

St. Johns Classical Academy

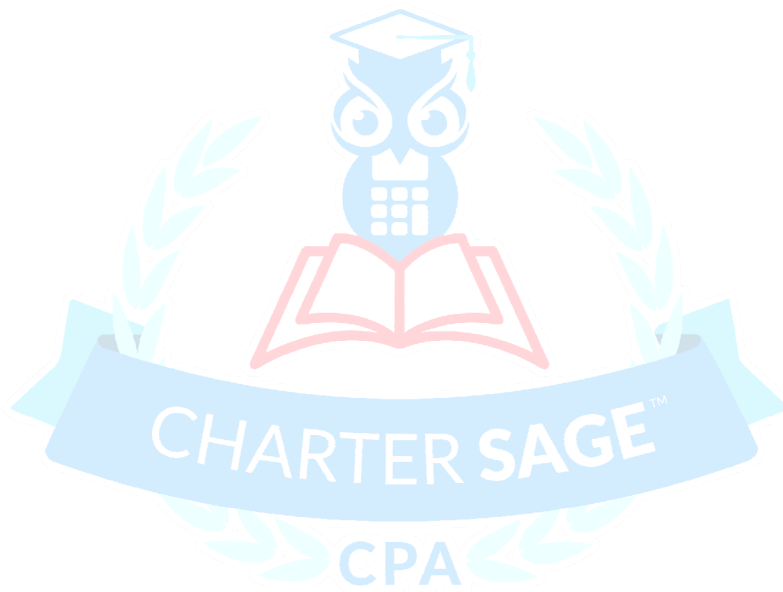
Fleming Island Campus
Financial Report



STJCA Fleming Island – Board meeting
Treasurers Report
August 2026

1. Unrestricted Cash for the period ending 7/31/26 is up \$25K since 6/30/2026, down \$707K from 6/30/2025 and down \$884K since 6/30/2024:
 - a. Unrestricted cash 7/31/26: \$1.9M
 - 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 7/31/26: \$3.M
3. Total reconciled cash (restricted & unrestricted) at 7/31/26: \$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 7/31/26: 917
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: \$(108)K
 - b. Debt service coverage annualized (EBITDA divided by \$965K debt service no less than 1.0 required): (0.56)
 - c. Days cash on hand (30 days required): 86.35 days.
9. Long-term debt balance at 7/31/26: \$26.9M
10. Tax matters:
 - a. No matters are pending at this time.
11. Audit matters
 - a. Audit fieldwork is underway. The auditors have begun sample testing and document review, and management is working collaboratively to provide requested information. No significant issues have been identified at this stage.
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

July 31, 2026

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St. Johns Classical Academy Fleming Island

Balance Sheet As of July 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1100 Bank accounts	
1101 Checking -Ameris Bank Account	330,454.57
1105 Ameris - Internal Funds	153,734.88
1109 Ameris-Money Market	1,144,753.87
1160 Lunch Account- Ameris	289,182.63
1161 Public Funds CD	7,624.23
Total 1100 Bank accounts	1,925,750.18
Total Bank Accounts	\$1,925,750.18
Other Current Assets	
1114 Restricted Cash 2021 Bond	
1114-1 Revenue Fund 2021	652.62
1114-2 Reserve Account	978,364.45
1114-3 Int Acct 2021 A	280,305.14
1114-4 Int Acct 2021 B	49.88
1114-5 Admin Fund	2,568.57
1114-7 Capital Maintenance	99,914.22
1114-8 Prin Snk Fd 2021A	235,880.83
Total 1114 Restricted Cash 2021 Bond	1,597,735.71
1116 Restricted Cash 2025 Bond	
1151 Restricted cash 2025 Bond	3,209,739.03
1152 Less restricted cash at SJ-OP	(1,733,258.82)
Total 1151 Restricted cash 2025 Bond	1,476,480.21
Total 1116 Restricted Cash 2025 Bond	1,476,480.21
1200 Other current assets	
1226 Due from Capital Outlay	51,635.00
1227 Due from Clay County	532,530.31
1230 Prepaid expenses	30,188.76
1232 Deposits held	3,950.83
Total 1200 Other current assets	618,304.90
Total Other Current Assets	\$3,692,520.82
Total Current Assets	\$5,618,271.00

St. Johns Classical Academy Fleming Island

Balance Sheet As of July 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	1,096,525.29
1349 Accumulated depreciation	(3,813,623.72)
Total 1300 Fixed assets	20,142,164.63
Total Fixed Assets	\$20,142,164.63
Other Assets	
1460 Due from OP Campus	529,069.95
1900 Deferred Outflows of Resources	
1920 Deferred Outflow Refunding Bond	1,139,509.64
Total 1900 Deferred Outflows of Resources	1,139,509.64
Total Other Assets	\$1,668,579.59
TOTAL ASSETS	\$27,429,015.22
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts payable	18,071.12
Total Accounts Payable	\$18,071.12
Other Current Liabilities	
2105 Accrued expenses	11,191.08
2106 Accrue Interest	52,230.76
2110 Accrued payroll	223,811.16
2111 Retirement plan payable	5,532.29
2115 Bond Interest Payable	106,006.65
2116 Bond Payment Payable	332,889.00
2216 Due to Internal Funds	21,176.76
2218 Due to Ameris Credit Card	16,421.49
Total Other Current Liabilities	\$769,259.19
Total Current Liabilities	\$787,330.31

St. Johns Classical Academy Fleming Island

Balance Sheet As of July 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	(12,128,400.00)
2326 Bond Premium	786,040.09
2330 Discount on 2025 Bond	(88,692.47)
Total 2320 Bonds payable	26,961,058.62
Total Long-Term Liabilities	\$26,961,058.62
Total Liabilities	\$27,748,388.93
Equity	
2700 Restricted Net Assets	2,972,559.27
2770 Net investment in capital asset	(7,076,826.17)
2790 Unrestricted net position	3,977,870.65
Net Income	(192,977.46)
Total Equity	\$ (319,373.71)
TOTAL LIABILITIES AND EQUITY	\$27,429,015.22

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL
Income	
3300 State sources	
3310 FEFP Base Funding	443,707.42
3314 Safe Schools	7,322.08
3315 Discretionary Millage Compressi	39,189.34
3319 Mental Health Assistance	5,176.58
3320 Discretionary Local Effort	30,797.42
3322 ESE Guaranteed Allocation	15,042.50
3324 Education Enrichment Share	20,078.16
3355 Class Size Reduction	76,100.00
Total 3300 State sources	637,413.50
3373 Miscellaneous State Revenues	
3397 Capital outlay funds	51,635.00
Total 3373 Miscellaneous State Revenues	51,635.00
3400 Local funds	
3410 Other income	626.74
3415 Unrealized Gain & Loss	(612.02)
3418 Sales Surtax	31,639.52
3431 Interest income	6,872.53
3495 Other Miscellaneous Local	2,543.88
Total 3400 Local funds	41,070.65
3483 Food Service	
3484 School Lunch Collections	1,060.50
Total 3483 Food Service	1,060.50
Total Income	\$731,179.65
GROSS PROFIT	\$731,179.65
Expenses	
5100 Instructional Basic	
5100120 Basic Instructional Salaries	271,012.24
5100121 Basic Stipends Teachers	1,244.56
5100210 Basic Retirement Match	6,493.37
5100220 Basic Payroll Taxes	22,480.60
5100230 Basic Health Insurance	36,245.86
5100232 Basic Workers Comp	1,086.66
5100360 Basic Rentals/Software	2,766.00
5100510.1 Basic Materials and Supplies	15,650.43
5100520.1 Basic Textbooks	23,205.03
5100520.2 Basic Consumables	50,007.40
5100642 Basic Non Cap FFE	3,939.88
5100780 Basic Depreciation Expense	5,559.97
Total 5100 Instructional Basic	439,692.00

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL
5200 Exceptional	
5200120 Excep Salaries	24,997.14
5200121 Excep Salaries Stipends	150.00
5200130 Excep Other Certified	4,653.46
5200210 Excep Retirement Match	783.56
5200220 Excep Payroll Taxes	2,279.74
5200230 Excep Health Insurance	3,110.38
5200232 Excep Excep Workers Comp	118.82
5200510 Excep Supplies	1,391.04
Total 5200 Exceptional	37,484.14
6120 Guidance Services	
6120110 Guidance Services Salaries	11,290.30
6120210 Guidance Retirement Match	183.57
6120220 Guidance Payroll taxes	863.70
6120230 Guidance Health Insurance	1,354.84
6120232 Guidance Workers Comp	45.04
Total 6120 Guidance Services	13,737.45
6130 Health Services	
6130160 Health Room Salaries	173.38
6130210 Health Retirement Match	4.38
6130220 Health Payroll Taxes	13.26
6130230 Health Insurance	12.50
6130232 Health Workers Comp	0.64
6130510 Health Supplies	803.37
Total 6130 Health Services	1,007.53
6190 Other Student Support Services	
6190130 Other Certified	10,942.60
6190131 Other Certified Stipend	91.60
6190210 Other Student Retirement Match	167.58
6190220 Other Payroll Taxes	968.40
6190230 Other Health Insurance	1,332.94
6190232 Other Workers Comp	44.04
Total 6190 Other Student Support Services	13,547.16
6400 Other Staff Training	
6400330 Training Travel	60.00
Total 6400 Other Staff Training	60.00
6500 Instruction-Related Technology	
6500390 Technology Other Purchased Services	3,250.00
Total 6500 Instruction-Related Technology	3,250.00

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL
7200 General and Administrative	
7200310 General Professional and Tech	64,050.06
7200393 G&A District Fee	3,188.92
Total 7200 General and Administrative	67,238.98
7300 Administration	
7300110 Admin Salaries	19,563.30
7300111 Admin Salaries Stipend	10.80
7300160 Admin Other Support Personnel	10,812.20
7300210 Admin Retirement Match	217.50
7300220 Admin Payroll Taxes	2,324.56
7300230 Admin Health Insurance	3,498.44
7300232 Admin Workers Comp	121.36
7300313 Admin Payroll Fee	108.90
7300330 Admin Travel- PD	39.26
7300360 Admin Rent/Software	1,960.79
7300394 Admin Recruiting	1,030.88
7300510 Admin Supplies	2,933.08
7300730 Admin Dues and Fees	1,058.68
7300780 Admin Depreciation Expense	484.00
7300791 Admin Suspense	2,989.31
Total 7300 Administration	47,153.06
7500 Fiscal Services	
7500310 Fiscal Professional and Tech Services	5,000.00
7500732 Fiscal Contribution Expenses	150.00
Total 7500 Fiscal Services	5,150.00
7600 Food Services	
7600160 Food Services Salaries	99.88
7600220 Food Payroll Taxes	7.64
7600230 Food Health Insurance	1,447.24
7600232 Food Workers Comp	0.36
7600350 Food Service Repair and Maintenance	936.32
7600510 Food Supplies	270.60
7600780 Food Depreciation Expense	721.58
Total 7600 Food Services	3,483.62
7900 Operations of Plant	
7900160 Plant Salaries	20,988.44
7900161 Safe Schools Salaries	625.60
Total 7900160 Plant Salaries	21,614.04
7900210 Operations Retirement Match	248.95
7900220 Plant Payroll Taxes	1,946.60
7900230 Plant Health Insurance	3,430.52
7900232 Plant Workers Comp	509.78

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL
7900320 Plant Property & Casualty Insu	34,857.21
7900330 Plant Travel	55.58
7900350 Plant Repairs and Maintenance	22,342.04
7900379 Plant Telephone & Data Com. Ser	1,955.01
7900390 Plant Other Purchases Services	622.00
7900510 Plant Supplies	2,406.78
7900730 Plant Dues and Fees	122.80
7900780 Plant Depreciation Expense	68,191.27
Total 7900 Operations of Plant	158,302.58
9200 Debt Services	
9200721 Debt Service Interest	106,006.65
9200731 Debt Issuer's Bond Fee	4,630.54
9200781 Debt Amortization Expense	4,594.75
Total 9200 Debt Services	115,231.94
Total Expenses	\$905,338.46
NET OPERATING INCOME	\$ (174,158.81)
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	\$ (192,977.46)

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
Income						
3300 State sources						\$0.00
3310 FEFP Base Funding		443,707.42				\$443,707.42
3314 Safe Schools		7,322.08				\$7,322.08
3315 Discretionary Millage Compressi		39,189.34				\$39,189.34
3319 Mental Health Assistance		5,176.58				\$5,176.58
3320 Discretionary Local Effort		30,797.42				\$30,797.42
3322 ESE Guaranteed Allocation		15,042.50				\$15,042.50
3324 Education Enrichment Share		20,078.16				\$20,078.16
3355 Class Size Reduction		76,100.00				\$76,100.00
Total 3300 State sources		637,413.50				\$637,413.50
3373 Miscellaneous State Revenues						\$0.00
3397 Capital outlay funds	51,635.00					\$51,635.00
Total 3373 Miscellaneous State Revenues	51,635.00					\$51,635.00
3400 Local funds						\$0.00
3410 Other income		626.74				\$626.74
3415 Unrealized Gain & Loss		(612.02)				\$ (612.02)
3418 Sales Surtax					31,639.52	\$31,639.52
3431 Interest income		6,872.53				\$6,872.53
3495 Other Miscellaneous Local		2,543.88				\$2,543.88
Total 3400 Local funds		9,431.13			31,639.52	\$41,070.65
3483 Food Service						\$0.00
3484 School Lunch Collections				1,060.50		\$1,060.50
Total 3483 Food Service				1,060.50		\$1,060.50
Total Income	\$51,635.00	\$646,844.63	\$0.00	\$1,060.50	\$31,639.52	\$731,179.65
GROSS PROFIT	\$51,635.00	\$646,844.63	\$0.00	\$1,060.50	\$31,639.52	\$731,179.65
Expenses						
5100 Instructional Basic						\$0.00
5100120 Basic Instructional Salaries		271,012.24				\$271,012.24
5100121 Basic Stipends Teachers		1,244.56				\$1,244.56
5100210 Basic Retirement Match		6,493.37				\$6,493.37
5100220 Basic Payroll Taxes		22,480.60				\$22,480.60
5100230 Basic Health Insurance		36,245.86				\$36,245.86
5100232 Basic Workers Comp		1,086.66				\$1,086.66
5100360 Basic Rentals/Software		2,766.00				\$2,766.00
5100510.1 Basic Materials and Supplies		15,650.43				\$15,650.43
5100520.1 Basic Textbooks		23,205.03				\$23,205.03
5100520.2 Basic Consumables		50,007.40				\$50,007.40
5100642 Basic Non Cap FFE		3,939.88				\$3,939.88
5100780 Basic Depreciation Expense		5,559.97				\$5,559.97
Total 5100 Instructional Basic		439,692.00				\$439,692.00
5200 Exceptional						\$0.00
5200120 Excep Salaries		24,997.14				\$24,997.14
5200121 Excep Salaries Stipends		150.00				\$150.00
5200130 Excep Other Certified		4,653.46				\$4,653.46
5200210 Excep Retirement Match		783.56				\$783.56
5200220 Excep Payroll Taxes		2,279.74				\$2,279.74

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
5200230 Excep Health Insurance		3,110.38				\$3,110.38
5200232 Excep Excep Workers Comp		118.82				\$118.82
5200510 Excep Supplies		1,391.04				\$1,391.04
Total 5200 Exceptional		37,484.14				\$37,484.14
6120 Guidance Services						\$0.00
6120110 Guidance Services Salaries		11,290.30				\$11,290.30
6120210 Guidance Retirement Match		183.57				\$183.57
6120220 Guidance Payroll taxes		863.70				\$863.70
6120230 Guidance Health Insurance		1,354.84				\$1,354.84
6120232 Guidance Workers Comp		45.04				\$45.04
Total 6120 Guidance Services		13,737.45				\$13,737.45
6130 Health Services						\$0.00
6130160 Health Room Salaries		173.38				\$173.38
6130210 Health Retirement Match		4.38				\$4.38
6130220 Health Payroll Taxes		13.26				\$13.26
6130230 Health Insurance		12.50				\$12.50
6130232 Health Workers Comp		0.64				\$0.64
6130510 Health Supplies		803.37				\$803.37
Total 6130 Health Services		1,007.53				\$1,007.53
6190 Other Student Support Services						\$0.00
6190130 Other Certified		10,942.60				\$10,942.60
6190131 Other Certified Stipend		91.60				\$91.60
6190210 Other Student Retirement Match		167.58				\$167.58
6190220 Other Payroll Taxes		968.40				\$968.40
6190230 Other Health Insurance		1,332.94				\$1,332.94
6190232 Other Workers Comp		44.04				\$44.04
Total 6190 Other Student Support Services		13,547.16				\$13,547.16
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		3,250.00				\$3,250.00
Total 6500 Instruction-Related Technology		3,250.00				\$3,250.00
7200 General and Administrative						\$0.00
7200310 General Professional and Tech		64,050.06				\$64,050.06
7200393 G&A District Fee		3,188.92				\$3,188.92
Total 7200 General and Administrative		67,238.98				\$67,238.98
7300 Administration						\$0.00
7300110 Admin Salaries		19,563.30				\$19,563.30
7300111 Admin Salaries Stipend		10.80				\$10.80
7300160 Admin Other Support Personnel		10,812.20				\$10,812.20
7300210 Admin Retirement Match		217.50				\$217.50
7300220 Admin Payroll Taxes		2,324.56				\$2,324.56
7300230 Admin Health Insurance		3,498.44				\$3,498.44
7300232 Admin Workers Comp		121.36				\$121.36
7300313 Admin Payroll Fee		108.90				\$108.90
7300330 Admin Travel- PD		39.26				\$39.26

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
7300360 Admin Rent/Software		1,960.79				\$1,960.79
7300394 Admin Recruiting		1,030.88				\$1,030.88
7300510 Admin Supplies		2,933.08				\$2,933.08
7300730 Admin Dues and Fees		1,058.68				\$1,058.68
7300780 Admin Depreciation Expense		484.00				\$484.00
7300791 Admin Suspense		2,989.31				\$2,989.31
Total 7300 Administration		47,153.06				\$47,153.06
7500 Fiscal Services						\$0.00
7500310 Fiscal Professional and Tech Services		5,000.00				\$5,000.00
7500732 Fiscal Contribution Expenses		150.00				\$150.00
Total 7500 Fiscal Services		5,150.00				\$5,150.00
7600 Food Services						\$0.00
7600160 Food Services Salaries				99.88		\$99.88
7600220 Food Payroll Taxes				7.64		\$7.64
7600230 Food Health Insurance				1,447.24		\$1,447.24
7600232 Food Workers Comp				0.36		\$0.36
7600350 Food Service Repair and Maintenance				936.32		\$936.32
7600510 Food Supplies				270.60		\$270.60
7600780 Food Depreciation Expense		721.58				\$721.58
Total 7600 Food Services		721.58		2,762.04		\$3,483.62
7900 Operations of Plant						\$0.00
7900160 Plant Salaries		20,988.44				\$20,988.44
7900161 Safe Schools Salaries			625.60			\$625.60
Total 7900160 Plant Salaries		20,988.44	625.60			\$21,614.04
7900210 Operations Retirement Match		248.95				\$248.95
7900220 Plant Payroll Taxes		1,946.60				\$1,946.60
7900230 Plant Health Insurance		3,430.52				\$3,430.52
7900232 Plant Workers Comp		509.78				\$509.78
7900320 Plant Property & Casualty Insu		34,857.21				\$34,857.21
7900330 Plant Travel		55.58				\$55.58
7900350 Plant Repairs and Maintenance		22,342.04				\$22,342.04
7900379 Plant Telephone & Data Com. Ser		1,955.01				\$1,955.01
7900390 Plant Other Purchases Services		622.00				\$622.00
7900510 Plant Supplies		2,406.78				\$2,406.78
7900730 Plant Dues and Fees		122.80				\$122.80
7900780 Plant Depreciation Expense		68,191.27				\$68,191.27
Total 7900 Operations of Plant		157,676.98	625.60			\$158,302.58
9200 Debt Services						\$0.00
9200721 Debt Service Interest	106,006.65					\$106,006.65
9200731 Debt Issuer's Bond Fee		4,630.54				\$4,630.54
9200781 Debt Amortization Expense		4,594.75				\$4,594.75
Total 9200 Debt Services	106,006.65	9,225.29				\$115,231.94
Total Expenses	\$106,006.65	\$795,944.17	\$625.60	\$2,762.04	\$0.00	\$905,338.46
NET OPERATING INCOME	\$ (54,371.65)	\$ (149,099.54)	\$ (625.60)	\$ (1,701.54)	\$31,639.52	\$ (174,158.81)
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

St. Johns Classical Academy Fleming Island

Profit and Loss by Class

July 2026

	CAPITAL OUTLAY	GENERAL	MILLAGE	NSLP	SALES TAX SHARE	TOTAL
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	\$ (54,371.65)	\$ (167,918.19)	\$ (625.60)	\$ (1,701.54)	\$31,639.52	\$ (192,977.46)

St. Johns Classical Academy Fleming Island

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

July 2026 - June 2027

	ACTUAL	TOTAL	
		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	51,635.00	617,844.00	(566,209.00)
Total 3373 Miscellaneous State Revenues	51,635.00	637,326.00	(585,691.00)
3400 Local funds			
3410 Other income	626.74	8,640.00	(8,013.26)
3411 One Millage Funding		536,128.00	(536,128.00)
3413 Local Capital Improvement		97,802.00	(97,802.00)
3415 Unrealized Gain & Loss	(612.02)	32,096.00	(32,708.02)
3418 Sales Surtax	31,639.52	532,463.00	(500,823.48)
3431 Interest income	6,872.53	126,426.00	(119,553.47)
3495 Other Miscellaneous Local	2,543.88	4,750.00	(2,206.12)
Total 3400 Local funds	41,070.65	1,338,305.00	(1,297,234.35)
3483 Food Service			
3484 School Lunch Collections	12,217.75	164,750.00	(152,532.25)
3485 "A La Carte" Sales		49,874.00	(49,874.00)
3486 Adult Meal Sales		960.40	(960.40)
Total 3483 Food Service	12,217.75	215,584.40	(203,366.65)
Total Income	\$1,379,750.40	\$10,980,010.40	\$ (9,600,260.00)

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
GROSS PROFIT	\$1,379,750.40	\$10,980,010.40	\$ (9,600,260.00)
Expenses			
5100 Instructional Basic			
5100120 Basic Instructional Salaries	135,506.12	3,363,824.00	(3,228,317.88)
5100121 Basic Stipends Teachers	622.28	73,250.00	(72,627.72)
5100140 Basic Substitutes Salaries	0.00	108,772.00	(108,772.00)
5100210 Basic Retirement Match	9,171.76	100,147.00	(90,975.24)
5100220 Basic Payroll Taxes	11,240.30	298,755.00	(287,514.70)
5100230 Basic Health Insurance	18,693.29	438,653.00	(419,959.71)
5100232 Basic Workers Comp	543.33	13,631.00	(13,087.67)
5100360 Basic Rentals/Software	2,766.00	40,000.00	(37,234.00)
5100510.1 Basic Materials and Supplies	15,650.43	45,000.00	(29,349.57)
5100510.2 Basic Testing		28,000.00	(28,000.00)
5100520.1 Basic Textbooks	23,205.03	16,000.00	7,205.03
5100520.2 Basic Consumables	50,170.78	75,000.00	(24,829.22)
5100590 Basic Supplies- Teacher Lead		19,500.00	(19,500.00)
5100642 Basic Non Cap FFE	3,939.88	18,000.00	(14,060.12)
5100649 Basic Noncap Tech Related FFE		20,000.00	(20,000.00)
5100780 Basic Depreciation Expense	5,559.97	79,000.00	(73,440.03)
Total 5100 Instructional Basic	277,069.17	4,737,532.00	(4,460,462.83)
5200 Exceptional			
5200120 Excep Salaries	12,498.57	350,740.00	(338,241.43)
5200121 Excep Salaries Stipends	75.00	8,350.00	(8,275.00)
5200130 Excep Other Certified	2,326.73	69,700.00	(67,373.27)
5200210 Excep Retirement Match	1,185.74	9,838.00	(8,652.26)
5200220 Excep Payroll Taxes	1,139.87	30,867.00	(29,727.13)
5200230 Excep Health Insurance	1,745.38	42,210.00	(40,464.62)
5200232 Excep Excep Workers Comp	59.41	1,341.00	(1,281.59)
5200365 Excep Software		2,375.00	(2,375.00)
5200370 Excep Postage		400.00	(400.00)
5200510 Excep Supplies	1,391.04	2,270.00	(878.96)
5200590 Excep Teacher lead		2,250.00	(2,250.00)
Total 5200 Exceptional	20,421.74	520,341.00	(499,919.26)
6120 Guidance Services			
6120110 Guidance Services Salaries	5,645.15	129,129.00	(123,483.85)
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	431.85	11,523.00	(11,091.15)
6120230 Guidance Health Insurance	677.42	16,655.00	(15,977.58)
6120232 Guidance Workers Comp	22.52	537.00	(514.48)
6120590 Guidance Teacher Lead		300.00	(300.00)
Total 6120 Guidance Services	7,056.39	166,920.00	(159,863.61)
6130 Health Services			

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
6130160 Health Room Salaries	86.69	80,470.00	(80,383.31)
6130210 Health Retirement Match	22.50	2,414.00	(2,391.50)
6130220 Health Payroll Taxes	6.63	7,663.00	(7,656.37)
6130230 Health Insurance	6.25	18,455.00	(18,448.75)
6130232 Health Workers Comp	0.32	322.00	(321.68)
6130390 Health Service Other Purch Services	20.00	264.00	(244.00)
6130510 Health Supplies	803.37	2,000.00	(1,196.63)
6130642 Health Service Non Cap FFE		500.00	(500.00)
Total 6130 Health Services	945.76	112,088.00	(111,142.24)
6190 Other Student Support Services			
6190130 Other Certified	5,471.30	136,010.00	(130,538.70)
6190131 Other Certified Stipend	45.80		45.80
6190210 Other Student Retirement Match	266.32	4,080.00	(3,813.68)
6190220 Other Payroll Taxes	484.20	12,079.00	(11,594.80)
6190230 Other Health Insurance	666.47	18,455.00	(17,788.53)
6190232 Other Workers Comp	22.02	544.00	(521.98)
Total 6190 Other Student Support Services	6,956.11	171,168.00	(164,211.89)
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	6,500.00	46,800.00	(40,300.00)
Total 6500 Instruction-Related Technology	6,500.00	46,800.00	(40,300.00)
7200 General and Administrative			
7200310 General Professional and Tech	128,100.12	806,883.72	(678,783.60)
7200393 G&A District Fee	6,377.84	39,221.00	(32,843.16)
Total 7200 General and Administrative	134,477.96	846,104.72	(711,626.76)
7300 Administration			
7300110 Admin Salaries	9,781.65	371,319.00	(361,537.35)
7300111 Admin Salaries Stipend	5.40	13,800.00	(13,794.60)
7300160 Admin Other Support Personnel	5,406.10	112,900.00	(107,493.90)
7300210 Admin Retirement Match	366.38	14,254.00	(13,887.62)
7300220 Admin Payroll Taxes	1,162.28	42,665.00	(41,502.72)
7300230 Admin Health Insurance	1,782.61	50,638.00	(48,855.39)
7300232 Admin Workers Comp	60.68	1,977.00	(1,916.32)
7300310 Admin Professional & Tech Serv	788.00	40,000.00	(39,212.00)
7300311 Admin Audit Fees		17,500.00	(17,500.00)
7300313 Admin Payroll Fee	247.86	66,858.00	(66,610.14)
7300330 Admin Travel- PD	39.26	0.00	39.26
7300360 Admin Rent/Software	2,121.32	52,183.00	(50,061.68)
7300390 Admin Other Purchase		10,964.00	(10,964.00)
7300394 Admin Recruiting	1,030.88	11,618.00	(10,587.12)

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
7300510 Admin Supplies	2,933.08	24,132.00	(21,198.92)
7300642 Admin Noncap Furniture & Fixtur		27,179.00	(27,179.00)
7300730 Admin Dues and Fees	3,243.68	25,910.00	(22,666.32)
7300780 Admin Depreciation Expense	484.00	9,000.00	(8,516.00)
7300791 Admin Suspense	2,989.31		2,989.31
Total 7300 Administration	32,442.49	892,897.00	(860,454.51)
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	49.94	53,289.00	(53,239.06)
7600210 Food Retirement Match		1,599.00	(1,599.00)
7600220 Food Payroll Taxes	3.82	29,342.00	(29,338.18)
7600230 Food Health Insurance	723.62	1,800.00	(1,076.38)
7600232 Food Workers Comp	0.18	213.00	(212.82)
7600350 Food Service Repair and Maintenance	936.32	4,000.00	(3,063.68)
7600410 Food Natural Gas		1,878.00	(1,878.00)
7600510 Food Supplies	270.60	2,500.00	(2,229.40)
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	721.58	10,500.00	(9,778.42)
Total 7600 Food Services	2,706.06	476,389.00	(473,682.94)
7730 Personnel Services			
7730330 Personnel Services travel		5,000.00	(5,000.00)
Total 7730 Personnel Services		5,000.00	(5,000.00)
7900 Operations of Plant			
7900160 Plant Salaries	10,494.22	208,214.00	(197,719.78)
7900161 Safe Schools Salaries	1,637.80	149,701.00	(148,063.20)
Total 7900160 Plant Salaries	12,132.02	357,915.00	(345,782.98)
7900210 Operations Retirement Match	397.05	5,736.00	(5,338.95)
7900220 Plant Payroll Taxes	1,089.57	17,311.00	(16,221.43)
7900230 Plant Health Insurance	1,715.26	22,055.00	(20,339.74)
7900232 Plant Workers Comp	296.11	6,444.00	(6,147.89)
7900320 Plant Property & Casualty Insu	34,857.21	152,107.00	(117,249.79)
7900330 Plant Travel	55.58	1,200.00	(1,144.42)
7900350 Plant Repairs and Maintenance	26,930.37	175,000.00	(148,069.63)
7900379 Plant Telephone & Data Com. Ser	2,450.01	25,040.00	(22,589.99)
7900380 Plant Water	284.30	16,800.00	(16,515.70)
7900390 Plant Other Purchases Services	622.00	5,000.00	(4,378.00)
7900430 Plant Electricity		147,000.00	(147,000.00)

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
7900510 Plant Supplies	12,491.25	63,646.00	(51,154.75)
7900510.1 Safe Schools Supplies		5,000.00	(5,000.00)
Total 7900510 Plant Supplies	12,491.25	68,646.00	(56,154.75)
7900730 Plant Dues and Fees	122.80	400.00	(277.20)
7900780 Plant Depreciation Expense	68,191.27	810,000.00	(741,808.73)
Total 7900 Operations of Plant	161,634.80	1,810,654.00	(1,649,019.20)
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	106,006.65	1,275,998.40	(1,169,991.75)
9200731 Debt Issuer's Bond Fee	4,630.54	50,005.00	(45,374.46)
9200781 Debt Amortization Expense	4,594.75	55,137.00	(50,542.25)
Total 9200 Debt Services	115,231.94	1,381,140.40	(1,265,908.46)
Total Expenses	\$776,302.42	\$11,264,534.12	\$ (10,488,231.70)
NET OPERATING INCOME	\$603,447.98	\$ (284,523.72)	\$887,971.70
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	\$584,629.33	\$ (284,523.72)	\$869,153.05

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL		
	JUL 2026	JUL 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	443,707.42	509,159.56	(65,452.14)
3314 Safe Schools	7,322.08	8,330.42	(1,008.34)
3315 Discretionary Millage Compressi	39,189.34	44,667.76	(5,478.42)
3319 Mental Health Assistance	5,176.58	5,893.08	(716.50)
3320 Discretionary Local Effort	30,797.42	33,783.42	(2,986.00)
3322 ESE Guaranteed Allocation	15,042.50	9,229.42	5,813.08
3324 Education Enrichment Share	20,078.16	23,500.26	(3,422.10)
3355 Class Size Reduction	76,100.00	88,286.58	(12,186.58)
Total 3300 State sources	637,413.50	722,850.50	(85,437.00)
3373 Miscellaneous State Revenues			
3397 Capital outlay funds	51,635.00	53,869.00	(2,234.00)
Total 3373 Miscellaneous State Revenues	51,635.00	53,869.00	(2,234.00)
3400 Local funds			
3410 Other income	626.74	35,688.77	(35,062.03)
3415 Unrealized Gain & Loss	(612.02)	(3,770.92)	3,158.90
3418 Sales Surtax	31,639.52		31,639.52
3431 Interest income	6,872.53	12,813.40	(5,940.87)
3495 Other Miscellaneous Local	2,543.88	2,280.00	263.88
Total 3400 Local funds	41,070.65	47,011.25	(5,940.60)
3483 Food Service			
3484 School Lunch Collections	1,060.50	9.00	1,051.50
Total 3483 Food Service	1,060.50	9.00	1,051.50
Total Income	\$731,179.65	\$823,753.75	\$ (92,574.10)
GROSS PROFIT	\$731,179.65	\$823,753.75	\$ (92,574.10)
Expenses			
5100 Instructional Basic			
5100120 Basic Instructional Salaries	271,012.24	174,900.14	96,112.10
5100121 Basic Stipends Teachers	1,244.56	2,135.36	(890.80)
5100140 Basic Substitutes Salaries	0.00	2,907.39	(2,907.39)
5100210 Basic Retirement Match	6,493.37	3,374.77	3,118.60
5100220 Basic Payroll Taxes	22,480.60	14,634.15	7,846.45

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL		
	JUL 2026	JUL 2025 (PP)	CHANGE
5100230 Basic Health Insurance	36,245.86	14,402.19	21,843.67
5100232 Basic Workers Comp	1,086.66	726.97	359.69
5100360 Basic Rentals/Software	2,766.00	3,849.87	(1,083.87)
5100510.1 Basic Materials and Supplies	15,650.43	11,273.72	4,376.71
5100520.1 Basic Textbooks	23,205.03	46,746.57	(23,541.54)
5100520.2 Basic Consumables	50,007.40		50,007.40
5100642 Basic Non Cap FFE	3,939.88	187.39	3,752.49
5100649 Basic Noncap Tech Related FFE		1,053.08	(1,053.08)
5100780 Basic Depreciation Expense	5,559.97	12,678.22	(7,118.25)
Total 5100 Instructional Basic	439,692.00	288,869.82	150,822.18
5200 Exceptional			
5200120 Excep Salaries	24,997.14	12,213.48	12,783.66
5200121 Excep Salaries Stipends	150.00	291.66	(141.66)
5200130 Excep Other Certified	4,653.46	2,153.96	2,499.50
5200210 Excep Retirement Match	783.56	262.17	521.39
5200220 Excep Payroll Taxes	2,279.74	1,195.47	1,084.27
5200230 Excep Health Insurance	3,110.38	1,726.11	1,384.27
5200232 Excep Excep Workers Comp	118.82	49.90	68.92
5200370 Excep Postage		156.00	(156.00)
5200510 Excep Supplies	1,391.04	299.76	1,091.28
Total 5200 Exceptional	37,484.14	18,348.51	19,135.63
6120 Guidance Services			
6120110 Guidance Services Salaries	11,290.30	5,098.83	6,191.47
6120111 Guidance Services Administrator Stipends	0.00	341.66	(341.66)
6120210 Guidance Retirement Match	183.57	155.00	28.57
6120220 Guidance Payroll taxes	863.70	416.20	447.50
6120230 Guidance Health Insurance	1,354.84	676.28	678.56
6120232 Guidance Workers Comp	45.04	21.71	23.33
Total 6120 Guidance Services	13,737.45	6,709.68	7,027.77
6130 Health Services			
6130160 Health Room Salaries	173.38	0.00	173.38
6130210 Health Retirement Match	4.38		4.38
6130220 Health Payroll Taxes	13.26	0.00	13.26
6130230 Health Insurance	12.50	6.25	6.25
6130232 Health Workers Comp	0.64	21.82	(21.18)
6130390 Health Service Other Purch Services		20.00	(20.00)
6130510 Health Supplies	803.37	58.30	745.07
Total 6130 Health Services	1,007.53	106.37	901.16

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL		
	JUL 2026	JUL 2025 (PP)	CHANGE
6190 Other Student Support Services			
6190130 Other Certified	10,942.60	5,464.16	5,478.44
6190131 Other Certified Stipend	91.60		91.60
6190210 Other Student Retirement Match	167.58	61.50	106.08
6190220 Other Payroll Taxes	968.40	418.01	550.39
6190230 Other Health Insurance	1,332.94	(8.51)	1,341.45
6190232 Other Workers Comp	44.04	0.00	44.04
Total 6190 Other Student Support Services	13,547.16	5,935.16	7,612.00
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	3,250.00	1,948.75	1,301.25
Total 6500 Instruction-Related Technology	3,250.00	1,948.75	1,301.25
7200 General and Administrative			
7200310 General Professional and Tech	64,050.06	80,577.03	(16,526.97)
7200393 G&A District Fee	3,188.92	7,775.84	(4,586.92)
Total 7200 General and Administrative	67,238.98	88,352.87	(21,113.89)
7300 Administration			
7300110 Admin Salaries	19,563.30	8,529.16	11,034.14
7300111 Admin Salaries Stipend	10.80	208.33	(197.53)
7300160 Admin Other Support Personnel	10,812.20	3,766.00	7,046.20
7300210 Admin Retirement Match	217.50	259.25	(41.75)
7300220 Admin Payroll Taxes	2,324.56	956.50	1,368.06
7300230 Admin Health Insurance	3,498.44	1,384.86	2,113.58
7300232 Admin Workers Comp	121.36	72.52	48.84
7300313 Admin Payroll Fee	108.90	296.10	(187.20)
7300330 Admin Travel- PD	39.26		39.26
7300360 Admin Rent/Software	1,960.79	16,965.94	(15,005.15)
7300394 Admin Recruiting	1,030.88	3,429.39	(2,398.51)
7300510 Admin Supplies	2,933.08	1,721.13	1,211.95
7300642 Admin Noncap Furniture & Fixtur		467.16	(467.16)
7300730 Admin Dues and Fees	1,058.68	1,713.28	(654.60)
7300780 Admin Depreciation Expense	484.00	704.36	(220.36)
7300791 Admin Suspense	2,989.31		2,989.31
Total 7300 Administration	47,153.06	40,473.98	6,679.08
7500 Fiscal Services			
7500310 Fiscal Professional and Tech Services	5,000.00		5,000.00
7500732 Fiscal Contribution Expenses	150.00	150.00	0.00
Total 7500 Fiscal Services	5,150.00	150.00	5,000.00

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL		
	JUL 2026	JUL 2025 (PP)	CHANGE
7600 Food Services			
7600160 Food Services Salaries	99.88	0.00	99.88
7600220 Food Payroll Taxes	7.64	0.00	7.64
7600230 Food Health Insurance	1,447.24	680.56	766.68
7600232 Food Workers Comp	0.36	0.00	0.36
7600350 Food Service Repair and Maintenance	936.32		936.32
7600510 Food Supplies	270.60		270.60
7600780 Food Depreciation Expense	721.58	693.18	28.40
Total 7600 Food Services	3,483.62	1,373.74	2,109.88
7900 Operations of Plant			
7900160 Plant Salaries	20,988.44	12,762.99	8,225.45
7900161 Safe Schools Salaries	625.60		625.60
Total 7900160 Plant Salaries	21,614.04	12,762.99	8,851.05
7900210 Operations Retirement Match	248.95	85.63	163.32
7900220 Plant Payroll Taxes	1,946.60	1,273.26	673.34
7900230 Plant Health Insurance	3,430.52	664.59	2,765.93
7900232 Plant Workers Comp	509.78	259.29	250.49
7900320 Plant Property & Casualty Insu	34,857.21	500.00	34,357.21
7900330 Plant Travel	55.58	354.42	(298.84)
7900350 Plant Repairs and Maintenance	22,342.04	33,187.01	(10,844.97)
7900379 Plant Telephone & Data Com. Ser	1,955.01	877.51	1,077.50
7900380 Plant Water		882.26	(882.26)
7900390 Plant Other Purchases Services	622.00	5,924.00	(5,302.00)
7900430 Plant Electricity		10,621.00	(10,621.00)
7900510 Plant Supplies	2,406.78	4,965.88	(2,559.10)
7900730 Plant Dues and Fees	122.80	34.78	88.02
7900780 Plant Depreciation Expense	68,191.27	42,989.88	25,201.39
Total 7900 Operations of Plant	158,302.58	115,382.50	42,920.08
9200 Debt Services			
9200721 Debt Service Interest	106,006.65	106,815.68	(809.03)
9200731 Debt Issuer's Bond Fee	4,630.54	7,056.32	(2,425.78)
9200781 Debt Amortization Expense	4,594.75	4,594.75	0.00
Total 9200 Debt Services	115,231.94	118,466.75	(3,234.81)
Total Expenses	\$905,338.46	\$686,118.13	\$219,220.33
NET OPERATING INCOME	\$ (174,158.81)	\$137,635.62	\$ (311,794.43)
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

St. Johns Classical Academy Fleming Island

Profit and Loss

July 2026

	TOTAL		
	JUL 2026	JUL 2025 (PP)	CHANGE
Other Expenses			
9800 Internal funds expenses	22,449.79	6,060.18	16,389.61
Total Other Expenses	\$22,449.79	\$6,060.18	\$16,389.61
NET OTHER INCOME	\$ (18,818.65)	\$ (6,060.18)	\$ (12,758.47)
NET INCOME	\$ (192,977.46)	\$131,575.44	\$ (324,552.90)

Sorted: General - category

Federal
07/01/2026 - 06/30/2027

System No.	Date In Service	Description	Cost / Other Basis	Location	Life	Method
Grand Totals:						