

# The Biome School

## Profit and Loss Comparison

April 2022

	Total	
	Apr 2022	Jul 2021 - Apr 2022 (YTD)
<b>Income</b>		
<b>DISTRICT REVENUE</b>		
<b>DESE Enrollment-Driven Funding</b>		
5113.0 Proposition C - Local	20,331.01	213,533.26
5311.0 Basic Formula Calculation - State	85,385.00	1,174,238.00
5319.0 Classroom Trust Fund - State	6,799.84	68,009.06
<b>Total DESE Enrollment-Driven Funding</b>	<b>\$ 112,515.85</b>	<b>\$ 1,455,780.32</b>
<b>DESE Need-Based Funding</b>		
5412.0 Medicaid / SDAC		16,324.17
5423.0 CARES - ESSER II	106,853.82	273,095.00
5441.0 IDEA Part B - SPED	32,822.84	43,750.78
5442.0 ECSE 619 - CEIS	1,565.00	1,565.00
5445.0 USDA School Lunch Program	8,449.75	57,895.71
5446.0 USDA School Breakfast Program	2,904.57	19,408.40
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
<b>Total DESE Need-Based Funding</b>	<b>\$ 152,595.98</b>	<b>\$ 475,557.92</b>
<b>Total DISTRICT REVENUE</b>	<b>\$ 265,111.83</b>	<b>\$ 1,931,338.24</b>
<b>INTERCOMPANY REVENUE</b>		
<b>Intercompany Grant Income</b>		
5198.3 Intercompany Income - Grants & Gifts	26,666.66	266,666.60
<b>Total Intercompany Grant Income</b>	<b>\$ 26,666.66</b>	<b>\$ 266,666.60</b>
<b>Total INTERCOMPANY REVENUE</b>	<b>\$ 26,666.66</b>	<b>\$ 266,666.60</b>
<b>OTHER REVENUE</b>		
<b>Other Government Funding</b>		
5497.3 Other Federal Revenue (SBA Funds)		315,318.47
<b>Total Other Government Funding</b>	<b>\$ 0.00</b>	<b>\$ 315,318.47</b>
<b>Other Income</b>		
5141.0 Earnings On Investments		264.09
5198.9 Other Local Revenue	217.27	10,217.27
<b>Total Other Income</b>	<b>\$ 217.27</b>	<b>\$ 10,481.36</b>
<b>Student Fees</b>		
5179.0 Extended Care Fees	4,194.00	35,658.33
<b>Total Student Fees</b>	<b>\$ 4,194.00</b>	<b>\$ 35,658.33</b>
<b>Total OTHER REVENUE</b>	<b>\$ 4,411.27</b>	<b>\$ 361,458.16</b>
<b>Uncategorized Revenue</b>		<b>0.00</b>
<b>Total Income</b>	<b>\$ 296,189.76</b>	<b>\$ 2,559,463.00</b>
<b>Gross Profit</b>	<b>\$ 296,189.76</b>	<b>\$ 2,559,463.00</b>
<b>Expenses</b>		

**FINANCING EXPENSES**

6521.6 Interest Expense - SBA EIDL Loan	1,125.00	8,516.00
<b>Total FINANCING EXPENSES</b>	<b>\$ 1,125.00</b>	<b>\$ 8,516.00</b>

**INTERCOMPANY EXPENSES**

<b>Management Services Expense</b>		
6319.5 Intercompany Expense - Executive Services	45,000.00	450,000.00
6319.6 Intercompany Expense - Facility Services	17,500.00	175,000.00
<b>Total Management Services Expense</b>	<b>\$ 62,500.00</b>	<b>\$ 625,000.00</b>
<b>Total INTERCOMPANY EXPENSES</b>	<b>\$ 62,500.00</b>	<b>\$ 625,000.00</b>

**PLANT OPERATIONS**

<b>Food Service</b>		
6391.0 FSMC - Lunch	5,645.00	80,523.45
6411.2 Supplies - Food Service	156.56	10,111.11
<b>Total Food Service</b>	<b>\$ 5,801.56</b>	<b>\$ 90,634.56</b>
<b>Grounds &amp; Mainenance</b>		
6332.1 Building Repairs & Maintenance	263.00	10,828.31
6332.2 Landscaping Maintenance		7,251.61
6411.3 Supplies - Facility	1,485.58	14,077.09
<b>Total Grounds &amp; Mainenance</b>	<b>\$ 1,748.58</b>	<b>\$ 32,157.01</b>
<b>Other Plant Operations</b>		
6314.0 Fees - Staffing & Backgrounds	197.62	3,597.29
6339.0 Security Services		6,219.30
6341.0 Student Transportation	571.75	6,612.08
<b>Total Other Plant Operations</b>	<b>\$ 769.37</b>	<b>\$ 16,428.67</b>
<b>Utilities</b>		
6335.6 Water & Trash	571.75	5,595.84
6361.0 Internet & Phone	399.20	4,711.27
6481.2 Electric & Gas	2,024.29	23,204.79
<b>Total Utilities</b>	<b>\$ 2,995.24</b>	<b>\$ 33,511.90</b>
<b>Total PLANT OPERATIONS</b>	<b>\$ 11,314.75</b>	<b>\$ 172,732.14</b>

**PURCHASED INSTRUCTION**

<b>PURCHASED INSTRUCTION - ADMIN / PRIN</b>		
6334.0 Photocopier - Biome	1,797.11	16,753.54
6411.5 Supplies - Principals Office		13,102.95
6412.5 Software - Student Databases		9,110.12
<b>Total PURCHASED INSTRUCTION - ADMIN / PRIN</b>	<b>\$ 1,797.11</b>	<b>\$ 38,966.61</b>
<b>PURCHASED INSTRUCTION - IDEA / FEDERAL</b>		
6312.1 IDEA Part B Federal	5,724.70	43,802.68
<b>Total PURCHASED INSTRUCTION - IDEA / FEDERAL</b>	<b>\$ 5,724.70</b>	<b>\$ 43,802.68</b>
<b>PURCHASED INSTRUCTION - IDEA / STATELOC</b>		
6312.8 IDEA Part B State		11,449.40
<b>Total PURCHASED INSTRUCTION - IDEA / STATELOC</b>	<b>\$ 0.00</b>	<b>\$ 11,449.40</b>
<b>PURCHASED INSTRUCTION - POOL / INSTRUCT</b>		
<b>Instruction Improvement</b>		
6312.3 Professional Development		6,505.00
6312.4 Curriculum Development		1,800.00
<b>Total Instruction Improvement</b>	<b>\$ 0.00</b>	<b>\$ 8,305.00</b>
<b>Outsourced Instruction</b>		

6311.1 Substitute Teachers		3,280.20
6311.2 Summer School Instruction	1,850.00	30,734.75
6311.5 Student Enrichment Activities		6,900.00
<b>Total Outsourced Instruction</b>	<b>\$ 1,850.00</b>	<b>\$ 40,914.95</b>
<b>Supplies &amp; Subscriptions</b>		
6411.4 Supplies - School Events & Meals	-40.41	3,777.07
6411.6 Supplies - Classroom & Support Services		15,187.73
6411.7 Supplies - Summer & Extended Care		327.00
6411.8 Supplies - Music / Mind & Movement	-312.09	1,012.94
6411.9 Supplies - Adaptive Thinking		4,435.64
6412.7 Supplies - Technology Supplies		5,230.48
6412.8 Supplies - Computers & Tablets	40,800.00	61,679.00
6412.9 Supplies - Virtual Learning Tools	429.98	2,781.78
<b>Total Supplies &amp; Subscriptions</b>	<b>\$ 40,877.48</b>	<b>\$ 94,431.64</b>
<b>Textbooks &amp; Curriculum</b>		
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>\$ 0.00</b>	<b>\$ 24,881.32</b>
<b>Total PURCHASED INSTRUCTION - POOL / INSTRUCT</b>	<b>\$ 42,727.48</b>	<b>\$ 168,532.91</b>
<b>Total PURCHASED INSTRUCTION</b>	<b>\$ 50,249.29</b>	<b>\$ 262,751.60</b>
<b>SALARIES &amp; BENEFITS</b>		
<b>6000 PAYROLL HOLDING</b>	101,743.07	1,141,700.62
<b>SALARIES &amp; BENEFITS - POOL / INSTRUCT</b>		
<b>Gross Salaries &amp; Wages</b>		
6111.0 Salaries - FT Certified	9,128.00	101,138.44
6151.0 Salaries - FT Classified	260.68	1,529.32
<b>Total Gross Salaries &amp; Wages</b>	<b>\$ 9,388.68</b>	<b>\$ 102,667.76</b>
<b>Retirement Contributions</b>		
6211.0 Retirement - Certified	14,752.49	164,870.64
6221.0 Retirement - Classified	486.60	6,447.05
<b>Total Retirement Contributions</b>	<b>\$ 15,239.09</b>	<b>\$ 171,317.69</b>
<b>Taxes &amp; Insurance</b>		
6241.0 Employee Insurance	11,115.82	109,643.63
6261.0 Workers Compensation	445.76	5,648.12
6271.0 MO Unemployment		0.52
<b>Total Taxes &amp; Insurance</b>	<b>\$ 11,561.58</b>	<b>\$ 115,292.27</b>
<b>Total SALARIES &amp; BENEFITS - POOL / INSTRUCT</b>	<b>\$ 36,189.35</b>	<b>\$ 389,277.72</b>
<b>Total SALARIES &amp; BENEFITS</b>	<b>\$ 137,932.42</b>	<b>\$ 1,530,978.34</b>
<b>Total Expenses</b>	<b>\$ 263,121.46</b>	<b>\$ 2,599,978.08</b>
<b>Net Operating Income</b>	<b>\$ 33,068.30</b>	<b>-\$ 40,515.08</b>
<b>Net Income</b>	<b>\$ 33,068.30</b>	<b>-\$ 40,515.08</b>

**The Biome School**  
**Balance Sheet**  
As of April 30, 2022

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	180,472.63
1030 Simmons Bank Savings	35,093.74
<b>Total Bank Accounts</b>	<b>\$ 215,566.37</b>
<b>Accounts Receivable</b>	
1210 Accounts Receivable	152,595.98
<b>Total Accounts Receivable</b>	<b>\$ 152,595.98</b>
<b>Other Current Assets</b>	
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>\$ 368,162.35</b>
<b>Fixed Assets</b>	
<b>FIXED ASSETS</b>	
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>\$ 405,403.95</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2210 Accounts Payable	58,317.86
<b>Total Accounts Payable</b>	<b>\$ 58,317.86</b>
<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
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>-\$ 769,459.25</b>
<b>Long-Term Liabilities</b>	
<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>-\$ 269,559.25</b>
<b>Equity</b>	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	715,478.28
Net Income	-40,515.08
<b>Total Equity</b>	<b>\$ 674,963.20</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 405,403.95</b>

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