

The Biome School

PROFIT AND LOSS YTD COMPARISON

November 2020

	TOTAL	
	NOV 2020	JUL - NOV, 2020 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	19,650.23	91,515.64
5311.0 Basic Formula Calculation - State	201,802.00	794,319.00
5319.0 Classroom Trust Fund - State	5,682.02	31,608.03
Total DESE Enrollment-Driven Funding	227,134.25	917,442.67
DESE Need-Based Funding		
5412.0 Medicaid / SDAC Reimbursement		804.30
5428 CARES K-12 Support CRF		13,355.00
Total DESE Need-Based Funding		14,159.30
Other Income		
5151.0 PAID Meal Sales	1,406.12	1,406.12
5179.0 Extended Care Fees		200.00
5198.9 Other Revenue	382.00	7,333.40
5497.3 Contributions Received (SBA Funding)		288,800.00
Total Other Income	1,788.12	297,739.52
Total DISTRICT REVENUE	228,922.37	1,229,341.49
FUNDRAISING REVENUE		
5198.6 Corporate & Private Grants		23,976.00
Total FUNDRAISING REVENUE		23,976.00
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5198.3 Intercompany Income - Grants/Gifts	29,167.00	145,835.00
5497.1 Intercompany Income - AmeriCorps		14,491.51
Total Intercompany Grant Income	29,167.00	160,326.51
Total INTERCOMPANY REVENUE	29,167.00	160,326.51
Total Income	\$258,089.37	\$1,413,644.00
GROSS PROFIT	\$258,089.37	\$1,413,644.00
Expenses		
BUSINESS SERVICES		
Commercial Insurance		
6351.0 Insurance - Property	150.00	600.00
6352.0 Insurance - Liability	488.80	1,466.40
Total Commercial Insurance	638.80	2,066.40
Other Business Services		
6334.0 Photocopier Lease	4,959.55	15,935.01
6363.0 Printing / Postage		452.25
Total Other Business Services	4,959.55	16,387.26
Software / Subscriptions		
6319.0 Banking / POS Fees		309.75

	TOTAL	
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6412.2 Software - Accounting / BillPay	210.96	917.74
6412.3 Software - Payroll / HR	319.77	2,477.93
6412.4 Software - Communication / Productivity	225.95	4,796.36
6412.6 Software / Subscriptions - Other		346.13
Total Software / Subscriptions	756.68	8,847.91
Total BUSINESS SERVICES	6,355.03	27,301.57
INSTRUCTIONAL COSTS		
Instruction Improvement		
6312.1 SPED Services		16,963.44
6312.3 Professional Development		2,605.00
Total Instruction Improvement		19,568.44
Outsourced Instruction		
6311.2 Summer School Staff		8,407.50
6311.4 Student Assessments / Testing		3,885.00
6412.8 Subscriptions - Virtual Learning		7,448.45
Total Outsourced Instruction		19,740.95
Supplies & Materials		
6411.4 Supplies - School Events & Meals	76.29	2,112.16
6411.5 Supplies - Office & Administrative	180.95	1,859.73
6411.6 Supplies - Classroom Instruction	2,623.01	12,899.46
6412.5 Subscriptions - Student Databases		13,315.00
6412.7 Supplies - Adaptive Thinking	1,635.92	26,288.45
Total Supplies & Materials	4,516.17	56,474.80
Textbooks & Curriculum		
6431.1 Textbooks - Math Curriculum		7,961.73
6431.2 Textbooks - Reading / Phonics		3,785.50
6431.3 Textbooks - Handwriting	-485.80	4,951.40
6431.5 Textbooks - Social Emotional Learning		5,000.00
Total Textbooks & Curriculum	-485.80	21,698.63
Total INSTRUCTIONAL COSTS	4,030.37	117,482.82
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	40,416.67	202,083.35
6319.6 Intercompany Expense - Facility Services	17,500.00	87,500.00
Total Management Services Expense	57,916.67	289,583.35
Total INTERCOMPANY EXPENSES	57,916.67	289,583.35
PLANT OPERATIONS		
Facility & Grounds		
6332.1 Building Repairs & Maintenance	537.96	605.96
6411.3 Supplies - Facility	1,687.99	3,207.29
Total Facility & Grounds	2,225.95	3,813.25
Food Service		
6391.0 Food Services Company	4,438.75	4,438.75
6411.2 Supplies - Food Service		1,000.00
Total Food Service	4,438.75	5,438.75
Other Plant Operations		
6339.0 Security Services	112.50	489.80

	TOTAL	
	NOV 2020	JUL - NOV, 2020 (YTD)
Total Other Plant Operations	112.50	489.80
Utilities		
6335.6 Water / Trash	279.35	2,387.14
6361.0 Internet / Phone	352.13	2,638.72
6481.2 Electric / Gas	1,461.88	9,185.63
Total Utilities	2,093.36	14,211.49
Total PLANT OPERATIONS	8,870.56	23,953.29
PROFESSIONAL SERVICES		
6314.0 Staffing Services	548.50	1,508.75
6319.4 Marketing / Development		2,000.00
Total PROFESSIONAL SERVICES	548.50	3,508.75
SALARIES & BENEFITS		
Other Employee Benefits		
6231.0 OASDI		14,290.62
6232.0 Medicare		3,342.17
6241.0 Employee Insurance	9,271.82	47,245.91
6261.0 Workers Compensation	370.52	3,207.93
6271.0 MO Unemployment		578.91
Total Other Employee Benefits	9,642.34	68,665.54
Retirement Contributions		
6211.0 Retirement - Certified	11,718.38	66,411.58
6221.0 Retirement - Classified	464.04	2,537.88
Total Retirement Contributions	12,182.42	68,949.46
Salaries & Wages		
6111.0 Salaries - FT Certified	87,966.14	430,684.21
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		4,345.06
Total Salaries & Wages	87,966.14	487,377.49
Total SALARIES & BENEFITS	109,790.90	624,992.49
Total Expenses	\$187,512.03	\$1,086,822.27
NET OPERATING INCOME	\$70,577.34	\$326,821.73
Other Expenses		
Reconciliation Discrepancies	5,844.94	6,844.27
Total Other Expenses	\$5,844.94	\$6,844.27
NET OTHER INCOME	\$ -5,844.94	\$ -6,844.27
NET INCOME	\$64,732.40	\$319,977.46

The Biome School

BALANCE SHEET

As of November 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	352.14
1025 Reliance Bank Checking	658,481.31
1030 Simmons Savings	93.36
Total Bank Accounts	\$658,926.81
Accounts Receivable	
1210 Accounts Receivable	30,233.12
Total Accounts Receivable	\$30,233.12
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$689,159.93
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	\$761,338.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	9,993.49
Total Accounts Payable	\$9,993.49
Other Current Liabilities	
2220 PTO Funds	13.84
2230 Due to YLC	804.30
2240 Due to Foundation	0.00
2250 GFI Lease Buyout	-23,880.00
2260 Payroll Liability	44,945.44
Total Other Current Liabilities	\$21,883.58
Total Current Liabilities	\$31,877.07

	TOTAL
Long-Term Liabilities	
2500 SBA 7(a) PPP Loan	0.00
2510 SBA 7(b) EIDL Advance	10,000.00
2520 SBA 7(b) Economic Injury Disaster Loan	149,900.00
Total Long-Term Liabilities	\$159,900.00
Total Liabilities	\$191,777.07
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	249,584.28
Net Income	319,977.46
Total Equity	\$569,561.74
TOTAL LIABILITIES AND EQUITY	\$761,338.81