

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	120,387,244
101117	Commercial Checking - Utility	310,999
101330	Commercial Checking - Housing	1,144,039
101336	Police False Alarm Lockbox	1,264,805
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	57,167
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	249,969
115139	Miscellaneous Receivable-SR	2,942,246
115302	American Express Receivable	1,469
115303	VISA/MC Receivable - Golf	17,144
131121	Due From Community Redevelopme	385,269
131122	Due from Law Enforcement Grant	37,785
131124	Due from Community Bus Program	289,669
131128	Due from Police Comm Svc Grant	21,796
131199	Due from OAA	529,117
133001	Due from Federal Government	3,361,132

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
133003	Due from Broward County	3,490
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	157,671
141167	Prepaid Fuel - Diesel	231,059
151400	Investment - FLOC Intermediate	149,513
151403	Investment - FLOC Enhance Cash	25,856,406
151502	Investment in Real Estate	800
151600	Investment - PFM	56,441,935
151800	Investment - FLOC 1-3 Year	55,155
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
156905	Deferred cost -easements	3,446
Total		\$220,437,434
ASSETS		
<u>LIABILITIES</u>		
202201	Accounts Payable	1,552,008
207625	Due to General Pension	215,494
207630	Due to P & F Pension Fund	2,600,314
208000	Due to State of Florida	29,175
217220	Florida Sales Tax	21,924
220001	Deposit - Police	7,526
220002	Deposit - Fire	1,350
220003	Deposit - Super Seniors	23,131
220006	Deposit - Special Events City	8,507
220010	Deposit - Art & Culture	65,407
220011	Deposit - Sponsorship&Donation	95,400
220018	Deposit - SenResidence Council	62,716
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	646,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	18,652
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

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

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	274,657
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	5,350
220330	Deposit - Senior Housing SWFP	210,554
220331	Deposit - Pines Place	923,611
220332	Deposit Appt - Pines Point	1,159
220334	Deposit - Evening Program	41,328
220335	Security Deposit-Homes for Vet	8,612
220336	Deposit App. - Pines Place	20,208
220555 209	Deposit - Scholastic Book Fair	134
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,132
220768	Deposit- Taste of Pines	2,200
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	2,241
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	386,026
223008	Deferred Revenue - Grant	13,458
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
Total	LIABILITIES	\$19,218,616
<u>EQUITY</u>		
280701	Nonspendable - Inventories	393,962
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	46,438,735

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
284001	Unassigned - General Fund	152,261,121
Total	EQUITY	\$201,218,819
	Total - Liabilities and Equity	\$220,437,434

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	683,314
Total	ASSETS	\$683,314
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	231,234
Total	EQUITY	\$683,314
Total - Liabilities and Equity		\$683,314

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	1,500,519
105100	Taxes Receivable	481,992
151310	SBA - \$.03 Gas Tax	4,900,277
151600	Investment - PFM	997,196
Total	ASSETS	\$7,879,984
<u>LIABILITIES</u>		
202201	Accounts Payable	135,779
207625	Due to General Pension	7,041
223220	Def Rev - Traffic Light	545,000
Total	LIABILITIES	\$687,820
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	7,192,164
Total	EQUITY	\$7,192,164
Total - Liabilities and Equity		\$7,879,984

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	<i>Description</i>	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	1,037,534
Total		\$1,037,534
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	602,971
Total		\$602,971
<u>EQUITY</u>		
9005 281100	Restricted - Building	434,564
Total		\$434,564
Total - Liabilities and Equity		\$1,037,534

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	-50,512
133001	Due from Federal Government	24,093
Total	ASSETS	(\$26,419)
<u>LIABILITIES</u>		
202201	Accounts Payable	10,050
223002	Deferred Revenue	-30,884
Total	LIABILITIES	(\$20,834)
<u>EQUITY</u>		
281120	Restricted	-5,585
Total	EQUITY	(\$5,585)
Total - Liabilities and Equity		(\$26,419)

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	649,338
Total	ASSETS	\$649,338
<u>LIABILITIES</u>		
202201	Accounts Payable	8,200
207001	Due to General Fund	385,269
223002	Deferred Revenue	267,111
Total	LIABILITIES	\$660,580
<u>EQUITY</u>		
281121	Restricted	-11,242
Total	EQUITY	(\$11,242)
Total - Liabilities and Equity		\$649,338

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	<i>Description</i>	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
100199	Cash in Pool	33,191
133001	Due from Federal Government	4,593
Total		\$37,785
<u>LIABILITIES</u>		
207001	Due to General Fund	37,785
Total		\$37,785
Total - Liabilities and Equity		\$37,785

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

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

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	599,453
Total	ASSETS	\$599,453
<u>LIABILITIES</u>		
202201	Accounts Payable	38,127
207001	Due to General Fund	289,669
Total	LIABILITIES	\$327,796
<u>EQUITY</u>		
281128	Restricted	271,658
Total	EQUITY	\$271,658
Total - Liabilities and Equity		\$599,453

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	538,468
Total	ASSETS	\$538,468
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	538,468
Total	EQUITY	\$538,468
Total - Liabilities and Equity		\$538,468

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	446,384
Total	ASSETS	\$446,384
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	446,384
Total	EQUITY	\$446,384
	Total - Liabilities and Equity	\$446,384

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	<i>Description</i>	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	58,625
Total	ASSETS	\$58,625
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	58,625
Total	EQUITY	\$58,625
Total - Liabilities and Equity		\$58,625

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,425,416
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	24,974
Total	ASSETS	\$1,460,390
<u>LIABILITIES</u>		
220620	Confiscated Property Held	245,116
Total	LIABILITIES	\$245,116
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,215,274
Total	EQUITY	\$1,215,274
Total - Liabilities and Equity		\$1,460,390

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-554,913
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	49,692
133004	1130 Due from School Board	1,426,194
Total	ASSETS	\$921,810
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	374,408
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	947
220530	551 2220 Deposit - Field Trips	8,918
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	10,777
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	10,179
220555	552 2220 Deposit - Scholastic Book Fair	28,133
220567	551 2220 Deposit - Multi Culture Club	128
220590	550 2220 Deposit - Misc Charter School	6,770
220590	551 2220 Deposit - Misc Charter School	37,606
220590	552 2220 Deposit - Misc Charter School	14,269

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code			Description	Year to Date
220618	550	2220	Deposit - Fifth Grade	109
220618	551	2220	Deposit - Fifth Grade	9
220618	552	2220	Deposit - Fifth Grade	2,789
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	125,671
223005		2413	Deferred Revenue - Food Sales	69,153
Total			LIABILITIES	\$791,877
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	129,933
Total			EQUITY	\$129,933
Total - Liabilities and Equity				\$921,810

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-453,343
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	31,258
133004	1130 Due from School Board	917,969
Total	ASSETS	\$496,421
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	230,720
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	297
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	5,443
220528	554 2220 Deposit - Media	10,376
220529	553 2220 Deposit - Cambridge Club	387
220530	553 2220 Deposit - Field Trips	38,640
220530	554 2220 Deposit - Field Trips	12,274
220531	553 2220 Deposit - Math Club	355
220535	553 2220 Deposit - Student Council	712
220535	554 2220 Deposit - Student Council	16,936
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	1,578
220552	553 2220 Deposit - Builders Club	185
220552	554 2220 Deposit - Builders Club	2,166

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code			Description	Year to Date
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	10,426
220590	554	2220	Deposit - Misc Charter School	9,361
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	5,614
220685	553	2220	Deposit - Drama	149
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	5,796
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	86,532
223005		2413	Deferred Revenue - Food Sales	55,500
Total			LIABILITIES	\$546,073
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	-49,652
Total			EQUITY	(\$49,652)
Total - Liabilities and Equity				\$496,421

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	-351,760
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	32,468
133003	1130 Due from Broward County	8,433
133004	1130 Due from School Board	1,282,924
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$1,172,565
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	325,590
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	11,711
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	1,733
220527	2220 Deposit - Science Club	5,527
220530	2220 Deposit - Field Trips	32,634
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	52,797
220546	2220 Deposit - Humane Society	1,459
220590	2220 Deposit - Misc Charter School	14,857
220615	2220 Deposit - Cheerleading	9,232
220616	2220 Deposit - Relay for Life	1,978
220630	2220 Deposit - Newspaper	23,776

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
220635	2220 Deposit - Junior Class	11,665
220640	2220 Deposit - Senior Class	89,141
220641	2220 Deposit - Sophomore Class	7,223
220645	2220 Deposit - Parking	49,462
220650	2220 Deposit - ID Badges	2,536
220652	2220 Deposit - Graduation expense	1,892
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	705
220665	2220 Deposit - Textbook Obligations	10,985
220680	2220 Deposit - Debate	4,581
220685	2220 Deposit - Drama	30,956
220695	2220 Deposit - Student Government	29,438
220705	2220 Deposit - Best Buddies	1,674
220720	2220 Deposit - Athletics	56,118
220727	2220 Deposit - Model UN	1,297
220730	2220 Deposit - Guidance Department	12,401
220740	2220 Deposit - Key Club	17,824
220743	2220 Deposit - Scholarship Resource	19,203
220745	2220 Deposit - Art Club	1,446
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	13,123
220786	2220 Deposit - Donated Meal Account	2,123
220798	2220 Chromebook Replacement Fees	750
220800	2220 Deposit - Military Leadership	5,858
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	139,678
223005	2413 Deferred Revenue - Food Sales	79,758
Total	LIABILITIES	\$1,163,229

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
<u>EQUITY</u>		
283170 2749	Assigned - Rent Payments	9,336
Total	EQUITY	\$9,336
Total - Liabilities and Equity		\$1,172,565

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,268,130
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	17,323
133002	1220 Due from State Government	1,457,372
Total	ASSETS	\$4,743,125
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	164,962
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	2,554
220530	2220 Deposit - Field Trips	52,874
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	13,962
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	264
223002	2413 Deferred Revenue	45,844
223005	2413 Deferred Revenue - Food Sales	31,203
Total	LIABILITIES	\$312,712
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	4,430,413
Total	EQUITY	\$4,430,413
Total - Liabilities and Equity		\$4,743,125

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	228,282
133002	Due from State Government	126,111
133003	Due from Broward County	21,402
Total	ASSETS	\$375,794
<u>LIABILITIES</u>		
202201	Accounts Payable	33,434
207001	Due to General Fund	529,117
Total	LIABILITIES	\$562,551
<u>EQUITY</u>		
281199	Restricted	-186,757
Total	EQUITY	(\$186,757)
Total - Liabilities and Equity		\$375,794

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	956,767
151324	SBA - Sinking 8.545 CIRRB 2010	120,408
151350	SBA - Sinking 41.54 Pension 14	1,065,301
151351	SBA - Sinking 29.04 PIRRB 14	738,545
151384	SBA - Sinking 76.045 GOBond 15	5,553,839
151387	SBA - Sinking 45.96 CIRRB 2017	771,466
151388	SBA - Sinking 7.636 CIRRB 2008	123,461
151389	SBA - Sinking 62.295 CIRRB 2019	1,093,814
Total	ASSETS	\$10,423,602
<u>EQUITY</u>		
283201	Assigned - Debt Service	10,423,602
Total	EQUITY	\$10,423,602
Total - Liabilities and Equity		\$10,423,602

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	2,801,022
151370	SBA - Construction CIRRB 2006	1,007,695
151374	SBA - Construction 62.62 CIRR	177,412
151385	SBA - Construction GO 2015	988,744
Total	ASSETS	\$4,974,873
<u>LIABILITIES</u>		
202201	Accounts Payable	1,250
Total	LIABILITIES	\$1,250
<u>EQUITY</u>		
281320	Restricted - Capital Projects	4,973,623
Total	EQUITY	\$4,973,623
Total - Liabilities and Equity		\$4,974,873

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	16,684,033
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	9,010,508
115126	Unbilled Utility	1,786,576
115129	Accts Rec - Youth Athletics	83
115130	Accts Rec - Charter Schools	4
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	696,369
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	48,533,693
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	4,812,938
160936	SBA - RR&I Fund	1,356,701
160938	SBA - Const AWS \$12.3 2010	2,721,727
160939	SBA - Sinking AWS \$12.3 2010	249,047
161900	Land	3,056,488
162900	Buildings	41,648,644
163900	Accumulated Depreciation Bldg	-15,393,603
164900	Improvement Other than Bldg	236,947,001

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
165900	Accum Depr - Other Improvement	-121,421,418
166900	Equipment & Furniture	21,286,720
167900	Accumulated Depr - Equipment	-12,393,612
169900	Construction In Progress	19,423,218
Total	ASSETS	\$289,912,409
<u>LIABILITIES</u>		
202201	Accounts Payable	1,530,272
202204	Accounts Payable - Other	25,842
207625	Due to General Pension	67,562
210000	Comp Absences - Current	75,809
210900	Comp Absences - Long Term	20,049
215000	Interest Payable	2,624
220100	Deposit - Utility Customer	3,921,081
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	116
220130	Deposit - Charter Schools	28
220131	Deposit - Senior Citizen Svc	76
220133	Deposit - Crime Prevention	43
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	541,067
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
Total	LIABILITIES	\$30,222,518
<u>EQUITY</u>		
248100	Restricted for Capital Replace	1,343,139
272000	Restricted	257,465,679
281201	Restricted - Debt Covenants	881,074
Total	EQUITY	\$259,689,891
Total - Liabilities and Equity		\$289,912,409

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	3,385
115122	Accounts Receivable - EWS	351,187
115125	Accts Receivable	305,650
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-4,665
Total	ASSETS	\$711,531
<u>LIABILITIES</u>		
202201	Accounts Payable	47,644
207471	Due to Utility Fund	696,369
Total	LIABILITIES	\$744,013
<u>EQUITY</u>		
272000	Restricted	-32,481
Total	EQUITY	(\$32,481)
Total - Liabilities and Equity		\$711,531

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,607,405
103162	Worker Comp Citi Escrow Acct	94,676
151600	Investment - PFM	19,501,629
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
Total	ASSETS	\$22,438,483
<u>LIABILITIES</u>		
202201	Accounts Payable	13,288
207625	Due to General Pension	1,587
210000	Comp Absences - Current	58,851
210900	Comp Absences - Long Term	15,825
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
229316	Claims Unsettled 2015-16	149,179

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
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
Total	LIABILITIES	\$9,982,795
<u>EQUITY</u>		
248200	Restricted for Claims	10,255,688
283130	Assigned - Cancer Benefit	2,200,000
Total	EQUITY	\$12,455,688
Total - Liabilities and Equity		\$22,438,483

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
604 Agency Fund - EWS		
<u>ASSETS</u>		
100199	Cash in Pool	-12
115125	Accts Receivable	12
Total		\$0
Total - Liabilities and Equity		\$0

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	18,548
115125	Accts Receivable	25,227
115127	Accts Rec - Subject to 1%	354,772
Total	ASSETS	\$398,547
<u>LIABILITIES</u>		
202201	Accounts Payable	398,547
Total	LIABILITIES	\$398,547
Total - Liabilities and Equity		\$398,547

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	4,509
115127	Accts Rec - Subject to 1%	23,244
Total	ASSETS	\$27,753
<u>LIABILITIES</u>		
202201	Accounts Payable	27,753
Total	LIABILITIES	\$27,753
Total - Liabilities and Equity		\$27,753

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	1,060,986
115123	Account Receivable - Wpro	608,962
115125	Accts Receivable	2,006,003
Total	ASSETS	\$3,675,952
<u>LIABILITIES</u>		
202201	Accounts Payable	3,675,952
Total	LIABILITIES	\$3,675,952
Total - Liabilities and Equity		\$3,675,952

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
100199	Cash in Pool	14,748
115125	Accounts receivable	13,829
Total	ASSETS	\$28,577
<u>LIABILITIES</u>		
202201	Accounts payable	28,577
Total	LIABILITIES	\$28,577
Total - Liabilities and Equity		\$28,577

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
100199	Cash in Pool	2,834
115125	Accts Receivable	648
Total		\$3,481
<u>LIABILITIES</u>		
202201	Accounts Payable	3,481
Total		\$3,481
Total - Liabilities and Equity		\$3,481

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	400,956
Total	ASSETS	\$400,956
<u>LIABILITIES</u>		
217018	Union Dues - Teachers	13,553
217021	Withholding Tax	-2,726
217025	Miscellaneous deductions	16,339
217028	AFLAC Insurance Premiums	14,834
217029	United Fund	91
217031	Dental insurance- General	23,362
217037	Alimony Payments	30
217039	Child Support	-246
217044	Wage Garnishment	125
217049	FRS City Contribution	225,271
217053	Lead Teacher Reimb	27,835
217059	FRS Employee Contribution	54,830
217061	Long-Term Disability	11,108
217062	Vision - Humana	5,283
217071	Dependant Daycare	6,787
217072	Unreimbursed Medical	4,480
Total	LIABILITIES	\$400,956
Total - Liabilities and Equity		\$400,956

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	<i>Description</i>	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	291,695
151000	Investments	212,630,841
Total	ASSETS	\$212,922,536
<u>EQUITY</u>		
247700	Restricted	212,922,536
Total	EQUITY	\$212,922,536
Total - Liabilities and Equity		\$212,922,536

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	5,003,792
135134	Interest Receivable	658,753
151000	Investments	3,520,001
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
Total	ASSETS	\$919,652,342
<u>LIABILITIES</u>		
202201	Accounts Payable	1,527,422
205000	DROP Participants Payable	284,913
Total	LIABILITIES	\$1,812,335
<u>EQUITY</u>		
247700	Restricted	917,840,006
Total	EQUITY	\$917,840,006
Total - Liabilities and Equity		\$919,652,342

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	352,036
151404	Investment - Fiduciary Trust	7,233
151405	Inv - Lee Munder Capital Group	9,220,685
151406	Inv - Atlanta Capital Mgmt	10,112,808
151407	Inv - Garcia Hamilton & Assoc	36,286,167
151409	Inv - State Street Advisors	24,829,833
151411	Inv - Intercontinental RE	7,644,403
151412	Investment - Black Rock	7,806,352
151413	Investment - Loomis Sayles	14,295,631
151414	Inv - Aristotle Capital Mgmt	15,265,700
160927	OPEB Expense Acct - TD Bank	125,460
160929	OPEB Trust - TD Bank	290,791
Total	ASSETS	\$126,237,098
<u>LIABILITIES</u>		
202201	Accounts Payable	23,165
229200	Reserve for Health Insurance	982,584
Total	LIABILITIES	\$1,005,749
<u>EQUITY</u>		
247700	Restricted	125,231,349
Total	EQUITY	\$125,231,349
Total - Liabilities and Equity		\$126,237,098

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	5,378,355
101320	Commercial Checking - Deposit	20,256,426
151300	Pooled Funds - SBA	126,221,899
Total	ASSETS	\$151,856,680
<u>EQUITY</u>		
290001	Equity in Pooled Cash	120,387,244
290100	Equity in Pooled Cash	1,500,519
290110	Equity in Pooled Cash	1,037,534
290120	Equity in Pooled Cash	-50,512
290122	Equity in Pooled Cash	33,191
290124	Equity in Pooled Cash	21,796
290128	Equity in Pooled Cash	599,453
290131	Equity in Pooled Cash	538,468
290132	Equity in Pooled Cash	446,384
290133	Equity in Pooled Cash	58,625
290134	Equity in Pooled Cash	1,425,416
290170	Equity in Pooled Cash	-554,913
290171	Equity in Pooled Cash	-453,343
290172	Equity in Pooled Cash	-351,760
290173	Equity in Pooled Cash	3,268,130
290320	Equity in Pooled Cash	2,801,022
290471	Equity in Pooled Cash	16,684,033
290472	Equity in Pooled Cash	158,076
290504	Equity in Pooled Cash	2,607,405
290604	Equity in Pooled Cash	-154,704
290605	Equity in Pooled Cash	18,548
290606	Equity in Pooled Cash	4,509
290607	Equity in Pooled Cash	1,060,986
290610	Equity in Pooled Cash	400,956
290657	Equity in Pooled Cash	352,036
299608	Pooled Cash - Sanitation	14,748
299609	Sanitation - Panzarella Waste	2,834
Total	EQUITY	\$151,856,680
Total - Liabilities and Equity		\$151,856,680

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

UNAUDITED

Code	Description	Year to Date
901 General Fixed Assets		
<u>ASSETS</u>		
161900	Land	53,534,768
162900	Buildings	311,730,224
163900	Accumulated Depreciation Bldg	-98,682,345
164900	Improvement Other than Bldg	160,681,702
165900	Accum Depr - Other Improvement	-97,825,113
166100	Internally Generated Software	61,307
166500	Accum Depr - Intangibles Asset	-61,307
166900	Equipment & Furniture	78,212,917
167900	Accumulated Depr - Equipment	-53,136,177
169900	Construction In Progress	15,711,058
170900	Infrastructure	42,274,483
170950	Accumulated Depr - Infrastruct	-34,381,391
Total	ASSETS	\$378,120,127
<u>EQUITY</u>		
280001	Invested by General Fund	106,245,227
280100	Invested by Road & Bridge	10,643,739
280120	Invested by SHIP	25,000
280121	Invested by Comm Dev Block	1,613,655
280122	Invested by Law Enforce Grants	636,711
280124	Invested by Pol Comm Svs Grant	56,424
280320	Invested by Municipal Constr	257,501,087
280621	Invested by Treasury	21,353
280622	Invested by Justice	441,599
280624	Invested by FDLE	935,332
Total	EQUITY	\$378,120,127
Total - Liabilities and Equity		\$378,120,127

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

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>		
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
Total	EQUITY	\$2,467,100
Total - Liabilities and Equity		\$2,467,100

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023

UNAUDITED

Code	<i>Description</i>	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>		
280000	Invested in Capital Assets	99,186
280173	Invested by FSU Elementary	44,281
Total	EQUITY	\$143,466
Total - Liabilities and Equity		\$143,466

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2023**

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	219,963,096
181200	Amount to be provided- Comp Ab	16,017,430
Total	ASSETS	\$246,586,530
<u>LIABILITIES</u>		
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
232927	Rev Bonds Payable 45.96 M	28,800,000
232928	Rev Bonds Payable \$62.62 M	62,620,000
Total	LIABILITIES	\$246,586,530
Total - Liabilities and Equity		\$246,586,530