

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

**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                   | 107,885,502         |
| 101117                | Commercial Checking - Utility  | 312,375             |
| 101330                | Commercial Checking - Housing  | 1,172,348           |
| 101336                | Police False Alarm Lockbox     | 1,274,446           |
| 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    | 59,584              |
| 115102                | Accts Rec - Business Tax Check | 2,404               |
| 115138                | Other Misc Receivable          | 323,354             |
| 115139                | Miscellaneous Receivable-SR    | 1,621,772           |
| 115302                | American Express Receivable    | 2,261               |
| 115303                | VISA/MC Receivable - Golf      | 18,053              |
| 131122                | Due from Law Enforcement Grant | 25,578              |
| 131124                | Due from Community Bus Program | 289,669             |
| 131128                | Due from Police Comm Svc Grant | 21,796              |
| 131199                | Due from OAA                   | 634,198             |
| 133001                | Due from Federal Government    | 3,375,403           |
| 133003                | Due from Broward County        | 3,490               |

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| 133006                    | Due from HCF Campus            | 2,600                |
| 141166                    | Prepaid Fuel - Unleaded        | 21,797               |
| 141167                    | Prepaid Fuel - Diesel          | 158,890              |
| 151400                    | Investment - FLOC Intermediate | 149,489              |
| 151403                    | Investment - FLOC Enhance Cash | 25,987,363           |
| 151502                    | Investment in Real Estate      | 800                  |
| 151600                    | Investment - PFM               | 56,751,711           |
| 151800                    | Investment - FLOC 1-3 Year     | 55,220               |
| 155400                    | Prepaid Expense                | 5,083                |
| 155402                    | Prepaid Badging & Fingerprint  | 14,593               |
| 155403                    | Prepaid Postage Deposit        | 35,000               |
| 155404                    | Prepaid Electronic Recording   | 6,500                |
| 156904                    | Deposit to Insurance - Bus     | 7,500                |
| 156905                    | Deferred cost -easements       | 3,446                |
| <b>Total</b>              | <b>ASSETS</b>                  | <b>\$206,688,654</b> |
| <b><u>LIABILITIES</u></b> |                                |                      |
| 202201                    | Accounts Payable               | 2,046,381            |
| 202204                    | Accounts Payable - Other       | 1,423                |
| 208000                    | Due to State of Florida        | 29,175               |
| 216230                    | Accrued Payroll                | 2,124,433            |
| 217220                    | Florida Sales Tax              | 17,698               |
| 220001                    | Deposit - Police               | 7,526                |
| 220002                    | Deposit - Fire                 | 1,450                |
| 220003                    | Deposit - Super Seniors        | 24,370               |
| 220006                    | Deposit - Special Events City  | 8,106                |
| 220010                    | Deposit - Art & Culture        | 65,437               |
| 220011                    | Deposit - Sponsorship&Donation | 95,400               |
| 220018                    | Deposit - SenResidence Council | 53,719               |
| 220021                    | Deposit - Antique Show         | 590                  |
| 220022                    | Deposit - Affordable Housing   | 646,000              |
| 220023                    | Deposit - Escrow TIL/DCF       | 49,347               |
| 220024                    | Deposit - Prepaid lien search  | 20,012               |
| 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      | 6,961                |
| 220031                    | Deposit - Police Award Banquet | 12,474               |
| 220033                    | Deposit - Fire Special Events  | 14,400               |

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| 220034               | Deposit - Brwr'd Cnty Explorers | 900                 |
| 220035               | Deposit - Police Comm Relation  | 2,922               |
| 220036               | Deposit - Shopping with COPS    | 160                 |
| 220139               | Deposit - Veterans Sponsorship  | 13,635              |
| 220237               | Deposit - Custodial Support     | 409                 |
| 220242               | Deposit - Misc Bonds            | 309,999             |
| 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              | 5,417               |
| 220319               | Deposit - Central EDC           | 5,390               |
| 220330               | Deposit - Senior Housing SWFP   | 212,939             |
| 220331               | Deposit - Pines Place           | 949,722             |
| 220332               | Deposit Appt - Pines Point      | 1,372               |
| 220334               | Deposit - Evening Program       | 40,792              |
| 220335               | Security Deposit-Homes for Vet  | 8,612               |
| 220336               | Deposit App. - Pines Place      | 22,033              |
| 220555 209           | Deposit - Scholastic Book Fair  | 134                 |
| 220588               | Deposit - Miscellaneous         | 9,963               |
| 220741               | Deposit - Seniors Center Trips  | 11,754              |
| 220768               | Deposit- Taste of Pines         | 19,779              |
| 220770               | Deposit - Charter Schools 5K    | 126                 |
| 220771               | Deposit - Golf Tournament       | 5,085               |
| 220906               | Deposit - Police False Alarm    | 1,781               |
| 220907               | Deposit - Red Light Camera      | 1,401               |
| 223002               | Deferred Revenue                | 280,438             |
| 223008               | Deferred Revenue - Grant        | 13,458              |
| 223012               | Deferred Revenue - ARPA         | 10,151,868          |
| 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>\$18,048,845</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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|--------------|---------------------------------------|----------------------|
| 284001       | Unassigned - General Fund             | 139,682,112          |
| <b>Total</b> | <b>EQUITY</b>                         | <b>\$188,639,809</b> |
|              | <b>Total - Liabilities and Equity</b> | <b>\$206,688,654</b> |

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| Code                                  | Description                    | Year to Date     |
|---------------------------------------|--------------------------------|------------------|
| <b>51 Wetlands Trust Fund</b>         |                                |                  |
| <b><u>ASSETS</u></b>                  |                                |                  |
| 151801                                | SBA - Wetland                  | 688,736          |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$688,736</b> |
| <b><u>EQUITY</u></b>                  |                                |                  |
| 280704                                | Nonspendable - Permanent Fund  | 452,080          |
| 281051                                | Restricted - Wetland Mitigatio | 236,656          |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$688,736</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$688,736</b> |

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| <b>100 Road &amp; Bridge Fund</b>     |                                |                    |
| <b><u>ASSETS</u></b>                  |                                |                    |
| 100199                                | Cash in Pool                   | 1,253,361          |
| 105100                                | Taxes Receivable               | 481,992            |
| 133001                                | Due from Federal Government    | 48,218             |
| 151310                                | SBA - \$.03 Gas Tax            | 5,224,181          |
| 151600                                | Investment - PFM               | 1,002,669          |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$8,010,420</b> |
| <b><u>LIABILITIES</u></b>             |                                |                    |
| 202201                                | Accounts Payable               | 247,109            |
| 223220                                | Def Rev - Traffic Light        | 545,000            |
| <b>Total</b>                          | <b>LIABILITIES</b>             | <b>\$792,109</b>   |
| <b><u>EQUITY</u></b>                  |                                |                    |
| 281100                                | Restricted - Roads & Sidewalks | 7,218,311          |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$7,218,311</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$8,010,420</b> |

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|---------------------------------------|-----------------------|--------------------|
| <b>110 Building Fund</b>              |                       |                    |
| <u><b>ASSETS</b></u>                  |                       |                    |
| 9005 100199                           | Cash in Pool          | 1,331,851          |
| <b>Total</b>                          | <b>ASSETS</b>         | <b>\$1,331,851</b> |
| <u><b>LIABILITIES</b></u>             |                       |                    |
| 9005 202201                           | Accounts Payable      | 669,405            |
| <b>Total</b>                          | <b>LIABILITIES</b>    | <b>\$669,405</b>   |
| <u><b>EQUITY</b></u>                  |                       |                    |
| 9005 281100                           | Restricted - Building | 662,446            |
| <b>Total</b>                          | <b>EQUITY</b>         | <b>\$662,446</b>   |
| <b>Total - Liabilities and Equity</b> |                       | <b>\$1,331,851</b> |

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| <b>120 FHFC Grants SHIP/CRF</b>       |                             |                    |
| <b><u>ASSETS</u></b>                  |                             |                    |
| 100199                                | Cash in Pool                | -188,816           |
| 133001                                | Due from Federal Government | 24,093             |
| <b>Total</b>                          | <b>ASSETS</b>               | <b>(\$164,723)</b> |
| <b><u>LIABILITIES</u></b>             |                             |                    |
| 202201                                | Accounts Payable            | 65,500             |
| 223002                                | Deferred Revenue            | -168,277           |
| <b>Total</b>                          | <b>LIABILITIES</b>          | <b>(\$102,777)</b> |
| <b><u>EQUITY</u></b>                  |                             |                    |
| 281120                                | Restricted                  | -61,947            |
| <b>Total</b>                          | <b>EQUITY</b>               | <b>(\$61,947)</b>  |
| <b>Total - Liabilities and Equity</b> |                             | <b>(\$164,723)</b> |



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| <b>121 HUD Grants CDBG/HOME</b>       |                             |                  |
| <u><b>ASSETS</b></u>                  |                             |                  |
| 100199                                | Cash in Pool                | 179,860          |
| 133001                                | Due from Federal Government | 94,951           |
| <b>Total</b>                          | <b>ASSETS</b>               | <b>\$274,811</b> |
| <u><b>LIABILITIES</b></u>             |                             |                  |
| 202201                                | Accounts Payable            | 7,700            |
| 223002                                | Deferred Revenue            | 267,111          |
| <b>Total</b>                          | <b>LIABILITIES</b>          | <b>\$274,811</b> |
| <b>Total - Liabilities and Equity</b> |                             | <b>\$274,811</b> |

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| <b>122 Law Enforcement Grant</b>      |                             |                 |
| <u><b>ASSETS</b></u>                  |                             |                 |
| 100199                                | Cash in Pool                | 27,591          |
| 133001                                | Due from Federal Government | -2,013          |
| <b>Total</b>                          | <b>ASSETS</b>               | <b>\$25,578</b> |
| <u><b>LIABILITIES</b></u>             |                             |                 |
| 207001                                | Due to General Fund         | 25,578          |
| 216230                                | Accrued Payroll             | 746             |
| <b>Total</b>                          | <b>LIABILITIES</b>          | <b>\$26,324</b> |
| <u><b>EQUITY</b></u>                  |                             |                 |
| 281122                                | Restricted                  | -746            |
| <b>Total</b>                          | <b>EQUITY</b>               | <b>(\$746)</b>  |
| <b>Total - Liabilities and Equity</b> |                             | <b>\$25,578</b> |

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|---|---------------------|-----------------|
| <b>124 Police Community Service Grant</b> |                     |                 |
| <u><b>ASSETS</b></u>                      |                     |                 |
| 100199                                    | Cash in Pool        | 21,796          |
| <b>Total</b>                              | <b>ASSETS</b>       | <b>\$21,796</b> |
| <u><b>LIABILITIES</b></u>                 |                     |                 |
| 207001                                    | Due to General Fund | 21,796          |
| <b>Total</b>                              | <b>LIABILITIES</b>  | <b>\$21,796</b> |
| <u><b>EQUITY</b></u>                      |                     |                 |
| 240000                                    | Revenue Sum         | 75,330          |
| 242000                                    | Expenditure Sum     | -75,330         |
| <b>Total</b>                              | <b>EQUITY</b>       | <b>\$0</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        | 218,938           |
| <b>Total</b>                          | <b>ASSETS</b>       | <b>\$218,938</b>  |
| <u><b>LIABILITIES</b></u>             |                     |                   |
| 202201                                | Accounts Payable    | 10,327            |
| 207001                                | Due to General Fund | 289,669           |
| <b>Total</b>                          | <b>LIABILITIES</b>  | <b>\$299,996</b>  |
| <u><b>EQUITY</b></u>                  |                     |                   |
| 281128                                | Restricted          | -81,058           |
| <b>Total</b>                          | <b>EQUITY</b>       | <b>(\$81,058)</b> |
| <b>Total - Liabilities and Equity</b> |                     | <b>\$218,938</b>  |

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| <b>131 Treasury - Confiscated</b>     |                              |                  |
| <u><b>ASSETS</b></u>                  |                              |                  |
| 100199                                | Cash in Pool                 | 542,681          |
| <b>Total</b>                          | <b>ASSETS</b>                | <b>\$542,681</b> |
| <u><b>EQUITY</b></u>                  |                              |                  |
| 281130                                | Restricted - Law Enforcement | 542,681          |
| <b>Total</b>                          | <b>EQUITY</b>                | <b>\$542,681</b> |
| <b>Total - Liabilities and Equity</b> |                              | <b>\$542,681</b> |

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|---------------------------------------|------------------------------|------------------|
| <b>132 Justice - Confiscated</b>      |                              |                  |
| <u><b>ASSETS</b></u>                  |                              |                  |
| 100199                                | Cash in Pool                 | 449,876          |
| <b>Total</b>                          | <b>ASSETS</b>                | <b>\$449,876</b> |
| <u><b>EQUITY</b></u>                  |                              |                  |
| 281130                                | Restricted - Law Enforcement | 449,876          |
| <b>Total</b>                          | <b>EQUITY</b>                | <b>\$449,876</b> |
| <b>Total - Liabilities and Equity</b> |                              | <b>\$449,876</b> |

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| <b>133 \$2 Police Education</b>       |                              |                 |
| <u><b>ASSETS</b></u>                  |                              |                 |
| 100199                                | Cash in Pool                 | 60,726          |
| <b>Total</b>                          | <b>ASSETS</b>                | <b>\$60,726</b> |
| <u><b>EQUITY</b></u>                  |                              |                 |
| 281130                                | Restricted - Law Enforcement | 60,726          |
| <b>Total</b>                          | <b>EQUITY</b>                | <b>\$60,726</b> |
| <b>Total - Liabilities and Equity</b> |                              | <b>\$60,726</b> |

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| <b>134 FDLE - Confiscated</b>         |                                |                    |
| <u><b>ASSETS</b></u>                  |                                |                    |
| 100199                                | Cash in Pool                   | 1,430,428          |
| 101100                                | Cash- Flash Money              | 10,000             |
| 115134                                | Accts Rec - Rifle PurchaseProg | 26,511             |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$1,466,938</b> |
| <u><b>LIABILITIES</b></u>             |                                |                    |
| 220620                                | Confiscated Property Held      | 248,680            |
| <b>Total</b>                          | <b>LIABILITIES</b>             | <b>\$248,680</b>   |
| <u><b>EQUITY</b></u>                  |                                |                    |
| 281130                                | Restricted - Law Enforcement   | 1,218,259          |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$1,218,259</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$1,466,938</b> |



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| 170 Charter Elementary Schools |             |                                |              |
| <u>ASSETS</u>                  |             |                                |              |
| 100199                         |             | Cash in Pool                   | -1,015,827   |
| 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    | 124,378      |
| 133004                         | 1130        | Due from School Board          | 2,900,962    |
| Total                          | ASSETS      |                                | \$2,010,349  |
| <u>LIABILITIES</u>             |             |                                |              |
| 202201                         | 2120        | Accounts Payable               | 297,458      |
| 216230                         | 2120        | Accrued Payroll                | 274,106      |
| 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          | 1,897        |
| 220530                         | 551 2220    | Deposit - Field Trips          | 15,113       |
| 220530                         | 552 2220    | Deposit - Field Trips          | 18,630       |
| 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      | 10,209       |
| 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 | 5,303        |
| 220555                         | 552 2220    | Deposit - Scholastic Book Fair | 28,133       |
| 220567                         | 551 2220    | Deposit - Multi Culture Club   | 128          |
| 220590                         | 550 2220    | Deposit - Misc Charter School  | 5,195        |
| 220590                         | 551 2220    | Deposit - Misc Charter School  | 36,702       |

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|---------------------------------------|-----|------|--------------------------------|---------------------|
| 220590                                | 552 | 2220 | Deposit - Misc Charter School  | 13,038              |
| 220618                                | 550 | 2220 | Deposit - Fifth Grade          | 252                 |
| 220618                                | 551 | 2220 | Deposit - Fifth Grade          | 9                   |
| 220618                                | 552 | 2220 | Deposit - Fifth Grade          | 3,044               |
| 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           | 17,295              |
| 220795                                | 552 | 2220 | Deposit - Technology           | 23,987              |
| 223002                                |     | 2413 | Deferred Revenue               | 125,671             |
| 223005                                |     | 2413 | Deferred Revenue - Food Sales  | 29,761              |
| <b>Total</b>                          |     |      | <b>LIABILITIES</b>             | <b>\$945,261</b>    |
| <b><u>EQUITY</u></b>                  |     |      |                                |                     |
| 283170                                |     | 2749 | Assigned - Rent Payments       | 1,065,089           |
| <b>Total</b>                          |     |      | <b>EQUITY</b>                  | <b>\$1,065,089</b>  |
| <b>Total - Liabilities and Equity</b> |     |      |                                | <b>\$2,010,349</b>  |

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

**UNAUDITED**

| Code                       | Description |                               | Year to Date |
|----------------------------|-------------|-------------------------------|--------------|
| 171 Charter Middle Schools |             |                               |              |
| <u>ASSETS</u>              |             |                               |              |
| 100199                     |             | Cash in Pool                  | -820,975     |
| 102171                     | 1112        | Petty Cash - West Middle      | 238          |
| 102174                     | 1112        | Petty Cash - Central Middle   | 300          |
| 133001                     | 1220        | Due from Federal Government   | 76,399       |
| 133004                     | 1130        | Due from School Board         | 1,755,628    |
| Total                      | ASSETS      |                               | \$1,011,590  |
| <u>LIABILITIES</u>         |             |                               |              |
| 202201                     | 2120        | Accounts Payable              | 237,565      |
| 216230                     | 2120        | Accrued Payroll               | 181,045      |
| 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           | 517          |
| 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               | 10,422       |
| 220529 553                 | 2220        | Deposit - Cambridge Club      | 387          |
| 220530 553                 | 2220        | Deposit - Field Trips         | 15,903       |
| 220530 554                 | 2220        | Deposit - Field Trips         | 12,306       |
| 220531 553                 | 2220        | Deposit - Math Club           | 355          |
| 220535 553                 | 2220        | Deposit - Student Council     | 9,139        |
| 220535 554                 | 2220        | Deposit - Student Council     | 33,276       |
| 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   | 1,411        |
| 220552 553                 | 2220        | Deposit - Builders Club       | 185          |

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

**UNAUDITED**

| <b>Code</b>     | <b>Description</b>             |                               | <b>Year to Date</b> |
|-----------------|--------------------------------|-------------------------------|---------------------|
| 220552 554 2220 | Deposit - Builders Club        |                               | 2,166               |
| 220567 553 2220 | Deposit - Multi Culture Club   |                               | 178                 |
| 220570 553 2220 | Deposit - Art Supply           |                               | 1,115               |
| 220580 553 2220 | Deposit - Book Fair            |                               | 3,326               |
| 220580 554 2220 | Deposit - Book Fair            |                               | 526                 |
| 220590 553 2220 | Deposit - Misc Charter School  |                               | 11,659              |
| 220590 554 2220 | Deposit - Misc Charter School  |                               | 6,671               |
| 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               |                               | 1,723               |
| 220685 553 2220 | Deposit - Drama                |                               | 624                 |
| 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        |                               | 3,775               |
| 220753 554 2220 | Deposit - Robotics Club        |                               | 48                  |
| 220765 553 2220 | Deposit - Natl Honor Society   |                               | 407                 |
| 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 | 18,945              |
| <b>Total</b>    | <b>LIABILITIES</b>             |                               | <b>\$692,611</b>    |

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

UNAUDITED

| Code                                  |      | Description              | Year to Date       |
|---------------------------------------|------|--------------------------|--------------------|
| <b><u>EQUITY</u></b>                  |      |                          |                    |
| 283170                                | 2749 | Assigned - Rent Payments | 318,980            |
| <b>Total</b>                          |      | <b>EQUITY</b>            | <b>\$318,980</b>   |
| <b>Total - Liabilities and Equity</b> |      |                          | <b>\$1,011,590</b> |

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

**UNAUDITED**

| <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                        | -361,630            |
| 102172                             | 1112 Petty Cash - High School       | 500                 |
| 133001                             | 1220 Due from Federal Government    | 75,145              |
| 133003                             | 1130 Due from Broward County        | 9,200               |
| 133004                             | 1130 Due from School Board          | 2,046,579           |
| <b>Total</b>                       | <b>ASSETS</b>                       | <b>\$1,769,794</b>  |
| <b><u>LIABILITIES</u></b>          |                                     |                     |
| 202201                             | 2120 Accounts Payable               | 295,722             |
| 216230                             | 2120 Accrued Payroll                | 241,543             |
| 220028                             | 2220 Deposit - Chess Club           | 370                 |
| 220401                             | 2220 Deposit - Muslim Student Assoc | 6,977               |
| 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       | 2,907               |
| 220411                             | 2220 Deposit - FIDM Fashion Club    | 1,950               |
| 220412                             | 2220 Deposit - Sign Language Club   | 4,278               |
| 220413                             | 2220 Deposit - NEHS                 | 4,146               |
| 220414                             | 2220 Deposit - Test Camps           | 14,137              |
| 220415                             | 2220 Deposit - Engineering Club     | 4,125               |
| 220416                             | 2220 Deposit - GSA Club             | 395                 |
| 220427                             | 2220 Deposit - French Club          | 262                 |
| 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         | 1,784               |
| 220527                             | 2220 Deposit - Science Club         | 5,496               |
| 220530                             | 2220 Deposit - Field Trips          | 39,311              |
| 220543                             | 2220 Deposit - Health & Fitness Clu | 5                   |
| 220545                             | 2220 Deposit - Year Book            | 49,589              |
| 220546                             | 2220 Deposit - Humane Society       | 1,459               |
| 220590                             | 2220 Deposit - Misc Charter School  | 13,964              |
| 220615                             | 2220 Deposit - Cheerleading         | 9,232               |
| 220616                             | 2220 Deposit - Relay for Life       | 932                 |
| 220630                             | 2220 Deposit - Newspaper            | 17,006              |

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

**UNAUDITED**

| <b>Code</b>  | <b>Description</b>                  | <b>Year to Date</b> |
|--------------|-------------------------------------|---------------------|
| 220635       | 2220 Deposit - Junior Class         | 12,599              |
| 220640       | 2220 Deposit - Senior Class         | 162,965             |
| 220641       | 2220 Deposit - Sophomore Class      | 6,879               |
| 220642       | 2220 Deposit - Freshman Class       | 1,400               |
| 220645       | 2220 Deposit - Parking              | 49,326              |
| 220650       | 2220 Deposit - ID Badges            | 2,536               |
| 220652       | 2220 Deposit - Graduation expense   | 14,772              |
| 220655       | 2220 Deposit - Kids                 | 3,892               |
| 220660       | 2220 Deposit - Discretionary        | 1,705               |
| 220665       | 2220 Deposit - Textbook Obligations | 11,154              |
| 220680       | 2220 Deposit - Debate               | 4,511               |
| 220685       | 2220 Deposit - Drama                | 22,870              |
| 220695       | 2220 Deposit - Student Government   | 27,587              |
| 220705       | 2220 Deposit - Best Buddies         | 2,004               |
| 220720       | 2220 Deposit - Athletics            | 56,492              |
| 220727       | 2220 Deposit - Model UN             | 1,317               |
| 220730       | 2220 Deposit - Guidance Department  | 13,516              |
| 220740       | 2220 Deposit - Key Club             | 17,478              |
| 220743       | 2220 Deposit - Scholarship Resource | 24,993              |
| 220745       | 2220 Deposit - Art Club             | 1,461               |
| 220750       | 2220 Deposit - Spanish Club         | 2,257               |
| 220765       | 2220 Deposit - Natl Honor Society   | 1,908               |
| 220773       | 2220 Deposit - Workshop Fundraiser  | 9,788               |
| 220775       | 2220 Deposit - HOSA                 | 1,264               |
| 220780       | 2220 Deposit - Black Student Union  | 2,510               |
| 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  | 5,665               |
| 220801       | 2220 Deposit - Forza Club           | 8,950               |
| 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  | 37,077              |
| <b>Total</b> | <b>LIABILITIES</b>                  | <b>\$1,421,553</b>  |

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

UNAUDITED

| Code                           |      | Description              | Year to Date |
|--------------------------------|------|--------------------------|--------------|
| <u>EQUITY</u>                  |      |                          |              |
| 283170                         | 2749 | Assigned - Rent Payments | 348,241      |
| Total                          |      | EQUITY                   | \$348,241    |
| Total - Liabilities and Equity |      |                          | \$1,769,794  |



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

**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                        | 2,504,437           |
| 102177                                | 1112 Petty Cash - FSU Elementary    | 300                 |
| 133001                                | 1220 Due from Federal Government    | 42,524              |
| 133002                                | 1220 Due from State Government      | 1,279,312           |
| <b>Total</b>                          | <b>ASSETS</b>                       | <b>\$3,826,573</b>  |
| <b><u>LIABILITIES</u></b>             |                                     |                     |
| 202201                                | 2120 Accounts Payable               | 117,122             |
| 216230                                | 2120 Accrued Payroll                | 116,907             |
| 220510                                | 2220 Florida Teachers Lead Program  | 303                 |
| 220525                                | 2220 Deposit - Sunshine             | 2,605               |
| 220530                                | 2220 Deposit - Field Trips          | 46,707              |
| 220535                                | 2220 Deposit - Student Council      | 476                 |
| 220590                                | 2220 Deposit - Misc Charter School  | 13,994              |
| 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  | 13,016              |
| <b>Total</b>                          | <b>LIABILITIES</b>                  | <b>\$357,510</b>    |
| <b><u>EQUITY</u></b>                  |                                     |                     |
| 283170                                | 2749 Assigned - Rent Payments       | 3,469,064           |
| <b>Total</b>                          | <b>EQUITY</b>                       | <b>\$3,469,064</b>  |
| <b>Total - Liabilities and Equity</b> |                                     | <b>\$3,826,573</b>  |

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

UNAUDITED

| Code                                  | Description                 | Year to Date       |
|---------------------------------------|-----------------------------|--------------------|
| <b>199 Older Americans Act</b>        |                             |                    |
| <u><b>ASSETS</b></u>                  |                             |                    |
| 100199                                | Cash in Pool                | 237,739            |
| 133001                                | Due from Federal Government | 61,329             |
| 133002                                | Due from State Government   | 41,284             |
| 133003                                | Due from Broward County     | 8,345              |
| <b>Total</b>                          | <b>ASSETS</b>               | <b>\$348,697</b>   |
| <u><b>LIABILITIES</b></u>             |                             |                    |
| 202201                                | Accounts Payable            | 7,718              |
| 207001                                | Due to General Fund         | 634,198            |
| <b>Total</b>                          | <b>LIABILITIES</b>          | <b>\$641,916</b>   |
| <u><b>EQUITY</b></u>                  |                             |                    |
| 281199                                | Restricted                  | -293,219           |
| <b>Total</b>                          | <b>EQUITY</b>               | <b>(\$293,219)</b> |
| <b>Total - Liabilities and Equity</b> |                             | <b>\$348,697</b>   |

**CITY OF PEMBROKE PINES  
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**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   | 1,435,697           |
| 151324                                | SBA - Sinking 8.545 CIRRB 2010  | 240,977             |
| 151350                                | SBA - Sinking 41.54 Pension 14  | 1,598,562           |
| 151351                                | SBA - Sinking 29.04 PIRRB 14    | 1,108,242           |
| 151384                                | SBA - Sinking 76.045 GOBond 15  | 4,354,250           |
| 151387                                | SBA - Sinking 45.96 CIRRB 2017  | 1,543,967           |
| 151388                                | SBA - Sinking 7.636 CIRRB 2008  | 185,266             |
| 151389                                | SBA - Sinking 62.295 CIRRB 2019 | 1,789,853           |
| <b>Total</b>                          | <b>ASSETS</b>                   | <b>\$12,256,814</b> |
| <b><u>EQUITY</u></b>                  |                                 |                     |
| 283201                                | Assigned - Debt Service         | 12,256,814          |
| <b>Total</b>                          | <b>EQUITY</b>                   | <b>\$12,256,814</b> |
| <b>Total - Liabilities and Equity</b> |                                 | <b>\$12,256,814</b> |

CITY OF PEMBROKE PINES  
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UNAUDITED

| Code                                  | Description                    | Year to Date       |
|---------------------------------------|--------------------------------|--------------------|
| <b>320 Municipal Construction</b>     |                                |                    |
| <u><b>ASSETS</b></u>                  |                                |                    |
| 100199                                | Cash in Pool                   | 2,822,050          |
| 151370                                | SBA - Construction CIRRB 2006  | 1,015,079          |
| 151374                                | SBA - Construction 62.62 CIRRB | 172,675            |
| 151385                                | SBA - Construction GO 2015     | 984,792            |
| 151502 136                            | Investment in Real Estate      | 1,417              |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$4,996,013</b> |
| <u><b>LIABILITIES</b></u>             |                                |                    |
| 202201                                | Accounts Payable               | 1,114              |
| <b>Total</b>                          | <b>LIABILITIES</b>             | <b>\$1,114</b>     |
| <u><b>EQUITY</b></u>                  |                                |                    |
| 281320                                | Restricted - Capital Projects  | 4,994,899          |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$4,994,899</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$4,996,013</b> |

**CITY OF PEMBROKE PINES  
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**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                   | 16,183,732          |
| 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               | 8,637,061           |
| 115126                  | Unbilled Utility               | 1,786,576           |
| 115129                  | Accts Rec - Youth Athletics    | 82                  |
| 115130                  | Accts Rec - Charter Schools    | 5                   |
| 115131                  | Accts Rec - Senior Citizen Svc | 14                  |
| 115133                  | Accts Rec - Crime Prevention   | 5                   |
| 115137                  | Miscellaneous Accts Receivable | 74,906              |
| 117138                  | Allowance for Bad Debts        | -2,810,514          |
| 131472                  | Due from Sanitation Fund       | 780,235             |
| 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               | 49,202,260          |
| 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 | 1,022,950           |
| 155403                  | Prepaid Postage Deposit        | 39,500              |
| 156903                  | Net Pension Asset              | 6,849,680           |
| 160931                  | SBA - Customer Deposit         | 4,850,590           |
| 160938                  | SBA - Const AWS \$12.3 2010    | 2,743,568           |
| 160939                  | SBA - Sinking AWS \$12.3 2010  | 430,253             |
| 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         |
| 165900                  | Accum Depr - Other Improvement | -121,421,418        |

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
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**UNAUDITED**

| <b>Code</b>                           | <b>Description</b>             | <b>Year to Date</b>  |
|---------------------------------------|--------------------------------|----------------------|
| 166900                                | Equipment & Furniture          | 21,286,720           |
| 167900                                | Accumulated Depr - Equipment   | -12,393,612          |
| 169900                                | Construction In Progress       | 19,423,218           |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$288,912,040</b> |
| <b><u>LIABILITIES</u></b>             |                                |                      |
| 202201                                | Accounts Payable               | 3,393,726            |
| 210000                                | Comp Absences - Current        | 75,809               |
| 210900                                | Comp Absences - Long Term      | 20,049               |
| 215000                                | Interest Payable               | 20,100               |
| 216230                                | Accrued Payroll                | 43,506               |
| 220100                                | Deposit - Utility Customer     | 3,917,457            |
| 220102                                | Deposit - Cust Pending Posting | 200                  |
| 220129                                | Deposit - Youth Athletics      | 132                  |
| 220130                                | Deposit - Charter Schools      | 38                   |
| 220131                                | Deposit - Senior Citizen Svc   | 106                  |
| 220133                                | Deposit - Crime Prevention     | 59                   |
| 220160                                | Last Month - Waste Mgmt        | 1,325                |
| 220180                                | Last month - Waste Pro         | 504,464              |
| 223012                                | Deferred Revenue - ARPA        | 6,876,865            |
| 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>\$30,803,046</b>  |
| <b><u>EQUITY</u></b>                  |                                |                      |
| 248100                                | Restricted for Capital Replace | -13,563              |
| 272000                                | Restricted                     | 257,241,482          |
| 281201                                | Restricted - Debt Covenants    | 881,074              |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$258,108,993</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$288,912,040</b> |

CITY OF PEMBROKE PINES  
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| Code                                  | Description                  | Year to Date       |
|---------------------------------------|------------------------------|--------------------|
| <b>472 Sanitation Fund</b>            |                              |                    |
| <b><u>ASSETS</u></b>                  |                              |                    |
| 100199                                | Cash in Pool                 | 5,713              |
| 115122                                | Accounts Receivable - EWS    | 343,196            |
| 115125                                | Accts Receivable             | 299,259            |
| 166900                                | Equipment & Furniture        | 55,974             |
| 167900                                | Accumulated Depr - Equipment | -4,665             |
| <b>Total</b>                          | <b>ASSETS</b>                | <b>\$699,477</b>   |
| <b><u>LIABILITIES</u></b>             |                              |                    |
| 202201                                | Accounts Payable             | 37,681             |
| 207471                                | Due to Utility Fund          | 780,235            |
| <b>Total</b>                          | <b>LIABILITIES</b>           | <b>\$817,916</b>   |
| <b><u>EQUITY</u></b>                  |                              |                    |
| 272000                                | Restricted                   | -118,439           |
| <b>Total</b>                          | <b>EQUITY</b>                | <b>(\$118,439)</b> |
| <b>Total - Liabilities and Equity</b> |                              | <b>\$699,477</b>   |

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| <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                   | 4,063,814           |
| 103162                           | Worker Comp Citi Escrow Acct   | 50,021              |
| 151600                           | Investment - PFM               | 19,206,467          |
| 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>\$23,555,074</b> |
| <b><u>LIABILITIES</u></b>        |                                |                     |
| 202201                           | Accounts Payable               | 251,603             |
| 210000                           | Comp Absences - Current        | 58,851              |
| 210900                           | Comp Absences - Long Term      | 15,825              |
| 216230                           | Accrued Payroll                | 3,138               |
| 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             |



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| <b>Code</b>                           | <b>Description</b>             | <b>Year to Date</b> |
|---------------------------------------|--------------------------------|---------------------|
| 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>\$10,222,661</b> |
| <b><u>EQUITY</u></b>                  |                                |                     |
| 248200                                | Restricted for Claims          | 11,132,413          |
| 283130                                | Assigned - Cancer Benefit      | 2,200,000           |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$13,332,413</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$23,555,074</b> |

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| Code                                      | Description               | Year to Date     |
|---|---------------------------|------------------|
| <b>605 Sanitation -All Service Refuse</b> |                           |                  |
| <u><b>ASSETS</b></u>                      |                           |                  |
| 100199                                    | Cash in Pool              | 26,099           |
| 115125                                    | Accts Receivable          | 22,815           |
| 115127                                    | Accts Rec - Subject to 1% | 360,163          |
| <b>Total</b>                              | <b>ASSETS</b>             | <b>\$409,077</b> |
| <u><b>LIABILITIES</b></u>                 |                           |                  |
| 202201                                    | Accounts Payable          | 409,077          |
| <b>Total</b>                              | <b>LIABILITIES</b>        | <b>\$409,077</b> |
| <b>Total - Liabilities and Equity</b>     |                           | <b>\$409,077</b> |

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| Code                                  | Description               | Year to Date    |
|---------------------------------------|---------------------------|-----------------|
| <b>606 Sanitation - Waste Mgt</b>     |                           |                 |
| <u><b>ASSETS</b></u>                  |                           |                 |
| 100199                                | Cash in Pool              | 4,596           |
| 115127                                | Accts Rec - Subject to 1% | 15,358          |
| <b>Total</b>                          | <b>ASSETS</b>             | <b>\$19,954</b> |
| <u><b>LIABILITIES</b></u>             |                           |                 |
| 202201                                | Accounts Payable          | 19,954          |
| <b>Total</b>                          | <b>LIABILITIES</b>        | <b>\$19,954</b> |
| <b>Total - Liabilities and Equity</b> |                           | <b>\$19,954</b> |

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| Code                                  | Description               | Year to Date       |
|---------------------------------------|---------------------------|--------------------|
| <b>607 Sanitation - Waste Pro</b>     |                           |                    |
| <u><b>ASSETS</b></u>                  |                           |                    |
| 100199                                | Cash in Pool              | 1,327,145          |
| 115123                                | Account Receivable - Wpro | 208,541            |
| 115125                                | Accts Receivable          | 2,365,213          |
| <b>Total</b>                          | <b>ASSETS</b>             | <b>\$3,900,899</b> |
| <u><b>LIABILITIES</b></u>             |                           |                    |
| 202201                                | Accounts Payable          | 3,900,899          |
| <b>Total</b>                          | <b>LIABILITIES</b>        | <b>\$3,900,899</b> |
| <b>Total - Liabilities and Equity</b> |                           | <b>\$3,900,899</b> |

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| Code                                      | Description         | Year to Date    |
|---|---------------------|-----------------|
| <b>608 Sanitation Agency Fund - Great</b> |                     |                 |
| <u><b>ASSETS</b></u>                      |                     |                 |
| 100199                                    | Cash in Pool        | 9,493           |
| 115125                                    | Accounts receivable | 12,880          |
| <b>Total</b>                              | <b>ASSETS</b>       | <b>\$22,373</b> |
| <u><b>LIABILITIES</b></u>                 |                     |                 |
| 202201                                    | Accounts payable    | 22,373          |
| <b>Total</b>                              | <b>LIABILITIES</b>  | <b>\$22,373</b> |
| <b>Total - Liabilities and Equity</b>     |                     | <b>\$22,373</b> |

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| Code                                     | Description        | Year to Date   |
|--|--------------------|----------------|
| <b>609 Sanitation - Panzarella Waste</b> |                    |                |
| <u><b>ASSETS</b></u>                     |                    |                |
| 100199                                   | Cash in Pool       | 7,233          |
| <b>Total</b>                             | <b>ASSETS</b>      | <b>\$7,233</b> |
| <u><b>LIABILITIES</b></u>                |                    |                |
| 202201                                   | Accounts Payable   | 7,233          |
| <b>Total</b>                             | <b>LIABILITIES</b> | <b>\$7,233</b> |
| <b>Total - Liabilities and Equity</b>    |                    | <b>\$7,233</b> |

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| <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              | 426,108             |
| <b>Total</b>                          | <b>ASSETS</b>             | <b>\$426,108</b>    |
| <b><u>LIABILITIES</u></b>             |                           |                     |
| 217018                                | Union Dues - Teachers     | 13,553              |
| 217025                                | Miscellaneous deductions  | 16,339              |
| 217028                                | AFLAC Insurance Premiums  | 14,482              |
| 217029                                | United Fund               | 91                  |
| 217031                                | Dental insurance- General | 23,297              |
| 217037                                | Alimony Payments          | 42                  |
| 217039                                | Child Support             | -258                |
| 217044                                | Wage Garnishment          | 125                 |
| 217049                                | FRS City Contribution     | 246,345             |
| 217053                                | Lead Teacher Reimb        | 28,457              |
| 217059                                | FRS Employee Contribution | 59,983              |
| 217061                                | Long-Term Disability      | 5,599               |
| 217062                                | Vision - Humana           | 5,245               |
| 217071                                | Dependant Daycare         | 8,868               |
| 217072                                | Unreimbursed Medical      | 3,940               |
| <b>Total</b>                          | <b>LIABILITIES</b>        | <b>\$426,108</b>    |
| <b>Total - Liabilities and Equity</b> |                           | <b>\$426,108</b>    |

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| Code                                  | Description   | Year to Date         |
|---------------------------------------|---------------|----------------------|
| <b>655 General Pension Trust Fund</b> |               |                      |
| <u><b>ASSETS</b></u>                  |               |                      |
| 151000                                | Investments   | 209,685,481          |
| <b>Total</b>                          | <b>ASSETS</b> | <b>\$209,685,481</b> |
| <u><b>EQUITY</b></u>                  |               |                      |
| 247700                                | Restricted    | 209,685,481          |
| <b>Total</b>                          | <b>EQUITY</b> | <b>\$209,685,481</b> |
| <b>Total - Liabilities and Equity</b> |               | <b>\$209,685,481</b> |



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| <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 | 2,387,049            |
| 135134  | Interest Receivable            | 752,351              |
| 151000  | Investments                    | 1,217,242            |
| 151100  | Investments - Sun Bank         | 15,601,894           |
| 151700  | Short-term Investment          | 23,959,221           |
| 151701  | US Government Securities       | 40,086,311           |
| 151702  | Corporate Bonds                | 57,545,882           |
| 151703  | Domestic Equity Securities     | 264,856,642          |
| 151704  | Foreign Bonds                  | 641,881              |
| 151706  | Domestic Equity Fund           | 139,842,520          |
| 151707  | International Equity Fund      | 39,629,606           |
| 151708  | Real Estate Fund               | 86,041,694           |
| 151709  | Farmland Fund                  | 24,195,822           |
| 151710  | Timber Fund                    | 21,214,624           |
| 151711  | Fixed Income Mutual Fund       | 62,066,543           |
| 155400  | Prepaid Expense                | 3,106,060            |
| 166900  | Equipment & Furniture          | 1,196,794            |
| <b>Total</b>                                  | <b>ASSETS</b>                  | <b>\$784,342,136</b> |
| <b><u>LIABILITIES</u></b>                     |                                |                      |
| 202201  | Accounts Payable               | 1,685,597            |
| 205000  | DROP Participants Payable      | 103,161              |
| <b>Total</b>                                  | <b>LIABILITIES</b>             | <b>\$1,788,758</b>   |
| <b><u>EQUITY</u></b>                          |                                |                      |
| 247700  | Restricted                     | 782,553,378          |
| <b>Total</b>                                  | <b>EQUITY</b>                  | <b>\$782,553,378</b> |
| <b>Total - Liabilities and Equity</b>         |                                | <b>\$784,342,136</b> |

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| <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                   | 196,143              |
| 151404                                    | Investment - Fiduciary Trust   | 8,254                |
| 151405                                    | Inv - Lee Munder Capital Group | 9,746,582            |
| 151406                                    | Inv - Atlanta Capital Mgmt     | 11,019,950           |
| 151407                                    | Inv - Garcia Hamilton & Assoc  | 36,577,574           |
| 151409                                    | Inv - State Street Advisors    | 25,843,632           |
| 151411                                    | Inv - Intercontinental RE      | 7,644,403            |
| 151412                                    | Investment - Black Rock        | 7,806,352            |
| 151413                                    | Investment - Loomis Sayles     | 15,909,034           |
| 151414                                    | Inv - Aristotle Capital Mgmt   | 15,739,358           |
| 160927                                    | OPEB Expense Acct - TD Bank    | 175,156              |
| 160929                                    | OPEB Trust - TD Bank           | 389,754              |
| <b>Total</b>                              | <b>ASSETS</b>                  | <b>\$131,056,192</b> |
| <b><u>LIABILITIES</u></b>                 |                                |                      |
| 202201                                    | Accounts Payable               | 23,165               |
| 229200                                    | Reserve for Health Insurance   | 982,584              |
| <b>Total</b>                              | <b>LIABILITIES</b>             | <b>\$1,005,749</b>   |
| <b><u>EQUITY</u></b>                      |                                |                      |
| 247700                                    | Restricted                     | 130,050,443          |
| <b>Total</b>                              | <b>EQUITY</b>                  | <b>\$130,050,443</b> |
| <b>Total - Liabilities and Equity</b>     |                                | <b>\$131,056,192</b> |

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| Code                                  | Description                  | Year to Date       |
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| <b>898 Pooled Cash Health Claim</b>   |                              |                    |
| <u><b>ASSETS</b></u>                  |                              |                    |
| 101300                                | Commercial Checking - Health | -354,212           |
| <b>Total</b>                          | <b>ASSETS</b>                | <b>(\$354,212)</b> |
| <u><b>EQUITY</b></u>                  |                              |                    |
| 290899                                | Pooled in Cash Health Claim  | -354,212           |
| <b>Total</b>                          | <b>EQUITY</b>                | <b>(\$354,212)</b> |
| <b>Total - Liabilities and Equity</b> |                              | <b>(\$354,212)</b> |

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| <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             | -354,212             |
| 101200                 | Commercial Checking - Regular | 8,523,121            |
| 101320                 | Commercial Checking - Deposit | 18,313,176           |
| 151300                 | Pooled Funds - SBA            | 112,347,578          |
| <b>Total</b>           | <b>ASSETS</b>                 | <b>\$138,829,663</b> |
| <b><u>EQUITY</u></b>   |                               |                      |
| 290001                 | Equity in Pooled Cash         | 107,885,502          |
| 290100                 | Equity in Pooled Cash         | 1,253,361            |
| 290110                 | Equity in Pooled Cash         | 1,331,851            |
| 290120                 | Equity in Pooled Cash         | -188,816             |
| 290121                 | Equity in Pooled Cash         | 179,860              |
| 290122                 | Equity in Pooled Cash         | 27,591               |
| 290124                 | Equity in Pooled Cash         | 21,796               |
| 290128                 | Equity in Pooled Cash         | 218,938              |
| 290131                 | Equity in Pooled Cash         | 542,681              |
| 290132                 | Equity in Pooled Cash         | 449,876              |
| 290133                 | Equity in Pooled Cash         | 60,726               |
| 290134                 | Equity in Pooled Cash         | 1,430,428            |
| 290170                 | Equity in Pooled Cash         | -1,015,827           |
| 290171                 | Equity in Pooled Cash         | -820,975             |
| 290172                 | Equity in Pooled Cash         | -361,630             |
| 290173                 | Equity in Pooled Cash         | 2,504,437            |
| 290199                 | Equity in Pooled Cash         | 237,739              |
| 290320                 | Equity in Pooled Cash         | 2,822,050            |
| 290471                 | Equity in Pooled Cash         | 16,183,732           |
| 290472                 | Equity in Pooled Cash         | 160,404              |
| 290504                 | Equity in Pooled Cash         | 4,063,814            |
| 290604                 | Equity in Pooled Cash         | -154,691             |
| 290605                 | Equity in Pooled Cash         | 26,099               |
| 290606                 | Equity in Pooled Cash         | 4,596                |
| 290607                 | Equity in Pooled Cash         | 1,327,145            |
| 290610                 | Equity in Pooled Cash         | 426,108              |
| 290657                 | Equity in Pooled Cash         | 196,143              |
| 299608                 | Pooled Cash - Sanitation      | 9,493                |

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|--------------|---------------------------------------|----------------------|
| 299609       | Sanitation - Panzarella Waste         | 7,233                |
| <b>Total</b> | <b>EQUITY</b>                         | <b>\$138,829,663</b> |
|              | <b>Total - Liabilities and Equity</b> | <b>\$138,829,663</b> |

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| <b>Code</b>                           | <b>Description</b>             | <b>Year to Date</b>  |
|---------------------------------------|--------------------------------|----------------------|
| <b>901 General Fixed Assets</b>       |                                |                      |
| <b><u>ASSETS</u></b>                  |                                |                      |
| 161900                                | Land                           | 51,284,768           |
| 162900                                | Buildings                      | 303,722,972          |
| 163900                                | Accumulated Depreciation Bldg  | -98,682,345          |
| 164900                                | Improvement Other than Bldg    | 169,729,552          |
| 165900                                | Accum Depr - Other Improvement | -97,825,113          |
| 166100                                | Internally Generated Software  | 61,307               |
| 166500                                | Accum Depr - Intangibles Asset | -61,307              |
| 166900                                | Equipment & Furniture          | 83,561,918           |
| 167900                                | Accumulated Depr - Equipment   | -53,136,177          |
| 169900                                | Construction In Progress       | 11,354,644           |
| 170900                                | Infrastructure                 | 42,274,483           |
| 170950                                | Accumulated Depr - Infrastruct | -34,381,391          |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$377,903,311</b> |
| <b><u>EQUITY</u></b>                  |                                |                      |
| 280001                                | Invested by General Fund       | 103,324,459          |
| 280100                                | Invested by Road & Bridge      | 11,408,530           |
| 280120                                | Invested by SHIP               | 25,000               |
| 280121                                | Invested by Comm Dev Block     | 1,834,643            |
| 280122                                | Invested by Law Enforce Grants | 860,526              |
| 280124                                | Invested by Pol Comm Svs Grant | 54,927               |
| 280320                                | Invested by Municipal Constr   | 259,013,756          |
| 280621                                | Invested by Treasury           | 21,353               |
| 280622                                | Invested by Justice            | 441,599              |
| 280624                                | Invested by FDLE               | 918,519              |
| <b>Total</b>                          | <b>EQUITY</b>                  | <b>\$377,903,311</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$377,903,311</b> |

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| <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: March 31, 2023

UNAUDITED

| Code                                  | Description                         | Year to Date     |
|---------------------------------------|-------------------------------------|------------------|
| <b>903 FSU Fixed Assets</b>           |                                     |                  |
| <u><b>ASSETS</b></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          |
| <b>Total</b>                          | <b>ASSETS</b>                       | <b>\$143,466</b> |
| <u><b>EQUITY</b></u>                  |                                     |                  |
| 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: March 31, 2023**

**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  | 219,963,096          |
| 181200                                | Amount to be provided- Comp Ab | 15,989,461           |
| <b>Total</b>                          | <b>ASSETS</b>                  | <b>\$246,558,561</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      | 3,620,226            |
| 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           |
| <b>Total</b>                          | <b>LIABILITIES</b>             | <b>\$246,558,561</b> |
| <b>Total - Liabilities and Equity</b> |                                | <b>\$246,558,561</b> |