

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

UNAUDITED

Code	Description	Year to Date
1 General Fund		
<u>ASSETS</u>		
100199	Cash in Pool	82,913,545
101117	Commercial Checking - Utility	269,377
101320	Commercial Checking - Deposit	46,892
101330	Commercial Checking - Housing	863,683
101336	Police False Alarm Lockbox	1,155,148
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	39,515
115102	Accts Rec - Business Tax Check	2,211
115139	Miscellaneous Receivable-SR	1,093,487
115302	American Express Receivable	4,918
115303	VISA/MC Receivable - Golf	23,913
131121	Due From Community Redevelopme	149,160
131122	Due from Law Enforcement Grant	461,386
131199	Due from OAA	439,466
133001	Due from Federal Government	2,730,162
133006	Due from HCF Campus	2,600

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Code	Description	Year to Date
141166	Prepaid Fuel - Unleaded	111,759
141167	Prepaid Fuel - Diesel	132,202
151400	Investment - FLOC Intermediate	162,716
151403	Investment - FLOC Enhance Cash	25,890,822
151502	Investment in Real Estate	800
151600	Investment - PFM	18,047,488
151800	Investment - FLOC 1-3 Year	3,459,373
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	\$143,315,573
<u>LIABILITIES</u>		
202201	Accounts Payable	1,230,901
207625	Due to General Pension	431,381
207630	Due to P & F Pension Fund	4,666,566
208000	Due to State of Florida	26,475
217220	Florida Sales Tax	19,590
220001	Deposit - Police	7,326
220003	Deposit - Super Seniors	17,007
220006	Deposit - Special Events City	6,794
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	21,158
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 - Brwrd Cnty Explorers	900
220035	Deposit - Police Comm Relation	2,922
220036	Deposit - Shopping with COPS	164

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Code	Description	Year to Date
220139	Deposit - Veterans Sponsorship	12,434
220242	Deposit - Misc Bonds	533,855
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	9,360
220319	Deposit - Central EDC	3,823
220330	Deposit - Senior Housing SWFP	186,210
220331	Deposit - Pines Place	670,534
220332	Deposit Appt - Pines Point	1,342
220334	Deposit - Evening Program	38,517
220335	Security Deposit-Homes for Vet	5,857
220336	Deposit App. - Pines Place	6,821
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	1,358
220907	Deposit - Red Light Camera	1,401
223008	Deferred Revenue - Grant	7,437
223216	Def Rev - Local Business Tax	4,790
Total	LIABILITIES	\$9,083,604
<u>EQUITY</u>		
280701	Nonspendable - Inventories	267,313
283100	Assigned - Disaster Assistance	2,125,000
283120	Assigned - Subseq Years Budget	40,284,025
284001	Unassigned - General Fund	91,555,630
Total	EQUITY	\$134,231,968
Total - Liabilities and Equity		\$143,315,573

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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	476,973
Total	ASSETS	\$474,673
<u>EQUITY</u>		
280704	Nonspendable - Permanent Fund	446,115
281051	Restricted - Wetland Mitigatio	28,558
Total	EQUITY	\$474,673
Total - Liabilities and Equity		\$474,673

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Code	Description	Year to Date
100 Road & Bridge Fund		
<u>ASSETS</u>		
100199	Cash in Pool	1,568,242
105100	Taxes Receivable	413,672
151310	SBA - \$.03 Gas Tax	3,566,764
151600	Investment - PFM	1,029,521
Total	ASSETS	\$6,578,199
<u>LIABILITIES</u>		
202201	Accounts Payable	232,739
207625	Due to General Pension	13,872
Total	LIABILITIES	\$246,611
<u>EQUITY</u>		
281100	Restricted - Roads & Sidewalks	6,331,588
Total	EQUITY	\$6,331,588
Total - Liabilities and Equity		\$6,578,199

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Code	Description	Year to Date
120 FHFC Grants SHIP/CRF		
<u>ASSETS</u>		
100199	Cash in Pool	821,690
Total	ASSETS	\$821,690
<u>LIABILITIES</u>		
202201	Accounts Payable	2,034
223002	Deferred Revenue	819,309
Total	LIABILITIES	\$821,344
<u>EQUITY</u>		
281120	Restricted	346
Total	EQUITY	\$346
Total - Liabilities and Equity		\$821,690

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Code	Description	Year to Date
121 HUD Grants CDBG/HOME		
<u>ASSETS</u>		
133001	Due from Federal Government	266,395
Total	ASSETS	\$266,395
<u>LIABILITIES</u>		
202201	Accounts Payable	9,166
207001	Due to General Fund	149,160
223002	Deferred Revenue	108,334
Total	LIABILITIES	\$266,660
<u>EQUITY</u>		
281121	Restricted	-266
Total	EQUITY	(\$266)
Total - Liabilities and Equity		\$266,395

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Code	Description	Year to Date
122 Law Enforcement Grant		
<u>ASSETS</u>		
100199	Cash in Pool	449,670
133001	Due from Federal Government	58,469
Total	ASSETS	\$508,139
<u>LIABILITIES</u>		
202201	Accounts Payable	1,011
207001	Due to General Fund	461,386
Total	LIABILITIES	\$462,398
<u>EQUITY</u>		
281122	Restricted	45,741
Total	EQUITY	\$45,741
Total - Liabilities and Equity		\$508,139

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Code	Description	Year to Date
128 Community Bus Program		
<u>ASSETS</u>		
100199	Cash in Pool	5,649
Total	ASSETS	\$5,649
<u>LIABILITIES</u>		
202201	Accounts Payable	24,342
Total	LIABILITIES	\$24,342
<u>EQUITY</u>		
281128	Restricted	-18,693
Total	EQUITY	(\$18,693)
Total - Liabilities and Equity		\$5,649

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Code	Description	Year to Date
131 Treasury - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	526,495
Total	ASSETS	\$526,495
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	526,495
Total	EQUITY	\$526,495
Total - Liabilities and Equity		\$526,495

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Code	Description	Year to Date
132 Justice - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	436,458
Total	ASSETS	\$436,458
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	436,458
Total	EQUITY	\$436,458
Total - Liabilities and Equity		\$436,458

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Code	Description	Year to Date
133 \$2 Police Education		
<u>ASSETS</u>		
100199	Cash in Pool	59,827
Total	ASSETS	\$59,827
<u>LIABILITIES</u>		
202201	Accounts Payable	29,400
Total	LIABILITIES	\$29,400
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	30,427
Total	EQUITY	\$30,427
Total - Liabilities and Equity		\$59,827

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Code	Description	Year to Date
134 FDLE - Confiscated		
<u>ASSETS</u>		
100199	Cash in Pool	1,336,259
101100	Cash- Flash Money	10,000
115134	Accts Rec - Rifle PurchaseProg	2,873
Total	ASSETS	\$1,349,132
<u>LIABILITIES</u>		
220620	Confiscated Property Held	219,619
Total	LIABILITIES	\$219,619
<u>EQUITY</u>		
281130	Restricted - Law Enforcement	1,129,513
Total	EQUITY	\$1,129,513
Total - Liabilities and Equity		\$1,349,132

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Code	Description	Year to Date
170 Charter Elementary Schools		
<u>ASSETS</u>		
100199	Cash in Pool	2,562,889
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	139,999
133004	1130 Due from School Board	159,552
Total	ASSETS	\$2,863,277
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	237,479
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	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	3,443
220590	551 2220 Deposit - Misc Charter School	28,677
220590	552 2220 Deposit - Misc Charter School	15,050
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	404,894
223005	2413		Deferred Revenue - Food Sales	19,642
Total			LIABILITIES	\$839,134
<u>EQUITY</u>				
283170	2749		Assigned - Rent Payments	2,024,143
Total			EQUITY	\$2,024,143
			Total - Liabilities and Equity	\$2,863,277

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Code	Description	Year to Date
171 Charter Middle Schools		
<u>ASSETS</u>		
100199	Cash in Pool	321,697
102171	1112 Petty Cash - West Middle	238
102174	1112 Petty Cash - Central Middle	300
133001	1220 Due from Federal Government	62,029
133004	1130 Due from School Board	113,719
Total	ASSETS	\$497,983
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	140,507
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	2,419
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	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	10,061
220590	554	2220	Deposit - Misc Charter School	10,498
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	5,022
220796	553	2220	Deposit - Academic Competition	1,015
220797	553	2220	Deposit - History Fair	903
223002		2413	Deferred Revenue	219,376
223005		2413	Deferred Revenue - Food Sales	14,788
Total			LIABILITIES	\$492,694
<u>EQUITY</u>				
283170		2749	Assigned - Rent Payments	5,289
Total			EQUITY	\$5,289
Total - Liabilities and Equity				\$497,983

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Code	Description	Year to Date
172 Academic Village School		
<u>ASSETS</u>		
100199	Cash in Pool	1,542,751
102172	1112 Petty Cash - High School	500
133001	1220 Due from Federal Government	56,611
133003	1130 Due from Broward County	8,440
133004	1130 Due from School Board	177,661
Total	ASSETS	\$1,785,962
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	228,435
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	1,439
220414	2220 Deposit - Test Camps	21,211
220415	2220 Deposit - Engineering Club	3,042
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	322
220515	2220 Deposit - Faculty Fund	764
220527	2220 Deposit - Science Club	3,155
220530	2220 Deposit - Field Trips	14,741
220543	2220 Deposit - Health & Fitness Clu	5
220545	2220 Deposit - Year Book	38,287
220546	2220 Deposit - Humane Society	652
220590	2220 Deposit - Misc Charter School	10,493
220616	2220 Deposit - Relay for Life	862
220630	2220 Deposit - Newspaper	26,929
220635	2220 Deposit - Junior Class	11,725
220640	2220 Deposit - Senior Class	33,736

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Code	Description	Year to Date
220641	2220 Deposit - Sophomore Class	7,731
220642	2220 Deposit - Freshman Class	5,715
220645	2220 Deposit - Parking	22,306
220650	2220 Deposit - ID Badges	1,990
220652	2220 Deposit - Graduation expense	36,417
220655	2220 Deposit - Kids	3,892
220660	2220 Deposit - Discretionary	2,636
220665	2220 Deposit - Textbook Obligations	6,281
220680	2220 Deposit - Debate	5,398
220685	2220 Deposit - Drama	26,669
220695	2220 Deposit - Student Government	22,721
220705	2220 Deposit - Best Buddies	1,427
220720	2220 Deposit - Athletics	15,279
220727	2220 Deposit - Model UN	707
220730	2220 Deposit - Guidance Department	9,136
220740	2220 Deposit - Key Club	13,239
220743	2220 Deposit - Scholarship Resource	17,973
220745	2220 Deposit - Art Club	1,219
220750	2220 Deposit - Spanish Club	1,428
220765	2220 Deposit - Natl Honor Society	1,247
220773	2220 Deposit - Workshop Fundraiser	23,611
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	1,128
220784	2220 Deposit - Middle Discret Acct	5,520
220786	2220 Deposit - Donated Meal Account	1,080
223002	2413 Deferred Revenue	343,717
223005	2413 Deferred Revenue - Food Sales	29,495
Total	LIABILITIES	\$1,045,947
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	740,016
Total	EQUITY	\$740,016
Total - Liabilities and Equity		\$1,785,962

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Code	Description	Year to Date
173 FSU Charter Schools		
<u>ASSETS</u>		
100199	Cash in Pool	3,922,564
102177	1112 Petty Cash - FSU Elementary	300
133001	1220 Due from Federal Government	31,857
133002	1220 Due from State Government	59,033
Total	ASSETS	\$4,013,754
<u>LIABILITIES</u>		
202201	2120 Accounts Payable	79,835
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
223002	2413 Deferred Revenue	3,468
223005	2413 Deferred Revenue - Food Sales	9,460
Total	LIABILITIES	\$134,568
<u>EQUITY</u>		
283170	2749 Assigned - Rent Payments	3,879,186
Total	EQUITY	\$3,879,186
Total - Liabilities and Equity		\$4,013,754

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Code	Description	Year to Date
199 Older Americans Act		
<u>ASSETS</u>		
133001	Due from Federal Government	70,478
133002	Due from State Government	54,291
133003	Due from Broward County	28,952
Total	ASSETS	\$153,721
<u>LIABILITIES</u>		
202201	Accounts Payable	26,834
207001	Due to General Fund	439,466
Total	LIABILITIES	\$466,300
<u>EQUITY</u>		
281199	Restricted	-312,579
Total	EQUITY	(\$312,579)
Total - Liabilities and Equity		\$153,721

**CITY OF PEMBROKE PINES
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Code	Description	Year to Date
201 Debt Service		
<u>ASSETS</u>		
151316	SBA - Sinking 35.3 Pension 13	1,217,528
151324	SBA - Sinking 8.545 CIRR 2010	359,932
151350	SBA - Sinking 41.54 Pension 14	1,477,708
151351	SBA - Sinking 29.04 PIRRB 14	974,639
151384	SBA - Sinking 76.045 GOBond 15	4,295,493
151386	SBA - Sinking 17.86 PIRR 2016	2,045,160
151387	SBA - Sinking 45.96 CIRR 2017	2,309,255
151388	SBA - Sinking 7.636 CIRR 2008	179,411
151389	SBA - Sinking 62.295 CIRR 2019	1,122,353
Total	ASSETS	\$13,981,480
<u>EQUITY</u>		
283201	Assigned - Debt Service	13,981,480
Total	EQUITY	\$13,981,480
Total - Liabilities and Equity		\$13,981,480

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

UNAUDITED

Code	Description	Year to Date
320 Municipal Construction		
<u>ASSETS</u>		
100199	Cash in Pool	-5,974,226
151370	SBA - Construction CIRRB 2006	1,120,534
151374	SBA - Construction 62.62 CIRR	3,404,310
151385	SBA - Construction GO 2015	1,777,490
151502 136	Investment in Real Estate	1,479,331
Total	ASSETS	\$1,807,440
<u>LIABILITIES</u>		
202201	Accounts Payable	178,817
Total	LIABILITIES	\$178,817
<u>EQUITY</u>		
281320	Restricted - Capital Projects	1,628,623
Total	EQUITY	\$1,628,623
Total - Liabilities and Equity		\$1,807,440

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

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
100199	Cash in Pool	60,937,612
102207	Petty Cash - Utility	200
102302	Change Fund - Utility	1,200
115101	Accts Rec - Returned Checks	1,828
115105	Accts Rec - Credit Card	2,582
115124	Deposit Refund Clearing Acct	482
115125	Accts Receivable	6,838,698
115126	Unbilled Utility	1,792,881
115129	Accts Rec - Youth Athletics	83
115130	Accts Rec - Charter Schools	12
115131	Accts Rec - Senior Citizen Svc	16
115133	Accts Rec - Crime Prevention	7
115137	Miscellaneous Accts Receivable	389,896
117138	Allowance for Bad Debts	-1,800,827
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	4,899,538
160936	SBA - RR&I Fund	12
160938	SBA - Const AWS \$12.3 2010	2,664,160
160939	SBA - Sinking AWS \$12.3 2010	591,946
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

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

UNAUDITED

Code	Description	Year to Date
169900	Construction In Progress	11,927,583
Total	ASSETS	\$272,574,710
<u>LIABILITIES</u>		
202201	Accounts Payable	1,526,387
207625	Due to General Pension	135,136
210000	Comp Absences - Current	55,663
210900	Comp Absences - Long Term	24,390
215000	Interest Payable	84,618
220100	Deposit - Utility Customer	3,965,346
220129	Deposit - Youth Athletics	93
220130	Deposit - Charter Schools	20
220131	Deposit - Senior Citizen Svc	33
220133	Deposit - Crime Prevention	18
220160	Last Month - Waste Mgmt	1,325
220180	Last month - Waste Pro	664,896
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	\$22,563,209
<u>EQUITY</u>		
248100	Restricted for Capital Replace	-282
272000	Restricted	249,163,400
281201	Restricted - Debt Covenants	848,383
Total	EQUITY	\$250,011,501
Total - Liabilities and Equity		\$272,574,710

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

UNAUDITED

Code	Description	Year to Date
504 Public Insurance Fund		
<u>ASSETS</u>		
100199	Cash in Pool	9,661,248
103162	Worker Comp Citi Escrow Acct	83,572
151600	Investment - PFM	17,008,901
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	\$26,823,514
<u>LIABILITIES</u>		
202201	Accounts Payable	768,458
207625	Due to General Pension	2,922
210000	Comp Absences - Current	41,551
210900	Comp Absences - Long Term	14,906
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: May 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	\$13,165,429
<u>EQUITY</u>		
248200	Restricted for Claims	11,658,085
283130	Assigned - Cancer Benefit	2,000,000
Total	EQUITY	\$13,658,085
Total - Liabilities and Equity		\$26,823,514

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

UNAUDITED

Code	Description	Year to Date
605 Sanitation -All Service Refuse		
<u>ASSETS</u>		
100199	Cash in Pool	49
115125	Accts Receivable	35,425
115127	Accts Rec - Subject to 1%	337,627
Total	ASSETS	\$373,101
<u>LIABILITIES</u>		
202201	Accounts Payable	373,101
Total	LIABILITIES	\$373,101
Total - Liabilities and Equity		\$373,101

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

UNAUDITED

Code	Description	Year to Date
606 Sanitation - Waste Mgt		
<u>ASSETS</u>		
100199	Cash in Pool	3,951
115127	Accts Rec - Subject to 1%	11,057
Total	ASSETS	\$15,008
<u>LIABILITIES</u>		
202201	Accounts Payable	15,008
Total	LIABILITIES	\$15,008
	Total - Liabilities and Equity	\$15,008

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

UNAUDITED

Code	Description	Year to Date
607 Sanitation - Waste Pro		
<u>ASSETS</u>		
100199	Cash in Pool	993,831
115125	Accts Receivable	2,525,537
Total	ASSETS	\$3,519,368
<u>LIABILITIES</u>		
202201	Accounts Payable	3,519,368
Total	LIABILITIES	\$3,519,368
	Total - Liabilities and Equity	\$3,519,368

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

UNAUDITED

Code	Description	Year to Date
608 Sanitation Agency Fund		
<u>ASSETS</u>		
115125	Accounts receivable	12,890
Total	ASSETS	\$12,890
<u>LIABILITIES</u>		
202201	Accounts payable	12,890
Total	LIABILITIES	\$12,890
Total - Liabilities and Equity		\$12,890

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

UNAUDITED

Code	Description	Year to Date
610 General Agency Fund		
<u>ASSETS</u>		
100199	Cash in Pool	3,859,808
Total	ASSETS	\$3,859,808
<u>LIABILITIES</u>		
202201	Accounts Payable	5,089
207625	Due to General Pension	4,948
207630	Due to P & F Pension Fund	56,413
207631	Due to Fire Pension	41,469
216101	Wages Payable	2,315,038
217016	Firefighters Gen Agency Fund	820
217018	Union Dues - Teachers	14,023
217020	Union Dues - General Employees	1,271
217021	Withholding Tax	372,233
217022	FICA Withheld	246,266
217023	FICA City Contribution	246,399
217025	Miscellaneous deductions	9,235
217026	Union Dues Police	5,842
217027	Union Dues Fire	5,545
217028	AFLAC Insurance Premiums	34,387
217029	United Fund	182
217031	Dental insurance- General	21,375
217034	ICMA Withheld	126,164
217037	Alimony Payments	1,222
217039	Child Support	5,218
217040	Health Insurance- HMO	31
217044	Wage Garnishment	1,648
217049	FRS City Contribution	178,656
217051	DROP Loan Repayment - P&F	7,798
217053	Lead Teacher Reimb	32,278
217054	Defined Contribution - City	33,503
217059	FRS Employee Contribution	76,573
217060	ICMA 401(a) Employee Contrib	979
217061	Long-Term Disability	196
217062	Vision - Humana	4,962
217071	Dependant Daycare	3,246

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

UNAUDITED

Code	Description	Year to Date
217072	Unreimbursed Medical	6,798
Total	LIABILITIES	\$3,859,808
	Total - Liabilities and Equity	\$3,859,808

CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: May 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	231,533,792
Total	ASSETS	\$232,117,118
<u>EQUITY</u>		
247700	Restricted	232,117,118
Total	EQUITY	\$232,117,118
Total - Liabilities and Equity		\$232,117,118

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: May 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	4,616,580
151100	Investments - Sun Bank	11,180,467
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	\$756,391,349
<u>LIABILITIES</u>		
202201	Accounts Payable	939,194
205000	DROP Participants Payable	124,701
Total	LIABILITIES	\$1,063,895
<u>EQUITY</u>		
247700	Restricted	755,327,453
Total	EQUITY	\$755,327,453
Total - Liabilities and Equity		\$756,391,349

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

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Benefits		
<u>ASSETS</u>		
100199	Cash in Pool	9,897
151404	Investment - Fiduciary Trust	7,109
151405	Inv - Lee Munder Capital Group	9,972,299
151406	Inv - Atlanta Capital Mgmt	10,643,618
151407	Inv - Garcia Hamilton & Assoc	32,062,645
151409	Inv - State Street Advisors	28,246,355
151411	Inv - Intercontinental RE	4,564,980
151412	Investment - Black Rock	4,509,568
151413	Investment - Loomis Sayles	19,830,539
151414	Inv - Aristotle Capital Mgmt	16,416,576
160927	OPEB Expense Acct - TD Bank	126,175
160929	OPEB Trust - TD Bank	2,181,430
Total	ASSETS	\$128,571,191
<u>LIABILITIES</u>		
202201	Accounts Payable	123,755
229200	Reserve for Health Insurance	659,756
Total	LIABILITIES	\$783,511
<u>EQUITY</u>		
247700	Restricted	127,787,681
Total	EQUITY	\$127,787,681
Total - Liabilities and Equity		\$128,571,191

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

UNAUDITED

Code	Description	Year to Date
899 Pooled Cash		
<u>ASSETS</u>		
101200	Commercial Checking - Regular	5,880,986
101320	Commercial Checking - Deposit	19,382,903
151300	Pooled Funds - SBA	140,693,715
Total	ASSETS	\$165,957,605
<u>EQUITY</u>		
290001	Equity in Pooled Cash	82,913,545
290051	Equity in Pooled Cash	-2,300
290100	Equity in Pooled Cash	1,568,242
290120	Equity in Pooled Cash	821,690
290122	Equity in Pooled Cash	449,670
290128	Equity in Pooled Cash	5,649
290131	Equity in Pooled Cash	526,495
290132	Equity in Pooled Cash	436,458
290133	Equity in Pooled Cash	59,827
290134	Equity in Pooled Cash	1,336,259
290170	Equity in Pooled Cash	2,562,889
290171	Equity in Pooled Cash	321,697
290172	Equity in Pooled Cash	1,542,751
290173	Equity in Pooled Cash	3,922,564
290320	Equity in Pooled Cash	-5,974,226
290471	Equity in Pooled Cash	60,937,612
290504	Equity in Pooled Cash	9,661,248
290605	Equity in Pooled Cash	49
290606	Equity in Pooled Cash	3,951
290607	Equity in Pooled Cash	993,831
290610	Equity in Pooled Cash	3,859,808
290657	Equity in Pooled Cash	9,897
Total	EQUITY	\$165,957,605
Total - Liabilities and Equity		\$165,957,605

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: May 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: May 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	1,060,105
166900	1340 Equipment & Furniture	1,010,805
166900	1340 Equipment & Furniture	1,131,620
167900	1349 Accumulated Depr - Equipment	-745,522
167900	1349 Accumulated Depr - Equipment	-862,054
167900	1349 Accumulated Depr - Equipment	-922,796
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: May 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: May 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