

**CITY OF PEMBROKE PINES**  
**BALANCE SHEET**  
**AS OF: September 30, 2011**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>471 Utility Fund</b>		
<b><u>ASSETS</u></b>		
102207	Petty cash- Utility	200
102302	Chg fund- Utility	600
115101	Accounts receivable - returned cks	8,251
115105	A/R - credit card refunds/returns	1,060
115125	Accounts receivable	3,674,116
115126	Unbilled utility	1,098,248
115129	A/R - Youth Athletics	10
115130	A/R - Charter Schools	24
115131	A/R - Senior Citizen Services	16
115132	A/R - 9/11 Memorial	8
115133	A/R - Crime Prevention	18
117138	Allowance for bad debts	-552,407
132910	Advances to other funds- Current	2,574,874
132920	Advances to other funds-Noncurrent	1,133,700
141600	Inventory-Emergency Supplies	41,762
151300	Pooled funds - FLOC	1,383,757
151501	Invest in Real Estate - City Center	61,245,337
154000	Deferred Bond Issue Cost	51,476
156100 667	Negative pension obligation asset	2,685,115
160931	FLOC 1-3 Yr - Customer Deposit	2,927,332
160936	FLOC - RR&I Fund	1,593,554
160938	FLOC - Construction AWS \$12.3 2010	7,112,852
160939	FLOC - Sinking AWS \$12.3 2010	658,905
161900	Land	3,056,488
162900	Buildings	37,320,885
163900	Accumulated depreciation- buildings	-6,427,988
164900	Improvements- other than buildings	176,893,500
165900	Accum depr- other than buildings	-68,705,066
166900	Equipment & furniture	5,891,679
167900	Accumulated depreciation- equipment	-5,681,230
169900	Construction in progress	5,587,444
<b>Total</b>	<b>ASSETS</b>	<b>\$233,574,520</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	28,740
210000	Compensated Absences- Current Portion	296,370
210900	Compensated Absences- Long-Term Portio	211,657

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215000	Interest Payable	143,500
220100	Customer utility deposit	2,367,054
220129	Deposit - Youth Athletics	10
220130	Deposit - Charter Schools	24
220131	Deposit - Senior Citizen Services	16
220132	Deposit - 9/11 Memorial	8
220133	Deposit - Crime Prevention	18
220150	Last Month - All Service Refuse	558,623
220160	Last Month - Waste Mgt.	1,654
232000 845	Revenue Bonds Payable - Current	604,853
232900 845	Revenue Bonds Payable - Long Term	11,695,147
<b>Total</b>	<b>LIABILITIES</b>	<b>\$15,907,674</b>
<b><u>EQUITY</u></b>		
248100	Restricted for Capital Replacement	1,593,554
272000	Retained earnings	208,301,534
273100	Utility System Bonds	7,112,852
281201	Restricted - Debt covenants	658,905
<b>Total</b>	<b>EQUITY</b>	<b>\$217,666,845</b>
<b>Total - Liabilities and Equity</b>		<b>\$233,574,520</b>