

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	65,336,102
101117	Commercial Checking - Utility	321,386
101330	Commercial Checking - Housing	1,207,728
101336	Police False Alarm Lockbox	1,314,514
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	6,833,879
115101	Accts Rec - Returned Checks	60,754
115102	Accts Rec - Business Tax Check	2,404
115138	Other Misc Receivable	78,503
115139	Miscellaneous Receivable-SR	1,995,580
115302	American Express Receivable	1,196
115303	VISA/MC Receivable - Golf	9,464
131121	Due From Community Redevelopme	244,414
131122	Due from Law Enforcement Grant	332,510
131128	Due from Police Comm Svc Grant	21,608
131199	Due from OAA	203,721
133001	Due from Federal Government	2,753,681
133003	Due from Broward County	3,490

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Code	Description	Year to Date
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	181,331
141167	Prepaid Fuel - Diesel	206,947
151400	Investment - FLOC Intermediate	149,256
151403	Investment - FLOC Enhance Cash	26,644,099
151502	Investment in Real Estate	800
151600	Investment - PFM	57,339,174
151800	Investment - FLOC 1-3 Year	56,346
155400	Prepaid Expense	5,232
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
Total		\$165,380,664
ASSETS		
LIABILITIES		
202201	Accounts Payable	1,497,030
202204	Accounts Payable - Other	13,082,044
207625	Due to General Pension	216,054
207630	Due to P & F Pension Fund	2,778,676
208000	Due to State of Florida	29,175
216230	Accrued Payroll	7,343,490
217025	Miscellaneous deductions	-467
217220	Florida Sales Tax	10,737
220001	Deposit - Police	7,626
220002	Deposit - Fire	1,050
220003	Deposit - Site Council	25,315
220006	Deposit - Special Events City	50,170
220010	Deposit - Art & Culture	65,437
220011	Deposit - Sponsorship&Donation	101,900
220018	Deposit - Flea Market	39,633
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	646,000
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	17,192
220025	Deposit - Historical Museum	778
220026	Deposit - Neighborhood Watch	1,858
220027	Deposit - 911 Memorial	2,399
220029	Deposit - CERT activities	1,309

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
220030	Deposit - Police Explorer	7,036
220031	Deposit - Police Award Banquet	12,474
220033	Deposit - Fire Special Events	14,400
220034	Deposit - Brwrd Cnty Explorers	1,643
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	8,160
220139	Deposit - Veterans Sponsorship	11,118
220237	Deposit - Custodial Support	167
220242	Deposit - Misc Bonds	259,478
220260	Deposit - Christmas	479
220313	Deposit - West EDC Field Trips	10,990
220318	Deposit - West EDC	5,417
220319	Deposit - Central EDC	5,712
220330	Deposit - Senior Housing SWFP	222,197
220331	Deposit - Pines Place	976,270
220332	Deposit Appt - Pines Point	1,291
220334	Deposit - Evening Program	40
220335	Security Deposit-Homes for Vet	7,214
220336	Deposit App. - Pines Place	14,801
220555 209	Deposit - Scholastic Book Fair	134
220588	Deposit - Miscellaneous	10,044
220741	Deposit - Seniors Center Trips	14,517
220768	Deposit- Taste of Pines	15
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	1,967
220907	Deposit - Red Light Camera	1,401
223008	Deferred Revenue - Grant	37,515
223012	Deferred Revenue - ARPA	4,009,359
223013	Deferred Rev Southwest Hammock	629,065
223014	Deferred Revenue-Opioid Lit	98,779
Total	LIABILITIES	\$32,332,077
<u>EQUITY</u>		
280701	Nonspendable - Inventories	443,831
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	71,205,268
284001	Unassigned - General Fund	44,466,813

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Code	Description	Year to Date
287000	Assigned - Encumbrances	14,807,676
Total	EQUITY	\$133,048,588
	Total - Liabilities and Equity	\$165,380,664

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	709,408
Total	ASSETS	\$709,408
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	452,080
281051	Restricted - Wetland Mitigatio	257,328
Total	EQUITY	\$709,408
Total - Liabilities and Equity		\$709,408

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	661,141
105100	Taxes Receivable	476,668
133001	Due from Federal Government	57,446
151310	SBA - \$.03 Gas Tax	6,044,825
151600	Investment - PFM	1,013,048
Total	ASSETS	\$8,253,129
<u>LIABILITIES</u>		
202201	Accounts Payable	2,668
202204	Accounts Payable - Other	128,631
207625	Due to General Pension	7,222
223220	Def Rev - Traffic Light	545,000
Total	LIABILITIES	\$683,521
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	6,993,482
287000	Assigned - Encumbrances	576,126
Total	EQUITY	\$7,569,607
Total - Liabilities and Equity		\$8,253,129

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
110 Building Fund		
<u>ASSETS</u>		
9005 100199	Cash in Pool	1,265,271
Total	ASSETS	\$1,265,271
<u>LIABILITIES</u>		
9005 202201	Accounts Payable	780,753
Total	LIABILITIES	\$780,753
<u>EQUITY</u>		
9005 281100	Restricted - Building	484,518
Total	EQUITY	\$484,518
Total - Liabilities and Equity		\$1,265,271

CITY OF PEMBROKE PINES
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UNAUDITED

Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	2,646,305
133001	Due from Federal Government	24,093
Total	ASSETS	\$2,670,398
<u>LIABILITIES</u>		
223002	Deferred Revenue	2,670,398
Total	LIABILITIES	\$2,670,398
<u>EQUITY</u>		
281120	Restricted	-120,738
287000	Assigned - Encumbrances	120,738
Total	EQUITY	\$0
Total - Liabilities and Equity		\$2,670,398

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	499,895
Total	ASSETS	\$499,895
<u>LIABILITIES</u>		
207001	Due to General Fund	244,414
223002	Deferred Revenue	258,888
Total	LIABILITIES	\$503,301
<u>EQUITY</u>		
281121	Restricted	-213,864
287000	Assigned - Encumbrances	210,458
Total	EQUITY	(\$3,406)
Total - Liabilities and Equity		\$499,895

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	332,510
Total	ASSETS	\$332,510
<u>LIABILITIES</u>		
207001	Due to General Fund	332,510
216230	Accrued Payroll	107
Total	LIABILITIES	\$332,617
<u>EQUITY</u>		
281122	Restricted	-107
Total	EQUITY	(\$107)
Total - Liabilities and Equity		\$332,510

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Code	Description	Year to Date
124 Police Community Service Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	21,608
Total	ASSETS	\$21,608
<u>LIABILITIES</u>		
207001	Due to General Fund	21,608
Total	LIABILITIES	\$21,608
	Total - Liabilities and Equity	\$21,608

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	214,375
Total	ASSETS	\$214,375
<u>LIABILITIES</u>		
202201	Accounts Payable	13,226
Total	LIABILITIES	\$13,226
<u>EQUITY</u>		
281128	Restricted	201,148
Total	EQUITY	\$201,148
Total - Liabilities and Equity		\$214,375

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	560,179
Total	ASSETS	\$560,179
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	560,179
Total	EQUITY	\$560,179
Total - Liabilities and Equity		\$560,179

CITY OF PEMBROKE PINES
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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	464,382
Total	ASSETS	\$464,382
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	464,382
Total	EQUITY	\$464,382
	Total - Liabilities and Equity	\$464,382

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	70,950
Total	ASSETS	\$70,950
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	70,950
Total	EQUITY	\$70,950
Total - Liabilities and Equity		\$70,950

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,477,191
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	22,863
Total	ASSETS	\$1,510,053
<u>LIABILITIES</u>		
202201	Accounts Payable	5,000
220620	Confiscated Property Held	249,826
Total	LIABILITIES	\$254,826
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,255,227
Total	EQUITY	\$1,255,227
Total - Liabilities and Equity		\$1,510,053

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-537,572
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	68,219
133004	1130 Due from School Board	3,609,765
Total	ASSETS	\$3,141,249
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	202,966
216230	2120 Accrued Payroll	39,160
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	363
220510 551	2220 Florida Teachers Lead Program	1,481
220510 552	2220 Florida Teachers Lead Program	2,266
220525 550	2220 Deposit - Sunshine	0
220528 552	2220 Deposit - Media	3,787
220530 550	2220 Deposit - Field Trips	6,534
220530 551	2220 Deposit - Field Trips	12,237
220530 552	2220 Deposit - Field Trips	21,135
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	7,209
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	887
220555 552	2220 Deposit - Scholastic Book Fair	28,136
220567 551	2220 Deposit - Multi Culture Club	2,933
220567 552	2220 Deposit - Multi Culture Club	3,000
220590 550	2220 Deposit - Misc Charter School	4,567

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Code			Description	Year to Date
220590 551	2220		Deposit - Misc Charter School	32,868
220590 552	2220		Deposit - Misc Charter School	15,944
220618 550	2220		Deposit - Fifth Grade	1,421
220618 551	2220		Deposit - Fifth Grade	9
220618 552	2220		Deposit - Fifth Grade	4,497
220632 551	2220		Deposit - Reading Counts	347
220685 552	2220		Deposit - Drama	5,123
220690 550	2220		Deposit - K-Kids Club	99
220690 551	2220		Deposit - K-Kids Club	222
220690 552	2220		Deposit - K-Kids Club	1,541
220753 551	2220		Deposit - Robotics Club	396
220775 552	2220		Deposit - HOSA	223
220786 550	2220		Deposit - Donated Meal Account	431
220786 551	2220		Deposit - Donated Meal Account	130
220786 552	2220		Deposit - Donated Meal Account	60
220795 550	2220		Deposit - Technology	69
220795 551	2220		Deposit - Technology	13,715
220795 552	2220		Deposit - Technology	22,764
223002	2413		Deferred Revenue	93
223005	2413		Deferred Revenue - Food Sales	109,050
Total			LIABILITIES	\$570,172
<u>EQUITY</u>				
283170	2749		Assigned - Rent Payments	1,161,892
287000			Assigned - Encumbrances	1,409,185
Total			EQUITY	\$2,571,077
Total - Liabilities and Equity				\$3,141,249

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	-1,027,220
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	43,457
133004	1130 Due from School Board	2,344,485
Total	ASSETS	\$1,361,259
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	146,676
216230	2120 Accrued Payroll	25,864
220017	2220 Deposit - Background Check	26
220028	553 2220 Deposit - Chess Club	60
220236	554 2220 Deposit - Building Rental	500
220407	553 2220 Deposit- Dance Club	2,117
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	1,344
220510	554 2220 Florida Teachers Lead Program	1,203
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	2,509
220528	554 2220 Deposit - Media	10,448
220529	553 2220 Deposit - Cambridge Club	387
220530	553 2220 Deposit - Field Trips	14,793
220530	554 2220 Deposit - Field Trips	12,333
220531	553 2220 Deposit - Math Club	168
220535	553 2220 Deposit - Student Council	1,085
220535	554 2220 Deposit - Student Council	27,539
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	4,342
220545	554 2220 Deposit - Year Book	13,058
220547	554 2220 Deposit - First Priority	227
220550	553 2220 Deposit - Music Instruments	6,146
220550	554 2220 Deposit - Music Instruments	2,095
220552	553 2220 Deposit - Builders Club	185

**CITY OF PEMBROKE PINES
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Code			Description	Year to Date
220552	554	2220	Deposit - Builders Club	2,166
220567	553	2220	Deposit - Multi Culture Club	178
220570	553	2220	Deposit - Art Supply	1,788
220580	553	2220	Deposit - Book Fair	3,973
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	11,145
220590	554	2220	Deposit - Misc Charter School	8,236
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	2,475
220685	553	2220	Deposit - Drama	437
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	1,174
220751	554	2220	Deposit - Expressions Club	934
220753	553	2220	Deposit - Robotics Club	6,339
220753	554	2220	Deposit - Robotics Club	48
220765	553	2220	Deposit - Natl Honor Society	1,367
220765	554	2220	Deposit - Natl Honor Society	2,499
220767	554	2220	Deposit - Anti-bully Club	167
220786	553	2220	Deposit - Donated Meal Account	47
220786	554	2220	Deposit - Donated Meal Account	90
220795	553	2220	Deposit - Technology	5,333
220796	553	2220	Deposit - Academic Competition	328
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	17
223005		2413	Deferred Revenue - Food Sales	84,897
Total			LIABILITIES	\$423,945

EQUITY

283170	2749	Assigned - Rent Payments	-185,213
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287000	Assigned - Encumbrances	1,122,527
Total	EQUITY	\$937,314
	Total - Liabilities and Equity	\$1,361,259

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,218,867
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	46,956
133004	1130 Due from School Board	3,318,250
Total	ASSETS	\$4,584,572
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	229,356
216230	2120 Accrued Payroll	34,507
220028	2220 Deposit - Chess Club	370
220401	2220 Deposit - Muslim Student Assoc	8,854
220405	2220 Deposit - Step Team	282
220406	2220 Deposit - Animation Nation	237
220407	2220 Deposit- Dance Club	21,815
220408	2220 Deposit - Latin Dance Club	499
220410	2220 Deposit - Mu Alpha Theta	3,167
220411	2220 Deposit - FIDM Fashion Club	2,930
220412	2220 Deposit - Sign Language Club	4,278
220413	2220 Deposit - NEHS	5,208
220414	2220 Deposit - Test Camps	8,671
220415	2220 Deposit - Engineering Club	784
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	262
220450	2220 Deposit - Girl Power	1,164
220455	2220 Deposit - Book Club	66
220510	2220 Florida Teachers Lead Program	17,544
220515	2220 Deposit - Faculty Fund	2,141
220527	2220 Deposit - Science Club	7,125
220530	2220 Deposit - Field Trips	25,570
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	47,584
220546	2220 Deposit - Humane Society	2,289
220590	2220 Deposit - Misc Charter School	17,363
220615	2220 Deposit - Cheerleading	9,232
220616	2220 Deposit - Relay for Life	867
220630	2220 Deposit - Newspaper	16,062
220635	2220 Deposit - Junior Class	9,390

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Code	Description	Year to Date
220640	2220 Deposit - Senior Class	42,547
220641	2220 Deposit - Sophomore Class	2,750
220642	2220 Deposit - Freshman Class	1,535
220645	2220 Deposit - Parking	59,859
220650	2220 Deposit - ID Badges	3,585
220652	2220 Deposit - Graduation expense	2,758
220655	2220 Deposit - Kids	4,416
220660	2220 Deposit - Discretionary	1,644
220665	2220 Deposit - Textbook Obligations	12,617
220680	2220 Deposit - Debate	3,392
220685	2220 Deposit - Drama	23,893
220695	2220 Deposit - Student Government	51,684
220705	2220 Deposit - Best Buddies	1,830
220720	2220 Deposit - Athletics	49,484
220727	2220 Deposit - Model UN	2,172
220730	2220 Deposit - Guidance Department	15,110
220740	2220 Deposit - Key Club	23,326
220743	2220 Deposit - Scholarship Resource	15,988
220745	2220 Deposit - Art Club	793
220750	2220 Deposit - Spanish Club	2,408
220765	2220 Deposit - Natl Honor Society	4,327
220773	2220 Deposit - Workshop Fundraiser	5,578
220775	2220 Deposit - HOSA	5,320
220780	2220 Deposit - Black Student Union	2,303
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	1,487
220784	2220 Deposit - Middle Discret Acct	17,159
220786	2220 Deposit - Donated Meal Account	2,487
220798	2220 Chromebook Replacement Fees	750
220800	2220 Deposit - Military Leadership	4,500
220801	2220 Deposit - Forza Club	1,653
220802	2220 Deposit - Gamers Club	1,067
220803	2220 Deposit - Hope Ambassadors Clu	1
220804	2220 Deposit - Chorus Club	1,298
223002	2413 Deferred Revenue	2,000
223005	2413 Deferred Revenue - Food Sales	146,020
Total	LIABILITIES	\$996,179
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	2,402,893

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

UNAUDITED

Code	Description	Year to Date
287000	Assigned - Encumbrances	1,185,500
Total	EQUITY	\$3,588,393
	Total - Liabilities and Equity	\$4,584,572

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

UNAUDITED

Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,798,410
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	23,578
133002	1220 Due from State Government	515,113
Total	ASSETS	\$3,337,401
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	78,544
216230	2120 Accrued Payroll	16,702
220510	2220 Florida Teachers Lead Program	303
220525	2220 Deposit - Sunshine	2,962
220530	2220 Deposit - Field Trips	31,707
220535	2220 Deposit - Student Council	476
220590	2220 Deposit - Misc Charter School	12,737
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	290
223005	2413 Deferred Revenue - Food Sales	44,754
Total	LIABILITIES	\$188,747
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	2,170,824
287000	Assigned - Encumbrances	977,830
Total	EQUITY	\$3,148,654
Total - Liabilities and Equity		\$3,337,401

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

UNAUDITED

Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	142,301
133002	Due from State Government	73,140
133003	Due from Broward County	16,854
Total	ASSETS	\$232,295
<u>LIABILITIES</u>		
202201	Accounts Payable	17,690
207001	Due to General Fund	203,721
Total	LIABILITIES	\$221,411
<u>EQUITY</u>		
281199	Restricted	10,884
Total	EQUITY	\$10,884
Total - Liabilities and Equity		\$232,295

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

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	244,600
151324	SBA - Sinking 8.545 CIRR 2010	602,023
151350	SBA - Sinking 41.54 Pension 14	271,590
151351	SBA - Sinking 29.04 PIRRB 14	188,506
151384	SBA - Sinking 76.045 GOBond 15	293,092
151387	SBA - Sinking 45.96 CIRR 2017	3,593,995
151388	SBA - Sinking 7.636 CIRR 2008	32,297
151389	SBA - Sinking 62.295 CIRR 2019	1,422,262
Total	ASSETS	\$6,648,364
<u>EQUITY</u>		
283201	Assigned - Debt Service	6,648,364
Total	EQUITY	\$6,648,364
Total - Liabilities and Equity		\$6,648,364

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	2,912,978
151370	SBA - Construction CIRRB 2006	297,088
151374	SBA - Construction 62.62 CIRR	177,785
151385	SBA - Construction GO 2015	614,977
Total	ASSETS	\$4,002,828
<u>EQUITY</u>		
281320	Restricted - Capital Projects	3,655,765
287000	Assigned - Encumbrances	347,063
Total	EQUITY	\$4,002,828
Total - Liabilities and Equity		\$4,002,828

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	11,811,185
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	-8,385
115105	Accts Rec - Credit Card	3,379
115124	Deposit Refund Clearing Acct	111
115125	Accts Receivable	7,903,968
115126	Unbilled Utility	1,879,927
115129	Accts Rec - Youth Athletics	82
115130	Accts Rec - Charter Schools	5
115131	Accts Rec - Senior Citizen Svc	15
115133	Accts Rec - Crime Prevention	6
115137	Miscellaneous Accts Receivable	74,906
117138	Allowance for Bad Debts	-2,810,514
133008	Due from City of Hollywood	1,248,689
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	49,711,575
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	810,750
154504	Deferred Outflow - Investment	3,461,527
154506	Def Outflow - Experience OPEB	446,212
154507	Def Outflow -Assumption OPEB	762,856
154508	Def Outflow -Contribution OPEB	786,000
154509	Def Outflow - Investment OPEB	991,308
155403	Prepaid Postage Deposit	39,500
160931	SBA - Customer Deposit	4,604,879
160938	SBA - Const AWS \$12.3 2010	1,046,698
160939	SBA - Sinking AWS \$12.3 2010	1,024,890
161900	Land	3,056,488
162900	Buildings	41,807,763
163900	Accumulated Depreciation Bldg	-15,393,603
164900	Improvement Other than Bldg	250,235,159
165900	Accum Depr - Other Improvement	-121,421,418

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

UNAUDITED

Code	Description	Year to Date
166900	Equipment & Furniture	25,645,247
167900	Accumulated Depr - Equipment	-12,393,612
169900	Construction In Progress	19,423,218
Total	ASSETS	\$296,798,834
<u>LIABILITIES</u>		
202201	Accounts Payable	604,736
207625	Due to General Pension	66,522
210000	Comp Absences - Current	75,809
210900	Comp Absences - Long Term	20,049
215000	Interest Payable	30,134
216230	Accrued Payroll	6,215
220100	Deposit - Utility Customer	3,887,864
220102	Deposit - Cust Pending Posting	200
220129	Deposit - Youth Athletics	90
220130	Deposit - Charter Schools	11
220131	Deposit - Senior Citizen Svc	30
220133	Deposit - Crime Prevention	14
220160	Last Month - Waste Mgmt	1,116
220180	Last month - Waste Pro	672,628
223012	Deferred Revenue - ARPA	4,421,921
232000 845	Rev Bonds Payable - Current	965,920
232900 845	Rev Bonds Payable - Long Term	2,034,445
239502	Deferred Inflows - Investments	1,298,863
239508	Deferred Inflows - Assumption	1,407,190
239509	Deferred Inflows - Experience	324,294
239905	Net Pension Liability	728,870
239906	Net OPEB Liability	5,314,971
Total	LIABILITIES	\$21,861,893
<u>EQUITY</u>		
280000	Net Invest in Capital Assets	184,902,388
281201	Restricted for debt service	931,092
290000	Unrestricted	89,103,460
Total	EQUITY	\$274,936,941
Total - Liabilities and Equity		\$296,798,834

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

UNAUDITED

Code	Description	Year to Date
472 Sanitation Fund		
<u>ASSETS</u>		
100199	Cash in Pool	592,639
115122	Accounts Receivable - EWS	379,338
115125	Accts Receivable	329,880
166900	Equipment & Furniture	55,974
167900	Accumulated Depr - Equipment	-4,665
Total	ASSETS	\$1,353,166
<u>LIABILITIES</u>		
202201	Accounts Payable	49,361
Total	LIABILITIES	\$49,361
<u>EQUITY</u>		
272000	Restricted	1,250,809
280000	Invested in Capital Assets	51,309
287000	Assigned - Encumbrances	1,687
Total	EQUITY	\$1,303,805
Total - Liabilities and Equity		\$1,353,166

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,943,187
103162	Worker Comp Citi Escrow Acct	39,421
151600	Investment - PFM	19,405,282
154501	Deferred Outflow-Contribution	19,051
154504	Deferred Outflow - Investment	81,339
154506	Def Outflow - Experience OPEB	9,190
154507	Def Outflow -Assumption OPEB	15,711
154508	Def Outflow -Contribution OPEB	15,616
154509	Def Outflow - Investment OPEB	20,416
Total	ASSETS	\$22,549,213
<u>LIABILITIES</u>		
202201	Accounts Payable	203,860
207625	Due to General Pension	1,859
210000	Comp Absences - Current	58,851
210900	Comp Absences - Long Term	15,825
216230	Accrued Payroll	448
229094	Claims Unsettled 1993-94	43,004
229095	Claims Unsettled 1994-95	272,149
229097	Claims Unsettled 1996-97	45,534
229099	Claims Unsettled 1998-99	202,065
229200	Reserve for Health Insurance	2,311,946
229300	Claims Unsettled 1999-00	95,317
229301	Claims Unsettled 2000-01	266,789
229302	Claims Unsettled 2001-02	147,851
229303	Claims Unsettled 2002-03	428,656
229304	Claims Unsettled 2003-04	628,581
229305	Claims Unsettled 2004-05	127,310
229306	Claims Unsettled 2005-06	480,880
229307	Claims Unsettled 2006-07	335,429
229308	Claims Unsettled 2007-08	508,632
229309	Claims Unsettled 2008-09	119,116
229310	Claims Unsettled 2009-10	130,874
229312	Claims Unsettled 2011-12	32,217
229313	Claims Unsettled 2012-13	103,772
229314	Claims Unsettled 2013-14	309,134
229315	Claims Unsettled 2014-15	209,320

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

UNAUDITED

Code	Description	Year to Date
229316	Claims Unsettled 2015-16	140,139
229317	Claims Unsettled 2016-17	138,153
229318	Claims Unsettled 2017-18	210,920
229319	Claims unsettled 18-19	1,358,105
229320	Claims unsettled 2019-20	399,648
229321	Claims Unsettled 2020-21	514,105
229322	Claims Unsettled 2021-22	766,194
229323	Claims Unsettled 2022-23	1,158,084
239502	Deferred Inflows - Investments	30,521
239508	Deferred Inflows - Assumption	28,982
239509	Deferred Inflows - Experience	6,679
239905	Net Pension Liability	17,127
239906	Net OPEB Liability	138,839
Total	LIABILITIES	\$11,986,914
<u>EQUITY</u>		
248200	Restricted for Claims	8,262,299
283130	Assigned - Cancer Benefit	2,300,000
Total	EQUITY	\$10,562,299
Total - Liabilities and Equity		\$22,549,213

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	21,840
115125	Accts Receivable	21,805
115127	Accts Rec - Subject to 1%	322,937
Total	ASSETS	\$366,582
<u>LIABILITIES</u>		
202201	Accounts Payable	366,582
Total	LIABILITIES	\$366,582
Total - Liabilities and Equity		\$366,582

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	7,528
115127	Accts Rec - Subject to 1%	17,192
Total	ASSETS	\$24,719
<u>LIABILITIES</u>		
202201	Accounts Payable	24,719
Total	LIABILITIES	\$24,719
	Total - Liabilities and Equity	\$24,719

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	766,063
115123	Account Receivable - Wpro	56,565
115125	Accts Receivable	2,969,172
Total	ASSETS	\$3,791,800
<u>LIABILITIES</u>		
202201	Accounts Payable	3,791,800
Total	LIABILITIES	\$3,791,800
Total - Liabilities and Equity		\$3,791,800

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund - Great		
<u>ASSETS</u>		
115125	Accounts receivable	15,676
Total	ASSETS	\$15,676
<u>LIABILITIES</u>		
202201	Accounts payable	15,676
Total	LIABILITIES	\$15,676
Total - Liabilities and Equity		\$15,676

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

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	5,637
Total	ASSETS	\$5,637
<u>LIABILITIES</u>		
202201	Accounts Payable	5,637
Total	LIABILITIES	\$5,637
Total - Liabilities and Equity		\$5,637

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	385,033
Total	ASSETS	\$385,033
<u>LIABILITIES</u>		
217025	Miscellaneous deductions	25,895
217029	United Fund	91
217031	Dental insurance- General	51,515
217040	Health Insurance- HMO	-541
217043	Life Insurance	-20
217044	Wage Garnishment	125
217049	FRS City Contribution	277,658
217053	Lead Teacher Reimb	-68,188
217059	FRS Employee Contribution	59,120
217061	Long-Term Disability	11,138
217062	Vision - Humana	10,285
217071	Dependant Daycare	6,620
217072	Unreimbursed Medical	11,284
Total	LIABILITIES	\$384,983
<u>EQUITY</u>		
299000	Suspense Account	50
Total	EQUITY	\$50
Total - Liabilities and Equity		\$385,033

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

UNAUDITED

Code	<i>Description</i>	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	6,291,666
151000	Investments	198,798,979
Total		ASSETS
		\$205,090,645
<u>EQUITY</u>		
247700	Restricted	205,090,645
Total		EQUITY
		\$205,090,645
Total - Liabilities and Equity		\$205,090,645

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	5,165,725
135134	Interest Receivable	752,351
151000	Investments	2,602,447
151100	Investments - Sun Bank	33,885,385
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
Total	ASSETS	\$806,789,508
<u>LIABILITIES</u>		
202201	Accounts Payable	1,685,597
205000	DROP Participants Payable	224,917
Total	LIABILITIES	\$1,910,514
<u>EQUITY</u>		
247700	Restricted	804,878,994
Total	EQUITY	\$804,878,994
Total - Liabilities and Equity		\$806,789,508

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-235,111
115137	Miscellaneous Accts Receivable	6,974,484
151404	Investment - Fiduciary Trust	8,468
151405	Inv - Lee Munder Capital Group	9,251,810
151406	Inv - Atlanta Capital Mgmt	10,926,518
151407	Inv - Garcia Hamilton & Assoc	35,323,997
151409	Inv - State Street Advisors	26,752,868
151411	Inv - Intercontinental RE	6,814,374
151412	Investment - Black Rock	6,889,508
151413	Investment - Loomis Sayles	17,968,923
151414	Inv - Aristotle Capital Mgmt	16,023,409
160927	OPEB Expense Acct - TD Bank	-16,065
160929	OPEB Trust - TD Bank	306,904
Total	ASSETS	\$136,990,086
<u>LIABILITIES</u>		
202201	Accounts Payable	130,484
229200	Reserve for Health Insurance	813,970
Total	LIABILITIES	\$944,454
<u>EQUITY</u>		
247700	Restricted	136,045,633
Total	EQUITY	\$136,045,633
Total - Liabilities and Equity		\$136,990,086

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
100898	Cash in Pool - HC	109
101200	Commercial Checking - Regular	4,761,792
101320	Commercial Checking - Deposit	18,171,606
151300	Pooled Funds - SBA	71,420,213
Total	ASSETS	\$94,353,720
<u>EQUITY</u>		
290001	Equity in Pooled Cash	65,336,102
290100	Equity in Pooled Cash	661,141
290110	Equity in Pooled Cash	1,265,271
290120	Equity in Pooled Cash	2,646,305
290128	Equity in Pooled Cash	214,375
290131	Equity in Pooled Cash	560,179
290132	Equity in Pooled Cash	464,382
290133	Equity in Pooled Cash	70,950
290134	Equity in Pooled Cash	1,477,191
290170	Equity in Pooled Cash	-537,572
290171	Equity in Pooled Cash	-1,027,220
290172	Equity in Pooled Cash	1,218,867
290173	Equity in Pooled Cash	2,798,410
290320	Equity in Pooled Cash	2,912,978
290471	Equity in Pooled Cash	11,811,185
290472	Equity in Pooled Cash	592,639
290504	Equity in Pooled Cash	2,943,187
290605	Equity in Pooled Cash	21,840
290606	Equity in Pooled Cash	7,528
290607	Equity in Pooled Cash	766,063
290610	Equity in Pooled Cash	385,033
290657	Equity in Pooled Cash	-235,111
Total	EQUITY	\$94,353,720
Total - Liabilities and Equity		\$94,353,720

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

UNAUDITED

Code	Description	Year to Date
901 General Fixed Assets		
<u>ASSETS</u>		
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	83,556,777
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
Total	ASSETS	\$377,898,170
<u>EQUITY</u>		
280001	Invested by General Fund	103,319,317
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
Total	EQUITY	\$377,898,170
Total - Liabilities and Equity		\$377,898,170

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

UNAUDITED

Code	Description	Year to Date
902 Broward Schools Fixed Assets		
<u>ASSETS</u>		
5051 164900	1320 Improvement Other than Bldg	1,338,477
5052 164900	1320 Improvement Other than Bldg	1,292,345
5053 164900	1320 Improvement Other than Bldg	182,126
5051 165900	1329 Accum Depr - Other Improvement	-540,393
5052 165900	1329 Accum Depr - Other Improvement	-531,891
5053 165900	1329 Accum Depr - Other Improvement	-111,991
5051 166900	1340 Equipment & Furniture	1,126,841
5052 166900	1340 Equipment & Furniture	1,017,521
5053 166900	1340 Equipment & Furniture	1,099,302
5051 167900	1349 Accumulated Depr - Equipment	-927,902
5052 167900	1349 Accumulated Depr - Equipment	-872,533
5053 167900	1349 Accumulated Depr - Equipment	-740,530
169900	Construction In Progress	135,730
Total	ASSETS	\$2,467,100
<u>EQUITY</u>		
280000	Invested in Capital Assets	83,298
280170	Invested by Elementary School	1,017,687
280171	Invested by Middle School	921,595
280172	Invested by High School	444,520
Total	EQUITY	\$2,467,100
Total - Liabilities and Equity		\$2,467,100

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

UNAUDITED

Code	Description	Year to Date
903 FSU Fixed Assets		
<u>ASSETS</u>		
164900	1320 Improvement Other than Bldg	9,810
165900	1329 Accum Depr - Other Improvement	-2,207
166900	1340 Equipment & Furniture	280,354
167900	1349 Accumulated Depr - Equipment	-246,867
169900	Construction In Progress	102,377
Total	ASSETS	\$143,466
<u>EQUITY</u>		
280000	Invested in Capital Assets	99,186
280173	Invested by FSU Elementary	44,281
Total	EQUITY	\$143,466
Total - Liabilities and Equity		\$143,466

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

UNAUDITED

Code	Description	Year to Date
951 General Long Term Debt		
<u>ASSETS</u>		
180000	Available in d/s fund- bonds	10,606,004
181000	Amount to be Provided - Bonds	210,178,096
181200	Amount to be provided- Comp Ab	15,989,461
Total	ASSETS	\$236,773,561
<u>LIABILITIES</u>		
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	56,245,000
232921	Rev Bonds Payable 8.545 M	2,934,100
232922	Rev Bonds Payable 35.300 M	21,475,000
232923	Rev Bonds Payable 41.540 M	25,185,000
232924	Rev Bonds Payable 29.040 M	18,995,000
232925	Rev Bonds Payable 7.636 M	6,010,000
232927	Rev Bonds Payable 45.96 M	28,800,000
232928	Rev Bonds Payable \$62.62 M	61,140,000
Total	LIABILITIES	\$236,773,561
Total - Liabilities and Equity		\$236,773,561