

The Biome School

PROFIT AND LOSS YTD COMPARISON

July 2020

	TOTAL	
	JUL 2020	JUL 2020 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	14,411.97	14,411.97
5311.0 Basic Formula Calculation - State	127,069.00	127,069.00
5319.0 Classroom Trust Fund - State	5,393.74	5,393.74
Total DESE Enrollment-Driven Funding	146,874.71	146,874.71
Other Income		
5198.9 Discounts / Refunds	21.00	21.00
Total Other Income	21.00	21.00
Total DISTRICT REVENUE	146,895.71	146,895.71
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5497.1 Intercompany Income - AmeriCorps	14,491.51	14,491.51
Total Intercompany Grant Income	14,491.51	14,491.51
Total INTERCOMPANY REVENUE	14,491.51	14,491.51
Total Income	\$161,387.22	\$161,387.22
GROSS PROFIT	\$161,387.22	\$161,387.22
Expenses		
BUSINESS SERVICES		
Commercial Insurance		
6351.0 Insurance - Property	150.00	150.00
6352.0 Insurance - Liability	488.80	488.80
Total Commercial Insurance	638.80	638.80
Other Business Services		
6334.0 Photocopier Lease	5,919.06	5,919.06
6363.0 Printing / Postage	379.42	379.42
Total Other Business Services	6,298.48	6,298.48
Software / Subscriptions		
6319.0 Banking / POS Fees	309.75	309.75
6412.2 Software - Accounting / BillPay	111.72	111.72
6412.3 Software - Payroll / HR	738.61	738.61
6412.4 Software - Communication / Productivity	1,115.51	1,115.51
6412.5 Software - Student Databases	2,090.00	2,090.00
6412.6 Software / Subscriptions - Other	240.66	240.66
Total Software / Subscriptions	4,606.25	4,606.25
Total BUSINESS SERVICES	11,543.53	11,543.53
INSTRUCTIONAL COSTS		
Outsourced Instruction		
6311.2 Summer School Staff	8,407.50	8,407.50
6311.3 Zoo School Tuition	2,932.60	2,932.60

	TOTAL	
	JUL 2020	JUL 2020 (YTD)
Total Outsourced Instruction	11,340.10	11,340.10
Supplies & Materials		
6411.4 Supplies - School Events & Meals	445.08	445.08
6411.6 Supplies - Classroom Instruction	935.24	935.24
6411.9 Supplies - Music Program	606.09	606.09
6412.7 Supplies - Adaptive Thinking	1,469.65	1,469.65
Total Supplies & Materials	3,456.06	3,456.06
Textbooks & Curriculum		
6431.1 Textbooks - Math Curriculum	1,199.13	1,199.13
Total Textbooks & Curriculum	1,199.13	1,199.13
Total INSTRUCTIONAL COSTS	15,995.29	15,995.29
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	40,416.67	40,416.67
6319.6 Intercompany Expense - Facility Services	17,500.00	17,500.00
Total Management Services Expense	57,916.67	57,916.67
Total INTERCOMPANY EXPENSES	57,916.67	57,916.67
PLANT OPERATIONS		
Utilities		
6335.6 Water / Trash	404.75	404.75
6361.0 Internet / Phone	349.01	349.01
6481.2 Electric / Gas	1,627.21	1,627.21
Total Utilities	2,380.97	2,380.97
Total PLANT OPERATIONS	2,380.97	2,380.97
PROFESSIONAL SERVICES		
6314.0 Staffing Services	370.00	370.00
6319.4 Marketing / Development	2,000.00	2,000.00
Total PROFESSIONAL SERVICES	2,370.00	2,370.00
SALARIES & BENEFITS		
Other Employee Benefits		
6231.0 FICA Taxes	9,951.49	9,951.49
6241.0 Employee Insurance	11,111.87	11,111.87
6261.0 Workers Compensation	396.52	396.52
6271.0 MO Unemployment	102.06	102.06
Total Other Employee Benefits	21,561.94	21,561.94
Retirement Contributions		
6211.0 Retirement - Certified	18,722.40	18,722.40
6221.0 Retirement - Classified	683.16	683.16
Total Retirement Contributions	19,405.56	19,405.56
Salaries & Wages		
6111.0 Salaries - FT Certified	94,151.20	94,151.20
6111.1 FT Certified (Principals Office)	23,653.86	23,653.86
6121.0 Salaries - PT Certified	5,019.21	5,019.21
6121.4 PT Certified (IDEA Federal)	5,622.39	5,622.39
6151.0 Salaries - FT Classified	3,900.00	3,900.00
Total Salaries & Wages	132,346.66	132,346.66

	TOTAL	
	JUL 2020	JUL 2020 (YTD)
Total SALARIES & BENEFITS	173,314.16	173,314.16
Total Expenses	\$263,520.62	\$263,520.62
NET OPERATING INCOME	\$ -102,133.40	\$ -102,133.40
NET INCOME	\$ -102,133.40	\$ -102,133.40

The Biome School

BALANCE SHEET

As of July 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Reliance Bank Checking	579,800.74
1030 Simmons Savings	93.36
Total Bank Accounts	\$579,894.10
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	\$579,894.10
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	\$652,072.98
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	24,700.00
Total Accounts Payable	\$24,700.00
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	\$45,779.28

	TOTAL
Long-Term Liabilities	
2500 SBA 7(a) PPP Loan	0.00
2510 SBA 7(b) EIDL Grant	0.00
2515 SBA 7(b) Economic Injury Disaster Loan	149,900.00
Total Long-Term Liabilities	\$149,900.00
Total Liabilities	\$195,679.28
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	558,527.10
Net Income	-102,133.40
Total Equity	\$456,393.70
TOTAL LIABILITIES AND EQUITY	\$652,072.98