

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	75,610,796
101117	Commercial Checking - Utility	278,485
101320	Commercial Checking - Deposit	12,283
101330	Commercial Checking - Housing	896,089
101336	Police False Alarm Lockbox	1,169,851
102176	Petty Cash - West EDC	150
102200	Petty Cash - City Clerk	150
102201	Petty Cash - Finance	200
102202	Petty Cash - Fire	200
102203	Petty Cash - Police	200
102204	Petty Cash - Public Services	600
102205	Petty Cash - Recreation	1,180
102208	Petty Cash - Community Service	700
102211	Petty Cash - Central EDC	150
102300	Change Fund - City Clerk	500
102301	Change Fund - Pro Shop	900
102303	Change Fund - Studio 18	50
102304	Change Fund - WCY Racket Club	100
102305	Change Fund - Rose Price Park	20
102307	Change Fund - Pines Recreation	50
102308	Change Fund - PembrokeLks Pool	20
102309	Change Fund - Tennis	100
102311	Change Fund - Police	100
102312	Change Fund - Towngate	20
102313	Change Fund - Walden Lakes	20
103163	Pines Place Cost Retainer	500
105100	Taxes Receivable	5,242,707
115101	Accts Rec - Returned Checks	39,199
115102	Accts Rec - Business Tax Check	2,211
115139	Miscellaneous Receivable-SR	1,151,627
115302	American Express Receivable	638
115303	VISA/MC Receivable - Golf	3,787
131121	Due From Community Redevelopme	543
131122	Due from Law Enforcement Grant	137,239
131124	Due from Community Bus Program	108,974
131199	Due from OAA	671,564
131320	Due from MunicipalConstruction	500,000

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Code	Description	Year to Date
133001	Due from Federal Government	3,136,787
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	90,025
141167	Prepaid Fuel - Diesel	128,627
151400	Investment - FLOC Intermediate	164,175
151403	Investment - FLOC Enhance Cash	25,882,972
151502	Investment in Real Estate	800
151600	Investment - PFM	18,053,466
151800	Investment - FLOC 1-3 Year	3,463,601
155400	Prepaid Expense	4,798
155402	Prepaid Badging & Fingerprint	14,534
155403	Prepaid Postage Deposit	35,000
155404	Prepaid Electronic Recording	4,500
156904	Deposit to Insurance - Bus	7,500
Total	ASSETS	\$136,821,288
<u>LIABILITIES</u>		
202201	Accounts Payable	1,348,696
202204	Accounts Payable - Other	2,923,453
207625	Due to General Pension	431,396
207630	Due to P & F Pension Fund	4,666,566
208000	Due to State of Florida	27,675
216230	Accrued Payroll	1,427,148
217220	Florida Sales Tax	5,045
220001	Deposit - Police	7,326
220003	Deposit - Super Seniors	17,663
220006	Deposit - Special Events City	6,638
220010	Deposit - Art & Culture	81,312
220011	Deposit - Sponsorship&Donation	95,498
220018	Deposit - SenResidence Council	5,286
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	458,500
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	24,004
220025	Deposit - Historical Museum	778
220026	Deposit - Neighborhood Watch	1,622
220027	Deposit - 911 Memorial	2,399
220029	Deposit - CERT activities	1,309
220030	Deposit - Police Explorer	6,934
220031	Deposit - Police Award Banquet	12,474

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Code	Description	Year to Date
220033	Deposit - Fire Special Events	14,400
220034	Deposit - Brwrd Cnty Explorers	900
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	160
220139	Deposit - Veterans Sponsorship	14,132
220242	Deposit - Misc Bonds	506,415
220250	Deposit- Wetland Mitigation Cr	404,100
220260	Deposit - Christmas	479
220270	Deposit - Thanksgiving Baskets	129
220313	Deposit - West EDC Field Trips	10,990
220314	Deposit - Cent EDC Field Trips	139
220316	Deposit - East EDC	1,709
220317	Deposit - Bright Beginings	2,604
220318	Deposit - West EDC	9,122
220319	Deposit - Central EDC	3,823
220330	Deposit - Senior Housing SWFP	185,824
220331	Deposit - Pines Place	703,325
220332	Deposit Appt - Pines Point	1,309
220334	Deposit - Evening Program	38,949
220335	Security Deposit-Homes for Vet	5,857
220336	Deposit App. - Pines Place	11,105
220555 209	Deposit - Scholastic Book Fair	129
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,059
220768	Deposit- Taste of Pines	20
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	926
220907	Deposit - Red Light Camera	1,401
223002	Deferred Revenue	80,000
223008	Deferred Revenue - Grant	97
223012	Deferred Revenue - ARPA	8,550,023
223216	Def Rev - Local Business Tax	1,058,316
223217	Deferred Revenue - Sign Fee	17,131
Total	LIABILITIES	\$23,250,186
<u>EQUITY</u>		
280701	Nonspendable - Inventories	267,313
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	40,284,025

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Code	Description	Year to Date
284001	Unassigned - General Fund	70,894,765
Total	EQUITY	\$113,571,103
	Total - Liabilities and Equity	\$136,821,288

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	473,372
Total	ASSETS	\$473,372
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	27,257
Total	EQUITY	\$473,372
Total - Liabilities and Equity		\$473,372

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	1,878,662
105100	Taxes Receivable	413,672
151310	SBA - \$.03 Gas Tax	3,872,158
151600	Investment - PFM	1,029,862
Total	ASSETS	\$7,194,355
<u>LIABILITIES</u>		
202201	Accounts Payable	311,149
207625	Due to General Pension	13,872
Total	LIABILITIES	\$325,021
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	6,869,334
Total	EQUITY	\$6,869,334
Total - Liabilities and Equity		\$7,194,355

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	935,552
Total	ASSETS	\$935,552
<u>LIABILITIES</u>		
202201	Accounts Payable	4,484
223002	Deferred Revenue	929,236
Total	LIABILITIES	\$933,720
<u>EQUITY</u>		
281120	Restricted	1,832
Total	EQUITY	\$1,832
Total - Liabilities and Equity		\$935,552

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
100199	Cash in Pool	21,858
133001	Due from Federal Government	133,353
Total	ASSETS	\$155,211
<u>LIABILITIES</u>		
202201	Accounts Payable	187
207001	Due to General Fund	543
223002	Deferred Revenue	107,727
Total	LIABILITIES	\$108,457
<u>EQUITY</u>		
281121	Restricted	46,754
Total	EQUITY	\$46,754
Total - Liabilities and Equity		\$155,211

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Code	<i>Description</i>	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	147,770
Total	ASSETS	\$147,770
<u>LIABILITIES</u>		
207001	Due to General Fund	137,239
216230	Accrued Payroll	533
Total	LIABILITIES	\$137,772
<u>EQUITY</u>		
281122	Restricted	9,998
Total	EQUITY	\$9,998
Total - Liabilities and Equity		\$147,770

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	206,685
Total	ASSETS	\$206,685
<u>LIABILITIES</u>		
202201	Accounts Payable	32,300
207001	Due to General Fund	108,974
Total	LIABILITIES	\$141,273
<u>EQUITY</u>		
281128	Restricted	65,412
Total	EQUITY	\$65,412
Total - Liabilities and Equity		\$206,685

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Code	<i>Description</i>	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,671
Total	ASSETS	\$526,671
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,671
Total	EQUITY	\$526,671
Total - Liabilities and Equity		\$526,671

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,604
Total	ASSETS	\$436,604
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,604
Total	EQUITY	\$436,604
Total - Liabilities and Equity		\$436,604

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Code	<i>Description</i>	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	35,884
Total	ASSETS	\$35,884
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	35,884
Total	EQUITY	\$35,884
Total - Liabilities and Equity		\$35,884

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,334,115
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	3,383
Total	ASSETS	\$1,347,498
<u>LIABILITIES</u>		
220620	Confiscated Property Held	219,810
Total	LIABILITIES	\$219,810
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,127,688
Total	EQUITY	\$1,127,688
Total - Liabilities and Equity		\$1,347,498

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	1,938,385
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	76,872
133004	1130 Due from School Board	172,732
Total	ASSETS	\$2,188,826
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	144,405
202210	2120 Accrued accounts payable	13,757
216230	2120 Accrued Payroll	186,662
220236 550	2220 Deposit - Building Rental	250
220236 552	2220 Deposit - Building Rental	750
220445 551	2220 Deposit - ESE	259
220445 552	2220 Deposit - ESE	8,557
220510	2220 Florida Teachers Lead Program	3,250
220510 550	2220 Florida Teachers Lead Program	175
220510 552	2220 Florida Teachers Lead Program	147
220525 550	2220 Deposit - Sunshine	0
220528 552	2220 Deposit - Media	2,896
220530 550	2220 Deposit - Field Trips	13
220530 551	2220 Deposit - Field Trips	5,201
220530 552	2220 Deposit - Field Trips	13,327
220531 551	2220 Deposit - Math Club	8
220533 551	2220 Deposit - Law Club	45
220535 550	2220 Deposit - Student Council	9
220535 551	2220 Deposit - Student Council	516
220535 552	2220 Deposit - Student Council	6,067
220545 551	2220 Deposit - Year Book	10
220545 552	2220 Deposit - Year Book	8,839
220548 552	2220 Deposit - Dress Down	530
220555 551	2220 Deposit - Scholastic Book Fair	3,851
220555 552	2220 Deposit - Scholastic Book Fair	28,454
220567 551	2220 Deposit - Multi Culture Club	526
220590 550	2220 Deposit - Misc Charter School	4,491
220590 551	2220 Deposit - Misc Charter School	28,985

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Code			Description	Year to Date
220590	552	2220	Deposit - Misc Charter School	14,863
220618	550	2220	Deposit - Fifth Grade	4
220618	551	2220	Deposit - Fifth Grade	9
220618	552	2220	Deposit - Fifth Grade	786
220632	551	2220	Deposit - Reading Counts	347
220685	552	2220	Deposit - Drama	4,857
220690	550	2220	Deposit - K-Kids Club	99
220690	551	2220	Deposit - K-Kids Club	222
220690	552	2220	Deposit - K-Kids Club	1,382
220753	551	2220	Deposit - Robotics Club	396
220775	552	2220	Deposit - HOSA	223
220786	550	2220	Deposit - Donated Meal Account	225
220786	551	2220	Deposit - Donated Meal Account	112
220786	552	2220	Deposit - Donated Meal Account	60
220795	550	2220	Deposit - Technology	769
220795	551	2220	Deposit - Technology	12,630
220795	552	2220	Deposit - Technology	23,987
223002		2413	Deferred Revenue	33,306
223005		2413	Deferred Revenue - Food Sales	25,474
229001		2110	Accrued Benefits	25,754
Total			LIABILITIES	\$607,486
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	1,581,340
Total			EQUITY	\$1,581,340
Total - Liabilities and Equity				\$2,188,826

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	611,160
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	10,048
133004	1130 Due from School Board	121,914
Total	ASSETS	\$743,659
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	207,119
202210	2120 Accrued accounts payable	3,125
216230	2120 Accrued Payroll	120,882
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	325
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	90
220510	554 2220 Florida Teachers Lead Program	323
220525	553 2220 Deposit - Sunshine	56
220527	554 2220 Deposit - Science Club	1,138
220528	554 2220 Deposit - Media	10,376
220529	553 2220 Deposit - Cambridge Club	98
220530	553 2220 Deposit - Field Trips	1,732
220530	554 2220 Deposit - Field Trips	10,714
220535	553 2220 Deposit - Student Council	3,132
220535	554 2220 Deposit - Student Council	17,095
220540	554 2220 Deposit - Family Fun Day	470
220545	553 2220 Deposit - Year Book	17
220545	554 2220 Deposit - Year Book	14,538
220547	554 2220 Deposit - First Priority	157
220550	553 2220 Deposit - Music Instruments	2,679
220550	554 2220 Deposit - Music Instruments	230
220552	553 2220 Deposit - Builders Club	290
220552	554 2220 Deposit - Builders Club	2,096
220567	553 2220 Deposit - Multi Culture Club	178

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Code			Description	Year to Date
220570	553	2220	Deposit - Art Supply	29
220580	553	2220	Deposit - Book Fair	1,340
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	10,302
220590	554	2220	Deposit - Misc Charter School	9,981
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	1,438
220685	553	2220	Deposit - Drama	1,245
220685	554	2220	Deposit - Drama	45
220707	553	2220	Deposit - Power Paw	329
220735	554	2220	Deposit - FEOA	1,109
220745	554	2220	Deposit - Art Club	1,513
220750	554	2220	Deposit - Spanish Club	1,604
220751	554	2220	Deposit - Expressions Club	934
220753	553	2220	Deposit - Robotics Club	252
220753	554	2220	Deposit - Robotics Club	48
220765	553	2220	Deposit - Natl Honor Society	1,192
220765	554	2220	Deposit - Natl Honor Society	2,313
220767	554	2220	Deposit - Anti-bully Club	167
220786	553	2220	Deposit - Donated Meal Account	25
220786	554	2220	Deposit - Donated Meal Account	90
220795	553	2220	Deposit - Technology	5,873
220796	553	2220	Deposit - Academic Competition	1,015
220797	553	2220	Deposit - History Fair	903
220798	553	2220	Chromebook Replacement Fees	186
223002		2413	Deferred Revenue	3,000
223005		2413	Deferred Revenue - Food Sales	17,003
229001		2110	Accrued Benefits	7,560
Total			LIABILITIES	\$475,757
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	267,903
Total			EQUITY	\$267,903
Total - Liabilities and Equity				\$743,659

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,093,228
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	57,630
133003	1130 Due from Broward County	1,536
133004	1130 Due from School Board	191,553
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$1,544,446
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	371,337
202210	2120 Accrued accounts payable	47,109
216230	2120 Accrued Payroll	159,657
220028	2220 Deposit - Chess Club	370
220401	2220 Deposit - Muslim Student Assoc	6,185
220405	2220 Deposit - Step Team	282
220406	2220 Deposit - Animation Nation	237
220407	2220 Deposit- Dance Club	18,435
220408	2220 Deposit - Latin Dance Club	709
220410	2220 Deposit - Mu Alpha Theta	1,774
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	3,945
220413	2220 Deposit - NEHS	1,462
220414	2220 Deposit - Test Camps	18,179
220415	2220 Deposit - Engineering Club	3,013
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	134
220450	2220 Deposit - Girl Power	1,164
220455	2220 Deposit - Book Club	188
220510	2220 Florida Teachers Lead Program	4,289
220515	2220 Deposit - Faculty Fund	764
220527	2220 Deposit - Science Club	3,194
220530	2220 Deposit - Field Trips	14,756
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	50,507
220546	2220 Deposit - Humane Society	652
220590	2220 Deposit - Misc Charter School	10,313
220616	2220 Deposit - Relay for Life	862

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Code	Description	Year to Date
220630	2220 Deposit - Newspaper	25,144
220635	2220 Deposit - Junior Class	7,732
220640	2220 Deposit - Senior Class	31,225
220641	2220 Deposit - Sophomore Class	5,715
220645	2220 Deposit - Parking	36,007
220650	2220 Deposit - ID Badges	2,141
220652	2220 Deposit - Graduation expense	788
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	2,466
220665	2220 Deposit - Textbook Obligations	7,022
220680	2220 Deposit - Debate	5,096
220685	2220 Deposit - Drama	22,860
220695	2220 Deposit - Student Government	22,731
220705	2220 Deposit - Best Buddies	1,427
220720	2220 Deposit - Athletics	17,567
220727	2220 Deposit - Model UN	707
220730	2220 Deposit - Guidance Department	9,848
220740	2220 Deposit - Key Club	14,139
220743	2220 Deposit - Scholarship Resource	14,973
220745	2220 Deposit - Art Club	1,219
220750	2220 Deposit - Spanish Club	1,438
220765	2220 Deposit - Natl Honor Society	1,247
220773	2220 Deposit - Workshop Fundraiser	21,752
220775	2220 Deposit - HOSA	3,782
220780	2220 Deposit - Black Student Union	2,221
220781	2220 Deposit - Middle Level Clubs	418
220783	2220 Deposit - Rho Kappa Social	1,157
220784	2220 Deposit - Middle Discret Acct	6,074
220786	2220 Deposit - Donated Meal Account	1,596
223002	2413 Deferred Revenue	5,229
223005	2413 Deferred Revenue - Food Sales	24,831
229001	2110 Accrued Benefits	17,626
Total	LIABILITIES	\$1,041,936
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	502,511
Total	EQUITY	\$502,511
Total - Liabilities and Equity		\$1,544,446

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,361,309
102177	1112 Petty Cash - FSU Elementary	300
133002	1220 Due from State Government	314,386
Total	ASSETS	\$3,675,995
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	58,839
202210	2120 Accrued accounts payable	9,236
216230	2120 Accrued Payroll	80,177
220510	2220 Florida Teachers Lead Program	13,670
220525	2220 Deposit - Sunshine	1,585
220530	2220 Deposit - Field Trips	30,701
220535	2220 Deposit - Student Council	582
220590	2220 Deposit - Misc Charter School	8,584
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	118
223005	2413 Deferred Revenue - Food Sales	11,574
Total	LIABILITIES	\$215,337
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,460,658
Total	EQUITY	\$3,460,658
Total - Liabilities and Equity		\$3,675,995

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	130,530
133002	Due from State Government	89,813
133003	Due from Broward County	34,372
Total	ASSETS	\$254,715
<u>LIABILITIES</u>		
202201	Accounts Payable	39,693
207001	Due to General Fund	671,564
Total	LIABILITIES	\$711,257
<u>EQUITY</u>		
281199	Restricted	-456,542
Total	EQUITY	(\$456,542)
Total - Liabilities and Equity		\$254,715

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

UNAUDITED

Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,933,727
151324	SBA - Sinking 8.545 CIRRB 2010	455,492
151350	SBA - Sinking 41.54 Pension 14	2,272,897
151351	SBA - Sinking 29.04 PIRRB 14	1,525,271
151384	SBA - Sinking 76.045 GOBond 15	4,396,886
151386	SBA - Sinking 17.86 PIRR 2016	2,806,190
151387	SBA - Sinking 45.96 CIRR 2017	2,657,268
151388	SBA - Sinking 7.636 CIRR 2008	267,761
151389	SBA - Sinking 62.295 CIRR 2019	448,935
Total	ASSETS	\$16,764,426
<u>EQUITY</u>		
283201	Assigned - Debt Service	16,764,426
Total	EQUITY	\$16,764,426
Total - Liabilities and Equity		\$16,764,426

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-5,537,618
151370	SBA - Construction CIRRB 2006	1,120,871
151374	SBA - Construction 62.62 CIRR	1,696,746
151385	SBA - Construction GO 2015	1,518,602
151502 136	Investment in Real Estate	1,479,331
Total	ASSETS	\$277,931
<u>LIABILITIES</u>		
202201	Accounts Payable	33,030
207001	Due to General Fund	500,000
Total	LIABILITIES	\$533,030
<u>EQUITY</u>		
281320	Restricted - Capital Projects	-255,099
Total	EQUITY	(\$255,099)
Total - Liabilities and Equity		\$277,931

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	77,155,298
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	2,336
115105	Accts Rec - Credit Card	2,082
115124	Deposit Refund Clearing Acct	403
115125	Accts Receivable	6,604,312
115126	Unbilled Utility	1,792,881
115129	Accts Rec - Youth Athletics	77
115130	Accts Rec - Charter Schools	13
115131	Accts Rec - Senior Citizen Svc	9
115133	Accts Rec - Crime Prevention	6
115137	Miscellaneous Accts Receivable	151,722
117138	Allowance for Bad Debts	-1,800,827
151501	City Center Land	9,377,447
151502 139	Investment in Real Estate	410,287
151502 150	Investment in Real Estate	800,444
151502 151	Investment in Real Estate	5,574,117
154100	Deferred Legal Fees	40,064
154501	Deferred Outflow-Contribution	818,765
154504	Deferred Outflow - Investment	397,881
154506	Def Outflow - Experience OPEB	942,970
154507	Def Outflow -Assumption OPEB	593,856
154508	Def Outflow -Contribution OPEB	756,000
160931	SBA - Customer Deposit	5,056,565
160938	SBA - Const AWS \$12.3 2010	2,664,960
160939	SBA - Sinking AWS \$12.3 2010	775,254
161900	Land	3,056,488
162900	Buildings	41,619,029
163900	Accumulated Depreciation Bldg	-13,694,997
164900	Improvement Other than Bldg	223,563,850
165900	Accum Depr - Other Improvement	-111,855,240
166900	Equipment & Furniture	19,646,833
167900	Accumulated Depr - Equipment	-9,201,979
169900	Construction In Progress	11,927,583
Total	ASSETS	\$277,179,889

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

UNAUDITED

Code	Description	Year to Date
<u>LIABILITIES</u>		
202201	Accounts Payable	590,040
207625	Due to General Pension	135,136
210000	Comp Absences - Current	55,663
210900	Comp Absences - Long Term	24,390
215000	Interest Payable	42,309
216230	Accrued Payroll	26,675
220100	Deposit - Utility Customer	3,979,900
220102	Deposit - Cust Pending Posting	100
220129	Deposit - Youth Athletics	117
220130	Deposit - Charter Schools	38
220131	Deposit - Senior Citizen Svc	78
220133	Deposit - Crime Prevention	42
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	651,494
223012	Deferred Revenue - ARPA	4,181,658
232000 845	Rev Bonds Payable - Current	871,205
232900 845	Rev Bonds Payable - Long Term	4,835,319
239502	Deferred Inflows - Investments	1,251,087
239506	Def Inflows - Investments OPEB	63,561
239508	Deferred Inflows - Assumption	642,233
239509	Deferred Inflows - Experience	426,559
239905	Net Pension Liability	1,960,900
239906	Net OPEB Liability	6,054,421
Total	LIABILITIES	\$25,794,250
<u>EQUITY</u>		
272000	Restricted	250,537,256
281201	Restricted - Debt Covenants	848,383
Total	EQUITY	\$251,385,640
Total - Liabilities and Equity		\$277,179,889

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	11,146,447
103162	Worker Comp Citi Escrow Acct	56,574
151600	Investment - PFM	17,014,535
154501	Deferred Outflow-Contribution	17,078
154504	Deferred Outflow - Investment	8,299
154506	Def Outflow - Experience OPEB	18,267
154507	Def Outflow -Assumption OPEB	11,504
154508	Def Outflow -Contribution OPEB	14,645
Total	ASSETS	\$28,287,349
<u>LIABILITIES</u>		
202201	Accounts Payable	594,843
207625	Due to General Pension	2,922
210000	Comp Absences - Current	41,551
210900	Comp Absences - Long Term	14,906
216230	Accrued Payroll	2,013
229094	Claims Unsettled 1993-94	52,749
229095	Claims Unsettled 1994-95	545,130
229097	Claims Unsettled 1996-97	61,378
229099	Claims Unsettled 1998-99	287,204
229200	Reserve for Health Insurance	1,642,413
229300	Claims Unsettled 1999-00	112,838
229301	Claims Unsettled 2000-01	338,980
229302	Claims Unsettled 2001-02	169,498
229303	Claims Unsettled 2002-03	540,361
229304	Claims Unsettled 2003-04	777,442
229305	Claims Unsettled 2004-05	269,439
229306	Claims Unsettled 2005-06	113,768
229307	Claims Unsettled 2006-07	372,038
229308	Claims Unsettled 2007-08	742,259
229309	Claims Unsettled 2008-09	246,360
229310	Claims Unsettled 2009-10	162,333
229312	Claims Unsettled 2011-12	189,177
229313	Claims Unsettled 2012-13	137,059
229314	Claims Unsettled 2013-14	443,856
229315	Claims Unsettled 2014-15	363,998
229316	Claims Unsettled 2015-16	210,360

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

UNAUDITED

Code	Description	Year to Date
229317	Claims Unsettled 2016-17	373,641
229318	Claims Unsettled 2017-18	420,873
229319	Claims unsettled 18-19	1,348,186
229320	Claims unsettled 2019-20	2,197,145
239502	Deferred Inflows - Investments	26,095
239506	Def Inflows - Investments OPEB	1,231
239508	Deferred Inflows - Assumption	12,442
239509	Deferred Inflows - Experience	8,263
239905	Net Pension Liability	28,553
239906	Net OPEB Liability	142,523
Total	LIABILITIES	\$12,993,827
<u>EQUITY</u>		
248200	Restricted for Claims	13,293,522
283130	Assigned - Cancer Benefit	2,000,000
Total	EQUITY	\$15,293,522
Total - Liabilities and Equity		\$28,287,349

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	8,760
115125	Accts Receivable	32,735
115127	Accts Rec - Subject to 1%	306,396
151311	SBA - Subject to 1%	7,480
Total	ASSETS	\$355,370
<u>LIABILITIES</u>		
202201	Accounts Payable	355,370
Total	LIABILITIES	\$355,370
	Total - Liabilities and Equity	\$355,370

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

UNAUDITED

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

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	447,625
115125	Accts Receivable	2,568,800
Total	ASSETS	\$3,016,425
<u>LIABILITIES</u>		
202201	Accounts Payable	3,016,425
Total	LIABILITIES	\$3,016,425
Total - Liabilities and Equity		\$3,016,425

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund		
<u>ASSETS</u>		
115125	Accounts receivable	9,892
Total	ASSETS	\$9,892
<u>LIABILITIES</u>		
202201	Accounts payable	9,892
Total	LIABILITIES	\$9,892
Total - Liabilities and Equity		\$9,892

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

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	3,599
Total	ASSETS	\$3,599
<u>LIABILITIES</u>		
202201	Accounts Payable	3,599
Total	LIABILITIES	\$3,599
Total - Liabilities and Equity		\$3,599

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	244,444
Total	ASSETS	\$244,444
<u>LIABILITIES</u>		
217018	Union Dues - Teachers	6,692
217025	Miscellaneous deductions	9,235
217028	AFLAC Insurance Premiums	23
217029	United Fund	91
217031	Dental insurance- General	44,451
217039	Child Support	-91
217049	FRS City Contribution	109,194
217053	Lead Teacher Reimb	21,997
217059	FRS Employee Contribution	29,297
217061	Long-Term Disability	4,348
217062	Vision - Humana	10,040
217071	Dependant Daycare	4,446
217072	Unreimbursed Medical	4,722
Total	LIABILITIES	\$244,444
Total - Liabilities and Equity		\$244,444

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

UNAUDITED

Code	<i>Description</i>	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	583,326
151000	Investments	238,901,288
Total	ASSETS	\$239,484,614
<u>EQUITY</u>		
247700	Restricted	239,484,614
Total	EQUITY	\$239,484,614
Total - Liabilities and Equity		\$239,484,614

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	7,280,035
135134	Interest Receivable	613,170
151000	Investments	5,330,281
151100	Investments - Sun Bank	20,861,916
151700	Short-term Investment	16,163,805
151701	US Government Securities	37,079,683
151702	Corporate Bonds	66,436,244
151703	Domestic Equity Securities	255,304,344
151704	Foreign Bonds	827,369
151706	Domestic Equity Fund	137,928,368
151707	International Equity Fund	44,708,046
151708	Real Estate Fund	62,373,872
151709	Farmland Fund	18,407,299
151710	Timber Fund	19,912,339
151711	Fixed Income Mutual Fund	70,607,754
155400	Prepaid Expense	2,638,970
166900	Equipment & Furniture	313,004
Total	ASSETS	\$766,786,499
<u>LIABILITIES</u>		
202201	Accounts Payable	939,194
205000	DROP Participants Payable	178,940
Total	LIABILITIES	\$1,118,134
<u>EQUITY</u>		
247700	Restricted	765,668,365
Total	EQUITY	\$765,668,365
Total - Liabilities and Equity		\$766,786,499

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-2,923,794
115137	Miscellaneous Accts Receivable	2,923,453
151404	Investment - Fiduciary Trust	7,109
151405	Inv - Lee Munder Capital Group	9,934,440
151406	Inv - Atlanta Capital Mgmt	10,605,501
151407	Inv - Garcia Hamilton & Assoc	32,465,293
151409	Inv - State Street Advisors	29,439,193
151411	Inv - Intercontinental RE	4,754,897
151412	Investment - Black Rock	4,636,779
151413	Investment - Loomis Sayles	21,200,387
151414	Inv - Aristotle Capital Mgmt	17,160,212
160927	OPEB Expense Acct - TD Bank	239,910
160929	OPEB Trust - TD Bank	1,851,974
Total	ASSETS	\$132,295,354
<u>LIABILITIES</u>		
202201	Accounts Payable	26,355
229200	Reserve for Health Insurance	659,756
Total	LIABILITIES	\$686,111
<u>EQUITY</u>		
247700	Restricted	131,609,243
Total	EQUITY	\$131,609,243
Total - Liabilities and Equity		\$132,295,354

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	10,498,015
101320	Commercial Checking - Deposit	13,757,568
101335	ACH Debits	-500
151300	Pooled Funds - SBA	144,280,432
Total	ASSETS	\$168,535,514
<u>EQUITY</u>		
290001	Equity in Pooled Cash	75,610,796
290100	Equity in Pooled Cash	1,878,662
290120	Equity in Pooled Cash	935,552
290121	Equity in Pooled Cash	21,858
290128	Equity in Pooled Cash	206,685
290131	Equity in Pooled Cash	526,671
290132	Equity in Pooled Cash	436,604
290133	Equity in Pooled Cash	35,884
290134	Equity in Pooled Cash	1,334,115
290170	Equity in Pooled Cash	1,938,385
290171	Equity in Pooled Cash	611,160
290172	Equity in Pooled Cash	1,093,228
290173	Equity in Pooled Cash	3,361,309
290320	Equity in Pooled Cash	-5,537,618
290471	Equity in Pooled Cash	77,155,298
290504	Equity in Pooled Cash	11,146,447
290605	Equity in Pooled Cash	8,760
290606	Equity in Pooled Cash	3,443
290607	Equity in Pooled Cash	447,625
290610	Equity in Pooled Cash	244,444
290657	Equity in Pooled Cash	-2,923,794
Total	EQUITY	\$168,535,514
Total - Liabilities and Equity		\$168,535,514

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

UNAUDITED

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

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

UNAUDITED

Code	Description	Year to Date
902 Broward Schools Fixed Assets		
<u>ASSETS</u>		
5051 164900	1320 Improvement Other than Bldg	1,338,477
5052 164900	1320 Improvement Other than Bldg	1,292,345
5053 164900	1320 Improvement Other than Bldg	182,126
5051 165900	1329 Accum Depr - Other Improvement	-540,393
5052 165900	1329 Accum Depr - Other Improvement	-531,891
5053 165900	1329 Accum Depr - Other Improvement	-111,991
5051 166900	1340 Equipment & Furniture	1,126,841
5052 166900	1340 Equipment & Furniture	1,016,106
5053 166900	1340 Equipment & Furniture	1,095,802
5051 167900	1349 Accumulated Depr - Equipment	-927,902
5052 167900	1349 Accumulated Depr - Equipment	-872,533
5053 167900	1349 Accumulated Depr - Equipment	-740,530
Total	ASSETS	\$2,326,455
<u>EQUITY</u>		
242000	Expenditure Sum	-52,432
280170	Invested by Elementary School	1,017,687
280171	Invested by Middle School	920,180
280172	Invested by High School	441,020
Total	EQUITY	\$2,326,455
Total - Liabilities and Equity		\$2,326,455

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

UNAUDITED

Code	<i>Description</i>	Year to Date
903 FSU Fixed Assets		
<u>ASSETS</u>		
164900	1320 Improvement Other than Bldg	9,810
165900	1329 Accum Depr - Other Improvement	-2,207
166900	1340 Equipment & Furniture	280,354
167900	1349 Accumulated Depr - Equipment	-246,867
Total	ASSETS	\$41,089
<u>EQUITY</u>		
240000	Revenue Sum	-699
242000	Expenditure Sum	-2,492
280173	Invested by FSU Elementary	44,281
Total	EQUITY	\$41,089
Total - Liabilities and Equity		\$41,089

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

UNAUDITED

Code	Description	Year to Date
951 General Long Term Debt		
<u>ASSETS</u>		
180000	Available in d/s fund- bonds	10,606,004
181000	Amount to be Provided - Bonds	248,801,896
181200	Amount to be provided- Comp Ab	15,512,926
Total	ASSETS	\$274,920,826
<u>LIABILITIES</u>		
210000	Comp Absences - Current	10,092,893
210005	Comp Absences School - Current	752,316
210900	Comp Absences - Long Term	4,464,916
210905	Comp Absences Sch - Long Term	202,801
230901	GO Bonds Payable - 76.045M	65,070,000
232921	Rev Bonds Payable 8.545 M	4,060,100
232922	Rev Bonds Payable 35.300 M	26,110,000
232923	Rev Bonds Payable 41.540 M	31,060,000
232924	Rev Bonds Payable 29.040 M	22,805,000
232925	Rev Bonds Payable 7.636 M	6,769,000
232926	Rev Bonds Payable 17.386 M	5,963,800
232927	Rev Bonds Payable 45.96 M	34,950,000
232928	Rev Bonds Payable \$62.62 M	62,620,000
Total	LIABILITIES	\$274,920,826
Total - Liabilities and Equity		\$274,920,826