

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: September 30, 2017**

| <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  | 600                  |
| 115105                  | A/R - credit card refunds/returns   | 1,742                |
| 115125                  | Accounts receivable                 | 5,207,749            |
| 115126                  | Unbilled utility                    | 996,951              |
| 115129                  | A/R - Youth Athletics               | 84                   |
| 115130                  | A/R - Charter Schools               | 18                   |
| 115131                  | A/R - Senior Citizen Services       | 17                   |
| 115132                  | A/R - 9/11 Memorial                 | 4                    |
| 115133                  | A/R - Crime Prevention              | 8                    |
| 117138                  | Allowance for bad debts             | -757,446             |
| 131320                  | Due from Municipal Construction     | 5,408,657            |
| 151300                  | Pooled funds - SBA                  | 2,289,533            |
| 151501                  | Invest in Real Estate - City Center | 31,172,850           |
| 151502                  | Investment in Real Estate           | 23,453,701           |
| 151502 137              | Investment in Real Estate           | 12,861               |
| 151502 139              | Investment in Real Estate           | 410,287              |
| 151502 150              | Investment in Real Estate           | 800,880              |
| 151502 151              | Investment in Real Estate           | 5,573,178            |
| 151502 152              | Investment in Real Estate           | 557                  |
| 154100                  | Deferred Legal Fees                 | 24,021               |
| 154501                  | Deferred Outflows - Contributions   | 706,772              |
| 154504                  | Deferred Outflows - Investment      | 2,096,399            |
| 160931                  | SBA 1-3 Yr - Customer Deposit       | 4,224,596            |
| 160938                  | SBA - Construction AWS \$12.3 2010  | 5,110,213            |
| 160939                  | SBA - Sinking AWS \$12.3 2010       | 775,231              |
| 161900                  | Land                                | 3,056,488            |
| 162900                  | Buildings                           | 40,684,635           |
| 163900                  | Accumulated depreciation- buildings | -11,169,734          |
| 164900                  | Improvements- other than buildings  | 207,684,855          |
| 165900                  | Accum depr- other than buildings    | -97,292,781          |
| 166900                  | Equipment & furniture               | 9,017,438            |
| 167900                  | Accumulated depreciation- equipment | -5,899,908           |
| 169900                  | Construction in progress            | 5,270,993            |
| <b>Total</b>            | <b>ASSETS</b>                       | <b>\$238,862,248</b> |

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| <b>Code</b>                           | <b>Description</b>                      | <b>Year to Date</b>  |
|---------------------------------------|---|----------------------|
| <b><u>LIABILITIES</u></b>             |   |                      |
| 202201                                | Accounts payable                        | 347,634              |
| 202204                                | Accounts Payable - Other                | 2,221,396            |
| 206101                                | Retained percentage                     | 124,699              |
| 210000                                | Compensated Absences- Current Portion   | 66,870               |
| 210900                                | Compensated Absences- Long-Term Portion | 27,725               |
| 215000                                | Interest Payable                        | 95,051               |
| 220100                                | Customer utility deposit                | 3,664,880            |
| 220129                                | Deposit - Youth Athletics               | 84                   |
| 220130                                | Deposit - Charter Schools               | 18                   |
| 220131                                | Deposit - Senior Citizen Services       | 17                   |
| 220132                                | Deposit - 9/11 Memorial                 | 4                    |
| 220133                                | Deposit - Crime Prevention              | 8                    |
| 220150                                | Last Month - All Service Refuse         | 1,033                |
| 220160                                | Last Month - Waste Mgt.                 | 1,543                |
| 220180                                | Last month - Waste Pro                  | 557,139              |
| 232000 845                            | Revenue Bonds Payable - Current         | 785,777              |
| 232900 845                            | Revenue Bonds Payable - Long Term       | 7,361,546            |
| 239502                                | Deferred Inflow-Investments             | 366,659              |
| 239905                                | Net Pension Liability                   | 2,108,553            |
| <b>Total</b>                          | <b>LIABILITIES</b>                      | <b>\$17,730,637</b>  |
| <b><u>EQUITY</u></b>                  |   |                      |
|                                       | B/S AGGREGATE REVENUES                  | 13,791,343           |
|                                       | B/S AGGREGATE EXPENDITURES              | -13,791,343          |
| 272000                                | Retained earnings                       | 220,356,381          |
| 281201                                | Restricted - Debt covenants             | 775,231              |
| <b>Total</b>                          | <b>EQUITY</b>                           | <b>\$221,131,611</b> |
| <b>Total - Liabilities and Equity</b> |   | <b>\$238,862,248</b> |