

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	93,555,798
101117	Commercial Checking - Utility	262,381
101330	Commercial Checking - Housing	870,641
101336	Police False Alarm Lockbox	1,146,109
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	39,498
115102	Accts Rec - Business Tax Check	2,211
115139	Miscellaneous Receivable-SR	809,710
115302	American Express Receivable	2,366
115303	VISA/MC Receivable - Golf	11,411
131121	Due From Community Redevelopme	132,351
131122	Due from Law Enforcement Grant	452,743
131199	Due from OAA	337,907
133001	Due from Federal Government	2,189,475
133006	Due from HCF Campus	2,600
141166	Prepaid Fuel - Unleaded	85,990

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Code	Description	Year to Date
141167	Prepaid Fuel - Diesel	115,325
151400	Investment - FLOC Intermediate	162,728
151403	Investment - FLOC Enhance Cash	25,890,728
151502	Investment in Real Estate	800
151600	Investment - PFM	18,008,444
151800	Investment - FLOC 1-3 Year	3,455,755
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	\$152,849,920
<u>LIABILITIES</u>		
202201	Accounts Payable	2,254,984
208000	Due to State of Florida	26,475
216230	Accrued Payroll	1,712,579
217220	Florida Sales Tax	23,613
220001	Deposit - Police	7,326
220003	Deposit - Super Seniors	17,323
220006	Deposit - Special Events City	6,712
220010	Deposit - Art & Culture	81,312
220011	Deposit - Sponsorship&Donation	95,498
220018	Deposit - SenResidence Council	1,030
220021	Deposit - Antique Show	590
220022	Deposit - Affordable Housing	458,500
220023	Deposit - Escrow TIL/DCF	49,347
220024	Deposit - Prepaid lien search	20,078
220025	Deposit - Historical Museum	778
220026	Deposit - Neighborhood Watch	1,564
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 - Brwrd Cnty Explorers	900
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	176
220139	Deposit - Veterans Sponsorship	12,434
220242	Deposit - Misc Bonds	536,605

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UNAUDITED

Code	Description	Year to Date
220250	Deposit- Wetland Mitigation Cr	163,800
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	7,686
220319	Deposit - Central EDC	3,823
220330	Deposit - Senior Housing SWFP	182,165
220331	Deposit - Pines Place	681,537
220332	Deposit Appt - Pines Point	1,465
220334	Deposit - Evening Program	38,398
220335	Security Deposit-Homes for Vet	5,857
220336	Deposit App. - Pines Place	5,848
220555 209	Deposit - Scholastic Book Fair	129
220588	Deposit - Miscellaneous	9,903
220741	Deposit - Seniors Center Trips	12,059
220768	Deposit- Taste of Pines	10
220770	Deposit - Charter Schools 5K	126
220906	Deposit - Police False Alarm	2,158
220907	Deposit - Red Light Camera	2,837
223008	Deferred Revenue - Grant	800
223216	Def Rev - Local Business Tax	3,674
Total	LIABILITIES	\$6,486,700
<u>EQUITY</u>		
280701	Nonspendable - Inventories	293,815
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	35,432,637
284001	Unassigned - General Fund	108,511,769
Total	EQUITY	\$146,363,220
Total - Liabilities and Equity		\$152,849,920

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Code	Description	Year to Date
51 Wetlands Trust Fund		
<u>ASSETS</u>		
100199	Cash in Pool	-2,300
151801	SBA - Wetland	476,878
Total	ASSETS	\$474,578
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	28,463
Total	EQUITY	\$474,578
Total - Liabilities and Equity		\$474,578

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BALANCE SHEET
AS OF: March 31, 2021

UNAUDITED

Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	2,203,665
105100	Taxes Receivable	413,672
151310	SBA - \$.03 Gas Tax	3,385,608
151600	Investment - PFM	1,027,294
Total	ASSETS	\$7,030,240
<u>LIABILITIES</u>		
202201	Accounts Payable	386,297
Total	LIABILITIES	\$386,297
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	6,643,943
Total	EQUITY	\$6,643,943
Total - Liabilities and Equity		\$7,030,240

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BALANCE SHEET
AS OF: March 31, 2021

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	957,022
Total	ASSETS	\$957,022
<u>LIABILITIES</u>		
202201	Accounts Payable	4,500
223002	Deferred Revenue	951,156
Total	LIABILITIES	\$955,656
<u>EQUITY</u>		
281120	Restricted	1,366
Total	EQUITY	\$1,366
Total - Liabilities and Equity		\$957,022

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	184,711
Total	ASSETS	\$184,711
<u>LIABILITIES</u>		
202201	Accounts Payable	3,381
207001	Due to General Fund	132,351
223002	Deferred Revenue	48,980
Total	LIABILITIES	\$184,711
Total - Liabilities and Equity		\$184,711

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AS OF: March 31, 2021

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
133001	Due from Federal Government	452,743
Total	ASSETS	\$452,743
<u>LIABILITIES</u>		
207001	Due to General Fund	452,743
216230	Accrued Payroll	639
Total	LIABILITIES	\$453,382
<u>EQUITY</u>		
281122	Restricted	-639
Total	EQUITY	(\$639)
Total - Liabilities and Equity		\$452,743

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AS OF: March 31, 2021

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	83,726
Total	ASSETS	\$83,726
<u>LIABILITIES</u>		
202201	Accounts Payable	1,402
Total	LIABILITIES	\$1,402
<u>EQUITY</u>		
281128	Restricted	82,324
Total	EQUITY	\$82,324
Total - Liabilities and Equity		\$83,726

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,391
Total	ASSETS	\$526,391
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,391
Total	EQUITY	\$526,391
Total - Liabilities and Equity		\$526,391

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BALANCE SHEET
AS OF: March 31, 2021

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,372
Total	ASSETS	\$436,372
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,372
Total	EQUITY	\$436,372
Total - Liabilities and Equity		\$436,372

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AS OF: March 31, 2021

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	54,561
Total	ASSETS	\$54,561
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	54,561
Total	EQUITY	\$54,561
Total - Liabilities and Equity		\$54,561

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AS OF: March 31, 2021

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,341,791
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	3,548
Total	ASSETS	\$1,355,339
<u>LIABILITIES</u>		
202201	Accounts Payable	2,590
220620	Confiscated Property Held	219,619
Total	LIABILITIES	\$222,209
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,133,130
Total	EQUITY	\$1,133,130
Total - Liabilities and Equity		\$1,355,339

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,842,747
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	142,159
133004	1130 Due from School Board	80,270
Total	ASSETS	\$3,066,013
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	41,461
216230	2120 Accrued Payroll	223,990
220236 550	2220 Deposit - Building Rental	250
220236 552	2220 Deposit - Building Rental	750
220445 551	2220 Deposit - ESE	418
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	5,069
220555 552	2220 Deposit - Scholastic Book Fair	28,454
220567 551	2220 Deposit - Multi Culture Club	526
220590 550	2220 Deposit - Misc Charter School	4,001
220590 551	2220 Deposit - Misc Charter School	28,733
220590 552	2220 Deposit - Misc Charter School	15,262

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Code			Description	Year to Date
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	461
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	102,468
223005		2413	Deferred Revenue - Food Sales	19,512
Total			LIABILITIES	\$566,658
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	2,499,355
Total			EQUITY	\$2,499,355
Total - Liabilities and Equity				\$3,066,013

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	340,705
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	51,293
133004	1130 Due from School Board	57,143
Total	ASSETS	\$449,679
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	42,805
216230	2120 Accrued Payroll	145,058
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	91
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	2,874
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	2,419
220550	554 2220 Deposit - Music Instruments	2,540
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	17
220580	553 2220 Deposit - Book Fair	1,340

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Code			Description	Year to Date
220580	554	2220	Deposit - Book Fair	526
220590	553	2220	Deposit - Misc Charter School	10,118
220590	554	2220	Deposit - Misc Charter School	10,358
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	1,433
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	747
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	5,022
220796	553	2220	Deposit - Academic Competition	1,015
220797	553	2220	Deposit - History Fair	1,054
223002		2413	Deferred Revenue	71,093
223005		2413	Deferred Revenue - Food Sales	14,612
Total			LIABILITIES	\$393,707
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	55,973
Total			EQUITY	\$55,973
Total - Liabilities and Equity				\$449,679

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

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,700,527
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	63,046
133003	1130 Due from Broward County	16,192
133004	1130 Due from School Board	89,100
Total	ASSETS	\$1,869,366
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	122,282
216230	2120 Accrued Payroll	191,586
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	16,482
220408	2220 Deposit - Latin Dance Club	709
220410	2220 Deposit - Mu Alpha Theta	1,924
220411	2220 Deposit - FIDM Fashion Club	1,950
220412	2220 Deposit - Sign Language Club	3,945
220413	2220 Deposit - NEHS	1,054
220414	2220 Deposit - Test Camps	22,197
220415	2220 Deposit - Engineering Club	3,042
220416	2220 Deposit - GSA Club	395
220427	2220 Deposit - French Club	213
220450	2220 Deposit - Girl Power	1,598
220455	2220 Deposit - Book Club	188
220510	2220 Florida Teachers Lead Program	322
220515	2220 Deposit - Faculty Fund	764
220527	2220 Deposit - Science Club	3,391
220530	2220 Deposit - Field Trips	14,741
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	39,398
220546	2220 Deposit - Humane Society	652
220590	2220 Deposit - Misc Charter School	10,911
220616	2220 Deposit - Relay for Life	1,344
220630	2220 Deposit - Newspaper	27,207
220635	2220 Deposit - Junior Class	11,704

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AS OF: March 31, 2021**

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Code	Description	Year to Date
220640	2220 Deposit - Senior Class	18,522
220641	2220 Deposit - Sophomore Class	7,731
220642	2220 Deposit - Freshman Class	908
220645	2220 Deposit - Parking	29,166
220650	2220 Deposit - ID Badges	1,923
220652	2220 Deposit - Graduation expense	21,003
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	2,901
220665	2220 Deposit - Textbook Obligations	5,863
220680	2220 Deposit - Debate	5,598
220685	2220 Deposit - Drama	21,546
220695	2220 Deposit - Student Government	23,097
220705	2220 Deposit - Best Buddies	1,880
220720	2220 Deposit - Athletics	13,039
220727	2220 Deposit - Model UN	707
220730	2220 Deposit - Guidance Department	9,962
220740	2220 Deposit - Key Club	13,239
220743	2220 Deposit - Scholarship Resource	23,841
220745	2220 Deposit - Art Club	1,219
220750	2220 Deposit - Spanish Club	1,598
220765	2220 Deposit - Natl Honor Society	2,507
220773	2220 Deposit - Workshop Fundraiser	30,257
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	1,122
220784	2220 Deposit - Middle Discret Acct	5,520
220786	2220 Deposit - Donated Meal Account	1,080
223002	2413 Deferred Revenue	111,996
223005	2413 Deferred Revenue - Food Sales	28,822
Total	LIABILITIES	\$880,436
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	988,930
Total	EQUITY	\$988,930
Total - Liabilities and Equity		\$1,869,366

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,659,998
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	34,559
133002	1220 Due from State Government	29,833
Total	ASSETS	\$3,724,690
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	29,150
216230	2120 Accrued Payroll	96,211
220510	2220 Florida Teachers Lead Program	1
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	8,538
220619	2220 Deposit - Fingerprint Retentio	119
220760	2220 Deposit - Governor A+ Funds	152
220786	2220 Deposit - Donated Meal Account	126
223005	2413 Deferred Revenue - Food Sales	8,410
Total	LIABILITIES	\$175,576
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,549,114
Total	EQUITY	\$3,549,114
Total - Liabilities and Equity		\$3,724,690

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AS OF: March 31, 2021

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	71,607
133002	Due from State Government	43,011
133003	Due from Broward County	25,504
Total	ASSETS	\$140,122
<u>LIABILITIES</u>		
202201	Accounts Payable	12,322
207001	Due to General Fund	337,907
Total	LIABILITIES	\$350,230
<u>EQUITY</u>		
281199	Restricted	-210,108
Total	EQUITY	(\$210,108)
Total - Liabilities and Equity		\$140,122

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

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Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,432,386
151324	SBA - Sinking 8.545 CIRR 2010	239,954
151350	SBA - Sinking 41.54 Pension 14	1,590,365
151351	SBA - Sinking 29.04 PIRRB 14	1,101,254
151384	SBA - Sinking 76.045 GOBond 15	4,112,970
151386	SBA - Sinking 17.86 PIRR 2016	1,577,768
151387	SBA - Sinking 45.96 CIRR 2017	1,539,497
151388	SBA - Sinking 7.636 CIRR 2008	176,699
151389	SBA - Sinking 62.295 CIRR 2019	673,407
Total	ASSETS	\$12,444,300
<u>EQUITY</u>		
283201	Assigned - Debt Service	12,444,300
Total	EQUITY	\$12,444,300
Total - Liabilities and Equity		\$12,444,300

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-5,973,489
151300	Pooled Funds - SBA	18,201
151370	SBA - Construction CIRRB 2006	1,120,310
151374	SBA - Construction 62.62 CIRR	3,986,787
151385	SBA - Construction GO 2015	1,846,874
151502 136	Investment in Real Estate	1,478,965
Total	ASSETS	\$2,477,648
<u>LIABILITIES</u>		
202201	Accounts Payable	648
Total	LIABILITIES	\$648
<u>EQUITY</u>		
281320	Restricted - Capital Projects	2,476,999
Total	EQUITY	\$2,476,999
Total - Liabilities and Equity		\$2,477,648

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	59,373,795
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	5,330
115105	Accts Rec - Credit Card	2,214
115125	Accts Receivable	5,774,774
115126	Unbilled Utility	1,792,881
115129	Accts Rec - Youth Athletics	77
115130	Accts Rec - Charter Schools	8
115131	Accts Rec - Senior Citizen Svc	9
115133	Accts Rec - Crime Prevention	6
115137	Miscellaneous Accts Receivable	389,896
117138	Allowance for Bad Debts	-1,800,827
151300	Pooled Funds - SBA	-38
151501	City Center Land	9,377,447
151502	Investment in Real Estate	11,963,910
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
151502 152	Investment in Real Estate	557
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	4,815,616
160936	SBA - RR&I Fund	1,326,297
160938	SBA - Const AWS \$12.3 2010	2,663,666
160939	SBA - Sinking AWS \$12.3 2010	413,357
161900	Land	3,056,488
162900	Buildings	41,619,029
163900	Accumulated Depreciation Bldg	-13,694,997
164900	Improvement Other than Bldg	222,485,151
165900	Accum Depr - Other Improvement	-111,855,240
166900	Equipment & Furniture	19,646,833
167900	Accumulated Depr - Equipment	-9,201,979

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

UNAUDITED

Code	Description	Year to Date
169900	Construction In Progress	12,009,045
Total	ASSETS	\$270,499,091
<u>LIABILITIES</u>		
202201	Accounts Payable	460,295
210000	Comp Absences - Current	55,663
210900	Comp Absences - Long Term	24,390
215000	Interest Payable	56,412
216230	Accrued Payroll	32,011
220100	Deposit - Utility Customer	3,955,765
220129	Deposit - Youth Athletics	138
220130	Deposit - Charter Schools	62
220131	Deposit - Senior Citizen Svc	109
220133	Deposit - Crime Prevention	60
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	658,628
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	\$21,350,142
<u>EQUITY</u>		
248100	Restricted for Capital Replace	1,326,111
272000	Restricted	246,974,454
281201	Restricted - Debt Covenants	848,383
Total	EQUITY	\$249,148,949
Total - Liabilities and Equity		\$270,499,091

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	7,546,790
103162	Worker Comp Citi Escrow Acct	69,450
151600	Investment - PFM	16,972,103
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	\$24,658,136
<u>LIABILITIES</u>		
202201	Accounts Payable	70,955
210000	Comp Absences - Current	41,551
210900	Comp Absences - Long Term	14,906
216230	Accrued Payroll	2,416
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
229317	Claims Unsettled 2016-17	373,641

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

UNAUDITED

Code	Description	Year to Date
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	\$12,467,420
<u>EQUITY</u>		
248200	Restricted for Claims	10,190,716
283130	Assigned - Cancer Benefit	2,000,000
Total	EQUITY	\$12,190,716
Total - Liabilities and Equity		\$24,658,136

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	32,043
115125	Accts Receivable	37,795
115127	Accts Rec - Subject to 1%	298,508
Total	ASSETS	\$368,345
<u>LIABILITIES</u>		
202201	Accounts Payable	368,345
Total	LIABILITIES	\$368,345
	Total - Liabilities and Equity	\$368,345

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	4,487
115127	Accts Rec - Subject to 1%	11,702
Total	ASSETS	\$16,188
<u>LIABILITIES</u>		
202201	Accounts Payable	16,188
Total	LIABILITIES	\$16,188
	Total - Liabilities and Equity	\$16,188

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	1,042,383
115125	Accts Receivable	2,048,624
Total	ASSETS	\$3,091,007
<u>LIABILITIES</u>		
202201	Accounts Payable	3,091,007
Total	LIABILITIES	\$3,091,007
	Total - Liabilities and Equity	\$3,091,007

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund		
<u>ASSETS</u>		
115125	Accounts receivable	11,124
Total	ASSETS	\$11,124
<u>LIABILITIES</u>		
202201	Accounts payable	11,124
Total	LIABILITIES	\$11,124
	Total - Liabilities and Equity	\$11,124

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	402,172
Total	ASSETS	\$402,172
<u>LIABILITIES</u>		
216101	Wages Payable	252
217018	Union Dues - Teachers	13,987
217025	Miscellaneous deductions	4,618
217028	AFLAC Insurance Premiums	17,236
217031	Dental insurance- General	21,550
217049	FRS City Contribution	232,770
217053	Lead Teacher Reimb	22,629
217059	FRS Employee Contribution	68,204
217061	Long-Term Disability	10,150
217062	Vision - Humana	5,003
217071	Dependant Daycare	3,019
217072	Unreimbursed Medical	2,754
Total	LIABILITIES	\$402,172
Total - Liabilities and Equity		\$402,172

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

UNAUDITED

Code	Description	Year to Date
655 General Pension Trust Fund		
<u>ASSETS</u>		
151000	Investments	224,844,183
Total	ASSETS	\$224,844,183
<u>EQUITY</u>		
247700	Restricted	224,844,183
Total	EQUITY	\$224,844,183
Total - Liabilities and Equity		\$224,844,183

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

UNAUDITED

Code	Description	Year to Date
656 Fire&Police Pension Trust Fund		
<u>ASSETS</u>		
115137	Miscellaneous Accts Receivable	2,427,980
135134	Interest Receivable	834,883
151000	Investments	4,185,548
151100	Investments - Sun Bank	44,795,619
151700	Short-term Investment	15,403,602
151701	US Government Securities	6,811,531
151702	Corporate Bonds	89,913,988
151703	Domestic Equity Securities	245,083,868
151706	Domestic Equity Fund	127,348,282
151707	International Equity Fund	44,498,529
151708	Real Estate Fund	60,887,962
151709	Farmland Fund	17,535,129
151710	Timber Fund	8,034,489
151711	Fixed Income Mutual Fund	65,402,439
155400	Prepaid Expense	2,468,385
166900	Equipment & Furniture	324,138
Total	ASSETS	\$735,956,372
<u>LIABILITIES</u>		
202201	Accounts Payable	471,983
205000	DROP Participants Payable	289,384
Total	LIABILITIES	\$761,367
<u>EQUITY</u>		
247700	Restricted	735,195,005
Total	EQUITY	\$735,195,005
Total - Liabilities and Equity		\$735,956,372

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	-1,497
151404	Investment - Fiduciary Trust	7,109
151405	Inv - Lee Munder Capital Group	9,197,683
151406	Inv - Atlanta Capital Mgmt	10,159,619
151407	Inv - Garcia Hamilton & Assoc	32,195,534
151409	Inv - State Street Advisors	26,064,114
151411	Inv - Intercontinental RE	4,463,475
151412	Investment - Black Rock	4,391,007
151413	Investment - Loomis Sayles	18,267,130
151414	Inv - Aristotle Capital Mgmt	15,268,319
160927	OPEB Expense Acct - TD Bank	187,860
160929	OPEB Trust - TD Bank	1,934,595
Total	ASSETS	\$122,134,947
<u>LIABILITIES</u>		
202201	Accounts Payable	31,211
229200	Reserve for Health Insurance	659,756
Total	LIABILITIES	\$690,967
<u>EQUITY</u>		
247700	Restricted	121,443,981
Total	EQUITY	\$121,443,981
Total - Liabilities and Equity		\$122,134,947

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	3,518,437
101320	Commercial Checking - Deposit	15,964,909
151300	Pooled Funds - SBA	150,644,341
Total	ASSETS	\$170,127,686
<u>EQUITY</u>		
290001	Equity in Pooled Cash	93,555,798
290051	Equity in Pooled Cash	-2,300
290100	Equity in Pooled Cash	2,203,665
290120	Equity in Pooled Cash	957,022
290128	Equity in Pooled Cash	83,726
290131	Equity in Pooled Cash	526,391
290132	Equity in Pooled Cash	436,372
290133	Equity in Pooled Cash	54,561
290134	Equity in Pooled Cash	1,341,791
290170	Equity in Pooled Cash	2,842,747
290171	Equity in Pooled Cash	340,705
290172	Equity in Pooled Cash	1,700,527
290173	Equity in Pooled Cash	3,659,998
290320	Equity in Pooled Cash	-5,973,489
290471	Equity in Pooled Cash	59,373,795
290504	Equity in Pooled Cash	7,546,790
290605	Equity in Pooled Cash	32,043
290606	Equity in Pooled Cash	4,487
290607	Equity in Pooled Cash	1,042,383
290610	Equity in Pooled Cash	402,172
290657	Equity in Pooled Cash	-1,497
Total	EQUITY	\$170,127,686
Total - Liabilities and Equity		\$170,127,686

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

UNAUDITED

Code	Description	Year to Date
901 General Fixed Assets		
<u>ASSETS</u>		
161900	Land	53,534,768
162900	Buildings	312,064,725
163900	Accumulated Depreciation Bldg	-91,353,639
164900	Improvement Other than Bldg	157,362,722
165900	Accum Depr - Other Improvement	-93,364,318
166100	Internally Generated Software	61,307
166500	Accum Depr - Intangibles Asset	-55,687
166900	Equipment & Furniture	71,458,211
167900	Accumulated Depr - Equipment	-48,634,316
169900	Construction In Progress	11,094,286
170900	Infrastructure	41,974,483
170950	Accumulated Depr - Infrastruct	-33,780,823
Total	ASSETS	\$380,361,719
<u>EQUITY</u>		
280001	Invested by General Fund	102,532,944
280100	Invested by Road & Bridge	11,426,896
280120	Invested by SHIP	37,500
280121	Invested by Comm Dev Block	1,584,042
280122	Invested by Law Enforce Grants	691,260
280124	Invested by Pol Comm Svs Grant	53,711
280320	Invested by Municipal Constr	262,574,325
280621	Invested by Treasury	25,126
280622	Invested by Justice	461,981
280624	Invested by FDLE	973,934
Total	EQUITY	\$380,361,719
Total - Liabilities and Equity		\$380,361,719

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

UNAUDITED

Code	Description	Year to Date
902 Broward Schools Fixed Assets		
<u>ASSETS</u>		
164900	1320 Improvement Other than Bldg	182,126
164900	1320 Improvement Other than Bldg	1,292,345
164900	1320 Improvement Other than Bldg	1,338,477
165900	1329 Accum Depr - Other Improvement	-110,062
165900	1329 Accum Depr - Other Improvement	-524,792
165900	1329 Accum Depr - Other Improvement	-532,035
166900	1340 Equipment & Furniture	1,010,805
166900	1340 Equipment & Furniture	1,131,620
166900	1340 Equipment & Furniture	1,060,105
167900	1349 Accumulated Depr - Equipment	-862,054
167900	1349 Accumulated Depr - Equipment	-922,796
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: March 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	-2,085
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: March 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