

The Biome School

PROFIT AND LOSS YTD COMPARISON

August 2020

	TOTAL	
	AUG 2020	JUL - AUG, 2020 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	20,471.67	34,883.64
5311.0 Basic Formula Calculation - State	156,099.00	283,168.00
5319.0 Classroom Trust Fund - State	4,875.03	10,268.77
Total DESE Enrollment-Driven Funding	181,445.70	328,320.41
Other Income		
5179.0 Extended Care Fees	200.00	200.00
5198.9 Other Revenue	561.00	582.00
Total Other Income	761.00	782.00
Total DISTRICT REVENUE	182,206.70	329,102.41
FUNDRAISING REVENUE		
5198.6 Corporate & Private Grants	23,976.00	23,976.00
Total FUNDRAISING REVENUE	23,976.00	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	\$206,182.70	\$367,569.92
GROSS PROFIT	\$206,182.70	\$367,569.92
Expenses		
BUSINESS SERVICES		
Commercial Insurance		
6351.0 Insurance - Property	150.00	300.00
6352.0 Insurance - Liability		488.80
Total Commercial Insurance	150.00	788.80
Other Business Services		
6334.0 Photocopier Lease		6,215.10
6363.0 Printing / Postage	11.00	390.42
Total Other Business Services	11.00	6,605.52
Software / Subscriptions		
6319.0 Banking / POS Fees		309.75
6412.2 Software - Accounting / BillPay	139.18	250.90
6412.3 Software - Payroll / HR	699.98	1,438.59
6412.4 Software - Communication / Productivity	1,346.29	2,461.80
6412.5 Software - Student Databases	2,170.00	10,020.00
6412.6 Software / Subscriptions - Other	88.47	329.13
Total Software / Subscriptions	4,443.92	14,810.17
Total BUSINESS SERVICES	4,604.92	22,204.49

	TOTAL	
	AUG 2020	JUL - AUG, 2020 (YTD)
INSTRUCTIONAL COSTS		
Instruction Improvement		
6312.3 Professional Development	2,605.00	2,605.00
Total Instruction Improvement	2,605.00	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	686.24	1,295.82
6411.5 Supplies - Office & Administrative	549.50	549.50
6411.6 Supplies - Classroom Instruction	2,081.42	3,016.66
6411.8 Supplies - Mind & Movement	680.72	680.72
6411.9 Supplies - Music Program	171.60	777.69
6412 Technology Supplies	15,480.00	15,480.00
6412.7 Supplies - Adaptive Thinking	5,702.23	7,393.28
Total Supplies & Materials	25,351.71	29,193.67
Textbooks & Curriculum		
6431.1 Textbooks - Math Curriculum		5,886.63
6431.3 Textbooks - Handwriting		2,134.45
Total Textbooks & Curriculum		8,021.08
Total INSTRUCTIONAL COSTS	27,956.71	51,159.85
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	40,416.67	80,833.34
6319.6 Intercompany Expense - Facility Services	17,500.00	35,000.00
Total Management Services Expense	57,916.67	115,833.34
Total INTERCOMPANY EXPENSES	57,916.67	115,833.34
PLANT OPERATIONS		
Facility & Grounds		
6411.3 Supplies - Facility	1,072.21	1,072.21
Total Facility & Grounds	1,072.21	1,072.21
Utilities		
6335.6 Water / Trash	684.47	1,089.22
6361.0 Internet / Phone	349.01	698.02
6481.2 Electric / Gas	2,292.53	3,919.74
Total Utilities	3,326.01	5,706.98
Total PLANT OPERATIONS	4,398.22	6,779.19
PROFESSIONAL SERVICES		
6314.0 Staffing Services	83.50	453.50
6319.4 Marketing / Development		2,000.00
Total PROFESSIONAL SERVICES	83.50	2,453.50
SALARIES & BENEFITS		
Other Employee Benefits		
6231.0 OASDI	6,225.38	14,290.62
6232.0 Medicare	1,455.92	3,342.17
6241.0 Employee Insurance	5,356.65	16,468.52

	TOTAL	
	AUG 2020	JUL - AUG, 2020 (YTD)
6261.0 Workers Compensation	931.83	1,328.35
6271.0 MO Unemployment	476.85	578.91
Total Other Employee Benefits	14,446.63	36,008.57
Retirement Contributions		
6211.0 Retirement - Certified	12,929.76	31,652.16
6221.0 Retirement - Classified	463.32	1,146.48
Total Retirement Contributions	13,393.08	32,798.64
Salaries & Wages		
6111.0 Salaries - FT Certified	72,080.16	166,575.42
6111.1 FT Certified (Principals Office)	10,288.46	33,942.32
6121.0 Salaries - PT Certified	3,446.54	8,465.75
6121.4 PT Certified (IDEA Federal)	4,317.76	9,940.15
6151.0 Salaries - FT Classified	2,678.00	6,578.00
Total Salaries & Wages	92,810.92	225,501.64
Total SALARIES & BENEFITS	120,650.63	294,308.85
Total Expenses	\$215,610.65	\$492,739.22
NET OPERATING INCOME	\$ -9,427.95	\$ -125,169.30
NET INCOME	\$ -9,427.95	\$ -125,169.30

The Biome School

BALANCE SHEET

As of August 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Reliance Bank Checking	538,473.09
1030 Simmons Savings	93.36
Total Bank Accounts	\$538,566.45
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	\$538,566.45
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	\$610,745.33
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	6,408.25
Total Accounts Payable	\$6,408.25
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	\$27,487.53

	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	\$177,387.53
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	558,527.10
Net Income	-125,169.30
Total Equity	\$433,357.80
TOTAL LIABILITIES AND EQUITY	\$610,745.33