Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	A	B
	FY 2018	
	Actual	Estimated
	Jul '17 - April '18	May to June '18
Ordinary Income/Expense		
Income		
3300 · State Sources		
3310 · FEFP	1,944,828	388,966
3397 · Capital outlay funds	49,304	9,861
3398 · School Recognition	59,595	-
3399 · Teacher lead program	6,000	-
Total 3300 · State Sources	2,059,727	398,826.49
3400 · Local Funds		
3410 · Other state & local income	273	55
3413 · Local Capital Improvement	323,992	-
3431 · Interest Income	339	68
3440 · Contributions	464	93
Total 3400 · Local Funds	325,067	214.96
3470 · Fees		
3473 · Before and After Care	155,010	31,002
3479 · Other Student Fees	45,682	9,136
3480 · Parent Teacher Enrichment Group		-
3481 · Summer Camp		-
3470 · Fees - Other	262	52
Total 3470 · Fees	200,954	40,190.81
Total Income	2,585,748	439,232.26
Gross Profit	2,585,748	439,232.26
Expense		
100 · Salaries		
110 · Administrators	81,632	16,326
120 · Classroom teachers	853,870	170,774
122 · Bonus (Discretionary)	70,566	-
130 · Other certified	61,115	12,223
140 · Substitute teachers	15,990	3,198
160 · Other support personnel	279,170	55,834
Total 100 · Salaries	1,362,344	258,355.68
200 · Employee benefits		
220 · Fringe benefits (payroll taxes)	103,504	20,701
230 · Health Insurance	49,135	9,827
240 · Workers Comp	6,715	1,343
241 · Retirement Expense	21,554	4,311
290 · Employee benefits - other		-
Total 200 · Employee benefits	180,908	36,181.66
300 · Purchased services		
310 · Professional & tech. services	47,699	9,540
311 · Audit fees		

Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	Actual Jul '17 - April '18	Estimated May to June '18
320 · Insurance expense	15,541	3,108
330 · Travel	715	143
350 · Repairs & maintenance	14,316	2,863
360 · Rent	7,173	1,435
361 · Safe school services	10,393	2,079
365 · Software subscription	19,803	3,961
370 · Postage	427	85
371 · Telecommunications	6,391	1,278
380 · Water	10,878	2,176
390 · Other purchased services	18,534	3,707
391 · Printing services	3,706	741
394 · Information Technology or Web	110	22
Total 300 · Purchased services	155,685	31,136.94
400 · Energy services		
430 · Electricity	26,351	5,270
Total 400 · Energy services	26,351	5,270.23
500 · Materials & supplies		
510 · Supplies	33,352	6,670
513 · Supplies (teacher lead)	6,000	-
520 · Textbooks	26,028	-
594 · Student Activity	15,258	3,052
500 · Materials & supplies - Other	67	-
Total 500 · Materials & supplies	80,706	9,722.02
600 · Non capitalized assets		
642 · Noncap Furniture & Fixtures	2,809	562
643 · Non Capitalized Computer Hardwa	2,975	595
Total 600 · Non capitalized assets	5,784	1,156.71
700 · Other expenses		
729 · Interest Expense	220,896	44,179
730 · Dues & fees	2,613	523
780 · Depreciation expense	112,995	22,599
781 · Amortization Expense	6,236	1,247
790 · Admin miscellaneous expense		
793 · Sponsor admin fee		-
Total 700 · Other expenses	342,740	68,548
Total Expense	2,154,518	410,371
Net Ordinary Income	431,231	28,861
Net Income	**431,231**	**28,861**

Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	A+B FY 2018 Projected Actual	FY 2018 Board approved Budget
Ordinary Income/Expense		
Income		
3300 · State Sources		
3310 · FEFP	2,333,794	2,224,327
3397 · Capital outlay funds	59,165	58,654
3398 · School Recognition	59,595	59,595
3399 · Teacher lead program	6,000	6,000
Total 3300 · State Sources	2,458,553.95	2,348,576
3400 · Local Funds		
3410 · Other state & local income	327	
3413 · Local Capital Improvement	323,992	323,992
3431 · Interest Income	406	
3440 · Contributions	556	
Total 3400 · Local Funds	325,281.77	323,992
3470 · Fees		
3473 · Before and After Care	186,012	181,000
3479 · Other Student Fees	54,819	52,000
3480 · Parent Teacher Enrichment Group	-	
3481 · Summer Camp	-	1,500
3470 · Fees - Other	314	
Total 3470 · Fees	241,144.84	53,500
Total Income	3,024,980.56	2,726,068
Gross Profit	3,024,980.56	2,726,068
Expense		
100 · Salaries		
110 · Administrators	97,959	99,817
120 · Classroom teachers	1,024,645	979,193
122 · Bonus (Discresionary)	70,566	72,400
130 · Other certified	73,338	94,783
140 · Substitute teachers	19,188	20,000
160 · Other support personnel	335,004	291,733
Total 100 · Salaries	1,620,699.63	1,557,926
200 · Employee benefits		
220 · Fringe benefits (payroll taxes)	124,205	127,718
230 · Health Insurance	58,962	67,641
240 · Workers Comp	8,057	6,873
241 · Retirement Expense	25,865	27,944
290 · Employee benefits - other	-	
Total 200 · Employee benefits	217,089.94	230,176
300 · Purchased services		
310 · Professional & tech. services	57,239	59,084
311 · Audit fees		

Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	Projected Actual	Board approved Budget
320 · Insurance expense	18,649	66,932
330 · Travel	858	5,000
350 · Repairs & maintenance	17,179	17,200
360 · Rent	8,608	9,500
361 · Safe school services	12,472	10,000
365 · Software subscription	23,763	23,550
370 · Postage	512	300
371 · Telecommunications	7,669	9,000
380 · Water	13,054	8,900
390 · Other purchased services	22,240	22,918
391 · Printing services	4,447	5,000
394 · Information Technology or Web	131	
Total 300 · Purchased services	186,821.63	237,384
400 · Energy services		
430 · Electricity	31,621	34,000
Total 400 · Energy services	31,621.39	34,000
500 · Materials & supplies		
510 · Supplies	40,023	33,500
513 · Supplies (teacher lead)	6,000	6,000
520 · Textbooks	26,028	26,500
594 · Student Activity	18,309	4,000
500 · Materials & supplies - Other	67	
Total 500 · Materials & supplies	90,427.82	70,000
600 · Non capitalized assets		
642 · Noncap Furniture & Fixtures	3,370	2,500
643 · Non Capitalized Computer Hardwa	3,570	3,000
Total 600 · Non capitalized assets	6,940.25	5,500
700 · Other expenses		
729 · Interest Expense	265,075	270,000
730 · Dues & fees	3,135	5,000
780 · Depreciation expense	135,595	163,765
781 · Amortization Expense	7,484	9,020
790 · Admin miscellaneous expense	-	
793 · Sponsor admin fee	-	
Total 700 · Other expenses	411,288	447,785
Total Expense	2,564,889	2,582,771
Net Ordinary Income	460,092	143,297
Net Income	**460,092**	**143,297**

Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	Proposed FY 2019 Changes to Projected FY 2018	Proposed FY 2019 Budget
Ordinary Income/Expense		
Income		
3300 · State Sources		
3310 · FEFP	129,569	2,353,896
3397 · Capital outlay funds	511	59,165
3398 · School Recognition	-	59,595
3399 · Teacher lead program	-	6,000
Total 3300 · State Sources	130,080	2,478,656
3400 · Local Funds		
3410 · Other state & local income	-	-
3413 · Local Capital Improvement	-	323,992
3431 · Interest Income	-	-
3440 · Contributions	-	-
Total 3400 · Local Funds	-	323,992
3470 · Fees		
3473 · Before and After Care	-	181,000
3479 · Other Student Fees	-	52,000
3480 · Parent Teacher Enrichment Group	-	-
3481 · Summer Camp	-	1,500
3470 · Fees - Other	-	-
Total 3470 · Fees	-	234,500
Total Income	130,079.95	3,037,147.95
Gross Profit	130,079.95	3,037,147.95
Expense		
100 · Salaries		
110 · Administrators	63,116	162,933
120 · Classroom teachers	(8,512)	970,681
122 · Bonus (Discresionary)	-	72,400
130 · Other certified	106,295	201,078
140 · Substitute teachers	-	20,000
160 · Other support personnel	(179,974)	111,759
Total 100 · Salaries	(19,074)	1,538,852
200 · Employee benefits		
220 · Fringe benefits (payroll taxes)	(3,513)	130,802
230 · Health Insurance	-	67,641
240 · Workers Comp	1,184	8,057
241 · Retirement Expense	(1,944)	26,000
290 · Employee benefits - other	-	-
Total 200 · Employee benefits	(4,272)	232,501
300 · Purchased services		
310 · Professional & tech. services	-	59,084
311 · Audit fees	-	-

Pinellas Primary Academy Charter School
Profit & Loss Budget vs. Actual
July 2017 through April 2018

	Changes to Projected FY 2018	FY 2019 Budget
320 · Insurance expense	-	66,932
330 · Travel	-	5,000
350 · Repairs & maintenance	-	17,200
360 · Rent	-	9,500
361 · Safe school services	26,832	36,832
365 · Software subscription	1,450	25,000
370 · Postage	250	550
371 · Telecommunications	-	9,000
380 · Water	4,154	13,054
390 · Other purchased services	-	22,918
391 · Printing services	-	5,000
394 · Information Technology or Web	-	-
Total 300 · Purchased services	32,686	270,070
400 · Energy services		
430 · Electricity	-	34,000
Total 400 · Energy services	-	34,000
500 · Materials & supplies		
510 · Supplies	6,523	40,023
513 · Supplies (teacher lead)	-	6,000
520 · Textbooks	10,000	36,500
594 · Student Activity	18,000	22,000
500 · Materials & supplies - Other	-	-
Total 500 · Materials & supplies	34,523	104,523
600 · Non capitalized assets		
642 · Noncap Furniture & Fixtures	1,000	3,500
643 · Non Capitalized Computer Hardwa	27,000	30,000
Total 600 · Non capitalized assets	28,000	33,500
700 · Other expenses		
729 · Interest Expense	(4,925)	265,075
730 · Dues & fees	500	5,500
780 · Depreciation expense	(28,170)	135,595
781 · Amortization Expense	(1,536)	7,484
790 · Admin miscellaneous expense	-	-
793 · Sponsor admin fee	-	-
Total 700 · Other expenses	(34,132)	413,653
Total Expense	37,730.59	2,627,098.96
Net Ordinary Income	92,349.36	410,048.99
Net Income	92,349.36	410,048.99

Last Name	First Name	Years at PPA	Step	Category	Position
Walker	Nancy	11		Admin	Admin
AP				Admin	Admin
Bickford	Sheri	3	2	Admin Prim	Admin

Bateman	Cindy	1	n/a	BAC	BAC
Harris	Christina		n/1	BAC	BAC
Johnston	Janis	7	n/a	BAC	BAC
Mercado	Sarah	6	n/a	BAC	BAC
Rutherford	Heather	N/A		BAC	BAC

Ganio	Michelle	4	n/a	EA	EA
Klaustermeier	Kalyn		n/a	EA	EA
Price	Susann	1	n/a	EA	EA

Meadows	Lori	6	17Masters	Teacher	ESE
Meloy	Casey	3	12	Teacher	ESE
Dyson	Laura	4	2	ESE Teacher	ESE

Bookhammer	David	6	n/a	Main	Maintenance
Currie	Dave	N/A		Maint	Maintenance
Marquez	Jorge	1	n/a	Maint	Maintenance
Tye	Steve	11	n/a	Maint	Maintenance
Valdes	Juan	1	n/a	Maint	Maintenance
Barrios	JB		n/a	Maint	Maintenance

Rubenstein	Khan	1	n/a	Office	Office
Culmer	Kriston	3	n/a	Office	Office
Fulling	Karna	7	n/a	Office	Office
Jackson	Antwan	3	n/a	Office	Office
Robinson	Scarlet	0	n/a	Office	Office
Shea	Lisa			Office	Office
Sullivan	Laura	1	n/a	Office	Office

Yack	Sarah	3	n/a	Office	Office
Eckman	Sharon	6	20	Teacher	1st
Lodato	Brianna	0	2	Teacher	1st
Marzano	Katherine	0	2	Teacher	1st
McGuire	Mary	6	19	Teacher	1st
Henrikson	Shelby	0	0	Teacher	2nd
Iliff	Kelly	1	9	Teacher	2nd
Lents	Taylor	1	3	Teacher	2nd
Sill	Laura	3	4 Masters	Teacher	2nd
Balzar	Sara	0	2	Teacher	2nd
Bernard	Joan	0	1	Teacher	3rd
Creney	Krista	6	7	Teacher	3rd
Johnston	Kara	3	4	Teacher	3rd
Koberna	Melissa	6	14	Teacher	3rd
Reasner	Rebecca	6	7	Teacher	3rd
McDonald	Brittany	1	8	Teacher	Art
Cook	Meghan	2	6	Teacher	Kindergarten
Gillum*	Jennifer	0	2 Masters	Teacher	Kindergarten
Williams	Allyson	6	21 Masters	Teacher	Kindergarten
Zanfardino	Batya	0	2Masters	Teacher	Kindergarten
Wickstrom	Greg	15	16	Teacher	Music
Youmans	Micah	4	6	Teacher	PE
Jimenez-Quino	Victor	1	1	Teacher	Spanish PE

School	17-18 Hourly	18-19 Hourly	17-18 Salary	18-19 Salary	PPA Retiremer
Primary			$91,282.17	$94,633.42	$1,200.00
Share			$0.00	$65,000.00	$1,200.00
Primary		$ 33.56	$59,750.00	$35,000.00	

Total $1,704.00

Share	$ 10.00	$ 10.00	$7,000.00	$7,000.00	$0.00
Share	$ 10.00		$9,000.00	$9,000.00	
Share			$28,000.00	$28,840.00	$1,200.00
Share	$ 11.60	$ 11.60	$22,464.00	$22,464.00	$1,200.00
Share	$ 10.25	$ 10.00	$8,200.00	$7,000.00	

Total $1,008.00

Primary	$ 12.50		$21,000.00	$22,050.00	$1,200.00
Primary	$ 11.00		$22,880.00	$22,880.00	$1,200.00
Primary	$ 10.00	$ 10.50	$18,000.00	$18,900.00	$1,200.00

Total $3,600.00

Primary			$46,897.43	$47,557.78	$1,200.00
Share			$42,537.50	$43,050.00	$1,200.00
Share			$30,000.00	$31,500.00	$1,200.00

Total $2,208.00

Share	$ 13.00		$27,040.00	$30,000.00	$1,200.00
Share	$ 10.54	$ 10.54	$16,000.00	$13,702.00	
Share	$ 10.00	$ 10.30	$14,214.00	$14,646.60	$0.00
Share			$50,500.00	$50,500.00	$1,200.00
Share	$ 10.00	$ 10.30	$12,611.00	$12,988.30	$0.00
Share	$ 9.50	$ 9.50	$11,400.00	$11,400.00	

Total $1,008.00

Share	$ 8.50	$ 8.50	$7,000.00	$6,120.00	$0.00
Share			$42,000.00	$44,100.00	$1,200.00
Share			$39,000.00	$40,950.00	$1,200.00
Share			$30,000.00	$31,500.00	$1,200.00
Share	$ 10.00		$22,000.00	$22,000.00	$1,200.00
Share	$ 10.00		$9,000.00	$9,000.00	
Share	$ 10.00		$9,000.00	$9,000.00	$0.00

Share	$ 13.60	$ 14.00	$28,000.00	$29,120.00	$1,200.00

Total $2,520.00

Primary			$46,749.23	$48,152.45	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$46,058.38	$46,749.23	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,369.00	$42,541.08	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$43,180.00	$43,180.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$47,180.00	$47,180.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$43,457.50	$43,665.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,000.00	$41,369.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,000.00	$43,180.00	$1,200.00
Primary			$50,332.45	$51,776.68	$1,200.00
Primary			$41,800.00	$43,180.00	$1,200.00
Primary			$44,046.36	$44,707.43	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00
Primary			$41,000.00	$41,000.00	$1,200.00

Total $26,400.00

Scale Increase	18-19 Total Sa	Difference	Budget Amount	Total	
$4,000.00	$98,633.42	$7,351.25	$98,633.42	$99,833.42	110
$0.00	$65,000.00	$65,000.00	$27,300.00	$28,500.00	110
$2,000.00	$37,000.00	-$22,750.00	$37,000.00	$37,000.00	110
$6,000.00			**$162,933.42**		
$0.00	$7,000.00	$0.00	$2,940.00	$2,940.00	160
	$9,000.00	$0.00	$3,780.00	$3,780.00	160
$0.00	$28,840.00	$840.00	$12,112.80	$13,312.80	160
$0.00	$22,464.00	$0.00	$9,434.88	$10,634.88	160
	$7,000.00	-$1,200.00	$2,940.00	$2,940.00	160
			$31,207.68		
$0.00	$22,050.00	$1,050.00	$22,050.00	$23,250.00	130
	$22,880.00	$0.00	$22,880.00	$24,080.00	130
$0.00	$18,900.00	$900.00	$18,900.00	$20,100.00	130
			$63,830.00		
$2,000.00	$49,557.78	$2,660.35	$49,557.78	$50,757.78	130
$1,000.00	$44,050.00	$1,512.50	$18,501.00	$19,701.00	130
$0.00	$31,500.00	$1,500.00	$13,230.00	$14,430.00	130
$3,000.00			**$81,288.78**		
$0.00	$30,000.00	$2,960.00	$12,600.00	$13,800.00	130
	$13,702.00	-$2,298.00	$5,754.84	$5,754.84	130
$0.00	$14,646.60	$432.60	$6,151.57	$6,151.57	130
$0.00	$50,500.00	$0.00	$21,210.00	$22,410.00	130
$0.00	$12,988.30	$377.30	$5,455.09	$5,455.09	130
	$11,400.00	$0.00	$4,788.00	$4,788.00	130
			$55,959.50		
$0.00	$6,120.00	-$880.00	$2,570.40	$2,570.40	160
$0.00	$44,100.00	$2,100.00	$18,522.00	$19,722.00	160
$0.00	$40,950.00	$1,950.00	$17,199.00	$18,399.00	160
$0.00	$31,500.00	$1,500.00	$13,230.00	$14,430.00	160
$0.00	$22,000.00	$0.00	$9,240.00	$10,440.00	160
	$9,000.00	$0.00	$3,780.00	$3,780.00	160
$0.00	$9,000.00	$0.00	$3,780.00	$3,780.00	160

$0.00	$29,120.00	$1,120.00	$12,230.40	$13,430.40	160
			$80,551.80		
$2,000.00	$50,152.45	$3,403.22	$50,152.45	$51,352.45	120
$0.00	$41,000.00	$0.00	$41,000.00	$42,200.00	120
	$41,000.00	$0.00	$41,000.00	$42,200.00	120
$2,000.00	$48,749.23	$2,690.85	$48,749.23	$49,949.23	120
	$41,000.00	$0.00	$41,000.00	$42,200.00	120
$1,000.00	$43,541.08	$2,172.08	$43,541.08	$44,741.08	120
$1,000.00	$42,000.00	$1,000.00	$42,000.00	$43,200.00	120
$1,000.00	$44,180.00	$1,000.00	$44,180.00	$45,380.00	120
	$41,000.00	$0.00	$41,000.00	$42,200.00	120
	$47,180.00	$0.00	$47,180.00	$48,380.00	120
$2,000.00	$43,000.00	$2,000.00	$43,000.00	$44,200.00	120
$1,000.00	$42,000.00	$1,000.00	$42,000.00	$43,200.00	120
$2,000.00	$45,665.00	$2,207.50	$45,665.00	$46,865.00	120
$2,000.00	$43,000.00	$2,000.00	$43,000.00	$44,200.00	120
$1,000.00	$42,369.00	$1,369.00	$42,369.00	$43,569.00	120
$1,000.00	$42,000.00	$1,000.00	$42,000.00	$43,200.00	120
	$43,180.00	$2,180.00	$43,180.00	$44,380.00	120
$2,000.00	$53,776.68	$3,444.23	$53,776.68	$54,976.68	120
$0.00	$43,180.00	$1,380.00	$43,180.00	$44,380.00	120
$4,000.00	$48,707.43	$4,661.07	$48,707.43	$49,907.43	120
$1,000.00	$42,000.00	$1,000.00	$42,000.00	$43,200.00	120
$1,000.00	$42,000.00	$1,000.00	$42,000.00	$43,200.00	120
$24,000.00			**$970,680.87**		
			$1,446,452.05		

7300
7300
7300

9100
9100
9100
9100
9100

5200
5200
5200

5200
5200
5200

5200
5200
5200
5200
5200
5200

7300
7300
7300
7300
7300
7300
7300

7300

5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100
5100