

**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	AUG. 31, 2013
1200	TEACHER SALARY	\$ -	\$ -	\$ 161,651	\$ -	\$ 161,651	\$ -
2000	RESTRICTED STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001	OTHER GENERAL OPERATING	\$ 1,019,999	\$ 1,348,418	\$ -	\$ 1,431,355	\$ -	\$ 937,062
2002	KIPP DELTA BETA CLUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	COLLEGE FUND	\$ 21,955	\$ -	\$ -	\$ -	\$ -	\$ 21,955
2006	T-SHIRTS	\$ -	\$ 8,994	\$ -	\$ -	\$ 7,946	\$ 1,048
2226	OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894
2013	YEAR BOOK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2200	OPERATING FUND	\$ 2,468	\$ 620	\$ 1,431,355	\$ 233,403	\$ 1,103,790	\$ 97,251
2240	SP ED EXTENDED YR	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ 8,405
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
7000	ACTIVITY	\$ 4,198	\$ -	\$ -	\$ -	\$ -	\$ 4,198
TOTAL	UNRESTRICTED OPERATION	\$ 1,061,015	\$ 1,358,031	\$ 1,593,006	\$ 1,664,757	\$ 1,273,386	\$ 1,073,908
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 27,681	\$ -	\$ 27,681	\$ -
1365	ABC PRESCHOOL	\$ -	\$ -	\$ 1,285	\$ -	\$ 1,285	\$ -
2005	WALTON STARTUP GRANT	\$ -	\$ -	\$ -	\$ -	\$ 958	\$ (958)
2010	DOE EARMARK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	CALDER FOUNDATION GRANT	\$ 114,234	\$ 127,500	\$ -	\$ -	\$ 10,640	\$ 231,094
2014	CHARTER SCHOOL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	I3 FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ 11,208	\$ (11,208)
2016	WINGATE FOUNDATION	\$ 117,794	\$ -	\$ -	\$ -	\$ -	\$ 117,794
2017	AT&T KTC GRANT	\$ 157,970	\$ -	\$ -	\$ -	\$ 3,817	\$ 154,153
2223	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,045	\$ (6,045)
2246	PATHWISE	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ 868
2271	AP SCORES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2276	ENGLISH LANGUAGE LEARNER	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 293
2281	NATIONAL SCHOOL LUNCH ACT	\$ -	\$ 93,627	\$ -	\$ 27,681	\$ 126,735	\$ (60,789)
2293	VOCATIONAL DIRECTOR	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
2365	AR BETTER CHANCE (ABC)	\$ 6,000	\$ 16,524	\$ -	\$ 1,285	\$ 11,067	\$ 10,172
6501	TITLE 1	\$ -	\$ -	\$ -	\$ -	\$ 907,071	\$ (907,071)
6535	US CHARTER FUND	\$ -	\$ -	\$ -	\$ -	\$ 508	\$ (508)
6702	TITLE VI-B PASSTHRU-SP.ED	\$ -	\$ -	\$ -	\$ -	\$ 32,043	\$ (32,043)
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	\$ 751	\$ -	\$ -	\$ 140,084	\$ 22,600
TOTAL	RESTRICTED OPERATION	\$ 590,257	\$ 243,218	\$ 28,966	\$ 28,966	\$ 1,279,140	\$ (445,666)
							\$ 628,242
3002	CAPITAL PROJECTS FUND	\$ 358,674	\$ 11	\$ -	\$ -	\$ 625	\$ 358,060
TOTAL	CAPITAL - GYM	\$ 358,674	\$ 11	\$ -	\$ -	\$ 625	\$ 358,060
6516	TITLE I STIMULUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6519	TITLE I, EJF, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6721	VI-B IDEA STIMULUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6722	IDEA CEIS-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	STIMULUS/ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9000	FIXED ASSETS	\$ 1,188,235	\$ -	\$ -	\$ -	\$ 159,173	\$ 1,029,062
TOTAL	FIXED ASSETS	\$ 1,188,235	\$ -	\$ -	\$ -	\$ 159,173	\$ 1,029,062

Does not include Fixed Assets Line Item \$ 986,303

KIPP Delta Public Schools
 SY1314
 M2M Cash Balance by Fund

FUND/SF	FUND TITLE	Beginning JULY	YTD Balance
	0001 PAYROLL DEDUCTIONS AND WITHHOLDING	-	-
	1200 TEACHER SALARY	-	-
	2000 RESTRICTED STATE REVENUE	-	-
	2001 OTHER GENERAL OPERATING	1,169,495	865,221
	2002 KIPP DELTA BETA CLUB	-	-
	2003 KIPP TO COLLEGE	-	-
	2004 COLLEGE FUND	21,955	21,955
	2006 T-SHIRTS	(6,631)	1,048
	2226 OLD T-SHIRTS	196	196
	2007 HEIFER INTERNATIONAL	2,894	2,894
	2013 YEAR BOOK	-	-
	2200 OPERATING FUND	(114,559)	200,130
	2240 SP ED EXTENDED YR	8,405	8,405
	2250 NON-DISABLED	900	900
	7000 ACTIVITY	4,198	4,198
TOTAL	UNRESTRICTED OPERATION	1,086,854	1,104,947
	1281 NSLA SALARY FUND	-	-
	2005 WALTON STARTUP GRANT	(90)	(958)
	2010 DOE EARMARK GRANT	-	-
	2012 CALDER FOUNDATION GRANT	56,402	176,915
	2014 CHARTER SCHOOL PROGAM	-	-
	2015 I3 FEDERAL GRANT	(5,505)	(11,208)
	2016 WINGATE FOUNDATION	67,794	67,794
	2017 AT&T KTC GRANT	156,577	154,177
	2223 PROFESSIONAL DEVELOPMENT	(2,028)	(2,452)
	2246 PATHWISE	868	868
	2271 AP SCORES	-	-
	2276 ENGLISH LANGUAGE LEARNER	293	293
	2281 NATIONAL SCHOOL LUNCH ACT	(52,576)	(57,483)
	2293 VOCATIONAL DIRECTOR	0	0
	2365 AR BETTER CHANCE (ABC)	(189)	10,172
	6501 TITLE 1	(302,459)	(891,836)
	6535 US CHARTER FUND	-	(508)
	6702 TITLE VI-B PASSTHRU-SP.ED	(16,929)	(32,043)
	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	23,536
TOTAL	RESTRICTED OPERATION	42,255	(526,753)
	3002 CAPITAL PROJECTS FUND	178,821	178,207
TOTAL	CAPITAL - GYM	178,821	178,207
	6516 TITLE I STIMULUS	-	-
	6519 TITLE I, EJP, ARRA	-	-
	6721 VI-B IDEA STIMULUS	-	-
	6722 IDEA CEIS-ARRA	-	-
TOTAL	STIMULUS/ARRA	-	-
TOTAL CASH		\$ 1,307,930	\$ 756,401

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

ASSETS	CURRENT PERIOD BALANCE	PRIOR MONTH BALANCE
Current Assets		
Cash - Operating	\$ 756,401	\$ 1,307,930
Cash - Capital	180,500	180,500
Cash - Reserve	-	-
Intergovt'l Receivable	34,774	17,051
Loan Receivable	-	-
Pledge/Account Receivable	129,281	130,098
Total Current Assets	<u>1,100,955</u>	<u>1,635,579</u>
Fixed Assets		
Land	823,799	823,799
Buildings (Net)	9,177,267	9,225,254
Furniture & Fixtures (Net)	1,064,611	894,145
Vehicles (Net)	380,385	389,573
Construction in Progress	2,150	2,150
Total Fixed Assets	<u>11,448,212</u>	<u>11,334,922</u>
TOTAL ASSETS	<u><u>\$ 12,549,167</u></u>	<u><u>\$ 12,970,501</u></u>
LIABILITIES		
Current Liabilities		
Accounts Payable	114,653	71,908
Interest Payable	-	-
Payroll Deductions & W/H	-	-
Deferred Revenue	139,907	147,332
Notes Payable - Current	265,317	265,317
Total Current Liabilities	<u>519,876</u>	<u>484,557</u>
Long Term Liabilities		
Notes Payable	7,306,438	7,324,799
Other Liabilities	-	-
Total Long Term Liabilities	<u>7,306,438</u>	<u>7,324,799</u>
Total Liabilities	<u>7,826,315</u>	<u>7,809,356</u>
FUND BALANCE		
Unrestricted Fund Balance	5,623,078	5,532,687
Current Earnings/(Loss)	<u>(900,225)</u>	<u>(371,542)</u>
Total Fund Balance	<u>4,722,853</u>	<u>5,161,145</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 12,549,167</u></u>	<u><u>\$ 12,970,501</u></u>

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KIPP DELTA
INCOME STATEMENT
August 31, 2013

	Current Month			YTD		
	Actual	Budget	Variance	Actual	Budget	Variance
REVENUES						
TUITION	\$ 2,972	\$ -	\$ 2,972	\$ 3,097	\$ -	\$ 3,097
INTEREST ON INVESTMENTS	\$ 234	\$ -	\$ 234	\$ 527	\$ -	\$ 527
SCHOOL MEAL SALES	\$ 457	\$ -	\$ 457	\$ 457	\$ -	\$ 457
ADULT MEAL SALES	\$ 294	\$ -	\$ 294	\$ 294	\$ -	\$ 294
ADMISSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ATHLETICS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SCH SPONSORED EVENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES - UNIFORMS	\$ 7,704	\$ -	\$ 7,704	\$ 8,994	\$ -	\$ 8,994
SCH SPNSRD-PICTURES,ETC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIVATE CONTRIBUTIONS - OPERATING	\$ 146,734	\$ -	\$ 146,734	\$ 261,484	\$ -	\$ 261,484
REFUNDS OF PRIOR YR EXPEN	\$ -	\$ -	\$ -	\$ 133	\$ -	\$ 133
MISC REV FR LOCAL SOURCES	\$ 2,291	\$ -	\$ 2,291	\$ 3,980	\$ -	\$ 3,980
ERATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARTER SCHOOL FUNDING	\$ 603,664	\$ -	\$ 603,664	\$ 1,207,328	\$ -	\$ 1,207,328
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PATHWISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HAND CHILD-SUPV/EXTEND YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GIFTED AND TALENTED AP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENGLISH LANGUAGE LEARNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATIONAL SCHOOL LUNCH	\$ 93,627	\$ -	\$ 93,627	\$ 93,627	\$ -	\$ 93,627
SECONDARY WORKFORCE CNTRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MATCHING (STATE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AR BETTER CHANCE(ABC)GRNT	\$ 16,524	\$ -	\$ 16,524	\$ 16,524	\$ -	\$ 16,524
TITLE I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE 1, PART A-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STABILIZATION-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE I, EJF, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARTER SCH FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD NUTRITION - LUNCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD NUTRITION - BREAKFAST	\$ 205	\$ -	\$ 205	\$ -	\$ -	\$ -
CHILD NUTRITION - SNACKS	\$ (205)	\$ -	\$ (205)	\$ -	\$ -	\$ -
TITLE VI-B PASSTHRU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICARE CATASTROPHIC COV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAID ADMINSTRATIVE CL	\$ -	\$ -	\$ -	\$ 4,816	\$ -	\$ 4,816
TITLE II-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE VI-B STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	874,502	-	874,502	1,601,260	-	1,601,260
EXPENSES						
SALARY	(614,777)	-	(614,777)	(1,132,362)	-	(1,132,362)
BENEFITS	(169,223)	-	(169,223)	(329,073)	-	(329,073)
INSTRUCTIONAL SERVICES	(4,000)	-	(4,000)	(4,360)	-	(4,360)
INSTRUCT - FIELD LESSON	(2,924)	-	(2,924)	(6,200)	-	(6,200)
INSTRUCT - KTC	(2,400)	-	(2,400)	(4,531)	-	(4,531)
CONSULTING - EDUATIONAL	(8,176)	-	(8,176)	(8,176)	-	(8,176)
PROFESSIONAL DEVELOPMENT	(147,973)	-	(147,973)	(150,477)	-	(150,477)
PUPIL SERVICES	-	-	-	-	-	-
ACCOUNTING/AUDITING	-	-	-	-	-	-
LEGAL	(500)	-	(500)	(1,000)	-	(1,000)

KIPP DELTA
INCOME STATEMENT
August 31, 2013

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
MEDICAL	(2,694)	-	(2,694)	(2,694)	-	(2,694)
INFORMATION TECHNOLOGY	(30,528)	-	(30,528)	(59,772)	-	(59,772)
IT - STUDENT SUPPORT	-	-	-	(607)	-	(607)
IT - STAFF SUPPORT	(490)	-	(490)	(886)	-	(886)
OTHER PROFESSIONAL SVCS	(3,935)	-	(3,935)	(13,488)	-	(13,488)
OTHER TECHNICAL SERVICES	-	-	-	-	-	-
OTHER PURC PROF/TECH SVCS	(8,030)	-	(8,030)	(19,054)	-	(19,054)
WATER/SEWER	(2,390)	-	(2,390)	(3,101)	-	(3,101)
CUSTODIAL	(28,964)	-	(28,964)	(32,742)	-	(32,742)
LAWN CARE/ GROUNDS MAINT	(2,138)	-	(2,138)	(4,791)	-	(4,791)
NON-TECH REPAIRS & MAINT	(11,951)	-	(11,951)	(28,742)	-	(28,742)
BUS REPAIRS & MAINT	(2,834)	-	(2,834)	(8,765)	-	(8,765)
TECH REPAIRS & MAINT	(10,113)	-	(10,113)	(10,732)	-	(10,732)
COPIER REPAIR & MAINT	(988)	-	(988)	(988)	-	(988)
RENTAL OF LAND & BLDGS	(1,635)	-	(1,635)	(4,622)	-	(4,622)
RENTAL OF EQUIP & VEHICLE	-	-	-	-	-	-
RENTAL - COMPUTERS/EQUIP	(4,073)	-	(4,073)	(4,073)	-	(4,073)
CONSTRUCTION CONSULTING	(625)	-	(625)	(625)	-	(625)
TRANSPORTATION SVCS	-	-	-	-	-	-
PROPERTY INSURANCE	(11,476)	-	(11,476)	(22,273)	-	(22,273)
ACCIDENT INS FOR STUDENTS	-	-	-	-	-	-
OTHER INSURANCE	-	-	-	-	-	-
TELEPHONE	(468)	-	(468)	(468)	-	(468)
TELEPHONE - STAFF	(14,949)	-	(14,949)	(14,730)	-	(14,730)
TELEPHONE - SCHOOL	(2,026)	-	(2,026)	(3,541)	-	(3,541)
POSTAGE	(1,325)	-	(1,325)	(2,137)	-	(2,137)
POSTAGE - FUNDRAISING	(112)	-	(112)	(271)	-	(271)
POSTAGE - KTC	-	-	-	-	-	-
NETWORKING/INTERNET SVCS	(24)	-	(24)	(46)	-	(46)
ADVERTISING/RECRUITMENT	(2,312)	-	(2,312)	(3,274)	-	(3,274)
ADVERTISING - STUDENTS	(12)	-	(12)	(312)	-	(312)
ALL OTHER EMPLOYEE EXPENSES	-	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-	-
PRINTING & BINDING - DEV	-	-	-	(276)	-	(276)
TRAVEL - CERT (REQUIRED)	(724)	-	(724)	(724)	-	(724)
TRAVEL - CLASS (REQUIRED)	(2,273)	-	(2,273)	(4,327)	-	(4,327)
TRAVEL - CLASS - KTC	(747)	-	(747)	(780)	-	(780)
TRAVEL - CLASS - FUNDRAISER	(554)	-	(554)	(1,208)	-	(1,208)
TRAVEL - CERT OUT OF ST	(6,461)	-	(6,461)	(9,367)	-	(9,367)
TRAVEL - CLASS OUT OF ST	(2,550)	-	(2,550)	(4,799)	-	(4,799)
TRAVEL - CLASS OUT OF ST KTC	(2,930)	-	(2,930)	(2,935)	-	(2,935)
TRAVEL - CLASS OUT OF ST FUNDRAISER	(73)	-	(73)	(956)	-	(956)
TRAVEL - NON-EMP (REQ)	-	-	-	-	-	-
TRAVEL - NON-EMP ATHLETIC	-	-	-	-	-	-
TRAVEL - NON-EMP KTC	-	-	-	(91)	-	(91)
MEALS	(2,071)	-	(2,071)	(3,091)	-	(3,091)
MEALS - STUD EVENTS	(35)	-	(35)	(35)	-	(35)
MEALS - STAFF	(884)	-	(884)	(1,718)	-	(1,718)
MEALS - STUD TRIPS	-	-	-	(1,662)	-	(1,662)
MEALS - ATHLETICS	-	-	-	-	-	-
MEALS - TRAINING/DEVELOPMENT	(445)	-	(445)	(499)	-	(499)
MEALS - KTC	(118)	-	(118)	(367)	-	(367)
MEALS - FUNDRAISER	(746)	-	(746)	(908)	-	(908)
LODGING	(7,082)	-	(7,082)	(13,432)	-	(13,432)
LODGING - STUDENTS	(306)	-	(306)	(4,609)	-	(4,609)
LODGING - KTC	(623)	-	(623)	(723)	-	(723)
LODGING - FUNDRAISER	(53)	-	(53)	(118)	-	(118)
MISC PURC SVS	-	-	-	-	-	-

KIPP DELTA
INCOME STATEMENT
August 31, 2013

	Current	Current Month	Variance	YTD	Actual	YTD	Variance
	Month	Budget			Month	Budget	
	Actual	Budget			Actual	Budget	
MISC PURC SVS - STUDENTS	-	-	-	-	-	-	-
MISC PURC SVS - PD	-	-	-	-	-	-	-
MISC PURC SVS - FACILITY	(4,420)	-	(4,420)	(9,156)	-	(9,156)	(9,156)
FIRE/SECURITY	-	-	-	-	-	-	-
MISC PURC SVS - MUSIC	(2,268)	-	(2,268)	(2,268)	-	(2,268)	(2,268)
BOARD PURCH SVCS	(25)	-	(25)	(163)	-	(163)	(163)
CONTRACTUAL SVCS - DEV	(1,215)	-	(1,215)	(4,152)	-	(4,152)	(4,152)
PURCH SVCS - ATHLETICS	(1,143)	-	(1,143)	(1,143)	-	(1,143)	(1,143)
BCKGND CHECKS/DRUG SCREEN	488	-	488	(88)	-	(88)	(88)
GEN SUPPLIES	-	-	-	-	-	-	-
GEN SUPPLIES - STUDENTS	-	-	-	(83)	-	(83)	(83)
GEN SUPPLIES - PD	(3,328)	-	(3,328)	(6,281)	-	(6,281)	(6,281)
GEN SUPPLIES - STUD EVNTS	(400)	-	(400)	(552)	-	(552)	(552)
GEN SUPPLIES - STUD TRIPS	3,306	-	3,306	2,662	-	2,662	2,662
GEN SUPPLIES - COPIER	-	-	-	-	-	-	-
GEN SUPPLIES - STAFF	(336)	-	(336)	(336)	-	(336)	(336)
EQUIP UNDER 1000.00	(2,201)	-	(2,201)	(3,911)	-	(3,911)	(3,911)
GEN SUPPLIES - OFFICE DEC	(338)	-	(338)	(613)	-	(613)	(613)
EDUC PUBLIC SUBSCRIPTIONS	-	-	-	-	-	-	-
UNIFORMS	(26)	-	(26)	(9,623)	-	(9,623)	(9,623)
UNIFORMS - ATHLETICS	(318)	-	(318)	(318)	-	(318)	(318)
UNIFORMS - FOOD SVC	(115)	-	(115)	(202)	-	(202)	(202)
UNIFORMS - BAND/CHOIR	-	-	-	-	-	-	-
HEALTH SUPPLIES	-	-	-	-	-	-	-
ASSESSMENT/TESTING	(1,805)	-	(1,805)	(3,255)	-	(3,255)	(3,255)
OFFICE SUPPLIES	(5,144)	-	(5,144)	(13,648)	-	(13,648)	(13,648)
CLASSROOM SUPPLIES	(10,169)	-	(10,169)	(32,788)	-	(32,788)	(32,788)
CLASSROOM SUPPLIES - SPED	(132)	-	(132)	(566)	-	(566)	(566)
CLASSROOM SUPPLIES - KTC	(551)	-	(551)	(3,448)	-	(3,448)	(3,448)
CLEANING SUPPLIES	(2,964)	-	(2,964)	(3,145)	-	(3,145)	(3,145)
CLEANING SUPPLIES - FOOD	-	-	-	-	-	-	-
BUS SUPPLIES	(6,430)	-	(6,430)	(7,646)	-	(7,646)	(7,646)
NAT.GAS	(356)	-	(356)	(379)	-	(379)	(379)
ELECTRICITY	(9,400)	-	(9,400)	(13,025)	-	(13,025)	(13,025)
GASOLINE/DIESEL	(15,736)	-	(15,736)	(16,182)	-	(16,182)	(16,182)
LOST RECEIPTS	(289)	-	(289)	(420)	-	(420)	(420)
FOOD	(42,885)	-	(42,885)	(67,265)	-	(67,265)	(67,265)
TEXTBOOKS	-	-	-	(8,855)	-	(8,855)	(8,855)
INSTRUCTIONAL AIDES	(40,993)	-	(40,993)	(58,285)	-	(58,285)	(58,285)
LIBRARY BOOKS	(439)	-	(439)	(2,414)	-	(2,414)	(2,414)
SOFTWARE	(2,094)	-	(2,094)	(3,425)	-	(3,425)	(3,425)
OTHER	(662)	-	(662)	(366)	-	(366)	(366)
OTHER SUPPLIES & MATERIAL	(1,535)	-	(1,535)	(1,712)	-	(1,712)	(1,712)
OTHER SUPPLIES - BAND	-	-	-	(168)	-	(168)	(168)
FURN & FIXTURES-FOOD SVC	(2,354)	-	(2,354)	(2,354)	-	(2,354)	(2,354)
DEPRECIATION - VEHICLES	(9,188)	-	(9,188)	(18,376)	-	(18,376)	(18,376)
DEPRECIATION - BLDG	(47,987)	-	(47,987)	(95,974)	-	(95,974)	(95,974)
DEPRECIATION - FURN/FIXT	(24,658)	-	(24,658)	(44,823)	-	(44,823)	(44,823)
DUES AND FEES	7,425	-	7,425	(1,176)	-	(1,176)	(1,176)
DUES AND FEES - ATHLETICS	(205)	-	(205)	(265)	-	(265)	(265)
DUES AND FEES - DEV/FUNDR	(490)	-	(490)	(350)	-	(350)	(350)
DUES AND FEES - PROF DEV	-	-	-	-	-	-	-
INTEREST	(30,370)	-	(30,370)	(61,660)	-	(61,660)	(61,660)
IMPROVEMENT TAX	-	-	-	-	-	-	-
PROPERTY TAX	-	-	-	-	-	-	-
REDEMPTION OF PRINCIPAL	(18,361)	-	(18,361)	(38,337)	-	(38,337)	(38,337)
REDEMPT OF PRINCIPAL-BUS	-	-	-	(33,415)	-	(33,415)	(33,415)
TOTAL EXPENDITURES	(1,402,850)	-	(1,402,850)	(2,501,485)	-	(2,501,485)	(2,501,485)
NET REVENUES OVER EXPENDITURES	\$ (528,349)	\$ -	\$ (528,349)	\$ (900,225)	\$ -	\$ (900,225)	\$ (900,225)

**KDPS Consolidated
Overall
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	PROJECTED Sep-13	PROJECTED Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
<u>REVENUES</u>										
State Revenue										
Charter School General Purpose Revenue	1,278,600	603,664	603,664	603,664	603,664	603,664	603,664	7,293,473	1,207,328	7,671,600
AR Better Chance (ABC) Pre - K	31,669	-	16,524	17,274	17,274	17,274	17,274	171,990	16,524	172,740
Pathwise (Novice Teacher 2yr Mentor Program)	-	-	-	-	-	-	-	-	-	-
State PD (Professional Development)	-	-	-	49,368	-	-	-	49,368	-	49,368
National School Lunch Act (NSLA)	97,644	-	93,627	93,627	280,627	93,627	93,627	1,216,897	93,627	1,074,079
Total State Revenue	\$ 1,407,913	\$ 603,664	\$ 713,815	\$ 763,933	\$ 901,565	\$ 714,565	\$ 714,565	\$ 8,731,728	\$ 1,317,479	\$ 8,967,787
Federal Revenue										
Title I, Title II-A	-	-	-	-	265,802	265,802	265,802	2,392,220	-	2,392,220
Title VI-B (Special Education)	33,486	-	-	16,743	16,743	16,743	16,743	167,432	-	200,918
Medicaid/ARMAC Reimbursement	-	4,816	-	-	-	-	-	19,068	4,816	14,252
Federal Startup (i3, CSP)	-	-	-	-	-	-	-	155,390	-	155,390
Federal Child Nutrition	77,475	-	-	121,469	77,475	77,475	77,475	818,743	-	852,224
Total Federal Revenue	\$ 110,961	\$ 4,816	\$ -	\$ 138,212	\$ 360,020	\$ 360,020	\$ 360,020	\$ 3,552,853	\$ 4,816	\$ 3,615,005
School-Site Revenue										
Athletics	1,568	-	-	900	900	900	900	9,000	-	9,000
Other School - Sponsored Events	5,375	1,689	2,291	2,709	2,709	2,709	2,709	31,073	3,980	30,850
Tuition	-	125	2,972	-	-	-	-	3,097	-	3,097
Uniform Sales	2,805	1,290	7,704	2,186	2,186	2,186	2,186	30,850	8,994	30,850
Paid Meals Sales	8,702	-	751	9,509	9,509	9,509	9,509	95,840	751	95,720
Interest on Investments/Refund Prior Year Exp	-	425	234	-	-	-	-	660	660	-
Fundraising	160,000	114,750	146,734	85,000	215,000	100,000	160,000	2,000,032	261,484	2,000,000
Total School-Site Revenue	\$ 178,450	\$ 118,278	\$ 160,687	\$ 100,304	\$ 230,304	\$ 115,304	\$ 175,304	\$ 2,170,551	\$ 278,965	\$ 2,166,420
Management Fees	220,712	48,293	55,783	122,020	122,020	122,020	122,020	1,324,275	104,076	1,324,275
TOTAL REVENUE	\$ 1,918,036	\$ 775,051	\$ 930,285	\$ 1,124,468	\$ 1,613,909	\$ 1,311,909	\$ 1,371,909	\$ 15,779,406	\$ 1,705,336	\$ 16,073,486
<u>EXPENDITURES</u>										
Personnel (excl. Transportation/FoodSvc./Devt. Team)										
Instructional Salaries & Benefits	1,015,078	381,641	451,575	507,539	507,539	507,539	507,539	5,908,605	833,216	6,090,467
Non-Instructional Salaries & Benefits	524,886	296,155	305,103	262,443	262,443	262,443	262,443	3,225,686	601,258	3,149,314
Employee Development and Educational Support	46,510	19,534	35,643	22,388	22,388	22,388	22,388	279,060	55,177	279,060
Staff Meals and Awards	5,383	834	1,220	3,025	3,025	3,025	3,025	32,300	2,053	32,300
Other Employee Related Expenses - TFA	24,669	-	144,000	-	-	-	-	144,000	144,000	148,013
Recruitment (SS7)	3,925	962	2,312	2,038	2,038	2,038	2,038	23,655	3,274	23,550
Total Personnel	\$ 1,620,451	\$ 699,125	\$ 939,853	\$ 797,433	\$ 797,433	\$ 797,433	\$ 797,433	\$ 9,613,306	\$ 1,638,978	\$ 9,722,704
Student										
Books, Educational Materials and Supplies										
Textbooks and Core Curricula Materials	50,134	26,148	40,993	23,366	23,366	23,366	23,366	300,801	67,140	300,801
Library Books and Other Reading/Reference Materials	9,667	1,975	439	5,559	5,559	5,559	5,559	58,000	2,414	58,000
Testing and Exam Supplies	8,697	1,450	1,805	4,893	4,893	4,893	4,893	52,182	3,255	52,182
Classroom Materials and Supplies	17,873	22,619	10,169	7,494	7,494	7,494	7,494	107,728	32,788	107,237
Other Student Related Expenses (medical supplies, etc.)	-	83	-	-	-	-	-	83	83	-

**KDPS Consolidated
Overall
SY1314 Monthly Cash Flow**

	KDPS YTD Budget	ACTUALS Jul-13	ACTUALS Aug-13	PROJECTED Sep-13	PROJECTED Oct-13	PROJECTED Nov-13	PROJECTED Dec-13	PROJECTED Year-End	KDPS YTD Actual	KIPP DELTA Consolidated
Special Education Services (excl. FT teacher)	-	435	132	-	-	-	-	566	566	-
Field Lessons	19,192	9,885	(76)	18,211	18,211	18,211	18,211	191,920	9,809	191,920
Student Events	1,307	153	434	726	726	726	726	7,847	587	7,500
Uniforms, Recruitment	8,126	9,898	37	4,050	4,050	4,050	4,050	50,433	9,935	48,755
Athletics	7,384	237	3,201	3,894	3,894	3,894	3,894	42,380	3,438	42,380
Music	2,321	-	2,268	1,105	1,105	1,105	1,105	13,323	2,268	13,323
Drama	261	168	-	150	150	150	150	1,668	168	1,500
Nursing	348	-	-	200	200	200	200	2,000	-	2,000
KIPP through College	31,967	5,985	8,809	17,701	17,701	17,701	17,701	191,800	14,794	191,800
Student Transportation Services	92,838	7,594	44,742	50,798	50,798	50,798	50,798	560,319	52,336	557,028
Food Service Program	114,008	24,467	56,933	58,210	58,210	58,210	58,210	663,498	81,400	661,207
Total Student	\$ 364,123	\$ 111,094	\$ 169,887	\$ 196,357	\$ 196,357	\$ 196,357	\$ 196,357	\$ 2,244,548	\$ 280,981	\$ 2,235,633
Facilities, Office & Other Ops										
Facilities (Custodial, Maint, Debt Service)	228,419	130,961	124,425	111,513	111,513	111,513	111,513	1,370,515	255,386	1,370,515
IT & Communications Support	36,935	32,161	58,575	13,088	13,088	13,088	13,088	221,611	90,736	221,611
Professional Services (legal, consulting, etc.)	10,668	11,524	9,156	4,333	4,333	4,333	4,333	64,008	20,679	64,008
All other assets <\$1000	3,296	2,745	4,957	1,341	1,341	1,341	1,341	21,109	7,703	19,778
Depreciation of Assets >\$1000	127,895	77,340	81,833	77,340	77,340	77,340	77,340	932,570	159,173	753,668
Office Expenses	32,004	9,566	11,869	17,059	17,059	17,059	17,059	192,023	21,435	192,023
Initiatives	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses (license fees, audit svcs, etc.)	35,114	18,999	(970)	19,265	19,265	19,265	19,265	210,683	18,029	210,683
Development Services (Fundraising, PR, etc.)	16,292	5,120	3,266	7,261	7,261	7,261	7,261	81,000	8,386	81,000
Total Facilities, Office & Other Ops	\$ 490,623	\$ 288,416	\$ 293,111	\$ 251,199	\$ 251,199	\$ 251,199	\$ 251,199	\$ 3,093,518	\$ 581,526	\$ 2,913,286
Management Fees	110,356	48,293	55,783	122,020	122,020	122,020	122,020	1,324,275	104,076	1,324,275
<i>(as % of recurring public revenue)</i>										
TOTAL EXPENDITURES	\$ 2,585,553	\$ 1,146,928	\$ 1,458,634	\$ 1,367,009	\$ 1,367,009	\$ 1,367,009	\$ 1,367,009	\$ 16,275,648	\$ 2,605,561	\$ 16,195,897
NET INCOME	(667,517)	(371,877)	(528,349)	(242,540)	246,900	(55,100)	4,900	(496,241)	(900,225)	(122,412)
<i>Earnings before Depreciation</i>	(539,622)	(294,537)	(446,516)	(165,201)	324,240	22,240	82,240	436,329	(741,053)	690,200
CASH FLOW										
BEGINNING CASH	1,489,605	1,489,605	1,307,930	756,401	461,907	771,054	778,201	1,489,605	1,489,605	1,489,605
Net Income/Loss	(667,517)	(371,877)	(528,349)	(242,540)	246,900	(55,100)	4,900	(496,241)	(900,225)	(122,412)
Add: Depreciation	127,895	77,340	81,833	77,340	77,340	77,340	77,340	932,570	159,173	812,612
Add: Additional Debt	-	-	-	-	-	-	-	-	-	-
Add: Adjusting Entries	-	200,329	90,110	(114,200)	-	-	-	176,239	290,439	-
Subtract: Fixed Assets	66,582	87,467	195,123	15,093	15,093	15,093	15,093	433,522	282,591	399,490
Net Cash Flow	(606,203)	(181,675)	(551,529)	(294,494)	309,147	7,147	67,147	179,045	(733,204)	290,710
ENDING CASH (excluding capital campaign)	\$ 883,402	\$ 1,307,930	\$ 756,401	\$ 461,907	\$ 771,054	\$ 778,201	\$ 845,348	\$ 1,668,650	\$ 756,401	\$ 1,780,315
ENDING CASH (including capital campaign)		\$ 1,488,430	\$ 936,901	\$ 642,407	\$ 951,554	\$ 958,701	\$ 1,025,848	\$ 1,849,150	\$ 936,901	\$ 1,960,815