

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: September 30, 2018**

<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	4,246
115105	A/R - credit card refunds/returns	1,992
115124	Deposit Refund Clearing Account	2,713
115125	Accounts receivable	5,374,879
115126	Unbilled utility	1,800,501
115129	A/R - Youth Athletics	83
115130	A/R - Charter Schools	32
115131	A/R - Senior Citizen Services	10
115132	A/R - 9/11 Memorial	3
115133	A/R - Crime Prevention	9
117138	Allowance for bad debts	-1,034,087
131320	Due from Municipal Construction	5,800,000
151300	Pooled funds - SBA	42,374,475
151501	Invest in Real Estate - City Center	9,377,447
151502	Investment in Real Estate	11,962,400
151502 139	Investment in Real Estate	410,287
151502 150	Investment in Real Estate	800,758
151502 151	Investment in Real Estate	5,574,117
151502 152	Investment in Real Estate	557
151600	Investments - Wachovia	750,000
154100	Deferred Legal Fees	38,027
154501	Deferred Outflows - Contributions	941,363
154504	Deferred Outflows - Investment	1,436,391
154506	Deferred Outflow -Experience OPEB	322,087
154507	Deferred Outflow -Assumption OPEB	1,442,292
154508	Deferred Outflow -Contribution OPEB	948,930
160931	SBA 1-3 Yr - Customer Deposit	4,387,998
160938	SBA - Construction AWS \$12.3 2010	5,208,173
160939	SBA - Sinking AWS \$12.3 2010	798,951
161900	Land	3,056,488
162900	Buildings	40,684,635
163900	Accumulated depreciation- buildings	-12,002,010
164900	Improvements- other than buildings	208,305,798
165900	Accum depr- other than buildings	-102,194,399
166900	Equipment & furniture	12,091,001

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167900	Accumulated depreciation- equipment	-6,599,189
169900	Construction in progress	6,737,903
<b>Total</b>	<b>ASSETS</b>	<b>\$248,805,660</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	1,290,775
202204	Accounts Payable - Other	786,156
206101	Retained percentage	127,909
210000	Compensated Absences- Current Portion	85,159
210900	Compensated Absences- Long-Term Portion	30,686
215000	Interest Payable	85,884
220100	Customer utility deposit	3,798,374
220129	Deposit - Youth Athletics	123
220130	Deposit - Charter Schools	56
220131	Deposit - Senior Citizen Services	94
220132	Deposit - 9/11 Memorial	18
220133	Deposit - Crime Prevention	55
220160	Last Month - Waste Mgt.	1,325
220180	Last month - Waste Pro	588,299
232000 845	Revenue Bonds Payable - Current	813,279
232900 845	Revenue Bonds Payable - Long Term	6,548,267
239502	Deferred Inflow-Investments	1,950,093
239506	Deferred Inflows - Investments OPEB	184,087
239905	Net Pension Liability	1,456,798
239906	Net OPEB Liability	6,840,831
<b>Total</b>	<b>LIABILITIES</b>	<b>\$24,588,269</b>
<b><u>EQUITY</u></b>		
243320	Prior per adj to net OPEB liability	-4,391,596
272000	Retained earnings	227,810,037
281201	Restricted - Debt covenants	798,951
<b>Total</b>	<b>EQUITY</b>	<b>\$224,217,392</b>
<b>Total - Liabilities and Equity</b>		<b>\$248,805,660</b>