

CITY OF PEMBROKE PINES  
REVENUE REPORT  
AS OF: May 31, 2013  
67% OF YEAR

UNAUDITED

| Account                                   | Division | Project                             | Account Description                 | Current            | Year to Date        | Budget              | PCT:        | Unrealized         |
|---|----------|-------------------------------------|-------------------------------------|--------------------|---------------------|---------------------|-------------|--------------------|
| <b>657 Other Post Employment Benefits</b> |          |                                     |                                     |                    |                     |                     |             |                    |
| <b>MISCELLANEOUS REVENUE</b>              |          |                                     |                                     |                    |                     |                     |             |                    |
| <b>Investment Income</b>                  |          |                                     |                                     |                    |                     |                     |             |                    |
| 361084                                    | 204      |                                     | Interest on investments             | 457,605            | 3,161,942           | 3,710,000           | 85%         | 548,058            |
| 361085                                    |          |                                     | Interest on Money Market Acct       | 124                | 926                 | 2,065               | 45%         | 1,139              |
| <b>Sub Total</b>                          |          | <b>Investment Income</b>            |                                     | <b>\$457,729</b>   | <b>\$3,162,868</b>  | <b>\$3,712,065</b>  | <b>85%</b>  | <b>\$549,197</b>   |
| <b>Pension Fund Contributions</b>         |          |                                     |                                     |                    |                     |                     |             |                    |
| 368035                                    | 204      |                                     | City contrib-General retiree health | 243,257            | 1,946,103           | 2,919,153           | 67%         | 973,050            |
| 368036                                    | 204      |                                     | City contrib-Police retiree health  | 344,422            | 2,755,376           | 4,133,062           | 67%         | 1,377,686          |
| 368037                                    | 204      |                                     | City contrib-Fire retiree health    | 190,082            | 1,520,660           | 2,280,992           | 67%         | 760,332            |
| 368038                                    | 204      |                                     | City contrib-Schools retiree health | 1,939              | 15,363              | 23,000              | 67%         | 7,637              |
| <b>Sub Total</b>                          |          | <b>Pension Fund Contributions</b>   |                                     | <b>\$779,700</b>   | <b>\$6,237,502</b>  | <b>\$9,356,207</b>  | <b>67%</b>  | <b>\$3,118,705</b> |
| <b>Other Miscellaneous Revenues</b>       |          |                                     |                                     |                    |                     |                     |             |                    |
| 369022                                    | 204      |                                     | Specific Stop Loss Recovery         | 0                  | 513,103             | 0                   | 0%          | -513,103           |
| 369053                                    | 204      |                                     | RX Rebates                          | 0                  | 0                   | 15,000              | 0%          | 15,000             |
| 369054                                    |          |                                     | Part D Subsidy                      | 0                  | 144,908             | 75,000              | 193%        | -69,908            |
| 369056                                    | 204      |                                     | Medical contribution                | 56,807             | 463,494             | 178,523             | 260%        | -284,971           |
| 369059                                    | 204      |                                     | Medical Claims - Refund/Adj.        | 179                | 205,357             | 500,000             | 41%         | 294,643            |
| <b>Sub Total</b>                          |          | <b>Other Miscellaneous Revenues</b> |                                     | <b>\$56,986</b>    | <b>\$1,326,863</b>  | <b>\$768,523</b>    | <b>173%</b> | <b>(\$558,340)</b> |
| <b>TOTAL</b>                              |          | <b>MISCELLANEOUS REVENUE</b>        |                                     | <b>\$1,294,416</b> | <b>\$10,727,233</b> | <b>\$13,836,795</b> | <b>78%</b>  | <b>\$3,109,562</b> |

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| <i>Account</i>            | <i>Division</i> | <i>Project</i> | <i>Account Description</i>                | <i>Current</i>     | <i>Year to Date</i> | <i>Budget</i>        | <i>PCT:</i> | <i>Unrealized</i>    |
|---------------------------|-----------------|----------------|---|--------------------|---------------------|----------------------|-------------|----------------------|
| <b>OTHER SOURCES</b>      |                 |                |   |                    |                     |                      |             |                      |
| <b>Other Non-Revenues</b> |                 |                |   |                    |                     |                      |             |                      |
| 389940                    |                 |                | Beginning surplus                         | 0                  | 0                   | -5,766,825           | 0%          | -5,766,825           |
| <b>Sub Total</b>          |                 |                | <b>Other Non-Revenues</b>                 | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>(\$5,766,825)</b> | <b>0%</b>   | <b>(\$5,766,825)</b> |
| <b>TOTAL</b>              |                 |                | <b>OTHER SOURCES</b>                      | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>(\$5,766,825)</b> | <b>0%</b>   | <b>(\$5,766,825)</b> |
| <b>TOTAL</b>              |                 |                | <b>657 Other Post Employment Benefits</b> | <b>\$1,294,416</b> | <b>\$10,727,233</b> | <b>\$8,069,970</b>   | <b>133%</b> | <b>(\$2,657,263)</b> |