

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

**UNAUDITED**

<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	1,025
115105	A/R - credit card refunds/returns	2,082
115124	Deposit Refund Clearing Account	6,420
115125	Accounts receivable	5,933,492
115126	Unbilled utility	1,945,541
115129	A/R - Youth Athletics	85
115130	A/R - Charter Schools	14
115131	A/R - Senior Citizen Services	12
115133	A/R - Crime Prevention	7
117138	Allowance for bad debts	-1,309,333
151300	Pooled funds - SBA	59,580,668
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	4,952,380
160936	SBA - RR&I Fund	16
160938	SBA - Construction AWS \$12.3 2010	2,826,276
160939	SBA - Sinking AWS \$12.3 2010	590,272
161900	Land	3,056,488
162900	Buildings	41,498,463
163900	Accumulated depreciation- buildings	-12,846,606
164900	Improvements- other than buildings	218,543,940
165900	Accum depr- other than buildings	-107,147,695
166900	Equipment & furniture	17,403,824
167900	Accumulated depreciation- equipment	-7,841,232

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169900	Construction in progress	8,857,445
<b>Total</b>	<b>ASSETS</b>	<b>\$270,787,389</b>
<b><u>LIABILITIES</u></b>		
202201	Accounts payable	75,014
207625	Due to pension- General	136,461
210000	Compensated Absences- Current Portion	45,147
210900	Compensated Absences- Long-Term Portion	17,238
215000	Interest Payable	99,864
216230	Accrued payroll	30,960
220100	Customer utility deposit	3,939,154
220129	Deposit - Youth Athletics	99
220130	Deposit - Charter Schools	26
220131	Deposit - Senior Citizen Services	39
220133	Deposit - Crime Prevention	22
220160	Last Month - Waste Mgt.	1,325
220180	Last month - Waste Pro	545,399
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
<b>Total</b>	<b>LIABILITIES</b>	<b>\$21,370,536</b>
<b><u>EQUITY</u></b>		
	B/S AGGREGATE REVENUES	41,128,459
	B/S AGGREGATE EXPENDITURES	-39,482,698
248100	Restricted for Capital Replacement	16
252000	Prior Per Adj-Retain Earnings	5,071,466
272000	Retained earnings	241,872,505
281201	Restricted - Debt covenants	827,105
<b>Total</b>	<b>EQUITY</b>	<b>\$249,416,853</b>
<b>Total - Liabilities and Equity</b>		<b>\$270,787,389</b>