

# The Biome School

## Profit and Loss Comparison

May 2022

	TOTAL	
	MAY 2022	JUL 2021 - MAY 2022 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
99999.51130.1.1 Proposition C - Local	3,970.06	217,503.32
99999.53110.1.3 Basic Formula Calculation - State	481,662.00	1,655,900.00
99999.53190.1.3 Classroom Trust Fund - State	6,831.04	74,840.10
<b>Total DESE Enrollment-Driven Funding</b>	<b>492,463.10</b>	<b>1,948,243.42</b>
DESE Need-Based Funding		
12210.54120.1.3 Medicaid / SDAC	400.11	16,724.28
40001.54510.1.4 Title I - Support for Disadvantaged		46,300.50
40001.54610.1.4 Title IV.A - Student Support & Enrichment		5,000.00
40001.54650.1.4 Title II.A - Faculty Training & Recruitment		5,283.00
42302.54230.1.4 CARES - ESSER II		273,095.00
44100.54410.2.4 IDEA Part B - SPED		43,750.78
44201.54420.2.4 ECSE 619 - CEIS		1,565.00
44400.53970.1.3 CNP Emergency Operations Costs (EOC)		6,935.36
45500.54450.1.4 USDA School Lunch Program	8,390.43	66,286.14
45600.54460.1.4 USDA School Breakfast Program	3,086.92	22,495.32
<b>Total DESE Need-Based Funding</b>	<b>11,877.46</b>	<b>487,435.38</b>
Fee & Reimbursement Income		
99999.51790.1.1 Extended Care Fees	4,364.40	40,022.73
<b>Total Fee &amp; Reimbursement Income</b>	<b>4,364.40</b>	<b>40,022.73</b>
<b>Total DISTRICT REVENUE</b>	<b>508,704.96</b>	<b>2,475,701.53</b>
INTERCOMPANY CONTRIBUTIONS		
99999.51983.1.1 Intercompany Income - Grants & Gifts	26,666.66	293,333.26
<b>Total INTERCOMPANY CONTRIBUTIONS</b>	<b>26,666.66</b>	<b>293,333.26</b>
OTHER INCOME SOURCES		
99999.51410.1.1 Earnings On Investments	9.22	273.31
99999.51989.1.1 Other Local Revenue		13,232.79
99999.54973.1.4 Other Federal Revenue		315,318.47
<b>Total OTHER INCOME SOURCES</b>	<b>9.22</b>	<b>328,824.57</b>
Uncategorized Revenue		0.00
<b>Total Income</b>	<b>\$535,380.84</b>	<b>\$3,097,859.36</b>
GROSS PROFIT	<b>\$535,380.84</b>	<b>\$3,097,859.36</b>
Expenses		
@		
99999.2321.65216.1.1 Interest Expense - SBA EIDL Loan	1,125.00	9,641.00
<b>Total @</b>	<b>1,125.00</b>	<b>9,641.00</b>
INTERCOMPANY EXPENSES		
99999.2321.63195.1.3 Intercompany Expense - Executive Services	45,000.00	495,000.00
99999.2541.63196.1.3 Intercompany Expense - Facility Services	17,500.00	192,500.00

	TOTAL	
	MAY 2022	JUL 2021 - MAY 2022 (YTD)
<b>Total INTERCOMPANY EXPENSES</b>	<b>62,500.00</b>	<b>687,500.00</b>
PLANT OPERATIONS		
44500.2562.63910.1.4 FSMC - Lunch	10,540.00	91,063.45
99999.2541.63321.1.3 Repairs & Maintenance - School		11,550.35
99999.2541.63322.1.3 Landscaping Maintenance		7,251.61
99999.2541.63356.1.3 Water & Trash	599.26	6,195.10
99999.2541.63390.1.3 Security Services	100.00	6,319.30
99999.2541.63610.1.3 Internet & Phone	399.35	5,110.62
99999.2541.64113.1.3 Supplies - Facility	656.09	14,292.66
99999.2541.64126.1.1 Fees & Subscriptions - Facility	740.70	4,916.47
99999.2541.64812.1.3 Electric & Gas	1,911.62	25,116.41
99999.2558.63410.1.3 Student Transportation	734.86	7,346.94
99999.2562.64112.1.3 Supplies - Food Service	777.34	8,634.08
<b>Total PLANT OPERATIONS</b>	<b>16,459.22</b>	<b>187,796.99</b>
PRINCIPAL & INSTRUCTION		
12210.1221.63128.2.3 SPED Services - IDEA Part B State		11,449.40
40001.1111.63111.2.4 Substitute Teachers (non-employee)		3,280.20
40001.1111.63112.2.4 Summer School Teachers (non-employee)		30,734.75
40001.1111.63115.1.4 Student Enrichment Activities		6,900.00
40001.1111.63123.1.4 Professional Development - School		7,470.00
40001.1111.63124.1.4 Curriculum Development		1,800.00
40001.1111.64114.1.4 Supplies - School Events & Meals	1,084.26	5,181.23
40001.1111.64116.1.4 Supplies - Classroom & Support Services	890.57	16,519.79
40001.1111.64117.1.4 Supplies - Summer & Extended Care	1,959.67	2,286.67
40001.1111.64118.1.4 Supplies - Music / Mind & Movement		329.06
40001.1111.64119.1.4 Supplies - Adaptive Thinking		4,603.86
40001.1111.64127.1.4 Supplies - Technology Supplies	854.00	6,043.76
40001.1111.64128.1.4 Supplies - Computers & Tablets		61,679.00
40001.1111.64129.1.4 Supplies - Virtual Learning Tools	44.97	2,634.71
40001.1111.64311.1.4 Curriculum - Math		14,382.50
40001.1111.64312.1.4 Curriculum - Reading & Phonics		7,481.60
40001.1111.64313.1.4 Curriculum - Handwriting	117.80	3,263.32
44100.1221.63121.2.4 SPED Services - IDEA Part B Federal		43,802.68
99999.2411.63340.1.3 Photocopier - School	1,750.93	18,504.47
99999.2411.64115.1.3 Supplies - Principals Office	417.43	15,694.62
99999.2411.64125.1.3 Software - Student Databases		11,251.41
<b>Total PRINCIPAL &amp; INSTRUCTION</b>	<b>7,119.63</b>	<b>275,293.03</b>
SALARIES & BENEFITS		
6000 PAYROLL HOLDING	100,183.55	1,241,884.17
SALARIES & BENEFITS - POOL / INSTRUCT		
Gross Salaries & Wages		
6111.0 Salaries - FT Certified	9,025.10	110,163.54
6151.0 Salaries - FT Classified	270.43	1,799.75
<b>Total Gross Salaries &amp; Wages</b>	<b>9,295.53</b>	<b>111,963.29</b>
Retirement Contributions		
6211.0 Retirement - Certified	14,588.95	179,459.59
6221.0 Retirement - Classified	504.80	6,951.85
<b>Total Retirement Contributions</b>	<b>15,093.75</b>	<b>186,411.44</b>

	TOTAL	
	MAY 2022	JUL 2021 - MAY 2022 (YTD)
Taxes & Insurance		
6241.0 Employee Insurance	12,471.82	122,115.45
6261.0 Workers Compensation	228.18	5,876.30
6271.0 MO Unemployment		0.52
<b>Total Taxes &amp; Insurance</b>	<b>12,700.00</b>	<b>127,992.27</b>
<b>Total SALARIES &amp; BENEFITS - POOL / INSTRUCT</b>	<b>37,089.28</b>	<b>426,367.00</b>
<b>Total SALARIES &amp; BENEFITS</b>	<b>137,272.83</b>	<b>1,668,251.17</b>
<b>Total Expenses</b>	<b>\$224,476.68</b>	<b>\$2,828,482.19</b>
NET OPERATING INCOME	<b>\$310,904.16</b>	<b>\$269,377.17</b>
NET INCOME	<b>\$310,904.16</b>	<b>\$269,377.17</b>

# The Biome School

## Balance Sheet As of May 31, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	0.00
1025 Simmons Bank Checking	557,575.42
1030 Simmons Bank Savings	40,093.74
<b>Total Bank Accounts</b>	<b>\$597,669.16</b>
Accounts Receivable	
1210 Accounts Receivable	22,831.67
<b>Total Accounts Receivable</b>	<b>\$22,831.67</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>\$620,500.83</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>\$657,742.43</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	1,540.09
<b>Total Accounts Payable</b>	<b>\$1,540.09</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>\$ -826,237.02</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>\$ -326,337.02</b>
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	714,702.28
Net Income	269,377.17
<b>Total Equity</b>	<b>\$984,079.45</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$657,742.43</b>