

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2020**

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 | 1,872 |
| 115105 | A/R - credit card refunds/returns | 2,082 |
| 115124 | Deposit Refund Clearing Account | 127 |
| 115125 | Accounts receivable | 5,423,632 |
| 115126 | Unbilled utility | 1,945,541 |
| 115129 | A/R - Youth Athletics | 84 |
| 115130 | A/R - Charter Schools | 9 |
| 115131 | A/R - Senior Citizen Services | 9 |
| 115133 | A/R - Crime Prevention | 6 |
| 117138 | Allowance for bad debts | -1,309,333 |
| 151300 | Pooled funds - SBA | 58,837,021 |
| 151501 | City Center Land | 9,377,447 |
| 151502 | Investment in Real Estate | 11,963,910 |
| 151502 139 | Investment in Real Estate | 410,287 |
| 151502 150 | Investment in Real Estate | 800,444 |
| 151502 151 | Investment in Real Estate | 5,574,117 |
| 151502 152 | Investment in Real Estate | 557 |
| 154100 | Deferred Legal Fees | 40,064 |
| 154501 | Deferred Outflows - Contributions | 2,371,239 |
| 154504 | Deferred Outflows - Investment | 667,094 |
| 154506 | Deferred Outflow -Experience OPEB | 1,382,037 |
| 154507 | Deferred Outflow -Assumption OPEB | 944,093 |
| 154508 | Deferred Outflow -Contribution OPEB | 960,200 |
| 156903 | Net Pension Asset | 241,515 |
| 160931 | SBA 1-3 Yr - Customer Deposit | 4,816,164 |
| 160936 | SBA - RR&I Fund | 1,873,469 |
| 160938 | SBA - Construction AWS \$12.3 2010 | 2,814,726 |
| 160939 | SBA - Sinking AWS \$12.3 2010 | 231,723 |
| 161900 | Land | 3,056,488 |
| 162900 | Buildings | 41,015,000 |
| 163900 | Accumulated depreciation- buildings | -12,834,285 |
| 164900 | Improvements- other than buildings | 215,979,550 |
| 165900 | Accum depr- other than buildings | -106,391,887 |
| 166900 | Equipment & furniture | 13,186,586 |
| 167900 | Accumulated depreciation- equipment | -7,559,431 |

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| 169900 | Construction in progress | 14,979,062 |
| Total | ASSETS | \$270,802,018 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts payable | 68,828 |
| 207625 | Due to pension- General | 68,231 |
| 210000 | Compensated Absences- Current Portion | 45,147 |
| 210900 | Compensated Absences- Long-Term Portion | 17,238 |
| 215000 | Interest Payable | 33,288 |
| 216230 | Accrued payroll | 13,269 |
| 220100 | Customer utility deposit | 3,960,245 |
| 220102 | Customer Pending Postings | 160 |
| 220129 | Deposit - Youth Athletics | 116 |
| 220130 | Deposit - Charter Schools | 49 |
| 220131 | Deposit - Senior Citizen Services | 77 |
| 220133 | Deposit - Crime Prevention | 38 |
| 220160 | Last Month - Waste Mgt. | 1,325 |
| 220180 | Last month - Waste Pro | 650,026 |
| 232000 845 | Revenue Bonds Payable - Current | 841,744 |
| 232900 845 | Revenue Bonds Payable - Long Term | 5,706,524 |
| 239502 | Deferred Inflow-Investments | 1,860,426 |
| 239506 | Deferred Inflows - Investments OPEB | 247,439 |
| 239508 | Deferred Inflows - Assumptions OPEB | 649,982 |
| 239906 | Net OPEB Liability | 7,173,673 |
| Total | LIABILITIES | \$21,337,824 |
| <u>EQUITY</u> | | |
| | B/S AGGREGATE EXPENDITURES | -19,537,002 |
| | B/S AGGREGATE REVENUES | 20,396,142 |
| 248100 | Restricted for Capital Replacement | 1,873,469 |
| 252000 | Prior Per Adj-Retain Earnings | 5,779,238 |
| 272000 | Retained earnings | 240,125,243 |
| 281201 | Restricted - Debt covenants | 827,105 |
| Total | EQUITY | \$249,464,194 |
| Total - Liabilities and Equity | | \$270,802,018 |