

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: October 31, 2018**

UNAUDITED

Code	Description	Year to Date
471 Utility Fund		
<u>ASSETS</u>		
102207	Petty cash- Utility	200
102302	Chg fund- Utility	600
115101	Accounts receivable - returned cks	2,944
115105	A/R - credit card refunds/returns	2,022
115124	Deposit Refund Clearing Account	13,340
115125	Accounts receivable	4,914,886
115126	Unbilled utility	1,800,501
115129	A/R - Youth Athletics	83
115130	A/R - Charter Schools	16
115131	A/R - Senior Citizen Services	12
115132	A/R - 9/11 Memorial	3
115133	A/R - Crime Prevention	12
117138	Allowance for bad debts	-1,034,087
151300	Pooled funds - SBA	48,437,418
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
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	4,466,557
160936	SBA - RR&I Fund	3,074,873
160938	SBA - Construction AWS \$12.3 2010	5,218,573
160939	SBA - Sinking AWS \$12.3 2010	889,880
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
167900	Accumulated depreciation- equipment	-6,599,189

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: October 31, 2018**

UNAUDITED

Code	Description	Year to Date
169900	Construction in progress	6,737,903
Total	ASSETS	\$251,122,715
<u>LIABILITIES</u>		
202201	Accounts payable	13,340
202204	Accounts Payable - Other	786,156
207625	Due to pension- General	69,161
210000	Compensated Absences- Current Portion	85,159
210900	Compensated Absences- Long-Term Portion	30,686
215000	Interest Payable	107,354
216230	Accrued payroll	25,568
220100	Customer utility deposit	3,808,002
220129	Deposit - Youth Athletics	90
220130	Deposit - Charter Schools	41
220131	Deposit - Senior Citizen Services	25
220132	Deposit - 9/11 Memorial	4
220133	Deposit - Crime Prevention	17
220160	Last Month - Waste Mgt.	1,325
220180	Last month - Waste Pro	596,743
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
Total	LIABILITIES	\$23,317,025
<u>EQUITY</u>		
	B/S AGGREGATE EXPENDITURES	-4,625,915
	B/S AGGREGATE REVENUES	5,139,340
248100	Restricted for Capital Replacement	3,074,873
272000	Retained earnings	223,418,441
281201	Restricted - Debt covenants	798,951
Total	EQUITY	\$227,805,689
Total - Liabilities and Equity		\$251,122,715