

**CITY OF PEMBROKE PINES  
BALANCE SHEET  
AS OF: September 30, 2020**

**UNAUDITED**

| <b>Code</b>                      | <b>Description</b>                      | <b>Year to Date</b> |
|----------------------------------|---|---------------------|
| <b>504 Public Insurance Fund</b> |   |                     |
| <b><u>ASSETS</u></b>             |   |                     |
| 103162                           | Cash-Worker Comp Citi Escrow Account    | 66,416              |
| 151300                           | Pooled funds - SBA                      | 3,966,301           |
| 151600                           | Investments - Wachovia                  | 16,948,603          |
| 154501                           | Deferred Outflows - Contributions       | 17,078              |
| 154504                           | Deferred Outflows - Investment          | 8,299               |
| 154506                           | Deferred Outflow -Experience OPEB       | 18,267              |
| 154507                           | Deferred Outflow -Assumption OPEB       | 11,504              |
| 154508                           | Deferred Outflow -Contribution OPEB     | 14,645              |
| <b>Total</b>                     | <b>ASSETS</b>                           | <b>\$21,051,112</b> |
| <b><u>LIABILITIES</u></b>        |   |                     |
| 202201                           | Accounts payable                        | 114,835             |
| 210000                           | Compensated Absences- Current Portion   | 41,551              |
| 210900                           | Compensated Absences- Long-Term Portion | 14,906              |
| 229094                           | Claims unsettled 1993-94                | 52,749              |
| 229095                           | Claims unsettled 1994-95                | 545,130             |
| 229097                           | Claims unsettled 1996-97                | 61,378              |
| 229099                           | Claims unsettled 1998-99                | 287,204             |
| 229200                           | Reserve for health insurance            | 1,642,413           |
| 229300                           | Claims unsettled 1999-00                | 112,838             |
| 229301                           | Claims unsettled 2000-01                | 338,980             |
| 229302                           | Claims unsettled 2001-02                | 169,498             |
| 229303                           | Claims unsettled 2002-03                | 540,361             |
| 229304                           | Claims unsettled 2003-04                | 777,442             |
| 229305                           | Claims unsettled 2004-05                | 269,439             |
| 229306                           | Claims unsettled 2005-06                | 113,768             |
| 229307                           | Claims unsettled 2006-07                | 372,038             |
| 229308                           | Claims unsettled 2007-08                | 742,259             |
| 229309                           | Claims unsettled 2008-09                | 246,360             |
| 229310                           | Claims unsettled 2009-10                | 162,333             |
| 229312                           | Claims unsettled 2011-12                | 189,177             |
| 229313                           | Claims unsettled 2012-13                | 137,059             |
| 229314                           | Claims unsettled 2013-14                | 443,856             |
| 229315                           | Claims unsettled 2014-15                | 363,998             |
| 229316                           | Claims unsettled 2015-16                | 210,360             |
| 229317                           | Claims unsettled 2016-17                | 373,641             |
| 229318                           | Claims unsettled 2017-18                | 420,873             |

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|---------------------------------------|-------------------------------------|---------------------|
| 229319                                | Claims Unsettled 2018-19            | 1,348,186           |
| 229320                                | Claims unsettled 2019-20            | 2,197,145           |
| 239502                                | Deferred Inflow-Investments         | 26,095              |
| 239506                                | Deferred Inflows - Investments OPEB | 1,231               |
| 239508                                | Deferred Inflows - Assumptions OPEB | 12,442              |
| 239509                                | Deferred Inflows - Experience OPEB  | 8,263               |
| 239905                                | Net Pension Liability               | 28,553              |
| 239906                                | Net OPEB Liability                  | 142,523             |
| <b>Total</b>                          | <b>LIABILITIES</b>                  | <b>\$12,508,883</b> |
| <b><u>EQUITY</u></b>                  |                                     |                     |
| 248200                                | Restricted for Claims               | 6,542,229           |
| 283130                                | Assigned - Cancer Benefit           | 2,000,000           |
| <b>Total</b>                          | <b>EQUITY</b>                       | <b>\$8,542,229</b>  |
| <b>Total - Liabilities and Equity</b> |                                     | <b>\$21,051,112</b> |