

St Johns Classical Academy

Profit & Loss Budget Performance

December 2021

2021-22 Amend
Budget

2022-23 Budget
on 887 Scholars

Actual

Approved
Admendment

Budget
Proposal

Jul - March 22

Notes

Ordinary Income/Expense

Income

3200 · Federal Funds

3225 · Title II	19,915.00	19,915.00	22,572.00	1
3245 · Title IV		688.32	6,500.00	2
3246 · IDEA	9,382.14	21,040.40	21,040.40	3
3247 · ESSER	13,888.90	118,074.52		4
3248 · GEERS		0.00	0.00	5

Total 3200 · Federal Funds	43,186.04	159,718.24	50,112.40	
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3300 · State sources

3310 · FEFP funding	2,842,715.95	3,788,955.96	4,227,179.00	6
3312 · Instructional Materials	49,233.86	66,162.96	67,777.00	
3313 · Supplemental Academic Instructi	161,769.10	216,818.04	227,770.00	
3314 · Safe Schools	33,884.39	45,381.00	48,010.00	
3315 · Discretionary Millage Compressi	215,807.10	289,098.96	308,494.00	
3316 · Digital Classroom	1,757.21	2,352.00	2,502.00	
3317 · Reading Allocation	26,595.48	35,630.01	37,429.00	
3319 · Mental Health Assistance	25,917.64	34,728.00	36,573.00	
3320 · Discretionary Local Effort	154,507.93	205,686.96	228,929.00	
3321 · Total Funds Compression Allocat	19,070.86	26,109.00	22,016.00	
3354 · Teacher Salary Increase Allocat	11,139.03	131,813.00	131,813.00	7
3355 · Class Size Reduction	621,215.46	832,772.04	868,193.00	
3380 · SAFE Grant	19,786.09	12,659.60	12,659.60	
3397 · Capital outlay funds	302,046.00	375,891.00	453,624.00	8
3399 · Teacher lead program	13,309.70	13,309.70	17,173.80	

Total 3300 · State sources	4,498,755.80	6,077,368.23	6,690,142.40	
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3400 · Local funds

3410 · Other income	37,597.46	18,910.00	7,000.00	
3412 · CARES	3,000.00	3,000.00	0.00	
3414 · Sales Surtax	297,511.13	330,880.48	192,000.00	9
3431 · Interest income	1,407.86	2,037.44	2,000.00	

Total 3400 · Local funds	339,516.45	354,827.92	201,000.00	
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3640 · Transfer from Special Revenue	129,734.58	130,768.58	130,768.58	
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Total Income	5,011,192.87	6,722,682.97	7,072,023.38	
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Gross Profit	5,011,192.87	6,722,682.97	7,072,023.38	
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Expense

100 · Salaries

110 · Executive Administrator	160,909.94	213,789.96	211,560.00	
120 · Classroom teacher	1,473,647.47	2,037,693.84	2,411,850.20	10
123 · Temporary Classroom Teacher	19,776.07	19,125.07	0.00	
130 · Other certified	128,757.47	165,923.12	216,770.00	11
132 · ESE Other	75,678.68	96,542.47	121,030.00	12
140 · Substitute teacher	76,589.45	110,483.82	100,000.00	
160 · Other support personnel (Hourly)	275,567.88	390,030.40	326,576.00	13

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162 · Administrative Assistant (Salary)	99,455.27	128,122.86	287,625.00	14
Total 100 · Salaries	2,310,382.23	3,161,711.54	3,675,411.20	
200 · Employee benefits				
220 · Payroll taxes	195,137.28	240,001.07	294,032.90	15
230 · Health Insurance	219,548.23	275,218.80	330,262.56	16
232 · Workers Comp expense	20,332.00	26,576.00	14,701.64	17
Total 200 · Employee benefits	435,017.51	541,795.87	638,997.10	
300 · Purchased services				
310 · Professional & tech. services	65,500.42	94,222.14	75,000.00	18
311 · Audit fees	8,000.00	8,000.00	8,000.00	
313 · Payroll Fee	25,368.04	36,947.20	40,641.92	19
319 · Technology-Prof. & Tech. Serv.	15,100.00	34,300.00	34,440.00	
320 · Property & casualty insurance	52,898.27	70,000.00	76,000.00	
330 · Travel	30,062.29	40,172.58	40,000.00	
350 · Repairs & maintenance	58,937.50	87,452.30	90,000.00	20
360 · Rent	13,043.70	19,000.00	20,000.00	
361 · Safe school services	3,189.38	2,943.88	2,943.88	
365 · Software subscription	11,482.62	15,000.00	15,000.00	
370 · Postage	547.79		1,000.00	
379 · Teleph.& Other Data Comm. Serv.	36,274.23	44,183.22	45,780.00	
380 · Water	9,368.16	11,709.54	14,051.45	
390 · Other purchased services	22,970.14	26,636.36	25,000.00	
393 · Marketing	1,226.87	3,000.00	3,000.00	21
Total 300 · Purchased services	353,969.41	493,567.22	490,857.25	
400 · Energy services				
410 · Natural Gas	769.44	1,000.00	1,000.00	
430 · Electricity	51,585.11	70,916.80	78,008.48	
Total 400 · Energy services	52,354.55	71,916.80	79,008.48	
500 · Materials & supplies				
510 · Supplies	69,117.71	75,000.00		
Curriculum Supplies			10,000.00	
Facilities Supplies			30,000.00	
Clinic Supplies			1,000.00	
Office Supplies		0.00	4,000.00	
520 · Textbooks	86,867.38	100,000.00		
Consumables Textbooks			70,000.00	
Textbooks			80,000.00	
590 · Other Materials and Supplies	13,023.47	13,023.47	17,173.80	22
594 · Student Activity	503.65	1,000.00	5,000.00	23
Total 500 · Materials & supplies	169,512.21	189,023.47	217,173.80	
600 · Capital Outlay				
642 · Noncap. furniture & fixtures	8,635.47	8,635.47	3,000.00	
644 · Non-capitalized computer hardwa	4,638.92	25,000.00	25,000.00	
691 · Software	0.00	0.00	0.00	

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Total 600 · Capital Outlay	13,274.39	33,635.47	28,000.00	
700 · Other expenses				
720 · Interest expense	583,949.97	778,599.96	778,599.96	
730 · Dues & fees	10,539.62	13,728.44	13,728.44	
731 · Issuer's Bond Fee	22,215.00	20,658.00	20,658.00	
732 · Contribution Expense	900.00		1,800.00	
770 · Uncollected Funds (Bad Debt)	3,111.65	3,111.65	0.00	
780 · Depreciation expense	281,967.20	383,950.36	383,950.36	
781 · Amortization Expense	66,891.78	89,189.04	89,189.04	
790 · District Admin Fee	54,285.85	76,995.72	35,464.44	24
Total 700 · Other expenses	1,023,861.07	1,366,233.17	1,323,390.24	
Total Expense	4,358,371.37	5,857,883.54	6,452,838.07	
Net Ordinary Income	652,821.50	864,799.43	619,185.31	
Other Income/Expense				
Other Income				
9700 · Internal funds revenue	162,652.69	257,458.32	128,729.16	
Total Other Income	162,652.69	257,458.32	128,729.16	
Other Expense				
9800 · Internal funds expenses	64,115.14	128,230.28	128,230.28	
Total Other Expense	64,115.14	128,230.28	128,230.28	
Net Other Income	98,537.55	129,228.04	498.88	
Net Income	751,359.05	994,027.47	619,684.19	

Notes

- 1 Projection given by district on the Spring 2022
- 2 Projection given by district on the Spring 2022
- 3 Flat allocation yearly
- 4 \$ 505,541.21 on ARP will be spread out over three years. Is not been considered on the budget
- 5 \$ 126,385.30 on ARP will be spread out over three years. Is not been considered on the budget
- 6 FEEP will increase by 4.9%. An estimated \$197,456.00 has been added to the base allocation; to remain conservative, the other state or local funding was not increased.
- 7 An additional 250 million was given for 2022-23 to the state. A estimate 5 times more then 2021-22 that will be about 50K increase from the 2021-22 TSIA allocation. That will give us around \$180,000.00 for Teacher salary increase
- 8 Based on 2021-22 \$37,802.00 monthly
- 9 Average of 32,000 per month it varies. Surtax will be voted again on November 2022, to be conservative we only budgeted the 1/2 of the year
- 10 2.5 teachers and a 7th period teacher added to the budget, includes to reach the 47.5K per year a average of 2,000 per teacher and also the differentials on YOS. The teachers that were in the Sub line for the first semester has been relocated to Classroom teacher.
- 11 MTSS was relocated to ESE budget
- 12 A part time speech assistant was added
- 13 MTSS was relocated to ESE budget and Enrollment to Administrative Assistants
- 14 Enrollment was move from Hourly personnel, the academic adviser was move from classroom teacher and curriculum coach was added to the budget.
- 15 A estimate 8% of total Salaries is projected
- 16 A estimate of 10% of total Salaries is projected
- 17 A 0.40 Cent per \$100.00 of total Salaries

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- 18 Additional installations of equipment will not be needed
- 19 All services and products were added a 10% to 15% additional of last year projections
- 20 Additional 7,000 for the Lawn treatment
- 21 Additional \$100 monthly for website and \$50 for podcast service
- 22 Teacher Lead
- 23 PSAT, Testing, Graduation ETC
- 24 District fee for high performing charter school lowered to 2%