

The Biome School

Profit and Loss Comparison

March 2022

| | TOTAL | |
|--|---------------------|---------------------------|
| | MAR 2022 | JUL 2021 - MAR 2022 (YTD) |
| Income | | |
| DISTRICT REVENUE | | |
| DESE Enrollment-Driven Funding | | |
| 5113.0 Proposition C - Local | 19,986.01 | 193,202.25 |
| 5311.0 Basic Formula Calculation - State | 75,242.00 | 1,088,853.00 |
| 5319.0 Classroom Trust Fund - State | 6,802.18 | 61,209.22 |
| Total DESE Enrollment-Driven Funding | 102,030.19 | 1,343,264.47 |
| DESE Need-Based Funding | | |
| 5412.0 Medicaid / SDAC | 4,641.69 | 16,324.17 |
| 5423.0 CARES - ESSER II | | 166,241.18 |
| 5441.0 IDEA Part B - SPED | | 10,927.94 |
| 5442.0 ECSE 619 - CEIS | | 0.00 |
| 5445.0 USDA School Lunch Program | 7,236.12 | 49,445.96 |
| 5446.0 USDA School Breakfast Program | 2,242.90 | 16,503.83 |
| 5451.0 Title I - Support for Disadvantaged | | 46,300.50 |
| 5461.0 Title IV.A - Student Support & Enrichment | | 5,000.00 |
| 5465.0 Title II.A - Faculty Training & Recruitment | | 5,283.00 |
| 5471.0 CNP Emergency Operations Costs (EOC) | | 6,935.36 |
| Total DESE Need-Based Funding | 14,120.71 | 322,961.94 |
| Total DISTRICT REVENUE | 116,150.90 | 1,666,226.41 |
| INTERCOMPANY REVENUE | | |
| Intercompany Grant Income | | |
| 5198.3 Intercompany Income - Grants & Gifts | 26,666.66 | 239,999.94 |
| Total Intercompany Grant Income | 26,666.66 | 239,999.94 |
| Total INTERCOMPANY REVENUE | 26,666.66 | 239,999.94 |
| 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 | 6.50 | 264.09 |
| 5198.9 Other Local Revenue | | 10,000.00 |
| Total Other Income | 6.50 | 10,264.09 |
| Student Fees | | |
| 5179.0 Extended Care Fees | 5,106.80 | 31,464.33 |
| Total Student Fees | 5,106.80 | 31,464.33 |
| Total OTHER REVENUE | 5,113.30 | 357,046.89 |
| Uncategorized Revenue | | 0.00 |
| Total Income | \$147,930.86 | \$2,263,273.24 |
| GROSS PROFIT | \$147,930.86 | \$2,263,273.24 |
| Expenses | | |

| | TOTAL | |
|---|------------------|---------------------------|
| | MAR 2022 | JUL 2021 - MAR 2022 (YTD) |
| BUSINESS SERVICES | | |
| Fees / Software / Subscriptions | | |
| 6319.0 Fees - Banking & POS | 471.83 | 471.83 |
| Total Fees / Software / Subscriptions | 471.83 | 471.83 |
| Total BUSINESS SERVICES | 471.83 | 471.83 |
| FINANCING EXPENSES | | |
| 6521.6 Interest Expense - SBA EIDL Loan | 1,125.00 | 7,391.00 |
| Total FINANCING EXPENSES | 1,125.00 | 7,391.00 |
| INTERCOMPANY EXPENSES | | |
| Management Services Expense | | |
| 6319.5 Intercompany Expense - Executive Services | 45,000.00 | 405,000.00 |
| 6319.6 Intercompany Expense - Facility Services | 17,500.00 | 157,500.00 |
| Total Management Services Expense | 62,500.00 | 562,500.00 |
| Total INTERCOMPANY EXPENSES | 62,500.00 | 562,500.00 |
| PLANT OPERATIONS | | |
| Food Service | | |
| 6391.0 FSMC - Lunch | 13,548.00 | 74,878.45 |
| 6411.2 Supplies - Food Service | 392.41 | 9,492.70 |
| Total Food Service | 13,940.41 | 84,371.15 |
| Grounds & Mainenance | | |
| 6332.1 Building Repairs & Maintenance | -20.97 | 9,777.63 |
| 6332.2 Landscaping Maintenance | 869.69 | 7,251.61 |
| 6411.3 Supplies - Facility | 1,092.09 | 12,612.48 |
| Total Grounds & Mainenance | 1,940.81 | 29,641.72 |
| Other Plant Operations | | |
| 6314.0 Fees - Staffing & Backgrounds | 967.37 | 3,399.67 |
| 6339.0 Security Services | | 6,219.30 |
| 6341.0 Student Transportation | 331.00 | 5,859.33 |
| Total Other Plant Operations | 1,298.37 | 15,478.30 |
| Utilities | | |
| 6335.6 Water & Trash | 1,092.39 | 5,024.09 |
| 6361.0 Internet & Phone | 399.20 | 4,312.07 |
| 6481.2 Electric & Gas | 2,078.69 | 21,180.50 |
| Total Utilities | 3,570.28 | 30,516.66 |
| Total PLANT OPERATIONS | 20,749.87 | 160,007.83 |
| PURCHASED INSTRUCTION | | |
| PURCHASED INSTRUCTION - ADMIN / PRIN | | |
| 6334.0 Photocopier - Biome | 1,605.06 | 14,956.43 |
| 6411.5 Supplies - Principals Office | 467.13 | 13,132.42 |
| 6412.5 Software - Student Databases | | 9,110.12 |
| Total PURCHASED INSTRUCTION - ADMIN / PRIN | 2,072.19 | 37,198.97 |
| PURCHASED INSTRUCTION - IDEA / FEDERAL | | |
| 6312.1 IDEA Part B Federal | 5,724.70 | 38,077.98 |
| Total PURCHASED INSTRUCTION - IDEA / FEDERAL | 5,724.70 | 38,077.98 |
| PURCHASED INSTRUCTION - IDEA / STATELOC | | |
| 6312.8 IDEA Part B State | | 11,449.40 |

| | TOTAL | |
|--|-------------------|---------------------------|
| | MAR 2022 | JUL 2021 - MAR 2022 (YTD) |
| Total PURCHASED INSTRUCTION - IDEA / STATELOC | | 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 | | |
| 6311.1 Substitute Teachers | 150.69 | 3,280.20 |
| 6311.2 Summer School Instruction | | 28,884.75 |
| 6311.5 Student Enrichment Activities | 1,620.00 | 5,880.00 |
| Total Outsourced Instruction | 1,770.69 | 38,044.95 |
| Supplies & Subscriptions | | |
| 6411.4 Supplies - School Events & Meals | 169.19 | 3,607.24 |
| 6411.6 Supplies - Classroom & Support Services | 39.99 | 13,169.48 |
| 6411.7 Supplies - Summer & Extended Care | | 327.00 |
| 6411.8 Supplies - Music / Mind & Movement | 312.09 | 1,325.03 |
| 6411.9 Supplies - Adaptive Thinking | | 4,435.64 |
| 6412.7 Supplies - Technology Supplies | 35.52 | 5,230.48 |
| 6412.8 Supplies - Computers & Tablets | | 20,879.00 |
| 6412.9 Supplies - Virtual Learning Tools | 103.97 | 2,351.80 |
| Total Supplies & Subscriptions | 660.76 | 51,325.67 |
| 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 | 2,431.45 | 122,556.94 |
| Total PURCHASED INSTRUCTION | 10,228.34 | 209,283.29 |
| SALARIES & BENEFITS | | |
| 6000 PAYROLL HOLDING | 109,681.80 | 1,039,957.55 |
| SALARIES & BENEFITS - POOL / INSTRUCT | | |
| Gross Salaries & Wages | | |
| 6111.0 Salaries - FT Certified | 9,805.50 | 92,010.44 |
| 6151.0 Salaries - FT Classified | 260.68 | 1,268.64 |
| Total Gross Salaries & Wages | 10,066.18 | 93,279.08 |
| Retirement Contributions | | |
| 6211.0 Retirement - Certified | 15,795.86 | 150,118.15 |
| 6221.0 Retirement - Classified | 486.60 | 5,960.45 |
| Total Retirement Contributions | 16,282.46 | 156,078.60 |
| Taxes & Insurance | | |
| 6241.0 Employee Insurance | 11,727.91 | 98,527.81 |
| 6261.0 Workers Compensation | 700.74 | 5,202.36 |
| 6271.0 MO Unemployment | | 0.52 |
| Total Taxes & Insurance | 12,428.65 | 103,730.69 |
| Total SALARIES & BENEFITS - POOL / INSTRUCT | 38,777.29 | 353,088.37 |
| Total SALARIES & BENEFITS | 148,459.09 | 1,393,045.92 |
| Uncategorized Expense | 170.79 | 170.79 |

| | TOTAL | |
|------------------------------|----------------------|---------------------------|
| | MAR 2022 | JUL 2021 - MAR 2022 (YTD) |
| Total Expenses | \$243,704.92 | \$2,332,870.66 |
| NET OPERATING INCOME | \$ -95,774.06 | \$ -69,597.42 |
| 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 | \$ -95,774.06 | \$ -71,615.67 |

The Biome School

Balance Sheet

As of March 31, 2022

| | TOTAL |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1010 Bill.com Money Out Clearing | 0.00 |
| 1025 Simmons Bank Checking | 246,763.46 |
| 1030 Simmons Bank Savings | 30,093.74 |
| Total Bank Accounts | \$276,857.20 |
| Accounts Receivable | |
| 1210 Accounts Receivable | 9,479.02 |
| Total Accounts Receivable | \$9,479.02 |
| Other Current Assets | |
| 1220 Undeposited Funds | 0.00 |
| 1410 Prepaid Insurance | 0.00 |
| Total Other Current Assets | \$0.00 |
| Total Current Assets | \$286,336.22 |
| 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 | \$323,577.82 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2210 Accounts Payable | 7,592.32 |
| Total Accounts Payable | \$7,592.32 |
| 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 | \$ -820,184.79 |
| 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 | \$ -320,284.79 |
| Equity | |
| 3010 Opening Balance Equity | 0.00 |
| 3020 Unrestricted Net Assets | 715,478.28 |
| Net Income | -71,615.67 |
| Total Equity | \$643,862.61 |
| TOTAL LIABILITIES AND EQUITY | \$323,577.82 |