

Management Report

The Biome School

For the period ended April 30, 2023



Prepared on

May 16, 2023

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Statement of Activities - Modified Cash

July 2022 - April 2023

INCOME

DISTRICT REVENUE

DESE Enrollment-Driven Funding

99999.9999.51130.1.1 Proposition C - Local
99999.9999.53110.1.3 Basic Formula Calculation - State
99999.9999.53190.1.3 Classroom Trust Fund - State

Total DESE Enrollment-Driven Funding

DESE Need-Based Funding

12210.9999.54120.1.3 Medicaid / SDAC
40001.9999.54510.1.4 Title I - Support for Disadvantaged
40001.9999.54610.1.4 Title IV.A - Student Support & Enrichment
40001.9999.54650.1.4 Title II.A - Faculty Training & Recruitment
42200.9999.54220.1.4 ARP - ESSER III
42302.9999.54230.1.4 CARES - ESSER II
43900.9999.54390.1.4 ARP IDEA Part B 611
44100.9999.54410.1.4 IDEA Part B 611 Federal
44201.9999.54420.1.4 IDEA ECSE 619 Federal
44300.9999.54430.1.4 ARP IDEA ECSE 619
44500.9999.54450.1.4 USDA School Lunch Program
44600.9999.54460.1.4 USDA School Breakfast Program
46800.9999.54680.1.4 ARP-HCY II Consortium

Total DESE Need-Based Funding

Fee & Reimbursement Income

99999.9999.51510.1.1 PAID Meal Sales
99999.9999.51790.1.1 Extended Care Fees
99999.9999.58310.1.1 Contracted Services from other LEAs

Total Fee & Reimbursement Income

Total DISTRICT REVENUE

INTERCOMPANY CONTRIBUTIONS

99999.9999.51983.1.1 Intercompany Income - Grants & Gifts

Total INTERCOMPANY CONTRIBUTIONS

OTHER INCOME SOURCES

99999.9999.51410.1.1 Earnings On Investments

40001.1111.63115.1.4 Student Enrichment Activities
 40001.1111.63122.1.4 Other Instruction Improvement
 40001.1111.63123.1.4 Professional Development - School
 40001.1111.64114.1.4 Supplies - School Events & Meals
 40001.1111.64116.1.4 Supplies - Classroom & Support Services
 40001.1111.64118.1.4 Supplies - Music / Mind & Movement
 40001.1111.64119.1.4 Supplies - Adaptive Thinking
 40001.1111.64127.1.4 Supplies - Technology Supplies
 40001.1111.64311.1.4 Curriculum - Math
 40001.1111.64312.1.4 Curriculum - Reading & Phonics
 40001.1111.64313.1.4 Curriculum - Handwriting
 40001.1111.64314.1.4 Curriculum - Social Studies
 40001.1111.64315.1.4 Curriculum - Other
 40001.2411.6131.1.3 Stipends - Extra Duty Work
 40001.2411.63340.1.3 Photocopier - School
 40001.2411.64115.1.3 Supplies - Principals Office
 40001.2411.64125.1.3 Software - Student Databases

Total SCHOOLWIDE POOL

SPECIAL EDUCATION

12210.1221.63129.2.1 SPED Services - IDEA Part B 611 Local

Total SPECIAL EDUCATION

Total PURCHASED SERVICES

PY SALARIES & BENEFITS

44199.1221.61114.2.4 PY 44100.1221.61114.2.4 Salaries - FT Certified - IDEA Part B 611 Federal
 50000.1221.61213.2.3 PY 12210.1221.61213.2.3 Salaries - PT Certified - IDEA Part B 611 State
 50000.1221.62110.2.2 PY 12210.1221.62110.2.2 Retirement - Certified - IDEA Part B 611 State
 50000.1221.62410.2.2 PY 12210.1221.62410.2.2 Employee Insurance - IDEA Part B 611 State
 50001.1111.61110.2.4 PY 40001.1111.61110.2.4 Salaries - FT Certified - Instruction
 50001.1111.62110.2.4 PY 40001.1111.62110.2.4 Retirement - Certified - Instruction
 50001.1111.62410.2.4 PY 40001.1111.62410.2.4 Employee Insurance - Instruction
 50001.2411.61111.2.4 PY 40001.2411.61111.2.4 Salaries - FT Certified - Principal
 50001.2411.61510.1.4 PY 40001.2411.61510.1.4 Salaries - FT Classified - Principal
 50001.2411.62110.2.4 PY 40001.2411.62110.2.4 Retirement - Certified - Principal
 50001.2411.62210.1.4 PY 40001.2411.62210.1.4 Retirement - Classified - Principal
 50001.2411.62410.2.4 PY 40001.2411.62410.2.4 Employee Insurance - Principal

Total PY SALARIES & BENEFITS

40001.1111.62310.2.4 OASDI
40001.1111.62320.2.4 Medicare
40001.1111.62410.2.4 Employee Insurance - Instruction
40001.1111.62610.2.4 Workers Compensation
40001.1111.62710.2.4 FUTA and MOU
40001.2411.61111.2.4 Salaries - FT Certified - Principal
40001.2411.61510.1.4 Salaries - FT Classified - Principal
40001.2411.61610.1.4 Salaries - PT Classified - Principal
40001.2411.62110.2.4 Retirement - Certified - Principal
40001.2411.62210.1.4 Retirement - Classified - Principal
40001.2411.62410.2.4 Employee Insurance - Principal

Total SCHOOLWIDE POOL - SALARIES & BENEFITS

SPECIAL EDUCATION - SALARIES & BENEFITS

12210.1221.61113.2.3 Salaries - FT Certified - IDEA Part B 611 State
12210.1221.61213.2.3 Salaries - PT Certified - IDEA Part B 611 State
12210.1221.62110.2.2 Retirement - Certified - IDEA Part B 611 State
12210.1221.62410.2.2 Employee Insurance - IDEA Part B 611 State
43900.1221.61114.2.4 Salaries - FT Certified - ARP IDEA Part B Federal
44100.1221.61114.2.4 Salaries - FT Certified - IDEA Part B 611 Federal
44201.1281.61114.2.4 Salaries - FT Certified - IDEA ECSE 619 Federal
44300.1281.61114.2.4 Salaries - FT Certified - ARP IDEA ECSE 619 Federal

Total SPECIAL EDUCATION - SALARIES & BENEFITS

Total SALARIES & BENEFITS

Total INSTRUCTION & PRINCIPAL

INTERCOMPANY EXPENSES

42200.1111.63116.1.4 Intercompany - Extended Care Tutoring
99999.2321.63195.1.3 Intercompany Expense - Executive Services
99999.2541.63196.1.3 Intercompany Expense - Facility Services

Total INTERCOMPANY EXPENSES

PLANT OPERATIONS

40001.1111.64117.1.4 Supplies - Summer & Extended Care
46800.2558.63410.1.4 ARP-HCY II Student Transportation
99999.2134.63130.1.1 Contracted School Nurse
99999.2541.63321.1.3 Repairs & Maintenance - School
99999.2541.63322.1.3 Landscaping Maintenance
99999.2541.63356.1.3 Water & Trash

Total FOOD SERVICE

Total PLANT OPERATIONS

Total Expenses

NET OPERATING INCOME

NET INCOME

Statement of Financial Position - Modified Cash

As of April 30, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 Bill.com Money Out Clearing	269.69
1025 Simmons Bank Operating 0020	530,395.95
1030 Simmons Bank Reserve 1473	95,650.09
1035 Simmons Bank PTO	-3,250.00
Total Bank Accounts	623,065.73
Accounts Receivable	
1210 Accounts Receivable	0.00
Total Accounts Receivable	0.00
Other Current Assets	
1220 Undeposited Funds	0.00
1410 Prepaid Insurance	0.00
Total Other Current Assets	0.00
Total Current Assets	623,065.73
Fixed Assets	
FIXED ASSETS	
1520 Outdoor Learning Center	10,000.00
1521 Instructional Furnishings & Equipment	4,105.25
1522 Facility Fixtures & Equipment	20,649.95
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	40,915.30
Total Fixed Assets	40,915.30
TOTAL ASSETS	\$663,981.03
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2210 Accounts Payable	0.00
Total Accounts Payable	0.00
Credit Cards	
Divvy Clearing Account	12,614.10
Total Credit Cards	12,614.10
Other Current Liabilities	
CURRENT LIABILITIES	
2220 PTO Funds	0.00
2230 Due to YLC	-1,106,996.11
2240 Due to Foundation	0.00

	Total
2260 Payroll Liability	0.00
Total CURRENT LIABILITIES	-1,106,996.11
Total Other Current Liabilities	-1,106,996.11
Total Current Liabilities	-1,094,382.01
Long-Term Liabilities	
LOANS & FINANCING	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	495,560.00
Total LOANS & FINANCING	495,560.00
Total Long-Term Liabilities	495,560.00
Total Liabilities	-598,822.01
Equity	
3020 Unrestricted Net Assets	1,121,342.82
Net Income	141,460.22
Total Equity	1,262,803.04
TOTAL LIABILITIES AND EQUITY	\$663,981.03