St. Johns Classical Academy

Fleming Island Campus
Financial Report

STJCA Fleming Island – Board meeting
Treasurers Report
September 2026

1. Unrestricted Cash for the period ending 8/31/26 is down $110K since 6/30/2026, down $843K from 6/30/2025 and down $1.0M since 6/30/2024:
    a. Unrestricted cash 8/31/26: $1.8M
    b. Unrestricted cash 6/30/26: $1.9M
    c. Unrestricted cash 6/30/25: $2.6M
    d. Unrestricted cash 6/30/24: $2.8M
2. Restricted cash at 8/31/26: $3.1M
3. Total reconciled cash (restricted & unrestricted) at 8/31/26: $5.0M
4. Trailing 13-month report on cash & debt covenants (attached).
5. The current operating budget was approved by the Board in April 2026. The budget copy was previously provided to the Board – copies available anytime from jdefazio@chartersagecpa.com.
6. Student enrollment counts:
    a. STJCA FI- 4th Calc: 942.37
    b. Actual Enrollment at 8/31/26: 975
7. District Compliance:
    a. September 30, 2026, quarterly financial statements issued to Clay County School district on or about 10/14/26.
8. Debt covenant:
    a. EBITDA (Earnings before interest & depreciation) annualized: $(377)K
    b. Debt service coverage annualized (EBITDA divided by $965K debt service no less than 1.0 required): (0.16)
    c. Days cash on hand (30 days required): 80.60 days.
9. Long-term debt balance at 8/31/26: $26.8M
10. Tax matters:
    a. No matters are pending at this time.
11. Audit matters
    a. FY25/26 audit has been completed and submitted.
12. Other matters
    a. If you have questions or comments please contact Mike Hess, CPA at 407-896-4931 or mhess@chartersagecpa.com

St. Johns Classical Academy- Fleming Island

Financial Statements Unaudited

As of and for the period ending

August 31, 2026

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These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them. The financial statements do not include a statement of cash flows. Substantially all disclosures required by GAAP omitted

St. Johns Classical Academy Fleming Island

Balance Sheet

As of August 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1100 Bank accounts	
1101 Checking -Ameris Bank Account	204,708.15
1105 Ameris - Internal Funds	153,734.88
1109 Ameris-Money Market	1,127,663.93
1160 Lunch Account- Ameris	314,057.50
1161 Public Funds CD	7,624.23
Total 1100 Bank accounts	**1,807,788.69**
Total Bank Accounts	**$1,807,788.69**
Other Current Assets	
1114 Restricted Cash 2021 Bond	
1114-1 Revenue Fund 2021	658.67
1114-2 Reserve Account	986,436.71
1114-3 Int Acct 2021 A	325,852.00
1114-4 Int Acct 2021 B	49.93
1114-5 Admin Fund	2,992.11
1114-7 Capital Maintenance	104,600.37
1114-8 Prin Snk Fd 2021A	236,520.39
Total 1114 Restricted Cash 2021 Bond	**1,657,110.18**
1116 Restricted Cash 2025 Bond	
1151 Restricted cash 2025 Bond	3,257,867.72
1152 Less restricted cash at SJ-OP	(1,798,731.49)
Total 1151 Restricted cash 2025 Bond	**1,459,136.23**
Total 1116 Restricted Cash 2025 Bond	**1,459,136.23**
1200 Other current assets	
1226 Due from Capital Outlay	111,374.00
1227 Due from Clay County	564,169.83
1230 Prepaid expenses	26,305.79
1232 Deposits held	3,950.83
Total 1200 Other current assets	**705,800.45**
Total Other Current Assets	**$3,822,046.86**
Total Current Assets	**$5,629,835.55**

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St. Johns Classical Academy Fleming Island

Balance Sheet

As of August 31, 2026

	TOTAL
Fixed Assets	
1300 Fixed assets	
1310 Land	1,733,190.22
1320 Improvements other than bldg	303,913.99
1330 Buildings	20,810,490.97
1332 Ditch	11,667.88
Total 1330 Buildings	**20,822,158.85**
1340 Furniture, fixture & equipment	1,105,738.34
1349 Accumulated depreciation	(3,888,857.82)
Total 1300 Fixed assets	**20,076,143.58**
Total Fixed Assets	**$20,076,143.58**
Other Assets	
1460 Due from OP Campus	618,021.48
1900 Deferred Outflows of Resources	
1920 Deferred Outflow Refunding Bond	1,134,914.89
Total 1900 Deferred Outflows of Resources	**1,134,914.89**
Total Other Assets	**$1,752,936.37**
TOTAL ASSETS	**$27,458,915.50**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts payable	31,460.04
Total Accounts Payable	**$31,460.04**
Other Current Liabilities	
2105 Accrued expenses	12,300.00
2106 Accrue Interest	52,230.76
2110 Accrued payroll	227,232.54
2111 Retirement plan payable	13,008.48
2115 Bond Interest Payable	212,013.30
2116 Bond Payment Payable	332,889.00
2216 Due to Internal Funds	21,176.76
2218 Due to Ameris Credit Card	11,178.52
Total Other Current Liabilities	**$882,029.36**
Total Current Liabilities	**$913,489.40**

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St. Johns Classical Academy Fleming Island

Balance Sheet

As of August 31, 2026

	TOTAL
Long-Term Liabilities	
2320 Bonds payable	
2322 Bond 2021 Payable	16,030,000.00
2323 Bond 2025 Payable	22,362,111.00
2324 2025 Bonds reported at SJ-OP	(12,234,015.00)
2326 Bond Premium	786,040.09
2330 Discount on 2025 Bond	(88,692.47)
Total 2320 Bonds payable	**26,855,443.62**
Total Long-Term Liabilities	**$26,855,443.62**
Total Liabilities	**$27,768,933.02**
Equity	
2700 Restricted Net Assets	2,972,559.27
2770 Net investment in capital asset	(7,076,826.17)
2790 Unrestricted net position	4,083,027.65
Net Income	(288,778.27)
Total Equity	**$ (310,017.52)**
TOTAL LIABILITIES AND EQUITY	**$27,458,915.50**

St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL
Income	
3300 State sources	
3310 FEFP Base Funding	887,414.84
3314 Safe Schools	14,644.16
3315 Discretionary Millage Compressi	78,378.68
3319 Mental Health Assistance	10,353.16
3320 Discretionary Local Effort	61,594.84
3322 ESE Guaranteed Allocation	30,085.00
3324 Education Enrichment Share	40,156.32
3355 Class Size Reduction	152,200.00
Total 3300 State sources	**1,274,827.00**
3373 Miscellaneous State Revenues	
3397 Capital outlay funds	111,374.00
Total 3373 Miscellaneous State Revenues	**111,374.00**
3400 Local funds	
3410 Other income	1,621.15
3415 Unrealized Gain & Loss	10,684.92
3418 Sales Surtax	63,279.04
3431 Interest income	12,820.71
3495 Other Miscellaneous Local	2,543.88
Total 3400 Local funds	**90,949.70**
3483 Food Service	
3484 School Lunch Collections	21,637.90
3485 "A La Carte" Sales	3,917.00
3486 Adult Meal Sales	4.60
3487 Student Breakfast Sales	536.40
Total 3483 Food Service	**26,095.90**
Total Income	**$1,503,246.60**
GROSS PROFIT	**$1,503,246.60**
Expenses	
5100 Instructional Basic	
5100120 Basic Instructional Salaries	544,392.94
5100121 Basic Stipends Teachers	2,488.58
5100140 Basic Substitutes Salaries	429.60
5100210 Basic Retirement Match	9,038.53
5100220 Basic Payroll Taxes	45,232.39
5100230 Basic Health Insurance	68,721.53
5100232 Basic Workers Comp	2,184.72
5100360 Basic Rentals/Software	5,501.71
5100510.1 Basic Materials and Supplies	18,691.70
5100520.1 Basic Textbooks	25,902.01

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	TOTAL
5100520.2 Basic Consumables	55,842.99
5100642 Basic Non Cap FFE	4,049.81
5100780 Basic Depreciation Expense	11,119.93
Total 5100 Instructional Basic	**793,596.44**
5200 Exceptional	
5200120 Excep Salaries	49,992.53
5200121 Excep Salaries Stipends	300.00
5200130 Excep Other Certified	11,097.61
5200210 Excep Retirement Match	1,185.74
5200220 Excep Payroll Taxes	4,696.35
5200230 Excep Health Insurance	6,220.80
5200232 Excep Excep Workers Comp	244.80
5200510 Excep Supplies	1,826.68
Total 5200 Exceptional	**75,564.51**
6120 Guidance Services	
6120110 Guidance Services Salaries	22,579.78
6120210 Guidance Retirement Match	279.45
6120220 Guidance Payroll taxes	1,727.34
6120230 Guidance Health Insurance	2,709.68
6120232 Guidance Workers Comp	90.08
Total 6120 Guidance Services	**27,386.33**
6130 Health Services	
6130160 Health Room Salaries	8,358.92
6130210 Health Retirement Match	22.50
6130220 Health Payroll Taxes	762.19
6130230 Health Insurance	135.77
6130232 Health Workers Comp	32.37
6130390 Health Service Other Purch Services	20.00
6130510 Health Supplies	944.29
Total 6130 Health Services	**10,276.04**
6190 Other Student Support Services	
6190130 Other Certified	21,880.82
6190131 Other Certified Stipend	183.20
6190210 Other Student Retirement Match	266.32
6190220 Other Payroll Taxes	1,936.37
6190230 Other Health Insurance	2,038.57
6190232 Other Workers Comp	88.08
Total 6190 Other Student Support Services	**26,393.36**
6400 Other Staff Training	
6400330 Training Travel	60.00
Total 6400 Other Staff Training	**60.00**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL
6500 Instruction-Related Technology	
6500390 Technology Other Purchased Services	6,500.00
Total 6500 Instruction-Related Technology	**6,500.00**
7200 General and Administrative	
7200310 General Professional and Tech	128,100.12
7200393 G&A District Fee	6,377.84
Total 7200 General and Administrative	**134,477.96**
7300 Administration	
7300110 Admin Salaries	39,256.06
7300111 Admin Salaries Stipend	21.60
7300160 Admin Other Support Personnel	27,643.79
7300210 Admin Retirement Match	366.38
7300220 Admin Payroll Taxes	5,119.53
7300230 Admin Health Insurance	7,006.63
7300232 Admin Workers Comp	267.05
7300310 Admin Professional & Tech Serv	788.00
7300311 Admin Audit Fees	9,500.00
7300313 Admin Payroll Fee	10,011.74
7300330 Admin Travel- PD	39.26
7300360 Admin Rent/Software	8,071.36
7300394 Admin Recruiting	3,645.18
7300510 Admin Supplies	3,784.35
7300730 Admin Dues and Fees	3,769.51
7300780 Admin Depreciation Expense	968.00
7300791 Admin Suspense	2,964.65
Total 7300 Administration	**123,223.09**
7500 Fiscal Services	
7500310 Fiscal Professional and Tech Services	10,500.00
7500732 Fiscal Contribution Expenses	300.00
Total 7500 Fiscal Services	**10,800.00**
7600 Food Services	
7600160 Food Services Salaries	4,456.00
7600220 Food Payroll Taxes	368.76
7600230 Food Health Insurance	1,236.34
7600232 Food Workers Comp	17.73
7600350 Food Service Repair and Maintenance	936.32
7600510 Food Supplies	338.67
7600780 Food Depreciation Expense	1,443.16
Total 7600 Food Services	**8,796.98**
7730 Personnel Services	
7730330 Personnel Services travel	9.83
Total 7730 Personnel Services	**9.83**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL
7900 Operations of Plant	
7900160 Plant Salaries	37,886.53
7900161 Safe Schools Salaries	10,094.08
Total 7900160 Plant Salaries	**47,980.61**
7900210 Operations Retirement Match	397.05
7900220 Plant Payroll Taxes	4,176.54
7900230 Plant Health Insurance	5,829.70
7900232 Plant Workers Comp	1,168.70
7900320 Plant Property & Casuality Insu	46,008.01
7900330 Plant Travel	357.63
7900350 Plant Repairs and Maintenance	30,377.32
7900379 Plant Telephone & Data Com. Ser	2,878.28
7900380 Plant Water	284.30
7900390 Plant Other Purchases Services	1,702.00
7900430 Plant Electricity	24,600.00
7900510 Plant Supplies	25,292.64
7900730 Plant Dues and Fees	260.46
7900780 Plant Depreciation Expense	136,659.83
Total 7900 Operations of Plant	**327,973.07**
9200 Debt Services	
9200721 Debt Service Interest	212,013.30
9200731 Debt Issuer's Bond Fee	6,945.81
9200781 Debt Amortization Expense	9,189.50
Total 9200 Debt Services	**228,148.61**
Total Expenses	**$1,773,206.22**
NET OPERATING INCOME	**$ (269,959.62)**
Other Income	
9700 Internal funds revenue	3,631.14
Total Other Income	**$3,631.14**
Other Expenses	
9800 Internal funds expenses	22,449.79
Total Other Expenses	**$22,449.79**
NET OTHER INCOME	**$ (18,818.65)**
NET INCOME	**$ (288,778.27)**

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St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July - August, 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
Income						
3300 State sources						$0.00
3310 FEFP Base Funding		887,414.84				$887,414.84
3314 Safe Schools		14,644.16				$14,644.16
3315 Discretionary Millage Compressi		78,378.68				$78,378.68
3319 Mental Health Assistance		10,353.16				$10,353.16
3320 Discretionary Local Effort		61,594.84				$61,594.84
3322 ESE Guaranteed Allocation		30,085.00				$30,085.00
3324 Education Enrichment Share		40,156.32				$40,156.32
3355 Class Size Reduction		152,200.00				$152,200.00
Total 3300 State sources		**1,274,827.00**				**$1,274,827.00**
3373 Miscellaneous State Revenues						$0.00
3397 Capital outlay funds	111,374.00					$111,374.00
Total 3373 Miscellaneous State Revenues	**111,374.00**					**$111,374.00**
3400 Local funds						$0.00
3410 Other income		1,621.15				$1,621.15
3415 Unrealized Gain & Loss		10,684.92				$10,684.92
3418 Sales Surtax					63,279.04	$63,279.04
3431 Interest income		12,820.71				$12,820.71
3495 Other Miscellaneous Local		2,543.88				$2,543.88
Total 3400 Local funds		**27,670.66**			**63,279.04**	**$90,949.70**
3483 Food Service						$0.00
3484 School Lunch Collections		(63.30)		21,701.20		$21,637.90
3485 "A La Carte" Sales				3,917.00		$3,917.00
3486 Adult Meal Sales				4.60		$4.60
3487 Student Breakfast Sales				536.40		$536.40
Total 3483 Food Service		**(63.30)**		**26,159.20**		**$26,095.90**
Total Income	**$111,374.00**	**$1,302,434.36**	**$0.00**	**$26,159.20**	**$63,279.04**	**$1,503,246.60**
GROSS PROFIT	**$111,374.00**	**$1,302,434.36**	**$0.00**	**$26,159.20**	**$63,279.04**	**$1,503,246.60**
Expenses						
5100 Instructional Basic						$0.00
5100120 Basic Instructional Salaries		544,392.94				$544,392.94
5100121 Basic Stipends Teachers		2,488.58				$2,488.58
5100140 Basic Substitutes Salaries		429.60				$429.60
5100210 Basic Retirement Match		9,038.53				$9,038.53
5100220 Basic Payroll Taxes		45,232.39				$45,232.39
5100230 Basic Health Insurance		68,721.53				$68,721.53
5100232 Basic Workers Comp		2,184.72				$2,184.72
5100360 Basic Rentals/Software		5,501.71				$5,501.71
5100510.1 Basic Materials and Supplies		18,691.70				$18,691.70
5100520.1 Basic Textbooks		25,902.01				$25,902.01
5100520.2 Basic Consumables		55,842.99				$55,842.99
5100642 Basic Non Cap FFE		4,049.81				$4,049.81
5100780 Basic Depreciation Expense		11,119.93				$11,119.93
Total 5100 Instructional Basic		**793,596.44**				**$793,596.44**
5200 Exceptional						$0.00
5200120 Excep Salaries		49,992.53				$49,992.53
5200121 Excep Salaries Stipends		300.00				$300.00
5200130 Excep Other Certified		11,097.61				$11,097.61
5200210 Excep Retirement Match		1,185.74				$1,185.74

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July - August, 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
5200220 Excep Payroll Taxes		4,696.35				$4,696.35
5200230 Excep Health Insurance		6,220.80				$6,220.80
5200232 Excep Excep Workers Comp		244.80				$244.80
5200510 Excep Supplies		1,826.68				$1,826.68
Total 5200 Exceptional		**75,564.51**				**$75,564.51**
6120 Guidance Services						$0.00
6120110 Guidance Services Salaries		22,579.78				$22,579.78
6120210 Guidance Retirement Match		279.45				$279.45
6120220 Guidance Payroll taxes		1,727.34				$1,727.34
6120230 Guidance Health Insurance		2,709.68				$2,709.68
6120232 Guidance Workers Comp		90.08				$90.08
Total 6120 Guidance Services		**27,386.33**				**$27,386.33**
6130 Health Services						$0.00
6130160 Health Room Salaries		8,358.92				$8,358.92
6130210 Health Retirement Match		22.50				$22.50
6130220 Health Payroll Taxes		762.19				$762.19
6130230 Health Insurance		135.77				$135.77
6130232 Health Workers Comp		32.37				$32.37
6130390 Health Service Other Purch Services		20.00				$20.00
6130510 Health Supplies		944.29				$944.29
Total 6130 Health Services		**10,276.04**				**$10,276.04**
6190 Other Student Support Services						$0.00
6190130 Other Certified		21,880.82				$21,880.82
6190131 Other Certified Stipend		183.20				$183.20
6190210 Other Student Retirement Match		266.32				$266.32
6190220 Other Payroll Taxes		1,936.37				$1,936.37
6190230 Other Health Insurance		2,038.57				$2,038.57
6190232 Other Workers Comp		88.08				$88.08
Total 6190 Other Student Support Services		**26,393.36**				**$26,393.36**
6400 Other Staff Training						$0.00
6400330 Training Travel		60.00				$60.00
Total 6400 Other Staff Training		**60.00**				**$60.00**
6500 Instruction-Related Technology						$0.00
6500390 Technology Other Purchased Services		6,500.00				$6,500.00
Total 6500 Instruction-Related Technology		**6,500.00**				**$6,500.00**
7200 General and Administrative						$0.00
7200310 General Professional and Tech		128,100.12				$128,100.12
7200393 G&A District Fee		6,377.84				$6,377.84
Total 7200 General and Administrative		**134,477.96**				**$134,477.96**
7300 Administration						$0.00
7300110 Admin Salaries		39,256.06				$39,256.06
7300111 Admin Salaries Stipend		21.60				$21.60
7300160 Admin Other Support Personnel		27,643.79				$27,643.79
7300210 Admin Retirement Match		366.38				$366.38
7300220 Admin Payroll Taxes		5,119.53				$5,119.53
7300230 Admin Health Insurance		7,006.63				$7,006.63
7300232 Admin Workers Comp		267.05				$267.05
7300310 Admin Professional & Tech Serv		788.00				$788.00
7300311 Admin Audit Fees		9,500.00				$9,500.00
7300313 Admin Payroll Fee		10,011.74				$10,011.74

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July - August, 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
7300330 Admin Travel- PD		39.26				$39.26
7300360 Admin Rent/Software		8,071.36				$8,071.36
7300394 Admin Recruiting		3,645.18				$3,645.18
7300510 Admin Supplies		3,784.35				$3,784.35
7300730 Admin Dues and Fees		3,769.51				$3,769.51
7300780 Admin Depreciation Expense		968.00				$968.00
7300791 Admin Suspense		2,964.65				$2,964.65
Total 7300 Administration		**123,223.09**				**$123,223.09**
7500 Fiscal Services						$0.00
7500310 Fiscal Professional and Tech Services		10,500.00				$10,500.00
7500732 Fiscal Contribution Expenses		300.00				$300.00
Total 7500 Fiscal Services		**10,800.00**				**$10,800.00**
7600 Food Services						$0.00
7600160 Food Services Salaries				4,456.00		$4,456.00
7600220 Food Payroll Taxes				368.76		$368.76
7600230 Food Health Insurance				1,236.34		$1,236.34
7600232 Food Workers Comp				17.73		$17.73
7600350 Food Service Repair and Maintenance				936.32		$936.32
7600510 Food Supplies		22.49		316.18		$338.67
7600780 Food Depreciation Expense		1,443.16				$1,443.16
Total 7600 Food Services		**1,465.65**		**7,331.33**		**$8,796.98**
7730 Personnel Services						$0.00
7730330 Personnel Services travel		9.83				$9.83
Total 7730 Personnel Services		**9.83**				**$9.83**
7900 Operations of Plant						$0.00
7900160 Plant Salaries		37,886.53				$37,886.53
7900161 Safe Schools Salaries			10,094.08			$10,094.08
Total 7900160 Plant Salaries		**37,886.53**	**10,094.08**			**$47,980.61**
7900210 Operations Retirement Match		397.05				$397.05
7900220 Plant Payroll Taxes		3,704.02	472.52			$4,176.54
7900230 Plant Health Insurance		5,829.70				$5,829.70
7900232 Plant Workers Comp		1,005.85	162.85			$1,168.70
7900320 Plant Property & Casuality Insu		46,008.01				$46,008.01
7900330 Plant Travel		357.63				$357.63
7900350 Plant Repairs and Maintenance		30,377.32				$30,377.32
7900379 Plant Telephone & Data Com. Ser		2,878.28				$2,878.28
7900380 Plant Water		284.30				$284.30
7900390 Plant Other Purchases Services		1,702.00				$1,702.00
7900430 Plant Electricity		24,600.00				$24,600.00
7900510 Plant Supplies		25,292.64				$25,292.64
7900730 Plant Dues and Fees		260.46				$260.46
7900780 Plant Depreciation Expense		136,659.83				$136,659.83
Total 7900 Operations of Plant		**317,243.62**	**10,729.45**			**$327,973.07**
9200 Debt Services						$0.00
9200721 Debt Service Interest	212,013.30					$212,013.30
9200731 Debt Issuer's Bond Fee		6,945.81				$6,945.81
9200781 Debt Amortization Expense		9,189.50				$9,189.50
Total 9200 Debt Services	**212,013.30**	**16,135.31**				**$228,148.61**
Total Expenses	**$212,013.30**	**$1,543,132.14**	**$10,729.45**	**$7,331.33**	**$0.00**	**$1,773,206.22**
NET OPERATING INCOME	**$ (100,639.30)**	**$ (240,697.78)**	**$ (10,729.45)**	**$18,827.87**	**$63,279.04**	**$ (269,959.62)**

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July - August, 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
Other Income						
9700 Internal funds revenue		3,631.14				$3,631.14
Total Other Income	**$0.00**	**$3,631.14**	**$0.00**	**$0.00**	**$0.00**	**$3,631.14**
Other Expenses						
9800 Internal funds expenses		22,449.79				$22,449.79
Total Other Expenses	**$0.00**	**$22,449.79**	**$0.00**	**$0.00**	**$0.00**	**$22,449.79**
NET OTHER INCOME	**$0.00**	**$ (18,818.65)**	**$0.00**	**$0.00**	**$0.00**	**$ (18,818.65)**
NET INCOME	**$ (100,639.30)**	**$ (259,516.43)**	**$ (10,729.45)**	**$18,827.87**	**$63,279.04**	**$ (288,778.27)**

St. Johns Classical Academy Fleming Island

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
3200 Federal Funds		0.00	0.00
3225 Title II		22,930.00	(22,930.00)
3242 Title III		2,361.00	(2,361.00)
3245 Title IV		9,736.00	(9,736.00)
3246 IDEA		22,109.00	(22,109.00)
3260 NSLP			
3261 School Lunch Reimbursement		128,275.00	(128,275.00)
Total 3260 NSLP		**128,275.00**	**(128,275.00)**
3291 Other Federal Through State			
3293 Immigrant Grant		404.00	(404.00)
Total 3291 Other Federal Through State		**404.00**	**(404.00)**
Total 3200 Federal Funds		**185,815.00**	**(185,815.00)**
3300 State sources			
3310 FEFP Base Funding	887,414.84	5,843,396.00	(4,955,981.16)
3314 Safe Schools	14,644.16	106,163.00	(91,518.84)
3315 Discretionary Millage Compressi	78,378.68	660,194.00	(581,815.32)
3319 Mental Health Assistance	10,353.16	76,949.00	(66,595.84)
3320 Discretionary Local Effort	61,594.84	430,953.00	(369,358.16)
3322 ESE Guaranteed Allocation	30,085.00	201,806.00	(171,721.00)
3324 Education Enrichment Share	40,156.32	269,476.00	(229,319.68)
3355 Class Size Reduction	152,200.00	1,014,043.00	(861,843.00)
Total 3300 State sources	**1,274,827.00**	**8,602,980.00**	**(7,328,153.00)**
3373 Miscellaneous State Revenues			
3380 SAFE Grant		19,482.00	(19,482.00)
3397 Capital outlay funds	111,374.00	617,844.00	(506,470.00)
Total 3373 Miscellaneous State Revenues	**111,374.00**	**637,326.00**	**(525,952.00)**
3400 Local funds			
3410 Other income	1,621.15	8,640.00	(7,018.85)
3411 One Millage Funding		536,128.00	(536,128.00)
3413 Local Capital Improvement		97,802.00	(97,802.00)
3415 Unrealized Gain & Loss	10,684.92	32,096.00	(21,411.08)
3418 Sales Surtax	63,279.04	532,463.00	(469,183.96)
3431 Interest income	12,820.71	126,426.00	(113,605.29)
3495 Other Miscellaneous Local	2,543.88	4,750.00	(2,206.12)
Total 3400 Local funds	**90,949.70**	**1,338,305.00**	**(1,247,355.30)**
3483 Food Service			
3484 School Lunch Collections	21,637.90	164,750.00	(143,112.10)
3485 "A La Carte" Sales	3,917.00	49,874.00	(45,957.00)
3486 Adult Meal Sales	4.60	960.40	(955.80)
3487 Student Breakfast Sales	536.40		536.40
Total 3483 Food Service	**26,095.90**	**215,584.40**	**(189,488.50)**

St. Johns Classical Academy Fleming Island

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Income	**$1,503,246.60**	**$10,980,010.40**	**$ (9,476,763.80)**
GROSS PROFIT	**$1,503,246.60**	**$10,980,010.40**	**$ (9,476,763.80)**
Expenses			
5100 Instructional Basic			
5100120 Basic Instructional Salaries	408,622.46	3,363,824.00	(2,955,201.54)
5100121 Basic Stipends Teachers	1,866.48	73,250.00	(71,383.52)
5100140 Basic Substitutes Salaries	214.80	108,772.00	(108,557.20)
5100210 Basic Retirement Match	9,038.53	100,147.00	(91,108.47)
5100220 Basic Payroll Taxes	33,923.61	298,755.00	(264,831.39)
5100230 Basic Health Insurance	53,897.14	438,653.00	(384,755.86)
5100232 Basic Workers Comp	1,639.31	13,631.00	(11,991.69)
5100360 Basic Rentals/Software	5,501.71	40,000.00	(34,498.29)
5100510.1 Basic Materials and Supplies	18,691.70	45,000.00	(26,308.30)
5100510.2 Basic Testing		28,000.00	(28,000.00)
5100520.1 Basic Textbooks	25,902.01	16,000.00	9,902.01
5100520.2 Basic Consumables	55,842.99	75,000.00	(19,157.01)
5100590 Basic Supplies- Teacher Lead		19,500.00	(19,500.00)
5100642 Basic Non Cap FFE	4,049.81	18,000.00	(13,950.19)
5100649 Basic Noncap Tech Related FFE		20,000.00	(20,000.00)
5100780 Basic Depreciation Expense	11,119.93	79,000.00	(67,880.07)
Total 5100 Instructional Basic	**630,310.48**	**4,737,532.00**	**(4,107,221.52)**
5200 Exceptional			
5200120 Excep Salaries	37,493.93	350,740.00	(313,246.07)
5200121 Excep Salaries Stipends	225.00	8,350.00	(8,125.00)
5200130 Excep Other Certified	7,874.99	69,700.00	(61,825.01)
5200210 Excep Retirement Match	1,185.74	9,838.00	(8,652.26)
5200220 Excep Payroll Taxes	3,487.93	30,867.00	(27,379.07)
5200230 Excep Health Insurance	4,855.80	42,210.00	(37,354.20)
5200232 Excep Excep Workers Comp	181.81	1,341.00	(1,159.19)
5200365 Excep Software		2,375.00	(2,375.00)
5200370 Excep Postage		400.00	(400.00)
5200510 Excep Supplies	1,826.68	2,270.00	(443.32)
5200590 Excep Teacher lead		2,250.00	(2,250.00)
Total 5200 Exceptional	**57,131.88**	**520,341.00**	**(463,209.12)**
6120 Guidance Services			
6120110 Guidance Services Salaries	16,934.62	129,129.00	(112,194.38)
6120111 Guidance Services Administrator Stipends	0.00	5,200.00	(5,200.00)
6120210 Guidance Retirement Match	279.45	3,576.00	(3,296.55)
6120220 Guidance Payroll taxes	1,295.49	11,523.00	(10,227.51)
6120230 Guidance Health Insurance	2,032.26	16,655.00	(14,622.74)
6120232 Guidance Workers Comp	67.56	537.00	(469.44)
6120590 Guidance Teacher Lead		300.00	(300.00)

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St. Johns Classical Academy Fleming Island

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total 6120 Guidance Services	**20,609.38**	**166,920.00**	**(146,310.62)**
6130 Health Services			
6130160 Health Room Salaries	4,582.42	80,470.00	(75,887.58)
6130210 Health Retirement Match	22.50	2,414.00	(2,391.50)
6130220 Health Payroll Taxes	411.80	7,663.00	(7,251.20)
6130230 Health Insurance	100.49	18,455.00	(18,354.51)
6130232 Health Workers Comp	17.76	322.00	(304.24)
6130390 Health Service Other Purch Services	40.00	264.00	(224.00)
6130510 Health Supplies	944.29	2,000.00	(1,055.71)
6130642 Health Service Non Cap FFE		500.00	(500.00)
Total 6130 Health Services	**6,119.26**	**112,088.00**	**(105,968.74)**
6190 Other Student Support Services			
6190130 Other Certified	16,410.74	136,010.00	(119,599.26)
6190131 Other Certified Stipend	137.40		137.40
6190210 Other Student Retirement Match	266.32	4,080.00	(3,813.68)
6190220 Other Payroll Taxes	1,452.30	12,079.00	(10,626.70)
6190230 Other Health Insurance	1,692.42	18,455.00	(16,762.58)
6190232 Other Workers Comp	66.06	544.00	(477.94)
Total 6190 Other Student Support Services	**20,025.24**	**171,168.00**	**(151,142.76)**
6400 Other Staff Training			
6400330 Training Travel	60.00	24,000.00	(23,940.00)
Total 6400 Other Staff Training	**60.00**	**24,000.00**	**(23,940.00)**
6500 Instruction-Related Technology			
6500390 Technology Other Purchased Services	9,750.00	46,800.00	(37,050.00)
Total 6500 Instruction-Related Technology	**9,750.00**	**46,800.00**	**(37,050.00)**
7200 General and Administrative			
7200310 General Professional and Tech	192,150.18	806,883.72	(614,733.54)
7200393 G&A District Fee	6,377.84	39,221.00	(32,843.16)
Total 7200 General and Administrative	**198,528.02**	**846,104.72**	**(647,576.70)**
7300 Administration			
7300110 Admin Salaries	29,409.21	371,319.00	(341,909.79)
7300111 Admin Salaries Stipend	16.20	13,800.00	(13,783.80)
7300160 Admin Other Support Personnel	19,878.79	112,900.00	(93,021.21)
7300210 Admin Retirement Match	366.38	14,254.00	(13,887.62)
7300220 Admin Payroll Taxes	3,771.80	42,665.00	(38,893.20)
7300230 Admin Health Insurance	5,287.55	50,638.00	(45,350.45)
7300232 Admin Workers Comp	196.80	1,977.00	(1,780.20)
7300310 Admin Professional & Tech Serv	788.00	40,000.00	(39,212.00)
7300311 Admin Audit Fees	9,500.00	17,500.00	(8,000.00)
7300313 Admin Payroll Fee	10,476.67	66,858.00	(56,381.33)
7300330 Admin Travel- PD	39.26	0.00	39.26
7300360 Admin Rent/Software	8,071.36	52,183.00	(44,111.64)

St. Johns Classical Academy Fleming Island

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
7300390 Admin Other Purchase		10,964.00	(10,964.00)
7300394 Admin Recruiting	3,645.18	11,618.00	(7,972.82)
7300510 Admin Supplies	3,864.35	24,132.00	(20,267.65)
7300642 Admin Noncap Furniture & Fixtur		27,179.00	(27,179.00)
7300730 Admin Dues and Fees	3,769.51	25,910.00	(22,140.49)
7300780 Admin Depreciation Expense	968.00	9,000.00	(8,032.00)
7300791 Admin Suspense	2,964.65		2,964.65
Total 7300 Administration	**103,013.71**	**892,897.00**	**(789,883.29)**
7500 Fiscal Services			
7500310 Fiscal Professional and Tech Services	10,500.00	60,000.00	(49,500.00)
7500732 Fiscal Contribution Expenses	300.00	1,800.00	(1,500.00)
Total 7500 Fiscal Services	**10,800.00**	**61,800.00**	**(51,000.00)**
7600 Food Services			
7600160 Food Services Salaries	2,746.23	53,289.00	(50,542.77)
7600210 Food Retirement Match		1,599.00	(1,599.00)
7600220 Food Payroll Taxes	224.03	29,342.00	(29,117.97)
7600230 Food Health Insurance	964.59	1,800.00	(835.41)
7600232 Food Workers Comp	10.92	213.00	(202.08)
7600350 Food Service Repair and Maintenance	936.32	4,000.00	(3,063.68)
7600410 Food Natural Gas	114.40	1,878.00	(1,763.60)
7600510 Food Supplies	338.67	2,500.00	(2,161.33)
7600570 Food NSLP Purchases Services		280,728.00	(280,728.00)
7600571 Non NSLP Food Svc Purchase		90,000.00	(90,000.00)
7600730 Food Services Dues and Fees		540.00	(540.00)
7600780 Food Depreciation Expense	1,443.16	10,500.00	(9,056.84)
Total 7600 Food Services	**6,778.32**	**476,389.00**	**(469,610.68)**
7730 Personnel Services			
7730330 Personnel Services travel	9.83	5,000.00	(4,990.17)
Total 7730 Personnel Services	**9.83**	**5,000.00**	**(4,990.17)**
7900 Operations of Plant			
7900160 Plant Salaries	29,861.90	208,214.00	(178,352.10)
7900161 Safe Schools Salaries	8,244.07	149,701.00	(141,456.93)
Total 7900160 Plant Salaries	**38,105.97**	**357,915.00**	**(319,809.03)**
7900210 Operations Retirement Match	397.05	5,736.00	(5,338.95)
7900220 Plant Payroll Taxes	3,366.82	17,311.00	(13,944.18)
7900230 Plant Health Insurance	4,458.22	22,055.00	(17,596.78)
7900232 Plant Workers Comp	950.64	6,444.00	(5,493.36)
7900320 Plant Property & Casuality Insu	46,008.01	152,107.00	(106,098.99)
7900330 Plant Travel	357.63	1,200.00	(842.37)
7900350 Plant Repairs and Maintenance	34,916.76	175,000.00	(140,083.24)
7900379 Plant Telephone & Data Com. Ser	3,423.27	25,040.00	(21,616.73)
7900380 Plant Water	284.30	16,800.00	(16,515.70)

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St. Johns Classical Academy Fleming Island

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
7900390 Plant Other Purchases Services	1,702.00	5,000.00	(3,298.00)
7900430 Plant Electricity	12,300.00	147,000.00	(134,700.00)
7900510 Plant Supplies	25,656.99	63,646.00	(37,989.01)
7900510.1 Safe Schools Supplies		5,000.00	(5,000.00)
Total 7900510 Plant Supplies	**25,656.99**	**68,646.00**	**(42,989.01)**
7900730 Plant Dues and Fees	260.46	400.00	(139.54)
7900780 Plant Depreciation Expense	136,659.83	810,000.00	(673,340.17)
Total 7900 Operations of Plant	**308,847.95**	**1,810,654.00**	**(1,501,806.05)**
9100 Community Services			
9100390 Community Other Purchase Serv		11,700.00	(11,700.00)
Total 9100 Community Services		**11,700.00**	**(11,700.00)**
9200 Debt Services			
9200721 Debt Service Interest	212,013.30	1,275,998.40	(1,063,985.10)
9200731 Debt Issuer's Bond Fee	6,945.81	50,005.00	(43,059.19)
9200781 Debt Amortization Expense	9,189.50	55,137.00	(45,947.50)
Total 9200 Debt Services	**228,148.61**	**1,381,140.40**	**(1,152,991.79)**
Total Expenses	**$1,600,132.68**	**$11,264,534.12**	**$ (9,664,401.44)**
NET OPERATING INCOME	**$ (96,886.08)**	**$ (284,523.72)**	**$187,637.64**
Other Income			
9700 Internal funds revenue	3,631.14		3,631.14
Total Other Income	**$3,631.14**	**$0.00**	**$3,631.14**
Other Expenses			
9800 Internal funds expenses	22,449.79		22,449.79
Total Other Expenses	**$22,449.79**	**$0.00**	**$22,449.79**
NET OTHER INCOME	**$ (18,818.65)**	**$0.00**	**$ (18,818.65)**
NET INCOME	**$ (115,704.73)**	**$ (284,523.72)**	**$168,818.99**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	JUL 2026	AUG 2026	TOTAL
Income			
3300 State sources			$0.00
3310 FEFP Base Funding	443,707.42	443,707.42	$887,414.84
3314 Safe Schools	7,322.08	7,322.08	$14,644.16
3315 Discretionary Millage Compressi	39,189.34	39,189.34	$78,378.68
3319 Mental Health Assistance	5,176.58	5,176.58	$10,353.16
3320 Discretionary Local Effort	30,797.42	30,797.42	$61,594.84
3322 ESE Guaranteed Allocation	15,042.50	15,042.50	$30,085.00
3324 Education Enrichment Share	20,078.16	20,078.16	$40,156.32
3355 Class Size Reduction	76,100.00	76,100.00	$152,200.00
Total 3300 State sources	**637,413.50**	**637,413.50**	**$1,274,827.00**
3373 Miscellaneous State Revenues			$0.00
3397 Capital outlay funds	55,687.00	55,687.00	$111,374.00
Total 3373 Miscellaneous State Revenues	**55,687.00**	**55,687.00**	**$111,374.00**
3400 Local funds			$0.00
3410 Other income	626.74	994.41	$1,621.15
3415 Unrealized Gain & Loss	(612.02)	11,296.94	$10,684.92
3418 Sales Surtax	31,639.52	31,639.52	$63,279.04
3431 Interest income	6,872.53	5,948.18	$12,820.71
3495 Other Miscellaneous Local	2,543.88		$2,543.88
Total 3400 Local funds	**41,070.65**	**49,879.05**	**$90,949.70**
3483 Food Service			$0.00
3484 School Lunch Collections	1,060.50	20,577.40	$21,637.90
3485 "A La Carte" Sales		3,917.00	$3,917.00
3486 Adult Meal Sales		4.60	$4.60
3487 Student Breakfast Sales		536.40	$536.40
Total 3483 Food Service	**1,060.50**	**25,035.40**	**$26,095.90**
Total Income	**$735,231.65**	**$768,014.95**	**$1,503,246.60**
GROSS PROFIT	**$735,231.65**	**$768,014.95**	**$1,503,246.60**
Expenses			
5100 Instructional Basic			$0.00
5100120 Basic Instructional Salaries	271,012.24	273,380.70	$544,392.94
5100121 Basic Stipends Teachers	1,244.56	1,244.02	$2,488.58
5100140 Basic Substitutes Salaries	0.00	429.60	$429.60
5100210 Basic Retirement Match	6,360.14	2,678.39	$9,038.53
5100220 Basic Payroll Taxes	22,480.60	22,751.79	$45,232.39
5100230 Basic Health Insurance	36,245.86	32,475.67	$68,721.53
5100232 Basic Workers Comp	1,086.66	1,098.06	$2,184.72
5100360 Basic Rentals/Software	2,766.00	2,735.71	$5,501.71
5100510.1 Basic Materials and Supplies	16,132.78	2,558.92	$18,691.70
5100520.1 Basic Textbooks	23,198.64	2,703.37	$25,902.01

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	JUL 2026	AUG 2026	TOTAL
5100520.2 Basic Consumables	50,007.40	5,835.59	$55,842.99
5100642 Basic Non Cap FFE	3,939.88	109.93	$4,049.81
5100780 Basic Depreciation Expense	5,559.97	5,559.96	$11,119.93
Total 5100 Instructional Basic	**440,034.73**	**353,561.71**	**$793,596.44**
5200 Exceptional			$0.00
5200120 Excep Salaries	24,997.14	24,995.39	$49,992.53
5200121 Excep Salaries Stipends	150.00	150.00	$300.00
5200130 Excep Other Certified	4,653.46	6,444.15	$11,097.61
5200210 Excep Retirement Match	783.56	402.18	$1,185.74
5200220 Excep Payroll Taxes	2,279.74	2,416.61	$4,696.35
5200230 Excep Health Insurance	3,110.38	3,110.42	$6,220.80
5200232 Excep Excep Workers Comp	118.82	125.98	$244.80
5200510 Excep Supplies	1,471.03	355.65	$1,826.68
Total 5200 Exceptional	**37,564.13**	**38,000.38**	**$75,564.51**
6120 Guidance Services			$0.00
6120110 Guidance Services Salaries	11,290.30	11,289.48	$22,579.78
6120210 Guidance Retirement Match	183.57	95.88	$279.45
6120220 Guidance Payroll taxes	863.70	863.64	$1,727.34
6120230 Guidance Health Insurance	1,354.84	1,354.84	$2,709.68
6120232 Guidance Workers Comp	45.04	45.04	$90.08
Total 6120 Guidance Services	**13,737.45**	**13,648.88**	**$27,386.33**
6130 Health Services			$0.00
6130160 Health Room Salaries	173.38	8,185.54	$8,358.92
6130210 Health Retirement Match	4.38	18.12	$22.50
6130220 Health Payroll Taxes	13.26	748.93	$762.19
6130230 Health Insurance	12.50	123.27	$135.77
6130232 Health Workers Comp	0.64	31.73	$32.37
6130390 Health Service Other Purch Services		20.00	$20.00
6130510 Health Supplies	803.37	140.92	$944.29
Total 6130 Health Services	**1,007.53**	**9,268.51**	**$10,276.04**
6190 Other Student Support Services			$0.00
6190130 Other Certified	10,942.60	10,938.22	$21,880.82
6190131 Other Certified Stipend	91.60	91.60	$183.20
6190210 Other Student Retirement Match	167.58	98.74	$266.32
6190220 Other Payroll Taxes	968.40	967.97	$1,936.37
6190230 Other Health Insurance	1,332.94	705.63	$2,038.57
6190232 Other Workers Comp	44.04	44.04	$88.08
Total 6190 Other Student Support Services	**13,547.16**	**12,846.20**	**$26,393.36**
6400 Other Staff Training			$0.00
6400330 Training Travel	60.00		$60.00
Total 6400 Other Staff Training	**60.00**		**$60.00**

St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	JUL 2026	AUG 2026	TOTAL
6500 Instruction-Related Technology			$0.00
6500390 Technology Other Purchased Services	3,250.00	3,250.00	$6,500.00
Total 6500 Instruction-Related Technology	**3,250.00**	**3,250.00**	**$6,500.00**
7200 General and Administrative			$0.00
7200310 General Professional and Tech	64,050.06	64,050.06	$128,100.12
7200393 G&A District Fee	3,188.92	3,188.92	$6,377.84
Total 7200 General and Administrative	**67,238.98**	**67,238.98**	**$134,477.96**
7300 Administration			$0.00
7300110 Admin Salaries	19,563.30	19,692.76	$39,256.06
7300111 Admin Salaries Stipend	10.80	10.80	$21.60
7300160 Admin Other Support Personnel	10,812.20	16,831.59	$27,643.79
7300210 Admin Retirement Match	217.50	148.88	$366.38
7300220 Admin Payroll Taxes	2,324.56	2,794.97	$5,119.53
7300230 Admin Health Insurance	3,498.44	3,508.19	$7,006.63
7300232 Admin Workers Comp	121.36	145.69	$267.05
7300310 Admin Professional & Tech Serv		788.00	$788.00
7300311 Admin Audit Fees		9,500.00	$9,500.00
7300313 Admin Payroll Fee	108.90	9,902.84	$10,011.74
7300330 Admin Travel- PD	39.26		$39.26
7300360 Admin Rent/Software	1,960.79	6,110.57	$8,071.36
7300394 Admin Recruiting	1,541.16	2,104.02	$3,645.18
7300510 Admin Supplies	2,933.08	851.27	$3,784.35
7300730 Admin Dues and Fees	1,181.18	2,588.33	$3,769.51
7300780 Admin Depreciation Expense	484.00	484.00	$968.00
7300791 Admin Suspense	744.63	2,220.02	$2,964.65
Total 7300 Administration	**45,541.16**	**77,681.93**	**$123,223.09**
7500 Fiscal Services			$0.00
7500310 Fiscal Professional and Tech Services	5,000.00	5,500.00	$10,500.00
7500732 Fiscal Contribution Expenses	150.00	150.00	$300.00
Total 7500 Fiscal Services	**5,150.00**	**5,650.00**	**$10,800.00**
7600 Food Services			$0.00
7600160 Food Services Salaries	99.88	4,356.12	$4,456.00
7600220 Food Payroll Taxes	7.64	361.12	$368.76
7600230 Food Health Insurance	1,447.24	(210.90)	$1,236.34
7600232 Food Workers Comp	0.36	17.37	$17.73
7600350 Food Service Repair and Maintenance	936.32		$936.32
7600510 Food Supplies	270.60	68.07	$338.67
7600780 Food Depreciation Expense	721.58	721.58	$1,443.16
Total 7600 Food Services	**3,483.62**	**5,313.36**	**$8,796.98**
7730 Personnel Services			$0.00
7730330 Personnel Services travel		9.83	$9.83
Total 7730 Personnel Services		**9.83**	**$9.83**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	JUL 2026	AUG 2026	TOTAL
7900 Operations of Plant			$0.00
7900160 Plant Salaries	20,988.44	16,898.09	$37,886.53
7900161 Safe Schools Salaries	625.60	9,468.48	$10,094.08
Total 7900160 Plant Salaries	**21,614.04**	**26,366.57**	**$47,980.61**
7900210 Operations Retirement Match	248.95	148.10	$397.05
7900220 Plant Payroll Taxes	1,946.60	2,229.94	$4,176.54
7900230 Plant Health Insurance	3,430.52	2,399.18	$5,829.70
7900232 Plant Workers Comp	509.78	658.92	$1,168.70
7900320 Plant Property & Casuality Insu	34,857.21	11,150.80	$46,008.01
7900330 Plant Travel	88.59	269.04	$357.63
7900350 Plant Repairs and Maintenance	23,075.37	7,301.95	$30,377.32
7900379 Plant Telephone & Data Com. Ser	1,955.01	923.27	$2,878.28
7900380 Plant Water		284.30	$284.30
7900390 Plant Other Purchases Services	622.00	1,080.00	$1,702.00
7900430 Plant Electricity		24,600.00	$24,600.00
7900510 Plant Supplies	3,443.89	21,848.75	$25,292.64
7900730 Plant Dues and Fees	122.80	137.66	$260.46
7900780 Plant Depreciation Expense	68,191.27	68,468.56	$136,659.83
Total 7900 Operations of Plant	**160,106.03**	**167,867.04**	**$327,973.07**
9200 Debt Services			$0.00
9200721 Debt Service Interest	106,006.65	106,006.65	$212,013.30
9200731 Debt Issuer's Bond Fee	4,630.54	2,315.27	$6,945.81
9200781 Debt Amortization Expense	4,594.75	4,594.75	$9,189.50
Total 9200 Debt Services	**115,231.94**	**112,916.67**	**$228,148.61**
Total Expenses	**$905,952.73**	**$867,253.49**	**$1,773,206.22**
NET OPERATING INCOME	**$ (170,721.08)**	**$ (99,238.54)**	**$ (269,959.62)**
Other Income			
9700 Internal funds revenue	3,631.14		$3,631.14
Total Other Income	**$3,631.14**	**$0.00**	**$3,631.14**
Other Expenses			
9800 Internal funds expenses	22,449.79		$22,449.79
Total Other Expenses	**$22,449.79**	**$0.00**	**$22,449.79**
NET OTHER INCOME	**$ (18,818.65)**	**$0.00**	**$ (18,818.65)**
NET INCOME	**$ (189,539.73)**	**$ (99,238.54)**	**$ (288,778.27)**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL		
	JUL - AUG, 2026	JUL - AUG, 2025 (PP)	CHANGE
Income			
3200 Federal Funds			
3260 NSLP			
3263 Other NSLP Reimbursements		14.00	(14.00)
Total 3260 NSLP		**14.00**	**(14.00)**
Total 3200 Federal Funds		**14.00**	**(14.00)**
3300 State sources			
3310 FEFP Base Funding	887,414.84	1,018,319.12	(130,904.28)
3314 Safe Schools	14,644.16	16,660.84	(2,016.68)
3315 Discretionary Millage Compressi	78,378.68	89,335.52	(10,956.84)
3319 Mental Health Assistance	10,353.16	11,786.16	(1,433.00)
3320 Discretionary Local Effort	61,594.84	67,566.84	(5,972.00)
3322 ESE Guaranteed Allocation	30,085.00	18,458.84	11,626.16
3324 Education Enrichment Share	40,156.32	47,000.52	(6,844.20)
3355 Class Size Reduction	152,200.00	176,573.16	(24,373.16)
Total 3300 State sources	**1,274,827.00**	**1,445,701.00**	**(170,874.00)**
3373 Miscellaneous State Revenues			
3397 Capital outlay funds	111,374.00	107,738.00	3,636.00
Total 3373 Miscellaneous State Revenues	**111,374.00**	**107,738.00**	**3,636.00**
3400 Local funds			
3410 Other income	1,621.15	35,717.97	(34,096.82)
3415 Unrealized Gain & Loss	10,684.92	12,347.48	(1,662.56)
3418 Sales Surtax	63,279.04	34,397.81	28,881.23
3431 Interest income	12,820.71	25,624.03	(12,803.32)
3495 Other Miscellaneous Local	2,543.88	2,280.00	263.88
Total 3400 Local funds	**90,949.70**	**110,367.29**	**(19,417.59)**
3483 Food Service			
3484 School Lunch Collections	21,637.90	17,127.35	4,510.55
3485 "A La Carte" Sales	3,917.00	6,148.20	(2,231.20)
3486 Adult Meal Sales	4.60	108.90	(104.30)
3487 Student Breakfast Sales	536.40		536.40
Total 3483 Food Service	**26,095.90**	**23,384.45**	**2,711.45**
Total Income	**$1,503,246.60**	**$1,687,204.74**	**$ (183,958.14)**
GROSS PROFIT	**$1,503,246.60**	**$1,687,204.74**	**$ (183,958.14)**
Expenses			
5100 Instructional Basic			
5100120 Basic Instructional Salaries	544,392.94	446,005.29	98,387.65
5100121 Basic Stipends Teachers	2,488.58	7,010.23	(4,521.65)
5100140 Basic Substitutes Salaries	429.60	8,194.67	(7,765.07)
5100210 Basic Retirement Match	9,038.53	9,864.41	(825.88)

St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL		
	JUL - AUG, 2026	JUL - AUG, 2025 (PP)	CHANGE
5100220 Basic Payroll Taxes	45,232.39	38,052.26	7,180.13
5100230 Basic Health Insurance	68,721.53	39,603.05	29,118.48
5100232 Basic Workers Comp	2,184.72	1,890.10	294.62
5100360 Basic Rentals/Software	5,501.71	6,513.74	(1,012.03)
5100510.1 Basic Materials and Supplies	18,691.70	30,310.87	(11,619.17)
5100520.1 Basic Textbooks	25,902.01	66,103.59	(40,201.58)
5100520.2 Basic Consumables	55,842.99		55,842.99
5100642 Basic Non Cap FFE	4,049.81	1,026.80	3,023.01
5100649 Basic Noncap Tech Related FFE		14,650.58	(14,650.58)
5100780 Basic Depreciation Expense	11,119.93	17,573.02	(6,453.09)
Total 5100 Instructional Basic	**793,596.44**	**686,798.61**	**106,797.83**
5200 Exceptional			
5200120 Excep Salaries	49,992.53	34,816.34	15,176.19
5200121 Excep Salaries Stipends	300.00	874.98	(574.98)
5200130 Excep Other Certified	11,097.61	6,428.26	4,669.35
5200210 Excep Retirement Match	1,185.74	840.50	345.24
5200220 Excep Payroll Taxes	4,696.35	3,449.01	1,247.34
5200230 Excep Health Insurance	6,220.80	5,763.59	457.21
5200232 Excep Excep Workers Comp	244.80	142.38	102.42
5200310 Excep Professional & Tech Serv		760.83	(760.83)
5200370 Excep Postage		183.41	(183.41)
5200390 Excep Other Purchase Service		226.50	(226.50)
5200510 Excep Supplies	1,826.68	310.81	1,515.87
Total 5200 Exceptional	**75,564.51**	**53,796.61**	**21,767.90**
6120 Guidance Services			
6120110 Guidance Services Salaries	22,579.78	15,196.99	7,382.79
6120111 Guidance Services Administrator Stipends	0.00	1,024.98	(1,024.98)
6120210 Guidance Retirement Match	279.45	480.64	(201.19)
6120220 Guidance Payroll taxes	1,727.34	1,240.99	486.35
6120230 Guidance Health Insurance	2,709.68	2,011.92	697.76
6120232 Guidance Workers Comp	90.08	64.74	25.34
Total 6120 Guidance Services	**27,386.33**	**20,020.26**	**7,366.07**
6130 Health Services			
6130160 Health Room Salaries	8,358.92	1,808.93	6,549.99
6130210 Health Retirement Match	22.50		22.50
6130220 Health Payroll Taxes	762.19	141.00	621.19
6130230 Health Insurance	135.77	25.00	110.77
6130232 Health Workers Comp	32.37	50.47	(18.10)
6130390 Health Service Other Purch Services	20.00	65.00	(45.00)
6130510 Health Supplies	944.29	231.65	712.64
Total 6130 Health Services	**10,276.04**	**2,322.05**	**7,953.99**

St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL		
	JUL - AUG, 2026	JUL - AUG, 2025 (PP)	CHANGE
6190 Other Student Support Services			
6190130 Other Certified	21,880.82	16,877.85	5,002.97
6190131 Other Certified Stipend	183.20		183.20
6190210 Other Student Retirement Match	266.32	309.87	(43.55)
6190220 Other Payroll Taxes	1,936.37	1,291.15	645.22
6190230 Other Health Insurance	2,038.57	28.99	2,009.58
6190232 Other Workers Comp	88.08	0.00	88.08
Total 6190 Other Student Support Services	**26,393.36**	**18,507.86**	**7,885.50**
6400 Other Staff Training			
6400330 Training Travel	60.00		60.00
Total 6400 Other Staff Training	**60.00**		**60.00**
6500 Instruction-Related Technology			
6500390 Technology Other Purchased Services	6,500.00	7,283.75	(783.75)
Total 6500 Instruction-Related Technology	**6,500.00**	**7,283.75**	**(783.75)**
7200 General and Administrative			
7200310 General Professional and Tech	128,100.12	161,154.06	(33,053.94)
7200393 G&A District Fee	6,377.84	15,551.68	(9,173.84)
Total 7200 General and Administrative	**134,477.96**	**176,705.74**	**(42,227.78)**
7300 Administration			
7300110 Admin Salaries	39,256.06	37,463.98	1,792.08
7300111 Admin Salaries Stipend	21.60	624.99	(603.39)
7300160 Admin Other Support Personnel	27,643.79	20,284.95	7,358.84
7300210 Admin Retirement Match	366.38	745.91	(379.53)
7300220 Admin Payroll Taxes	5,119.53	4,469.00	650.53
7300230 Admin Health Insurance	7,006.63	5,031.76	1,974.87
7300232 Admin Workers Comp	267.05	330.20	(63.15)
7300310 Admin Professional & Tech Serv	788.00		788.00
7300311 Admin Audit Fees	9,500.00		9,500.00
7300313 Admin Payroll Fee	10,011.74	8,119.00	1,892.74
7300330 Admin Travel- PD	39.26		39.26
7300360 Admin Rent/Software	8,071.36	21,168.56	(13,097.20)
7300394 Admin Recruiting	3,645.18	3,429.39	215.79
7300510 Admin Supplies	3,784.35	5,377.66	(1,593.31)
7300642 Admin Noncap Furniture & Fixtur		467.16	(467.16)
7300730 Admin Dues and Fees	3,769.51	2,202.46	1,567.05
7300780 Admin Depreciation Expense	968.00	1,408.72	(440.72)
7300791 Admin Suspense	2,964.65		2,964.65
Total 7300 Administration	**123,223.09**	**111,123.74**	**12,099.35**

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St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL		
	JUL - AUG, 2026	JUL - AUG, 2025 (PP)	CHANGE
7500 Fiscal Services			
7500310 Fiscal Professional and Tech Services	10,500.00		10,500.00
7500732 Fiscal Contribution Expenses	300.00	300.00	0.00
Total 7500 Fiscal Services	**10,800.00**	**300.00**	**10,500.00**
7600 Food Services			
7600160 Food Services Salaries	4,456.00	3,851.83	604.17
7600220 Food Payroll Taxes	368.76	315.12	53.64
7600230 Food Health Insurance	1,236.34	1,031.47	204.87
7600232 Food Workers Comp	17.73	15.10	2.63
7600350 Food Service Repair and Maintenance	936.32	485.00	451.32
7600410 Food Natural Gas		409.11	(409.11)
7600510 Food Supplies	338.67	712.60	(373.93)
7600570 Food NSLP Purchases Services		19,435.56	(19,435.56)
7600571 Non NSLP Food Svc Purchase		6,059.27	(6,059.27)
7600780 Food Depreciation Expense	1,443.16	1,386.36	56.80
Total 7600 Food Services	**8,796.98**	**33,701.42**	**(24,904.44)**
7730 Personnel Services			
7730330 Personnel Services travel	9.83		9.83
Total 7730 Personnel Services	**9.83**		**9.83**
7900 Operations of Plant			
7900160 Plant Salaries	37,886.53	37,447.38	439.15
7900161 Safe Schools Salaries	10,094.08	5,575.00	4,519.08
Total 7900160 Plant Salaries	**47,980.61**	**43,022.38**	**4,958.23**
7900210 Operations Retirement Match	397.05	248.24	148.81
7900220 Plant Payroll Taxes	4,176.54	4,174.44	2.10
7900230 Plant Health Insurance	5,829.70	2,673.84	3,155.86
7900232 Plant Workers Comp	1,168.70	962.15	206.55
7900320 Plant Property & Casuality Insu	46,008.01	49,507.04	(3,499.03)
7900330 Plant Travel	357.63	354.42	3.21
7900350 Plant Repairs and Maintenance	30,377.32	54,632.74	(24,255.42)
7900379 Plant Telephone & Data Com. Ser	2,878.28	3,734.28	(856.00)
7900380 Plant Water	284.30	1,754.76	(1,470.46)
7900390 Plant Other Purchases Services	1,702.00	6,827.00	(5,125.00)
7900430 Plant Electricity	24,600.00	20,808.00	3,792.00
7900510 Plant Supplies	25,292.64	15,299.14	9,993.50
7900730 Plant Dues and Fees	260.46	65.21	195.25
7900780 Plant Depreciation Expense	136,659.83	132,096.02	4,563.81
Total 7900 Operations of Plant	**327,973.07**	**336,159.66**	**(8,186.59)**

St. Johns Classical Academy Fleming Island

Profit and Loss

July - August, 2026

	TOTAL		
	JUL - AUG, 2026	JUL - AUG, 2025 (PP)	CHANGE
9200 Debt Services			
9200721 Debt Service Interest	212,013.30	213,631.36	(1,618.06)
9200731 Debt Issuer's Bond Fee	6,945.81	9,513.88	(2,568.07)
9200781 Debt Amortization Expense	9,189.50	9,189.50	0.00
Total 9200 Debt Services	**228,148.61**	**232,334.74**	**(4,186.13)**
Total Expenses	**$1,773,206.22**	**$1,679,054.44**	**$94,151.78**
NET OPERATING INCOME	**$ (269,959.62)**	**$8,150.30**	**$ (278,109.92)**
Other Income			
9700 Internal funds revenue	3,631.14	0.00	3,631.14
Total Other Income	**$3,631.14**	**$0.00**	**$3,631.14**
Other Expenses			
9800 Internal funds expenses	22,449.79	33,390.50	(10,940.71)
Total Other Expenses	**$22,449.79**	**$33,390.50**	**$ (10,940.71)**
NET OTHER INCOME	**$ (18,818.65)**	**$ (33,390.50)**	**$14,571.85**
NET INCOME	**$ (288,778.27)**	**$ (25,240.20)**	**$ (263,538.07)**

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St Johns Classical Academy, Inc [90957]
Current Acquisitions
Federal
07/01/2026 - 06/30/2027

System No.	Date In Service	Description	Cost / Other Basis	Location	Life	Method
Operation						
253	8/7/2026	Air Max Heating Cooling- Inv#50304039- repla	7,694.00	Unassigned	5.0000	SL
256	8/31/2026	Amazon- water fountain	1,519.05	Unassigned	5.0000	SL
Subtotal: Operation			**9,213.05**			
Grand Totals:			**9,213.05**			

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