



KIPP DELTA
INCOME STATEMENT
March 31, 2021

| | Current Month Actuals | Current Month Projection | Variance | YTD Actuals | YTD Projection | Variance |
|--|--------------------------|-----------------------------|---------------------|---------------------|----------------|------------------|
| REVENUES | | | | | | |
| State Revenue | | | | | | |
| Charter School General Purpose Revenue | 735,919 | 737,078 | (1,159) | 6,623,271 | 737,078 | 5,886,193 |
| Charter School Growth Funds/Declining Enrollment | - | - | - | 1,421 | - | 1,421 |
| State Facility Funding | 48,798.02 | 59,373.25 | (10,575.23) | 387,136.00 | 59,373.25 | 327,762.75 |
| Enhanced Student Achievement (ESA) formerly NSL | 165,767 | 165,766 | 1 | 1,444,550 | 165,766 | 1,278,784 |
| State PD (Professional Development) | - | - | - | 45,300 | - | 45,300 |
| AR Better Chance (ABC) Pre - K | 26,364 | 26,364 | - | 237,276 | 26,364 | 210,912 |
| State Pre-School Special Education | 257 | 377 | (120) | 1,798 | 377 | 1,421 |
| ELL State Grant | - | - | - | 3,520 | - | 3,520 |
| AP Scores | - | - | - | 400 | - | 400 |
| SPED Extended Year | - | - | - | - | - | - |
| Reserved | 91 | 249 | (157) | 11,507 | 249 | 11,259 |
| Total State Revenue | 977,196 | 989,207 | (12,011) | 8,756,179.16 | 989,207 | 7,766,972 |
| Federal Revenue | | | | | | |
| Title VI RLIS | 5,807 | 5,738 | 69 | 13,655 | 5,738 | 7,917 |
| Title IV | - | - | - | 1,209 | - | 1,209 |
| COVID 19 Emergency Leave Funds | - | - | - | 40,574 | - | 40,574 |
| Elem & Sec School Emergency Relief Fund (ESSERF) | - | 27,705 | (27,705) | 596,529 | 27,705 | 568,824 |
| Elem & Sec School Emergency Relief Fund II (ESSERF II) | - | 583 | (583) | 10,292 | 583 | 9,709 |
| Comprehensive Literacy State Development (CLSD) | 19,595 | 7,523 | 12,072 | 54,502 | 7,523 | 46,978 |
| Title 1 + carryover | 44,033 | 289,859 | (245,827) | 1,511,756 | 289,859 | 1,221,897 |
| Title II + carryover | 9,321 | 26,472 | (17,150) | 81,066 | 26,472 | 54,594 |
| Title VI-B (Special Education) | 15,441 | 37,666 | (22,226) | 207,007 | 37,666 | 169,341 |
| Title VI-B Pre-School (Federal) | 676 | 1,109 | (433) | 9,603 | 1,109 | 8,494 |
| Medicaid/ARMAC Reimbursement | - | 2,445 | (2,445) | 45,031 | 2,445 | 42,586 |
| Fresh Fruits & Veg. Program | 2,983 | 1,523 | 1,461 | 16,850 | 1,523 | 15,328 |
| Federal Child Nutrition | 39,521 | 35,921 | 3,600 | 297,629 | 35,921 | 261,708 |
| Total Federal Revenue | 137,376.48 | 436,545.03 | (299,168.55) | 2,885,704.08 | 436,545 | 2,449,159 |
| School-Site Revenue | | | | | | |
| PreK Tuition | 500 | - | 500 | 1,000 | - | 1,000 |
| Athletics | - | 4,613 | (4,613) | - | 4,613 | (4,613) |
| Uniform Sales | 1,172 | 1,489 | (317) | 21,847 | 1,489 | 20,358 |
| Paid Meals Sales | 145 | 246 | (101) | 1,362 | 246 | 1,116 |
| Other School - Sponsored Events | - | 6,017 | (6,017) | 2,131 | 6,017 | (3,886) |
| Refunds, Cashback, & Interest | 510 | 627 | (117) | 28,394 | 627 | 27,767 |
| Total School-Site Revenue | 2,327.24 | 12,992.05 | (10,664.81) | 54,733.65 | 12,992 | 41,742 |
| Current Year Fundraising | | | | | | |
| Nucor Steel & Nucor-Yamato Steel | - | - | - | 37,500 | - | 37,500 |
| Southern Bancorp | - | - | - | - | - | - |
| WFF - Transportation | - | - | - | 500,000 | - | 500,000 |
| Wingate Charitable Foundation | - | - | - | - | - | - |
| ELMA | - | - | - | - | - | - |
| KTC Grants | - | - | - | - | - | - |
| Monsanto | - | - | - | 572,981 | - | 572,981 |
| Likely, but Unsecured Donations | - | - | - | 129,550 | - | 129,550 |
| Potential/Unknown Donations | 13,525 | 37,759 | (24,234) | 283,540 | 37,759 | 245,781 |
| Total Current Year Fundraising | 13,525 | 37,759 | (24,234) | 1,523,570.85 | 37,759 | 1,485,812 |
| Above and Beyond Funding | | | | | | |
| Above and Beyond Funding | 30 | - | 30 | 6,281 | - | 6,281 |
| Total Above and Beyond Funding | 30 | - | 30 | 6,281 | - | 6,281 |



KIPP DELTA
INCOME STATEMENT
March 31, 2021

| | Current Month Actuals | Current Month Projection | Variance | YTD Actuals | YTD Projection | Variance |
|---|--------------------------|-----------------------------|---------------------|---------------------|------------------|-------------------|
| Prior Year Carryover | | | | | | |
| Operating Carryover | - | - | - | 609,833 | - | 609,833 |
| Professional Development | - | - | - | - | - | - |
| NSLA Carryover | - | - | - | 718,111 | - | 718,111 |
| NSLA - One-time grant | - | - | - | 552,691 | - | 552,691 |
| Early Childhood SPED | - | - | - | 12 | - | 12 |
| Non-disabled | - | - | - | 900 | - | 900 |
| Better Beginnings | - | - | - | 3,000 | - | 3,000 |
| AR Better Chance (ABC) | - | - | - | 10,858 | - | 10,858 |
| PDG | - | - | - | - | - | - |
| AP Scores | - | - | - | 112 | - | 112 |
| ELL | - | - | - | 7,906 | - | 7,906 |
| Vocational Director | - | - | - | 18,418 | - | 18,418 |
| ARMAC | - | - | - | 42,303 | - | 42,303 |
| Sped Extended Year | - | - | - | 13,783 | - | 13,783 |
| Title 1 | - | - | - | - | - | - |
| Title VI-B (Special Education) Carryover | - | - | - | 41,058 | - | 41,058 |
| Title VI-B Pre-School (Federal) Carryover | - | - | - | - | - | - |
| Child Nutrition Carryover | - | - | - | 51,061 | - | 51,061 |
| Windgate Carryover | - | - | - | 65,274 | - | 65,274 |
| Student Wellness Grant | - | - | - | 7,331 | - | 7,331 |
| KIPP 15YOS Scholarship | - | - | - | - | - | - |
| Activity | - | - | - | 22,776 | - | 22,776 |
| Volleyball | - | - | - | 526 | - | 526 |
| Class Of 2025 - Helena | - | - | - | 5,055 | - | 5,055 |
| Class Of 2026 - Helena | - | - | - | 10,918 | - | 10,918 |
| Walton KTC | - | - | - | - | - | - |
| Monsanto | - | - | - | - | - | - |
| Walton Recruitment | - | - | - | - | - | - |
| Game and Fish Commission | - | - | - | - | - | - |
| Total Prior Year Carryover | - | - | - | 2,181,925.29 | - | 2,181,925 |
| TOTAL REVENUE | 1,130,455 | 1,476,503 | (346,048) | 15,408,394 | 1,476,503 | 13,931,891 |
| EXPENDITURES | | | | | | |
| Personnel | | | - | | | - |
| Salaries & Benefits | 799,889 | 816,000 | (16,111) | 7,281,377 | 816,000 | 6,465,377 |
| Staff Development & Associated Travel | 24,765 | 53,530 | (28,764) | 237,624 | 53,530 | 184,094 |
| Acknowledgement & Retention Activities | 914 | 1,815 | (900) | 18,681 | 1,815 | 16,866 |
| Interns, Stipends & TFA Fees | - | - | - | 149,279 | - | 149,279 |
| Staff Recruitment | 254 | 4,384 | (4,130) | 23,994 | 4,384 | 19,611 |
| Total Personnel (minus Departments) | 825,821.99 | 875,727.93 | (49,905.94) | 7,710,954.36 | 875,728 | 6,835,226 |
| Student | | | | | | |
| Textbooks & Core Curricula | 5,411 | 150,757 | (145,346) | 315,506 | 150,757 | 164,749 |
| Library Books & Supplemental Instructional Mat. | 23,584 | 55,126 | (31,543) | 337,059 | 55,126 | 281,933 |
| Testing & Exam Supplies | 3,795 | 2,140 | 1,655 | 6,693 | 2,140 | 4,553 |
| Classroom Materials & Supplies | 1,574 | 2,649 | (1,075) | 56,827 | 2,649 | 54,178 |
| Parental Involvement Act. (required) | - | 10,779 | (10,779) | 16,199 | 10,779 | 5,419 |
| Special Education | 1,310 | 21,687 | (20,377) | 53,386 | 21,687 | 31,699 |
| Pupil Services | - | 7,149 | (7,149) | 10,357 | 7,149 | 3,209 |
| Experienced Based Field Lessons (w/ transpo.) | - | - | - | 632 | - | 632 |
| Student Activities (i.e. clubs, prom, yearbook) | - | 12,433 | (12,433) | 7,648 | 12,433 | (4,785) |
| Student Uniforms | - | 6,889 | (6,889) | 50,555 | 6,889 | 43,665 |
| Student Recruitment | - | 1,081 | (1,081) | 3,867 | 1,081 | 2,786 |
| Athletics Transportation | - | 12,984 | (12,984) | - | 12,984 | (12,984) |
| Homeless Children (required) | 293 | 186 | 107 | 1,410 | 186 | 1,224 |
| Nursing & Wellness Services | 2,291 | 2,188 | 104 | 195,256 | 2,188 | 193,068 |
| Total Student Services | 38,258.69 | 286,048.24 | (247,789.55) | 1,055,394.75 | 286,048 | 769,347 |



KIPP DELTA
INCOME STATEMENT
March 31, 2021

| | Current Month Actuals | Current Month Projection | Variance | YTD Actuals | YTD Projection | Variance |
|--|--------------------------|-----------------------------|-------------------|---------------------|------------------|-------------------|
| Departments | | | | | | |
| KIPP through College - Salaries | 67,343 | 69,000 | (1,657) | 646,706 | 69,000 | 577,706 |
| KIPP through College - Program | 4,677 | 42,057 | (37,380) | 95,348 | 42,057 | 53,291 |
| External Affairs - Salaries | 9,309 | 9,310 | (1) | 192,916 | 9,310 | 183,606 |
| External Affairs - Program | 218 | 1,244 | (1,026) | 52,920 | 1,244 | 51,676 |
| Custodial Services - Salaries | 31,451 | 30,966 | 485 | 282,187 | 30,966 | 251,221 |
| Custodial Services - Program | 14,682 | 7,950 | 6,733 | 80,178 | 7,950 | 72,228 |
| Student Transportation - Salaries | 59,835 | 59,000 | 835 | 438,041 | 59,000 | 379,041 |
| Student Transportation - Program | 17,246 | 20,239 | (2,993) | 162,102 | 20,239 | 141,863 |
| Child Nutrition - Salaries | 50,022 | 54,000 | (3,978) | 467,798 | 54,000 | 413,798 |
| Child Nutrition - Program | 18,854 | 32,800 | (13,946) | 240,980 | 32,800 | 208,180 |
| Total Departments | 273,637 | 326,565 | (52,928) | 2,659,176.48 | 326,565 | 2,332,611 |
| Operating & Professional Services | | | | | | |
| Office Expenses | 36,180 | 7,039 | 29,141 | 102,707 | 7,039 | 95,667 |
| Non-PD Travel Expenses (Hotel, Food, & Travel) | 3,187 | 3,632 | (445) | 32,556 | 3,632 | 28,924 |
| Other Operating Expenses (license fees, etc.) | 1,250 | 3,749 | (2,499) | 47,919 | 3,749 | 44,170 |
| Professional Services (audit, legal, consulting, etc.) | 7,177 | 11,322 | (4,145) | 133,529 | 11,322 | 122,207 |
| IT & Communications Support | 32,162 | 34,299 | (2,137) | 263,244 | 34,299 | 228,946 |
| Utilities | 40,858 | 39,883 | 975 | 305,683 | 39,883 | 265,800 |
| Insurance | - | 7,488 | (7,488) | 152,842 | 7,488 | 145,354 |
| Grounds | 3,522 | 2,840 | 682 | 26,261 | 2,840 | 23,422 |
| Maintenance | 3,326 | 14,171 | (10,845) | 116,694 | 14,171 | 102,523 |
| Total Operating & Professional Services | 127,662.84 | 124,423.33 | 3,239.51 | 1,181,435.51 | 124,423 | 1,057,012 |
| Debt Service & Assets | | | | | | |
| Lease Payments (Facilities) | 900 | 900 | - | 9,000 | 900 | 8,100 |
| Debt Service | 62,211 | 78,306 | (16,095) | 650,027 | 78,306 | 571,721 |
| Reserve | - | - | - | - | - | - |
| All Other Assets Under \$1K | 7,278 | - | 7,278 | 499,186 | - | 499,186 |
| Total Debt Service & Assets | 70,389.40 | 79,206.25 | (8,816.85) | 1,158,213.00 | 79,206 | 1,079,007 |
| TOTAL EXPENDITURES | 1,336,026 | 1,691,971 | (356,201) | 13,811,150 | 1,691,971 | 12,073,203 |
| Earnings Before Depreciation | (205,571) | (215,468) | 10,154 | 1,597,244 | (215,468) | 1,858,688 |
| Depreciation | - | - | - | - | - | - |
| NET INCOME | (205,571) | (215,468) | 10,154 | 1,597,244 | (215,468) | 1,858,688 |
| Capital | | | | | | |
| Loan Revenue | - | - | - | 186,461 | - | 186,461 |
| Capital Expenditures | - | - | - | 268,625 | - | 268,625 |
| Capital Campaign Net Income | - | - | - | (82,164) | - | (82,164) |

Neither the Operating or Capital Sections include starting cash figures.

STATEMENT OF CHANGES IN FUND BALANCES for FY21

| FUND | FUND TITLE | BALANCE | YTD | JOURNAL ENTRIES | | YTD | BALANCE |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | July 1, 2020 | REVENUE | REVENUE | EXPEND | EXPENDITURES | March 31, 2021 |
| 1001 | TEACHER SALARY | - | - | - | - | - | - |
| 1012 | CALDER GRANT | - | - | - | - | - | - |
| 1054 | PAYCHECK PROTECTION | - | - | - | - | - | - |
| 1246 | PATHWISE SALARY | - | - | - | - | - | - |
| 1200 | TEACHER SALARY | - | - | 2,078,121.88 | - | 2,078,121.88 | - |
| 2001 | OTHER GENERAL OPERATING | 113,498.29 | 6,773,209.43 | - | 4,759,610.88 | 278,008.48 | 1,849,088.36 |
| 2004 | COLLEGE FUND | - | - | - | - | - | - |
| 2006 | UNIFORMS | - | 21,846.91 | - | - | 50,554.62 | (28,707.71) |
| 2007 | HEIFER INTERNATIONAL | - | - | - | - | - | - |
| 2012 | CALDER FOUNDATION GRANT | - | - | - | - | - | - |
| 2013 | YEAR BOOK | - | - | - | - | - | - |
| 2022 | OPERATING FIELD LESSONS | 35,824.67 | - | - | - | - | 35,824.67 |
| 2036 | GRATITUDE FUNDS | - | - | - | - | 18,699.99 | (18,699.99) |
| 2049 | WALTON FAMILY FOUNDATION | - | - | - | - | - | - |
| 2052 | OLIVE FOUNDATION | 609,833.37 | - | - | 252,479.32 | 62,123.29 | 295,230.76 |
| 2055 | 1:1 TECH FUND | - | 88,550.00 | - | - | 88,550.00 | - |
| 2056 | KIPP FND PBSF | - | 41,000.00 | - | - | 21,233.05 | 19,766.95 |
| 2058 | GENYOUTH GRANT | - | - | - | - | - | - |
| 2057 | MENTAL HEALTH & HEAL | - | 163,859.00 | - | - | 52,145.40 | 111,713.60 |
| 2200 | OPERATING FUND | 1,856,717.85 | - | 4,641,594.54 | 2,078,121.88 | 4,420,190.51 | - |
| 2217 | STUDENT GROWTH FUNDING | - | 1,421.00 | - | - | - | 1,421.00 |
| 2218 | DECLINING ENROLLMENT | - | - | - | - | - | - |
| 2226 | OLD T-SHIRTS | - | - | - | - | - | - |
| 2240 | SP ED EXTENDED YR | 13,783.10 | - | - | - | 11,645.91 | 2,137.19 |
| 2250 | NON-DISABLED | 900.00 | - | - | - | - | 900.00 |
| 3002 | CAPITAL PROJECTS FUND | 56,046.57 | - | - | - | - | 56,046.57 |
| 7000 | ACTIVITY | 22,535.49 | 150.00 | - | - | - | 22,685.49 |
| 7001 | VOLLEYBALL | 525.58 | - | - | - | - | 525.58 |
| 7003 | PTO | 240.56 | 246.20 | - | - | - | 486.76 |
| 7125 | CLASS OF 2025 - HELE | 5,055.31 | - | - | - | - | 5,055.31 |
| TOTAL UNRESTRICTED OPERATIONS | | 2,714,960.79 | 7,090,282.54 | 6,719,716.42 | 7,090,212.08 | 7,081,273.13 | 2,353,474.54 |
| 1005 | WALTON STARTUP SALARIES | - | - | - | - | - | - |
| 1016 | WINGATE SALARIES | - | - | 38,901.54 | - | 38,901.54 | - |
| 1031 | ROCK & REMBE SALARIES | - | - | - | - | - | - |
| 1037 | ELMA GRANT SALARIES | - | - | - | - | - | - |
| 1045 | RLIS - 2016-17 SALARIES | - | - | - | - | - | - |
| 1053 | WALTON FOUNDATION | - | - | - | - | - | - |
| 1260 | EARLY CHILDHOOD SPED SALARIES | - | - | - | - | - | - |
| 1281 | ESA SALARY FUND | - | - | 721,170.25 | - | 721,170.25 | - |
| 1282 | ESA MATCHING GRANT | - | - | 59,143.42 | - | 59,143.42 | - |
| 1365 | ABC PRESCHOOL | - | - | 148,779.70 | - | 148,779.70 | - |
| 2005 | WALTON STARTUP GRANT | - | - | - | - | - | - |
| 2015 | I3 FEDERAL GRANT | - | - | - | - | - | - |
| 2016 | WINGATE FOUNDATION | 65,274.12 | - | - | 38,901.54 | 13,997.98 | 12,374.60 |
| 2017 | AT&T KTC GRANT | - | - | - | - | - | - |
| 2018 | MORGRIDGE FAMILY FND | - | - | - | - | - | - |
| 2019 | STUDENT WELLNESS GRANT | 7,330.71 | - | - | - | - | 7,330.71 |
| 2020 | GATES GRANT | - | - | - | - | - | - |
| 2021 | MORTON KTC GRANT | - | - | - | - | - | - |
| 2023 | ARTHUR ROCK AND TONI REMBI | - | - | - | - | - | - |
| 2024 | ADVOCACY CAMPAIGN | - | - | - | - | - | - |
| 2025 | ROCK & REMBE DEVELOPMENT | - | - | - | - | - | - |
| 2026 | WFF - TRANSPORTATION | - | 500,000.00 | - | - | 386,245.59 | 113,754.41 |
| 2028 | KING KTC GRANT | - | - | - | - | - | - |
| 2029 | WALTON KTC GRANT | - | 575,078.63 | - | - | 302,405.57 | 272,673.06 |
| 2030 | MONSANTO GRANT | - | - | - | - | - | - |
| 2031 | ROCK & REMBE SALARIES | - | - | - | - | - | - |
| 2032 | NUCOR - BLYTHEVILLE | - | 37,500.00 | - | - | - | 37,500.00 |
| 2034 | SOUTHERN HJI | - | - | - | - | - | - |
| 2035 | EAST AR GIF GRANT | - | - | - | - | - | - |
| 2037 | ELMA GRANT | - | - | - | - | - | - |
| 2038 | STEP GRANT | - | - | - | - | - | - |
| 2039 | AR COMMUNITY FOUNDATION - KTC | - | - | - | - | - | - |
| 2040 | SHARK TANK - KTC | - | - | - | - | - | - |
| 2041 | SOUTHERN BANCORP | - | - | - | - | - | - |
| 2042 | MILES FAMILY FOUNDATION | - | - | - | - | - | - |

STATEMENT OF CHANGES IN FUND BALANCES for FY21

| FUND | FUND TITLE | BALANCE | YTD | JOURNAL ENTRIES | | YTD | BALANCE |
|---|------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| | | July 1, 2020 | REVENUE | REVENUE | EXPEND | EXPENDITURES | March 31, 2021 |
| 2043 | DEBT SERVICE RESERVE | - | - | - | - | - | - |
| 2044 | KENAN CHARITABLE FOUNDATION | - | - | - | - | - | - |
| 2045 | RLIS - 2016-17 | - | - | - | - | - | - |
| 2046 | DCAN - KTC | - | - | - | - | 59,142.58 | (59,142.58) |
| 2047 | ONE MAIN FINANCIAL | - | - | - | - | - | - |
| 2048 | KIPP HOS GRANT | - | - | - | - | - | - |
| 2050 | KIPP 15YOS SCHOLARSH | - | - | - | - | - | - |
| 2051 | USDA LOAN INTEREST & RESERVE | 66,816.00 | - | 37,584.00 | - | - | 104,400.00 |
| 2053 | WALTON FOUNDATION | - | - | - | - | - | - |
| 2054 | PAYCHECK PROTECTION | - | - | - | - | - | - |
| 2223 | PROFESSIONAL DEVELOPMENT | - | 45,300.00 | - | - | 6,244.07 | 39,055.93 |
| 2232 | AR SCHOOL RECOG/REWARD | - | - | - | - | - | - |
| 2246 | PATHWISE | - | - | - | - | - | - |
| 2260 | EARLY CHILDHOOD SPED | 11.74 | 1,797.67 | - | - | 3,424.16 | (1,614.75) |
| 2262 | SPED EIDT | - | 638.33 | - | - | - | 638.33 |
| 2271 | AP SCORES | 111.60 | 400.00 | - | - | - | 511.60 |
| 2276 | ENGLISH LANGUAGE LEARNER | 7,906.21 | 3,520.00 | - | - | 2,263.57 | 9,162.64 |
| 2281 | ENHANCED STUDENT ACHIEVEMENT (ESA) | 718,111.01 | 1,326,456.12 | - | 721,170.25 | 816,493.94 | 506,902.94 |
| 2282 | ESA MATCHING GRANT | 552,690.88 | 118,414.05 | - | 59,143.42 | 16,219.75 | 595,741.76 |
| 2293 | SECONDARY CAREER CENTER | 18,417.75 | - | - | - | - | 18,417.75 |
| 2365 | AR BETTER CHANCE (ABC) | 18,101.74 | 237,276.00 | - | 165,405.99 | 65,070.07 | 24,901.68 |
| 2398 | GAME AND FISH COMMISSION | - | - | - | - | - | - |
| 2931 | BROADBAND FACILITY MATCH | - | - | - | - | - | - |
| 3400 | CHARTER SCHOOLS FACILITY FUNDING | - | 387,136.00 | - | - | 443,308.10 | (56,172.10) |
| 6501 | TITLE 1 | - | 1,511,756.01 | - | - | 1,611,411.37 | (99,655.36) |
| 6535 | CSP4 - Forrest City | - | - | - | - | - | - |
| 6557 | HQPP | - | - | - | - | - | - |
| 6563 | BETTER BEGINNINGS | 3,000.00 | - | - | - | - | 3,000.00 |
| 6562 | DHS CHILD CARE | - | 10,000.00 | - | - | - | 10,000.00 |
| 6757 | IMPROVING TEACHER QU | - | - | - | - | - | - |
| 6702 | TITLE VI-B PASSTHRU-SP.ED | 10,858.20 | 207,007.26 | - | - | 230,439.91 | (12,574.45) |
| 6710 | IDEA EARLY CHILDHOOD | - | 9,603.04 | - | - | 9,941.13 | (338.09) |
| 6750 | MEDICAID | - | - | - | - | - | - |
| 6752 | ARMAC | 42,303.18 | 45,031.32 | - | - | 33,234.94 | 54,099.56 |
| 6780 | CARES ACT - ESSERF | - | 596,529.30 | - | - | 551,710.32 | 44,818.98 |
| 6781 | ESSER II | - | 10,292.27 | - | - | 10,292.27 | - |
| 6776 | COVID 19 EMERGENCY L | - | 40,573.84 | - | - | 40,573.84 | - |
| 6756 | TITLE II-A | - | 81,066.00 | - | - | 85,726.84 | (4,660.84) |
| 6784 | TITLE VI-STATE-RURAL | - | 13,655.24 | - | - | 15,317.24 | (1,662.00) |
| 6786 | TITLE IVA | - | 1,209.14 | - | - | - | 1,209.14 |
| 6791 | SOAR (CLSD) | - | 54,501.66 | - | - | 59,122.12 | (4,620.46) |
| 7004 | KTC SCHOLARSHIP FUND | - | 1,734.78 | - | - | - | 1,734.78 |
| 7126 | CLASS OF 2026 - HELE | 10,917.77 | - | - | - | - | 10,917.77 |
| 8000 | GENYOUTH CN | - | 3,000.00 | - | - | 605.19 | 2,394.81 |
| 8200 | FOOD SERVICES | 51,060.60 | 299,859.19 | - | - | 651,506.15 | (300,586.36) |
| 8201 | NO KID HUNGRY GRANT | - | - | - | - | - | - |
| 8202 | AR FOOD EQUIP GRANT | - | - | - | - | - | - |
| 8657 | FRESH FRUITS AND VEGETABLES | - | 16,850.42 | - | - | 7,924.52 | 8,925.90 |
| TOTAL RESTRICTED OPERATION | | 1,572,911.51 | 6,136,186.27 | 1,005,578.91 | 984,621.20 | 6,390,616.13 | 1,339,439.36 |
| TOTAL UNRESTRICTED & RESTRICTED FUNDS* | | 4,287,872.30 | 13,226,468.81 | 7,725,295.33 | 8,074,833.28 | 13,471,889.26 | 3,692,913.90 |

STATEMENT OF CHANGES IN FUND BALANCES for FY21

| FUND | FUND TITLE | BALANCE | YTD | JOURNAL ENTRIES | | YTD | BALANCE |
|--|-----------------------------|--------------|---------|-----------------|--------|--------------|----------------|
| | | July 1, 2020 | REVENUE | REVENUE | EXPEND | EXPENDITURES | March 31, 2021 |
| 9001 | FIXED ASSETS & DEPRECIATION | - | - | - | - | - | - |
| TOTAL FIXED ASSETS & DEPRECIATION | | - | - | - | - | - | - |

| | |
|--------------------------------------|---------------|
| Percent of Funds Unrestricted | 63.73% |
| Percent of Funds Restricted | 36.27% |

*Doesn't include Fixed Assets & Depreciation Line Item

| | | | | | | | |
|------------------------------|-----------------------------------|-------------------|---|-------------------|---|-------------------|-------------------|
| 2051 | USDA LOAN INTEREST & RESERVE | 3,622.84 | - | - | - | - | 3,622.84 |
| 3202 | SOUTHERN BANCORP NON-REVOLVING LC | 94,434.28 | - | - | - | - | 94,434.28 |
| 3203 | WALTON CAPITAL PROJECTS | 503,159.72 | - | - | - | 71,986.67 | 431,173.05 |
| 2094 | CONSTRUCTION LOAN INTEREST | - | - | - | - | - | - |
| 3204 | BEECHCREST RENOVATIONS | - | - | 196,738.17 | - | 196,638.17 | 100.00 |
| 3205 | WFF - HELENA IMPROVEMENTS | 558.75 | - | - | - | - | 558.75 |
| 3006 | BLUE AND YOU | - | - | - | - | - | - |
| 3007 | USDA PLAYGROUND | - | - | - | - | - | - |
| TOTAL CAPITAL RESERVE | | 601,775.59 | - | 196,738.17 | - | 268,624.84 | 529,888.92 |

| | |
|--|------------------|
| Unrestricted, Restricted, & Reserve | 4,222,803 |
|--|------------------|

| | |
|---|---------------|
| Percent of Funds Unrestricted & Restricted | 87.45% |
| Percent of Funds Capital Reserve | 12.55% |

| | |
|---|---------------------|
| Funds due to KDPS by State or Feds | (428,139.53) |
|---|---------------------|

| | |
|---|---------------------|
| FY21 Unrestricted Legal Fund Balance | 3,399,784.24 |
| FY20 Unrestricted Legal Fund Balance per ADE | 2,317,369.55 |
| Difference | 1,082,414.69 |