

Management Report

The Biome School

For the period ended January 31, 2024



Statement of Activities - Modified Cash

July 2023 - January 2024

	Actual	Budget	Remaining	Total % of Budget
INCOME				
DISTRICT REVENUE				
DESE Enrollment-Driven Funding				
99999.9999.51130.1.1 Proposition C - Local (25% General)	161,908.36	149,865.80	-12,042.56	108.04 %
99999.9999.53110.1.3 Basic Formula Calculation - State	1,142,307.00	1,111,918.50	-30,388.50	102.73 %
99999.9999.53190.1.3 Classroom Trust Fund - State	44,080.33	42,423.01	-1,657.32	103.91 %
Total DESE Enrollment-Driven Funding	1,348,295.69	1,304,207.31	-44,088.38	103.38 %
DESE Need-Based Funding				
12210.9999.54120.1.3 Medicaid Revenue	67,847.91	25,710.66	-42,137.25	263.89 %
40001.9999.54510.1.4 Title I - Support for Disadvantaged	50,754.00	51,754.00	1,000.00	98.07 %
40001.9999.54610.1.4 Title IV.A - Student Support & Enrichment	3,320.50	3,320.50	0.00	100.00 %
40001.9999.54650.1.4 Title II.A - Faculty Training & Recruitment	5,000.00	5,784.50	784.50	86.44 %
42200.9999.54220.1.4 ARP - ESSER III	215,058.20	215,059.00	0.80	100.00 %
44100.9999.54410.1.4 IDEA Part B 611 Federal	42,367.50	22,279.50	-20,088.00	190.16 %
44201.9999.54420.1.4 IDEA ECSE 619 Federal	1,579.00	1,303.00	-276.00	121.18 %
44500.9999.54450.1.4 USDA School Lunch Program	35,340.80	39,452.55	4,111.75	89.58 %
44600.9999.54460.1.4 USDA School Breakfast Program	16,478.58	14,357.00	-2,121.58	114.78 %
Total DESE Need-Based Funding	437,746.49	379,020.71	-58,725.78	115.49 %
Fee & Reimbursement Income				
99999.9999.51510.1.1 PAID Meal Sales	3,243.20	4,827.36	1,584.16	67.18 %
99999.9999.51790.1.1 Extended Care Fees	20,349.00	19,941.36	-407.64	102.04 %
99999.9999.58310.1.1 Contracted Services from other LEAs	24,468.00	24,468.84	0.84	100.00 %
Total Fee & Reimbursement Income	48,060.20	49,237.56	1,177.36	97.61 %
Total DISTRICT REVENUE	1,834,102.38	1,732,465.58	-101,636.80	105.87 %
INTERCOMPANY CONTRIBUTIONS				
99999.9999.51983.1.1 Intercompany Income - Grants & Gifts	291,666.69	291,666.69	0.00	100.00 %
99999.9999.51984.1.1 Intercompany Income - Interco Loan Payments		135,449.58	135,449.58	

				Total
	Actual	Budget	Remaining	% of Budget
Total INTERCOMPANY CONTRIBUTIONS	291,666.69	427,116.27	135,449.58	68.29 %
OTHER INCOME SOURCES				
99999.9999.51410.1.1 Earnings On Investments	8,484.00	6,750.00	-1,734.00	125.69 %
99999.9999.51989.1.1 Other Local Revenue	7,071.71	10,000.00	2,928.29	70.72 %
99999.9999.54973.1.4 Other Federal Revenue		0.00	0.00	
Total OTHER INCOME SOURCES	15,555.71	16,750.00	1,194.29	92.87 %
Unapplied Cash Payment Revenue	4,078.00		-4,078.00	
Uncategorized Revenue	640.00		-640.00	
Total Income	2,146,042.78	2,176,331.85	30,289.07	98.61 %
GROSS PROFIT	2,146,042.78	2,176,331.85	30,289.07	98.61 %
EXPENSES				
INSTRUCTION				
INSTRUCTION - SERVICES & SUPPLIES				
INSTRUCTION - AUTOPAY				
		17,250.00	17,250.00	
12210.1221.63129.2.1 SPED Services - IDEA Part B 611 Local	3,575.00		-3,575.00	
40001.1111.63111.2.4 Substitute Teachers (non-employee)	6,372.37		-6,372.37	
40001.2411.63340.1.4 Photocopier - School	12,632.11		-12,632.11	
40001.2411.64125.1.4 Software - Student Databases	18,142.50		-18,142.50	
Total INSTRUCTION - AUTOPAY	40,721.98	17,250.00	-23,471.98	236.07 %
INSTRUCTION - LITERACY				
40001.1111.64312.1.4 Curriculum - Reading & Phonics	25,187.79	20,000.00	-25,187.79	
Total INSTRUCTION - LITERACY	25,187.79	20,000.00	-5,187.79	125.94 %
INSTRUCTION - OTHER				
40001.1111.63113.1.4 Other Outsourced Instruction	80.00		-80.00	
40001.1111.63114.1.4 Student Assessments & Testing	14,549.33		-14,549.33	
40001.1111.63115.1.4 Student Enrichment Activities	1,961.69		-1,961.69	
40001.1111.63122.1.4 Other Instruction Improvement	1,208.98		-1,208.98	

				Total
	Actual	Budget	Remaining	% of Budget
40001.1111.63123.1.4 Professional Development - School	2,079.75		-2,079.75	
40001.1111.64114.1.4 Supplies - School Events & Meals	-475.58		475.58	
40001.1111.64116.1.4 Supplies - Classroom & Support Services	5,470.59		-5,470.59	
40001.1111.64118.1.4 Supplies - Music / Mind & Movement	725.37		-725.37	
40001.1111.64313.1.4 Curriculum - Handwriting	11.50		-11.50	
40001.1111.64315.1.4 Curriculum - Other	26.00		-26.00	
40001.2411.64115.1.4 Supplies - Principals Office	6,047.60		-6,047.60	
Total INSTRUCTION - OTHER	31,685.23	42,278.80	10,593.57	74.94 %
INSTRUCTION - TECHNOLOGY		17,200.00	17,200.00	
40001.1111.64119.1.4 Supplies - Adaptive Thinking	6,328.32		-6,328.32	
40001.1111.64127.1.4 Supplies - Technology Supplies	6,660.30		-6,660.30	
40001.1111.64128.1.4 Supplies - Computers & Tablets	5,994.00		-5,994.00	
Total INSTRUCTION - TECHNOLOGY	18,982.62	17,200.00	-1,782.62	110.36 %
Total INSTRUCTION - SERVICES & SUPPLIES	116,577.62	96,728.80	-19,848.82	120.52 %
SALARIES & BENEFITS		1,171,307.52	1,171,307.52	
6000 PAYROLL HOLDING	-13,530.67		13,530.67	
ESSER FUNDING - SALARIES & BENEFITS				
42200.1111.61111.2.4 Salaries - FT Certified - ESSER III	87,731.82		-87,731.82	
42200.1111.61211.2.4 Salaries - PT Certified - ESSER III	14,792.91		-14,792.91	
42200.1111.62110.2.4 Retirement - Certified - ESSER III	13,229.46		-13,229.46	
42200.1111.62410.2.4 Employee Insurance - ESSER III	10,365.35		-10,365.35	
Total ESSER FUNDING - SALARIES & BENEFITS	126,119.54		-126,119.54	
SCHOOLWIDE POOL - SALARIES & BENEFITS				
40001.1111.61110.2.4 Salaries - FT Certified - Instruction	486,174.38		-486,174.38	
40001.1111.61310.2.4 Stipends - Extra Duty Work	41,127.81		-41,127.81	
40001.1111.62110.2.4 Retirement - Certified - Instruction	112,493.51		-112,493.51	
40001.1111.62310.2.4 OASDI	53,154.75		-53,154.75	

				Total
	Actual	Budget	Remaining	% of Budget
40001.1111.62320.2.4 Medicare	12,431.34		-12,431.34	
40001.1111.62410.2.4 Employee Insurance - Instruction	43,830.95		-43,830.95	
40001.1111.62610.2.4 Workers Compensation	5,059.40		-5,059.40	
40001.1111.62710.2.4 FUTA and MOUI	4,251.96		-4,251.96	
40001.2411.61111.2.4 Salaries - FT Certified - Principal	64,413.41		-64,413.41	
40001.2411.61510.1.4 Salaries - FT Classified - Principal	42,321.23		-42,321.23	
40001.2411.61610.1.4 Salaries - PT Classified - Principal	1,950.00		-1,950.00	
40001.2411.62110.2.4 Retirement - Certified - Principal	9,277.62		-9,277.62	
40001.2411.62210.1.4 Retirement - Classified - Principal	6,866.07		-6,866.07	
40001.2411.62410.2.4 Employee Insurance - Principal	12,848.25		-12,848.25	
Total SCHOOLWIDE POOL - SALARIES & BENEFITS	896,200.68		-896,200.68	
SPECIAL EDUCATION - SALARIES & BENEFITS				
12210.1221.61113.2.3 Salaries - FT Certified - IDEA Part B 611 State	106,114.81		-106,114.81	
12210.1221.61213.2.3 Salaries - PT Certified - IDEA Part B 611 State	12,495.56		-12,495.56	
12210.1221.62110.2.3 Retirement - Certified - IDEA Part B 611 State	18,899.70		-18,899.70	
12210.1221.62410.2.3 Employee Insurance - IDEA Part B 611 State	19,959.01		-19,959.01	
Total SPECIAL EDUCATION - SALARIES & BENEFITS	157,469.08		-157,469.08	
Total SALARIES & BENEFITS	1,166,258.63	1,171,307.52	5,048.89	99.57 %
Total INSTRUCTION	1,282,836.25	1,268,036.32	-14,799.93	101.17 %
INTERCOMPANY EXPENSES				
99999.2321.63195.1.3 Intercompany Expense - Executive Services		767,788.00	767,788.00	
99999.2541.63196.1.3 Intercompany Expense - Facility Services	767,787.30		-767,787.30	
Total INTERCOMPANY EXPENSES	767,787.30	767,788.00	0.70	100.00 %
OPERATIONS - SERVICES & SUPPLIES				
OPERATIONS - AUTOPAY				
		64,627.21	64,627.21	
99999.2541.63356.1.3 Water & Trash	6,111.25		-6,111.25	
99999.2541.63610.1.3 Internet & Phone	3,728.29		-3,728.29	

				Total
	Actual	Budget	Remaining	% of Budget
99999.2541.64126.1.3 Fees & Subscriptions - Other	5,177.06		-5,177.06	
99999.2541.64812.1.3 Electric & Gas	21,874.33		-21,874.33	
99999.5222.66240.4.1 Interest Expense - SBA EIDL Loan	7,875.00		-7,875.00	
Total OPERATIONS - AUTOPAY	44,765.93	64,627.21	19,861.28	69.27 %
OPERATIONS - OTHER		57,991.67	57,991.67	
44500.2562.64112.1.4 Supplies - FNS Program Federal	9,448.72		-9,448.72	
99999.1942.64117.1.3 Supplies - Extended Care	1,580.77		-1,580.77	
99999.2541.63321.1.3 Repairs & Maintenance - School	21,810.15		-21,810.15	
99999.2541.63322.1.3 Landscaping Maintenance	6,436.12		-6,436.12	
99999.2541.63390.1.3 Security Services	2,974.30		-2,974.30	
99999.2541.64113.1.3 Supplies - Custodial	7,127.82		-7,127.82	
99999.2558.63410.1.3 Student Transportation	7,176.83		-7,176.83	
Total OPERATIONS - OTHER	56,554.71	57,991.67	1,436.96	97.52 %
OPERATIONS - TWO MIKES		65,911.84	65,911.84	
44500.2562.63910.1.4 FSMC Lunch - Federal	58,677.25		-58,677.25	
44600.2562.63911.1.4 FSMC Breakfast - Federal	14,767.25		-14,767.25	
Total OPERATIONS - TWO MIKES	73,444.50	65,911.84	-7,532.66	111.43 %
Total OPERATIONS - SERVICES & SUPPLIES	174,765.14	188,530.72	13,765.58	92.70 %
Unapplied Cash Bill Payment Expenditure	0.00		0.00	
Total Expenses	2,225,388.69	2,224,355.04	-1,033.65	100.05 %
NET OPERATING INCOME	-79,345.91	-48,023.19	31,322.72	165.22 %
NET INCOME	\$ -79,345.91	\$ -48,023.19	\$31,322.72	165.22 %

Statement of Financial Position - Modified Cash

As of January 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	269.69
1025 Simmons Bank Operating 0020	344,681.62
1030 Simmons Bank Reserve 1473	109,090.83
1035 Simmons Bank PTO	0.00
Total Bank Accounts	454,042.14
Accounts Receivable	
1210 Accounts Receivable	0.00
Total Accounts Receivable	0.00
Other Current Assets	
1220 Undeposited Funds	0.00
1230 Ed Jones 8548 Treasury Bonds	7,444.04
1410 Prepaid Insurance	0.00
Total Other Current Assets	7,444.04
Total Current Assets	461,486.18
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	27,816.60
1521 Instructional Furnishings & Equipment	4,105.25
1522 Facility Fixtures & Equipment	61,056.49
1523 FF&E - Accum Depreciation	-13,242.45
1530 Technology Equipment	159,303.95
1531 Tech Equip - Accum Depreciation	-150,735.04
Total FIXED ASSETS	88,304.80
Total Fixed Assets	88,304.80
TOTAL ASSETS	\$549,790.98

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

2210 Accounts Payable	0.00
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Total Accounts Payable	0.00
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Credit Cards

Divvy Clearing Account	23,696.66
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Total Credit Cards	23,696.66
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Other Current Liabilities

CURRENT LIABILITIES

	Total
2220 PTO Funds	0.00
2230 Due to YLC	-971,546.53
2240 Due to Foundation	0.00
2260 Payroll Liability	0.00
Total CURRENT LIABILITIES	-971,546.53
Total Other Current Liabilities	-971,546.53
Total Current Liabilities	-947,849.87
Long-Term Liabilities	
LOANS & FINANCING	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	485,795.00
Total LOANS & FINANCING	485,795.00
Total Long-Term Liabilities	485,795.00
Total Liabilities	-462,054.87
Equity	
3020 Unrestricted Net Assets	1,091,191.76
Net Income	-79,345.91
Total Equity	1,011,845.85
TOTAL LIABILITIES AND EQUITY	\$549,790.98

TBS Cash Disbursement Report

January 2024

Date	Name	Memo/Description	Amount
01/02/2024	ABSOPURE WATER COMPANY	Shari Pittman Absopure Water Company 23-24 TBS OPERATIONS Bottled water service for offices	107.85
01/03/2024	Flexible Educators	Inv 264947-- bill.com Check Number: 211334925	-1,452.44
01/03/2024	Spire	Spire Gas Service	-370.00
01/05/2024	SPECTRUM - AUTO PAY	Spectrum Internet Services	-405.73
01/05/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Office Calendar	15.21
01/06/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Ice packs	65.35
01/08/2024	SAM'S CLUB	Dana Robinson Sam's Club 23-24 TBS INSTRUCTION Nutrigrain bars and coffee items	169.98
01/08/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION STEAM Night	42.90
01/09/2024	Flexible Educators	Inv 265335-- bill.com Check Number: 211464063	-75.41
01/09/2024	CSD GROUP INSURANCE TRUST	Acct THE BIOME SCHOOL (TB) - Multiple invoices	-31,241.92
01/10/2024	The Biome Ed Group	Intercompany Payment	-109,683.90
01/10/2024	Orkin	Shari Pittman Orkin 23-24 TBS OPERATIONS Quarterly service for pest control	240.98
01/10/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Trampoline for SPED	72.64
01/11/2024	St Louis Public School Retirement System	Multiple invoices (details on stub)-- bill.com Check Number: 211494978	-64,797.31
01/11/2024	MSD - auto pay	Metro Sewer District	-34.14
01/11/2024	QuikTrip	Shari Pittman QuikTrip 23-24 TBS OPERATIONS Transportation assistance for MV family	80.00

Date	Name	Memo/Description	Amount
01/11/2024	ST LOUIS TROPHY & ENGRAV	Julie Harris St Louis Trophy & Engrav 23-24 TBS INSTRUCTION spelling bee trophies	49.90
01/11/2024	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Lunch service 1/1 - 1/14/24	3,658.50
01/11/2024	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Breakfast service 1/1 - 1/14/24	753.00
01/11/2024	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Lunch service 1/15 - 1/31/24	6,282.00
01/11/2024	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Breakfast service 1/15 - 1/31/24	1,869.00
01/11/2024	Staples	Dana Robinson Staples 23-24 TBS INSTRUCTION Copy Paper	200.20
01/12/2024	AUTO - REPUBLIC	Republic Services	-753.31
01/12/2024	Powerschool Group LLC	Acct 10028794 - Inv INV373686	-18,142.50
01/14/2024	WEBSTAURANTSTORE	Shari Pittman WebstaurantStore 23-24 TBS OPERATIONS Food warming cabinet for meal service	1,218.84
01/15/2024	Bamboo PR JE	2024.0115 TBS Payroll	-137,767.17
01/15/2024	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Gloves, dish towels, and hair nets for the kitchen.	109.57
01/16/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Classroom supplies	49.04
01/17/2024	MSD - auto pay	Metro Sewer District	-61.89
01/18/2024	AmTrust	TBS AmTrust Policy# KWC1322780	-633.99
01/18/2024	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	315.12
01/18/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS Floor mats and runners for main building	595.60

Date	Name	Memo/Description	Amount
01/18/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS HDMI computer adapter	17.89
01/19/2024	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	4.51
01/23/2024	Ameren - Auto Pay	Ameren Electric	-1,379.11
01/23/2024	Ameren - Auto Pay	Ameren Electric	-28.88
01/23/2024	Ameren - Auto Pay	Ameren Electric	-1,085.18
01/23/2024	US Bank 2	CNTRCT PMT USBEQUIPFINANCE 500-0649174-000 Photocopier Lease	-226.02
01/23/2024	US Bank 2	CNTRCT PMT USBEQUIPFINANCE 500-0648525-000 Photocopier Lease	-2,309.08
01/25/2024	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Broom for kitchen	29.42
01/25/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS Floor cleaning supplies	90.75
01/26/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Office supplies	75.66
01/26/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Office supplies	91.66
01/26/2024	SAM'S CLUB	Dana Robinson Sam's Club 23-24 TBS INSTRUCTION Sam's Club membership	110.00
01/26/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS Food service cleaning supplies	12.98
01/26/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS Food service cleaning supplies	12.42
01/26/2024	INSTACART VIA INSTACART	Andrea Carpenter Instacart via Instacart 23-24 TBS OPERATIONS After Care snacks.	119.77

Date	Name	Memo/Description	Amount
01/27/2024	NELSON ASSOCIATES	Shari Pittman Nelson Associates 23-24 TBS OPERATIONS Carpet cleaning	200.00
01/27/2024	QuikTrip	Shari Pittman QuikTrip 23-24 TBS OPERATIONS Transportation assistance for MV family	80.00
01/27/2024	ROTTLER PEST SOLUTIONS	Shari Pittman Rottler Pest Solutions 23-24 TBS OPERATIONS Invoices 3835522 and 3855902 for monthly pest control services	138.00
01/27/2024	PHILIBERT SECURITY SYSTEM	Shari Pittman Philibert Security System 23-24 TBS OPERATIONS Invoice 342560 - monthly fire and alarm monitoring system	327.70
01/27/2024	PHILIBERT SECURITY SYSTEM	Shari Pittman Philibert Security System 23-24 TBS OPERATIONS Invoice 343559 - monthly fire and alarm monitoring services	289.70
01/27/2024	PHILIBERT SECURITY SYSTEM	Shari Pittman Philibert Security System 23-24 TBS OPERATIONS Invoice 344286 - replaced panel batteries for fire and alarm monitoring system	277.00
01/27/2024	MERLO PLUMBING CO INC	Shari Pittman Merlo Plumbing Co Inc 23-24 TBS OPERATIONS Invoice 148855 - plumbing / bathroom repairs for main and annex buildings	1,128.00
01/27/2024	Walter Knoll Florist	Shari Pittman Walter Knoll Florist 23-24 TBS OPERATIONS Bereavement flowers for A Benson	103.72
01/29/2024	MURPHY COMPANY	Shari Pittman Murphy Company 23-24 TBS OPERATIONS Invoice 258389 - maintenance contract, quarterly billing	934.98
01/29/2024	Megan Bersett	CHECK 1090 - Afterschool Services	-30.00
01/29/2024	Amazon	Shari Pittman Amazon 23-24 TBS OPERATIONS FNS supplies - trays for warming cabinet	89.99
01/30/2024	SBA	SBA EIDL Interest & Principal Payment	-2,210.00

Date	Name	Memo/Description	Amount
01/31/2024	WALMART	Dana Robinson Walmart 23-24 TBS INSTRUCTION Monthly incentive celebration	49.38
01/31/2024	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Serving spoons for lunch	16.34
01/31/2024	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS 1 oz serving spoon for lunch.	12.65
01/31/2024	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Cork board for hallway	13.07
01/31/2024	TOTAL LOCK AND SECURITY	Shari Pittman Total Lock and Security 23-24 TBS OPERATIONS Issue with annex back door not locking	709.80
01/31/2024	Bill.com	BILLING BILL.COM LLC 02B4FCZELDMD750 Bill.com	-82.35