

The Biome School

Profit and Loss Comparison

December 2021

	TOTAL	
	DEC 2021	JUL - DEC, 2021 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	19,533.52	126,742.33
5311.0 Basic Formula Calculation - State	126,458.00	758,827.00
5319.0 Classroom Trust Fund - State	6,799.92	40,811.15
Total DESE Enrollment-Driven Funding	152,791.44	926,380.48
DESE Need-Based Funding		
5412.0 Medicaid / SDAC	3,394.55	7,742.11
5423.0 CARES - ESSER II		68,273.75
5441.0 IDEA Part B - SPED		10,927.94
5442.0 ECSE 619 - CEIS		0.00
5445.0 USDA School Lunch Program	4,270.01	32,122.18
5446.0 USDA School Breakfast Program	1,529.21	10,918.71
5451.0 Title I - Support for Disadvantaged		23,150.25
5461.0 Title IV.A - Student Support & Enrichment		2,500.00
5465.0 Title II.A - Faculty Training & Recruitment		2,641.50
Total DESE Need-Based Funding	9,193.77	158,276.44
Total DISTRICT REVENUE	161,985.21	1,084,656.92
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5198.3 Intercompany Income - Grants & Gifts	26,666.66	159,999.96
Total Intercompany Grant Income	26,666.66	159,999.96
Total INTERCOMPANY REVENUE	26,666.66	159,999.96
OTHER REVENUE		
Other Government Funding		
5497.3 Other Federal Revenue (SBA Funds)		315,318.47
Total Other Government Funding		315,318.47
Other Income		
5141.0 Earnings On Investments	14.39	250.64
5198.9 Other Local Revenue	10,000.00	10,000.00
Total Other Income	10,014.39	10,250.64
Student Fees		
5179.0 Extended Care Fees	3,030.53	20,255.13
Total Student Fees	3,030.53	20,255.13
Total OTHER REVENUE	13,044.92	345,824.24
Uncategorized Revenue		0.00
Total Income	\$201,696.79	\$1,590,481.12
GROSS PROFIT	\$201,696.79	\$1,590,481.12
Expenses		
FINANCING EXPENSES		

	TOTAL	
	DEC 2021	JUL - DEC, 2021 (YTD)
6521.6 Interest Expense - SBA EIDL Loan	1,125.00	4,016.00
Total FINANCING EXPENSES	1,125.00	4,016.00
INTERCOMPANY EXPENSES		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	45,000.00	270,000.00
6319.6 Intercompany Expense - Facility Services	17,500.00	105,000.00
Total Management Services Expense	62,500.00	375,000.00
Total INTERCOMPANY EXPENSES	62,500.00	375,000.00
PLANT OPERATIONS		
Food Service		
6391.0 FSMC - Lunch	13,839.50	49,475.95
6411.2 Supplies - Food Service	177.92	3,849.35
Total Food Service	14,017.42	53,325.30
Grounds & Mainenance		
6332.1 Building Repairs & Maintenance	3,769.92	6,858.93
6332.2 Landscaping Maintenance	607.70	4,072.55
6411.3 Supplies - Facility	562.02	8,455.13
Total Grounds & Mainenance	4,939.64	19,386.61
Other Plant Operations		
6314.0 Fees - Staffing & Backgrounds	155.85	1,885.82
6339.0 Security Services	390.70	5,313.60
6341.0 Student Transportation	279.25	4,865.38
Total Other Plant Operations	825.80	12,064.80
Utilities		
6335.6 Water & Trash	500.11	3,096.61
6361.0 Internet & Phone	372.32	3,168.23
6481.2 Electric & Gas	1,768.60	15,409.70
Total Utilities	2,641.03	21,674.54
Total PLANT OPERATIONS	22,423.89	106,451.25
PURCHASED INSTRUCTION		
PURCHASED INSTRUCTION - ADMIN / PRIN		
6334.0 Photocopier - Biome	2,253.84	10,168.36
6411.5 Supplies - Principals Office	699.74	10,383.45
6412.5 Software - Student Databases	80.00	3,610.00
Total PURCHASED INSTRUCTION - ADMIN / PRIN	3,033.58	24,161.81
PURCHASED INSTRUCTION - IDEA / FEDERAL		
6312.1 IDEA Part B Federal		17,103.88
Total PURCHASED INSTRUCTION - IDEA / FEDERAL		17,103.88
PURCHASED INSTRUCTION - IDEA / STATELOC		
6312.8 IDEA Part B State	5,724.70	11,449.40
Total PURCHASED INSTRUCTION - IDEA / STATELOC	5,724.70	11,449.40
PURCHASED INSTRUCTION - POOL / INSTRUCT		
Instruction Improvement		
6312.3 Professional Development		6,505.00
6312.4 Curriculum Development		1,800.00
Total Instruction Improvement		8,305.00
Outsourced Instruction		

	TOTAL	
	DEC 2021	JUL - DEC, 2021 (YTD)
6311.1 Substitute Teachers	325.00	3,010.76
6311.2 Summer School Instruction		28,884.75
6311.5 Student Enrichment Activities		4,260.00
Total Outsourced Instruction	325.00	36,155.51
Supplies & Subscriptions		
6411.4 Supplies - School Events & Meals	1,150.00	3,287.31
6411.6 Supplies - Classroom & Support Services	248.28	10,454.43
6411.7 Supplies - Summer & Extended Care		327.00
6411.8 Supplies - Music / Mind & Movement		919.38
6411.9 Supplies - Adaptive Thinking		4,435.64
6412.7 Supplies - Technology Supplies	426.27	4,767.23
6412.8 Supplies - Computers & Tablets		20,879.00
6412.9 Supplies - Virtual Learning Tools	29.98	1,979.88
Total Supplies & Subscriptions	1,854.53	47,049.87
Textbooks & Curriculum		
6431.1 Curriculum - Math		14,382.50
6431.2 Curriculum - Reading & Phonics		8,129.30
6431.3 Curriculum - Handwriting		2,369.52
Total Textbooks & Curriculum		24,881.32
Total PURCHASED INSTRUCTION - POOL / INSTRUCT	2,179.53	116,391.70
Total PURCHASED INSTRUCTION	10,937.81	169,106.79
SALARIES & BENEFITS		
6000 PAYROLL HOLDING	166,684.66	708,401.60
SALARIES & BENEFITS - POOL / INSTRUCT		
Gross Salaries & Wages		
6111.0 Salaries - FT Certified	14,306.48	62,612.48
6151.0 Salaries - FT Classified	364.95	486.60
Total Gross Salaries & Wages	14,671.43	63,099.08
Retirement Contributions		
6211.0 Retirement - Certified	24,155.14	102,759.37
6221.0 Retirement - Classified	755.97	4,500.65
Total Retirement Contributions	24,911.11	107,260.02
Taxes & Insurance		
6241.0 Employee Insurance	11,038.37	63,410.18
6261.0 Workers Compensation	713.42	3,543.31
6271.0 MO Unemployment		0.52
Total Taxes & Insurance	11,751.79	66,954.01
Total SALARIES & BENEFITS - POOL / INSTRUCT	51,334.33	237,313.11
Total SALARIES & BENEFITS	218,018.99	945,714.71
Total Expenses	\$315,005.69	\$1,600,288.75
NET OPERATING INCOME	\$ -113,308.90	\$ -9,807.63
Other Expenses		
Reconciliation Discrepancies		2,018.25
Total Other Expenses	\$0.00	\$2,018.25
NET OTHER INCOME	\$0.00	\$ -2,018.25
NET INCOME	\$ -113,308.90	\$ -11,825.88

The Biome School

Balance Sheet

As of December 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	302,464.10
1030 Simmons Bank Savings	15,093.74
Total Bank Accounts	\$317,557.84
Accounts Receivable	
1210 Accounts Receivable	26,383.99
Total Accounts Receivable	\$26,383.99
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$343,941.83
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	10,000.00
1521 Instructional Furnishings & Equipment	4,105.25
1522 Facility Fixtures & Equipment	16,976.25
1523 FF&E - Accum Depreciation	-8,557.45
1530 Technology Equipment	157,370.59
1531 Tech Equip - Accum Depreciation	-142,653.04
Total FIXED ASSETS	37,241.60
Total Fixed Assets	\$37,241.60
TOTAL ASSETS	\$381,183.43
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	5,408.14
Total Accounts Payable	\$5,408.14
Other Current Liabilities	
CURRENT LIABILITIES	
2220 PTO Funds	-468.74
2230 Due to YLC	-872,253.81
2240 Due to Foundation	0.00
2260 Payroll Liability	44,945.44
Total CURRENT LIABILITIES	-827,777.11
Total Other Current Liabilities	\$ -827,777.11
Total Current Liabilities	\$ -822,368.97
Long-Term Liabilities	

	TOTAL
LOANS & FINANCING	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	499,900.00
Total LOANS & FINANCING	499,900.00
Total Long-Term Liabilities	\$499,900.00
Total Liabilities	\$ -322,468.97
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	715,478.28
Net Income	-11,825.88
Total Equity	\$703,652.40
TOTAL LIABILITIES AND EQUITY	\$381,183.43