

The Biome School

PROFIT AND LOSS YTD COMPARISON

September 2020

	TOTAL	
	SEP 2020	JUL - SEP, 2020 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	18,039.60	52,923.24
5311.0 Basic Formula Calculation - State	155,952.00	439,120.00
5319.0 Classroom Trust Fund - State	5,118.09	15,386.86
Total DESE Enrollment-Driven Funding	179,109.69	507,430.10
Other Income		
5179.0 Extended Care Fees		200.00
5198.9 Other Revenue		582.00
5497.3 Contributions Received (SBA Funding)		298,800.00
Total Other Income		299,582.00
Total DISTRICT REVENUE	179,109.69	807,012.10
FUNDRAISING REVENUE		
5198.6 Corporate & Private Grants		23,976.00
Total FUNDRAISING REVENUE		23,976.00
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5497.1 Intercompany Income - AmeriCorps		14,491.51
Total Intercompany Grant Income		14,491.51
Total INTERCOMPANY REVENUE		14,491.51
Total Income	\$179,109.69	\$845,479.61
GROSS PROFIT	\$179,109.69	\$845,479.61
Expenses		
BUSINESS SERVICES		
Commercial Insurance		
6351.0 Insurance - Property	150.00	450.00
6352.0 Insurance - Liability	488.80	977.60
Total Commercial Insurance	638.80	1,427.60
Other Business Services		
6334.0 Photocopier Lease		6,215.10
6363.0 Printing / Postage	44.00	434.42
Total Other Business Services	44.00	6,649.52
Software / Subscriptions		
6319.0 Banking / POS Fees		309.75
6412.2 Software - Accounting / BillPay	313.96	564.86
6412.3 Software - Payroll / HR	297.41	1,736.00
6412.4 Software - Communication / Productivity	927.81	3,389.61
6412.6 Software / Subscriptions - Other		329.13
Total Software / Subscriptions	1,539.18	6,329.35
Total BUSINESS SERVICES	2,221.98	14,406.47

	TOTAL	
	SEP 2020	JUL - SEP, 2020 (YTD)
INSTRUCTIONAL COSTS		
6412.5 Software - Student Databases		11,300.00
Instruction Improvement		
6312.3 Professional Development		2,605.00
Total Instruction Improvement		2,605.00
Outsourced Instruction		
6311.2 Summer School Staff		8,407.50
6311.3 Zoo School Tuition		2,932.60
Total Outsourced Instruction		11,340.10
Supplies & Materials		
6411.4 Supplies - School Events & Meals	504.32	1,800.14
6411.5 Supplies - Office & Administrative	10.96	560.46
6411.6 Supplies - Classroom Instruction	464.63	3,481.29
6411.8 Supplies - Mind & Movement		680.72
6411.9 Supplies - Music Program	246.32	1,024.01
6412 Technology Supplies		15,480.00
6412.7 Supplies - Adaptive Thinking	9,101.29	16,494.57
Total Supplies & Materials	10,327.52	39,521.19
Textbooks & Curriculum		
6431.1 Textbooks - Math Curriculum		5,886.63
6431.3 Textbooks - Handwriting		5,919.95
Total Textbooks & Curriculum		11,806.58
Total INSTRUCTIONAL COSTS	10,327.52	76,572.87
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	40,416.67	121,250.01
6319.6 Intercompany Expense - Facility Services	17,500.00	52,500.00
Total Management Services Expense	57,916.67	173,750.01
Total INTERCOMPANY EXPENSES	57,916.67	173,750.01
PLANT OPERATIONS		
Facility & Grounds		
6332.1 Building Repairs & Maintenance		38.00
6411.3 Supplies - Facility	447.09	1,519.30
Total Facility & Grounds	447.09	1,557.30
Utilities		
6335.6 Water / Trash	738.58	1,827.80
6361.0 Internet / Phone	352.13	1,050.15
6481.2 Electric / Gas	2,422.85	6,342.59
Total Utilities	3,513.56	9,220.54
Total PLANT OPERATIONS	3,960.65	10,777.84
PROFESSIONAL SERVICES		
6314.0 Staffing Services	506.75	960.25
6319.4 Marketing / Development		2,000.00
Total PROFESSIONAL SERVICES	506.75	2,960.25
SALARIES & BENEFITS		
Other Employee Benefits		
6231.0 OASDI		14,290.62

	TOTAL	
	SEP 2020	JUL - SEP, 2020 (YTD)
6232.0 Medicare		3,342.17
6241.0 Employee Insurance	12,233.75	28,702.27
6261.0 Workers Compensation	363.72	1,692.07
6271.0 MO Unemployment		578.91
Total Other Employee Benefits	12,597.47	48,606.04
Retirement Contributions		
6211.0 Retirement - Certified	11,322.66	42,974.82
6221.0 Retirement - Classified	463.32	1,609.80
Total Retirement Contributions	11,785.98	44,584.62
Salaries & Wages		
6111.0 Salaries - FT Certified	88,666.29	254,955.45
6111.1 FT Certified (Principals Office)		33,942.32
6121.0 Salaries - PT Certified		8,465.75
6121.4 PT Certified (IDEA Federal)		9,940.15
6151.0 Salaries - FT Classified	-2,232.94	4,345.06
Total Salaries & Wages	86,433.35	311,648.73
Total SALARIES & BENEFITS	110,816.80	404,839.39
Total Expenses	\$185,750.37	\$683,306.83
NET OPERATING INCOME	\$ -6,640.68	\$162,172.78
Other Expenses		
Reconciliation Discrepancies	10,143.00	10,143.00
Total Other Expenses	\$10,143.00	\$10,143.00
NET OTHER INCOME	\$ -10,143.00	\$ -10,143.00
NET INCOME	\$ -16,783.68	\$152,029.78

The Biome School

BALANCE SHEET

As of September 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Reliance Bank Checking	511,685.94
1030 Simmons Savings	93.36
Total Bank Accounts	\$511,779.30
Accounts Receivable	
1210 Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$511,779.30
Fixed Assets	
FIXED ASSETS	
1540 Outdoor Learning Center	10,000.00
1541 Outdoor Learning Center - Accum Depreciation	-1,000.02
6541.1 Instructional Furnishings & Equipment	4,105.25
6541.11 Instructional Equipment - Accum Depreciation	-2,404.63
6541.2 Food Service Equipment	1,052.25
6543.1 Technology Equipment	157,370.59
6543.11 Technology Equipment - Accum Depreciation	-96,486.26
ACCUMULATED DEPRECIATION - FF&E	-458.30
Total FIXED ASSETS	72,178.88
Total Fixed Assets	\$72,178.88
TOTAL ASSETS	\$583,958.18
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	11,364.84
Total Accounts Payable	\$11,364.84
Other Current Liabilities	
2220 PTO Funds	13.84
2230 Due to YLC	0.00
2240 Due to Foundation	0.00
2250 GFI Lease Buyout	-23,880.00
2260 Payroll Liability	44,945.44
Total Other Current Liabilities	\$21,079.28
Total Current Liabilities	\$32,444.12

	TOTAL
Long-Term Liabilities	
2500 SBA 7(a) PPP Loan	0.00
2510 SBA 7(b) EIDL Grant	0.00
2520 SBA 7(b) Economic Injury Disaster Loan	149,900.00
Total Long-Term Liabilities	\$149,900.00
Total Liabilities	\$182,344.12
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	249,584.28
Net Income	152,029.78
Total Equity	\$401,614.06
TOTAL LIABILITIES AND EQUITY	\$583,958.18