

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: May 31, 2013**

UNAUDITED

Code	Description	Year to Date
657 Other Post Employment Ben		
<u>ASSETS</u>		
151300	Pooled funds - FLOC	-468
151400	Investment - FLOC Intermediate	41,767,337
160927	OPEB Expense Acct - Mercantile	165,348
160929	OPEB Trust - Mercantile	59,777
Total	ASSETS	\$41,991,994
<u>LIABILITIES</u>		
229200	Reserve for health insurance	680,095
Total	LIABILITIES	\$680,095
<u>EQUITY</u>		
	B/S AGGREGATE EXPENDITURES	-4,262,774
	B/S AGGREGATE REVENUES	10,727,233
247700	Net assets available- Benefit	34,847,440
Total	EQUITY	\$41,311,899
	Total - Liabilities and Equity	\$41,991,994