

The Biome School
Profit and Loss Comparison
 August 2021

	TOTAL	
	AUG 2021	JUL - AUG, 2021 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	22,102.60	46,052.49
5311.0 Basic Formula Calculation - State	132,715.00	264,321.00
5319.0 Classroom Trust Fund - State	6,160.45	13,698.86
Total DESE Enrollment-Driven Funding	160,978.05	324,072.35
DESE Need-Based Funding		
5412.0 Medicaid / SDAC	4,347.56	4,347.56
5445.0 USDA School Lunch Program	3,560.24	3,560.24
5446.0 USDA School Breakfast Program	1,360.65	1,360.65
Total DESE Need-Based Funding	9,268.45	9,268.45
Total DISTRICT REVENUE	170,246.50	333,340.80
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5198.3 Intercompany Income - Grants & Gifts	26,666.66	53,333.32
Total Intercompany Grant Income	26,666.66	53,333.32
Total INTERCOMPANY REVENUE	26,666.66	53,333.32
OTHER REVENUE		
Other Income		
5141.0 Earnings On Investments	130.45	130.45
5198.9 Other Local Revenue	913.88	913.88
Total Other Income	1,044.33	1,044.33
Student Fees		
5179.0 Extended Care Fees	2,121.80	2,121.80
Total Student Fees	2,121.80	2,121.80
Total OTHER REVENUE	3,166.13	3,166.13
Total Income	\$200,079.29	\$389,840.25
GROSS PROFIT	\$200,079.29	\$389,840.25
Expenses		
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	45,000.00	90,000.00
6319.6 Intercompany Expense - Facility Services	17,500.00	35,000.00
Total Management Services Expense	62,500.00	125,000.00
Total INTERCOMPANY EXPENSES	62,500.00	125,000.00

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PLANT OPERATIONS		
Food Service		
6391.0 FSMC - Lunch	10,131.75	10,131.75
6411.2 Supplies - Food Service	1,346.19	1,346.19
Total Food Service	11,477.94	11,477.94
Grounds & Mainenance		
6332.1 Building Repairs & Maintenance	613.89	1,641.54
6332.2 Landscaping Maintenance	607.71	607.71
6411.3 Supplies - Facility	2,106.97	3,250.20
Total Grounds & Mainenance	3,328.57	5,499.45
Other Plant Operations		
6314.0 Fees - Staffing & Backgrounds	490.64	830.94
6339.0 Security Services	4,333.40	4,333.40
6341.0 Student Transportation	532.60	532.60
Total Other Plant Operations	5,356.64	5,696.94
Utilities		
6335.6 Water & Trash	893.08	1,320.96
6361.0 Internet & Phone	422.32	794.64
6481.2 Electric & Gas	2,755.32	4,655.31
Total Utilities	4,070.72	6,770.91
Total PLANT OPERATIONS	24,233.87	29,445.24
PURCHASED INSTRUCTION		
PURCHASED INSTRUCTION - ADMIN / PRIN		
6334.0 Photocopier - Biome	935.57	2,347.99
6411.5 Supplies - Principals Office	2,065.22	2,129.49
6544.1 Capital - Student Databases		160.00
Total PURCHASED INSTRUCTION - ADMIN / PRIN	3,000.79	4,637.48
PURCHASED INSTRUCTION - IDEA / FEDERAL		
6312.1 IDEA Part B Federal	5,724.70	5,724.70
Total PURCHASED INSTRUCTION - IDEA / FEDERAL	5,724.70	5,724.70
PURCHASED INSTRUCTION - POOL / INSTRUCT		
Instruction Improvement		
6312.3 Professional Development	1,547.94	6,470.00
6312.4 Curriculum Development	1,800.00	1,800.00
Total Instruction Improvement	3,347.94	8,270.00
Outsourced Instruction		
6311.2 Summer School Instruction	17,400.00	28,884.75

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Total Outsourced Instruction	17,400.00	28,884.75
Supplies & Subscriptions		
6411.4 Supplies - School Events & Meals	504.49	1,021.01
6411.6 Supplies - Classroom Instruction	1,668.38	2,209.41
6411.7 Supplies - Summer School		327.00
6412.7 Supplies - Other Technology	493.10	493.10
6412.8 Supplies - Computers & Tablets		19,980.00
6412.9 Supplies - Virtual Learning Tools	3,087.98	3,117.96
Total Supplies & Subscriptions	5,753.95	27,148.48
Textbooks & Curriculum		
6431.3 Curriculum - Handwriting	4,462.93	10,524.92
Total Textbooks & Curriculum	4,462.93	10,524.92
Total PURCHASED INSTRUCTION - POOL / INSTRUCT	30,964.82	74,828.15
Total PURCHASED INSTRUCTION	39,690.31	85,190.33
SALARIES & BENEFITS		
6000 PAYROLL HOLDING	100,041.60	225,490.47
SALARIES & BENEFITS - POOL / INSTRUCT		
Gross Salaries & Wages		
6111.0 Salaries - FT Certified	8,565.01	19,360.39
Total Gross Salaries & Wages	8,565.01	19,360.39
Retirement Contributions		
6211.0 Retirement - Certified	13,855.26	31,780.35
6221.0 Retirement - Classified	662.44	1,422.67
Total Retirement Contributions	14,517.70	33,203.02
Taxes & Insurance		
6241.0 Employee Insurance	9,607.82	19,215.64
6271.0 MO Unemployment	0.52	0.52
Total Taxes & Insurance	9,608.34	19,216.16
Total SALARIES & BENEFITS - POOL / INSTRUCT	32,691.05	71,779.57
Total SALARIES & BENEFITS	132,732.65	297,270.04
Total Expenses	\$259,156.83	\$536,905.61
NET OPERATING INCOME	\$ -59,077.54	\$ -147,065.36
NET INCOME	\$ -59,077.54	\$ -147,065.36

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Balance Sheet

As of August 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	1,327,438.53
1030 Simmons Bank Savings	93.43
Total Bank Accounts	\$1,327,531.96
Accounts Receivable	
1210 Accounts Receivable	4,920.89
Total Accounts Receivable	\$4,920.89
Other Current Assets	
1220 Undeposited Funds	98,893.15
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$98,893.15
Total Current Assets	\$1,431,346.00
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	10,000.00
1521 Instructional Furnishings & Equipment	4,105.25
1522 Facility Fixtures & Equipment	4,006.25
1523 FF&E - Accum Depreciation	-5,894.45
1530 Technology Equipment	157,370.59
1531 Tech Equip - Accum Depreciation	-124,773.04
Total FIXED ASSETS	44,814.60
Total Fixed Assets	\$44,814.60
TOTAL ASSETS	\$1,476,160.60

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Balance Sheet

As of August 31, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	40,010.77
Total Accounts Payable	\$40,010.77
Other Current Liabilities	
2240 Due to Foundation	0.00
CURRENT LIABILITIES	
2220 PTO Funds	0.00
2230 Due to YLC	0.00
2260 Payroll Liability	44,945.44
Total CURRENT LIABILITIES	44,945.44
Total Other Current Liabilities	\$44,945.44
Total Current Liabilities	\$84,956.21
Long-Term Liabilities	
LOANS & FINANCING	
2500 SBA PPP Funding	315,318.47
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	499,900.00
Total LOANS & FINANCING	815,218.47
Total Long-Term Liabilities	\$815,218.47
Total Liabilities	\$900,174.68
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	723,051.28
Net Income	-147,065.36
Total Equity	\$575,985.92
TOTAL LIABILITIES AND EQUITY	\$1,476,160.60