

The Biome School

Profit and Loss Comparison

December 2022

	TOTAL	
	DEC 2022	JUL - DEC, 2022 (YTD)
Income		
DISTRICT REVENUE		
DESE Enrollment-Driven Funding		
99999.9999.51130.1.1 Proposition C - Local	21,196.47	138,537.11
99999.9999.53110.1.3 Basic Formula Calculation - State	133,564.00	912,864.80
99999.9999.53190.1.3 Classroom Trust Fund - State	6,760.70	40,409.94
Total DESE Enrollment-Driven Funding	161,521.17	1,091,811.85
DESE Need-Based Funding		
12210.9999.54120.1.3 Medicaid / SDAC	24,128.69	29,389.53
40001.9999.54510.1.4 Title I - Support for Disadvantaged	46,814.00	66,587.13
40001.9999.54610.1.4 Title IV.A - Student Support & Enrichment	5,000.00	6,982.72
40001.9999.54650.1.4 Title II.A - Faculty Training & Recruitment	3,852.00	5,950.12
42200.9999.54220.1.4 ARP - ESSER III	132,607.20	132,607.20
44100.9999.54410.2.4 IDEA Part B Federal	20,088.00	20,098.00
44201.9999.54420.2.4 IDEA ECSE 619 Federal	776.00	776.00
44500.9999.54450.1.4 USDA School Lunch Program	5,269.19	41,326.31
44600.9999.54460.1.4 USDA School Breakfast Program	1,840.31	12,053.15
Total DESE Need-Based Funding	240,375.39	315,770.16
Fee & Reimbursement Income		
99999.9999.51510.1.1 PAID Meal Sales	718.50	4,241.30
99999.9999.51790.1.1 Extended Care Fees	2,644.80	19,372.60
99999.9999.58310.1.1 Contracted Services from other LEAs	3,894.21	19,471.05
Total Fee & Reimbursement Income	7,257.51	43,084.95
Total DISTRICT REVENUE	409,154.07	1,450,666.96
INTERCOMPANY CONTRIBUTIONS		
99999.9999.51983.1.1 Intercompany Income - Grants & Gifts	36,832.92	220,997.52
Total INTERCOMPANY CONTRIBUTIONS	36,832.92	220,997.52

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	TOTAL	
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OTHER INCOME SOURCES		
99999.9999.51410.1.1 Earnings On Investments	58.92	92.19
99999.9999.51989.1.1 Other Local Revenue	4,181.65	45,152.95
Total OTHER INCOME SOURCES	4,240.57	45,245.14
Total Income	\$450,227.56	\$1,716,909.62
GROSS PROFIT	\$450,227.56	\$1,716,909.62
Expenses		
INSTRUCTION & PRINCIPAL		
PURCHASED SERVICES		
SCHOOLWIDE POOL		
40001.1111.63113.1.4 Other Outsourced Instruction		2,754.00
40001.1111.63114.1.4 Student Assessments & Testing		7,400.50
40001.1111.63115.1.4 Student Enrichment Activities	1,876.52	2,221.61
40001.1111.63122.1.4 Other Instruction Improvement		91.97
40001.1111.63123.1.4 Professional Development - School	135.00	2,869.64
40001.1111.64114.1.4 Supplies - School Events & Meals		991.52
40001.1111.64116.1.4 Supplies - Classroom & Support Services		6,147.45
40001.1111.64117.1.4 Supplies - Summer & Extended Care	160.00	1,779.77
40001.1111.64118.1.4 Supplies - Music / Mind & Movement		287.74
40001.1111.64119.1.4 Supplies - Adaptive Thinking		449.90
40001.1111.64127.1.4 Supplies - Technology Supplies		580.67
40001.1111.64311.1.4 Curriculum - Math		4,176.90
40001.1111.64312.1.4 Curriculum - Reading & Phonics		7,206.73
40001.1111.64313.1.4 Curriculum - Handwriting		1,502.02
40001.1111.64315.1.4 Curriculum - Other		5,467.00
40001.2411.63340.1.3 Photocopier - School	1,690.36	9,799.08
40001.2411.64115.1.3 Supplies - Principals Office	405.18	7,121.15
40001.2411.64125.1.3 Software - Student Databases		4,288.64
Total SCHOOLWIDE POOL	4,267.06	65,136.29
Total PURCHASED SERVICES	4,267.06	65,136.29

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	TOTAL	
	DEC 2022	JUL - DEC, 2022 (YTD)
SALARIES & BENEFITS		
6000 PAYROLL HOLDING	-3.04	448.82
ESSER FUNDING - SALARIES & BENEFITS		
42200.1111.61111.2.4 Salaries - FT Certified - ESSER III	29,984.23	136,035.03
42200.1111.61211.2.4 Salaries - PT Certified - ESSER III	5,330.19	12,437.11
42200.1111.62110.2.4 Retirement - Certified - ESSER III	-2,868.41	-12,209.83
Total ESSER FUNDING - SALARIES & BENEFITS	32,446.01	136,262.31
SCHOOLWIDE POOL - SALARIES & BENEFITS		
40001.1111.61110.2.4 Salaries - FT Certified - Instruction	73,378.83	388,567.35
40001.1111.61210.2.4 Salaries - PT Certified - Instruction		3,816.58
40001.1111.62110.2.4 Retirement - Certified - Instruction	24,969.46	112,730.65
40001.1111.62310.2.4 OASDI	9,769.66	45,233.30
40001.1111.62320.2.4 Medicare	2,284.81	10,578.70
40001.1111.62410.2.4 Employee Insurance	8,735.73	55,141.15
40001.1111.62610.2.4 Workers Compensation	426.13	2,935.66
40001.1111.62710.2.4 FUTA and MOUI	236.67	974.22
40001.2411.61111.2.4 Salaries - FT Certified - Principal	20,272.77	79,198.90
40001.2411.61510.1.4 Salaries - FT Classified - Principal	5,769.24	27,539.87
40001.2411.62110.2.4 Retirement - Certified - Principal	1,416.60	6,896.11
40001.2411.62210.1.4 Retirement - Classified - Principal	-480.45	-1,121.05
Total SCHOOLWIDE POOL - SALARIES & BENEFITS	146,779.45	732,491.44
SPECIAL EDUCATION - SALARIES & BENEFITS		
12210.1221.61113.2.3 Salaries - FT Certified - IDEA Part B State	22,326.78	78,861.06
12210.1221.61213.2.3 Salaries - PT Certified - IDEA Part B State	2,715.90	12,595.09
Total SPECIAL EDUCATION - SALARIES & BENEFITS	25,042.68	91,456.15
Total SALARIES & BENEFITS	204,265.10	960,658.72
Total INSTRUCTION & PRINCIPAL	208,532.16	1,025,795.01
INTERCOMPANY EXPENSES		
40001.1111.63116.1.4 Intercompany - Extended Care Tutoring	10,241.00	61,446.00
99999.2321.63195.1.3 Intercompany Expense - Executive Services	51,525.75	309,154.50
99999.2541.63196.1.3 Intercompany Expense - Facility Services	15,060.58	90,363.48
Total INTERCOMPANY EXPENSES	76,827.33	460,963.98
PLANT OPERATIONS		
99999.2541.63321.1.3 Repairs & Maintenance - School	645.69	11,039.73
99999.2541.63322.1.3 Landscaping Maintenance	385.09	2,932.57
99999.2541.63356.1.3 Water & Trash	827.06	4,809.33
99999.2541.63390.1.3 Security Services	7,289.64	20,308.29
99999.2541.63610.1.3 Internet & Phone	399.35	3,280.41
99999.2541.64113.1.3 Supplies - Custodial	20.97	3,659.54
99999.2541.64126.1.1 Fees & Subscriptions - Other	374.83	5,215.48

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99999.2541.64812.1.3 Electric & Gas	2,421.98	19,260.36
99999.2558.63410.1.3 Student Transportation	2,768.45	4,808.15
99999.5222.66240.4.1 Interest Expense - SBA EIDL Loan	1,125.00	6,750.00
FOOD SERVICE		
33300.2562.64112.1.3 Supplies - FNS Program	540.71	4,049.54
44500.2562.63910.1.4 FSMC Lunch - Federal	8,319.50	39,776.00
44600.2562.63911.1.4 FSMC Breakfast - Federal	3,674.00	12,249.00
Total FOOD SERVICE	12,534.21	56,074.54
Total PLANT OPERATIONS	28,792.27	138,138.40
Total Expenses	\$314,151.76	\$1,624,897.39
NET OPERATING INCOME	\$136,075.80	\$92,012.23
NET INCOME	\$136,075.80	\$92,012.23

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Balance Sheet

As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	593.89
1025 Simmons Bank Checking	303,614.21
1030 Simmons Bank Savings	75,158.25
1035 Simmons Bank PTO	-3,250.00
Total Bank Accounts	\$376,116.35
Accounts Receivable	
1210 Accounts Receivable	216,246.68
Total Accounts Receivable	\$216,246.68
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$592,363.03
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	10,000.00
1521 Instructional Furnishings & Equipment	4,105.25
1522 Facility Fixtures & Equipment	18,292.61
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	38,557.96
Total Fixed Assets	\$38,557.96
TOTAL ASSETS	\$630,920.99
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	28,326.84
Total Accounts Payable	\$28,326.84
Credit Cards	
Divvy Clearing Account	-15,087.16

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Balance Sheet

As of December 31, 2022

	TOTAL
Total Credit Cards	\$ -15,087.16
Other Current Liabilities	
CURRENT LIABILITIES	
2220 PTO Funds	0.00
2230 Due to YLC	-1,103,413.31
2240 Due to Foundation	0.00
2260 Payroll Liability	-5,448.33
Total CURRENT LIABILITIES	-1,108,861.64
Total Other Current Liabilities	\$ -1,108,861.64
Total Current Liabilities	\$ -1,095,621.96
Long-Term Liabilities	
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	\$ -595,721.96
Equity	
3010 Opening Balance Equity	0.00
3020 Unrestricted Net Assets	1,134,630.72
Net Income	92,012.23
Total Equity	\$1,226,642.95
TOTAL LIABILITIES AND EQUITY	\$630,920.99