

# Management Report

The Biome School

For the period ended June 30, 2023



Prepared on

**August 6, 2023**

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# Statement of Activities - Modified Cash

July 2022 - June 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

33300.9999.53330.1.3 FNS State Payment

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

44501.9999.54450.1.4 FNS Supply Chain Assistance Funding

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

00000.0000.51000.1.1 Intercompany Income - Grants & Other

2

2,1

2,4

1

2

6

3,1

**PURCHASED SERVICES**

**SCHOOLWIDE POOL**

- 40001.1111.63111.2.4 Substitute Teachers (non-employee)
- 40001.1111.63113.1.4 Other Outsourced Instruction
- 40001.1111.63114.1.4 Student Assessments & Testing
- 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

42200.1111.62110.2.4 Retirement - Certified - ESSER III  
42200.1111.62410.2.4 Employee Insurance - ESSER III  
42302.1111.62410.2.4 Employee Insurance - ESSER II

**Total ESSER FUNDING - SALARIES & BENEFITS**

**SCHOOLWIDE POOL - SALARIES & BENEFITS**

40001.1111.61110.2.4 Salaries - FT Certified - Instruction  
40001.1111.62110.2.4 Retirement - Certified - Instruction  
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

3

7

1

1

1,3

1

2

1,8

2,2

1

8

99999.2541.63610.1.3 Internet & Phone  
 99999.2541.64113.1.3 Supplies - Custodial  
 99999.2541.64126.1.1 Fees & Subscriptions - Other  
 99999.2541.64812.1.3 Electric & Gas  
 99999.2558.63410.1.3 Student Transportation  
 99999.5222.66240.4.1 Interest Expense - SBA EIDL Loan

**FOOD SERVICE**

33300.2562.64112.1.3 Supplies - FNS Program - State  
 44500.2562.63910.1.4 FSMC Lunch - Federal  
 44500.2562.64112.1.4 Supplies - FNS Program Federal  
 44600.2562.63911.1.4 FSMC Breakfast - Federal

**Total FOOD SERVICE**

**Total PLANT OPERATIONS**

**Total Expenses**

**NET OPERATING INCOME**

**NET INCOME**

1  
2  
3,6  
\$ -

# Statement of Financial Position - Modified Cash

As of June 30, 2023

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1010 Bill.com Money Out Clearing	269.69
1025 Simmons Bank Operating 0020	256,680.31
1030 Simmons Bank Reserve 1473	105,817.23
1035 Simmons Bank PTO	-3,250.00
<b>Total Bank Accounts</b>	<b>359,517.23</b>
<b>Accounts Receivable</b>	
1210 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>0.00</b>
<b>Other Current Assets</b>	
1220 Undeposited Funds	0.00
1230 Ed Jones 8548 Treasury Bonds	100,000.00
1410 Prepaid Insurance	0.00
<b>Total Other Current Assets</b>	<b>100,000.00</b>
<b>Total Current Assets</b>	<b>459,517.23</b>
<b>Fixed Assets</b>	
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	-13,242.45
1530 Technology Equipment	157,370.59
1531 Tech Equip - Accum Depreciation	-150,735.04
<b>Total FIXED ASSETS</b>	<b>28,148.30</b>
<b>Total Fixed Assets</b>	<b>28,148.30</b>
<b>TOTAL ASSETS</b>	<b>\$487,665.53</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

2210 Accounts Payable	0.00
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<b>Total Accounts Payable</b>	<b>0.00</b>
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##### Credit Cards

Divvy Clearing Account	10,387.34
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<b>Total Credit Cards</b>	<b>10,387.34</b>
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##### Other Current Liabilities

CURRENT LIABILITIES

	<b>Total</b>
2220 PTO Funds	0.00
2230 Due to YLC	-1,106,996.11
2240 Due to Foundation	0.00
2260 Payroll Liability	0.00
<b>Total CURRENT LIABILITIES</b>	<b>-1,106,996.11</b>
<b>Total Other Current Liabilities</b>	<b>-1,106,996.11</b>
<b>Total Current Liabilities</b>	<b>-1,096,608.77</b>
<b>Long-Term Liabilities</b>	
<b>LOANS &amp; FINANCING</b>	
2500 SBA PPP Funding	0.00
2510 SBA EIDL Advance	0.00
2520 SBA EIDL Funding	493,390.00
<b>Total LOANS &amp; FINANCING</b>	<b>493,390.00</b>
<b>Total Long-Term Liabilities</b>	<b>493,390.00</b>
<b>Total Liabilities</b>	<b>-603,218.77</b>
<b>Equity</b>	
3020 Unrestricted Net Assets	1,108,575.82
Net Income	-17,691.52
<b>Total Equity</b>	<b>1,090,884.30</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$487,665.53</b>