

**CITY OF PEMBROKE PINES
EXPENDITURE REPORT
AS OF: December 31, 2014
50% OF YEAR**

UNAUDITED

Object	Account Description	Current	Year To Date	Encumbrances	Budget	PCT	Available Funds
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5101 K-3 Basic							
<u>Personnel Services</u>							
12910 120	Chtr Sch Teacher	76,253	557,998	0	1,026,588	54%	468,590
12990 291	Accrued Payroll	17,343	34,686	0	0	0%	(34,686)
12996 291	Sick leave - retire/term	0	2,255	0	0	0%	(2,255)
12997 291	Sick leave - annual	0	2,870	0	1,500	191%	(1,370)
13554 150	P/T Teacher Assistant	5,046	28,114	0	90,412	31%	62,298
15005 291	Supplements	8,585	57,971	0	102,015	57%	44,044
15015 291	Payment in lieu of benefits	1,108	7,569	0	14,406	53%	6,837
21000 221	Social Security- matching	6,721	48,767	0	94,523	52%	45,756
22200 211	Retirement contribution - FRS	9,573	31,233	0	82,745	38%	51,512
22500 211	ICMA - city portion	512	4,916	0	8,147	60%	3,231
23000 231	Health Insurance	21,125	110,417	0	237,169	47%	126,752
23100 232	Life Insurance	352	(403)	0	1,706	-24%	2,109
24000 241	Workers compensation	332	239	0	2,230	11%	1,991
26300 211	General retiree health contrib	112	673	0	1,348	50%	675
Sub Total		\$147,062	\$887,305	\$0	\$1,662,789	53%	\$775,484
<u>Operating Expenditure/Expenses</u>							
40100 330	Travel/conferences	333	333	0	1,500	22%	1,167
52182 513	Testing material	0	0	0	500	0%	500
52590 590	Other Mat'l & Sply	729	6,038	0	20,050	30%	14,012
52650 642	Equip < than \$1000	104	268	0	2,000	13%	1,732
52653 644	Computer equipment < \$1000	0	125	0	200	62%	75
54100 521	Memberships/ dues/ subscription	0	2,636	0	3,500	75%	864

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5101 K-3 Basic							
54520 520	Textbooks	1,217	35,029	4,123	42,700	92%	3,548
Sub Total		\$2,383	\$44,429	\$4,123	\$70,450	69%	\$21,898
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5102 4-8 Basic							
<u>Personnel Services</u>							
12910 120	Chtr Sch Teacher	39,228	285,932	0	528,989	54%	243,057
12990 291	Accrued Payroll	9,016	18,031	0	0	0%	(18,031)
12997 291	Sick leave - annual	0	671	0	1,000	67%	329
13554 150	P/T Teacher Assistant	2,684	17,041	0	51,664	33%	34,623
15005 291	Supplements	3,244	18,814	0	36,016	52%	17,202
15015 291	Payment in lieu of benefits	369	2,031	0	2,401	85%	370
21000 221	Social Security- matching	3,424	24,377	0	47,463	51%	23,086
22200 211	Retirement contribution - FRS	4,304	14,924	0	40,903	36%	25,979
22500 211	ICMA - city portion	302	2,085	0	4,601	45%	2,516
23000 231	Health Insurance	12,872	68,385	0	145,620	47%	77,235
23100 232	Life Insurance	181	(145)	0	942	-15%	1,087
24000 241	Workers compensation	172	325	0	1,360	24%	1,035
26300 211	General retiree health contrib	55	335	0	668	50%	333
Sub Total		\$75,853	\$452,806	\$0	\$861,627	53%	\$408,821
<u>Operating Expenditure/Expenses</u>							
40100 330	Travel/conferences	333	333	0	1,500	22%	1,167
46250 351	R & M equipment	0	0	0	500	0%	500
52182 513	Testing material	0	0	0	250	0%	250

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5102 4-8 Basic							
52590	590	Other Mat'l & Sply	444	2,170	0	11,000	20% 8,830
52650	642	Equip < than \$1000	51	51	0	1,700	3% 1,649
54100	521	Memberships/ dues/ subscription	0	2,574	0	3,000	86% 426
54520	520	Textbooks	1,784	30,394	4,684	34,300	102% (778)
Sub Total			\$2,612	\$35,522	\$4,684	\$52,250	77% \$12,044
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5250 Exceptional Student Prog							
<u>Personnel Services</u>							
12558	120	Speech Therapist	3,299	23,486	0	42,880	55% 19,394
12910	120	Chtr Sch Teacher	19,118	132,838	0	248,518	53% 115,680
12990	291	Accrued Payroll	5,606	11,212	0	0	0% (11,212)
13140	140	Temp Sub Teacher	446	3,175	0	6,000	53% 2,825
13554	150	P/T Teacher Assistant	2,411	14,615	0	36,937	40% 22,322
13559	120	P/T Certified Teacher	2,454	11,766	0	26,715	44% 14,949
15005	291	Supplements	3,296	17,954	0	23,906	75% 5,952
15015	291	Payment in lieu of benefits	369	2,031	0	2,401	85% 370
15107	201	Automobile allowance	77	1,385	0	0	0% (1,385)
21000	221	Social Security- matching	2,326	15,319	0	29,646	52% 14,327
22200	211	Retirement contribution - FRS	2,551	8,955	0	21,845	41% 12,890
22500	211	ICMA - city portion	562	3,743	0	6,310	59% 2,567
23000	231	Health Insurance	7,034	35,663	0	77,866	46% 42,203
23100	232	Life Insurance	100	(122)	0	475	-26% 597
24000	241	Workers compensation	105	276	0	909	30% 633

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5250 Exceptional Student Prog							
26300 211	General retiree health contrib	32	197	0	392	50%	195
Sub Total		\$49,786	\$282,493	\$0	\$524,800	54%	\$242,307
<u>Operating Expenditure/Expenses</u>							
31310 310	Prof & Tech Services	2,488	14,375	0	66,500	22%	52,125
34989 310	Contractual service provider	1,696	8,948	0	22,982	39%	14,034
40100 330	Travel/conferences	0	963	0	2,000	48%	1,037
52590 590	Other Mat'l & Sply	0	926	0	5,000	19%	4,074
52650 642	Equip < than \$1000	0	0	0	3,000	0%	3,000
52653 644	Computer equipment < \$1000	0	399	0	450	89%	51
54520 520	Textbooks	0	1,076	0	6,000	18%	4,924
Sub Total		\$4,183	\$26,686	\$0	\$105,932	25%	\$79,246
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
5901 Substitute Teachers							
<u>Personnel Services</u>							
12990 291	Accrued Payroll	621	1,242	0	0	0%	(1,242)
13140 140	Temp Sub Teacher	5,358	18,519	0	40,000	46%	21,481
21000 221	Social Security- matching	410	1,417	0	3,060	46%	1,643
22200 211	Retirement contribution - FRS	139	498	0	2,780	18%	2,282
Sub Total		\$6,528	\$21,675	\$0	\$45,840	47%	\$24,165

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
6120 Guidance Services							
<u>Personnel Services</u>							
12956 130	School Counselor	3,525	25,790	0	45,820	56%	20,030
12990 291	Accrued Payroll	712	1,423	0	0	0%	(1,423)
15005 291	Supplements	615	3,892	0	5,300	73%	1,408
21000 221	Social Security- matching	299	2,156	0	3,913	55%	1,757
22200 211	Retirement contribution - FRS	458	1,577	0	3,881	41%	2,304
23000 231	Health Insurance	1,172	6,127	0	13,161	47%	7,034
23100 232	Life Insurance	16	(22)	0	71	-31%	93
24000 241	Workers compensation	14	(8)	0	75	-11%	83
26300 211	General retiree health contrib	4	29	0	56	52%	27
Sub Total		\$6,815	\$40,965	\$0	\$72,277	57%	\$31,312
<u>Operating Expenditure/Expenses</u>							
40100 330	Travel/conferences	0	0	0	1,000	0%	1,000
52590 590	Other Mat'l & Sply	0	0	0	500	0%	500
Sub Total		\$0	\$0	\$0	\$1,500	0%	\$1,500
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
6200 Instruct Media Services							
<u>Personnel Services</u>							
12957 130	Media Specialist	3,036	21,627	0	39,470	55%	17,843
12990 291	Accrued Payroll	613	1,226	0	0	0%	(1,226)
15005 291	Supplements	0	315	0	315	100%	0
15015 291	Payment in lieu of benefits	185	1,292	0	2,401	54%	1,109

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569 Other human services							
5061 FSU Charter Elementary School							
6200 Instruct Media Services							
21000 221	Social Security- matching	246	1,778	0	3,229	55%	1,451
22200 211	Retirement contribution - FRS	341	1,148	0	2,939	39%	1,791
23000 231	Health Insurance	0	(1,103)	0	(1,103)	100%	0
23100 232	Life Insurance	13	(25)	0	56	-45%	81
24000 241	Workers compensation	12	(22)	0	48	-46%	70
26300 211	General retiree health contrib	4	29	0	56	52%	27
Sub Total		\$4,450	\$26,265	\$0	\$47,411	55%	\$21,146
<u>Operating Expenditure/Expenses</u>							
52590 590	Other Mat'l & Sply	0	729	0	1,000	73%	271
52652 692	Software < than \$1000 &/or licenses	0	1,309	394	2,800	61%	1,097
54510 611	Media Books	0	3,029	0	8,148	37%	5,119
Sub Total		\$0	\$5,067	\$394	\$11,948	46%	\$6,487
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
6400 Instructional Staff Training services							
<u>Operating Expenditure/Expenses</u>							
31310 310	Prof & Tech Services	0	855	0	2,500	34%	1,645
40100 330	Travel/conferences	508	802	0	1,140	70%	338
Sub Total		\$508	\$1,657	\$0	\$3,640	46%	\$1,983

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7300 School Administration							
<u>Personnel Services</u>							
12137 160	Charter Schools IT Systems Admin	0	303	0	0	0%	(303)
12155 110	Sch Administrative Assistant I	2,917	18,959	0	37,918	50%	18,959
12951 160	Registrar	0	1,102	0	1,475	75%	373
12952 160	Bookkeeper	2,491	16,193	0	32,387	50%	16,194
12953 110	Assistant Principal	5,952	43,002	0	77,380	56%	34,378
12973 110	Principal Pembroke Shores	8,262	54,598	0	107,415	51%	52,817
12990 291	Accrued Payroll	4,607	9,214	0	0	0%	(9,214)
12992 291	Vacation leave - retire/term	0	2,174	0	2,174	100%	(0)
12996 291	Sick leave - retire/term	0	227	0	227	100%	0
12997 291	Sick leave - annual	0	3,224	0	99	3257%	(3,125)
13683 160	Sch P/T Clerk Spec I	781	4,051	0	8,892	46%	4,841
14000 160	Overtime	71	71	0	0	0%	(71)
15005 291	Supplements	154	1,000	0	4,739	21%	3,739
15015 291	Payment in lieu of benefits	369	1,754	0	2,401	73%	647
21000 221	Social Security- matching	1,584	11,076	0	21,054	53%	9,978
22200 211	Retirement contribution - FRS	1,953	8,078	0	16,936	48%	8,858
22500 211	ICMA - city portion	220	1,484	0	2,905	51%	1,421
23000 231	Health Insurance	4,689	24,069	0	52,205	46%	28,136
23100 232	Life Insurance	98	(142)	0	449	-32%	591
24000 241	Workers compensation	88	(30)	0	497	-6%	527
25000 251	Unemployment compensation	0	1,055	0	0	0%	(1,055)
26300 211	General retiree health contrib	23	139	0	280	50%	141
Sub Total		\$34,259	\$201,601	\$0	\$369,433	55%	\$167,832

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7300 School Administration							
<u>Operating Expenditure/Expenses</u>							
31300 311	Professional services-Outside Legal	170	4,356	0	10,000	44%	5,644
31310 310	Prof & Tech Services	374	826	0	6,000	14%	5,174
34989 310	Contractual service provider	7,570	49,973	0	106,057	47%	56,084
34990 310	Contractual services- other	0	183	0	0	0%	(183)
40100 330	Travel/conferences	628	696	0	2,000	35%	1,304
41400 371	Postage	11	11	0	1,500	1%	1,489
46250 351	R & M equipment	0	0	0	1,100	0%	1,100
46800 350	Maintenance contracts	33	2,208	5,992	10,186	81%	1,986
47100 395	Printing	0	105	0	1,500	7%	1,395
49000 391	Legal/employment ads	0	0	0	1,250	0%	1,250
52590 590	Other Mat'l & Sply	0	2,000	0	8,000	25%	6,000
52650 642	Equip < than \$1000	0	1,239	0	2,000	62%	761
52652 692	Software < than \$1000 &/or licenses	2,100	23,559	0	30,425	77%	6,866
52653 644	Computer equipment < \$1000	0	0	0	2,140	0%	2,140
54100 521	Memberships/ dues/ subscription	0	771	0	1,000	77%	229
Sub Total		\$10,886	\$85,929	\$5,992	\$183,158	50%	\$91,237
<u>Capital Outlay</u>							
64691 691	Capitalized Software - Schools	603	603	1,398	2,001	100%	0
Sub Total		\$603	\$603	\$1,398	\$2,001	100%	\$0

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7400 Facilities Acquisition & Construction							
<u>Operating Expenditure/Expenses</u>							
44360 360	Rentals	51,041	302,952	0	615,387	49%	312,435
Sub Total		\$51,041	\$302,952	\$0	\$615,387	49%	\$312,435
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7600 Food Services							
<u>Operating Expenditure/Expenses</u>							
31310 310	Prof & Tech Services	21,349	86,130	128,663	213,949	100%	(844)
40100 330	Travel/conferences	0	1	0	0	0%	(1)
41370 370	Communications	48	48	0	340	14%	292
43380 380	Pub Ut Svc Othr Energ Sv	96	343	0	923	37%	580
43430 430	Electricity	836	5,789	0	11,157	52%	5,368
46150 350	R & M- land- building & improvement	0	0	0	300	0%	300
46250 351	R & M equipment	64	271	0	2,105	13%	1,834
46800 350	Maintenance contracts	848	848	0	1,299	65%	451
52650 642	Equip < than \$1000	0	67	0	219	30%	152
52790 790	Miscellaneous Expense	0	260	0	1,091	24%	831
52910 580	Commodity Consumption	0	7,679	0	15,918	48%	8,239
Sub Total		\$23,241	\$101,436	\$128,663	\$247,301	93%	\$17,203
<u>Capital Outlay</u>							
64400 641	Other equipment	0	468	0	491	95%	23
Sub Total		\$0	\$468	\$0	\$491	95%	\$23

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7800 Pupil Transfer Services							
<u>Operating Expenditure/Expenses</u>							
34300 390	Contract- laundry & cleaning	12	52	0	128	41%	76
34990 310	Contractual services- other	22,736	94,141	0	199,740	47%	105,599
41370 370	Communications	91	155	0	623	25%	468
43380 380	Pub Ut Svc Othr Energ Sv	115	335	0	686	49%	351
43430 430	Electricity	48	321	0	764	42%	443
45000 370	Insurance	1,905	(5,124)	0	6,309	-81%	11,433
45320 320	Insurance & Bond Premium	0	0	0	786	0%	786
46150 350	R & M- land- building & improvement	0	32	0	181	18%	149
46250 351	R & M equipment	0	59	0	75	78%	16
46300 351	R & M motor vehicles	1,548	11,086	764	35,961	33%	24,110
46800 350	Maintenance contracts	0	60	60	150	80%	30
49105 370	License renewals	0	0	0	50	0%	50
52540 451	Fuel	4,156	23,147	0	41,394	56%	18,247
52600 642	Clothing/uniforms	0	424	0	658	64%	234
52650 642	Equip < than \$1000	13	38	0	572	7%	534
52790 790	Miscellaneous Expense	94	530	0	972	54%	442
Sub Total		\$30,718	\$125,256	\$824	\$289,049	44%	\$162,968
173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
7900 Operation of Plant							
<u>Operating Expenditure/Expenses</u>							
30010 790	Contingency	0	0	0	141,418	0%	141,418
32100 312	Accounting and auditing fees	0	2,537	0	4,271	59%	1,734

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173 FSU Charter Schools								
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5061 FSU Charter Elementary School								
7900 Operation of Plant								
34500	350	Contract- building maintenance	687	40,591	22,197	118,429	53%	55,641
34982	310	Function sourcing- Grounds/Facilities	0	8,322	0	8,322	100%	(0)
34990	310	Contractual services- other	1,430	7,148	0	20,303	35%	13,156
41370	370	Communications	(6,114)	(2,699)	4,198	16,296	9%	14,797
43380	380	Pub Ut Svc Othr Energ Sv	667	2,552	0	5,050	51%	2,498
43430	430	Electricity	10,446	71,041	0	135,050	53%	64,009
44210	360	IT/Telecommunications Services	6,562	39,376	0	78,751	50%	39,375
45320	320	Insurance & Bond Premium	2,618	29,843	0	82,124	36%	52,281
46150	350	R & M- land- building & improvement	2,288	11,034	0	25,578	43%	14,544
46250	351	R & M equipment	0	511	0	1,000	51%	489
46800	350	Maintenance contracts	0	1,050	1,050	2,100	100%	0
49175	794	Administrative fees	13,890	83,340	0	166,681	50%	83,341
49176	794	FSU Administrative Fee	0	0	0	250,000	0%	250,000
52200	510	Cleaning/janitorial supplies	0	0	0	1,000	0%	1,000
52590	590	Other Mat'l & Sply	0	0	0	500	0%	500
52650	642	Equip < than \$1000	75	318	0	3,837	8%	3,519
52790	790	Miscellaneous Expense	0	0	0	400	0%	400
Sub Total			\$32,548	\$294,964	\$27,445	\$1,061,110	30%	\$738,701
Other Uses								
91171	971	Transfer to Charter Middle School	0	0	0	194,115	0%	194,115
Sub Total			\$0	\$0	\$0	\$194,115	0%	\$194,115

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173 FSU Charter Schools							
569 Other human services							
5061 FSU Charter Elementary School							
9102 Child Care Supervision							
<u>Personnel Services</u>							
12990 291	Accrued Payroll	1,952	3,904	0	0	0%	(3,904)
13190 160	P/T After School Director	1,264	6,889	0	35,802	19%	28,913
13403 160	P/T Bookkeeper	452	1,897	0	6,172	31%	4,275
13556 160	P/T After School Care	5,661	30,595	0	78,404	39%	47,809
13683 160	Sch P/T Clerk Spec I	566	1,949	0	5,335	37%	3,386
21000 221	Social Security- matching	606	3,150	0	9,623	33%	6,473
22200 211	Retirement contribution - FRS	785	2,894	0	9,269	31%	6,375
24000 241	Workers compensation	37	74	0	299	25%	225
Sub Total		\$11,322	\$51,353	\$0	\$144,904	35%	\$93,551
<u>Operating Expenditure/Expenses</u>							
31310 310	Prof & Tech Services	0	0	0	150	0%	150
52590 590	Other Mat'l & Sply	0	0	0	800	0%	800
52650 642	Equip < than \$1000	0	161	0	400	40%	239
Sub Total		\$0	\$161	\$0	\$1,350	12%	\$1,189
Total for the Division		\$494,800	\$2,989,593	\$173,523	\$6,568,763	48%	\$3,405,647
Total for the Fund		\$494,800	\$2,989,593	\$173,523	\$6,568,763	48%	\$3,405,647