

**KIPP DELTA PUBLIC SCHOOLS**  
**STATEMENT OF CHANGES IN FUND BALANCES**

FUND/SF	FUND TITLE	BALANCE	YTD	JOURNAL ENTRIES		YTD	BALANCE
		JUL. 1, 2013	REVENUE	REVENUE	EXPEND	EXPENDITURES	OCT. 31, 2013
1012	CALDER GRANT	\$ -	\$ -	\$ 29,651	\$ -	\$ 29,651	\$ -
1200	TEACHER SALARY	\$ -	\$ -	\$ 531,598	\$ -	\$ 531,598	\$ -
2000	RESTRICTED STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001	OTHER GENERAL OPERATING	\$ 1,019,999	\$ 2,944,631	\$ -	\$ 3,059,568	\$ -	\$ 905,062
2002	KIPP DELTA BETA CLUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	COLLEGE FUND	\$ 21,955	\$ -	\$ -	\$ -	\$ 1,338	\$ 20,617
2006	T-SHIRTS	\$ -	\$ 17,531	\$ -	\$ -	\$ 24,305	\$ (6,774)
2226	OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
2013	YEAR BOOK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2200	OPERATING FUND	\$ 2,468	\$ 25,670	\$ 3,059,568	\$ 684,473	\$ 2,403,233	\$ -
2240	SP ED EXTENDED YR	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
7000	ACTIVITY	\$ 4,198	\$ 4,950	\$ -	\$ -	\$ 50	\$ 9,097
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ 1,061,015</b>	<b>\$ 2,992,781</b>	<b>\$ 3,591,165</b>	<b>\$ 3,744,041</b>	<b>\$ 2,960,523</b>	<b>\$ 940,398</b>
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 90,348	\$ -	\$ 90,348	\$ -
1365	ABC PRESCHOOL	\$ -	\$ -	\$ 3,893	\$ -	\$ 3,893	\$ -
2005	WALTON STARTUP GRANT	\$ -	\$ -	\$ -	\$ -	\$ 1,736	\$ (1,736)
2010	DOE EARMARK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	CALDER FOUNDATION GRANT	\$ 114,234	\$ 127,500	\$ -	\$ 29,651	\$ 45,795	\$ 166,288
2014	CHARTER SCHOOL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	I3 FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ 41,813	\$ (41,813)
2016	WINGATE FOUNDATION	\$ 117,794	\$ -	\$ -	\$ -	\$ -	\$ 117,794
2017	AT&T KTC GRANT	\$ 157,970	\$ -	\$ -	\$ -	\$ 6,083	\$ 151,887
2223	PROFESSIONAL DEVELOPMENT	\$ -	\$ 50,367	\$ -	\$ -	\$ 50,900	\$ (533)
2246	PATHWISE	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ 868
2271	AP SCORES	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300
2276	ENGLISH LANGUAGE LEARNER	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 293
2281	NATIONAL SCHOOL LUNCH ACT	\$ -	\$ 468,625	\$ -	\$ 90,348	\$ 252,712	\$ 125,565
2293	VOCATIONAL DIRECTOR	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
2365	AR BETTER CHANCE (ABC)	\$ 6,000	\$ 64,152	\$ -	\$ 3,893	\$ 16,896	\$ 49,363
6501	TITLE 1	\$ -	\$ 1,075,707	\$ -	\$ -	\$ 1,200,929	\$ (125,222)
6535	US CHARTER FUND	\$ -	\$ -	\$ -	\$ -	\$ 1,015	\$ (1,015)
6702	TITLE VI-B PASSTHRU-SP.ED	\$ -	\$ 36,172	\$ -	\$ -	\$ 65,382	\$ (29,211)
6750	MEDICAID	\$ 5,617	\$ -	\$ -	\$ -	\$ -	\$ 5,617
6752	ARMAC	\$ 25,547	\$ 11,460	\$ -	\$ -	\$ -	\$ 37,007
6756	TITLE II-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6781	TITLE IV-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6808	EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8200	FOOD SERVICES	\$ 161,933	\$ 128,803	\$ -	\$ -	\$ 360,656	\$ (69,920)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 590,257</b>	<b>\$ 1,963,085</b>	<b>\$ 94,241</b>	<b>\$ 123,891</b>	<b>\$ 2,138,159</b>	<b>\$ 385,531</b>
						<b>\$ 1,325,929</b>	
3002	CAPITAL PROJECTS FUND	\$ 358,674	\$ 108,032	\$ -	\$ -	\$ 15,800	\$ 450,906
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 358,674</b>	<b>\$ 108,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,800</b>	<b>\$ 450,906</b>
6516	TITLE I STIMULUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6519	TITLE I, EJP, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6721	VI-B IDEA STIMULUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6722	IDEA CEIS-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9000	FIXED ASSETS	\$ 1,174,009	\$ -	\$ -	\$ -	\$ 326,243	\$ 847,766
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 1,174,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 326,243</b>	<b>\$ 847,766</b>

**Does not include Fixed Assets Line Item \$ 1,776,836**

KIPP Delta Public Schools  
 SY1314  
 MZM Cash Balance by Fund

FUND/SF	FUND TITLE	Beginning JULY	YTD Balance
	0001 PAYROLL DEDUCTIONS AND WITHHOLDING	-	454
	1200 TEACHER SALARY	-	-
	2000 RESTRICTED STATE REVENUE	-	-
	2001 OTHER GENERAL OPERATING	1,169,495	866,221
	2002 KIPP DELTA BETA CLUB	-	-
	2003 KIPP TO COLLEGE	-	-
	2004 COLLEGE FUND	21,955	20,617
	2006 T-SHIRTS	(6,631)	(6,774)
	2226 OLD T-SHIRTS	196	196
	2007 HEIFER INTERNATIONAL	2,894	2,894
	2013 YEAR BOOK	-	-
	2200 OPERATING FUND	(114,559)	(3,500)
	2240 SP ED EXTENDED YR	8,405	8,405
	2250 NON-DISABLED	900	900
	7000 ACTIVITY	4,198	9,097
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>1,086,854</b>	<b>898,510</b>
	1281 NSLA SALARY FUND	-	-
	2005 WALTON STARTUP GRANT	(90)	(1,736)
	2010 DOE EARMARK GRANT	-	-
	2012 CALDER FOUNDATION GRANT	56,402	112,054
	2014 CHARTER SCHOOL PROGAM	-	-
	2015 I3 FEDERAL GRANT	(5,505)	(41,813)
	2016 WINGATE FOUNDATION	67,794	67,794
	2017 AT&T KTC GRANT	156,577	151,887
	2223 PROFESSIONAL DEVELOPMENT	(2,028)	(533)
	2246 PATHWISE	868	868
	2271 AP SCORES	-	300
	2276 ENGLISH LANGUAGE LEARNER	293	293
	2281 NATIONAL SCHOOL LUNCH ACT	(52,576)	123,854
	2293 VOCATIONAL DIRECTOR	0	0
	2365 AR BETTER CHANCE (ABC)	(189)	49,363
	6501 TITLE 1	(302,459)	(113,202)
	6535 US CHARTER FUND	-	(1,015)
	6702 TITLE VI-B PASSTHRU-SP.ED	(16,929)	(29,211)
	6750 MEDICAID	5,617	5,617
	6752 ARMAC	30,363	37,007
	6756 TITLE II-A	-	-
	6781 TITLE IV-A	-	-
	6784 TITLE VI-STATE-RURAL	-	-
	6808 EETT GRANT	-	-
	8200 FOOD SERVICES	104,117	(69,920)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>42,255</b>	<b>291,606</b>
	1		
	3002 CAPITAL PROJECTS FUND	178,821	163,021
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>178,821</b>	<b>163,021</b>
	6516 TITLE I STIMULUS	-	-
	6519 TITLE I, E, JF, ARRA	-	-
	6721 VI-B IDEA STIMULUS	-	-
	6722 IDEA CEIS-ARRA	-	-
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH</b>		<b>\$ 1,307,930</b>	<b>\$ 1,353,137</b>

**KIPP DELTA  
BALANCE SHEET  
October 31, 2013**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 1,353,137	\$ 181,848
Cash - Capital	288,532	180,500
Cash - Reserve	-	-
Intergovernment'l Receivable	5,702	5,702
Loan Receivable	-	-
Pledge/Account Receivable	125,354	129,281
Total Current Assets	<u>1,772,725</u>	<u>497,331</u>
Fixed Assets		
Land	823,799	823,799
Buildings (Net)	9,081,294	9,129,280
Furniture & Fixtures (Net)	1,085,099	1,098,475
Vehicles (Net)	455,745	370,390
Construction in Progress	2,150	2,150
Total Fixed Assets	<u>11,448,087</u>	<u>11,424,095</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 13,220,811</u></u>	<u><u>\$ 11,921,426</u></u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	(4,565)	452
Interest Payable	-	-
Payroll Deductions & W/H	454	25
Deferred Revenue	139,907	139,907
Notes Payable - Current	296,782	265,317
Total Current Liabilities	<u>432,578</u>	<u>405,701</u>
Long Term Liabilities		
Notes Payable	7,289,199	7,286,747
Other Liabilities	-	-
Total Long Term Liabilities	<u>7,289,199</u>	<u>7,286,747</u>
Total Liabilities	<u>7,721,778</u>	<u>7,692,449</u>
<b>FUND BALANCE</b>		
Unrestricted Fund Balance	5,749,523	5,648,066
Current Earnings/(Loss)	(250,489)	(1,419,088)
Total Fund Balance	<u>5,499,034</u>	<u>4,228,978</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 13,220,812</u></u>	<u><u>\$ 11,921,426</u></u>

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**KIPP DELTA**  
**INCOME STATEMENT**  
**October 31, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD	Actual	YTD	Budget	Variance
<b>REVENUES</b>								
TUITION	\$ 3,486	\$ -	\$ 3,486	\$ 11,433	\$ -	\$ 11,433		
INTEREST ON INVESTMENTS	\$ 201	\$ -	\$ 201	\$ 871	\$ -	\$ 871		
SCHOOL MEAL SALES	\$ 3,127	\$ 8,702	\$ (5,574)	\$ 4,281	\$ 26,105	\$ (21,825)		
ADULT MEAL SALES	\$ 2,622	\$ -	\$ 2,622	\$ 2,927	\$ -	\$ 2,927		
ADMISSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ATHLETICS	\$ 4,830	\$ 818	\$ 4,011	\$ 4,950	\$ 2,455	\$ 2,495		
OTHER SCH SPONSORED EVENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
SALES - UNIFORMS	\$ 3,785	\$ 2,571	\$ 1,214	\$ 17,531	\$ 10,283	\$ 7,247		
SCH SPNSRD-PICTURES,ETC	\$ -	\$ 2,805	\$ (2,805)	\$ -	\$ 8,414	\$ (8,414)		
PRIVATE CONTRIBUTIONS - OPERATING	\$ 345,329	\$ 215,000	\$ 130,329	\$ 632,317	\$ 460,000	\$ 172,317		
PRIVATE CONTRIBUTIONS - CAPITAL	\$ 108,032	\$ -	\$ 108,032	\$ 108,032	\$ 433,333	\$ (325,301)		
REFUNDS OF PRIOR YR EXPEN	\$ -	\$ -	\$ -	\$ 14,830	\$ -	\$ 14,830		
MISC REV FR LOCAL SOURCES	\$ 18,202	\$ -	\$ 18,202	\$ 23,694	\$ -	\$ 23,694		
ERATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHARTER SCHOOL FUNDING	\$ 603,664	\$ 639,300	\$ (35,636)	\$ 2,414,656	\$ 2,557,200	\$ (142,544)		
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PATHWISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PROFESSIONAL DEVELOPMENT	\$ -	\$ 50,367	\$ (50,367)	\$ 50,367	\$ 50,367	\$ -		
HAND CHILD-SUPV/EXTEND YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
GIFTED AND TALENTED AP	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300		
ENGLISH LANGUAGE LEARNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NATIONAL SCHOOL LUNCH	\$ 281,371	\$ -	\$ 281,371	\$ 468,625	\$ -	\$ 468,625		
SECONDARY WORKFORCE CNTRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MATCHING (STATE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
AR BETTER CHANCE(ABC)GRNT	\$ 31,104	\$ 14,395	\$ 16,709	\$ 64,152	\$ 57,580	\$ 6,572		
TITLE I	\$ 1,075,707	\$ 206,042	\$ 869,665	\$ 1,075,707	\$ 824,167	\$ 251,539		
TITLE 1, PART A-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
STABILIZATION-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TITLE I, E, F, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHARTER SCH FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHILD NUTRITION - LUNCH	\$ 72,684	\$ 49,472	\$ 23,212	\$ 73,661	\$ 148,415	\$ (74,754)		
CHILD NUTRITION - BREAKFAST	\$ 37,371	\$ 26,580	\$ 10,791	\$ 37,371	\$ 79,740	\$ (42,369)		
CHILD NUTRITION - SNACKS	\$ 10,564	\$ 1,423	\$ 9,141	\$ 10,564	\$ 4,270	\$ 6,294		
TITLE VI-B PASSTHRU	\$ 32,538	\$ 16,797	\$ 15,740	\$ 36,172	\$ 67,190	\$ (31,018)		
IDEA-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MEDICARE CATASTROPHIC COV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MEDICAID ADMINSTRATIVE CL	\$ 6,644	\$ -	\$ 6,644	\$ 11,460	\$ -	\$ 11,460		
TITLE II-A	\$ -	\$ 2,193	\$ (2,193)	\$ -	\$ 8,773	\$ (8,773)		
TITLE VI-B STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL REVENUE</b>	<b>2,641,559</b>	<b>1,236,465</b>	<b>1,405,094</b>	<b>5,063,898</b>	<b>4,738,292</b>	<b>325,606</b>		
<b>EXPENSES</b>								
SALARY & BENEFITS	(589,930)	(546,366)	(43,564)	(2,324,797)	(2,185,464)	(139,333)		
BENEFITS	(174,612)	(178,543)	3,931	(669,099)	(714,173)	45,073		
MISC EXPENDITURES	-	-	-	(1,826)	-	(1,826)		
INSTRUCTIONAL SERVICES	-	-	-	(4,360)	-	(4,360)		
INSTRUCT - FIELD LESSON	(469)	(2,923)	2,454	(7,819)	(11,692)	3,873		
INSTRUCT - KTC	(155)	(10,375)	10,220	(5,186)	(41,500)	36,314		

**KIPP DELTA**  
**INCOME STATEMENT**  
**October 31, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
CONSULTING - EDUCATIONAL	(18,296)	(1,000)	(17,296)	(26,473)	(4,000)	(22,473)
PROFESSIONAL DEVELOPMENT	(47,672)	(16,953)	(30,720)	(201,047)	(203,430)	2,383
PUPIL SERVICES	(1,766)	-	(1,766)	(2,819)	-	(2,819)
ACCOUNTING/AUDITING	-	-	-	-	-	-
LEGAL	(804)	(333)	(471)	(2,382)	(1,333)	(1,049)
MEDICAL	(1,129)	(1,417)	287	(3,824)	(5,667)	1,843
INFORMATION TECHNOLOGY	(20,077)	(10,750)	(9,327)	(84,408)	(43,000)	(41,408)
IT - STUDENT SUPPORT	-	(300)	300	(1,821)	(1,200)	(621)
IT - STAFF SUPPORT	(451)	(500)	49	(1,827)	(2,000)	173
OTHER PROFESSIONAL SVCS	(1,287)	(5,392)	4,105	(18,283)	(21,567)	3,284
OTHER TECHNICAL SERVICES	-	-	-	-	-	-
OTHER PURC PROF/TECH SVCS	(25,744)	(5,001)	(20,743)	(69,206)	(20,003)	(49,203)
WATER/SEWER	(2,970)	(2,588)	(382)	(8,808)	(10,352)	1,544
CUSTODIAL	(12,537)	(18,369)	5,832	(48,937)	(73,475)	24,538
LAWN CARE/ GROUNDS MAINT	(3,633)	(1,000)	(2,633)	(11,724)	(4,000)	(7,724)
NON-TECH REPAIRS & MAINT	(8,736)	(1,555)	(7,180)	(43,140)	(6,222)	(36,919)
BUS REPAIRS & MAINT	(20,642)	(15,401)	(5,240)	(24,068)	(61,606)	37,538
TECH REPAIRS & MAINT	-	(1,783)	1,783	(10,732)	(7,133)	(3,599)
COPIER REPAIR & MAINT	(9,857)	(3,125)	(6,732)	(12,458)	(12,500)	42
RENTAL OF LAND & BLDGS	(2,354)	-	(2,354)	(7,975)	-	(7,975)
RENTAL OF EQUIP & VEHICLE	-	(1,406)	1,406	-	(5,625)	5,625
RENTAL - COMPUTERS/EQUIP	-	(1,744)	1,744	(6,603)	(6,978)	375
CONSTRUCTION CONSULTING	(675)	-	(675)	(15,800)	-	(15,800)
TRANSPORTATION SVCS	-	-	-	(10,216)	-	(10,216)
PROPERTY INSURANCE	(12,546)	(13,040)	494	(46,295)	(52,159)	5,865
ACCIDENT INS FOR STUDENTS	-	-	-	-	-	-
OTHER INSURANCE	-	-	-	-	-	-
TELEPHONE	-	-	-	(468)	-	(468)
TELEPHONE - STAFF	(14,173)	(4,167)	(10,006)	(43,546)	(16,667)	(26,879)
TELEPHONE - SCHOOL	(2,308)	(928)	(1,381)	(7,971)	(3,710)	(4,261)
POSTAGE	(2,049)	(208)	(1,841)	(4,809)	(833)	(3,976)
POSTAGE - FUNDRAISING	(246)	(83)	(163)	(618)	(333)	(285)
POSTAGE - KTC	-	(42)	42	-	(167)	167
NETWORKING/INTERNET SVCS	(24)	(104)	80	(94)	(417)	323
ADVERTISING/RECRUITMENT	(547)	(1,963)	1,416	(6,086)	(7,850)	1,764
ADVERTISING - STUDENTS	(31)	(2,266)	2,235	(392)	(9,064)	8,672
ALL OTHER EMPLOYEE EXPENSES	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-
PRINTING & BINDING - DEV	(684)	(417)	(267)	(2,949)	(1,667)	(1,282)
TRAVEL - CERT (REQUIRED)	(1,286)	(193)	(1,094)	(2,200)	(2,310)	110
TRAVEL - CLASS (REQUIRED)	(5,709)	(9,540)	3,831	(13,085)	(5,724)	(7,361)
TRAVEL - CLASS - KTC	(1,309)	(480)	(829)	(2,556)	(5,760)	3,204
TRAVEL - CLASS - FUNDRAISER	(776)	(188)	(588)	(2,535)	(2,250)	(285)
TRAVEL - CERT OUT OF ST	(4,007)	(1,175)	(2,832)	(15,067)	(14,100)	(967)
TRAVEL - CLASS OUT OF ST	(397)	(589)	192	(5,967)	(7,068)	1,101
TRAVEL - CLASS OUT OF ST KTC	(683)	(480)	(203)	(4,148)	(1,920)	(2,228)
TRAVEL - CLASS OUT OF ST FUNDRA	-	(313)	313	(974)	(1,250)	276
TRAVEL - NON-EMP (REQ)	(100)	-	(100)	(100)	-	(100)
TRAVEL - NON-EMP ATHLETIC	-	(2,018)	2,018	(6,876)	(8,070)	1,194
TRAVEL - NON-EMP KTC	(33)	(480)	447	(124)	(1,920)	1,796
MEALS	(864)	(476)	(389)	(6,813)	(5,706)	(1,107)
MEALS - STUD EVENTS	-	(208)	208	(744)	(833)	90
MEALS - STAFF	(977)	(1,346)	369	(3,639)	(5,383)	1,745
MEALS - STUD TRIPS	440	(1,975)	2,415	(4,240)	(7,900)	3,660
MEALS - ATHLETICS	-	(367)	367	(265)	(1,467)	1,202
MEALS - TRAINING/DEVELOPMENT	(354)	(36)	(318)	(852)	(426)	(426)

**KIPP DELTA**  
**INCOME STATEMENT**  
**October 31, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
MEALS - KTC	(216)	(480)	264	(622)	(5,760)	5,138
MEALS - FUNDRAISER	(316)	(313)	(3)	(1,909)	(1,250)	(659)
LODGING	(2,139)	(846)	(1,293)	(20,203)	(10,146)	(10,057)
LODGING - STUDENTS	3,306	(2,448)	5,754	(1,304)	(9,792)	8,488
LODGING - KTC	(1,880)	(800)	(1,080)	(3,529)	(3,200)	(329)
LODGING - FUNDRAISER	(194)	(188)	(6)	(1,432)	(2,250)	818
MISC PURC SVS	-	-	-	-	-	-
MISC PURC SVS - STUDENTS	(9,480)	(125)	(9,355)	(9,690)	(500)	(9,190)
MISC PURC SVS - PD	-	-	-	-	-	-
MISC PURC SVS - FACILITY	(27,367)	(16,164)	(11,204)	(46,409)	(64,656)	18,247
FIRE/SECURITY	-	-	-	-	-	-
MISC PURC SVS - MUSIC	(1,611)	(1,110)	(501)	(4,609)	(4,441)	(168)
BOARD PURCH SVCS	(1,665)	(500)	(1,165)	(1,827)	(2,000)	173
CONTRACTUAL SVCS - DEV	(8,780)	(4,000)	(4,780)	(18,045)	(16,000)	(2,045)
PURCH SVCS - ATHLETICS	(1,468)	(458)	(1,009)	(3,425)	(1,834)	(1,591)
BCKGND CHECKS/DRUG SCREEN	(150)	(2,169)	2,019	(318)	(8,674)	8,356
GEN SUPPLIES	-	(417)	417	-	(1,667)	1,667
GEN SUPPLIES - STUDENTS	(4,883)	(2,154)	(2,728)	(11,950)	(8,617)	(3,333)
GEN SUPPLIES - PD	(1,493)	(610)	(883)	(9,920)	(7,314)	(2,606)
GEN SUPPLIES - STUD EVNTS	(13,967)	(208)	(13,758)	(15,029)	(833)	(14,195)
GEN SUPPLIES - STUD TRIPS	(2,909)	(2,250)	(659)	(247)	(9,000)	8,753
GEN SUPPLIES - COPIER	(133)	(108)	(25)	(133)	(433)	300
GEN SUPPLIES - STAFF	(853)	(1,346)	493	(1,349)	(5,383)	4,035
EQUIP UNDER 1000.00	(629)	(1,104)	474	(10,459)	(4,414)	(6,045)
GEN SUPPLIES - OFFICE DEC	-	(208)	208	(613)	(833)	221
EDUC PUBLIC SUBSCRIPTIONS	-	-	-	-	-	-
UNIFORMS	(4,758)	(1,797)	(2,961)	(25,982)	(7,188)	(18,795)
UNIFORMS - ATHLETICS	-	(367)	367	(318)	(1,467)	1,149
UNIFORMS - FOOD SVC	(173)	-	(173)	(490)	-	(490)
UNIFORMS - BAND/CHOIR	-	(63)	63	-	(250)	250
HEALTH SUPPLIES	(909)	(167)	(742)	(1,500)	(667)	(833)
ASSESSMENT/TESTING	(707)	(8,349)	7,642	(3,996)	(33,394)	29,398
OFFICE SUPPLIES	(4,226)	(2,637)	(1,589)	(39,599)	(43,736)	4,136
CLASSROOM SUPPLIES	(14,868)	(6,628)	(8,240)	(114,402)	(26,512)	(87,889)
CLASSROOM SUPPLIES - SPED	(824)	(394)	(430)	(2,342)	(1,574)	(768)
CLASSROOM SUPPLIES - KTC	(1,650)	(433)	(1,217)	(6,501)	(1,733)	(4,767)
CLEANING SUPPLIES	(6,423)	-	(6,423)	(10,781)	-	(10,781)
CLEANING SUPPLIES - FOOD	(55)	-	(55)	(55)	-	(55)
BUS SUPPLIES	(11,755)	-	(11,755)	(18,962)	-	(18,962)
NAT.GAS	(596)	(2,436)	1,840	(1,292)	(9,744)	8,453
ELECTRICITY	(17,759)	(12,777)	(4,982)	(42,831)	(51,108)	8,276
GASOLINE/DIESEL	(7,588)	(12,000)	4,412	(37,338)	(48,000)	10,662
LOST RECEIPTS	(869)	(1,000)	131	(1,882)	(4,000)	2,118
FOOD	(82,863)	(53,438)	(29,425)	(215,765)	(213,753)	(2,011)
TEXTBOOKS	(8,585)	(4,781)	(3,805)	(38,263)	(57,366)	19,103
INSTRUCTIONAL AIDES	(6,523)	(17,099)	10,576	(94,133)	(68,397)	(25,736)
LIBRARY BOOKS	(3,894)	(4,833)	939	(12,549)	(19,333)	6,784
SOFTWARE	-	(61)	61	(5,574)	(2,483)	(3,091)
OTHER	692	(483)	1,176	(229)	(1,933)	1,704
OTHER SUPPLIES & MATERIAL	(9,998)	(1,766)	(8,232)	(14,422)	(7,065)	(7,357)
OTHER SUPPLIES - BAND	-	(63)	63	(168)	(250)	82
FURN & FIXTURES-FOOD SVC	(284)	-	(284)	(2,755)	-	(2,755)
DEPRECIATION - VEHICLES	(9,995)	-	(9,995)	(38,366)	-	(38,366)
DEPRECIATION - BLDG	(47,987)	(40,067)	(7,920)	(191,947)	(160,267)	(31,680)
DEPRECIATION - FURN/FIXT	(25,622)	(28,540)	2,917	(95,929)	(114,158)	18,229
DUES AND FEES	1,548	-	1,548	(2,820)	(15,234)	12,414

**KIPP DELTA  
INCOME STATEMENT  
October 31, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
DUES AND FEES - ATHLETICS	-	(574)	574	(365)	(2,295)	1,930
DUES AND FEES - DEV/FUNDR	(576)	(42)	(535)	(1,030)	(167)	(863)
DUES AND FEES - KTC	(48)	-	(48)	(1,208)	-	(1,208)
INTEREST	(31,812)	(34,108)	2,296	(122,512)	(136,432)	13,920
IMPROVEMENT TAX	-	-	-	-	-	-
PROPERTY TAX	(1,857)	-	(1,857)	(1,857)	-	(1,857)
REDEMPTION OF PRINCIPAL	(20,156)	(31,623)	11,467	(119,461)	(126,493)	7,033
REDEMPT OF PRINCIPAL-BUS	(41,277)	-	(41,277)	(74,692)	-	(74,692)
<b>TOTAL EXPENDITURES</b>	<b>(1,431,682)</b>	<b>(1,174,431)</b>	<b>(257,251)</b>	<b>(5,314,387)</b>	<b>(4,931,869)</b>	<b>(382,518)</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>\$ 1,209,877</b>	<b>\$ 62,034</b>	<b>\$ 1,147,843</b>	<b>\$ (250,489)</b>	<b>\$ (193,578)</b>	<b>\$ (56,911)</b>

**KDPS Consolidated  
Overall  
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	ACTUALS Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
<b><u>REVENUES</u></b>										
<b>State Revenue</b>										
Charter School General Purpose Revenue	2,490,074	603,664	603,664	603,664	603,664	603,664	603,664	7,345,904	2,414,656	7,403,094
AR Better Chance (ABC) Pre - K	69,943	-	16,524	16,524	31,104	15,552	15,552	157,464	64,152	182,460
Pathwise (Novice Teacher 2yr Mentor Program)	-	-	-	-	-	-	-	-	-	-
State PD (Professional Development)	49,368	-	-	50,367	-	-	-	50,367	50,367	49,368
National School Lunch Act (NSLA)	337,308	-	93,627	93,627	281,371	93,627	93,627	1,217,641	468,625	1,236,796
AP Gifted and Talented	-	-	-	-	300	-	-	300	300	-
<b>Total State Revenue</b>	<b>\$ 2,946,692</b>	<b>\$ 603,664</b>	<b>\$ 713,815</b>	<b>\$ 764,182</b>	<b>\$ 916,439</b>	<b>\$ 712,843</b>	<b>\$ 712,843</b>	<b>\$ 8,771,376</b>	<b>\$ 2,997,800</b>	<b>\$ 8,871,718</b>
<b>Federal Revenue</b>										
Title I, Title II-A	242,249	-	-	-	1,075,707	138,067	138,067	2,180,241	1,075,707	2,180,241
Title VI-B (Special Education)	67,895	-	-	3,634	32,538	21,226	21,226	205,983	36,172	203,685
Medicaid/ARMAC Reimbursement	-	4,816	-	-	6,644	-	-	25,712	11,460	14,252
Federal Startup (i3, CSP)	-	-	-	-	-	46,250	-	117,850	-	118,541
Federal Child Nutrition	235,512	-	-	977	120,618	204,738	76,744	863,544	121,595	863,542
<b>Total Federal Revenue</b>	<b>\$ 545,655</b>	<b>\$ 4,816</b>	<b>\$ -</b>	<b>\$ 4,611</b>	<b>\$ 1,235,507</b>	<b>\$ 410,282</b>	<b>\$ 236,037</b>	<b>\$ 3,393,329</b>	<b>\$ 1,244,933</b>	<b>\$ 3,380,261</b>
<b>School-Site Revenue</b>										
Athletics	3,205	-	-	120	4,830	506	506	9,000	4,950	9,000
Other School - Sponsored Events	13,833	1,689	2,291	1,513	18,202	2,232	2,232	41,551	23,694	38,850
Tuition	-	125	2,972	4,850	3,486	3,000	3,000	35,433	11,433	-
Uniform Sales	8,812	1,290	7,704	4,753	3,785	1,541	1,541	29,857	17,531	29,850
Paid Meals Sales	23,502	-	751	707	5,749	10,318	10,318	89,750	7,208	89,533
Interest on Investments/Refund Prior Year Exp	-	425	234	14,840	201	-	-	15,701	15,701	-
Fundraising	460,000	114,750	146,734	25,504	345,329	100,000	160,000	2,160,200	632,317	2,100,000
<b>Total School-Site Revenue</b>	<b>\$ 509,351</b>	<b>\$ 118,278</b>	<b>\$ 160,687</b>	<b>\$ 52,287</b>	<b>\$ 381,581</b>	<b>\$ 117,597</b>	<b>\$ 177,597</b>	<b>\$ 2,381,492</b>	<b>\$ 712,833</b>	<b>\$ 2,267,233</b>
<b>Management Fees</b>	<b>448,947</b>	<b>48,293</b>	<b>55,783</b>	<b>59,813</b>	<b>70,803</b>	<b>147,869</b>	<b>147,869</b>	<b>1,417,643</b>	<b>234,692</b>	<b>1,346,840</b>
<b>TOTAL REVENUE</b>	<b>\$ 4,450,646</b>	<b>\$ 775,051</b>	<b>\$ 930,285</b>	<b>\$ 880,892</b>	<b>\$ 2,604,330</b>	<b>\$ 1,388,590</b>	<b>\$ 1,274,346</b>	<b>\$ 15,963,839</b>	<b>\$ 5,190,258</b>	<b>\$ 15,866,052</b>
<b><u>EXPENDITURES</u></b>										
<b>Personnel (excl. Transportation/FoodSvc./Devtm. Team)</b>										
Instructional Salaries & Benefits	2,008,826	381,641	451,575	439,638	443,255	443,255	443,255	5,262,150	1,716,109	6,026,477
Non-Instructional Salaries & Benefits	1,047,242	296,155	336,425	328,280	321,287	321,342	321,342	3,852,884	1,282,147	3,141,727
Employee Development and Educational Support	69,083	19,534	35,643	18,237	72,108	14,192	14,192	259,060	145,521	259,060
Staff Meals and Awards	10,767	834	1,220	1,105	1,829	3,414	3,414	32,300	4,987	32,300



**KDPS Consolidated  
Overall  
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	ACTUALS Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
Other Employee Related Expenses - TFA	49,338	-	144,000	-	-	-	-	144,000	144,000	148,013
Recruitment (SST)	7,850	962	2,312	2,265	(1,063)	2,384	2,384	23,550	4,477	23,550
<b>Total Personnel</b>	<b>\$ 3,193,105</b>	<b>\$ 699,125</b>	<b>\$ 971,174</b>	<b>\$ 789,526</b>	<b>\$ 837,417</b>	<b>\$ 784,588</b>	<b>\$ 784,588</b>	<b>\$ 9,573,944</b>	<b>\$ 3,297,242</b>	<b>\$ 9,631,127</b>
<b>Student</b>										
Books, Educational Materials and Supplies								-	-	
Textbooks and Core Curricula Materials	78,080	26,148	40,993	50,147	15,109	20,051	20,051	292,801	132,396	292,801
Library Books and Other Reading/Reference Materials	18,000	1,975	439	6,241	3,894	5,181	5,181	54,000	12,549	54,000
Testing and Exam Supplies	12,929	1,450	1,805	34	707	5,561	5,561	48,482	3,996	48,482
Classroom Materials and Supplies	31,279	22,619	10,169	66,746	14,868	1,590	1,590	127,122	114,402	93,837
Other Student Related Expenses (medical supplies, etc.)	-	83	-	6,985	4,883	-	-	11,950	11,950	-
Special Education Services (excl. FT teacher)	-	435	132	2,005	2,590	-	-	5,161	5,161	-
Field Lessons	42,600	9,885	(76)	14,384	(268)	23,666	23,666	213,256	23,926	213,000
Student Events	2,670	153	434	1,429	23,447	824	824	32,054	25,463	7,500
Uniforms, Recruitment	14,585	9,898	37	11,651	4,788	2,382	2,382	45,433	26,375	43,755
Athletics	12,241	237	3,201	10,767	11,466	1,089	1,089	34,380	25,671	34,380
Music	4,032	-	2,268	730	1,611	839	839	11,323	4,609	11,323
Drama	534	168	-	-	-	188	188	1,668	168	1,500
Nursing	712	-	-	591	909	62	62	2,000	1,500	2,000
KIPP through College	63,933	5,985	8,809	5,025	7,274	20,588	20,588	191,800	27,093	191,800
Student Transportation Services	168,465	8,170	24,511	7,870	77,531	46,955	46,955	493,725	118,082	493,725
Food Service Program	225,573	24,467	45,355	65,867	92,448	51,905	51,905	643,379	228,137	643,379
<b>Total Student</b>	<b>\$ 675,633</b>	<b>\$ 111,670</b>	<b>\$ 138,078</b>	<b>\$ 250,472</b>	<b>\$ 261,257</b>	<b>\$ 180,882</b>	<b>\$ 180,882</b>	<b>\$ 2,208,534</b>	<b>\$ 761,476</b>	<b>\$ 2,131,482</b>
<b>Facilities, Office &amp; Other Ops</b>										
Facilities (Custodial, Maint, Debt Service)	453,531	130,961	124,425	100,027	157,828	104,387	104,387	1,348,335	513,241	1,348,335
IT & Communications Support	73,870	32,161	58,575	23,028	37,009	8,953	8,953	222,400	150,773	221,611
Professional Services (legal, consulting, etc.)	41,336	11,524	9,156	39,486	27,223	5,663	5,663	132,693	87,388	124,008
All other assets <\$1000	5,094	2,745	4,957	8,623	(63)	1,395	1,395	27,422	16,262	19,778
Depreciation of Assets >\$1000	278,618	77,340	81,833	83,466	83,604	83,605	83,605	996,300	326,243	813,664
Office Expenses	31,665	9,566	11,869	25,417	11,350	8,027	8,027	132,415	58,202	122,415
Initiatives	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses (license fees, audit svcs, etc.)	103,561	18,424	(482)	9,119	4,654	34,871	34,871	310,683	31,715	310,683
Development Services (Fundraising, PR, etc.)	29,583	5,120	3,266	10,780	12,656	6,147	6,147	81,000	31,822	81,000
<b>Total Facilities, Office &amp; Other Ops</b>	<b>\$ 1,017,259</b>	<b>\$ 287,840</b>	<b>\$ 293,598</b>	<b>\$ 299,945</b>	<b>\$ 334,262</b>	<b>\$ 253,048</b>	<b>\$ 253,048</b>	<b>\$ 3,251,248</b>	<b>\$ 1,215,645</b>	<b>\$ 3,041,494</b>
<b>Management Fees</b>	<b>336,710</b>	<b>48,293</b>	<b>55,783</b>	<b>59,813</b>	<b>70,803</b>	<b>147,869</b>	<b>147,869</b>	<b>1,417,643</b>	<b>163,889</b>	<b>1,346,840</b>
<i>(as % of recurring public revenue)</i>										
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,222,707</b>	<b>\$ 1,146,928</b>	<b>\$ 1,458,634</b>	<b>\$ 1,399,756</b>	<b>\$ 1,503,738</b>	<b>\$ 1,366,387</b>	<b>\$ 1,366,387</b>	<b>\$ 16,451,368</b>	<b>\$ 5,438,252</b>	<b>\$ 16,150,944</b>

**KDPS Consolidated  
Overall  
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	ACTUALS Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
<b>NET INCOME</b>	(772,062)	(371,877)	(528,349)	(518,863)	1,100,592	22,204	(92,041)	(487,529)	(247,994)	(284,891)
<i>Earnings before Depreciation</i>	(493,443)	(294,537)	(446,516)	(435,397)	1,184,196	105,808	(8,436)	508,771	78,249	518,108
<b><u>CASH FLOW</u></b>										
<b>BEGINNING CASH</b>	1,489,605	1,489,605	1,307,930	756,401	181,849	1,353,137	1,450,829	1,489,605	1,489,605	1,489,605
Net Income/Loss	(772,062)	(371,877)	(528,349)	(518,863)	1,100,592	22,204	(92,041)	(487,529)	(318,497)	(284,893)
Add: Depreciation	278,618	77,340	81,833	83,466	83,604	83,605	83,605	996,300	326,243	802,999
Add: Additional Debt	-	-	-	-	-	-	-	-	-	-
Add: Adjusting Entries	-	200,329	90,110	(85,103)	(662)	-	-	204,674	204,674	176,239
Subtract: Fixed Assets	131,622	87,467	195,123	54,052	12,246	8,116	8,116	413,820	348,888	394,866
Net Cash Flow	(625,065)	(181,675)	(551,529)	(574,552)	1,171,288	97,692	(16,552)	299,625	(136,468)	299,480
<b>ENDING CASH (excluding capital campaign)</b>	<b>\$ 864,540</b>	<b>\$ 1,307,930</b>	<b>\$ 756,401</b>	<b>\$ 181,849</b>	<b>\$ 1,353,137</b>	<b>\$ 1,450,829</b>	<b>\$ 1,434,277</b>	<b>\$ 1,789,230</b>	<b>\$ 1,353,137</b>	<b>\$ 1,789,085</b>
Add: Capital Campaign	-	-	-	-	108,032	126,434	126,434	1,300,000	108,032	1,300,000
Subtract: Construction	-	-	-	-	-	-	-	1,300,000	-	1,300,000
<b>ENDING CASH (including capital campaign)</b>		<b>\$ 1,488,430</b>	<b>\$ 936,901</b>	<b>\$ 362,349</b>	<b>\$ 1,641,669</b>	<b>\$ 1,757,762</b>	<b>\$ 1,741,210</b>	<b>\$ 1,789,230</b>	<b>\$ 1,641,669</b>	<b>\$ -</b>