

# The Biome School

## Profit and Loss YTD Comparison

May 2021

|   | TOTAL               |                           |
|---|---------------------|---------------------------|
|   | MAY 2021            | JUL 2020 - MAY 2021 (YTD) |
| <b>Income</b>                                       |                     |                           |
| <b>DISTRICT REVENUE</b>                             |                     |                           |
| DESE Enrollment-Driven Funding                      |                     |                           |
| 5113.0 Proposition C - Local                        | 20,921.86           | 198,977.89                |
| 5311.0 Basic Formula Calculation - State            | 153,441.00          | 1,747,480.00              |
| 5319.0 Classroom Trust Fund - State                 | 7,103.17            | 70,722.06                 |
| <b>Total DESE Enrollment-Driven Funding</b>         | <b>181,466.03</b>   | <b>2,017,179.95</b>       |
| DESE Need-Based Funding                             |                     |                           |
| 5333.0 FNS State Payment                            | 580.73              | 580.73                    |
| 5412.0 Medicaid / SDAC Reimbursement                |                     | 8,906.67                  |
| 5424.0 CARES Act ESSER Funding                      |                     | 67,105.80                 |
| 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      |                     | 36,176.88                 |
| 5445.0 USDA School Lunch Program                    | 1,936.80            | 9,100.80                  |
| 5446.0 USDA School Breakfast Program                | 797.78              | 3,595.66                  |
| 5451.0 Title I - Support for Disadvantaged          |                     | 46,107.92                 |
| 5461.0 Title IV.A - Student Support & Enrichment    |                     | 5,537.02                  |
| 5465.0 Title II.A - Every Student Succeeds Act      |                     | 4,879.23                  |
| <b>Total DESE Need-Based Funding</b>                | <b>3,315.31</b>     | <b>204,345.71</b>         |
| <b>Total DISTRICT REVENUE</b>                       | <b>184,781.34</b>   | <b>2,221,525.66</b>       |
| <b>INTERCOMPANY REVENUE</b>                         |                     |                           |
| Intercompany Grant Income                           |                     |                           |
| 5198.3 Intercompany Income - Grants/Gifts           |                     | 233,336.00                |
| 5497.1 Intercompany Income - AmeriCorps             |                     | 14,491.51                 |
| <b>Total Intercompany Grant Income</b>              |                     | <b>247,827.51</b>         |
| <b>Total INTERCOMPANY REVENUE</b>                   |                     | <b>247,827.51</b>         |
| <b>OTHER REVENUE</b>                                |                     |                           |
| 5141.0 Earnings On Investments                      | 264.41              | 739.22                    |
| 5151.0 PAID Meal Sales                              |                     | 0.00                      |
| 5179.0 Extended Care Fees                           |                     | 280.00                    |
| 5198.9 Other Revenue                                | 0.00                | 51,180.40                 |
| 5497.3 Contributions Received (SBA Funding)         |                     | 298,800.00                |
| <b>Total OTHER REVENUE</b>                          | <b>264.41</b>       | <b>350,999.62</b>         |
| <b>Total Income</b>                                 | <b>\$185,045.75</b> | <b>\$2,820,352.79</b>     |
| <b>GROSS PROFIT</b>                                 | <b>\$185,045.75</b> | <b>\$2,820,352.79</b>     |
| <b>Expenses</b>                                     |                     |                           |
| <b>BUSINESS SERVICES</b>                            |                     |                           |
| Commercial Insurance                                |                     |                           |
| 6351.0 Insurance - Property                         |                     | 150.00                    |
| 6352.0 Insurance - Liability                        |                     | 808.80                    |

|  | TOTAL            |                           |
|--|------------------|---------------------------|
|  | MAY 2021         | JUL 2020 - MAY 2021 (YTD) |
| <b>Total Commercial Insurance</b>              |                  | <b>958.80</b>             |
| Other Business Services                        |                  |                           |
| 6363.0 Printing / Postage                      |                  | 33.40                     |
| 6371.0 Dues Subscriptions Inspections          |                  | 90.00                     |
| <b>Total Other Business Services</b>           |                  | <b>123.40</b>             |
| Software / Subscriptions                       |                  |                           |
| 6319.0 Banking / POS Fees                      |                  | 0.00                      |
| 6412.2 Software - Accounting / BillPay         | 171.20           | 1,391.03                  |
| 6412.3 Software - Payroll / HR                 | 162.89           | 1,098.80                  |
| 6412.4 Software - Communication / Productivity |                  | 81.98                     |
| 6412.6 Software / Subscriptions - Other        |                  | 0.00                      |
| <b>Total Software / Subscriptions</b>          | <b>334.09</b>    | <b>2,571.81</b>           |
| <b>Total BUSINESS SERVICES</b>                 | <b>334.09</b>    | <b>3,654.01</b>           |
| INSTRUCTIONAL COSTS                            |                  |                           |
| INSTRUCTIONAL COSTS - POOL                     |                  |                           |
| Instruction Improvement                        |                  |                           |
| 6312.3 Professional Development                | 816.66           | 4,351.58                  |
| 6312.4 Curriculum Development                  |                  | 1,800.00                  |
| <b>Total Instruction Improvement</b>           | <b>816.66</b>    | <b>6,151.58</b>           |
| Outsourced Instruction                         |                  |                           |
| 6311.1 Substitute Teachers                     | 5,495.40         | 10,479.60                 |
| 6311.2 Summer School Staff                     |                  | 8,407.50                  |
| 6311.4 Student Assessments / Testing           |                  | 3,885.00                  |
| <b>Total Outsourced Instruction</b>            | <b>5,495.40</b>  | <b>22,772.10</b>          |
| Supplies & Subscriptions                       |                  |                           |
| 6411.4 Supplies - School Events & Meals        | 3,294.78         | 8,115.25                  |
| 6411.5 Supplies - Principals Office            | 1,186.15         | 5,290.71                  |
| 6411.6 Supplies - Classroom Instruction        | 1,000.00         | 8,749.01                  |
| 6411.7 Supplies - Summer School                | 241.88           | 596.58                    |
| 6412.7 Supplies - Adaptive Thinking            | -126.85          | 1,360.21                  |
| 6412.8 COVID Computers & Tablets               |                  | 38,122.40                 |
| 6412.9 COVID Virtual Learning Tools            | 29.98            | 7,613.32                  |
| 6544.1 Technology - Student Databases          |                  | 15,097.50                 |
| <b>Total Supplies &amp; Subscriptions</b>      | <b>5,625.94</b>  | <b>84,944.98</b>          |
| 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                 |                  | 5,804.56                  |
| 6431.5 Textbooks - Social Emotional Learning   |                  | 5,000.00                  |
| <b>Total Textbooks &amp; Curriculum</b>        |                  | <b>28,575.19</b>          |
| <b>Total INSTRUCTIONAL COSTS - POOL</b>        | <b>11,938.00</b> | <b>142,443.85</b>         |
| INSTRUCTIONAL COSTS - SPED                     |                  |                           |
| 6312.1 SPED Services                           | 5,654.48         | 67,644.80                 |
| <b>Total INSTRUCTIONAL COSTS - SPED</b>        | <b>5,654.48</b>  | <b>67,644.80</b>          |
| <b>Total INSTRUCTIONAL COSTS</b>               | <b>17,592.48</b> | <b>210,088.65</b>         |
| INTERCOMPANY EXPENSES                          |                  |                           |

|  | TOTAL            |                           |
|--|------------------|---------------------------|
|  | MAY 2021         | JUL 2020 - MAY 2021 (YTD) |
| Management Services Expense                      |                  |                           |
| 6319.5 Intercompany Expense - Executive Services | 40,416.67        | 444,583.37                |
| 6319.6 Intercompany Expense - Facility Services  | 17,500.00        | 192,500.00                |
| <b>Total Management Services Expense</b>         | <b>57,916.67</b> | <b>637,083.37</b>         |
| <b>Total INTERCOMPANY EXPENSES</b>               | <b>57,916.67</b> | <b>637,083.37</b>         |
| Other Business Services                          |                  |                           |
| 6334.0 Photocopier - Biome                       | 1,186.44         | 16,695.03                 |
| <b>Total Other Business Services</b>             | <b>1,186.44</b>  | <b>16,695.03</b>          |
| PLANT OPERATIONS                                 |                  |                           |
| Facility & Grounds                               |                  |                           |
| 6332.1 Building Repairs & Maintenance            | 194.00           | 7,103.04                  |
| 6332.2 Groundskeeping                            | 80.81            | 4,783.07                  |
| 6411.0 COVID Facility Supplies                   |                  | 30,324.68                 |
| 6411.3 Supplies - Facility                       | 4,186.76         | 8,971.12                  |
| <b>Total Facility &amp; Grounds</b>              | <b>4,461.57</b>  | <b>51,181.91</b>          |
| Food Service                                     |                  |                           |
| 6391.0 Food Services Company                     |                  | 15,062.40                 |
| 6411.2 Supplies - Food Service                   |                  | 406.86                    |
| <b>Total Food Service</b>                        |                  | <b>15,469.26</b>          |
| Other Plant Operations                           |                  |                           |
| 6339.0 Security Services                         | 100.00           | 1,373.25                  |
| 6341.0 Student Transportation                    |                  | 1,460.49                  |
| <b>Total Other Plant Operations</b>              | <b>100.00</b>    | <b>2,833.74</b>           |
| Utilities  |                  |                           |
| 6335.6 Water / Trash                             | 405.84           | 6,418.19                  |
| 6361.0 Internet / Phone                          | 362.32           | 4,814.12                  |
| 6481.2 Electric / Gas                            | 1,274.45         | 18,378.01                 |
| <b>Total Utilities</b>                           | <b>2,042.61</b>  | <b>29,610.32</b>          |
| <b>Total PLANT OPERATIONS</b>                    | <b>6,604.18</b>  | <b>99,095.23</b>          |
| PROFESSIONAL SERVICES                            |                  |                           |
| 6314.0 Staffing Services                         |                  | 0.00                      |
| 6319.4 Marketing / Development                   |                  | 0.00                      |
| <b>Total PROFESSIONAL SERVICES</b>               |                  | <b>0.00</b>               |
| SALARIES & BENEFITS                              |                  |                           |
| SALARIES & BENEFITS - POOL                       |                  |                           |
| Other Employee Benefits                          |                  |                           |
| 6231.0 OASDI                                     | 4,752.34         | 61,679.99                 |
| 6232.0 Medicare                                  | 1,111.43         | 14,419.84                 |
| 6241.0 Employee Insurance                        | 8,534.95         | 94,945.44                 |
| 6261.0 Workers Compensation                      | 536.93           | 4,685.26                  |
| 6271.0 MO Unemployment                           | 224.67           | 5,873.76                  |
| <b>Total Other Employee Benefits</b>             | <b>15,160.32</b> | <b>181,604.29</b>         |
| Retirement Contributions                         |                  |                           |
| 6211.0 Retirement - Certified                    | 10,923.51        | 141,273.06                |
| 6221.0 Retirement - Classified                   | 253.41           | 5,273.94                  |
| <b>Total Retirement Contributions</b>            | <b>11,176.92</b> | <b>146,547.00</b>         |
| Salaries & Wages                                 |                  |                           |

|   | TOTAL               |                           |
|---|---------------------|---------------------------|
|   | MAY 2021            | JUL 2020 - MAY 2021 (YTD) |
| 6111.0 Salaries - FT Certified              | 63,046.82           | 802,886.93                |
| 6111.1 FT Certified (Principals Office)     | 8,461.54            | 114,326.95                |
| 6121.0 Salaries - PT Certified              | 3,446.54            | 41,207.88                 |
| 6151.0 Salaries - FT Classified             | 1,740.70            | 31,388.72                 |
| <b>Total Salaries &amp; Wages</b>           | <b>76,695.60</b>    | <b>989,810.48</b>         |
| <b>Total SALARIES &amp; BENEFITS - POOL</b> | <b>103,032.84</b>   | <b>1,317,961.77</b>       |
| SALARIES & BENEFITS - SPED                  |                     |                           |
| 6121.4 PT Certified (IDEA Federal)          | 1,384.88            | 20,910.87                 |
| <b>Total SALARIES &amp; BENEFITS - SPED</b> | <b>1,384.88</b>     | <b>20,910.87</b>          |
| <b>Total SALARIES &amp; BENEFITS</b>        | <b>104,417.72</b>   | <b>1,338,872.64</b>       |
| <b>Total Expenses</b>                       | <b>\$188,051.58</b> | <b>\$2,305,488.93</b>     |
| NET OPERATING INCOME                        | <b>\$ -3,005.83</b> | <b>\$514,863.86</b>       |
| Other Expenses                              |                     |                           |
| Reconciliation Discrepancies                |                     | 0.00                      |
| <b>Total Other Expenses</b>                 | <b>\$0.00</b>       | <b>\$0.00</b>             |
| NET OTHER INCOME                            | <b>\$0.00</b>       | <b>\$0.00</b>             |
| NET INCOME                                  | <b>\$ -3,005.83</b> | <b>\$514,863.86</b>       |

# The Biome School

## Balance Sheet As of May 31, 2021

|  | TOTAL                 |
|--|-----------------------|
| <b>ASSETS</b>  |                       |
| Current Assets                                       |                       |
| Bank Accounts  |                       |
| 1010 Bill.com Money Out Clearing                     | 0.00                  |
| 1025 Simmons Bank Checking                           | 1,179,017.42          |
| 1030 Simmons Savings                                 | 93.41                 |
| <b>Total Bank Accounts</b>                           | <b>\$1,179,110.83</b> |
| Accounts Receivable                                  |                       |
| 1210 Accounts Receivable                             | 2,734.58              |
| <b>Total Accounts Receivable</b>                     | <b>\$2,734.58</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>\$1,181,845.41</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>\$1,254,024.29</b> |
| <b>LIABILITIES AND EQUITY</b>                        |                       |
| Liabilities  |                       |
| Current Liabilities                                  |                       |
| Accounts Payable                                     |                       |
| 2210 Accounts Payable                                | 26,208.20             |
| <b>Total Accounts Payable</b>                        | <b>\$26,208.20</b>    |
| Other Current Liabilities                            |                       |
| 2220 PTO Funds                                       | 13.84                 |
| 2230 Due to YLC                                      | -8,601.80             |
| 2240 Due to Foundation                               | 0.00                  |
| 2250 GFI Lease Buyout                                | -38,208.00            |
| 2260 Payroll Liability                               | 44,945.44             |
| <b>Total Other Current Liabilities</b>               | <b>\$ -1,850.52</b>   |
| <b>Total Current Liabilities</b>                     | <b>\$24,357.68</b>    |

|   | TOTAL                 |
|---|-----------------------|
| <b>Long-Term Liabilities</b>                |                       |
| 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            |
| <b>Total Long-Term Liabilities</b>          | <b>\$465,218.47</b>   |
| <b>Total Liabilities</b>                    | <b>\$489,576.15</b>   |
| <b>Equity</b>                               |                       |
| 3010 Opening Balance Equity                 | 0.00                  |
| 3020 Unrestricted Net Assets                | 249,584.28            |
| Net Income                                  | 514,863.86            |
| <b>Total Equity</b>                         | <b>\$764,448.14</b>   |
| <b>TOTAL LIABILITIES AND EQUITY</b>         | <b>\$1,254,024.29</b> |