

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: June 30 , 2016**

**UNAUDITED**

| <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      | 2,032                |
| 115105                    | A/R - credit card refunds/returns       | 160                  |
| 115125                    | Accounts receivable                     | 3,856,154            |
| 115126                    | Unbilled utility                        | 1,144,092            |
| 115129                    | A/R - Youth Athletics                   | 107                  |
| 115130                    | A/R - Charter Schools                   | 17                   |
| 115131                    | A/R - Senior Citizen Services           | 15                   |
| 115132                    | A/R - 9/11 Memorial                     | 2                    |
| 115133                    | A/R - Crime Prevention                  | 6                    |
| 117138                    | Allowance for bad debts                 | -631,541             |
| 151300                    | Pooled funds - FLOC                     | 26,617,441           |
| 151501                    | Invest in Real Estate - City Center     | 32,821,997           |
| 151502                    | Investment in Real Estate               | 17,991,301           |
| 151502 137                | Investment in Real Estate               | 7,658                |
| 151503                    | Investment in Real Estate - SBBC        | 5,100                |
| 154100                    | Deferred Legal Fees                     | 6,335                |
| 154501                    | Deferred Outflows - Contributions       | 2,292,470            |
| 156903                    | Net Pension Asset                       | 709,912              |
| 160931                    | FLOC 1-3 Yr - Customer Deposit          | 4,477,144            |
| 160938                    | FLOC - Construction AWS \$12.3 2010     | 5,057,840            |
| 160939                    | FLOC - Sinking AWS \$12.3 2010          | 489,425              |
| 161900                    | Land                                    | 3,056,488            |
| 162900                    | Buildings                               | 40,684,635           |
| 163900                    | Accumulated depreciation- buildings     | -9,501,729           |
| 164900                    | Improvements- other than buildings      | 199,404,338          |
| 165900                    | Accum depr- other than buildings        | -86,613,064          |
| 166900                    | Equipment & furniture                   | 7,412,210            |
| 167900                    | Accumulated depreciation- equipment     | -5,573,122           |
| 169900                    | Construction in progress                | 790,168              |
| <b>Total</b>              | <b>ASSETS</b>                           | <b>\$244,508,391</b> |
| <b><u>LIABILITIES</u></b> |   |                      |
| 202204                    | Accounts Payable - Other                | 674,314              |
| 210000                    | Compensated Absences- Current Portion   | 66,424               |
| 210900                    | Compensated Absences- Long-Term Portion | 31,427               |

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|---------------------------------------|------------------------------------|----------------------|
| 215000                                | Interest Payable                   | 25,976               |
| 216230                                | Accrued payroll                    | 30,430               |
| 220100                                | Customer utility deposit           | 3,512,529            |
| 220129                                | Deposit - Youth Athletics          | 107                  |
| 220130                                | Deposit - Charter Schools          | 17                   |
| 220131                                | Deposit - Senior Citizen Services  | 15                   |
| 220132                                | Deposit - 9/11 Memorial            | 38                   |
| 220133                                | Deposit - Crime Prevention         | 6                    |
| 220150                                | Last Month - All Service Refuse    | 1,033                |
| 220160                                | Last Month - Waste Mgt.            | 2,700                |
| 220180                                | Last month - Waste Pro             | 537,005              |
| 232000 845                            | Revenue Bonds Payable - Current    | 733,531              |
| 232900 845                            | Revenue Bonds Payable - Long Term  | 8,906,528            |
| 239502                                | Deferred Inflow-Investments        | 423,088              |
| <b>Total</b>                          | <b>LIABILITIES</b>                 | <b>\$14,945,168</b>  |
| <b><u>EQUITY</u></b>                  |                                    |                      |
|                                       | B/S AGGREGATE REVENUES             | 34,758,981           |
|                                       | B/S AGGREGATE EXPENDITURES         | -38,383,287          |
| 243310                                | Prior per adj to net pen liability | 1,467,151            |
| 272000                                | Retained earnings                  | 230,975,143          |
| 281201                                | Restricted - Debt covenants        | 745,236              |
| <b>Total</b>                          | <b>EQUITY</b>                      | <b>\$229,563,223</b> |
| <b>Total - Liabilities and Equity</b> |                                    | <b>\$244,508,391</b> |