

# The Biome School

## Profit and Loss Comparison

January 2022

	TOTAL	
	JAN 2022	JUL 2021 - JAN 2022 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
5113.0 Proposition C - Local	23,525.93	150,268.26
5311.0 Basic Formula Calculation - State		758,827.00
5319.0 Classroom Trust Fund - State	6,817.66	47,628.81
<b>Total DESE Enrollment-Driven Funding</b>	<b>30,343.59</b>	<b>956,724.07</b>
DESE Need-Based Funding		
5412.0 Medicaid / SDAC	3,940.37	11,682.48
5423.0 CARES - ESSER II	68,273.75	136,547.50
5441.0 IDEA Part B - SPED		10,927.94
5442.0 ECSE 619 - CEIS		0.00
5445.0 USDA School Lunch Program	4,284.19	36,406.36
5446.0 USDA School Breakfast Program	1,401.49	12,320.20
5451.0 Title I - Support for Disadvantaged	23,150.25	46,300.50
5461.0 Title IV.A - Student Support & Enrichment	2,500.00	5,000.00
5465.0 Title II.A - Faculty Training & Recruitment	2,641.50	5,283.00
5471.0 CNP Emergency Operations Costs (EOC)	6,935.36	6,935.36
<b>Total DESE Need-Based Funding</b>	<b>113,126.91</b>	<b>271,403.34</b>
<b>Total DISTRICT REVENUE</b>	<b>143,470.50</b>	<b>1,228,127.41</b>
INTERCOMPANY REVENUE		
Intercompany Grant Income		
5198.3 Intercompany Income - Grants & Gifts	26,666.66	186,666.62
<b>Total Intercompany Grant Income</b>	<b>26,666.66</b>	<b>186,666.62</b>
<b>Total INTERCOMPANY REVENUE</b>	<b>26,666.66</b>	<b>186,666.62</b>
OTHER REVENUE		
Other Government Funding		
5497.3 Other Federal Revenue (SBA Funds)		315,318.47
<b>Total Other Government Funding</b>		<b>315,318.47</b>
Other Income		
5141.0 Earnings On Investments	5.88	256.52
5198.9 Other Local Revenue		10,000.00
<b>Total Other Income</b>	<b>5.88</b>	<b>10,256.52</b>
Student Fees		
5179.0 Extended Care Fees	3,250.80	23,505.93
<b>Total Student Fees</b>	<b>3,250.80</b>	<b>23,505.93</b>
<b>Total OTHER REVENUE</b>	<b>3,256.68</b>	<b>349,080.92</b>
Uncategorized Revenue	0.00	0.00
<b>Total Income</b>	<b>\$173,393.84</b>	<b>\$1,763,874.95</b>
GROSS PROFIT	<b>\$173,393.84</b>	<b>\$1,763,874.95</b>
Expenses		

	TOTAL	
	JAN 2022	JUL 2021 - JAN 2022 (YTD)
<b>FINANCING EXPENSES</b>		
6521.6 Interest Expense - SBA EIDL Loan	1,125.00	5,141.00
<b>Total FINANCING EXPENSES</b>	<b>1,125.00</b>	<b>5,141.00</b>
<b>INTERCOMPANY EXPENSES</b>		
Management Services Expense		
6319.5 Intercompany Expense - Executive Services	45,000.00	315,000.00
6319.6 Intercompany Expense - Facility Services	17,500.00	122,500.00
<b>Total Management Services Expense</b>	<b>62,500.00</b>	<b>437,500.00</b>
<b>Total INTERCOMPANY EXPENSES</b>	<b>62,500.00</b>	<b>437,500.00</b>
<b>PLANT OPERATIONS</b>		
Food Service		
6391.0 FSMC - Lunch	3,387.00	52,862.95
6411.2 Supplies - Food Service	4,954.48	8,803.83
<b>Total Food Service</b>	<b>8,341.48</b>	<b>61,666.78</b>
Grounds & Mainenance		
6332.1 Building Repairs & Maintenance	204.14	7,063.07
6332.2 Landscaping Maintenance		4,072.55
6411.3 Supplies - Facility	797.51	9,252.64
<b>Total Grounds &amp; Mainenance</b>	<b>1,001.65</b>	<b>20,388.26</b>
Other Plant Operations		
6314.0 Fees - Staffing & Backgrounds	258.11	2,143.93
6339.0 Security Services		5,313.60
6341.0 Student Transportation		4,865.38
<b>Total Other Plant Operations</b>	<b>258.11</b>	<b>12,322.91</b>
Utilities		
6335.6 Water & Trash	418.16	3,514.77
6361.0 Internet & Phone	372.32	3,540.55
6481.2 Electric & Gas	2,224.68	17,634.38
<b>Total Utilities</b>	<b>3,015.16</b>	<b>24,689.70</b>
<b>Total PLANT OPERATIONS</b>	<b>12,616.40</b>	<b>119,067.65</b>
<b>PURCHASED INSTRUCTION</b>		
PURCHASED INSTRUCTION - ADMIN / PRIN		
6334.0 Photocopier - Biome	1,725.25	11,893.61
6411.5 Supplies - Principals Office	1,992.85	12,376.30
6412.5 Software - Student Databases		3,610.00
<b>Total PURCHASED INSTRUCTION - ADMIN / PRIN</b>	<b>3,718.10</b>	<b>27,879.91</b>
PURCHASED INSTRUCTION - IDEA / FEDERAL		
6312.1 IDEA Part B Federal		17,103.88
<b>Total PURCHASED INSTRUCTION - IDEA / FEDERAL</b>		<b>17,103.88</b>
PURCHASED INSTRUCTION - IDEA / STATELOC		
6312.8 IDEA Part B State		11,449.40
<b>Total PURCHASED INSTRUCTION - IDEA / STATELOC</b>		<b>11,449.40</b>
PURCHASED INSTRUCTION - POOL / INSTRUCT		
Instruction Improvement		
6312.3 Professional Development		6,505.00
6312.4 Curriculum Development		1,800.00
<b>Total Instruction Improvement</b>		<b>8,305.00</b>

	TOTAL	
	JAN 2022	JUL 2021 - JAN 2022 (YTD)
Outsourced Instruction		
6311.1 Substitute Teachers		3,010.76
6311.2 Summer School Instruction		28,884.75
6311.5 Student Enrichment Activities		4,260.00
<b>Total Outsourced Instruction</b>		<b>36,155.51</b>
Supplies & Subscriptions		
6411.4 Supplies - School Events & Meals	80.84	3,368.15
6411.6 Supplies - Classroom & Support Services	198.11	10,652.54
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	373.74	5,140.97
6412.8 Supplies - Computers & Tablets		20,879.00
6412.9 Supplies - Virtual Learning Tools	222.98	2,202.86
<b>Total Supplies &amp; Subscriptions</b>	<b>875.67</b>	<b>47,925.54</b>
Textbooks & Curriculum		
6431.1 Curriculum - Math		14,382.50
6431.2 Curriculum - Reading & Phonics		8,129.30
6431.3 Curriculum - Handwriting		2,369.52
<b>Total Textbooks &amp; Curriculum</b>		<b>24,881.32</b>
<b>Total PURCHASED INSTRUCTION - POOL / INSTRUCT</b>	<b>875.67</b>	<b>117,267.37</b>
<b>Total PURCHASED INSTRUCTION</b>	<b>4,593.77</b>	<b>173,700.56</b>
SALARIES & BENEFITS		
6000 PAYROLL HOLDING	110,936.41	819,338.01
SALARIES & BENEFITS - POOL / INSTRUCT		
Gross Salaries & Wages		
6111.0 Salaries - FT Certified	9,794.76	72,407.24
6151.0 Salaries - FT Classified	260.68	747.28
<b>Total Gross Salaries &amp; Wages</b>	<b>10,055.44</b>	<b>73,154.52</b>
Retirement Contributions		
6211.0 Retirement - Certified	15,779.18	118,538.55
6221.0 Retirement - Classified	486.60	4,987.25
<b>Total Retirement Contributions</b>	<b>16,265.78</b>	<b>123,525.80</b>
Taxes & Insurance		
6241.0 Employee Insurance	11,856.90	75,267.08
6261.0 Workers Compensation	490.57	4,033.88
6271.0 MO Unemployment		0.52
<b>Total Taxes &amp; Insurance</b>	<b>12,347.47</b>	<b>79,301.48</b>
<b>Total SALARIES &amp; BENEFITS - POOL / INSTRUCT</b>	<b>38,668.69</b>	<b>275,981.80</b>
<b>Total SALARIES &amp; BENEFITS</b>	<b>149,605.10</b>	<b>1,095,319.81</b>
<b>Total Expenses</b>	<b>\$230,440.27</b>	<b>\$1,830,729.02</b>
NET OPERATING INCOME	<b>\$ -57,046.43</b>	<b>\$ -66,854.07</b>
Other Expenses		
Reconciliation Discrepancies		2,018.25
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$2,018.25</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$ -2,018.25</b>

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	TOTAL	
	JAN 2022	JUL 2021 - JAN 2022 (YTD)
NET INCOME	<b>\$ -57,046.43</b>	<b>\$ -68,872.32</b>

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# The Biome School

## Balance Sheet

As of January 31, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	159,475.79
1030 Simmons Bank Savings	20,093.74
<b>Total Bank Accounts</b>	<b>\$179,569.53</b>
Accounts Receivable	
1210 Accounts Receivable	102,251.18
<b>Total Accounts Receivable</b>	<b>\$102,251.18</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>\$281,820.71</b>
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
<b>Total FIXED ASSETS</b>	<b>37,241.60</b>
<b>Total Fixed Assets</b>	<b>\$37,241.60</b>
<b>TOTAL ASSETS</b>	<b>\$319,062.31</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	333.46
<b>Total Accounts Payable</b>	<b>\$333.46</b>
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
<b>Total CURRENT LIABILITIES</b>	<b>-827,777.11</b>
<b>Total Other Current Liabilities</b>	<b>\$ -827,777.11</b>
<b>Total Current Liabilities</b>	<b>\$ -827,443.65</b>
Long-Term Liabilities	

	TOTAL
<b>LOANS &amp; FINANCING</b>	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	499,900.00
<b>Total LOANS &amp; FINANCING</b>	<b>499,900.00</b>
<b>Total Long-Term Liabilities</b>	<b>\$499,900.00</b>
<b>Total Liabilities</b>	<b>\$ -327,543.65</b>
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	715,478.28
Net Income	-68,872.32
<b>Total Equity</b>	<b>\$646,605.96</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$319,062.31</b>