

**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	SEPT. 31, 2013
	1012 CALDER GRANT	\$ -	\$ -	\$ 9,884	\$ -	\$ 9,884	\$ -
	1200 TEACHER SALARY	\$ -	\$ -	\$ 342,824	\$ -	\$ 342,824	\$ -
	2000 RESTRICTED STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2001 OTHER GENERAL OPERATING	\$ 1,019,999	\$ 1,998,765	\$ -	\$ 2,222,927	\$ -	\$ 795,837
	2002 KIPP DELTA BETA CLUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2003 KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2004 COLLEGE FUND	\$ 21,955	\$ -	\$ -	\$ -	\$ 869	\$ 21,085
	2006 T-SHIRTS	\$ -	\$ 13,746	\$ -	\$ -	\$ 19,547	\$ (5,801)
	2226 OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196
	2007 HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
	2013 YEAR BOOK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2200 OPERATING FUND	\$ 2,468	\$ 626	\$ 2,222,927	\$ 434,266	\$ 1,741,492	\$ 50,263
	2240 SP ED EXTENDED YR	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
	2250 NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
	7000 ACTIVITY	\$ 4,198	\$ 120	\$ -	\$ -	\$ 50	\$ 4,268
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ 1,061,015</b>	<b>\$ 2,013,257</b>	<b>\$ 2,565,750</b>	<b>\$ 2,657,193</b>	<b>\$ 2,104,782</b>	<b>\$ 878,048</b>
	1281 NSLA SALARY FUND	\$ -	\$ -	\$ 59,356	\$ -	\$ 59,356	\$ -
	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	\$ -	\$ 9,884	\$ 36,608	\$ 195,242
	2014 CHARTER SCHOOL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2015 I3 FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ 23,288	\$ (23,288)
	2016 WINGATE FOUNDATION	\$ 117,794	\$ -	\$ -	\$ -	\$ -	\$ 117,794
	2017 AT&T KTC GRANT	\$ 157,970	\$ -	\$ -	\$ -	\$ 4,049	\$ 153,921
	2223 PROFESSIONAL DEVELOPMENT	\$ -	\$ 50,367	\$ -	\$ -	\$ 8,203	\$ 42,164
	2246 PATHWISE	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ 868
	2271 AP SCORES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2276 ENGLISH LANGUAGE LEARNER	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 293
	2281 NATIONAL SCHOOL LUNCH ACT	\$ -	\$ 187,254	\$ -	\$ 59,356	\$ 209,508	\$ (81,610)
	2293 VOCATIONAL DIRECTOR	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
	2365 AR BETTER CHANCE (ABC)	\$ 6,000	\$ 33,048	\$ -	\$ 3,893	\$ 14,021	\$ 21,134
	6501 TITLE 1	\$ -	\$ -	\$ -	\$ -	\$ 1,070,829	\$ (1,070,829)
	6535 US CHARTER FUND	\$ -	\$ -	\$ -	\$ -	\$ 1,015	\$ (1,015)
	6702 TITLE VI-B PASSTHRU-SP.ED	\$ -	\$ 3,634	\$ -	\$ -	\$ 48,000	\$ (44,366)
	6750 MEDICAID	\$ 5,617	\$ -	\$ -	\$ -	\$ -	\$ 5,617
	6752 ARMAC	\$ 25,547	\$ 4,816	\$ -	\$ -	\$ -	\$ 30,363
	6756 TITLE II-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6781 TITLE IV-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6808 EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8200 FOOD SERVICES	\$ 161,933	\$ 2,435	\$ -	\$ -	\$ 233,692	\$ (69,323)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 590,257</b>	<b>\$ 409,054</b>	<b>\$ 63,249</b>	<b>\$ 73,133</b>	<b>\$ 1,714,199</b>	<b>\$ (724,772)</b>
						<b>\$ 153,275</b>	
	3002 CAPITAL PROJECTS FUND	\$ 358,674	\$ 29	\$ -	\$ -	\$ 15,125	\$ 343,578
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 358,674</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,125</b>	<b>\$ 343,578</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	\$ 1,207,926	\$ -	\$ -	\$ -	\$ 242,638	\$ 965,287
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 1,207,926</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,638</b>	<b>\$ 965,287</b>

**Does not include Fixed Assets Line Item \$ 496,854**

KIPP Delta Public Schools  
 SY1314  
 M2M Cash Balance by Fund

FUND/SF	FUND TITLE	Beginning JULY	YTD Balance
	0001 PAYROLL DEDUCTIONS AND WITHHOLDING	-	25
	1200 TEACHER SALARY	-	-
	2000 RESTRICTED STATE REVENUE	-	-
	2001 OTHER GENERAL OPERATING	1,169,495	753,068
	2002 KIPP DELTA BETA CLUB	-	-
	2003 KIPP TO COLLEGE	-	-
	2004 COLLEGE FUND	21,955	21,085
	2006 T-SHIRTS	(6,631)	(5,801)
	2226 OLD T-SHIRTS	196	196
	2007 HEIFER INTERNATIONAL	2,894	2,894
	2013 YEAR BOOK	-	-
	2200 OPERATING FUND	(114,559)	46,763
	2240 SP ED EXTENDED YR	8,405	8,405
	2250 NON-DISABLED	900	900
	7000 ACTIVITY	4,198	4,268
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>1,086,854</b>	<b>831,804</b>
	1281 NSLA SALARY FUND	-	-
	2005 WALTON STARTUP GRANT	(90)	(1,736)
	2010 DOE EARMARK GRANT	-	-
	2012 CALDER FOUNDATION GRANT	56,402	141,008
	2014 CHARTER SCHOOL PROGAM	-	-
	2015 I3 FEDERAL GRANT	(5,505)	(23,288)
	2016 WINGATE FOUNDATION	67,794	67,794
	2017 AT&T KTC GRANT	156,577	153,921
	2223 PROFESSIONAL DEVELOPMENT	(2,028)	42,164
	2246 PATHWISE	868	868
	2271 AP SCORES	-	-
	2276 ENGLISH LANGUAGE LEARNER	293	293
	2281 NATIONAL SCHOOL LUNCH ACT	(52,576)	(78,305)
	2293 VOCATIONAL DIRECTOR	0	0
	2365 AR BETTER CHANCE (ABC)	(189)	21,134
	6501 TITLE 1	(302,459)	(1,058,809)
	6535 US CHARTER FUND	-	(1,015)
	6702 TITLE VI-B PASSTHRU-SP.ED	(16,929)	(44,366)
	6750 MEDICAID	5,617	5,617
	6752 ARMAC	30,363	30,363
	6756 TITLE II-A	-	-
	6781 TITLE IV-A	-	-
	6784 TITLE VI-STATE-RURAL	-	-
	6808 EETT GRANT	-	-
	8200 FOOD SERVICES	104,117	(69,323)
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>42,255</b>	<b>(813,680)</b>
	3002 CAPITAL PROJECTS FUND	178,821	163,725
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>178,821</b>	<b>163,725</b>
	6516 TITLE I STIMULUS	-	-
	6519 TITLE I, ERF, 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>\$ 181,848</b>

**KIPP DELTA  
BALANCE SHEET  
September 30, 2013**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 181,848	\$ 756,401
Cash - Capital	180,500	180,500
Cash - Reserve	-	-
Intergovt'l Receivable	5,702	34,774
Loan Receivable	-	-
Pledge/Account Receivable	129,281	129,281
Total Current Assets	<u>497,331</u>	<u>1,100,955</u>
Fixed Assets		
Land	823,799	823,799
Buildings (Net)	9,129,280	9,177,267
Furniture & Fixtures (Net)	1,098,475	1,064,611
Vehicles (Net)	370,390	380,385
Construction in Progress	2,150	2,150
Total Fixed Assets	<u>11,424,095</u>	<u>11,448,212</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 11,921,426</u></u>	<u><u>\$ 12,549,167</u></u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	452	114,653
Interest Payable	-	-
Payroll Deductions & W/H	25	-
Deferred Revenue	139,907	139,907
Notes Payable - Current	265,317	265,317
Total Current Liabilities	<u>405,701</u>	<u>519,876</u>
Long Term Liabilities		
Notes Payable	7,286,747	7,306,438
Other Liabilities	-	-
Total Long Term Liabilities	<u>7,286,747</u>	<u>7,306,438</u>
Total Liabilities	<u>7,692,449</u>	<u>7,826,315</u>
<b>FUND BALANCE</b>		
Unrestricted Fund Balance	5,648,066	5,623,078
Current Earnings/(Loss)	<u>(1,419,088)</u>	<u>(900,225)</u>
Total Fund Balance	<u>4,228,978</u>	<u>4,722,853</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 11,921,426</u></u>	<u><u>\$ 12,549,167</u></u>

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**KIPP DELTA**  
**INCOME STATEMENT**  
**September 30, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD	Actual	YTD	Budget	Variance
<b>REVENUES</b>								
TUITION	\$ 4,850	\$ -	\$ 4,850	\$ 7,947	\$ -	\$ 7,947		
INTEREST ON INVESTMENTS	\$ 143	\$ -	\$ 143	\$ 670	\$ -	\$ 670		
SCHOOL MEAL SALES	\$ 696	\$ 8,702	\$ (8,005)	\$ 1,153	\$ 17,403	\$ (16,250)		
ADULT MEAL SALES	\$ 11	\$ -	\$ 11	\$ 305	\$ -	\$ 305		
ADMISSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ATHLETICS	\$ 120	\$ 818	\$ (698)	\$ 120	\$ 1,636	\$ (1,516)		
OTHER SCH SPONSORED EVENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
SALES - UNIFORMS	\$ 4,753	\$ 2,571	\$ 2,182	\$ 13,746	\$ 7,713	\$ 6,034		
SCH SPNSRD-PICTURES,ETC	\$ -	\$ 2,805	\$ (2,805)	\$ -	\$ 5,609	\$ (5,609)		
PRIVATE CONTRIBUTIONS - OPERATING	\$ 25,504	\$ -	\$ 25,504	\$ 286,988	\$ 245,000	\$ 41,988		
REFUNDS OF PRIOR YR EXPEN	\$ 14,697	\$ -	\$ 14,697	\$ 14,830	\$ -	\$ 14,830		
MISC REV FR LOCAL SOURCES	\$ 1,513	\$ -	\$ 1,513	\$ 5,493	\$ -	\$ 5,493		
ERATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHARTER SCHOOL FUNDING	\$ 603,664	\$ 639,300	\$ (35,636)	\$ 1,810,992	\$ 1,917,900	\$ (106,908)		
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PATHWISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
PROFESSIONAL DEVELOPMENT	\$ 50,367	\$ 50,367	\$ -	\$ 50,367	\$ 50,367	\$ -		
HAND CHILD-SUPV/EXTEND YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
GIFTED AND TALENTED AP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ENGLISH LANGUAGE LEARNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NATIONAL SCHOOL LUNCH	\$ 93,627	\$ -	\$ 93,627	\$ 187,254	\$ -	\$ 187,254		
SECONDARY WORKFORCE CNTRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MATCHING (STATE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
AR BETTER CHANCE(ABC)GRNT	\$ 16,524	\$ 14,395	\$ 2,129	\$ 33,048	\$ 43,185	\$ (10,137)		
TITLE I	\$ -	\$ 206,042	\$ (206,042)	\$ -	\$ 618,125	\$ (618,125)		
TITLE 1, PART A-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
STABILIZATION-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TITLE I, E, J, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHARTER SCH FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CHILD NUTRITION - LUNCH	\$ 977	\$ 49,472	\$ (48,495)	\$ 977	\$ 98,943	\$ (97,966)		
CHILD NUTRITION - BREAKFAST	\$ -	\$ 26,580	\$ (26,580)	\$ -	\$ 53,160	\$ (53,160)		
CHILD NUTRITION - SNACKS	\$ -	\$ 1,423	\$ (1,423)	\$ -	\$ 2,847	\$ (2,847)		
TITLE VI-B PASSTHRU	\$ 3,634	\$ 16,797	\$ (13,164)	\$ 3,634	\$ 50,392	\$ (46,759)		
IDEA-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MEDICARE CATASTROPHIC COV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
MEDICAID ADMINSTRATIVE CL	\$ -	\$ -	\$ -	\$ 4,816	\$ -	\$ 4,816		
TITLE II-A	\$ -	\$ 2,193	\$ (2,193)	\$ -	\$ 6,579	\$ (6,579)		
TITLE VI-B STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL REVENUE</b>	<b>821,080</b>	<b>1,021,465</b>	<b>(200,385)</b>	<b>2,422,339</b>	<b>3,118,861</b>	<b>(696,521)</b>		
<b>EXPENSES</b>								
SALARY & BENEFITS	(602,505)	(540,533)	(61,972)	(1,734,867)	(1,621,598)	(113,269)		
BENEFITS	(165,413)	(178,543)	13,130	(494,487)	(535,629)	41,142		
MISC EXPENDITURES	(1,826)	-	(1,826)	(1,826)	-	(1,826)		
INSTRUCTIONAL SERVICES	-	-	-	(4,360)	-	(4,360)		
INSTRUCT - FIELD LESSON	(1,150)	(2,923)	1,773	(7,350)	(8,769)	1,419		
INSTRUCT - KTC	(500)	(10,375)	9,875	(5,031)	(31,125)	26,094		
CONSULTING - EDUATIONAL	-	(1,000)	1,000	(8,176)	(3,000)	(5,176)		

**KIPP DELTA**  
**INCOME STATEMENT**  
**September 30, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
PROFESSIONAL DEVELOPMENT	(2,897)	(16,953)	14,055	(153,374)	(186,478)	33,103
PUPIL SERVICES	(1,052)	-	(1,052)	(1,052)	-	(1,052)
ACCOUNTING/AUDITING	-	-	-	-	-	-
LEGAL	(577)	(333)	(244)	(1,578)	(1,000)	(578)
MEDICAL	-	(1,417)	1,417	(2,694)	(4,250)	1,556
INFORMATION TECHNOLOGY	(4,559)	(10,750)	6,191	(64,331)	(32,250)	(32,081)
IT - STUDENT SUPPORT	(1,214)	(300)	(914)	(1,821)	(900)	(921)
IT - STAFF SUPPORT	(490)	(500)	10	(1,376)	(1,500)	124
OTHER PROFESSIONAL SVCS	(3,508)	(5,392)	1,884	(16,996)	(16,175)	(821)
OTHER TECHNICAL SERVICES	-	-	-	-	-	-
OTHER PURC PROF/TECH SVCS	(24,408)	(5,001)	(19,408)	(43,462)	(15,002)	(28,460)
WATER/SEWER	(2,738)	(2,588)	(149)	(5,838)	(7,764)	1,926
CUSTODIAL	(3,658)	(18,369)	14,711	(36,400)	(55,106)	18,706
LAWN CARE/ GROUNDS MAINT	(3,299)	(1,000)	(2,299)	(8,091)	(3,000)	(5,091)
NON-TECH REPAIRS & MAINT	(5,663)	(1,555)	(4,107)	(34,404)	(4,666)	(29,738)
BUS REPAIRS & MAINT	5,339	(15,401)	20,740	(3,426)	(46,204)	42,778
TECH REPAIRS & MAINT	-	(1,783)	1,783	(10,732)	(5,350)	(5,382)
COPIER REPAIR & MAINT	(1,613)	(3,125)	1,512	(2,602)	(9,375)	6,773
RENTAL OF LAND & BLDGS	(1,000)	-	(1,000)	(5,622)	-	(5,622)
RENTAL OF EQUIP & VEHICLE	-	(1,406)	1,406	-	(4,219)	4,219
RENTAL - COMPUTERS/EQUIP	(2,529)	(1,744)	(785)	(6,603)	(5,233)	(1,370)
CONSTRUCTION CONSULTING	(14,500)	-	(14,500)	(15,125)	-	(15,125)
TRANSPORTATION SVCS	(10,216)	-	(10,216)	(10,216)	-	(10,216)
PROPERTY INSURANCE	(11,476)	(13,040)	1,564	(33,749)	(39,120)	5,371
ACCIDENT INS FOR STUDENTS	-	-	-	-	-	-
OTHER INSURANCE	-	-	-	-	-	-
TELEPHONE	-	-	-	(468)	-	(468)
TELEPHONE - STAFF	(14,643)	(4,167)	(10,477)	(29,373)	(12,500)	(16,873)
TELEPHONE - SCHOOL	(2,122)	(928)	(1,194)	(5,663)	(2,783)	(2,880)
POSTAGE	(623)	(208)	(415)	(2,760)	(625)	(2,135)
POSTAGE - FUNDRAISING	(101)	(83)	(18)	(372)	(250)	(122)
POSTAGE - KTC	-	(42)	42	-	(125)	125
NETWORKING/INTERNET SVCS	(24)	(104)	80	(70)	(313)	243
ADVERTISING/RECRUITMENT	(2,265)	(1,963)	(303)	(5,539)	(5,888)	348
ADVERTISING - STUDENTS	(50)	(2,266)	2,216	(362)	(6,798)	6,436
ALL OTHER EMPLOYEE EXPENSES	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-
PRINTING & BINDING - DEV	(1,989)	(417)	(1,572)	(2,265)	(1,250)	(1,015)
TRAVEL - CERT (REQUIRED)	(191)	(193)	2	(914)	(2,118)	1,203
TRAVEL - CLASS (REQUIRED)	(3,049)	(477)	(2,572)	(7,375)	(5,247)	(2,128)
TRAVEL - CLASS - KTC	(468)	(480)	12	(1,248)	(5,280)	4,032
TRAVEL - CLASS - FUNDRAISER	(551)	(188)	(364)	(1,759)	(2,063)	304
TRAVEL - CERT OUT OF ST	(1,693)	(1,175)	(518)	(11,060)	(12,925)	1,865
TRAVEL - CLASS OUT OF ST	(772)	(589)	(183)	(5,571)	(6,479)	908
TRAVEL - CLASS OUT OF ST KTC	(530)	(480)	(50)	(3,465)	(1,440)	(2,025)
TRAVEL - CLASS OUT OF ST FUNDRA	(18)	(313)	295	(974)	(938)	(37)
TRAVEL - NON-EMP (REQ)	-	-	-	-	-	-
TRAVEL - NON-EMP ATHLETIC	(6,876)	(2,018)	(4,859)	(6,876)	(6,053)	(824)
TRAVEL - NON-EMP KTC	-	(480)	480	(91)	(1,440)	1,349
MEALS	(2,857)	(476)	(2,382)	(5,948)	(5,231)	(718)
MEALS - STUD EVENTS	(709)	(208)	(501)	(744)	(625)	(119)
MEALS - STAFF	(944)	(1,346)	402	(2,662)	(4,038)	1,376
MEALS - STUD TRIPS	(3,018)	(1,975)	(1,043)	(4,681)	(5,925)	1,244
MEALS - ATHLETICS	(265)	(367)	102	(265)	(1,100)	835
MEALS - TRAINING/DEVELOPMENT	-	(36)	36	(499)	(391)	(108)
MEALS - KTC	(39)	(480)	441	(406)	(5,280)	4,874

**KIPP DELTA**  
**INCOME STATEMENT**  
**September 30, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
MEALS - FUNDRAISER	(685)	(313)	(372)	(1,593)	(938)	(656)
LODGING	(4,632)	(846)	(3,787)	(18,064)	(9,301)	(8,764)
LODGING - STUDENTS	-	(2,448)	2,448	(4,609)	(7,344)	2,735
LODGING - KTC	(926)	(800)	(126)	(1,649)	(2,400)	751
LODGING - FUNDRAISER	(1,121)	(188)	(933)	(1,238)	(2,063)	824
MISC PURC SVS	-	-	-	-	-	-
MISC PURC SVS - STUDENTS	(210)	(125)	(85)	(210)	(375)	165
MISC PURC SVS - PD	-	-	-	-	-	-
MISC PURC SVS - FACILITY	(9,885)	(16,164)	6,278	(19,042)	(48,492)	29,450
FIRE/SECURITY	-	-	-	-	-	-
MISC PURC SVS - MUSIC	(730)	(1,110)	380	(2,998)	(3,331)	333
BOARD PURCH SVCS	-	(500)	500	(163)	(1,500)	1,337
CONTRACTUAL SVCS - DEV	(5,113)	(4,000)	(1,113)	(9,265)	(12,000)	2,735
PURCH SVCS - ATHLETICS	(814)	(458)	(356)	(1,957)	(1,375)	(582)
BCKGND CHECKS/DRUG SCREEN	(80)	(2,169)	2,089	(168)	(6,506)	6,338
GEN SUPPLIES	-	(417)	417	-	(1,250)	1,250
GEN SUPPLIES - STUDENTS	(6,985)	(2,154)	(4,830)	(7,067)	(6,463)	(605)
GEN SUPPLIES - PD	(2,146)	(610)	(1,537)	(8,427)	(6,705)	(1,723)
GEN SUPPLIES - STUD EVNTS	(510)	(208)	(301)	(1,062)	(625)	(437)
GEN SUPPLIES - STUD TRIPS	-	(2,250)	2,250	2,662	(6,750)	9,412
GEN SUPPLIES - COPIER	-	(108)	108	-	(325)	325
GEN SUPPLIES - STAFF	(161)	(1,346)	1,185	(496)	(4,038)	3,541
EQUIP UNDER 1000.00	(5,918)	(1,104)	(4,815)	(9,829)	(3,311)	(6,519)
GEN SUPPLIES - OFFICE DEC	-	(208)	208	(613)	(625)	12
EDUC PUBLIC SUBSCRIPTIONS	-	-	-	-	-	-
UNIFORMS	(11,601)	(1,797)	(9,805)	(21,224)	(5,391)	(15,834)
UNIFORMS - ATHLETICS	-	(367)	367	(318)	(1,100)	782
UNIFORMS - FOOD SVC	(115)	-	(115)	(317)	-	(317)
UNIFORMS - BAND/CHOIR	-	(63)	63	-	(188)	188
HEALTH SUPPLIES	(591)	(167)	(425)	(591)	(500)	(91)
ASSESSMENT/TESTING	(34)	(8,349)	8,314	(3,289)	(25,046)	21,756
OFFICE SUPPLIES	(21,726)	(2,637)	(19,088)	(35,373)	(41,098)	5,725
CLASSROOM SUPPLIES	(66,746)	(6,628)	(60,118)	(99,534)	(19,884)	(79,649)
CLASSROOM SUPPLIES - SPED	(952)	(394)	(559)	(1,519)	(1,181)	(338)
CLASSROOM SUPPLIES - KTC	(1,402)	(433)	(969)	(4,850)	(1,300)	(3,550)
CLEANING SUPPLIES	(1,213)	-	(1,213)	(4,358)	-	(4,358)
CLEANING SUPPLIES - FOOD	-	-	-	-	-	-
BUS SUPPLIES	439	-	439	(7,207)	-	(7,207)
NAT.GAS	(317)	(2,436)	2,119	(695)	(7,308)	6,613
ELECTRICITY	(12,048)	(12,777)	729	(25,072)	(38,331)	13,258
GASOLINE/DIESEL	(13,568)	(12,000)	(1,568)	(29,750)	(36,000)	6,250
LOST RECEIPTS	(594)	(1,000)	406	(1,013)	(3,000)	1,987
FOOD	(65,636)	(53,438)	(12,198)	(132,901)	(160,315)	27,414
TEXTBOOKS	(20,823)	(4,781)	(16,042)	(29,678)	(52,586)	22,908
INSTRUCTIONAL AIDES	(29,324)	(17,099)	(12,225)	(87,609)	(51,298)	(36,312)
LIBRARY BOOKS	(6,241)	(4,833)	(1,408)	(8,655)	(14,500)	5,845
SOFTWARE	(2,149)	(61)	(2,088)	(5,574)	(2,422)	(3,152)
OTHER	(555)	(483)	(72)	(922)	(1,450)	528
OTHER SUPPLIES & MATERIAL	(2,711)	(1,766)	(945)	(4,423)	(5,299)	875
OTHER SUPPLIES - BAND	-	(63)	63	(168)	(188)	20
FURN & FIXTURES-FOOD SVC	(116)	-	(116)	(2,471)	-	(2,471)
DEPRECIATION - VEHICLES	(9,995)	-	(9,995)	(28,371)	-	(28,371)
DEPRECIATION - BLDG	(47,987)	(40,067)	(7,920)	(143,961)	(120,200)	(23,760)
DEPRECIATION - FURN/FIXT	(25,484)	(28,540)	3,056	(70,307)	(85,619)	15,312
DUES AND FEES	(3,192)	-	(3,192)	(4,369)	(15,234)	10,865
DUES AND FEES - ATHLETICS	(100)	(574)	474	(365)	(1,721)	1,356

**KIPP DELTA  
INCOME STATEMENT  
September 30, 2013**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
DUES AND FEES - DEV/FUNDR	(104)	(42)	(62)	(454)	(125)	(329)
DUES AND FEES - PROF DEV	-	-	-	-	-	-
INTEREST	(29,040)	(34,108)	5,068	(90,700)	(102,324)	11,623
INTEREST - BUS FINANCE	-	-	-	-	-	-
IMPROVEMENT TAX	-	-	-	-	-	-
PROPERTY TAX	-	-	-	-	-	-
REDEMPTION OF PRINCIPAL	(19,691)	(31,623)	11,932	(58,028)	(94,870)	36,842
REDEMPT OF PRINCIPAL-BUS	-	-	-	(33,415)	-	(33,415)
<b>TOTAL EXPENDITURES</b>	<b>(1,339,943)</b>	<b>(1,159,534)</b>	<b>(180,409)</b>	<b>(3,841,428)</b>	<b>(3,749,001)</b>	<b>(92,427)</b>

**KDPS Consolidated  
Overall  
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	PROJECTED 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	1,917,900	603,664	603,664	603,664	603,664	603,664	603,664	7,293,473	1,810,992	7,671,600
AR Better Chance (ABC) Pre - K	48,943	-	16,524	16,524	16,524	15,552	15,552	173,988	33,048	172,740
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)	195,287	-	93,627	93,627	280,627	93,627	93,627	1,216,897	187,254	1,074,079
<b>Total State Revenue</b>	<b>\$ 2,211,498</b>	<b>\$ 603,664</b>	<b>\$ 713,815</b>	<b>\$ 764,182</b>	<b>\$ 900,815</b>	<b>\$ 712,843</b>	<b>\$ 712,843</b>	<b>\$ 8,734,725</b>	<b>\$ 2,081,661</b>	<b>\$ 8,967,787</b>
<b>Federal Revenue</b>										
Title I, Title II-A	-	-	-	-	265,802	265,802	265,802	2,392,220	-	2,392,220
Title VI-B (Special Education)	50,230	-	-	3,634	21,920	21,920	21,920	200,918	3,634	200,918
Medicaid/ARMAC Reimbursement	-	4,816	-	-	-	-	-	19,068	4,816	14,252
Federal Startup (i3, CSP)	-	-	-	-	-	-	-	155,390	-	155,390
Federal Child Nutrition	154,950	-	-	977	219,359	77,475	77,475	840,135	977	852,224
<b>Total Federal Revenue</b>	<b>\$ 205,179</b>	<b>\$ 4,816</b>	<b>\$ -</b>	<b>\$ 4,611</b>	<b>\$ 507,082</b>	<b>\$ 365,198</b>	<b>\$ 365,198</b>	<b>\$ 3,607,732</b>	<b>\$ 9,426</b>	<b>\$ 3,615,005</b>
<b>School-Site Revenue</b>										
Athletics	2,386	-	-	120	987	987	987	9,000	120	9,000
Other School - Sponsored Events	8,180	1,689	2,291	1,513	2,800	2,800	2,800	30,695	5,493	30,850
Tuition	-	125	2,972	4,850	-	-	-	7,947	7,947	-
Uniform Sales	5,609	1,290	7,704	4,753	1,900	1,900	1,900	30,850	13,746	30,850
Paid Meals Sales	17,404	-	751	707	10,495	10,495	10,495	95,911	1,458	95,720
Interest on Investments/Refund Prior Year Exp	-	425	234	14,840	-	-	-	15,500	15,500	-
Fundraising	245,000	114,750	146,734	25,504	215,000	100,000	160,000	2,100,000	286,988	2,000,000
<b>Total School-Site Revenue</b>	<b>\$ 278,579</b>	<b>\$ 118,278</b>	<b>\$ 160,687</b>	<b>\$ 52,287</b>	<b>\$ 231,182</b>	<b>\$ 116,182</b>	<b>\$ 176,182</b>	<b>\$ 2,289,903</b>	<b>\$ 331,252</b>	<b>\$ 2,166,420</b>
<b>Management Fees</b>	<b>331,069</b>	<b>48,293</b>	<b>55,783</b>	<b>59,812</b>	<b>128,932</b>	<b>128,932</b>	<b>128,932</b>	<b>1,324,275</b>	<b>163,888</b>	<b>1,324,275</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,026,325</b>	<b>\$ 775,051</b>	<b>\$ 930,284</b>	<b>\$ 880,892</b>	<b>\$ 1,768,011</b>	<b>\$ 1,323,155</b>	<b>\$ 1,383,155</b>	<b>\$ 15,956,634</b>	<b>\$ 2,586,227</b>	<b>\$ 16,073,486</b>
<b><u>EXPENDITURES</u></b>										
<b>Personnel (excl. Transportation/FoodSvc./Devt. Team)</b>										
Instructional Salaries & Benefits	1,522,617	381,641	451,575	439,638	507,539	507,539	507,539	5,840,704	1,272,854	6,090,467
Non-Instructional Salaries & Benefits	787,328	296,155	336,425	330,106	262,443	262,443	262,443	3,324,671	962,686	3,149,314
Employee Development and Educational Support	60,463	19,534	35,643	18,237	22,850	22,850	22,850	279,060	73,413	279,060
Staff Meals and Awards	8,075	834	1,220	1,105	3,238	3,238	3,238	32,300	3,158	32,300
Other Employee Related Expenses - TFA	37,003	-	144,000	-	-	-	-	144,000	144,000	148,013



**KDPS Consolidated**  
**Overall**  
**SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	PROJECTED Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
Recruitment (SS7)	5,888	962	2,312	2,265	2,138	2,138	2,138	24,782	5,539	23,550
<b>Total Personnel</b>	<b>\$ 2,421,374</b>	<b>\$ 699,125</b>	<b>\$ 971,174</b>	<b>\$ 791,351</b>	<b>\$ 798,207</b>	<b>\$ 798,207</b>	<b>\$ 798,207</b>	<b>\$ 9,645,517</b>	<b>\$ 2,461,651</b>	<b>\$ 9,722,704</b>
<b>Student</b>										
Books, Educational Materials and Supplies								-	-	
Textbooks and Core Curricula Materials	65,174	26,148	40,993	50,147	20,390	20,390	20,390	300,801	117,287	300,801
Library Books and Other Reading/Reference Materials	14,500	1,975	439	6,241	5,483	5,483	5,483	58,000	8,655	58,000
Testing and Exam Supplies	11,306	1,450	1,805	34	5,433	5,433	5,433	52,182	3,289	52,182
Classroom Materials and Supplies	26,809	22,619	10,169	66,746	3,179	3,179	3,179	128,141	99,534	107,237
Other Student Related Expenses (medical supplies, etc.)	-	83	-	6,985	-	-	-	7,067	7,067	-
Special Education Services (excl. FT teacher)	-	435	132	2,005	-	-	-	2,571	2,571	-
Field Lessons	28,788	9,885	(76)	4,168	19,800	19,800	19,800	192,176	13,977	191,920
Student Events	1,989	153	434	1,429	784	784	784	9,074	2,016	7,500
Uniforms, Recruitment	12,189	9,898	37	11,651	3,205	3,205	3,205	50,433	21,586	48,755
Athletics	11,237	237	3,201	3,890	3,895	3,895	3,895	42,380	7,328	42,380
Music	3,533	-	2,268	730	1,147	1,147	1,147	13,323	2,998	13,323
Drama	398	168	-	-	167	167	167	1,668	168	1,500
Nursing	530	-	-	591	157	157	157	2,000	591	2,000
KIPP through College	47,950	5,985	8,809	5,025	19,109	19,109	19,109	191,800	19,819	191,800
Student Transportation Services	141,451	7,594	24,999	24,882	55,506	55,506	55,506	557,028	57,475	557,028
Food Service Program	172,916	24,467	45,355	65,867	58,391	58,391	58,391	661,207	135,689	661,207
<b>Total Student</b>	<b>\$ 538,769</b>	<b>\$ 111,094</b>	<b>\$ 138,565</b>	<b>\$ 250,392</b>	<b>\$ 196,644</b>	<b>\$ 196,644</b>	<b>\$ 196,644</b>	<b>\$ 2,269,850</b>	<b>\$ 500,051</b>	<b>\$ 2,235,633</b>
<b>Facilities, Office &amp; Other Ops</b>										
Facilities (Custodial, Maint, Debt Service)	342,629	130,961	124,425	100,027	112,789	112,789	112,789	1,370,515	355,413	1,370,515
IT & Communications Support	55,403	32,161	58,575	23,028	11,983	11,983	11,983	221,611	113,764	221,611
Professional Services (legal, consulting, etc.)	16,002	11,524	9,156	39,486	1,449	1,449	1,449	73,209	60,165	64,008
All other assets <\$1000	4,195	2,745	4,957	8,623	1,197	1,197	1,197	27,096	16,325	19,778
Depreciation of Assets >\$1000	192,985	77,340	81,833	83,466	77,340	77,340	77,340	938,696	242,638	753,668
Office Expenses	40,837	9,566	11,869	25,417	16,130	16,130	16,130	192,023	46,852	192,023
Initiatives	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses (license fees, audit svcs, etc.)	52,671	18,999	(970)	7,374	20,587	20,587	20,587	210,683	25,403	210,683
Development Services (Fundraising, PR, etc.)	22,937	5,120	3,266	10,780	6,870	6,870	6,870	81,000	19,166	81,000
<b>Total Facilities, Office &amp; Other Ops</b>	<b>\$ 727,659</b>	<b>\$ 288,416</b>	<b>\$ 293,111</b>	<b>\$ 298,200</b>	<b>\$ 248,345</b>	<b>\$ 248,345</b>	<b>\$ 248,345</b>	<b>\$ 3,114,833</b>	<b>\$ 879,726</b>	<b>\$ 2,913,286</b>
<b>Management Fees</b>	<b>331,069</b>	<b>48,293</b>	<b>55,783</b>	<b>59,812</b>	<b>128,932</b>	<b>128,932</b>	<b>128,932</b>	<b>1,324,275</b>	<b>163,888</b>	<b>1,324,275</b>
<i>(as % of recurring public revenue)</i>										
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,018,870</b>	<b>\$ 1,146,928</b>	<b>\$ 1,458,633</b>	<b>\$ 1,399,755</b>	<b>\$ 1,372,129</b>	<b>\$ 1,372,129</b>	<b>\$ 1,372,129</b>	<b>\$ 16,354,475</b>	<b>\$ 4,005,316</b>	<b>\$ 16,195,897</b>

KDPS Consolidated  
Overall  
SY1314 Monthly Cash Flow

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	ACTUALS Sep-13	PROJECTED Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
<b>NET INCOME</b>	(992,545)	(371,877)	(528,349)	(518,863)	395,882	(48,974)	11,026	(397,842)	(1,419,089)	(122,412)
<i>Earnings before Depreciation</i>	(799,560)	(294,537)	(446,516)	(435,397)	473,222	28,365	88,365	540,854	(1,176,450)	690,200
<b><u>CASH FLOW</u></b>										
BEGINNING CASH	1,489,605	1,489,605	1,307,930	756,401	181,849	643,365	660,024	1,489,605	1,489,605	1,489,605
Net Income/Loss	(992,545)	(371,877)	(528,349)	(518,863)	395,882	(48,974)	11,026	(397,842)	(1,419,089)	(122,412)
Add: Depreciation	192,985	77,340	81,833	83,466	77,340	77,340	77,340	938,696	242,638	812,612
Add: Additional Debt	-	-	-	-	-	-	-	-	-	-
Add: Adjusting Entries	-	200,329	90,110	(85,103)	-	-	-	205,336	205,336	-
Subtract: Fixed Assets	99,872	87,467	195,123	54,052	11,706	11,706	11,706	441,995	336,642	399,490
Net Cash Flow	(899,433)	(181,675)	(551,529)	(574,552)	461,516	16,660	76,660	304,196	(1,307,756)	290,710
<b>ENDING CASH (excluding capital campaign)</b>	<b>\$ 590,172</b>	<b>\$ 1,307,930</b>	<b>\$ 756,401</b>	<b>\$ 181,849</b>	<b>\$ 643,365</b>	<b>\$ 660,024</b>	<b>\$ 736,684</b>	<b>\$ 1,793,801</b>	<b>\$ 181,849</b>	<b>\$ 1,780,315</b>
<b>ENDING CASH (including capital campaign)</b>		<b>\$ 1,488,430</b>	<b>\$ 936,901</b>	<b>\$ 362,349</b>	<b>\$ 823,865</b>	<b>\$ 840,524</b>	<b>\$ 917,184</b>	<b>\$ 1,974,301</b>	<b>\$ 362,349</b>	<b>\$ 1,960,815</b>