

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: February 28, 2013**

**UNAUDITED**

<b>Code</b>	<b>Description</b>	<b>Year to Date</b>
<b>657 Other Post Employment Ben</b>		
<b><u>ASSETS</u></b>		
115137	Miscellaneous accounts receivable	1,708
151300	Pooled funds - FLOC	-385
151400	Investment - FLOC Intermediate	39,322,835
160927	OPEB Expense Acct - Mercantile	169,001
160929	OPEB Trust - Mercantile	56,125
<b>Total</b>	<b>ASSETS</b>	<b>\$39,549,284</b>
<b><u>LIABILITIES</u></b>		
229200	Reserve for health insurance	680,095
<b>Total</b>	<b>LIABILITIES</b>	<b>\$680,095</b>
<b><u>EQUITY</u></b>		
	B/S AGGREGATE REVENUES	6,494,830
	B/S AGGREGATE EXPENDITURES	-2,473,081
247700	Net assets available- Benefit	34,847,440
<b>Total</b>	<b>EQUITY</b>	<b>\$38,869,189</b>
	<b>Total - Liabilities and Equity</b>	<b>\$39,549,284</b>