	Restricted	130,293,173
<b>Total</b>	<b>EQUITY</b>	<b>\$130,293,173</b>
<b>Total - Liabilities and Equity</b>		<b>\$131,396,481</b>

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

UNAUDITED

Code	Description	Year to Date
<b>898 Pooled Cash Health Claim</b>		
<u>ASSETS</u>		
101300	Commercial Checking - Health	-297,880
<b>Total</b>	<b>ASSETS</b>	<b>(\$297,880)</b>
<u>EQUITY</u>		
290899	Pooled in Cash Health Claim	-297,880
<b>Total</b>	<b>EQUITY</b>	<b>(\$297,880)</b>
<b>Total - Liabilities and Equity</b>		<b>(\$297,880)</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>899 Pooled Cash</b>		
<b><u>ASSETS</u></b>		
100898	Cash in Pool - HC	-297,880
101200	Commercial Checking - Regular	54,653
101320	Commercial Checking - Deposit	32,208,093
101335	ACH Debits	8,042
151300	Pooled Funds - SBA	118,159,790
<b>Total</b>	<b>ASSETS</b>	<b>\$150,132,698</b>
<b><u>EQUITY</u></b>		
290001	Equity in Pooled Cash	118,073,826
290100	Equity in Pooled Cash	1,463,468
290110	Equity in Pooled Cash	882,386
290120	Equity in Pooled Cash	-43,681
290124	Equity in Pooled Cash	654
290128	Equity in Pooled Cash	628,796
290131	Equity in Pooled Cash	536,414
290132	Equity in Pooled Cash	444,681
290133	Equity in Pooled Cash	57,557
290134	Equity in Pooled Cash	1,422,545
290170	Equity in Pooled Cash	-333,331
290171	Equity in Pooled Cash	-499,941
290172	Equity in Pooled Cash	-207,379
290173	Equity in Pooled Cash	2,725,846
290320	Equity in Pooled Cash	2,790,441
290471	Equity in Pooled Cash	16,911,386
290472	Equity in Pooled Cash	154,691
290504	Equity in Pooled Cash	2,319,326
290604	Equity in Pooled Cash	-154,691
290605	Equity in Pooled Cash	19,981
290606	Equity in Pooled Cash	8,637
290607	Equity in Pooled Cash	924,498
290610	Equity in Pooled Cash	1,765,248
290657	Equity in Pooled Cash	238,507
299609	Sanitation - Panzarella Waste	2,834
<b>Total</b>	<b>EQUITY</b>	<b>\$150,132,698</b>
<b>Total - Liabilities and Equity</b>		<b>\$150,132,698</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>901 General Fixed Assets</b>		
<b><u>ASSETS</u></b>		
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
<b>Total</b>	<b>ASSETS</b>	<b>\$378,120,127</b>
<b><u>EQUITY</u></b>		
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
<b>Total</b>	<b>EQUITY</b>	<b>\$378,120,127</b>
<b>Total - Liabilities and Equity</b>		<b>\$378,120,127</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>902 Broward Schools Fixed Assets</b>		
<b><u>ASSETS</u></b>		
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
<b>Total</b>	<b>ASSETS</b>	<b>\$2,467,100</b>
<b><u>EQUITY</u></b>		
280000	Invested in Capital Assets	83,298
280170	Invested by Elementary School	1,017,687
280171	Invested by Middle School	921,595
280172	Invested by High School	444,520
<b>Total</b>	<b>EQUITY</b>	<b>\$2,467,100</b>
<b>Total - Liabilities and Equity</b>		<b>\$2,467,100</b>

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

UNAUDITED

Code	<i>Description</i>	Year to Date
<b>903 FSU Fixed Assets</b>		
<b><u>ASSETS</u></b>		
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
<b>Total</b>	<b>ASSETS</b>	<b>\$143,466</b>
<b><u>EQUITY</u></b>		
280000	Invested in Capital Assets	99,186
280173	Invested by FSU Elementary	44,281
<b>Total</b>	<b>EQUITY</b>	<b>\$143,466</b>
<b>Total - Liabilities and Equity</b>		<b>\$143,466</b>

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

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>951 General Long Term Debt</b>		
<b><u>ASSETS</u></b>		
180000	Available in d/s fund- bonds	10,606,004
181000	Amount to be Provided - Bonds	219,963,996
181200	Amount to be provided- Comp Ab	16,017,430
<b>Total</b>	<b>ASSETS</b>	<b>\$246,587,430</b>
<b><u>LIABILITIES</u></b>		
210000	Comp Absences - Current	11,414,118
210005	Comp Absences School - Current	752,316
210900	Comp Absences - Long Term	3,648,195
210905	Comp Absences Sch - Long Term	202,801
230901	GO Bonds Payable - 76.045M	59,330,000
232921	Rev Bonds Payable 8.545 M	2,934,100
232922	Rev Bonds Payable 35.300 M	23,085,000
232923	Rev Bonds Payable 41.540 M	27,210,000
232924	Rev Bonds Payable 29.040 M	20,315,000
232925	Rev Bonds Payable 7.636 M	6,275,000
232926	Rev Bonds Payable 17.386 M	900
232927	Rev Bonds Payable 45.96 M	28,800,000
232928	Rev Bonds Payable \$62.62 M	62,620,000
<b>Total</b>	<b>LIABILITIES</b>	<b>\$246,587,430</b>
<b>Total - Liabilities and Equity</b>		<b>\$246,587,430</b>