

CITY OF PEMBROKE PINES  
EXPENDITURE REPORT  
AS OF: February 28, 2019  
42% 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>                      |                                  |                   |                    |              |                    |             |                 |
| 12017  | Risk/Benefits Manager            | 5,629             | 29,665             | 0            | 72,635             | 41%         | 42,970          |
| 15116  | Cell Phone Pay                   | 50                | 250                | 0            | 600                | 42%         | 350             |
| 21000  | Social Security- matching        | 414               | 2,188              | 0            | 5,603              | 39%         | 3,415           |
| 22000  | Retirement contributions         | 519               | 2,597              | 0            | 6,233              | 42%         | 3,637           |
| 22001  | Retirement contribution - legacy | 854               | 4,270              | 0            | 10,245             | 42%         | 5,975           |
| 26300  | General retiree health contrib   | 1,201             | 6,005              | 0            | 14,408             | 42%         | 8,403           |
| <b>Sub Total</b>                               |                                  | <b>\$8,667</b>    | <b>\$44,974</b>    | <b>\$0</b>   | <b>\$109,724</b>   | <b>41%</b>  | <b>\$64,750</b> |
| <u>Operating Expenditure/Expenses</u>          |                                  |                   |                    |              |                    |             |                 |
| 34989  | Contractual service provider     | 6,047             | 29,334             | 0            | 90,000             | 33%         | 60,666          |
| 34990  | Contractual services- other      | 0                 | 0                  | 0            | 24,000             | 0%          | 24,000          |
| 40100  | Travel/conferences               | 0                 | 0                  | 0            | 2,000              | 0%          | 2,000           |
| 45050  | Insurance- administrative fees   | (150)             | 37,931             | 0            | 180,500            | 21%         | 142,569         |
| 46800  | Maintenance contracts            | 0                 | 0                  | 0            | 2,000              | 0%          | 2,000           |
| 47100  | Printing                         | 0                 | 0                  | 0            | 17,000             | 0%          | 17,000          |
| 49857  | Allocation of Adm Expenses       | (35,895)          | (179,471)          | 0            | (430,724)          | 42%         | (251,253)       |
| 51100  | Office supplies                  | 507               | 676                | 0            | 4,500              | 15%         | 3,824           |
| 52650  | Equip < than \$1000              | 0                 | 0                  | 0            | 1,000              | 0%          | 1,000           |
| <b>Sub Total</b>                               |                                  | <b>(\$29,491)</b> | <b>(\$111,530)</b> | <b>\$0</b>   | <b>(\$109,724)</b> | <b>102%</b> | <b>\$1,806</b>  |
| <b>Total for the Project</b>                   |                                  | <b>(\$20,824)</b> | <b>(\$66,555)</b>  |              |                    |             | <b>\$66,555</b> |

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| 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>402 Health Insurance</b>                    |                                       |                    |                    |              |                     |            |                     |
| <u>Operating Expenditure/Expenses</u>          |                                       |                    |                    |              |                     |            |                     |
| 45053  | Health- Administrative fees           | 36,596             | 143,048            | 0            | 652,000             | 22%        | 508,952             |
| 45085  | Dental/Cobra Fees                     | 0                  | 0                  | 0            | 2,662               | 0%         | 2,662               |
| 45420  | Health- Premium                       | 102,929            | 513,944            | 0            | 1,200,000           | 43%        | 686,056             |
| 45808  | Health Claims                         | 1,196,332          | 5,724,962          | 0            | 17,866,637          | 32%        | 12,141,675          |
| 49857  | Allocation of Adm Expenses            | 26,135             | 130,674            | 0            | 313,615             | 42%        | 182,941             |
| <b>Sub Total</b>                               |                                       | <b>\$1,361,992</b> | <b>\$6,512,627</b> | <b>\$0</b>   | <b>\$20,034,914</b> | <b>33%</b> | <b>\$13,522,287</b> |
| <b>Total for the Project</b>                   |                                       | <b>\$1,361,992</b> | <b>\$6,512,627</b> |              | <b>\$20,034,914</b> | <b>33%</b> | <b>\$13,522,287</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                       | 0                  | 130,465            | 0            | 426,525             | 31%        | 296,061             |
| 49857  | Allocation of Adm Expenses            | 565                | 2,823              | 0            | 6,774               | 42%        | 3,951               |
| <b>Sub Total</b>                               |                                       | <b>\$565</b>       | <b>\$133,288</b>   | <b>\$0</b>   | <b>\$433,299</b>    | <b>31%</b> | <b>\$300,012</b>    |
| <b>Total for the Project</b>                   |                                       | <b>\$565</b>       | <b>\$133,288</b>   |              | <b>\$433,299</b>    | <b>31%</b> | <b>\$300,012</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                  | 258,905            | 0            | 500,000             | 52%        | 241,095             |
| 45080  | State assessment- self ins wrkrs comp | 0                  | 6,736              | 0            | 60,000              | 11%        | 53,264              |
| 45742  | Workers compensation 1985-86          | 0                  | 21                 | 0            | 0                   | 0%         | (21)                |

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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>404 Workers Compensation</b>                |                              |                |                     |                     |               |            |                        |
| 45751  | Workers compensation 1993-94 | 0              | 7,887               | 0                   | 0             | 0%         | (7,887)                |
| 45752  | Workers compensation 1994-95 | 18,675         | 39,688              | 0                   | 0             | 0%         | (39,688)               |
| 45754  | Workers compensation 1996-97 | 0              | 1,513               | 0                   | 0             | 0%         | (1,513)                |
| 45756  | Workers compensation 1998-99 | 521            | 7,709               | 0                   | 0             | 0%         | (7,709)                |
| 45757  | Workers compensation 1999-00 | (9,018)        | (370,828)           | 0                   | 0             | 0%         | 370,828                |
| 45758  | Workers compensation 2000-01 | 3,259          | 10,310              | 0                   | 0             | 0%         | (10,310)               |
| 45759  | Workers compensation 2001-02 | 497            | 2,819               | 0                   | 0             | 0%         | (2,819)                |
| 45760  | Workers compensation 2002-03 | 7,582          | 21,672              | 0                   | 0             | 0%         | (21,672)               |
| 45761  | Workers compensation 2003-04 | 743            | 4,453               | 0                   | 0             | 0%         | (4,453)                |
| 45762  | Workers compensation 2004-05 | 310            | 9,921               | 0                   | 0             | 0%         | (9,921)                |
| 45763  | Workers compensation 2005-06 | 5,836          | 9,359               | 0                   | 0             | 0%         | (9,359)                |
| 45764  | Workers compensation 2006-07 | 2,007          | 5,391               | 0                   | 0             | 0%         | (5,391)                |
| 45765  | Workers compensation 2007-08 | 2,773          | 15,110              | 0                   | 0             | 0%         | (15,110)               |
| 45766  | Workers compensation 2008-09 | 8,025          | 25,954              | 0                   | 0             | 0%         | (25,954)               |
| 45767  | Workers compensation 2009-10 | 605            | 4,756               | 0                   | 0             | 0%         | (4,756)                |
| 45768  | Workers compensation 2010-11 | 0              | 411                 | 0                   | 0             | 0%         | (411)                  |
| 45769  | Workers compensation 2011-12 | 0              | 1,633               | 0                   | 0             | 0%         | (1,633)                |
| 45771  | Workers compensation 2012-13 | 339            | 2,746               | 0                   | 0             | 0%         | (2,746)                |
| 45772  | Workers compensation 2013-14 | 3,104          | 7,600               | 0                   | 0             | 0%         | (7,600)                |
| 45773  | Workers compensation 2014-15 | 4,123          | 37,790              | 0                   | 0             | 0%         | (37,790)               |
| 45774  | Workers compensation 2015-16 | 493            | 5,341               | 0                   | 0             | 0%         | (5,341)                |
| 45778  | Workers compensation 2016-17 | 465            | (2,132)             | 0                   | 0             | 0%         | 2,132                  |
| 45779  | Workers compensation 2017-18 | 68,114         | 98,002              | 0                   | 8,152         | 1202%      | (89,850)               |
| 45780  | Workers compensation 2018-19 | 15,903         | 40,795              | 0                   | 2,176,958     | 2%         | 2,136,163              |

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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>                |                               |                  |                  |              |                    |            |                    |
| 49857  | Allocation of Adm Expenses    | 3,636            | 18,179           | 0            | 43,627             | 42%        | 25,448             |
| <b>Sub Total</b>                               |                               | <b>\$137,992</b> | <b>\$271,741</b> | <b>\$0</b>   | <b>\$2,788,737</b> | <b>10%</b> | <b>\$2,516,996</b> |
| <b>Total for the Project</b>                   |                               | <b>\$137,992</b> | <b>\$271,741</b> |              | <b>\$2,788,737</b> | <b>10%</b> | <b>\$2,516,996</b> |
| <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    | 0                | 752,168          | 0            | 1,800,000          | 42%        | 1,047,832          |
| 45200  | Insurance- Gallagher package  | (12)             | 457,951          | 0            | 900,000            | 51%        | 442,049            |
| 45225  | Insurance - bus               | 0                | 79,344           | 0            | 285,000            | 28%        | 205,656            |
| 45704  | Insurance claims paid 2018-19 | 3,527            | 17,936           | 0            | 1,100,000          | 2%         | 1,082,064          |
| 45706  | Insurance claims paid 2017-18 | 31,690           | 46,250           | 20,892       | 0                  | 0%         | (67,141)           |
| 45707  | Insurance claims paid 2016-17 | 200              | 43,185           | 0            | 0                  | 0%         | (43,185)           |
| 45708  | Insurance claims paid 2015-16 | 0                | 8,994            | 0            | 0                  | 0%         | (8,994)            |
| 45709  | Insurance claims paid 2014-15 | 4,518            | 67,233           | 0            | 0                  | 0%         | (67,233)           |
| 45711  | Insurance claims paid 2013-14 | 0                | 1,243            | 0            | 0                  | 0%         | (1,243)            |
| 45712  | Insurance claims paid 2012-13 | 12,500           | 12,582           | 0            | 0                  | 0%         | (12,582)           |
| 45713  | Insurance claims paid 2011-12 | 0                | 41,358           | 0            | 0                  | 0%         | (41,358)           |
| 45714  | Insurance claims paid 2010-11 | 0                | 18,859           | 0            | 0                  | 0%         | (18,859)           |
| 45718  | Insurance claims paid 2006-07 | 0                | 2,457            | 0            | 0                  | 0%         | (2,457)            |
| 45770  | Claims not part of Gallagher  | 0                | 0                | 0            | 100,000            | 0%         | 100,000            |

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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>   |                            |                    |                    |                 |                     |            |                     |
| 49857  | Allocation of Adm Expenses | 5,559              | 27,795             | 0               | 66,708              | 42%        | 38,913              |
| <b>Sub Total</b>                               |                            | <b>\$57,983</b>    | <b>\$1,577,354</b> | <b>\$20,892</b> | <b>\$4,251,708</b>  | <b>38%</b> | <b>\$2,653,462</b>  |
| <b>Total for the Project</b>                   |                            | <b>\$57,983</b>    | <b>\$1,577,354</b> | <b>\$20,892</b> | <b>\$4,251,708</b>  | <b>38%</b> | <b>\$2,653,462</b>  |
| <b>Total for the Division</b>                  |                            | <b>\$1,537,707</b> | <b>\$8,428,455</b> | <b>\$20,892</b> | <b>\$27,508,658</b> | <b>31%</b> | <b>\$19,059,311</b> |
| <b>Total for the Fund</b>                      |                            | <b>\$1,537,707</b> | <b>\$8,428,455</b> | <b>\$20,892</b> | <b>\$27,508,658</b> | <b>31%</b> | <b>\$19,059,311</b> |