

**CITY OF PEMBROKE PINES  
EXPENDITURE REPORT  
AS OF: June 30 , 2014  
75% OF YEAR**

**UNAUDITED**

| Object   | Account Description                 | Current           | Year To Date       | Encumbrances | Budget             | PCT         | Available Funds  |
|--|-------------------------------------|-------------------|--------------------|--------------|--------------------|-------------|------------------|
| <b>504 Public Insurance Fund</b>               |                                     |                   |                    |              |                    |             |                  |
| <b>519 Other general governmental services</b> |                                     |                   |                    |              |                    |             |                  |
| <b>203 Self Insurance</b>                      |                                     |                   |                    |              |                    |             |                  |
| <b>401 Administration</b>                      |                                     |                   |                    |              |                    |             |                  |
| <u>Personnel Services</u>                      |                                     |                   |                    |              |                    |             |                  |
| 12014  | Risk Management/Benefits Supervisor | 4,680             | 44,460             | 0            | 60,840             | 73%         | 16,380           |
| 12990  | Accrued Payroll                     | 315               | 1,260              | 0            | 0                  | 0%          | (1,260)          |
| 15001  | Special Payment non P & F           | 2,434             | 2,434              | 0            | 0                  | 0%          | (2,434)          |
| 15116  | Cell Phone Pay                      | 25                | 200                | 0            | 275                | 73%         | 75               |
| 21000  | Social Security- matching           | 525               | 3,414              | 0            | 4,655              | 73%         | 1,241            |
| 22000  | Retirement contributions            | 2,833             | 24,440             | 0            | 34,003             | 72%         | 9,563            |
| 26300  | General retiree health contrib      | 776               | 6,991              | 0            | 9,320              | 75%         | 2,329            |
| <b>Sub Total</b>                               |                                     | <b>\$11,587</b>   | <b>\$83,198</b>    | <b>\$0</b>   | <b>\$109,093</b>   | <b>76%</b>  | <b>\$25,895</b>  |
| <u>Operating Expenditure/Expenses</u>          |                                     |                   |                    |              |                    |             |                  |
| 34989  | Contractual service provider        | 3,848             | 32,613             | 0            | 66,207             | 49%         | 33,594           |
| 34990  | Contractual services- other         | 0                 | 0                  | 0            | 23,725             | 0%          | 23,725           |
| 45025  | Hazardous cleanup                   | 0                 | 0                  | 0            | 6,311              | 0%          | 6,311            |
| 45050  | Insurance- administrative fees      | 150               | 50,224             | 0            | 215,426            | 23%         | 165,202          |
| 46800  | Maintenance contracts               | 0                 | 0                  | 0            | 2,000              | 0%          | 2,000            |
| 47100  | Printing                            | 0                 | 0                  | 0            | 4,000              | 0%          | 4,000            |
| 49857  | Allocation of Adm Expenses          | (36,023)          | (324,200)          | 0            | (432,262)          | 75%         | (108,062)        |
| 51100  | Office supplies                     | 131               | 2,774              | 0            | 4,500              | 62%         | 1,726            |
| 52650  | Equip < than \$1000                 | 0                 | 0                  | 0            | 1,000              | 0%          | 1,000            |
| <b>Sub Total</b>                               |                                     | <b>(\$31,894)</b> | <b>(\$238,589)</b> | <b>\$0</b>   | <b>(\$109,093)</b> | <b>219%</b> | <b>\$129,496</b> |
| <b>Total for the Project</b>                   |                                     | <b>(\$20,306)</b> | <b>(\$155,391)</b> |              |                    |             | <b>\$155,391</b> |

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| <b>Object</b>                                  | <b>Account Description</b>            | <b>Current</b>     | <b>Year To Date</b> | <b>Encumbrances</b> | <b>Budget</b>       | <b>PCT</b> | <b>Available Funds</b> |
|--|---------------------------------------|--------------------|---------------------|---------------------|---------------------|------------|------------------------|
| <b>504 Public Insurance Fund</b>               |                                       |                    |                     |                     |                     |            |                        |
| <b>519 Other general governmental services</b> |                                       |                    |                     |                     |                     |            |                        |
| <b>203 Self Insurance</b>                      |                                       |                    |                     |                     |                     |            |                        |
| <b>402 Health Insurance</b>                    |                                       |                    |                     |                     |                     |            |                        |
| <u>Operating Expenditure/Expenses</u>          |                                       |                    |                     |                     |                     |            |                        |
| 45053  | Health- Administrative fees           | 37,067             | 342,738             | 0                   | 650,000             | 53%        | 307,262                |
| 45085  | Dental/Cobra Fees                     | 0                  | 0                   | 0                   | 2,000               | 0%         | 2,000                  |
| 45420  | Health- Premium                       | 41,938             | 385,083             | 0                   | 805,849             | 48%        | 420,766                |
| 45808  | Health Claims                         | 1,143,392          | 9,661,066           | 0                   | 12,694,158          | 76%        | 3,033,092              |
| 49857  | Allocation of Adm Expenses            | 24,994             | 224,941             | 0                   | 299,921             | 75%        | 74,980                 |
| <b>Sub Total</b>                               |                                       | <b>\$1,247,391</b> | <b>\$10,613,829</b> | <b>\$0</b>          | <b>\$14,451,928</b> | <b>73%</b> | <b>\$3,838,099</b>     |
| <b>Total for the Project</b>                   |                                       | <b>\$1,247,391</b> | <b>\$10,613,829</b> |                     | <b>\$14,451,928</b> | <b>73%</b> | <b>\$3,838,099</b>     |
| <b>504 Public Insurance Fund</b>               |                                       |                    |                     |                     |                     |            |                        |
| <b>519 Other general governmental services</b> |                                       |                    |                     |                     |                     |            |                        |
| <b>203 Self Insurance</b>                      |                                       |                    |                     |                     |                     |            |                        |
| <b>403 Life Insurance</b>                      |                                       |                    |                     |                     |                     |            |                        |
| <u>Operating Expenditure/Expenses</u>          |                                       |                    |                     |                     |                     |            |                        |
| 45095  | Insurance- Life                       | 47,177             | 146,375             | 0                   | 261,537             | 56%        | 115,162                |
| 49857  | Allocation of Adm Expenses            | 412                | 3,708               | 0                   | 4,943               | 75%        | 1,235                  |
| <b>Sub Total</b>                               |                                       | <b>\$47,589</b>    | <b>\$150,083</b>    | <b>\$0</b>          | <b>\$266,480</b>    | <b>56%</b> | <b>\$116,397</b>       |
| <b>Total for the Project</b>                   |                                       | <b>\$47,589</b>    | <b>\$150,083</b>    |                     | <b>\$266,480</b>    | <b>56%</b> | <b>\$116,397</b>       |
| <b>504 Public Insurance Fund</b>               |                                       |                    |                     |                     |                     |            |                        |
| <b>519 Other general governmental services</b> |                                       |                    |                     |                     |                     |            |                        |
| <b>203 Self Insurance</b>                      |                                       |                    |                     |                     |                     |            |                        |
| <b>404 Workers Compensation</b>                |                                       |                    |                     |                     |                     |            |                        |
| <u>Operating Expenditure/Expenses</u>          |                                       |                    |                     |                     |                     |            |                        |
| 45070  | Insurance-excess wrkrs compensation   | 0                  | 266,544             | 0                   | 461,553             | 58%        | 195,009                |
| 45080  | State assessment- self ins wrkrs comp | 0                  | 25,287              | 0                   | 62,300              | 41%        | 37,013                 |
| 45742  | Workers compensation 1985-86          | 0                  | 836                 | 0                   | 0                   | 0%         | (836)                  |

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| <b>504 Public Insurance Fund</b>               |                              |                  |                  |              |                    |            |                    |
| <b>519 Other general governmental services</b> |                              |                  |                  |              |                    |            |                    |
| <b>203 Self Insurance</b>                      |                              |                  |                  |              |                    |            |                    |
| <b>404 Workers Compensation</b>                |                              |                  |                  |              |                    |            |                    |
| 45751  | Workers compensation 1993-94 | 0                | 650              | 0            | 0                  | 0%         | (650)              |
| 45752  | Workers compensation 1994-95 | 5,842            | (12,297)         | 0            | 0                  | 0%         | 12,297             |
| 45753  | Workers compensation 1995-96 | 0                | 76               | 0            | 0                  | 0%         | (76)               |
| 45754  | Workers compensation 1996-97 | 0                | 75,670           | 0            | 0                  | 0%         | (75,670)           |
| 45756  | Workers compensation 1998-99 | 1,465            | (13,316)         | 0            | 0                  | 0%         | 13,316             |
| 45757  | Workers compensation 1999-00 | 3,019            | 3,814            | 0            | 0                  | 0%         | (3,814)            |
| 45758  | Workers compensation 2000-01 | 3,745            | 7,409            | 0            | 0                  | 0%         | (7,409)            |
| 45759  | Workers compensation 2001-02 | 397              | 6,318            | 0            | 0                  | 0%         | (6,318)            |
| 45760  | Workers compensation 2002-03 | 5,771            | 13,986           | 0            | 0                  | 0%         | (13,986)           |
| 45761  | Workers compensation 2003-04 | 2,007            | 13,287           | 0            | 0                  | 0%         | (13,287)           |
| 45762  | Workers compensation 2004-05 | 2,839            | 18,401           | 0            | 0                  | 0%         | (18,401)           |
| 45763  | Workers compensation 2005-06 | 3,655            | 3,631            | 0            | 0                  | 0%         | (3,631)            |
| 45764  | Workers compensation 2006-07 | 4,541            | 10,501           | 0            | 0                  | 0%         | (10,501)           |
| 45765  | Workers compensation 2007-08 | 3,428            | 17,913           | 0            | 0                  | 0%         | (17,913)           |
| 45766  | Workers compensation 2008-09 | 4,018            | 33,170           | 0            | 0                  | 0%         | (33,170)           |
| 45767  | Workers compensation 2009-10 | 4,524            | 61,151           | 0            | 0                  | 0%         | (61,151)           |
| 45768  | Workers compensation 2010-11 | 277              | 16,071           | 0            | 0                  | 0%         | (16,071)           |
| 45769  | Workers compensation 2011-12 | 2,996            | 87,178           | 0            | 0                  | 0%         | (87,178)           |
| 45771  | Workers compensation 2012-13 | 3,474            | 92,608           | 0            | 227                | 40796      | (92,381)           |
| 45772  | Workers compensation 2013-14 | 71,806           | 123,919          | 0            | 2,310,389          | 5%         | 2,186,470          |
| 49857  | Allocation of Adm Expenses   | 4,536            | 40,824           | 0            | 54,430             | 75%        | 13,606             |
| <b>Sub Total</b>                               |                              | <b>\$128,343</b> | <b>\$893,632</b> | <b>\$0</b>   | <b>\$2,888,899</b> | <b>31%</b> | <b>\$1,995,267</b> |
| <b>Total for the Project</b>                   |                              | <b>\$128,343</b> | <b>\$893,632</b> |              | <b>\$2,888,899</b> | <b>31%</b> | <b>\$1,995,267</b> |

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| <b>504 Public Insurance Fund</b>               |                               |                    |                     |              |                     |            |                    |
| <b>519 Other general governmental services</b> |                               |                    |                     |              |                     |            |                    |
| <b>203 Self Insurance</b>                      |                               |                    |                     |              |                     |            |                    |
| <b>405 Property &amp; Casualty Insurance</b>   |                               |                    |                     |              |                     |            |                    |
| <u>Operating Expenditure/Expenses</u>          |                               |                    |                     |              |                     |            |                    |
| 45060  | Insurance- excess property    | 230,564            | 719,150             | 0            | 1,312,500           | 55%        | 593,350            |
| 45200  | Insurance- Gallagher package  | 0                  | 441,132             | 0            | 888,250             | 50%        | 447,118            |
| 45225  | Insurance - bus               | 19,461             | 169,759             | 0            | 300,000             | 57%        | 130,241            |
| 45600  | Insurance- fidelity bonds     | 0                  | 9,099               | 0            | 9,200               | 99%        | 101                |
| 45711  | Insurance claims paid 2013-14 | 22,059             | 90,093              | 0            | 900,000             | 10%        | 809,907            |
| 45712  | Insurance claims paid 2012-13 | 23,373             | 85,125              | 0            | 0                   | 0%         | (85,125)           |
| 45713  | Insurance claims paid 2011-12 | 1,719              | 111,784             | 0            | 0                   | 0%         | (111,784)          |
| 45714  | Insurance claims paid 2010-11 | 1,130              | 99,385              | 0            | 0                   | 0%         | (99,385)           |
| 45715  | Insurance claims paid 2009-10 | 2,467              | 90,976              | 0            | 0                   | 0%         | (90,976)           |
| 45716  | Insurance claims paid 2008-09 | 0                  | 8,297               | 0            | 0                   | 0%         | (8,297)            |
| 45717  | Insurance claims paid 2007-08 | 617                | 22,238              | 0            | 0                   | 0%         | (22,238)           |
| 45718  | Insurance claims paid 2006-07 | 1,949              | 5,371               | 0            | 0                   | 0%         | (5,371)            |
| 45719  | Insurance claims paid 2005-06 | 0                  | 3,916               | 0            | 0                   | 0%         | (3,916)            |
| 45729  | Insurance claims paid 2000-01 | 0                  | 131                 | 0            | 0                   | 0%         | (131)              |
| 45770  | Claims not part of Gallagher  | 0                  | 0                   | 0            | 314,000             | 0%         | 314,000            |
| 49857  | Allocation of Adm Expenses    | 6,081              | 54,727              | 0            | 72,968              | 75%        | 18,241             |
| <b>Sub Total</b>                               |                               | <b>\$309,421</b>   | <b>\$1,911,182</b>  | <b>\$0</b>   | <b>\$3,796,918</b>  | <b>50%</b> | <b>\$1,885,736</b> |
| <b>Total for the Project</b>                   |                               | <b>\$309,421</b>   | <b>\$1,911,182</b>  |              | <b>\$3,796,918</b>  | <b>50%</b> | <b>\$1,885,736</b> |
| <b>Total for the Division</b>                  |                               | <b>\$1,712,437</b> | <b>\$13,413,335</b> | <b>\$0</b>   | <b>\$21,404,225</b> | <b>63%</b> | <b>\$7,990,890</b> |
| <b>Total for the Fund</b>                      |                               | <b>\$1,712,437</b> | <b>\$13,413,335</b> | <b>\$0</b>   | <b>\$21,404,225</b> | <b>63%</b> | <b>\$7,990,890</b> |