

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	78,814,210
101117	Commercial Checking - Utility	274,756
101330	Commercial Checking - Housing	906,871
101336	Police False Alarm Lockbox	1,167,624
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	38,203
115102	Accts Rec - Business Tax Check	2,211
115139	Miscellaneous Receivable-SR	1,104,578
115302	American Express Receivable	2,270
115303	VISA/MC Receivable - Golf	9,775
131121	Due From Community Redevelopme	72,992
131122	Due from Law Enforcement Grant	459,922
131124	Due from Community Bus Program	108,974
131199	Due from OAA	588,188
133001	Due from Federal Government	2,789,593
133006	Due from HCF Campus	2,600

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AS OF: July 31, 2021

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Code	Description	Year to Date
141166	Prepaid Fuel - Unleaded	78,862
141167	Prepaid Fuel - Diesel	118,923
151400	Investment - FLOC Intermediate	163,223
151403	Investment - FLOC Enhance Cash	25,879,208
151502	Investment in Real Estate	800
151600	Investment - PFM	18,055,009
151800	Investment - FLOC 1-3 Year	3,459,293
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	\$139,413,033
<u>LIABILITIES</u>		
202201	Accounts Payable	1,532,813
202204	Accounts Payable - Other	1,949,006
207625	Due to General Pension	215,698
207630	Due to P & F Pension Fund	2,333,283
208000	Due to State of Florida	27,375
216230	Accrued Payroll	856,291
217220	Florida Sales Tax	20,208
220001	Deposit - Police	7,326
220003	Deposit - Super Seniors	17,705
220006	Deposit - Special Events City	6,681
220010	Deposit - Art & Culture	81,312
220011	Deposit - Sponsorship&Donation	95,498
220018	Deposit - SenResidence Council	1,496
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	458,500
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	21,934
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
220033	Deposit - Fire Special Events	14,400
220034	Deposit - Brwrld Cnty Explorers	900

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Code	Description	Year to Date
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	160
220139	Deposit - Veterans Sponsorship	14,132
220242	Deposit - Misc Bonds	505,697
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	1,819
220317	Deposit - Bright Beginings	2,604
220318	Deposit - West EDC	9,152
220319	Deposit - Central EDC	3,823
220330	Deposit - Senior Housing SWFP	190,585
220331	Deposit - Pines Place	712,341
220332	Deposit Appt - Pines Point	1,576
220334	Deposit - Evening Program	38,881
220335	Security Deposit-Homes for Vet	5,857
220336	Deposit App. - Pines Place	9,186
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	1,579
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	582,290
223217	Deferred Revenue - Sign Fee	10,926
Total	LIABILITIES	\$18,879,006
<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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BALANCE SHEET
AS OF: July 31, 2021

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Code	Description	Year to Date
284001	Unassigned - General Fund	77,857,688
Total	EQUITY	\$120,534,027
	Total - Liabilities and Equity	\$139,413,033

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BALANCE SHEET
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UNAUDITED

Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
151801	SBA - Wetland	473,331
Total	ASSETS	\$473,331
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	27,216
Total	EQUITY	\$473,331
Total - Liabilities and Equity		\$473,331

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AS OF: July 31, 2021

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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	1,634,189
105100	Taxes Receivable	413,672
151310	SBA - \$.03 Gas Tax	3,775,217
151600	Investment - PFM	1,029,950
Total	ASSETS	\$6,853,028
<u>LIABILITIES</u>		
202201	Accounts Payable	140,659
207625	Due to General Pension	6,936
Total	LIABILITIES	\$147,595
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	6,705,434
Total	EQUITY	\$6,705,434
Total - Liabilities and Equity		\$6,853,028

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AS OF: July 31, 2021

UNAUDITED

Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	848,018
Total	ASSETS	\$848,018
<u>LIABILITIES</u>		
202201	Accounts Payable	1,759
223002	Deferred Revenue	836,017
Total	LIABILITIES	\$837,776
<u>EQUITY</u>		
281120	Restricted	10,242
Total	EQUITY	\$10,242
Total - Liabilities and Equity		\$848,018

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AS OF: July 31, 2021

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	180,918
Total	ASSETS	\$180,918
<u>LIABILITIES</u>		
202201	Accounts Payable	263
207001	Due to General Fund	72,992
223002	Deferred Revenue	107,727
Total	LIABILITIES	\$180,982
<u>EQUITY</u>		
281121	Restricted	-64
Total	EQUITY	(\$64)
Total - Liabilities and Equity		\$180,918

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
100199	Cash in Pool	347,052
133001	Due from Federal Government	123,401
Total	ASSETS	\$470,453
<u>LIABILITIES</u>		
202201	Accounts Payable	22,664
207001	Due to General Fund	459,922
216230	Accrued Payroll	320
Total	LIABILITIES	\$482,906
<u>EQUITY</u>		
281122	Restricted	-12,453
Total	EQUITY	(\$12,453)
Total - Liabilities and Equity		\$470,453

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BALANCE SHEET
AS OF: July 31, 2021

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Code	Description	Year to Date
128 Community Bus Program		
<u>LIABILITIES</u>		
202201	Accounts Payable	1,628
207001	Due to General Fund	108,974
Total	LIABILITIES	\$110,601
<u>EQUITY</u>		
281128	Restricted	-110,601
Total	EQUITY	(\$110,601)
Total - Liabilities and Equity		\$0

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BALANCE SHEET
AS OF: July 31, 2021

UNAUDITED

Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,626
Total	ASSETS	\$526,626
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,626
Total	EQUITY	\$526,626
Total - Liabilities and Equity		\$526,626

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AS OF: July 31, 2021

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,567
Total	ASSETS	\$436,567
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,567
Total	EQUITY	\$436,567
Total - Liabilities and Equity		\$436,567

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AS OF: July 31, 2021

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	34,193
Total	ASSETS	\$34,193
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	34,193
Total	EQUITY	\$34,193
Total - Liabilities and Equity		\$34,193

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BALANCE SHEET
AS OF: July 31, 2021

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,333,499
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	3,694
Total	ASSETS	\$1,347,193
<u>LIABILITIES</u>		
220620	Confiscated Property Held	219,619
Total	LIABILITIES	\$219,619
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,127,574
Total	EQUITY	\$1,127,574
Total - Liabilities and Equity		\$1,347,193

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UNAUDITED

Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	1,897,305
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	139,492
Total	ASSETS	\$2,037,634
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	317,049
216230	2120 Accrued Payroll	379,785
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	28,495
220590 552	2220 Deposit - Misc Charter School	14,863
220618 550	2220 Deposit - Fifth Grade	4

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Code			Description	Year to Date
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	23,428
Total			LIABILITIES	\$931,206
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	1,106,428
Total			EQUITY	\$1,106,428
Total - Liabilities and Equity				\$2,037,634

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	592,464
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	18,211
Total	ASSETS	\$611,212
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	191,769
216230	2120 Accrued Payroll	279,877
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	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	10,535
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	2,539
220550	554 2220 Deposit - Music Instruments	2,520
220552	553 2220 Deposit - Builders Club	290
220552	554 2220 Deposit - Builders Club	2,096
220567	553 2220 Deposit - Multi Culture Club	178
220570	553 2220 Deposit - Art Supply	29
220580	553 2220 Deposit - Book Fair	1,340
220580	554 2220 Deposit - Book Fair	526

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Code			Description	Year to Date
220590	553	2220	Deposit - Misc Charter School	9,508
220590	554	2220	Deposit - Misc Charter School	10,311
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	187
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	5,397
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	15,169
Total			LIABILITIES	\$607,760
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	3,452
Total			EQUITY	\$3,452
Total - Liabilities and Equity				\$611,212

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AS OF: July 31, 2021**

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,052,790
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	113,294
133003	1130 Due from Broward County	16,091
5053 156000	1210 Deposit - FSBD	200,000
Total	ASSETS	\$1,382,675
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	262,449
216230	2120 Accrued Payroll	373,812
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	17,976
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	38,228
220546	2220 Deposit - Humane Society	652
220590	2220 Deposit - Misc Charter School	10,313
220616	2220 Deposit - Relay for Life	862
220630	2220 Deposit - Newspaper	25,204
220635	2220 Deposit - Junior Class	7,732

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Code	Description	Year to Date
220640	2220 Deposit - Senior Class	26,642
220641	2220 Deposit - Sophomore Class	5,715
220645	2220 Deposit - Parking	18,307
220650	2220 Deposit - ID Badges	2,092
220652	2220 Deposit - Graduation expense	788
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	2,466
220665	2220 Deposit - Textbook Obligations	6,589
220680	2220 Deposit - Debate	5,398
220685	2220 Deposit - Drama	22,860
220695	2220 Deposit - Student Government	22,696
220705	2220 Deposit - Best Buddies	1,427
220720	2220 Deposit - Athletics	16,875
220727	2220 Deposit - Model UN	707
220730	2220 Deposit - Guidance Department	9,136
220740	2220 Deposit - Key Club	14,139
220743	2220 Deposit - Scholarship Resource	15,473
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	21,892
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	1,488
223002	2413 Deferred Revenue	5,229
223005	2413 Deferred Revenue - Food Sales	21,070
Total		\$1,042,915
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	339,760
Total		\$339,760
Total - Liabilities and Equity		\$1,382,675

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,707,456
102177	1112 Petty Cash - FSU Elementary	300
115141	1130 ICMA Forfeiture Receivable	11,321
133001	1220 Due from Federal Government	1,732
Total	ASSETS	\$3,720,810
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	37,982
216230	2120 Accrued Payroll	165,225
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	8,554
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	11,064
Total	LIABILITIES	\$269,751
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,451,058
Total	EQUITY	\$3,451,058
Total - Liabilities and Equity		\$3,720,810

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	105,758
133002	Due from State Government	74,616
133003	Due from Broward County	32,291
Total	ASSETS	\$212,665
<u>LIABILITIES</u>		
202201	Accounts Payable	13,908
207001	Due to General Fund	588,188
Total	LIABILITIES	\$602,095
<u>EQUITY</u>		
281199	Restricted	-389,430
Total	EQUITY	(\$389,430)
Total - Liabilities and Equity		\$212,665

**CITY OF PEMBROKE PINES
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AS OF: July 31, 2021**

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Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,694,994
151324	SBA - Sinking 8.545 CIRR 2010	395,503
151350	SBA - Sinking 41.54 Pension 14	2,007,834
151351	SBA - Sinking 29.04 PIRRB 14	1,341,727
151384	SBA - Sinking 76.045 GOBond 15	4,396,011
151386	SBA - Sinking 17.86 PIRR 2016	2,552,513
151387	SBA - Sinking 45.96 CIRR 2017	2,271,939
151388	SBA - Sinking 7.636 CIRR 2008	238,311
151389	SBA - Sinking 62.295 CIRR 2019	224,529
Total	ASSETS	\$15,123,360
<u>LIABILITIES</u>		
202201	Accounts Payable	450
Total	LIABILITIES	\$450
<u>EQUITY</u>		
283201	Assigned - Debt Service	15,122,910
Total	EQUITY	\$15,122,910
Total - Liabilities and Equity		\$15,123,360

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-6,037,040
151370	SBA - Construction CIRRB 2006	1,120,759
151374	SBA - Construction 62.62 CIRR	1,835,711
151385	SBA - Construction GO 2015	1,538,816
151502 136	Investment in Real Estate	1,479,331
Total	ASSETS	(\$62,422)
<u>LIABILITIES</u>		
202201	Accounts Payable	88,120
Total	LIABILITIES	\$88,120
<u>EQUITY</u>		
281320	Restricted - Capital Projects	-150,542
Total	EQUITY	(\$150,542)
Total - Liabilities and Equity		(\$62,422)

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	76,602,855
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	2,592
115105	Accts Rec - Credit Card	2,291
115124	Deposit Refund Clearing Acct	403
115125	Accts Receivable	7,017,382
115126	Unbilled Utility	1,792,881
115129	Accts Rec - Youth Athletics	77
115130	Accts Rec - Charter Schools	13
115131	Accts Rec - Senior Citizen Svc	10
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	5,003,210
160938	SBA - Const AWS \$12.3 2010	2,664,693
160939	SBA - Sinking AWS \$12.3 2010	685,941
161900	Land	3,056,488
162900	Buildings	41,619,029
163900	Accumulated Depreciation Bldg	-13,694,997
164900	Improvement Other than Bldg	223,080,367
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	\$276,414,565

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

UNAUDITED

Code	Description	Year to Date
<u>LIABILITIES</u>		
202201	Accounts Payable	1,059,505
207625	Due to General Pension	67,568
210000	Comp Absences - Current	55,663
210900	Comp Absences - Long Term	24,390
215000	Interest Payable	28,206
216230	Accrued Payroll	16,005
220100	Deposit - Utility Customer	3,971,017
220102	Deposit - Cust Pending Posting	100
220129	Deposit - Youth Athletics	109
220130	Deposit - Charter Schools	32
220131	Deposit - Senior Citizen Svc	63
220133	Deposit - Crime Prevention	34
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	649,124
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	\$26,160,083
<u>EQUITY</u>		
272000	Restricted	249,406,099
281201	Restricted - Debt Covenants	848,383
Total	EQUITY	\$250,254,482
Total - Liabilities and Equity		\$276,414,565

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	11,214,606
103162	Worker Comp Citi Escrow Acct	71,535
151600	Investment - PFM	17,015,988
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	\$28,371,923
<u>LIABILITIES</u>		
202201	Accounts Payable	218,595
207625	Due to General Pension	1,461
210000	Comp Absences - Current	41,551
210900	Comp Absences - Long Term	14,906
216230	Accrued Payroll	1,208
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: July 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	\$12,615,313
<u>EQUITY</u>		
248200	Restricted for Claims	13,756,610
283130	Assigned - Cancer Benefit	2,000,000
Total	EQUITY	\$15,756,610
Total - Liabilities and Equity		\$28,371,923

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	16,682
115125	Accts Receivable	32,780
115127	Accts Rec - Subject to 1%	303,371
151311	SBA - Subject to 1%	7,140
Total	ASSETS	\$359,972
<u>LIABILITIES</u>		
202201	Accounts Payable	359,972
Total	LIABILITIES	\$359,972
Total - Liabilities and Equity		\$359,972

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	912,917
115125	Accts Receivable	2,673,252
Total	ASSETS	\$3,586,169
<u>LIABILITIES</u>		
202201	Accounts Payable	3,586,169
Total	LIABILITIES	\$3,586,169
Total - Liabilities and Equity		\$3,586,169

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund		
<u>ASSETS</u>		
115125	Accounts receivable	11,071
Total	ASSETS	\$11,071
<u>LIABILITIES</u>		
202201	Accounts payable	11,071
Total	LIABILITIES	\$11,071
Total - Liabilities and Equity		\$11,071

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

UNAUDITED

Code	Description	Year to Date
609 Sanitation - Panzarella Waste		
<u>ASSETS</u>		
115125	Accts Receivable	1,679
Total	ASSETS	\$1,679
<u>LIABILITIES</u>		
202201	Accounts Payable	1,679
Total	LIABILITIES	\$1,679
Total - Liabilities and Equity		\$1,679

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	733,231
Total	ASSETS	\$733,231
<u>LIABILITIES</u>		
202201	Accounts Payable	4,765
217017	Additional Medicare Tax	34
217021	Withholding Tax	275,984
217022	FICA Withheld	169,282
217023	FICA City Contribution	169,473
217025	Miscellaneous deductions	9,235
217028	AFLAC Insurance Premiums	3,418
217029	United Fund	141
217031	Dental insurance- General	29,289
217039	Child Support	174
217044	Wage Garnishment	3,385
217049	FRS City Contribution	18,963
217053	Lead Teacher Reimb	21,997
217059	FRS Employee Contribution	4,900
217061	Long-Term Disability	6,756
217062	Vision - Humana	6,742
217071	Dependant Daycare	4,246
217072	Unreimbursed Medical	4,446
Total	LIABILITIES	\$733,231
Total - Liabilities and Equity		\$733,231

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

UNAUDITED

Code	<i>Description</i>	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	291,663
151000	Investments	236,940,745
Total	ASSETS	\$237,232,408
<u>EQUITY</u>		
247700	Restricted	237,232,408
Total	EQUITY	\$237,232,408
Total - Liabilities and Equity		\$237,232,408

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	4,946,752
135134	Interest Receivable	613,170
151000	Investments	5,137,818
151100	Investments - Sun Bank	18,180,319
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	\$761,579,155
<u>LIABILITIES</u>		
202201	Accounts Payable	939,194
205000	DROP Participants Payable	163,337
Total	LIABILITIES	\$1,102,531
<u>EQUITY</u>		
247700	Restricted	760,476,624
Total	EQUITY	\$760,476,624
Total - Liabilities and Equity		\$761,579,155

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-1,939,874
115137	Miscellaneous Accts Receivable	1,949,006
151404	Investment - Fiduciary Trust	7,109
151405	Inv - Lee Munder Capital Group	9,881,617
151406	Inv - Atlanta Capital Mgmt	10,561,859
151407	Inv - Garcia Hamilton & Assoc	32,167,432
151409	Inv - State Street Advisors	29,060,465
151411	Inv - Intercontinental RE	4,754,897
151412	Investment - Black Rock	4,636,779
151413	Investment - Loomis Sayles	20,779,001
151414	Inv - Aristotle Capital Mgmt	16,768,719
160927	OPEB Expense Acct - TD Bank	276,930
160929	OPEB Trust - TD Bank	1,725,787
Total	ASSETS	\$130,629,726
<u>LIABILITIES</u>		
202201	Accounts Payable	118,497
229200	Reserve for Health Insurance	659,756
Total	LIABILITIES	\$778,253
<u>EQUITY</u>		
247700	Restricted	129,851,473
Total	EQUITY	\$129,851,473
Total - Liabilities and Equity		\$130,629,726

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	8,846,374
101320	Commercial Checking - Deposit	22,897,497
151300	Pooled Funds - SBA	140,987,317
Total	ASSETS	\$172,731,188
<u>EQUITY</u>		
290001	Equity in Pooled Cash	78,814,210
290100	Equity in Pooled Cash	1,634,189
290120	Equity in Pooled Cash	848,018
290122	Equity in Pooled Cash	347,052
290131	Equity in Pooled Cash	526,626
290132	Equity in Pooled Cash	436,567
290133	Equity in Pooled Cash	34,193
290134	Equity in Pooled Cash	1,333,499
290170	Equity in Pooled Cash	1,897,305
290171	Equity in Pooled Cash	592,464
290172	Equity in Pooled Cash	1,052,790
290173	Equity in Pooled Cash	3,707,456
290320	Equity in Pooled Cash	-6,037,040
290471	Equity in Pooled Cash	76,602,855
290504	Equity in Pooled Cash	11,214,606
290605	Equity in Pooled Cash	16,682
290606	Equity in Pooled Cash	3,443
290607	Equity in Pooled Cash	912,917
290610	Equity in Pooled Cash	733,231
290657	Equity in Pooled Cash	-1,939,874
Total	EQUITY	\$172,731,188
Total - Liabilities and Equity		\$172,731,188

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 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: July 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	-532,035
5052 165900	1329 Accum Depr - Other Improvement	-524,792
5053 165900	1329 Accum Depr - Other Improvement	-110,062
5051 166900	1340 Equipment & Furniture	1,131,620
5052 166900	1340 Equipment & Furniture	1,010,805
5053 166900	1340 Equipment & Furniture	1,060,105
5051 167900	1349 Accumulated Depr - Equipment	-922,796
5052 167900	1349 Accumulated Depr - Equipment	-862,054
5053 167900	1349 Accumulated Depr - Equipment	-745,522
Total	ASSETS	\$2,318,216
<u>EQUITY</u>		
280170	Invested by Elementary School	1,015,265
280171	Invested by Middle School	916,304
280172	Invested by High School	386,648
Total	EQUITY	\$2,318,216
Total - Liabilities and Equity		\$2,318,216

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

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	-2,085
166900	1340 Equipment & Furniture	295,487
167900	1349 Accumulated Depr - Equipment	-259,082
Total	ASSETS	\$44,130
<u>EQUITY</u>		
280173	Invested by FSU Elementary	44,130
Total	EQUITY	\$44,130
Total - Liabilities and Equity		\$44,130

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: July 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