

St. Johns Classical Academy

Orange Park Campus  
Financial Report



STJCA- Orange Park – Board meeting  
Treasurers Report  
August 2026

1. Unrestricted Cash for the period ending 7/31/26 is up \$13K since 6/30/2026:
  - a. Unrestricted cash 7/31/26: \$313K
  - b. Unrestricted cash 6/30/26: \$299K
  - c. Unrestricted cash 06/30/25: \$454K
2. Restricted cash at 7/31/26: \$1.7M
3. Total reconciled cash (restricted & unrestricted) at 7/31/2026: \$2.0M
4. The current operating budget was approved by the Board in April 2026. The budget copy was previously provided to Board – copies available anytime from [jdefazio@chartersagecpa.com](mailto:jdefazio@chartersagecpa.com)
5. CSP
  - a. FY 26-27 Filed YTD: \$0
  - b. FY 26-27 Received YTD: 0
  - c. Outstanding amount: \$0
  - d. FY 26-27 Budget: \$0
6. Student Enrollment counts:
  - a. STJCA-OP – 4<sup>th</sup> Calc: 469.61
  - b. STJCA-OP actual enrollment as of 7/31/26- 451
7. District Compliance:
  - a. July 2026 financial statements issued to Clay County School district on or about 8/11/26.
8. Long term debt balance at 7/31/26: \$12.4M
9. Tax matters:
  - a. No matters are pending at this time
10. 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.
11. Other matters
  - a. If you have questions or comments, please contact CharterSage CPA at 407-704-0613 or [jdefazio@chartersagecpa.com](mailto:jdefazio@chartersagecpa.com)

**St. Johns Classical Academy-Orange Park**

Financial Statements

Unaudited

As of and for the period ending

July 31, 2026

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# St. Johns Classical Academy Orange Park

## Statement of Financial Position

As of July 31, 2026

|                                        | TOTAL                  |
|----------------------------------------|------------------------|
| <b>ASSETS</b>                          |                        |
| Current Assets                         |                        |
| Bank Accounts                          |                        |
| 1100 1100 Bank accounts                |                        |
| 1101 Ameris Checking                   | 181,058.23             |
| 1102 Ameris Lunch                      | 62,704.79              |
| 1105 Ameris - Internal Funds           | 69,546.00              |
| <b>Total 1100 1100 Bank accounts</b>   | <b>313,309.02</b>      |
| <b>Total Bank Accounts</b>             | <b>\$313,309.02</b>    |
| Accounts Receivable                    |                        |
| 1148 Due from Safe Schools             | 6,043.00               |
| <b>Total Accounts Receivable</b>       | <b>\$6,043.00</b>      |
| Other Current Assets                   |                        |
| 1117 Bond reserve funds                | 3,209,739.03           |
| 1119 Less reported on SJ-FI            | (1,476,480.21)         |
| <b>Total 1117 Bond reserve funds</b>   | <b>1,733,258.82</b>    |
| 1200 Other current assets              |                        |
| 1225 Due from internal funds           | 2,805.72               |
| 1226 Due from Capital Outlay           | 30,363.00              |
| 1227 Due from Clay County              | 264,964.45             |
| 1230 Prepaid expenses                  | 18,858.76              |
| 1232 Deposits held                     | 3,440.00               |
| <b>Total 1200 Other current assets</b> | <b>320,431.93</b>      |
| <b>Total Other Current Assets</b>      | <b>\$2,053,690.75</b>  |
| <b>Total Current Assets</b>            | <b>\$2,373,042.77</b>  |
| Fixed Assets                           |                        |
| 1300 Fixed assets                      |                        |
| 1310 Land                              | 2,569,048.00           |
| 1315 Construction in Progress          | 1,235,117.59           |
| 1320 Improvements Other than Bldg      | 219,911.42             |
| 1330 Buildings                         | 4,814,879.60           |
| 1340 Furniture, Fixtures and Equip     | 1,183,456.38           |
| 1341 Textbooks Initial Purchase        | 153,374.06             |
| 1349 Accumulated depreciation          | (1,193,728.11)         |
| <b>Total 1300 Fixed assets</b>         | <b>8,982,058.94</b>    |
| <b>Total Fixed Assets</b>              | <b>\$8,982,058.94</b>  |
| <b>TOTAL ASSETS</b>                    | <b>\$11,355,101.71</b> |

# St. Johns Classical Academy Orange Park

## Statement of Financial Position

As of July 31, 2026

|                                        | TOTAL                    |
|----------------------------------------|--------------------------|
| <b>LIABILITIES AND EQUITY</b>          |                          |
| Liabilities                            |                          |
| Current Liabilities                    |                          |
| Accounts Payable                       |                          |
| 2120 Accounts payable                  | 41,631.01                |
| <b>Total Accounts Payable</b>          | <b>\$41,631.01</b>       |
| Other Current Liabilities              |                          |
| 2105 Accrued expenses                  | 5,065.36                 |
| 2106 Accrued Interest                  | 77,281.29                |
| 2110 Accrued Salaries and Benefits     | 125,388.21               |
| 2161 Due to Ameris Credit Card         | 31,012.76                |
| 2170 Retirement plan payable           | 2,741.34                 |
| 2180 Bond Payment Payable              | 117,111.00               |
| 2230 Due To District                   | 1,550.69                 |
| <b>Total Other Current Liabilities</b> | <b>\$360,150.65</b>      |
| <b>Total Current Liabilities</b>       | <b>\$401,781.66</b>      |
| Long-Term Liabilities                  |                          |
| 2315 Due to STJCA - FI                 | 529,069.95               |
| 2320 Bonds payable                     | 22,342,889.00            |
| 2321 Less bonds reported at ST-FI      | (10,331,600.00)          |
| 2323 Discount on bonds payable         | (106,108.78)             |
| <b>Total 2320 Bonds payable</b>        | <b>11,905,180.22</b>     |
| <b>Total Long-Term Liabilities</b>     | <b>\$12,434,250.17</b>   |
| <b>Total Liabilities</b>               | <b>\$12,836,031.83</b>   |
| Equity                                 |                          |
| 2720 Restricted Net Assets             | 1,672,751.58             |
| 2770 Net Investment in Capital Assets  | (3,012,187.25)           |
| 2790 Unrestricted Net Position         | (23,165.07)              |
| Net Revenue                            | (118,329.38)             |
| <b>Total Equity</b>                    | <b>\$ (1,480,930.12)</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>    | <b>\$11,355,101.71</b>   |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                                | TOTAL               |
|------------------------------------------------|---------------------|
| Revenue                                        |                     |
| 3300 State sources                             |                     |
| 3310000 FEFP funding                           |                     |
| 3310001 FEFP Base Funding                      | 228,664.15          |
| 3310002 FEFP ESE Guarantee                     | 8,118.08            |
| 3310004 FEFP Safe Schools                      | 3,648.83            |
| 3310005 FEFP Class Size Reduction              | 39,680.26           |
| 3310008 FEFP Discret Local Effort              | 15,870.50           |
| 3310009 FEFP Mental Health Assistance          | 2,579.76            |
| 3310011 FEFP Educational Enrichment Share      | 10,005.66           |
| 3310027 FEFP Discretionary Millage Compression | 19,528.92           |
| <b>Total 3310000 FEFP funding</b>              | <b>328,096.16</b>   |
| 3373 Miscellaneous State Revenues              |                     |
| 3397 Capital outlay funds                      | 30,363.00           |
| <b>Total 3373 Miscellaneous State Revenues</b> | <b>30,363.00</b>    |
| <b>Total 3300 State sources</b>                | <b>358,459.16</b>   |
| 3400 Local funds                               |                     |
| 3410 Other Local Income                        | 2,160.85            |
| 3415 Unrealized Gain & Loss                    | (566.61)            |
| 3418 Sales Surtax                              | 15,766.88           |
| 3431 Interest income                           | 1,921.94            |
| 3482 Food Service Income                       |                     |
| 3483 Student Lunch Collections                 | 690.45              |
| <b>Total 3482 Food Service Income</b>          | <b>690.45</b>       |
| 3495 Other Miscellaneous Local                 | 2,543.88            |
| <b>Total 3400 Local funds</b>                  | <b>22,517.39</b>    |
| <b>Total Revenue</b>                           | <b>\$380,976.55</b> |
| <b>GROSS PROFIT</b>                            | <b>\$380,976.55</b> |
| Expenditures                                   |                     |
| 5100 Basic Instruction                         |                     |
| 5100120 Basic Salaries Teacher                 | 145,604.04          |
| 5100121 Basic Stipends Teacher                 | 296.38              |
| 5100210 Basic Retirement                       | 3,302.21            |
| 5100220 Basic Payroll taxes                    | 11,959.26           |
| 5100230 Basic Group Insurance                  | 19,453.78           |
| 5100232 Basic Workers Comp expense             | 582.04              |
| 5100360 Basic Rent/Software                    | 1,058.13            |
| 5100510 Basic Supplies                         | 402.23              |
| 5100520 Basic Textbooks                        | 14,112.34           |
| 5100780 Basic Depreciation                     | 2,029.82            |
| <b>Total 5100 Basic Instruction</b>            | <b>198,800.23</b>   |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                                  | TOTAL            |
|--------------------------------------------------|------------------|
| 5200 Exceptional                                 |                  |
| 5200120 Excep Salaries                           | 22,979.69        |
| 5200121 Excep Salaries Stipends                  | 150.00           |
| 5200220 Excep Payroll Taxes                      | 1,743.50         |
| 5200230 Excep Group Insurance                    | 2,100.16         |
| 5200232 Excep Workers Compensation               | 90.98            |
| 5200510 Excep Supplies                           | 313.45           |
| <b>Total 5200 Exceptional</b>                    | <b>27,377.78</b> |
| 6120 Guidance Services                           |                  |
| 6120210 Guidance Retirement                      | 200.11           |
| <b>Total 6120 Guidance Services</b>              | <b>200.11</b>    |
| 6130 Health Services                             |                  |
| 6130160 Health Other Support Personnel           | 1,055.52         |
| 6130210 Health Retirement                        | 28.78            |
| 6130220 Health Payroll Taxes                     | 80.74            |
| 6130230 Health Group Insurance                   | 1,527.42         |
| 6130232 Health Workers Compensation              | 4.08             |
| 6130510 Health Service Supplies                  | 366.03           |
| <b>Total 6130 Health Services</b>                | <b>3,062.57</b>  |
| 6190 Other Student Support Services              |                  |
| 6190130 Other Certified                          | 3,891.92         |
| 6190210 Other Cert Retirement                    | 115.52           |
| 6190220 Other Payroll Tax                        | 297.74           |
| 6190230 Other Group Insurance                    | 687.56           |
| 6190232 Other Workers Compensation               | 15.56            |
| <b>Total 6190 Other Student Support Services</b> | <b>5,008.30</b>  |
| 6500 Technology                                  |                  |
| 6500394 Tech Infomation Technology               | 2,800.00         |
| <b>Total 6500 Technology</b>                     | <b>2,800.00</b>  |
| 7200 General and Administrative                  |                  |
| 7200310 General Professional and Tech            | 36,218.82        |
| 7200393 G&A District Fee                         | 8,234.12         |
| <b>Total 7200 General and Administrative</b>     | <b>44,452.94</b> |
| 7300 Administration                              |                  |
| 7300110 Admin Salaries                           | 24,604.40        |
| 7300111 Admin Salaries Stipend                   | 375.00           |
| 7300160 Admin Other Support Personnel            | 5,800.50         |
| 7300210 Admin Retirement                         | 516.16           |
| 7300220 Admin Payroll Taxes                      | 2,236.15         |
| 7300230 Admin Group Insurance                    | 798.49           |
| 7300232 Admin Worker Comp                        | 116.71           |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                                    | TOTAL                  |
|----------------------------------------------------|------------------------|
| 7300313 Payroll Fee                                | 114.01                 |
| 7300360 Admin Rent/Software                        | 1,314.36               |
| 7300390 Admin Other Purchased Services             | 59.40                  |
| 7300510 Admin Supplies                             | 1,947.43               |
| 7300730 Admin Dues and Fees                        | 927.35                 |
| 7300780 Admin Depreciation                         | 115.08                 |
| 7300791 Admin Suspense                             | 11,983.41              |
| <b>Total 7300 Administration</b>                   | <b>50,908.45</b>       |
| 7500 Fiscal Services                               |                        |
| 7500310 Fiscal Professional and Technical Services | 5,000.00               |
| <b>Total 7500 Fiscal Services</b>                  | <b>5,000.00</b>        |
| 7600 Food Services                                 |                        |
| 7600780 Food Services Depreciation                 | 642.18                 |
| <b>Total 7600 Food Services</b>                    | <b>642.18</b>          |
| 7900 Operations of Plant                           |                        |
| 7900160 Plant Other Salaries                       | 13,773.60              |
| 7900162 Plant Payroll Stipend                      | 150.00                 |
| 7900210 Plant Retirement                           | 144.22                 |
| 7900220 Plant Payroll Taxes                        | 1,065.18               |
| 7900230 Plant Group Insurance                      | 717.70                 |
| 7900232 Plant Workers Compensation                 | 246.14                 |
| 7900320 Plant Ins and Bond Premiums                | 34,857.20              |
| 7900330 Plant Travel                               | 130.43                 |
| 7900350 Plant Repairs and Maintenance              | 15,197.25              |
| 7900379 Plant Tele and Communication               | 1,440.00               |
| 7900380 Plant Public Utilities                     | 2,252.11               |
| 7900510 Plant Supplies                             | 3,122.91               |
| 7900780 Plant Depreciation                         | 34,268.66              |
| <b>Total 7900 Operations of Plant</b>              | <b>107,365.40</b>      |
| 9200 Debt Services                                 |                        |
| 9200721 Debt Bond Interest                         | 52,070.85              |
| 9200731 Debt Issuer's Bond Fee                     | 1,617.12               |
| <b>Total 9200 Debt Services</b>                    | <b>53,687.97</b>       |
| <b>Total Expenditures</b>                          | <b>\$499,305.93</b>    |
| NET OPERATING REVENUE                              | <b>\$ (118,329.38)</b> |
| NET REVENUE                                        | <b>\$ (118,329.38)</b> |

# St. Johns Classical Academy Orange Park

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July 2026 - June 2027

|                                                | TOTAL               |                       |                          |
|------------------------------------------------|---------------------|-----------------------|--------------------------|
|                                                | ACTUAL              | BUDGET                | OVER BUDGET              |
| Revenue                                        |                     |                       |                          |
| 3200 Federal Funds                             |                     |                       |                          |
| 3225 Title II                                  |                     | 11,355.00             | (11,355.00)              |
| 3230 IDEA                                      |                     | 22,815.00             | (22,815.00)              |
| 3241 Title III                                 |                     | 2,597.00              | (2,597.00)               |
| 3242 Title IV                                  |                     | 4,159.00              | (4,159.00)               |
| 3260 NSLP                                      |                     | 112,309.00            | (112,309.00)             |
| <b>Total 3200 Federal Funds</b>                |                     | <b>153,235.00</b>     | <b>(153,235.00)</b>      |
| 3300 State sources                             |                     |                       |                          |
| 3310000 FEFP funding                           |                     |                       |                          |
| 3310001 FEFP Base Funding                      | 457,328.30          | 3,168,050.00          | (2,710,721.70)           |
| 3310002 FEFP ESE Guarantee                     | 16,236.16           | 216,363.00            | (200,126.84)             |
| 3310004 FEFP Safe Schools                      | 7,297.66            | 55,901.00             | (48,603.34)              |
| 3310005 FEFP Class Size Reduction              | 79,360.52           | 555,141.00            | (475,780.48)             |
| 3310008 FEFP Discret Local Effort              | 31,741.00           | 233,646.00            | (201,905.00)             |
| 3310009 FEFP Mental Health Assistance          | 5,159.52            | 40,519.00             | (35,359.48)              |
| 3310011 FEFP Educational Enrichment Share      | 20,011.32           | 141,900.00            | (121,888.68)             |
| 3310027 FEFP Discretionary Millage Compression | 39,057.84           | 347,630.00            | (308,572.16)             |
| <b>Total 3310000 FEFP funding</b>              | <b>656,192.32</b>   | <b>4,759,150.00</b>   | <b>(4,102,957.68)</b>    |
| 3373 Miscellaneous State Revenues              |                     |                       |                          |
| 3380 SAFE Grant                                |                     | 6,043.00              | (6,043.00)               |
| 3397 Capital outlay funds                      | 30,363.00           | 325,335.00            | (294,972.00)             |
| <b>Total 3373 Miscellaneous State Revenues</b> | <b>30,363.00</b>    | <b>331,378.00</b>     | <b>(301,015.00)</b>      |
| <b>Total 3300 State sources</b>                | <b>686,555.32</b>   | <b>5,090,528.00</b>   | <b>(4,403,972.68)</b>    |
| 3400 Local funds                               |                     |                       |                          |
| 3410 Other Local Income                        | 5,082.93            | 23,747.00             | (18,664.07)              |
| 3411 One Millage Funding                       |                     | 282,306.00            | (282,306.00)             |
| 3413 Local Capital Improvement Fund            |                     | 55,000.00             | (55,000.00)              |
| 3415 Unrealized Gain & Loss                    | (566.61)            |                       | (566.61)                 |
| 3418 Sales Surtax                              | 15,766.88           | 194,725.00            | (178,958.12)             |
| 3431 Interest income                           | 1,921.94            | 26,070.00             | (24,148.06)              |
| 3482 Food Service Income                       |                     |                       |                          |
| 3483 Student Lunch Collections                 | 7,510.85            | 95,000.00             | (87,489.15)              |
| 3484 Adult Meals                               |                     | 216.00                | (216.00)                 |
| 3485 " A La Carte" Sales                       |                     | 45,000.00             | (45,000.00)              |
| <b>Total 3482 Food Service Income</b>          | <b>7,510.85</b>     | <b>140,216.00</b>     | <b>(132,705.15)</b>      |
| 3495 Other Miscellaneous Local                 | 2,543.88            | 22,238.00             | (19,694.12)              |
| <b>Total 3400 Local funds</b>                  | <b>32,259.87</b>    | <b>744,302.00</b>     | <b>(712,042.13)</b>      |
| <b>Total Revenue</b>                           | <b>\$718,815.19</b> | <b>\$5,988,065.00</b> | <b>\$ (5,269,249.81)</b> |
| GROSS PROFIT                                   | <b>\$718,815.19</b> | <b>\$5,988,065.00</b> | <b>\$ (5,269,249.81)</b> |
| Expenditures                                   |                     |                       |                          |
| 5100 Basic Instruction                         |                     |                       |                          |

# St. Johns Classical Academy Orange Park

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July 2026 - June 2027

|                                                          | TOTAL             |                     |                       |
|----------------------------------------------------------|-------------------|---------------------|-----------------------|
|                                                          | ACTUAL            | BUDGET              | OVER BUDGET           |
| 5100120 Basic Salaries Teacher                           | 146,124.40        | 1,864,004.00        | (1,717,879.60)        |
| 5100121 Basic Stipends Teacher                           | 296.38            | 36,500.00           | (36,203.62)           |
| 5100140 Basic Salaries Substitutes                       | 1,245.00          | 55,257.00           | (54,012.00)           |
| 5100210 Basic Retirement                                 | 4,814.97          | 55,620.00           | (50,805.03)           |
| 5100220 Basic Payroll taxes                              | 12,185.06         | 166,113.00          | (153,927.94)          |
| 5100230 Basic Group Insurance                            | 20,133.49         | 316,449.00          | (296,315.51)          |
| 5100232 Basic Workers Comp expense                       | 589.41            | 7,530.00            | (6,940.59)            |
| 5100360 Basic Rent/Software                              | 1,058.13          | 22,555.00           | (21,496.87)           |
| 5100510 Basic Supplies                                   | 654.23            | 33,000.00           | (32,345.77)           |
| 5100520 Basic Textbooks                                  | 14,112.34         | 38,299.00           | (24,186.66)           |
| 5100590 Basic Other Materials and Supplies- Teacher Lead |                   | 11,400.00           | (11,400.00)           |
| 5100642 Basic Noncap Furniture and Fixtures              |                   | 4,200.00            | (4,200.00)            |
| 5100644 Basic Non Capitalized Computer Hardware          |                   | 2,724.00            | (2,724.00)            |
| 5100730 Basic Dues & Fees                                |                   | 1,018.00            | (1,018.00)            |
| 5100780 Basic Depreciation                               | 2,029.82          | 19,321.00           | (17,291.18)           |
| <b>Total 5100 Basic Instruction</b>                      | <b>203,243.23</b> | <b>2,633,990.00</b> | <b>(2,430,746.77)</b> |
| 5200 Exceptional                                         |                   |                     |                       |
| 5200120 Excep Salaries                                   | 23,142.09         | 300,283.00          | (277,140.91)          |
| 5200121 Excep Salaries Stipends                          | 150.00            | 1,350.00            | (1,200.00)            |
| 5200210 Excep Retirement                                 |                   | 7,516.00            | (7,516.00)            |
| 5200220 Excep Payroll Taxes                              | 1,743.36          | 22,972.00           | (21,228.64)           |
| 5200230 Excep Group Insurance                            | 2,100.12          | 46,937.00           | (44,836.88)           |
| 5200232 Excep Workers Compensation                       | 90.98             | 1,007.00            | (916.02)              |
| 5200310 Excep Prof. Tech. Services                       | 1,397.50          | 19,114.00           | (17,716.50)           |
| 5200510 Excep Supplies                                   | 313.45            | 1,300.00            | (986.55)              |
| 5200590 Other Materials and Supplies - Teacher Lead      |                   | 1,650.00            | (1,650.00)            |
| <b>Total 5200 Exceptional</b>                            | <b>28,937.50</b>  | <b>402,129.00</b>   | <b>(373,191.50)</b>   |
| 6120 Guidance Services                                   |                   |                     |                       |
| 6120110 Guidance Services Administrator                  |                   | 45,000.00           | (45,000.00)           |
| 6120210 Guidance Retirement                              | 278.36            | 1,350.00            | (1,071.64)            |
| 6120220 Guidance Payroll Taxes                           |                   | 3,999.00            | (3,999.00)            |
| 6120230 Guidance Group Insurance                         |                   | 8,328.00            | (8,328.00)            |
| 6120232 Guidance Workers Compensation                    |                   | 180.00              | (180.00)              |
| <b>Total 6120 Guidance Services</b>                      | <b>278.36</b>     | <b>58,857.00</b>    | <b>(58,578.64)</b>    |
| 6130 Health Services                                     |                   |                     |                       |
| 6130160 Health Other Support Personnel                   | 1,080.03          | 54,880.00           | (53,799.97)           |
| 6130210 Health Retirement                                | 47.86             | 1,646.00            | (1,598.14)            |
| 6130220 Health Payroll Taxes                             | 82.62             | 5,207.00            | (5,124.38)            |
| 6130230 Health Group Insurance                           | 1,474.71          | 16,655.00           | (15,180.29)           |
| 6130232 Health Workers Compensation                      | 4.19              | 220.00              | (215.81)              |
| 6130510 Health Service Supplies                          | 366.03            | 2,800.00            | (2,433.97)            |
| 6130642 Health Non Cap FFE                               |                   | 500.00              | (500.00)              |
| <b>Total 6130 Health Services</b>                        | <b>3,055.44</b>   | <b>81,908.00</b>    | <b>(78,852.56)</b>    |

# St. Johns Classical Academy Orange Park

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July 2026 - June 2027

|                                                    | TOTAL            |                   |                     |
|----------------------------------------------------|------------------|-------------------|---------------------|
|                                                    | ACTUAL           | BUDGET            | OVER BUDGET         |
| 6190 Other Student Support Services                |                  |                   |                     |
| 6190130 Other Certified                            | 3,129.32         | 45,000.00         | (41,870.68)         |
| 6190210 Other Cert Retirement                      | 150.98           | 1,350.00          | (1,199.02)          |
| 6190220 Other Payroll Tax                          | 239.40           | 3,999.00          | (3,759.60)          |
| 6190230 Other Group Insurance                      | 687.56           | 8,328.00          | (7,640.44)          |
| 6190232 Other Workers Compensation                 | 12.51            | 180.00            | (167.49)            |
| <b>Total 6190 Other Student Support Services</b>   | <b>4,219.77</b>  | <b>58,857.00</b>  | <b>(54,637.23)</b>  |
| 6400 Training Services                             |                  |                   |                     |
| 6400330 Training Travel                            |                  | 7,900.00          | (7,900.00)          |
| <b>Total 6400 Training Services</b>                |                  | <b>7,900.00</b>   | <b>(7,900.00)</b>   |
| 6500 Technology                                    |                  |                   |                     |
| 6500394 Tech Infomation Technology                 | 2,800.00         | 33,600.00         | (30,800.00)         |
| <b>Total 6500 Technology</b>                       | <b>2,800.00</b>  | <b>33,600.00</b>  | <b>(30,800.00)</b>  |
| 7100 Board                                         |                  |                   |                     |
| 7100310 Board Prof Tech Services                   |                  | 1,682.00          | (1,682.00)          |
| <b>Total 7100 Board</b>                            |                  | <b>1,682.00</b>   | <b>(1,682.00)</b>   |
| 7200 General and Administrative                    |                  |                   |                     |
| 7200310 General Professional and Tech              | 72,437.64        | 424,768.40        | (352,330.76)        |
| 7200393 G&A District Fee                           | 16,468.24        | 102,044.00        | (85,575.76)         |
| <b>Total 7200 General and Administrative</b>       | <b>88,905.88</b> | <b>526,812.40</b> | <b>(437,906.52)</b> |
| 7300 Administration                                |                  |                   |                     |
| 7300110 Admin Salaries                             | 24,613.41        | 219,800.00        | (195,186.59)        |
| 7300111 Admin Salaries Stipend                     | 375.00           | 5,000.00          | (4,625.00)          |
| 7300160 Admin Other Support Personnel              | 5,821.85         | 94,549.00         | (88,727.15)         |
| 7300210 Admin Retirement                           | 780.87           | 9,430.00          | (8,649.13)          |
| 7300220 Admin Payroll Taxes                        | 2,238.47         | 27,919.00         | (25,680.53)         |
| 7300230 Admin Group Insurance                      | 723.26           | 23,856.00         | (23,132.74)         |
| 7300232 Admin Worker Comp                          | 116.80           | 1,277.00          | (1,160.20)          |
| 7300310 Admin Prof. and Tech Services              |                  | 20,000.00         | (20,000.00)         |
| 7300313 Payroll Fee                                | 4,323.20         | 39,402.00         | (35,078.80)         |
| 7300360 Admin Rent/Software                        | 1,543.77         | 11,363.00         | (9,819.23)          |
| 7300390 Admin Other Purchased Services             | 118.80           | 8,859.00          | (8,740.20)          |
| 7300394 Recruiting                                 |                  | 3,268.00          | (3,268.00)          |
| 7300510 Admin Supplies                             | 2,674.17         | 12,900.00         | (10,225.83)         |
| 7300642 Admin Noncap Furniture & Fixtures          | 1,712.50         | 5,288.00          | (3,575.50)          |
| 7300644 Admin Non Capitalized Computer Hardware    |                  | 335.00            | (335.00)            |
| 7300730 Admin Dues and Fees                        | 962.35           | 15,000.00         | (14,037.65)         |
| 7300780 Admin Depreciation                         | 115.08           | 1,381.00          | (1,265.92)          |
| 7300791 Admin Suspense                             | 11,983.41        |                   | 11,983.41           |
| <b>Total 7300 Administration</b>                   | <b>58,102.94</b> | <b>499,627.00</b> | <b>(441,524.06)</b> |
| 7500 Fiscal Services                               |                  |                   |                     |
| 7500310 Fiscal Professional and Technical Services | 10,500.00        | 60,000.00         | (49,500.00)         |

# St. Johns Classical Academy Orange Park

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July 2026 - June 2027

|                                              | TOTAL             |                     |                     |
|----------------------------------------------|-------------------|---------------------|---------------------|
|                                              | ACTUAL            | BUDGET              | OVER BUDGET         |
| <b>Total 7500 Fiscal Services</b>            | <b>10,500.00</b>  | <b>60,000.00</b>    | <b>(49,500.00)</b>  |
| 7600 Food Services                           |                   |                     |                     |
| 7600160 Food Other Support                   | 169.27            | 24,043.00           | (23,873.73)         |
| 7600210 Food Retirement                      |                   | 721.00              | (721.00)            |
| 7600220 Food Payroll Taxes                   | 12.94             | 2,755.00            | (2,742.06)          |
| 7600230 Food Services Group Insurance        | (5.28)            | 3,600.00            | (3,605.28)          |
| 7600323 Food Workers Compensation            | 0.67              | 96.00               | (95.33)             |
| 7600350 Food Service Repairs and Maintenance |                   | 320.00              | (320.00)            |
| 7600510 Food Services Supplies               |                   | 325.00              | (325.00)            |
| 7600570 NSLP Food Purchases                  |                   | 179,176.00          | (179,176.00)        |
| 7600571 Non NSLP Food Svc Purchase           |                   | 44,956.00           | (44,956.00)         |
| 7600780 Food Services Depreciation           | 642.18            | 4,824.00            | (4,181.82)          |
| <b>Total 7600 Food Services</b>              | <b>819.78</b>     | <b>260,816.00</b>   | <b>(259,996.22)</b> |
| 7900 Operations of Plant                     |                   |                     |                     |
| 7900160 Plant Other Salaries                 | 13,367.70         | 159,202.00          | (145,834.30)        |
| 7900161 Plant Safe Schools Salary            | 1,250.00          | 92,346.00           | (91,096.00)         |
| 7900162 Plant Payroll Stipend                | 150.00            |                     | 150.00              |
| 7900210 Plant Retirement                     | 216.60            | 4,776.00            | (4,559.40)          |
| 7900220 Plant Payroll Taxes                  | 1,171.13          | 14,344.00           | (13,172.87)         |
| 7900230 Plant Group Insurance                | 717.70            | 7,200.00            | (6,482.30)          |
| 7900232 Plant Workers Compensation           | 274.82            | 5,365.00            | (5,090.18)          |
| 7900310 Plant Prof Services                  |                   | 1,500.00            | (1,500.00)          |
| 7900320 Plant Ins and Bond Premiums          | 46,007.99         | 95,818.00           | (49,810.01)         |
| 7900330 Plant Travel                         | 130.43            | 252.00              | (121.57)            |
| 7900350 Plant Repairs and Maintenance        | 76,261.03         | 78,770.00           | (2,508.97)          |
| 7900361 Plant School Safety & Security       |                   | 5,500.00            | (5,500.00)          |
| 7900379 Plant Tele and Communication         | 4,705.00          | 19,161.00           | (14,456.00)         |
| 7900380 Plant Public Utilities               | 2,252.11          | 16,000.00           | (13,747.89)         |
| 7900390 Plant Other Purchased Services       |                   | 20,000.00           | (20,000.00)         |
| 7900430 Plant Electricity                    |                   | 46,282.00           | (46,282.00)         |
| 7900510 Plant Supplies                       | 22,720.51         | 34,337.00           | (11,616.49)         |
| 7900642 Plant Non Cap Furniture              |                   | 2,815.00            | (2,815.00)          |
| 7900730 Plant Dues and Fees                  |                   | 40.00               | (40.00)             |
| 7900780 Plant Depreciation                   | 34,268.66         | 430,000.00          | (395,731.34)        |
| <b>Total 7900 Operations of Plant</b>        | <b>203,493.68</b> | <b>1,033,708.00</b> | <b>(830,214.32)</b> |
| 9100 Community Services                      |                   |                     |                     |
| 9100390 Community Other Services             |                   | 10,300.00           | (10,300.00)         |
| <b>Total 9100 Community Services</b>         |                   | <b>10,300.00</b>    | <b>(10,300.00)</b>  |
| 9200 Debt Services                           |                   |                     |                     |
| 9200721 Debt Bond Interest                   | 52,070.85         | 641,786.00          | (589,715.15)        |
| 9200731 Debt Issuer's Bond Fee               | 1,617.12          | 14,150.00           | (12,532.88)         |
| <b>Total 9200 Debt Services</b>              | <b>53,687.97</b>  | <b>655,936.00</b>   | <b>(602,248.03)</b> |

St. Johns Classical Academy Orange Park

Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

July 2026 - June 2027

|                       | TOTAL        |                 |                   |
|-----------------------|--------------|-----------------|-------------------|
|                       | ACTUAL       | BUDGET          | OVER BUDGET       |
| Total Expenditures    | \$658,044.55 | \$6,326,122.40  | \$ (5,668,077.85) |
| NET OPERATING REVENUE | \$60,770.64  | \$ (338,057.40) | \$398,828.04      |
| NET REVENUE           | \$60,770.64  | \$ (338,057.40) | \$398,828.04      |

# St. Johns Classical Academy Orange Park

## Statement of Activity by Class

July 2026

|                                                | 100 GENERAL         | 391 HALF-CENT SALES TAX REVENUE | CAPITAL OUTLAY     | MILLAGE       | NSLP            | TOTAL               |
|------------------------------------------------|---------------------|---------------------------------|--------------------|---------------|-----------------|---------------------|
| Revenue                                        |                     |                                 |                    |               |                 |                     |
| 3300 State sources                             |                     |                                 |                    |               |                 | \$0.00              |
| 3310000 FEFP funding                           |                     |                                 |                    |               |                 | \$0.00              |
| 3310001 FEFP Base Funding                      | 228,664.15          |                                 |                    |               |                 | \$228,664.15        |
| 3310002 FEFP ESE Guarantee                     | 8,118.08            |                                 |                    |               |                 | \$8,118.08          |
| 3310004 FEFP Safe Schools                      | 3,648.83            |                                 |                    |               |                 | \$3,648.83          |
| 3310005 FEFP Class Size Reduction              | 39,680.26           |                                 |                    |               |                 | \$39,680.26         |
| 3310008 FEFP Discret Local Effort              | 15,870.50           |                                 |                    |               |                 | \$15,870.50         |
| 3310009 FEFP Mental Health Assistance          | 2,579.76            |                                 |                    |               |                 | \$2,579.76          |
| 3310011 FEFP Educational Enrichment Share      | 10,005.66           |                                 |                    |               |                 | \$10,005.66         |
| 3310027 FEFP Discretionary Millage Compression | 19,528.92           |                                 |                    |               |                 | \$19,528.92         |
| <b>Total 3310000 FEFP funding</b>              | <b>328,096.16</b>   |                                 |                    |               |                 | <b>\$328,096.16</b> |
| 3373 Miscellaneous State Revenues              |                     |                                 |                    |               |                 | \$0.00              |
| 3397 Capital outlay funds                      |                     |                                 | 30,363.00          |               |                 | \$30,363.00         |
| <b>Total 3373 Miscellaneous State Revenues</b> |                     |                                 | <b>30,363.00</b>   |               |                 | <b>\$30,363.00</b>  |
| <b>Total 3300 State sources</b>                | <b>328,096.16</b>   |                                 | <b>30,363.00</b>   |               |                 | <b>\$358,459.16</b> |
| 3400 Local funds                               |                     |                                 |                    |               |                 | \$0.00              |
| 3410 Other Local Income                        | 2,160.85            |                                 |                    |               |                 | \$2,160.85          |
| 3415 Unrealized Gain & Loss                    | (566.61)            |                                 |                    |               |                 | \$ (566.61)         |
| 3418 Sales Surtax                              |                     | 15,766.88                       |                    |               |                 | \$15,766.88         |
| 3431 Interest income                           | 1,921.94            |                                 |                    |               |                 | \$1,921.94          |
| 3482 Food Service Income                       |                     |                                 |                    |               |                 | \$0.00              |
| 3483 Student Lunch Collections                 |                     |                                 |                    |               | 690.45          | \$690.45            |
| <b>Total 3482 Food Service Income</b>          |                     |                                 |                    |               | <b>690.45</b>   | <b>\$690.45</b>     |
| 3495 Other Miscellaneous Local                 | 2,543.88            |                                 |                    |               |                 | \$2,543.88          |
| <b>Total 3400 Local funds</b>                  | <b>6,060.06</b>     | <b>15,766.88</b>                |                    |               | <b>690.45</b>   | <b>\$22,517.39</b>  |
| <b>Total Revenue</b>                           | <b>\$334,156.22</b> | <b>\$15,766.88</b>              | <b>\$30,363.00</b> | <b>\$0.00</b> | <b>\$690.45</b> | <b>\$380,976.55</b> |
| GROSS PROFIT                                   | <b>\$334,156.22</b> | <b>\$15,766.88</b>              | <b>\$30,363.00</b> | <b>\$0.00</b> | <b>\$690.45</b> | <b>\$380,976.55</b> |
| Expenditures                                   |                     |                                 |                    |               |                 |                     |
| 5100 Basic Instruction                         |                     |                                 |                    |               |                 | \$0.00              |
| 5100120 Basic Salaries Teacher                 | 145,604.04          |                                 |                    |               |                 | \$145,604.04        |
| 5100121 Basic Stipends Teacher                 | 296.38              |                                 |                    |               |                 | \$296.38            |
| 5100210 Basic Retirement                       | 3,302.21            |                                 |                    |               |                 | \$3,302.21          |
| 5100220 Basic Payroll taxes                    | 11,959.26           |                                 |                    |               |                 | \$11,959.26         |
| 5100230 Basic Group Insurance                  | 19,453.78           |                                 |                    |               |                 | \$19,453.78         |
| 5100232 Basic Workers Comp expense             | 582.04              |                                 |                    |               |                 | \$582.04            |
| 5100360 Basic Rent/Software                    | 1,058.13            |                                 |                    |               |                 | \$1,058.13          |
| 5100510 Basic Supplies                         | 402.23              |                                 |                    |               |                 | \$402.23            |
| 5100520 Basic Textbooks                        | 14,112.34           |                                 |                    |               |                 | \$14,112.34         |
| 5100780 Basic Depreciation                     | 2,029.82            |                                 |                    |               |                 | \$2,029.82          |
| <b>Total 5100 Basic Instruction</b>            | <b>198,800.23</b>   |                                 |                    |               |                 | <b>\$198,800.23</b> |
| 5200 Exceptional                               |                     |                                 |                    |               |                 | \$0.00              |
| 5200120 Excep Salaries                         | 22,979.69           |                                 |                    |               |                 | \$22,979.69         |
| 5200121 Excep Salaries Stipends                | 150.00              |                                 |                    |               |                 | \$150.00            |
| 5200220 Excep Payroll Taxes                    | 1,743.50            |                                 |                    |               |                 | \$1,743.50          |
| 5200230 Excep Group Insurance                  | 2,100.16            |                                 |                    |               |                 | \$2,100.16          |
| 5200232 Excep Workers Compensation             | 90.98               |                                 |                    |               |                 | \$90.98             |
| 5200510 Excep Supplies                         | 313.45              |                                 |                    |               |                 | \$313.45            |
| <b>Total 5200 Exceptional</b>                  | <b>27,377.78</b>    |                                 |                    |               |                 | <b>\$27,377.78</b>  |
| 6120 Guidance Services                         |                     |                                 |                    |               |                 | \$0.00              |
| 6120210 Guidance Retirement                    | 200.11              |                                 |                    |               |                 | \$200.11            |
| <b>Total 6120 Guidance Services</b>            | <b>200.11</b>       |                                 |                    |               |                 | <b>\$200.11</b>     |
| 6130 Health Services                           |                     |                                 |                    |               |                 | \$0.00              |
| 6130160 Health Other Support Personnel         | 1,055.52            |                                 |                    |               |                 | \$1,055.52          |
| 6130210 Health Retirement                      | 28.78               |                                 |                    |               |                 | \$28.78             |

# St. Johns Classical Academy Orange Park

## Statement of Activity by Class

July 2026

|                                                    | 100 GENERAL       | 391 HALF-CENT SALES TAX REVENUE | CAPITAL OUTLAY | MILLAGE       | NSLP | TOTAL               |
|----------------------------------------------------|-------------------|---------------------------------|----------------|---------------|------|---------------------|
| 6130220 Health Payroll Taxes                       | 80.74             |                                 |                |               |      | \$80.74             |
| 6130230 Health Group Insurance                     | 1,527.42          |                                 |                |               |      | \$1,527.42          |
| 6130232 Health Workers Compensation                | 4.08              |                                 |                |               |      | \$4.08              |
| 6130510 Health Service Supplies                    | 366.03            |                                 |                |               |      | \$366.03            |
| <b>Total 6130 Health Services</b>                  | <b>3,062.57</b>   |                                 |                |               |      | <b>\$3,062.57</b>   |
| 6190 Other Student Support Services                |                   |                                 |                |               |      | \$0.00              |
| 6190130 Other Certified                            | 3,891.92          |                                 |                |               |      | \$3,891.92          |
| 6190210 Other Cert Retirement                      | 115.52            |                                 |                |               |      | \$115.52            |
| 6190220 Other Payroll Tax                          | 297.74            |                                 |                |               |      | \$297.74            |
| 6190230 Other Group Insurance                      | 687.56            |                                 |                |               |      | \$687.56            |
| 6190232 Other Workers Compensation                 | 15.56             |                                 |                |               |      | \$15.56             |
| <b>Total 6190 Other Student Support Services</b>   | <b>5,008.30</b>   |                                 |                |               |      | <b>\$5,008.30</b>   |
| 6500 Technology                                    |                   |                                 |                |               |      | \$0.00              |
| 6500394 Tech Infomation Technology                 | 2,800.00          |                                 |                |               |      | \$2,800.00          |
| <b>Total 6500 Technology</b>                       | <b>2,800.00</b>   |                                 |                |               |      | <b>\$2,800.00</b>   |
| 7200 General and Administrative                    |                   |                                 |                |               |      | \$0.00              |
| 7200310 General Professional and Tech              | 36,218.82         |                                 |                |               |      | \$36,218.82         |
| 7200393 G&A District Fee                           | 8,234.12          |                                 |                |               |      | \$8,234.12          |
| <b>Total 7200 General and Administrative</b>       | <b>44,452.94</b>  |                                 |                |               |      | <b>\$44,452.94</b>  |
| 7300 Administration                                |                   |                                 |                |               |      | \$0.00              |
| 7300110 Admin Salaries                             | 24,604.40         |                                 |                |               |      | \$24,604.40         |
| 7300111 Admin Salaries Stipend                     | 375.00            |                                 |                |               |      | \$375.00            |
| 7300160 Admin Other Support Personnel              | 5,800.50          |                                 |                |               |      | \$5,800.50          |
| 7300210 Admin Retirement                           | 516.16            |                                 |                |               |      | \$516.16            |
| 7300220 Admin Payroll Taxes                        | 2,236.15          |                                 |                |               |      | \$2,236.15          |
| 7300230 Admin Group Insurance                      | 798.49            |                                 |                |               |      | \$798.49            |
| 7300232 Admin Worker Comp                          | 116.71            |                                 |                |               |      | \$116.71            |
| 7300313 Payroll Fee                                | 114.01            |                                 |                |               |      | \$114.01            |
| 7300360 Admin Rent/Software                        | 1,314.36          |                                 |                |               |      | \$1,314.36          |
| 7300390 Admin Other Purchased Services             | 59.40             |                                 |                |               |      | \$59.40             |
| 7300510 Admin Supplies                             | 1,947.43          |                                 |                |               |      | \$1,947.43          |
| 7300730 Admin Dues and Fees                        | 927.35            |                                 |                |               |      | \$927.35            |
| 7300780 Admin Depreciation                         | 115.08            |                                 |                |               |      | \$115.08            |
| 7300791 Admin Suspense                             | 11,983.41         |                                 |                |               |      | \$11,983.41         |
| <b>Total 7300 Administration</b>                   | <b>50,908.45</b>  |                                 |                |               |      | <b>\$50,908.45</b>  |
| 7500 Fiscal Services                               |                   |                                 |                |               |      | \$0.00              |
| 7500310 Fiscal Professional and Technical Services | 5,000.00          |                                 |                |               |      | \$5,000.00          |
| <b>Total 7500 Fiscal Services</b>                  | <b>5,000.00</b>   |                                 |                |               |      | <b>\$5,000.00</b>   |
| 7600 Food Services                                 |                   |                                 |                |               |      | \$0.00              |
| 7600780 Food Services Depreciation                 | 642.18            |                                 |                |               |      | \$642.18            |
| <b>Total 7600 Food Services</b>                    | <b>642.18</b>     |                                 |                |               |      | <b>\$642.18</b>     |
| 7900 Operations of Plant                           |                   |                                 |                |               |      | \$0.00              |
| 7900160 Plant Other Salaries                       | 13,773.60         |                                 |                |               |      | \$13,773.60         |
| 7900162 Plant Payroll Stipend                      | 150.00            |                                 |                |               |      | \$150.00            |
| 7900210 Plant Retirement                           |                   |                                 |                | 144.22        |      | \$144.22            |
| 7900220 Plant Payroll Taxes                        | 1,065.18          |                                 |                |               |      | \$1,065.18          |
| 7900230 Plant Group Insurance                      | 717.70            |                                 |                |               |      | \$717.70            |
| 7900232 Plant Workers Compensation                 | 246.14            |                                 |                |               |      | \$246.14            |
| 7900320 Plant Ins and Bond Premiums                | 34,857.20         |                                 |                |               |      | \$34,857.20         |
| 7900330 Plant Travel                               | 130.43            |                                 |                |               |      | \$130.43            |
| 7900350 Plant Repairs and Maintenance              | 15,197.25         |                                 |                |               |      | \$15,197.25         |
| 7900379 Plant Tele and Communication               | 1,440.00          |                                 |                |               |      | \$1,440.00          |
| 7900380 Plant Public Utilities                     | 2,252.11          |                                 |                |               |      | \$2,252.11          |
| 7900510 Plant Supplies                             | 3,122.91          |                                 |                |               |      | \$3,122.91          |
| 7900780 Plant Depreciation                         | 34,268.66         |                                 |                |               |      | \$34,268.66         |
| <b>Total 7900 Operations of Plant</b>              | <b>107,221.18</b> |                                 |                | <b>144.22</b> |      | <b>\$107,365.40</b> |

# St. Johns Classical Academy Orange Park

## Statement of Activity by Class

July 2026

|                                 | 100 GENERAL            | 391 HALF-CENT SALES TAX REVENUE | CAPITAL OUTLAY        | MILLAGE            | NSLP            | TOTAL                  |
|---------------------------------|------------------------|---------------------------------|-----------------------|--------------------|-----------------|------------------------|
| 9200 Debt Services              |                        |                                 |                       |                    |                 | \$0.00                 |
| 9200721 Debt Bond Interest      |                        |                                 | 52,070.85             |                    |                 | \$52,070.85            |
| 9200731 Debt Issuer's Bond Fee  | 1,617.12               |                                 |                       |                    |                 | \$1,617.12             |
| <b>Total 9200 Debt Services</b> | <b>1,617.12</b>        |                                 | <b>52,070.85</b>      |                    |                 | <b>\$53,687.97</b>     |
| <b>Total Expenditures</b>       | <b>\$447,090.86</b>    | <b>\$0.00</b>                   | <b>\$52,070.85</b>    | <b>\$144.22</b>    | <b>\$0.00</b>   | <b>\$499,305.93</b>    |
| NET OPERATING REVENUE           | <b>\$ (112,934.64)</b> | <b>\$15,766.88</b>              | <b>\$ (21,707.85)</b> | <b>\$ (144.22)</b> | <b>\$690.45</b> | <b>\$ (118,329.38)</b> |
| NET REVENUE                     | <b>\$ (112,934.64)</b> | <b>\$15,766.88</b>              | <b>\$ (21,707.85)</b> | <b>\$ (144.22)</b> | <b>\$690.45</b> | <b>\$ (118,329.38)</b> |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                                | TOTAL               |                     |                       |
|------------------------------------------------|---------------------|---------------------|-----------------------|
|                                                | JUL 2026            | JUL 2025 (PP)       | CHANGE                |
| Revenue                                        |                     |                     |                       |
| 3300 State sources                             |                     |                     |                       |
| 3310000 FEFP funding                           |                     |                     |                       |
| 3310001 FEFP Base Funding                      | 228,664.15          | 275,292.00          | (46,627.85)           |
| 3310002 FEFP ESE Guarantee                     | 8,118.08            | 4,699.16            | 3,418.92              |
| 3310004 FEFP Safe Schools                      | 3,648.83            | 4,350.34            | (701.51)              |
| 3310005 FEFP Class Size Reduction              | 39,680.26           | 48,329.50           | (8,649.24)            |
| 3310008 FEFP Discret Local Effort              | 15,870.50           | 18,265.66           | (2,395.16)            |
| 3310009 FEFP Mental Health Assistance          | 2,579.76            | 3,077.42            | (497.66)              |
| 3310011 FEFP Educational Enrichment Share      | 10,005.66           | 12,272.42           | (2,266.76)            |
| 3310027 FEFP Discretionary Millage Compression | 19,528.92           | 23,325.50           | (3,796.58)            |
| <b>Total 3310000 FEFP funding</b>              | <b>328,096.16</b>   | <b>389,612.00</b>   | <b>(61,515.84)</b>    |
| 3373 Miscellaneous State Revenues              |                     |                     |                       |
| 3397 Capital outlay funds                      | 30,363.00           | 22,735.00           | 7,628.00              |
| <b>Total 3373 Miscellaneous State Revenues</b> | <b>30,363.00</b>    | <b>22,735.00</b>    | <b>7,628.00</b>       |
| <b>Total 3300 State sources</b>                | <b>358,459.16</b>   | <b>412,347.00</b>   | <b>(53,887.84)</b>    |
| 3400 Local funds                               |                     |                     |                       |
| 3410 Other Local Income                        | 2,160.85            | 3,072.28            | (911.43)              |
| 3415 Unrealized Gain & Loss                    | (566.61)            | (2,149.19)          | 1,582.58              |
| 3418 Sales Surtax                              | 15,766.88           |                     | 15,766.88             |
| 3431 Interest income                           | 1,921.94            | 5,484.06            | (3,562.12)            |
| 3482 Food Service Income                       |                     |                     |                       |
| 3483 Student Lunch Collections                 | 690.45              |                     | 690.45                |
| <b>Total 3482 Food Service Income</b>          | <b>690.45</b>       |                     | <b>690.45</b>         |
| 3495 Other Miscellaneous Local                 | 2,543.88            | 2,280.00            | 263.88                |
| <b>Total 3400 Local funds</b>                  | <b>22,517.39</b>    | <b>8,687.15</b>     | <b>13,830.24</b>      |
| <b>Total Revenue</b>                           | <b>\$380,976.55</b> | <b>\$421,034.15</b> | <b>\$ (40,057.60)</b> |
| <b>GROSS PROFIT</b>                            | <b>\$380,976.55</b> | <b>\$421,034.15</b> | <b>\$ (40,057.60)</b> |
| Expenditures                                   |                     |                     |                       |
| 5100 Basic Instruction                         |                     |                     |                       |
| 5100120 Basic Salaries Teacher                 | 145,604.04          | 66,440.29           | 79,163.75             |
| 5100121 Basic Stipends Teacher                 | 296.38              | 833.30              | (536.92)              |
| 5100140 Basic Salaries Substitutes             | 0.00                | 171.15              | (171.15)              |
| 5100210 Basic Retirement                       | 3,302.21            | 1,223.81            | 2,078.40              |
| 5100220 Basic Payroll taxes                    | 11,959.26           | 5,709.51            | 6,249.75              |
| 5100230 Basic Group Insurance                  | 19,453.78           | 7,012.56            | 12,441.22             |
| 5100232 Basic Workers Comp expense             | 582.04              | 269.21              | 312.83                |
| 5100360 Basic Rent/Software                    | 1,058.13            | 2,530.66            | (1,472.53)            |
| 5100510 Basic Supplies                         | 402.23              | 24,130.13           | (23,727.90)           |
| 5100520 Basic Textbooks                        | 14,112.34           | 40,099.16           | (25,986.82)           |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                                  | TOTAL             |                   |                   |
|--------------------------------------------------|-------------------|-------------------|-------------------|
|                                                  | JUL 2026          | JUL 2025 (PP)     | CHANGE            |
| 5100642 Basic Noncap Furniture and Fixtures      |                   | 2,000.00          | (2,000.00)        |
| 5100780 Basic Depreciation                       | 2,029.82          | 5,026.02          | (2,996.20)        |
| <b>Total 5100 Basic Instruction</b>              | <b>198,800.23</b> | <b>155,445.80</b> | <b>43,354.43</b>  |
| 5200 Exceptional                                 |                   |                   |                   |
| 5200120 Excep Salaries                           | 22,979.69         | 8,982.15          | 13,997.54         |
| 5200121 Excep Salaries Stipends                  | 150.00            | 124.99            | 25.01             |
| 5200220 Excep Payroll Taxes                      | 1,743.50          | 695.08            | 1,048.42          |
| 5200230 Excep Group Insurance                    | 2,100.16          | 989.65            | 1,110.51          |
| 5200232 Excep Workers Compensation               | 90.98             | 25.73             | 65.25             |
| 5200510 Excep Supplies                           | 313.45            | 330.00            | (16.55)           |
| <b>Total 5200 Exceptional</b>                    | <b>27,377.78</b>  | <b>11,147.60</b>  | <b>16,230.18</b>  |
| 6120 Guidance Services                           |                   |                   |                   |
| 6120110 Guidance Services Administrator          |                   | 1,560.22          | (1,560.22)        |
| 6120210 Guidance Retirement                      | 200.11            |                   | 200.11            |
| 6120220 Guidance Payroll Taxes                   |                   | 170.99            | (170.99)          |
| 6120230 Guidance Group Insurance                 |                   | 12.50             | (12.50)           |
| 6120232 Guidance Workers Compensation            |                   | 6.23              | (6.23)            |
| <b>Total 6120 Guidance Services</b>              | <b>200.11</b>     | <b>1,749.94</b>   | <b>(1,549.83)</b> |
| 6130 Health Services                             |                   |                   |                   |
| 6130160 Health Other Support Personnel           | 1,055.52          | 377.76            | 677.76            |
| 6130210 Health Retirement                        | 28.78             | 9.22              | 19.56             |
| 6130220 Health Payroll Taxes                     | 80.74             | 28.91             | 51.83             |
| 6130230 Health Group Insurance                   | 1,527.42          | 337.27            | 1,190.15          |
| 6130232 Health Workers Compensation              | 4.08              | 1.45              | 2.63              |
| 6130510 Health Service Supplies                  | 366.03            | 951.95            | (585.92)          |
| <b>Total 6130 Health Services</b>                | <b>3,062.57</b>   | <b>1,706.56</b>   | <b>1,356.01</b>   |
| 6190 Other Student Support Services              |                   |                   |                   |
| 6190130 Other Certified                          | 3,891.92          | 1,907.83          | 1,984.09          |
| 6190210 Other Cert Retirement                    | 115.52            | 56.25             | 59.27             |
| 6190220 Other Payroll Tax                        | 297.74            | 145.95            | 151.79            |
| 6190230 Other Group Insurance                    | 687.56            | 328.75            | 358.81            |
| 6190232 Other Workers Compensation               | 15.56             | 7.63              | 7.93              |
| <b>Total 6190 Other Student Support Services</b> | <b>5,008.30</b>   | <b>2,446.41</b>   | <b>2,561.89</b>   |
| 6500 Technology                                  |                   |                   |                   |
| 6500394 Tech Infomation Technology               | 2,800.00          | 563.75            | 2,236.25          |
| <b>Total 6500 Technology</b>                     | <b>2,800.00</b>   | <b>563.75</b>     | <b>2,236.25</b>   |
| 7200 General and Administrative                  |                   |                   |                   |
| 7200310 General Professional and Tech            | 36,218.82         | 28,871.15         | 7,347.67          |
| 7200393 G&A District Fee                         | 8,234.12          | 8,024.38          | 209.74            |
| <b>Total 7200 General and Administrative</b>     | <b>44,452.94</b>  | <b>36,895.53</b>  | <b>7,557.41</b>   |

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## Statement of Activity

July 2026

|                                                    | TOTAL            |                  |                  |
|----------------------------------------------------|------------------|------------------|------------------|
|                                                    | JUL 2026         | JUL 2025 (PP)    | CHANGE           |
| <b>7300 Administration</b>                         |                  |                  |                  |
| 7300110 Admin Salaries                             | 24,604.40        | 6,659.95         | 17,944.45        |
| 7300111 Admin Salaries Stipend                     | 375.00           |                  | 375.00           |
| 7300160 Admin Other Support Personnel              | 5,800.50         | 2,742.98         | 3,057.52         |
| 7300210 Admin Retirement                           | 516.16           | 240.62           | 275.54           |
| 7300220 Admin Payroll Taxes                        | 2,236.15         | 719.32           | 1,516.83         |
| 7300230 Admin Group Insurance                      | 798.49           | 60.42            | 738.07           |
| 7300232 Admin Worker Comp                          | 116.71           | 37.45            | 79.26            |
| 7300313 Payroll Fee                                | 114.01           | 462.13           | (348.12)         |
| 7300360 Admin Rent/Software                        | 1,314.36         | 187.79           | 1,126.57         |
| 7300390 Admin Other Purchased Services             | 59.40            | 249.00           | (189.60)         |
| 7300394 Recruiting                                 |                  | 1,003.79         | (1,003.79)       |
| 7300510 Admin Supplies                             | 1,947.43         | 2,040.62         | (93.19)          |
| 7300642 Admin Noncap Furniture & Fixtures          |                  | 3,571.48         | (3,571.48)       |
| 7300730 Admin Dues and Fees                        | 927.35           | 1,797.93         | (870.58)         |
| 7300780 Admin Depreciation                         | 115.08           | 115.08           | 0.00             |
| 7300791 Admin Suspense                             | 11,983.41        | (8.77)           | 11,992.18        |
| <b>Total 7300 Administration</b>                   | <b>50,908.45</b> | <b>19,879.79</b> | <b>31,028.66</b> |
| <b>7500 Fiscal Services</b>                        |                  |                  |                  |
| 7500310 Fiscal Professional and Technical Services | 5,000.00         |                  | 5,000.00         |
| <b>Total 7500 Fiscal Services</b>                  | <b>5,000.00</b>  |                  | <b>5,000.00</b>  |
| <b>7600 Food Services</b>                          |                  |                  |                  |
| 7600780 Food Services Depreciation                 | 642.18           | 359.18           | 283.00           |
| <b>Total 7600 Food Services</b>                    | <b>642.18</b>    | <b>359.18</b>    | <b>283.00</b>    |
| <b>7900 Operations of Plant</b>                    |                  |                  |                  |
| 7900160 Plant Other Salaries                       | 13,773.60        | 4,709.93         | 9,063.67         |
| 7900162 Plant Payroll Stipend                      | 150.00           |                  | 150.00           |
| 7900210 Plant Retirement                           | 144.22           | 126.65           | 17.57            |
| 7900220 Plant Payroll Taxes                        | 1,065.18         | 360.30           | 704.88           |
| 7900230 Plant Group Insurance                      | 717.70           | 665.32           | 52.38            |
| 7900232 Plant Workers Compensation                 | 246.14           | 18.73            | 227.41           |
| 7900320 Plant Ins and Bond Premiums                | 34,857.20        |                  | 34,857.20        |
| 7900330 Plant Travel                               | 130.43           | 5.00             | 125.43           |
| 7900350 Plant Repairs and Maintenance              | 15,197.25        | 3,248.31         | 11,948.94        |
| 7900379 Plant Tele and Communication               | 1,440.00         | 1,596.40         | (156.40)         |
| 7900380 Plant Public Utilities                     | 2,252.11         | 206.56           | 2,045.55         |
| 7900390 Plant Other Purchased Services             |                  | 17,524.50        | (17,524.50)      |
| 7900430 Plant Electricity                          |                  | 4,187.57         | (4,187.57)       |
| 7900510 Plant Supplies                             | 3,122.91         | 1,798.34         | 1,324.57         |
| 7900642 Plant Non Cap Furniture                    |                  | 1,676.46         | (1,676.46)       |

# St. Johns Classical Academy Orange Park

## Statement of Activity

July 2026

|                                       | TOTAL                  |                      |                        |
|---------------------------------------|------------------------|----------------------|------------------------|
|                                       | JUL 2026               | JUL 2025 (PP)        | CHANGE                 |
| 7900780 Plant Depreciation            | 34,268.66              | 29,449.05            | 4,819.61               |
| <b>Total 7900 Operations of Plant</b> | <b>107,365.40</b>      | <b>65,573.12</b>     | <b>41,792.28</b>       |
| 9200 Debt Services                    |                        |                      |                        |
| 9200721 Debt Bond Interest            | 52,070.85              | (25,678.78)          | 77,749.63              |
| 9200731 Debt Issuer's Bond Fee        | 1,617.12               | 2,425.68             | (808.56)               |
| <b>Total 9200 Debt Services</b>       | <b>53,687.97</b>       | <b>(23,253.10)</b>   | <b>76,941.07</b>       |
| <b>Total Expenditures</b>             | <b>\$499,305.93</b>    | <b>\$272,514.58</b>  | <b>\$226,791.35</b>    |
| NET OPERATING REVENUE                 | <b>\$ (118,329.38)</b> | <b>\$148,519.57</b>  | <b>\$ (266,848.95)</b> |
| Other Expenditures                    |                        |                      |                        |
| 9800 9800 Internal funds expenses     |                        | 2,339.00             | (2,339.00)             |
| <b>Total Other Expenditures</b>       | <b>\$0.00</b>          | <b>\$2,339.00</b>    | <b>\$ (2,339.00)</b>   |
| NET OTHER REVENUE                     | <b>\$0.00</b>          | <b>\$ (2,339.00)</b> | <b>\$2,339.00</b>      |
| NET REVENUE                           | <b>\$ (118,329.38)</b> | <b>\$146,180.57</b>  | <b>\$ (264,509.95)</b> |