

Capstone Academy Pensacola
Income Statement
For the Four Months Ending October 31, 2021

	Current Actual	Current Budget	Current Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
3310-000-01 FEFP Revenue	23,406.08	34,305.58	(10,899.50)	93,624.32	137,222.32	(43,598.00)
3354-000-01 Transportation Income	1,559.17	2,416.67	(857.50)	6,236.68	9,666.68	(3,430.00)
3397-000-01 Capital Outlay Funding	1,197.00	1,666.67	(469.67)	4,351.00	6,666.68	(2,315.68)
3431-000-01 Interest	3.23	0.00	3.23	14.08	0.00	14.08
3440-000-01 Donations	2,145.57	1,666.67	478.90	5,530.46	6,666.68	(1,136.22)
3440-000-11 Afterschool Donations	500.00	416.67	83.33	2,871.21	1,666.68	1,204.53
3440-000-15 Therapy Donations	1,871.12	1,250.00	621.12	8,159.88	5,000.00	3,159.88
3470-000-11 Afterschool Income	2,933.89	4,583.33	(1,649.44)	12,304.41	18,333.32	(6,028.91)
3471-000-01 Other Misc Income	0.00	0.00	0.00	91,688.04	0.00	91,688.04
3472-000-15 Therapy Income - CAP	5,420.66	9,980.25	(4,559.59)	20,861.66	39,921.00	(19,059.34)
Total Revenues	39,036.72	56,285.84	(17,249.12)	245,641.74	225,143.36	20,498.38
Expenses						
5200-310-00 Prof & Tech Svcs - Instr	46,931.48	36,498.78	10,432.70	146,564.90	145,995.12	569.78
5200-360-00 Lease Payments - Instr	2,600.00	2,600.00	0.00	10,400.00	10,400.00	0.00
5200-510-00 Supplies - Instr	185.20	116.67	68.53	1,129.91	466.68	663.23
5200-642-00 Furniture/Fixt/Equip Non-Cap	71.90	12.50	59.40	71.90	50.00	21.90
5200-644-00 Computer Hardware Non-Cap-Inst	0.00	58.33	(58.33)	0.00	233.32	(233.32)
6130-510-01 Medical Supplies	10.30	41.67	(31.37)	10.30	166.68	(156.38)
6400-732-00 Trng Tuition/Inserv - Instr	126.48	41.67	84.81	126.48	166.68	(40.20)
7100-310-01 Prof fees Board	0.00	41.67	(41.67)	25.00	166.68	(141.68)
7200-310-00 Prof Svcs Mgmt - Gen Admin	400.00	400.00	0.00	1,600.00	1,600.00	0.00
7200-730-00 Administrative Fee-Gen Admin	1,248.25	1,250.00	(1.75)	4,993.00	5,000.00	(7.00)
7300-310-00 Prof & Tech Svcs-Sch Admin	11,025.05	11,393.75	(368.70)	42,911.62	45,575.00	(2,663.38)
7300-371-01 Postage	0.00	8.33	(8.33)	0.00	33.32	(33.32)
7300-390-00 Other (Printing) Sch Adm	94.60	41.67	52.93	205.97	166.68	39.29
7300-510-00 Supplies - Sch Adm	100.39	125.00	(24.61)	146.12	500.00	(353.88)
7300-642-00 Furn/Fixt/Equip Non-Cap Sch Ad	0.00	41.67	(41.67)	34.21	166.68	(132.47)
7300-644-00 Non-Cap Computer Hdwe Sch Ad	0.00	41.67	(41.67)	0.00	166.68	(166.68)
7300-731-00 Prof Dues & Fees - Sch Adm	0.00	58.33	(58.33)	0.00	233.32	(233.32)
7300-790-01 Miscellaneous Expenses	810.00	125.00	685.00	814.00	500.00	314.00
7500-310-01 Audit Services	0.00	375.00	(375.00)	4,500.00	1,500.00	3,000.00
7500-730-00 Bank Fees/Chks-Fiscal Svcs	149.58	16.67	132.91	161.58	66.68	94.90
7600-510-01 Kitchen Supplies	0.00	41.67	(41.67)	13.15	166.68	(153.53)
7600-570-00 Food-Food Svcs	0.00	50.00	(50.00)	0.00	200.00	(200.00)
7600-730-01 Food Service Fees	0.00	41.67	(41.67)	394.00	166.68	227.32
7720-392-00 Advertising-Cent Svc.	0.00	8.33	(8.33)	0.00	33.32	(33.32)
7720-730-00 Dues & Fees Cent Svc.	0.00	5.83	(5.83)	0.00	23.32	(23.32)
7760-730-01 Dues & Fees Cent Sevice	0.00	0.00	0.00	30.00	0.00	30.00
7800-350-01 Repairs & Maintenance	715.21	250.00	465.21	909.25	1,000.00	(90.75)
7800-360-01 Equipment Rental	0.00	0.00	0.00	500.00	0.00	500.00
7800-390-01 Other Non-Purchased Services	0.00	41.67	(41.67)	0.00	166.68	(166.68)
7800-450-01 Transportation Gasoline	554.97	250.00	304.97	841.51	1,000.00	(158.49)
7800-642-01 Transportation Equipment	0.00	16.60	(16.60)	0.00	66.40	(66.40)
7900-350-00 Repairs & Maint-OP	1,207.55	166.67	1,040.88	1,582.08	666.68	915.40
7900-372-00 Telephone/Fax/Modems OP	448.50	416.67	31.83	1,922.92	1,666.68	256.24
7900-380-00 Water/Sewage Opr of Plant	559.81	166.68	393.13	1,007.13	666.72	340.41
7900-390-00 Other Purchased Svcs. Sec Lawn	178.40	250.00	(71.60)	1,212.22	1,000.00	212.22
7900-410-00 Natural Gas - Opr of Plant	20.99	83.33	(62.34)	87.55	333.32	(245.77)
7900-430-00 Electricity Opr of Plant	912.91	1,000.00	(87.09)	5,465.84	4,000.00	1,465.84
7900-510-00 Plant Supplies Opr of Plant	37.99	125.00	(87.01)	73.19	500.00	(426.81)
7900-793-01 Misc Exp/Opr of Plant-CA	0.00	41.67	(41.67)	0.00	166.68	(166.68)
8100-350-00 Repairs & Maint of Plant	10.56	20.80	(10.24)	10.56	83.20	(72.64)
8100-510-01 Maintenance Supplies	0.00	20.83	(20.83)	160.00	83.32	76.68
Total Expenses	68,400.12	56,285.80	12,114.32	227,904.39	225,143.20	2,761.19
Net Income	(29,363.40)	0.04	(29,363.44)	17,737.35	0.16	17,737.19

Capstone Academy Pensacola
Balance Sheet
October 31, 2021

ASSETS

Current Assets		
Gulf Coast Community Checking	\$	84,787.21
Petty Cash		40.00
Accounts Receivable		26,656.76
Due From Other Funds		<u>99,694.91</u>
Total Current Assets		211,178.88
Fixed Assets		
Leasehold Improvements		314,756.62
Depreciation Improvements		(96,325.00)
Furniture, Fixtures, Equipment		137,982.54
Depreciation Equipment		<u>(106,816.97)</u>
Total Fixed Assets		249,597.19
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>460,776.07</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Compensated Absences	\$	19,283.74
Prepaid Income		7,870.00
Due to Capstone Adaptive LTC		<u>11,781.62</u>
Total Current Liabilities		38,935.36
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		38,935.36
Capital		
Unrestricted Net Assets		404,103.36
Net Income		<u>17,737.35</u>
Total Capital		<u>421,840.71</u>
Total Liabilities & Capital	\$	<u><u>460,776.07</u></u>

Capstone Academy Pensacola
Income Statement
For the Five Months Ending November 30, 2021

	Current Actual	Current Budget	Current Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	
Revenues							
3310-000-01	FEFP Revenue	23,406.08	34,305.58	(10,899.50)	117,030.40	171,527.90	(54,497.50)
3354-000-01	Transportation Income	1,559.17	2,416.67	(857.50)	7,795.85	12,083.35	(4,287.50)
3397-000-01	Capital Outlay Funding	1,759.00	1,666.67	92.33	6,110.00	8,333.35	(2,223.35)
3431-000-01	Interest	3.18	0.00	3.18	17.26	0.00	17.26
3440-000-01	Donations	309.00	1,666.67	(1,357.67)	5,839.46	8,333.35	(2,493.89)
3440-000-11	Afterschool Donations	500.00	416.67	83.33	3,371.21	2,083.35	1,287.86
3440-000-15	Therapy Donations	1,871.12	1,250.00	621.12	10,031.00	6,250.00	3,781.00
3470-000-11	Afterschool Income	2,366.52	4,583.33	(2,216.81)	14,600.93	22,916.65	(8,315.72)
3471-000-01	Other Misc Income	0.00	0.00	0.00	91,688.04	0.00	91,688.04
3472-000-15	Therapy Income - CAP	9,074.87	9,980.25	(905.38)	30,006.53	49,901.25	(19,894.72)
	Total Revenues	40,848.94	56,285.84	(15,436.90)	286,490.68	281,429.20	5,061.48
Expenses							
5200-310-00	Prof & Tech Svcs - Instr	43,590.94	36,498.78	7,092.16	190,155.84	182,493.90	7,661.94
5200-360-00	Lease Payments - Instr	2,600.00	2,600.00	0.00	13,000.00	13,000.00	0.00
5200-510-00	Supplies - Instr	442.53	116.67	325.86	1,572.44	583.35	989.09
5200-642-00	Furniture/Fixt/Equip Non-Cap	0.00	12.50	(12.50)	71.90	62.50	9.40
5200-644-00	Computer Hardware Non-Cap-Inst	0.00	58.33	(58.33)	0.00	291.65	(291.65)
6130-510-01	Medical Supplies	0.00	41.67	(41.67)	10.30	208.35	(198.05)
6400-732-00	Trng Tuition/Inserv - Instr	25.00	41.67	(16.67)	151.48	208.35	(56.87)
7100-310-01	Prof fees Board	0.00	41.67	(41.67)	25.00	208.35	(183.35)
7200-310-00	Prof Svcs Mgmt - Gen Admin	400.00	400.00	0.00	2,000.00	2,000.00	0.00
7200-730-00	Administrative Fee-Gen Admin	1,248.25	1,250.00	(1.75)	6,241.25	6,250.00	(8.75)
7300-310-00	Prof & Tech Svcs-Sch Admin	11,791.56	11,393.75	397.81	54,703.18	56,968.75	(2,265.57)
7300-371-01	Postage	0.00	8.33	(8.33)	0.00	41.65	(41.65)
7300-390-00	Other (Printing) Sch Adm	0.00	41.67	(41.67)	205.97	208.35	(2.38)
7300-510-00	Supplies - Sch Adm	67.40	125.00	(57.60)	213.52	625.00	(411.48)
7300-642-00	Furn/Fixt/Equip Non-Cap Sch Ad	0.00	41.67	(41.67)	34.21	208.35	(174.14)
7300-644-00	Non-Cap Computer Hdwe Sch Ad	0.00	41.67	(41.67)	0.00	208.35	(208.35)
7300-731-00	Prof Dues & Fees - Sch Adm	0.00	58.33	(58.33)	0.00	291.65	(291.65)
7300-732-01	Professional Development	25.00	0.00	25.00	25.00	0.00	25.00
7300-790-01	Miscellaneous Expenses	0.00	125.00	(125.00)	814.00	625.00	189.00
7500-310-01	Audit Services	0.00	375.00	(375.00)	4,500.00	1,875.00	2,625.00
7500-730-00	Bank Fees/Chks-Fiscal Svcs	4.00	16.67	(12.67)	165.58	83.35	82.23
7600-510-01	Kitchen Supplies	0.00	41.67	(41.67)	13.15	208.35	(195.20)
7600-570-00	Food-Food Svcs	0.00	50.00	(50.00)	0.00	250.00	(250.00)
7600-730-01	Food Service Fees	0.00	41.67	(41.67)	394.00	208.35	185.65
7720-392-00	Advertising-Cent Svc.	0.00	8.33	(8.33)	0.00	41.65	(41.65)
7720-730-00	Dues & Fees Cent Svc.	0.00	5.83	(5.83)	0.00	29.15	(29.15)
7760-730-01	Dues & Fees Cent Sevice	0.00	0.00	0.00	30.00	0.00	30.00
7800-350-01	Repairs & Maintenance	697.61	250.00	447.61	1,606.86	1,250.00	356.86
7800-360-01	Equipment Rental	0.00	0.00	0.00	500.00	0.00	500.00
7800-390-01	Other Non-Purchased Services	0.00	41.67	(41.67)	0.00	208.35	(208.35)
7800-450-01	Transportation Gasoline	480.71	250.00	230.71	1,322.22	1,250.00	72.22
7800-642-01	Transportation Equipment	0.00	16.60	(16.60)	0.00	83.00	(83.00)
7900-350-00	Repairs & Maint-OP	287.29	166.67	120.62	1,869.37	833.35	1,036.02
7900-372-00	Telephone/Fax/Modems OP	124.02	416.67	(292.65)	2,046.94	2,083.35	(36.41)
7900-380-00	Water/Sewage Opr of Plant	75.75	166.68	(90.93)	1,082.88	833.40	249.48
7900-390-00	Other Purchased Svcs. Sec Lawn	82.00	250.00	(168.00)	1,294.22	1,250.00	44.22
7900-410-00	Natural Gas - Opr of Plant	0.00	83.33	(83.33)	87.55	416.65	(329.10)
7900-430-00	Electricity Opr of Plant	0.00	1,000.00	(1,000.00)	5,465.84	5,000.00	465.84
7900-510-00	Plant Supplies Opr of Plant	92.95	125.00	(32.05)	166.14	625.00	(458.86)
7900-793-01	Misc Exp/Opr of Plant-CA	456.88	41.67	415.21	456.88	208.35	248.53
8100-350-00	Repairs & Maint of Plant	0.00	20.80	(20.80)	10.56	104.00	(93.44)
8100-510-01	Maintance Supplies	32.01	20.83	11.18	192.01	104.15	87.86
	Total Expenses	62,523.90	56,285.80	6,238.10	290,428.29	281,429.00	8,999.29
	Net Income	(21,674.96)	0.04	(21,675.00)	(3,937.61)	0.20	(3,937.81)

Capstone Academy Pensacola
Balance Sheet
November 30, 2021

ASSETS

Current Assets		
Gulf Coast Community Checking	\$	69,767.20
Petty Cash		40.00
Accounts Receivable		23,986.27
Due From Other Funds		<u>99,694.91</u>
 Total Current Assets		 193,488.38
Fixed Assets		
Leasehold Improvements		314,756.62
Depreciation Improvements		(96,325.00)
Furniture, Fixtures, Equipment		137,982.54
Depreciation Equipment		<u>(106,816.97)</u>
 Total Fixed Assets		 249,597.19
Other Assets		
 Total Other Assets		 <u>0.00</u>
 Total Assets		 <u>\$ 443,085.57</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Compensated Absences	\$	19,283.74
Prepaid Income		7,870.00
Due to Capstone Adaptive LTC		<u>15,766.08</u>
 Total Current Liabilities		 42,919.82
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 42,919.82
Capital		
Unrestricted Net Assets		404,103.36
Net Income		<u>(3,937.61)</u>
 Total Capital		 <u>400,165.75</u>
 Total Liabilities & Capital		 <u>\$ 443,085.57</u>

Capstone Academy Pensacola
Income Statement
For the Six Months Ending December 31, 2021

	Current Actual	Current Budget	Current Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
3310-000-01 FEFP Revenue	23,406.08	34,305.58	(10,899.50)	140,436.48	205,833.48	(65,397.00)
3354-000-01 Transportation Income	1,559.17	2,416.67	(857.50)	9,355.02	14,500.02	(5,145.00)
3397-000-01 Capital Outlay Funding	1,180.00	1,666.67	(486.67)	7,290.00	10,000.02	(2,710.02)
3431-000-01 Interest	3.41	0.00	3.41	20.67	0.00	20.67
3440-000-01 Donations	8,759.61	1,666.67	7,092.94	14,599.07	10,000.02	4,599.05
3440-000-11 Afterschool Donations	20,500.00	416.67	20,083.33	23,871.21	2,500.02	21,371.19
3440-000-15 Therapy Donations	1,871.12	1,250.00	621.12	11,902.12	7,500.00	4,402.12
3470-000-11 Afterschool Income	3,858.47	4,583.33	(724.86)	18,459.40	27,499.98	(9,040.58)
3471-000-01 Other Misc Income	0.00	0.00	0.00	91,688.04	0.00	91,688.04
3472-000-15 Therapy Income - CAP	7,644.30	9,980.25	(2,335.95)	37,650.83	59,881.50	(22,230.67)
Total Revenues	68,782.16	56,285.84	12,496.32	355,272.84	337,715.04	17,557.80
Expenses						
5200-310-00 Prof & Tech Svcs - Instr	47,247.39	36,498.78	10,748.61	237,403.23	218,992.68	18,410.55
5200-360-00 Lease Payments - Instr	2,600.00	2,600.00	0.00	15,600.00	15,600.00	0.00
5200-510-00 Supplies - Instr	211.74	116.67	95.07	1,784.18	700.02	1,084.16
5200-642-00 Furniture/Fixt/Equip Non-Cap	40.99	12.50	28.49	112.89	75.00	37.89
5200-644-00 Computer Hardware Non-Cap-Inst	12.48	58.33	(45.85)	12.48	349.98	(337.50)
6130-510-01 Medical Supplies	0.00	41.67	(41.67)	10.30	250.02	(239.72)
6400-732-00 Trng Tuition/Inserv - Instr	0.00	41.67	(41.67)	151.48	250.02	(98.54)
7100-310-01 Prof fees Board	0.00	41.67	(41.67)	25.00	250.02	(225.02)
7200-310-00 Prof Svcs Mgmt - Gen Admin	400.00	400.00	0.00	2,400.00	2,400.00	0.00
7200-730-00 Administrative Fee-Gen Admin	1,248.25	1,250.00	(1.75)	7,489.50	7,500.00	(10.50)
7300-310-00 Prof & Tech Svcs-Sch Admin	12,232.73	11,393.75	838.98	66,935.91	68,362.50	(1,426.59)
7300-371-01 Postage	0.00	8.33	(8.33)	0.00	49.98	(49.98)
7300-390-00 Other (Printing) Sch Adm	0.00	41.67	(41.67)	205.97	250.02	(44.05)
7300-510-00 Supplies - Sch Adm	85.08	125.00	(39.92)	298.60	750.00	(451.40)
7300-642-00 Furn/Fixt/Equip Non-Cap Sch Ad	0.00	41.67	(41.67)	34.21	250.02	(215.81)
7300-644-00 Non-Cap Computer Hdwe Sch Ad	0.00	41.67	(41.67)	0.00	250.02	(250.02)
7300-731-00 Prof Dues & Fees - Sch Adm	25.00	58.33	(33.33)	25.00	349.98	(324.98)
7300-732-01 Professional Development	0.00	0.00	0.00	25.00	0.00	25.00
7300-790-01 Miscellaneous Expenses	0.00	125.00	(125.00)	814.00	750.00	64.00
7500-310-01 Audit Services	0.00	375.00	(375.00)	4,500.00	2,250.00	2,250.00
7500-730-00 Bank Fees/Chks-Fiscal Svcs	4.00	16.67	(12.67)	169.58	100.02	69.56
7600-510-01 Kitchen Supplies	13.15	41.67	(28.52)	26.30	250.02	(223.72)
7600-570-00 Food-Food Svcs	0.00	50.00	(50.00)	0.00	300.00	(300.00)
7600-730-01 Food Service Fees	0.00	41.67	(41.67)	394.00	250.02	143.98
7720-392-00 Advertising-Cent Svc.	0.00	8.33	(8.33)	0.00	49.98	(49.98)
7720-730-00 Dues & Fees Cent Svc.	0.00	5.83	(5.83)	0.00	34.98	(34.98)
7760-730-01 Dues & Fees Cent Sevice	0.00	0.00	0.00	30.00	0.00	30.00
7800-350-01 Repairs & Maintenance	458.56	250.00	208.56	2,065.42	1,500.00	565.42
7800-360-01 Equipment Rental	0.00	0.00	0.00	500.00	0.00	500.00
7800-390-01 Other Non-Purchased Services	0.00	41.67	(41.67)	0.00	250.02	(250.02)
7800-450-01 Transportation Gasoline	383.55	250.00	133.55	1,705.77	1,500.00	205.77
7800-642-01 Transportation Equipment	0.00	16.60	(16.60)	0.00	99.60	(99.60)
7900-350-00 Repairs & Maint-OP	1,328.21	166.67	1,161.54	3,197.58	1,000.02	2,197.56
7900-372-00 Telephone/Fax/Modems OP	773.94	416.67	357.27	2,820.88	2,500.02	320.86
7900-380-00 Water/Sewage Opr of Plant	195.33	166.68	28.65	1,278.21	1,000.08	278.13
7900-390-00 Other Purchased Svcs. Sec Lawn	147.40	250.00	(102.60)	1,441.62	1,500.00	(58.38)
7900-410-00 Natural Gas - Opr of Plant	84.94	83.33	1.61	172.49	499.98	(327.49)
7900-430-00 Electricity Opr of Plant	688.35	1,000.00	(311.65)	6,154.19	6,000.00	154.19
7900-510-00 Plant Supplies Opr of Plant	235.78	125.00	110.78	401.92	750.00	(348.08)
7900-793-01 Misc Exp/Opr of Plant-CA	0.00	41.67	(41.67)	456.88	250.02	206.86
8100-350-00 Repairs & Maint of Plant	0.00	20.80	(20.80)	10.56	124.80	(114.24)
8100-510-01 Maintance Supplies	0.00	20.83	(20.83)	192.01	124.98	67.03
Total Expenses	68,416.87	56,285.80	12,131.07	358,845.16	337,714.80	21,130.36
Net Income	365.29	0.04	365.25	(3,572.32)	0.24	(3,572.56)

Capstone Academy Pensacola
Balance Sheet
December 31, 2021

ASSETS

Current Assets		
Gulf Coast Community Checking	\$	70,716.74
Petty Cash		40.00
Accounts Receivable		23,828.48
Due From Other Funds		<u>99,694.91</u>
Total Current Assets		194,280.13
Fixed Assets		
Leasehold Improvements		314,756.62
Depreciation Improvements		(96,325.00)
Furniture, Fixtures, Equipment		137,982.54
Depreciation Equipment		<u>(106,816.97)</u>
Total Fixed Assets		249,597.19
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>443,877.32</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Compensated Absences	\$	19,283.74
Prepaid Income		7,870.00
Due to Capstone Adaptive LTC		<u>16,192.54</u>
Total Current Liabilities		43,346.28
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		43,346.28
Capital		
Unrestricted Net Assets		404,103.36
Net Income		<u>(3,572.32)</u>
Total Capital		<u>400,531.04</u>
Total Liabilities & Capital	\$	<u><u>443,877.32</u></u>