

The Biome School

Profit and Loss YTD Comparison

February 2021

	TOTAL	
	FEB 2021	JUL 2020 - FEB 2021 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	21,676.20	145,343.41
5311.0 Basic Formula Calculation - State	152,097.00	1,255,712.00
5319.0 Classroom Trust Fund - State	6,584.73	50,119.90
Total DESE Enrollment-Driven Funding	180,357.93	1,451,175.31
DESE Need-Based Funding		
5412.0 Medicaid / SDAC Reimbursement		4,111.09
5424.0 CARES Act ESSER Funding	67,105.00	67,105.00
5425 GEER MO Student Connectivity - Connect (MSC-C)		9,000.00
5428 CARES K-12 Support CRF		13,355.00
5441.0 Idea Part B - Special Education Program	5,654.48	36,176.88
5445.0 USDA School Lunch Program	957.60	3,344.97
5446.0 USDA School Breakfast Program	348.04	1,332.75
5451.0 Title I - Support for Disadvantaged	45,800.00	45,800.00
5461.0 Title IV.A - Student Support & Enrichment	5,500.00	5,500.00
5465.0 Title II.A - Every Student Succeeds Act	4,850.00	4,850.00
Total DESE Need-Based Funding	130,215.12	190,575.69
Total DISTRICT REVENUE	310,573.05	1,641,751.00
FUNDRAISING REVENUE		
5198.6 Corporate & Private Grants		38,976.00
Total FUNDRAISING REVENUE		38,976.00
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5198.3 Intercompany Income - Grants/Gifts	29,167.00	233,336.00
5497.1 Intercompany Income - AmeriCorps		14,491.51
Total Intercompany Grant Income	29,167.00	247,827.51
Total INTERCOMPANY REVENUE	29,167.00	247,827.51
OTHER REVENUE		
5141.0 Earnings On Investments	144.18	219.42
5151.0 PAID Meal Sales		0.00
5179.0 Extended Care Fees		200.00
5198.9 Other Revenue	230.00	2,909.40
5497.3 Contributions Received (SBA Funding)		298,800.00
Total OTHER REVENUE	374.18	302,128.82
Total Income	\$340,114.23	\$2,230,683.33
GROSS PROFIT	\$340,114.23	\$2,230,683.33
Expenses		
BUSINESS SERVICES		
Commercial Insurance		

	TOTAL	
	FEB 2021	JUL 2020 - FEB 2021 (YTD)
6351.0 Insurance - Property		0.00
6352.0 Insurance - Liability		0.00
Total Commercial Insurance		0.00
Other Business Services		
6363.0 Printing / Postage		15.10
6371.0 Dues & subscriptions	145.25	145.25
Total Other Business Services	145.25	160.35
Software / Subscriptions		
6319.0 Banking / POS Fees		0.00
6412.2 Software - Accounting / BillPay	219.17	440.65
6412.3 Software - Payroll / HR	239.76	404.52
6412.4 Software - Communication / Productivity	81.98	81.98
6412.6 Software / Subscriptions - Other		0.00
Total Software / Subscriptions	540.91	927.15
Total BUSINESS SERVICES	686.16	1,087.50
INSTRUCTIONAL COSTS		
INSTRUCTIONAL COSTS - POOL		
Instruction Improvement		
6312.3 Professional Development		3,534.92
Total Instruction Improvement		3,534.92
Outsourced Instruction		
6311.2 Summer School Staff		8,407.50
6311.4 Student Assessments / Testing		3,885.00
Total Outsourced Instruction		12,292.50
Supplies & Subscriptions		
6411.4 Supplies - School Events & Meals		4,320.14
6411.5 Supplies - Principals Office	264.78	3,342.70
6411.6 Supplies - Classroom Instruction		7,749.01
6411.7 Supplies - Summer School		354.70
6411.8 Supplies - Mind & Movement		103.65
6412.7 Supplies - Adaptive Thinking		771.02
6412.8 COVID Computers & Tablets		36,858.95
6412.9 COVID Virtual Learning Tools	44.97	7,123.38
6544.1 Technology - Student Databases	1,782.50	15,097.50
Total Supplies & Subscriptions	2,092.25	75,721.05
Textbooks & Curriculum		
6431.0 COVID Online Curriculum		5,648.45
6431.1 Textbooks - Math Curriculum		7,961.73
6431.2 Textbooks - Reading / Phonics		4,160.45
6431.3 Textbooks - Handwriting		5,670.47
6431.5 Textbooks - Social Emotional Learning		5,000.00
Total Textbooks & Curriculum		28,441.10
Total INSTRUCTIONAL COSTS - POOL	2,092.25	119,989.57
INSTRUCTIONAL COSTS - SPED		
6312.1 SPED Services	5,654.48	41,906.36
Total INSTRUCTIONAL COSTS - SPED	5,654.48	41,906.36
Total INSTRUCTIONAL COSTS	7,746.73	161,895.93

	TOTAL	
	FEB 2021	JUL 2020 - FEB 2021 (YTD)
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	40,416.67	323,333.36
6319.6 Intercompany Expense - Facility Services	17,500.00	140,000.00
Total Management Services Expense	57,916.67	463,333.36
Total INTERCOMPANY EXPENSES	57,916.67	463,333.36
Other Business Services		
6334.0 Photocopier Lease	1,180.10	12,966.42
Total Other Business Services	1,180.10	12,966.42
PLANT OPERATIONS		
Facility & Grounds		
6332.1 Building Repairs & Maintenance	114.00	1,501.79
6332.2 Groundskeeping	1,125.00	3,624.55
6411.0 COVID Facility Supplies		30,293.43
6411.3 Supplies - Facility	44.84	4,294.59
Total Facility & Grounds	1,283.84	39,714.36
Food Service		
6391.0 Food Services Company	1,906.00	8,306.50
6411.2 Supplies - Food Service	70.80	290.80
Total Food Service	1,976.80	8,597.30
Other Plant Operations		
6339.0 Security Services		1,273.25
6341.0 Student Transportation	22.01	22.01
Total Other Plant Operations	22.01	1,295.26
Utilities		
6335.6 Water / Trash	324.40	4,935.61
6361.0 Internet / Phone	362.69	3,726.79
6481.2 Electric / Gas	1,692.40	13,749.23
Total Utilities	2,379.49	22,411.63
Total PLANT OPERATIONS	5,662.14	72,018.55
PROFESSIONAL SERVICES		
6314.0 Staffing Services		0.00
6319.4 Marketing / Development		0.00
Total PROFESSIONAL SERVICES		0.00
SALARIES & BENEFITS		
SALARIES & BENEFITS - POOL		
Other Employee Benefits		
6231.0 OASDI	5,140.99	46,965.99
6232.0 Medicare	1,202.34	10,978.67
6241.0 Employee Insurance	8,336.02	69,012.45
6261.0 Workers Compensation		3,482.71
6271.0 MO Unemployment	1,288.58	4,402.01
Total Other Employee Benefits	15,967.93	134,841.83
Retirement Contributions		
6211.0 Retirement - Certified	11,653.70	107,804.66
6221.0 Retirement - Classified	448.58	4,123.37
Total Retirement Contributions	12,102.28	111,928.03

	TOTAL	
	FEB 2021	JUL 2020 - FEB 2021 (YTD)
Salaries & Wages		
6111.0 Salaries - FT Certified	68,595.80	611,418.20
6111.1 FT Certified (Principals Office)	8,461.54	88,942.33
6121.0 Salaries - PT Certified	3,446.54	30,868.26
6151.0 Salaries - FT Classified	2,678.00	22,551.32
Total Salaries & Wages	83,181.88	753,780.11
Total SALARIES & BENEFITS - POOL	111,252.09	1,000,549.97
SALARIES & BENEFITS - SPED		
6121.4 PT Certified (IDEA Federal)	1,317.76	15,505.59
Total SALARIES & BENEFITS - SPED	1,317.76	15,505.59
Total SALARIES & BENEFITS	112,569.85	1,016,055.56
Total Expenses	\$185,761.65	\$1,727,357.32
NET OPERATING INCOME	\$154,352.58	\$503,326.01
Other Expenses		
Reconciliation Discrepancies		0.00
Total Other Expenses	\$0.00	\$0.00
NET OTHER INCOME	\$0.00	\$0.00
NET INCOME	\$154,352.58	\$503,326.01

The Biome School

Balance Sheet

As of February 28, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	1,041,755.18
1030 Simmons Savings	93.40
Total Bank Accounts	\$1,041,848.58
Accounts Receivable	
1210 Accounts Receivable	124,560.64
Total Accounts Receivable	\$124,560.64
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$1,166,409.22
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	\$1,238,588.10
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	18,341.60
Total Accounts Payable	\$18,341.60
Other Current Liabilities	
2220 PTO Funds	13.84
2230 Due to YLC	-4,633.54
2240 Due to Foundation	0.00
2250 GFI Lease Buyout	-38,208.00
2260 Payroll Liability	44,945.44
Total Other Current Liabilities	\$2,117.74
Total Current Liabilities	\$20,459.34

	TOTAL
Long-Term Liabilities	
2500 SBA 7(a) PPP Loan	315,318.47
2510 SBA 7(b) EIDL Advance	0.00
2520 SBA 7(b) Economic Injury Disaster Loan	149,900.00
Total Long-Term Liabilities	\$465,218.47
Total Liabilities	\$485,677.81
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	249,584.28
Net Income	503,326.01
Total Equity	\$752,910.29
TOTAL LIABILITIES AND EQUITY	\$1,238,588.10