

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: September 30, 2013**

| Code | Description | Year to Date |
|---------------------------------------|-----------------------------------|---------------------|
| 657 Other Post Employment Ben | | |
| <u>ASSETS</u> | | |
| 115137 | Miscellaneous accounts receivable | 509 |
| 151400 | Investment - FLOC Intermediate | 44,418,761 |
| 160927 | OPEB Expense Acct - TD Bank | 192,965 |
| 160929 | OPEB Trust - TD Bank | 57,957 |
| Total | ASSETS | \$44,670,192 |
| <u>LIABILITIES</u> | | |
| 202201 | Accounts payable | 219,981 |
| 229200 | Reserve for health insurance | 889,922 |
| Total | LIABILITIES | \$1,109,903 |
| <u>EQUITY</u> | | |
| 247700 | Net assets available- Benefit | 43,560,289 |
| Total | EQUITY | \$43,560,289 |
| Total - Liabilities and Equity | | \$44,670,192 |