

Management Report

The Biome School

For the period ended December 31, 2023



Statement of Activities - Modified Cash

July - December, 2023

	Actual	Budget	Remaining	Total % of Budget
INCOME				
DISTRICT REVENUE				
DESE Enrollment-Driven Funding				
99999.9999.51130.1.1 Proposition C - Local (25% General)	141,889.26	128,456.40	-13,432.86	110.46 %
99999.9999.53110.1.3 Basic Formula Calculation - State	1,015,579.00	953,073.00	-62,506.00	106.56 %
99999.9999.53190.1.3 Classroom Trust Fund - State	37,784.69	36,362.58	-1,422.11	103.91 %
Total DESE Enrollment-Driven Funding	1,195,252.95	1,117,891.98	-77,360.97	106.92 %
DESE Need-Based Funding				
12210.9999.54120.1.3 Medicaid Revenue	67,847.91	12,855.33	-54,992.58	527.78 %
40001.9999.54510.1.4 Title I - Support for Disadvantaged	20,301.60	51,754.00	31,452.40	39.23 %
40001.9999.54610.1.4 Title IV.A - Student Support & Enrichment	1,328.20	3,320.50	1,992.30	40.00 %
40001.9999.54650.1.4 Title II.A - Faculty Training & Recruitment	2,000.00	5,784.50	3,784.50	34.58 %
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	28,999.80	22,279.50	-6,720.30	130.16 %
44201.9999.54420.1.4 IDEA ECSE 619 Federal	1,097.20	1,303.00	205.80	84.21 %
44500.9999.54450.1.4 USDA School Lunch Program	30,094.50	31,562.04	1,467.54	95.35 %
44600.9999.54460.1.4 USDA School Breakfast Program	14,348.41	11,485.60	-2,862.81	124.93 %
Total DESE Need-Based Funding	381,075.82	355,403.47	-25,672.35	107.22 %
Fee & Reimbursement Income				
99999.9999.51510.1.1 PAID Meal Sales	2,877.80	4,022.80	1,145.00	71.54 %
99999.9999.51790.1.1 Extended Care Fees	16,932.80	16,617.80	-315.00	101.90 %
99999.9999.58310.1.1 Contracted Services from other LEAs	16,312.00	20,390.70	4,078.70	80.00 %
Total Fee & Reimbursement Income	36,122.60	41,031.30	4,908.70	88.04 %
Total DISTRICT REVENUE	1,612,451.37	1,514,326.75	-98,124.62	106.48 %
INTERCOMPANY CONTRIBUTIONS				
99999.9999.51983.1.1 Intercompany Income - Grants & Gifts	250,000.02	250,000.02	0.00	100.00 %
99999.9999.51984.1.1 Intercompany Income - Interco Loan Payments		116,099.64	116,099.64	

				Total
	Actual	Budget	Remaining	% of Budget
Total INTERCOMPANY CONTRIBUTIONS	250,000.02	366,099.66	116,099.64	68.29 %
OTHER INCOME SOURCES				
99999.9999.51410.1.1 Earnings On Investments	8,484.00	3,375.00	-5,109.00	251.38 %
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	13,375.00	-2,180.71	116.30 %
Total Income	1,878,007.10	1,893,801.41	15,794.31	99.17 %
GROSS PROFIT	1,878,007.10	1,893,801.41	15,794.31	99.17 %
EXPENSES				
INSTRUCTION				
INSTRUCTION - SERVICES & SUPPLIES				
INSTRUCTION - AUTOPAY		10,500.00	10,500.00	
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)	4,844.52		-4,844.52	
40001.2411.63340.1.4 Photocopier - School	10,097.01		-10,097.01	
Total INSTRUCTION - AUTOPAY	18,516.53	10,500.00	-8,016.53	176.35 %
INSTRUCTION - LITERACY		20,000.00	20,000.00	
40001.1111.64312.1.4 Curriculum - Reading & Phonics	25,187.79		-25,187.79	
Total INSTRUCTION - LITERACY	25,187.79	20,000.00	-5,187.79	125.94 %
INSTRUCTION - OTHER		35,907.76	35,907.76	
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	1,911.79		-1,911.79	
40001.1111.63122.1.4 Other Instruction Improvement	1,208.98		-1,208.98	
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	3,923.91		-3,923.91	

				Total
	Actual	Budget	Remaining	% of Budget
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	4,089.19		-4,089.19	
40001.2411.64125.1.4 Software - Student Databases	2,550.00		-2,550.00	
Total INSTRUCTION - OTHER	30,680.24	35,907.76	5,227.52	85.44 %
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	93,367.18	83,607.76	-9,759.42	111.67 %
SALARIES & BENEFITS		984,790.80	984,790.80	
6000 PAYROLL HOLDING	-13,530.67		13,530.67	
ESSER FUNDING - SALARIES & BENEFITS				
42200.1111.61111.2.4 Salaries - FT Certified - ESSER III	73,445.48		-73,445.48	
42200.1111.61211.2.4 Salaries - PT Certified - ESSER III	12,530.08		-12,530.08	
42200.1111.62110.2.4 Retirement - Certified - ESSER III	7,671.66		-7,671.66	
42200.1111.62410.2.4 Employee Insurance - ESSER III	6,816.25		-6,816.25	
Total ESSER FUNDING - SALARIES & BENEFITS	100,463.47		-100,463.47	
SCHOOLWIDE POOL - SALARIES & BENEFITS				
40001.1111.61110.2.4 Salaries - FT Certified - Instruction	406,537.22		-406,537.22	
40001.1111.61310.2.4 Stipends - Extra Duty Work	38,580.00		-38,580.00	
40001.1111.62110.2.4 Retirement - Certified - Instruction	74,865.82		-74,865.82	
40001.1111.62310.2.4 OASDI	44,644.98		-44,644.98	
40001.1111.62320.2.4 Medicare	10,441.17		-10,441.17	
40001.1111.62410.2.4 Employee Insurance - Instruction	28,301.92		-28,301.92	

				Total
	Actual	Budget	Remaining	% of Budget
40001.1111.62610.2.4 Workers Compensation	4,425.41		-4,425.41	
40001.1111.62710.2.4 FUTA and MOUI	1,858.34		-1,858.34	
40001.2411.61111.2.4 Salaries - FT Certified - Principal	53,952.99		-53,952.99	
40001.2411.61510.1.4 Salaries - FT Classified - Principal	34,196.23		-34,196.23	
40001.2411.61610.1.4 Salaries - PT Classified - Principal	1,950.00		-1,950.00	
40001.2411.62110.2.4 Retirement - Certified - Principal	5,391.82		-5,391.82	
40001.2411.62210.1.4 Retirement - Classified - Principal	3,526.47		-3,526.47	
40001.2411.62410.2.4 Employee Insurance - Principal	8,994.01		-8,994.01	
Total SCHOOLWIDE POOL - SALARIES & BENEFITS	717,666.38		-717,666.38	
SPECIAL EDUCATION - SALARIES & BENEFITS				
12210.1221.61113.2.3 Salaries - FT Certified - IDEA Part B 611 State	90,539.15		-90,539.15	
12210.1221.61213.2.3 Salaries - PT Certified - IDEA Part B 611 State	10,455.64		-10,455.64	
12210.1221.62110.2.3 Retirement - Certified - IDEA Part B 611 State	12,307.42		-12,307.42	
12210.1221.62410.2.3 Employee Insurance - IDEA Part B 611 State	14,484.05		-14,484.05	
Total SPECIAL EDUCATION - SALARIES & BENEFITS	127,786.26		-127,786.26	
Total SALARIES & BENEFITS	932,385.44	984,790.80	52,405.36	94.68 %
Total INSTRUCTION	1,025,752.62	1,068,398.56	42,645.94	96.01 %
INTERCOMPANY EXPENSES				
99999.2321.63195.1.3 Intercompany Expense - Executive Services		658,104.00	658,104.00	
99999.2541.63196.1.3 Intercompany Expense - Facility Services	658,103.40		-658,103.40	
Total INTERCOMPANY EXPENSES	658,103.40	658,104.00	0.60	100.00 %
OPERATIONS - SERVICES & SUPPLIES				
OPERATIONS - AUTOPAY				
		34,978.68	34,978.68	
99999.2541.63356.1.3 Water & Trash	5,261.91		-5,261.91	
99999.2541.63610.1.3 Internet & Phone	3,322.56		-3,322.56	
99999.2541.64126.1.3 Fees & Subscriptions - Other	4,437.51		-4,437.51	
99999.2541.64812.1.3 Electric & Gas	19,011.16		-19,011.16	

				Total
	Actual	Budget	Remaining	% of Budget
99999.5222.66240.4.1 Interest Expense - SBA EIDL Loan	6,750.00		-6,750.00	
Total OPERATIONS - AUTOPAY	38,783.14	34,978.68	-3,804.46	110.88 %
OPERATIONS - OTHER		50,186.48	50,186.48	
44500.2562.64112.1.4 Supplies - FNS Program Federal	8,945.51		-8,945.51	
99999.1942.64117.1.3 Supplies - Extended Care	1,357.28		-1,357.28	
99999.2541.63321.1.3 Repairs & Maintenance - School	20,391.75		-20,391.75	
99999.2541.63322.1.3 Landscaping Maintenance	6,436.12		-6,436.12	
99999.2541.63390.1.3 Security Services	2,079.90		-2,079.90	
99999.2541.64113.1.3 Supplies - Custodial	6,315.73		-6,315.73	
99999.2558.63410.1.3 Student Transportation	6,697.20		-6,697.20	
Total OPERATIONS - OTHER	52,223.49	50,186.48	-2,037.01	104.06 %
OPERATIONS - TWO MIKES		54,126.84	54,126.84	
44500.2562.63910.1.4 FSMC Lunch - Federal	48,736.75		-48,736.75	
44600.2562.63911.1.4 FSMC Breakfast - Federal	12,145.25		-12,145.25	
Total OPERATIONS - TWO MIKES	60,882.00	54,126.84	-6,755.16	112.48 %
Total OPERATIONS - SERVICES & SUPPLIES	151,888.63	139,292.00	-12,596.63	109.04 %
Total Expenses	1,835,744.65	1,865,794.56	30,049.91	98.39 %
NET OPERATING INCOME	42,262.45	28,006.85	-14,255.60	150.90 %
NET INCOME	\$42,262.45	\$28,006.85	\$ -14,255.60	150.90 %

Statement of Financial Position - Modified Cash

As of December 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	269.69
1025 Simmons Bank Operating 0020	245,126.33
1030 Simmons Bank Reserve 1473	94,090.83
1035 Simmons Bank PTO	0.00
Total Bank Accounts	339,486.85
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	207,444.04
1410 Prepaid Insurance	0.00
Total Other Current Assets	207,444.04
Total Current Assets	546,930.89
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	28,987.00
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	157,370.59
1531 Tech Equip - Accum Depreciation	-150,735.04
Total FIXED ASSETS	87,541.84
Total Fixed Assets	87,541.84
TOTAL ASSETS	\$634,472.73

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

2210 Accounts Payable	0.00
-----------------------	------

Total Accounts Payable	0.00
-------------------------------	-------------

Credit Cards

Divvy Clearing Account	5,034.99
------------------------	----------

Total Credit Cards	5,034.99
---------------------------	-----------------

Other Current Liabilities

CURRENT LIABILITIES

	Total
2220 PTO Funds	0.00
2230 Due to YLC	-990,896.47
2240 Due to Foundation	0.00
2260 Payroll Liability	0.00
Total CURRENT LIABILITIES	-990,896.47
Total Other Current Liabilities	-990,896.47
Total Current Liabilities	-985,861.48
Long-Term Liabilities	
LOANS & FINANCING	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	486,880.00
Total LOANS & FINANCING	486,880.00
Total Long-Term Liabilities	486,880.00
Total Liabilities	-498,981.48
Equity	
3020 Unrestricted Net Assets	1,091,191.76
Net Income	42,262.45
Total Equity	1,133,454.21
TOTAL LIABILITIES AND EQUITY	\$634,472.73

TBS Cash Disbursement Report

December 2023

Date	Name	Memo/Description	Amount
12/01/2023	Spire	Spire Gas Service	-370.00
12/01/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Transportation to school for MV family	42.17
12/01/2023	AED SUPERSTORE	Shari Pittman Aed Superstore 23-24 TBS OPERATIONS AED replacement pads	95.57
12/03/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Transportation for MV families	71.84
12/04/2023	The Biome Ed Group	Intercompany Payment	-398,419.50
12/04/2023	The Biome Ed Group	Intercompany Payment	-50,000.00
12/04/2023	THE HOME DEPOT	Kristan Kent The Home Depot 23-24 TBS OPERATIONS Utensils for breakfast and lunch	93.66
12/04/2023	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Gloves for handling food/cleaning	32.61
12/04/2023	SPECTRUM - AUTO PAY	Spectrum Internet Services	-405.73
12/05/2023	Flexible Educators	Multiple invoices (details on stub)--bill.com Check Number: 210975767	-2,542.00
12/05/2023	Tanye Walker	Inv 2023.11	-189.20
12/05/2023	UBER PENDING TRANSACTION	Shari Pittman Uber Pending Transaction 23-24 TBS OPERATIONS Transportation for MV families	38.46
12/05/2023	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Bleach for cleaning	23.41
12/05/2023	UBER PENDING TRANSACTION	Shari Pittman Uber Pending Transaction 23-24 TBS OPERATIONS Transportation for MV families	57.76
12/05/2023	SAM'S CLUB	Dana Robinson Sam's Club 23-24 TBS INSTRUCTION Nutrigrain bars and coffee	145.73

Date	Name	Memo/Description	Amount
12/06/2023	UBER PENDING TRANSACTION	Shari Pittman Uber Pending Transaction 23-24 TBS OPERATIONS Transportation for MV families	45.70
12/06/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Transportation for MV families	107.67
12/06/2023	SIDEBARR TECHNOLOGIE	Myles Keough Sidebarr Technologie 23-24 TBS Technology Updated Office Access Points and PA for Outside and Gym	1,800.50
12/06/2023	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Hand Sanitizer	23.93
12/06/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Transportation for MV families	83.78
12/07/2023	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Office Supplies	52.24
12/07/2023	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Catering lunch from 12/1 - 12/20	7,333.00
12/07/2023	TWO MIKE'S CATERIN	Shari Pittman Two Mike's Caterin 23-24 TBS TWO MIKES Catering breakfast for 12/1 - 12/20	3,112.00
12/07/2023	MERLO PLUMBING CO INC	Shari Pittman Merlo Plumbing Co Inc 23-24 TBS OPERATIONS Repair/replace parts for two sinks	735.85
12/07/2023	MERLO PLUMBING CO INC	Shari Pittman Merlo Plumbing Co Inc 23-24 TBS OPERATIONS Fix sewer back up in main floor custodial closet	332.00
12/07/2023	MERLO PLUMBING CO INC	Shari Pittman Merlo Plumbing Co Inc 23-24 TBS OPERATIONS Repair / replace parts for one toilet and one faucet	1,278.00
12/07/2023	MERLO PLUMBING CO INC	Shari Pittman Merlo Plumbing Co Inc 23-24 TBS OPERATIONS Repair/replace parts for two toilets and two sinks	1,519.00

Date	Name	Memo/Description	Amount
12/07/2023	ARFAM SERVICES	Shari Pittman Arfam Services 23-24 TBS OPERATIONS False alarm fine	50.00
12/07/2023	ARFAM SERVICES	Shari Pittman Arfam Services 23-24 TBS OPERATIONS False alarm fine	25.00
12/07/2023	PHILIBERT SECURITY SYSTEM	Shari Pittman Philibert Security System 23-24 TBS OPERATIONS Annual fire alarm test	266.35
12/07/2023	Reinhold Electric Inc	Shari Pittman Reinhold Electric Inc 23-24 TBS OPERATIONS Invoice 288984 replaced hand dry - dryer and labor	825.00
12/08/2023	INSTACART VIA INSTACART	Andrea Carpenter Instacart via Instacart 23-24 TBS OPERATIONS Snacks for Extended Day	112.18
12/08/2023	INSTACART VIA INSTACART	Andrea Carpenter Instacart via Instacart 23-24 TBS OPERATIONS Delivery Tip - purchase for Extended Day Program	5.00
12/09/2023	NEW MARKET	Shari Pittman New Market 23-24 TBS OPERATIONS Door stops for classrooms and re-cut keys	45.90
12/09/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	83.85
12/10/2023	OFFICE DEPOT	Dana Robinson Office Depot 23-24 TBS INSTRUCTION Construction Paper	67.31
12/10/2023	OFFICE DEPOT	Dana Robinson Office Depot 23-24 TBS INSTRUCTION Contrsuction Paper	23.51
12/10/2023	OFFICE DEPOT	Chasity Douglas Office Depot 23-24 TBS OPERATIONS Custodial / building supplies	174.95
12/10/2023	Staples	Dana Robinson Staples 23-24 TBS INSTRUCTION Copy Paper and supplies	199.27

Date	Name	Memo/Description	Amount
12/11/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	76.74
12/11/2023	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Masks for students	10.89
12/11/2023	MSD - auto pay	Metro Sewer District	-34.14
12/13/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	79.77
12/13/2023	QuikTrip	Shari Pittman QuikTrip 23-24 TBS OPERATIONS MV - transportation assistance	80.00
12/13/2023	AUTO - REPUBLIC	Republic Services	-767.14
12/14/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	71.73
12/14/2023	Amazon	Kristan Kent Amazon 23-24 TBS OPERATIONS Heater for FNS office	26.92
12/14/2023	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Activity book for SPED	23.14
12/14/2023	MSD - auto pay	Metro Sewer District	-61.89
12/15/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	71.25
12/15/2023	Laclede Cab Company (ACH)	Acct 4308 The Biome - Inv 2623-114-- bill.com Check Number: 211125938	-468.50
12/15/2023	SFP Landscaping, Inc	Inv 41284-- bill.com Check Number: 211113532	-356.85
12/15/2023	Barbara Lombardo	Inv NOV2023	-1,625.00
12/15/2023	Metropolitan Taxicab Corp	Inv BIOMEOctober2023-- bill.com Check Number: 211114076	-282.00
12/15/2023	Bamboo PR JE	2023.1215 TBS Payroll	-133,214.94

Date	Name	Memo/Description	Amount
12/16/2023	Staples	Chasity Douglas Staples 23-24 TBS OPERATIONS Custodial / building supplies	229.36
12/18/2023	Julia Heath	CHECK 1088 - Schnucks	-82.85
12/18/2023	Ameren - Auto Pay	Ameren Electric	-47.72
12/18/2023	AmTrust	TBS AmTrust Policy# KWC1322780	-625.50
12/18/2023	Ameren - Auto Pay	Ameren Electric	-856.29
12/18/2023	Ameren - Auto Pay	Ameren Electric	-1,537.62
12/20/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	87.68
12/20/2023	LYFT CANCEL FEE	Shari Pittman Lyft Cancel Fee 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	10.00
12/21/2023	LYFT	Shari Pittman Lyft 23-24 TBS OPERATIONS Use for Uber / Lyft rides for MV families	39.72
12/21/2023	US Bank 2	CNTRCT PMT USBEQUIPFINANCE 500-0649174-000 Photocopier Lease	-106.50
12/21/2023	US Bank 2	CNTRCT PMT USBEQUIPFINANCE 500-0648525-000 Photocopier Lease	-1,533.67
12/22/2023	WALMART	Dana Robinson Walmart 23-24 TBS INSTRUCTION Classroom Cookie Party	51.57
12/22/2023	AUTO - City of STL Water Division	UT BILL ST LOUIS WATER D COMMUNITY FOCUSED DEV Utilities - Water	-97.62
12/23/2023	Amazon	Dana Robinson Amazon 23-24 TBS INSTRUCTION Items for 2nd grade	14.48
12/26/2023	AUTO - City of STL Water Division	XXXXXX5105 STL WATER- REFUSE WEB Utilities - Water	-141.21
12/28/2023	WEBSTaurantSTORE	Shari Pittman WebstaurantStore 23-24 TBS OPERATIONS Replacement food warming cabinet	1,165.03

Date	Name	Memo/Description	Amount
12/28/2023	WEBSTAURANTSTORE	Shari Pittman WebstaurantStore 23-24 TBS OPERATIONS Disposable trays for lunch service	607.73
12/28/2023	SBA	SBA EIDL Interest & Principal Payment	-2,210.00
12/29/2023	Bill.com	BILLING BILL.COM LLC 02B4WNUJMQICHXF Bill.com	-64.92