

# The Biome School

## PROFIT AND LOSS YTD COMPARISON

September 2020

|  | TOTAL               |                       |
|--|---------------------|-----------------------|
|  | SEP 2020            | JUL - SEP, 2020 (YTD) |
| <b>Income</b>                                  |                     |                       |
| <b>DISTRICT REVENUE</b>                        |                     |                       |
| 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             |
| <b>Total DESE Enrollment-Driven Funding</b>    | <b>179,109.69</b>   | <b>507,430.10</b>     |
| Other Income                                   |                     |                       |
| 5179.0 Extended Care Fees                      |                     | 200.00                |
| 5198.9 Other Revenue                           |                     | 582.00                |
| 5497.3 Contributions Received (SBA Funding)    |                     | 298,800.00            |
| <b>Total Other Income</b>                      |                     | <b>299,582.00</b>     |
| <b>Total DISTRICT REVENUE</b>                  | <b>179,109.69</b>   | <b>807,012.10</b>     |
| <b>FUNDRAISING REVENUE</b>                     |                     |                       |
| 5198.6 Corporate & Private Grants              |                     | 23,976.00             |
| <b>Total FUNDRAISING REVENUE</b>               |                     | <b>23,976.00</b>      |
| <b>INTERCOMPANY REVENUE</b>                    |                     |                       |
| Intercompany Grant Income                      |                     |                       |
| 5497.1 Intercompany Income - AmeriCorps        |                     | 14,491.51             |
| <b>Total Intercompany Grant Income</b>         |                     | <b>14,491.51</b>      |
| <b>Total INTERCOMPANY REVENUE</b>              |                     | <b>14,491.51</b>      |
| <b>Total Income</b>                            | <b>\$179,109.69</b> | <b>\$845,479.61</b>   |
| <b>GROSS PROFIT</b>                            | <b>\$179,109.69</b> | <b>\$845,479.61</b>   |
| <b>Expenses</b>                                |                     |                       |
| <b>BUSINESS SERVICES</b>                       |                     |                       |
| Commercial Insurance                           |                     |                       |
| 6351.0 Insurance - Property                    | 150.00              | 450.00                |
| 6352.0 Insurance - Liability                   | 488.80              | 977.60                |
| <b>Total Commercial Insurance</b>              | <b>638.80</b>       | <b>1,427.60</b>       |
| Other Business Services                        |                     |                       |
| 6334.0 Photocopier Lease                       |                     | 6,215.10              |
| 6363.0 Printing / Postage                      | 44.00               | 434.42                |
| <b>Total Other Business Services</b>           | <b>44.00</b>        | <b>6,649.52</b>       |
| 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                |
| <b>Total Software / Subscriptions</b>          | <b>1,539.18</b>     | <b>6,329.35</b>       |
| <b>Total BUSINESS SERVICES</b>                 | <b>2,221.98</b>     | <b>14,406.47</b>      |

|  | TOTAL            |                       |
|--|------------------|-----------------------|
|  | SEP 2020         | JUL - SEP, 2020 (YTD) |
| <b>INSTRUCTIONAL COSTS</b>                       |                  |                       |
| 6412.5 Software - Student Databases              |                  | 11,300.00             |
| Instruction Improvement                          |                  |                       |
| 6312.3 Professional Development                  |                  | 2,605.00              |
| <b>Total Instruction Improvement</b>             |                  | <b>2,605.00</b>       |
| Outsourced Instruction                           |                  |                       |
| 6311.2 Summer School Staff                       |                  | 8,407.50              |
| 6311.3 Zoo School Tuition                        |                  | 2,932.60              |
| <b>Total Outsourced Instruction</b>              |                  | <b>11,340.10</b>      |
| 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             |
| <b>Total Supplies &amp; Materials</b>            | <b>10,327.52</b> | <b>39,521.19</b>      |
| Textbooks & Curriculum                           |                  |                       |
| 6431.1 Textbooks - Math Curriculum               |                  | 5,886.63              |
| 6431.3 Textbooks - Handwriting                   |                  | 5,919.95              |
| <b>Total Textbooks &amp; Curriculum</b>          |                  | <b>11,806.58</b>      |
| <b>Total INSTRUCTIONAL COSTS</b>                 | <b>10,327.52</b> | <b>76,572.87</b>      |
| <b>INTERCOMPANY EXPENSES</b>                     |                  |                       |
| 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             |
| <b>Total Management Services Expense</b>         | <b>57,916.67</b> | <b>173,750.01</b>     |
| <b>Total INTERCOMPANY EXPENSES</b>               | <b>57,916.67</b> | <b>173,750.01</b>     |
| <b>PLANT OPERATIONS</b>                          |                  |                       |
| Facility & Grounds                               |                  |                       |
| 6332.1 Building Repairs & Maintenance            |                  | 38.00                 |
| 6411.3 Supplies - Facility                       | 447.09           | 1,519.30              |
| <b>Total Facility &amp; Grounds</b>              | <b>447.09</b>    | <b>1,557.30</b>       |
| 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              |
| <b>Total Utilities</b>                           | <b>3,513.56</b>  | <b>9,220.54</b>       |
| <b>Total PLANT OPERATIONS</b>                    | <b>3,960.65</b>  | <b>10,777.84</b>      |
| <b>PROFESSIONAL SERVICES</b>                     |                  |                       |
| 6314.0 Staffing Services                         | 506.75           | 960.25                |
| 6319.4 Marketing / Development                   |                  | 2,000.00              |
| <b>Total PROFESSIONAL SERVICES</b>               | <b>506.75</b>    | <b>2,960.25</b>       |
| <b>SALARIES &amp; BENEFITS</b>                   |                  |                       |
| 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                |
| <b>Total Other Employee Benefits</b>    | <b>12,597.47</b>     | <b>48,606.04</b>      |
| Retirement Contributions                |                      |                       |
| 6211.0 Retirement - Certified           | 11,322.66            | 42,974.82             |
| 6221.0 Retirement - Classified          | 463.32               | 1,609.80              |
| <b>Total Retirement Contributions</b>   | <b>11,785.98</b>     | <b>44,584.62</b>      |
| 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              |
| <b>Total Salaries &amp; Wages</b>       | <b>86,433.35</b>     | <b>311,648.73</b>     |
| <b>Total SALARIES &amp; BENEFITS</b>    | <b>110,816.80</b>    | <b>404,839.39</b>     |
| <b>Total Expenses</b>                   | <b>\$185,750.37</b>  | <b>\$683,306.83</b>   |
| NET OPERATING INCOME                    | <b>\$ -6,640.68</b>  | <b>\$162,172.78</b>   |
| Other Expenses                          |                      |                       |
| Reconciliation Discrepancies            | 10,143.00            | 10,143.00             |
| <b>Total Other Expenses</b>             | <b>\$10,143.00</b>   | <b>\$10,143.00</b>    |
| NET OTHER INCOME                        | <b>\$ -10,143.00</b> | <b>\$ -10,143.00</b>  |
| NET INCOME                              | <b>\$ -16,783.68</b> | <b>\$152,029.78</b>   |

# The Biome School

## BALANCE SHEET

As of September 30, 2020

|  | TOTAL               |
|--|---------------------|
| <b>ASSETS</b>  |                     |
| Current Assets                                       |                     |
| Bank Accounts  |                     |
| 1010 Bill.com Money Out Clearing                     | 0.00                |
| 1025 Reliance Bank Checking                          | 511,685.94          |
| 1030 Simmons Savings                                 | 93.36               |
| <b>Total Bank Accounts</b>                           | <b>\$511,779.30</b> |
| Accounts Receivable                                  |                     |
| 1210 Accounts Receivable                             | 0.00                |
| <b>Total Accounts Receivable</b>                     | <b>\$0.00</b>       |
| Other Current Assets                                 |                     |
| 1220 Undeposited Funds                               | 0.00                |
| 1410 Prepaid Insurance                               | 0.00                |
| <b>Total Other Current Assets</b>                    | <b>\$0.00</b>       |
| <b>Total Current Assets</b>                          | <b>\$511,779.30</b> |
| 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             |
| <b>Total FIXED ASSETS</b>                            | <b>72,178.88</b>    |
| <b>Total Fixed Assets</b>                            | <b>\$72,178.88</b>  |
| <b>TOTAL ASSETS</b>                                  | <b>\$583,958.18</b> |
| <b>LIABILITIES AND EQUITY</b>                        |                     |
| Liabilities  |                     |
| Current Liabilities                                  |                     |
| Accounts Payable                                     |                     |
| 2210 Accounts Payable                                | 11,364.84           |
| <b>Total Accounts Payable</b>                        | <b>\$11,364.84</b>  |
| 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           |
| <b>Total Other Current Liabilities</b>               | <b>\$21,079.28</b>  |
| <b>Total Current Liabilities</b>                     | <b>\$32,444.12</b>  |

|   | TOTAL               |
|---|---------------------|
| <b>Long-Term Liabilities</b>                |                     |
| 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          |
| <b>Total Long-Term Liabilities</b>          | <b>\$149,900.00</b> |
| <b>Total Liabilities</b>                    | <b>\$182,344.12</b> |
| <b>Equity</b>                               |                     |
| 3010 Opening Balance Equity                 | 0.00                |
| 3020 Unrestricted Net Assets                | 249,584.28          |
| Net Income                                  | 152,029.78          |
| <b>Total Equity</b>                         | <b>\$401,614.06</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>         | <b>\$583,958.18</b> |