

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

| <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  | 7,992                |
| 115105                    | A/R - credit card refunds/returns   | 160                  |
| 115124                    | Deposit Refund Clearing Account     | 63                   |
| 115125                    | Accounts receivable                 | 4,119,465            |
| 115126                    | Unbilled utility                    | 904,355              |
| 115129                    | A/R - Youth Athletics               | 111                  |
| 115130                    | A/R - Charter Schools               | 21                   |
| 115131                    | A/R - Senior Citizen Services       | 15                   |
| 115132                    | A/R - 9/11 Memorial                 | 2                    |
| 115133                    | A/R - Crime Prevention              | 7                    |
| 117138                    | Allowance for bad debts             | -610,187             |
| 151300                    | Pooled funds - FLOC                 | 13,194,136           |
| 151400                    | Investment - FLOC Intermediate      | 17,000,000           |
| 151501                    | Invest in Real Estate - City Center | 22,810,507           |
| 151502                    | Investment in Real Estate           | 18,001,990           |
| 151502 137                | Investment in Real Estate           | 12,861               |
| 154100                    | Deferred Legal Fees                 | 12,431               |
| 154501                    | Deferred Outflows - Contributions   | 1,638,392            |
| 154504                    | Deferred Outflows - Investment      | 2,751,631            |
| 160931                    | FLOC 1-3 Yr - Customer Deposit      | 4,108,266            |
| 160938                    | FLOC - Construction AWS \$12.3 2010 | 5,077,575            |
| 160939                    | FLOC - Sinking AWS \$12.3 2010      | 759,702              |
| 161900                    | Land                                | 3,056,488            |
| 162900                    | Buildings                           | 40,684,635           |
| 163900                    | Accumulated depreciation- buildings | -10,336,077          |
| 164900                    | Improvements- other than buildings  | 200,176,625          |
| 165900                    | Accum depr- other than buildings    | -91,936,362          |
| 166900                    | Equipment & furniture               | 7,981,465            |
| 167900                    | Accumulated depreciation- equipment | -5,502,933           |
| 169900                    | Construction in progress            | 8,100,277            |
| <b>Total</b>              | <b>ASSETS</b>                       | <b>\$242,014,413</b> |
| <b><u>LIABILITIES</u></b> |                                     |                      |
| 202201                    | Accounts payable                    | 24,109               |
| 202204                    | Accounts Payable - Other            | 1,705,263            |

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|---------------------------------------|---|----------------------|
| 206101                                | Retained percentage                     | 234,400              |
| 210000                                | Compensated Absences- Current Portion   | 49,094               |
| 210900                                | Compensated Absences- Long-Term Portion | 21,045               |
| 215000                                | Interest Payable                        | 103,909              |
| 220100                                | Customer utility deposit                | 3,550,516            |
| 220129                                | Deposit - Youth Athletics               | 131                  |
| 220130                                | Deposit - Charter Schools               | 44                   |
| 220131                                | Deposit - Senior Citizen Services       | 60                   |
| 220132                                | Deposit - 9/11 Memorial                 | 47                   |
| 220133                                | Deposit - Crime Prevention              | 30                   |
| 220150                                | Last Month - All Service Refuse         | 1,033                |
| 220160                                | Last Month - Waste Mgt.                 | 2,700                |
| 220180                                | Last month - Waste Pro                  | 554,017              |
| 232000 845                            | Revenue Bonds Payable - Current         | 759,205              |
| 232900 845                            | Revenue Bonds Payable - Long Term       | 8,147,323            |
| 239502                                | Deferred Inflow-Investments             | 319,576              |
| 239905                                | Net Pension Liability                   | 514,278              |
| <b>Total</b>                          | <b>LIABILITIES</b>                      | <b>\$15,986,779</b>  |
| <b><u>EQUITY</u></b>                  |   |                      |
| 272000                                | Retained earnings                       | 225,267,933          |
| 281201                                | Restricted - Debt covenants             | 759,702              |
| <b>Total</b>                          | <b>EQUITY</b>                           | <b>\$226,027,635</b> |
| <b>Total - Liabilities and Equity</b> |   | <b>\$242,014,413</b> |