

**CITY OF PEMBROKE PINES
BALANCE SHEET
AS OF: January 31, 2019**

UNAUDITED

| Code | Description | Year to Date |
|----------------------------------|---|---------------------|
| 504 Public Insurance Fund | | |
| <u>ASSETS</u> | | |
| 103162 | Cash-Worker Comp Citi Escrow Account | 80,223 |
| 151300 | Pooled funds - SBA | 3,359,558 |
| 151600 | Investments - Wachovia | 17,602,433 |
| 154501 | Deferred Outflows - Contributions | 10,786 |
| 154504 | Deferred Outflows - Investment | -9,451 |
| 154506 | Deferred Outflow -Experience OPEB | 7,602 |
| 154507 | Deferred Outflow -Assumption OPEB | 34,040 |
| 154508 | Deferred Outflow -Contribution OPEB | 22,396 |
| Total | ASSETS | \$21,107,587 |
| <u>LIABILITIES</u> | | |
| 207625 | Due to pension- General | 1,374 |
| 210000 | Compensated Absences- Current Portion | 25,964 |
| 210900 | Compensated Absences- Long-Term Portion | 10,615 |
| 229086 | Claims unsettled 1985-86 | 316,873 |
| 229094 | Claims unsettled 1993-94 | 4,444 |
| 229095 | Claims unsettled 1994-95 | 739,869 |
| 229097 | Claims unsettled 1996-97 | 68,619 |
| 229099 | Claims unsettled 1998-99 | 216,253 |
| 229200 | Reserve for health insurance | 1,653,391 |
| 229300 | Claims unsettled 1999-00 | 138,710 |
| 229301 | Claims unsettled 2000-01 | 482,875 |
| 229302 | Claims unsettled 2001-02 | 184,739 |
| 229303 | Claims unsettled 2002-03 | 211,357 |
| 229304 | Claims unsettled 2003-04 | 538,899 |
| 229305 | Claims unsettled 2004-05 | 233,901 |
| 229306 | Claims unsettled 2005-06 | 284,230 |
| 229307 | Claims unsettled 2006-07 | 307,814 |
| 229308 | Claims unsettled 2007-08 | 883,277 |
| 229309 | Claims unsettled 2008-09 | 224,904 |
| 229310 | Claims unsettled 2009-10 | 173,966 |
| 229311 | Claims unsettled 2010-11 | 65,572 |
| 229312 | Claims unsettled 2011-12 | 270,386 |
| 229313 | Claims unsettled 2012-13 | 136,115 |
| 229314 | Claims unsettled 2013-14 | 192,632 |
| 229315 | Claims unsettled 2014-15 | 495,071 |
| 229316 | Claims unsettled 2015-16 | 492,310 |

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| 229317 | Claims unsettled 2016-17 | 757,555 |
| 229318 | Claims unsettled 2017-18 | 899,953 |
| 239502 | Deferred Inflow-Investments | 40,808 |
| 239506 | Deferred Inflows - Investments OPEB | 4,345 |
| 239905 | Net Pension Liability | 16,335 |
| 239906 | Net OPEB Liability | 161,452 |
| Total | LIABILITIES | \$10,234,608 |
| <u>EQUITY</u> | | |
| | B/S AGGREGATE REVENUES | 11,221,498 |
| | B/S AGGREGATE EXPENDITURES | -6,890,747 |
| 248200 | Restricted for Claims | 6,542,229 |
| Total | EQUITY | \$10,872,979 |
| Total - Liabilities and Equity | | \$21,107,587 |