



**KIPP DELTA
INCOME STATEMENT
1/31/2022**

	Current Month Actuals	Current Month Projection	Variance	YTD Actuals	YTD Projection	Variance
REVENUES						
State Revenue						
Charter School General Purpose Revenue	692,973	-	692,973	4,850,811	4,157,838	692,973
Charter School Growth/Declining Enrollment Funds	360,860	-	360,860	360,860	-	360,860
Teacher Salary Equalization Funding	17,850	-	17,850	124,951	107,101	17,850
State Facility Funding	53,763	-	53,763	306,898	253,135	53,763
Enhanced Student Achievement (ESA) formerly NSL	157,806	-	157,806	1,081,268	923,462	157,806
State PD (Professional Development)	-	-	-	41,683	41,683	-
AR Better Chance (ABC) Pre - K	26,364	-	26,364	184,548	158,184	26,364
State Pre-School Special Education	-	-	-	-	-	-
ELL State Grant	-	-	-	3,231	3,231	-
AP Scores	-	-	-	-	-	-
SPED Extended Year	-	-	-	-	-	-
Reserved	250	-	250	80,464	80,214	250
Total State Revenue	1,309,866	-	1,309,866	7,034,714	5,724,848	1,309,866
Federal Revenue						
Title RLIS (REAP)	-	-	-	10,933	10,933	-
Title IVA	-	-	-	-	-	-
COVID 19 Emergency Leave Funds	-	-	-	-	-	-
Elem & Sec School Emergency Relief Fund (ESSERF)	59,919	-	59,919	676,227	616,307	59,919
Elem & Sec School Emergency Relief Fund II (ESSERF II)	56,389	-	56,389	56,389	-	56,389
Elem & Sec School Emergency Relief Fund III (ESSERF III)	-	-	-	25,837	25,837	-
Comprehensive Literacy State Grant (S.O.A.R)	-	-	-	29,279	29,279	-
Title I + Carryover	144,164	-	144,164	1,124,226	980,062	144,164
Title II+Carryover	3,705	-	3,705	14,532	10,827	3,705
Title VI-B (Special Education)	7,539	-	7,539	76,376	68,837	7,539
ARP IDEA Part B, School Age 611	-	-	-	-	-	-
ARP IDEA Part B, Preschool 619	-	-	-	-	-	-
Title VI-B Pre-School (Federal)	-	-	-	10,564	10,564	-
Medicaid/ARMAC Reimbursement	12,887	-	12,887	36,227	23,340	12,887
Fresh Fruits & Veg. Program	3,897	-	3,897	3,897	-	3,897
Federal Child Nutrition	96,450	-	96,450	587,763	491,314	96,450
Total Federal Revenue	384,950	-	384,950	2,652,251	2,267,301	384,950
School-Site Revenue						
PreK Tuition	-	-	-	-	-	-
Athletics	1,039	-	1,039	6,467	5,428	1,039
Uniform Sales	702	-	702	25,915	25,213	702
Paid Meals Sales	590	-	590	3,475	2,884	590
Other School - Sponsored Events	-	-	-	3,610	3,610	-
Cashback & Interest	422	-	422	60,397	59,974	422
Total School-Site Revenue	2,754	-	2,754	99,864	97,110	2,754
Current Year Fundraising						
Nucor Steel & Nucor-Yamato Steel	-	-	-	-	-	-
Southern Bancorp	-	-	-	-	-	-
WFF - Transportation	-	-	-	-	-	-
Wingate Charitable Foundation	-	-	-	-	-	-
ELMA	-	-	-	-	-	-
Monsanto	-	-	-	-	-	-
KTC Grants	-	-	-	-	-	-
Likely, but Unsecured Donations	-	-	-	-	-	-
Potential/Unknown Donations	1,719	-	1,719	277,156	275,437	1,719
Total Current Year Fundraising	1,719	-	1,719	277,156	275,437	1,719



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Above and Beyond Funding						
Above and Beyond Funding	62,530	-	62,530	164,769	102,239	62,530
Total Above and Beyond Funding	62,530	-	62,530	164,769	102,239	62,530
Prior Year Carryover						
Windgate Carryover	-	-	-	-	-	-
Student Wellness Grant	-	-	-	7,331	7,331	-
Walton KTC & DCAN	-	-	-	140,086	140,086	-
Monsanto	-	-	-	-	-	-
KIPP 15YOS Scholarship	-	-	-	-	-	-
Walton Recruitment	-	-	-	-	-	-
KIPP Fdn PBSF (KTC)	-	-	-	19,447	19,447	-
Mental Health Grant	-	-	-	96,693	96,693	-
Olive Foundation Carryover	-	-	-	-	-	-
COVID-19 Emergency Relief Funds	-	-	-	-	-	-
Professional Development	-	-	-	21,830	21,830	-
Sped Extended Year	-	-	-	-	-	-
Non-disabled	-	-	-	900	900	-
State Preschool SPED	-	-	-	-	-	-
AP Scores	-	-	-	512	512	-
ELL	-	-	-	9,163	9,163	-
ESA Carryover	-	-	-	486,139	486,139	-
ESA Matching	-	-	-	539,936	539,936	-
Secondary Career Center	-	-	-	-	-	-
Game and Fish Commission	-	-	-	-	-	-
Title 1	-	-	-	-	-	-
PDG	-	-	-	9,665	9,665	-
DHS Child Care (PreK)	-	-	-	10,000	10,000	-
Better Beginnings	-	-	-	3,000	3,000	-
Title VI-B Sped	-	-	-	22,338	22,338	-
Title VI-B Pre-School (Federal) Carryover	-	-	-	-	-	-
ARMAC	-	-	-	75,108	75,108	-
Activity	-	-	-	8,328	8,328	-
Volleyball	-	-	-	526	526	-
PTO	-	-	-	487	487	-
KTC Scholarship Fund	-	-	-	1,735	1,735	-
Class Of 2025 - Helena	-	-	-	5,055	5,055	-
Class Of 2026 - Helena	-	-	-	10,918	10,918	-
GenYouth CN	-	-	-	1,491	1,491	-
Child Nutrition Carryover	-	-	-	-	-	-
Fresh Fruits & Vegetables	-	-	-	-	-	-
Total Prior Year Carryover	-	-	-	1,470,687	1,470,687	-
TOTAL REVENUE	1,761,819	-	1,761,819	11,699,441	9,937,621	1,761,819
EXPENDITURES						
Personnel						
Salaries & Benefits	883,018	-	883,018	6,123,873	5,240,855	883,018
Staff Development & Travel	2,494	-	2,494	215,409	212,915	2,494
Acknowledgement & Retention Activities	2,733	-	2,733	18,630	15,897	2,733
Interns, Stipends & TFA Fees	312,136	-	312,136	315,522	3,386	312,136
Staff Recruitment	23	-	23	21,778	21,755	23
Total Personnel (minus Departments)	1,200,403	-	1,200,403	6,695,211	5,494,808	1,200,403
Student						
Textbooks & Core Curricula	9,087	-	9,087	14,992	5,905	9,087
Library Books & Supplemental Instructional Mat.	(1,016)	-	(1,016)	345,483	346,499	(1,016)
Testing & Exam Supplies	-	-	-	670	670	-
Classroom Materials & Supplies	1,818	-	1,818	46,497	44,679	1,818
Parental Involvement Act. (required)	489	-	489	1,719	1,230	489



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	Current Month Actuals	Current Month Projection	Variance	YTD Actuals	YTD Projection	Variance
Special Education	130,136	-	130,136	181,763	51,627	130,136
Pupil Services	27,664	-	27,664	27,664	-	27,664
Experienced Based Field Lessons (w/ transpo.)	-	-	-	-	-	-
Student Activities (i.e. clubs, prom, yearbook)	755	-	755	7,447	6,691	755
Student Uniforms	1,532	-	1,532	45,469	43,937	1,532
Student Recruitment	-	-	-	3,193	3,193	-
Athletics & Athletics Transportation	29,266	-	29,266	223,513	194,247	29,266
Homeless Children (required)	880	-	880	1,607	727	880
Nursing & Wellness Services	1,685	-	1,685	85,582	83,897	1,685
Total Student Services	202,298	-	202,298	985,598	783,300	202,298
Departments						
KIPP Forward - Program	13,869	-	13,869	68,901	55,032	13,869
External Affairs - Program	-	-	-	17,381	17,381	-
Custodial Services - Program	6,219	-	6,219	84,846	78,627	6,219
Student Transportation - Program	(6,494)	-	(6,494)	353,948	360,442	(6,494)
Child Nutrition - Program	90,824	-	90,824	575,883	485,058	90,824
Total Departments	104,419	-	104,419	1,100,959	996,540	104,419
Operating & Professional Services						
Office Expenses	10,697.97	-	10,697.97	64,686.00	53,988.03	10,697.97
Other Travel Expenses	4,229	-	4,229	27,434	23,204	4,229
Other Operating Expenses (license fees, etc.)	2,806	-	2,806	109,049	106,243	2,806
Professional Services (audit, legal, consulting, etc.)	18,861	-	18,861	202,060	183,200	18,861
IT & Communications Support	(325,839)	-	(325,839)	315,739	641,578	(325,839)
Utilities	38,781	-	38,781	253,459	214,678	38,781
Insurance	21,760	-	21,760	181,393	159,633	21,760
Grounds	-	-	-	20,191	20,191	-
Maintenance	29,204	-	29,204	141,035	111,831	29,204
Total Operating & Professional Services	(199,499)	-	(199,499)	1,315,046	1,514,546	(199,499)
Debt Service & Assets						
Lease Payments (Facilities)	900	-	900	7,200	6,300	900
Debt Service	87,961	-	87,961	525,605	437,643	87,961
Reserve	-	-	-	-	-	-
Rainy Day/Growth	-	-	-	-	-	-
All Other Assets Under \$1K	4,131	-	4,131	80,340	76,209	4,131
Total Debt Service & Assets	92,993	-	92,993	613,145	520,152	92,993
TOTAL EXPENDITURES	1,740,424	-	1,400,613	11,064,014	9,309,346	1,400,613
Earnings Before Depreciation	21,395	-	361,206	635,427	628,275	361,206
Depreciation	-	-	-	-	-	-
NET INCOME	21,395	-	361,206	635,427	628,275	361,206
Capital						
Loan Revenue	-	-	-	-	-	-
Capital Expenditures	-	-	-	6,811	6,811	-
Capital Campaign Net Income	-	-	-	(6,811)	(6,811)	-

Neither the Operating or Capital Sections include starting cash figures.

STATEMENT OF CHANGES IN FUND BALANCES for FISCAL YEAR 2022

FUND	FUND TITLE	BALANCE	YTD	JOURNAL ENTRIES		YTD	BALANCE
		July 1, 2021	REVENUE	REVENUE	EXPEND	EXPENDITURES	January 31, 2022
1200	TEACHER SALARY	-	-	1,619,546.19	-	1,619,546.19	-
2001	OTHER GENERAL OPERATING	97,179.52	5,195,526.55	33,092.26	3,675,681.59	254,554.16	1,395,562.58
2006	UNIFORMS	-	25,915.00	-	-	40,364.35	(14,449.35)
2022	OPERATING FIELD LESSONS	35,824.67	-	-	-	-	35,824.67
2036	GRATITUDE FUNDS	-	-	-	-	18,668.50	(18,668.50)
2200	OPERATING FUND	1,860,068.61	-	3,360,209.38	1,623,391.95	3,455,395.48	141,490.56
2218	DECLINING ENROLLMENT	-	360,860.00	-	-	-	360,860.00
2250	NON-DISABLED	900.00	-	-	-	-	900.00
3002	CAPITAL PROJECTS FUND	56,046.57	-	-	-	-	56,046.57
7000	ACTIVITY	8,328.43	6,467.45	-	-	216.47	14,579.41
7001	VOLLEYBALL	525.58	-	-	-	-	525.58
7003	PTO	486.76	-	-	-	-	486.76
7125	CLASS OF 2025 - HELE	5,055.31	-	-	-	-	5,055.31
7126	CLASS OF 2026 - HELE	10,917.77	-	-	-	-	10,917.77
TOTAL UNRESTRICTED OPERATIONS		2,075,333.22	5,588,769.00	5,012,847.83	5,299,073.54	5,388,745.15	1,989,131.36
1281	ESA SALARY FUND	-	-	515,045.80	-	515,045.80	-
1282	ESA MATCHING GRANT	-	-	55,228.66	-	55,228.62	0.04
1365	ABC PRESCHOOL	-	-	71,799.70	-	71,799.70	-
2019	STUDENT WELLNESS GRANT	7,330.71	-	-	-	7,330.71	-
2026	WFF - TRANSPORTATION	-	-	-	-	15,229.72	(15,229.72)
2029	WALTON KTC GRANT	140,086.10	-	-	-	145,180.59	(5,094.49)
2046	DCAN - KTC	-	29,700.66	-	-	740.54	28,960.12
2051	USDA LOAN INTEREST & RESERVE	116,928.00	-	29,232.00	-	-	146,160.00
2054	PAYCHECK PROTECTION	-	-	-	-	22,809.60	(22,809.60)
2056	KIPP FND PBSF	19,446.95	10,000.00	-	-	-	29,446.95
2057	MENTAL HEALTH & HEAL	96,693.21	158,374.94	-	-	98,472.69	156,595.46
2058	REENROLLMENT/PASSTHR	-	52,000.00	-	-	-	52,000.00
2223	PROFESSIONAL DEVELOPMENT	21,829.62	41,683.00	-	-	3,904.11	59,608.51
2271	AP SCORES	511.60	-	-	-	-	511.60
2276	ENGLISH LANGUAGE LEARNER	9,162.64	3,231.00	-	-	-	12,393.64
2281	ENHANCED STUDENT ACHIEVEMENT (ESA)	486,139.10	946,836.00	-	515,045.80	530,849.05	387,080.25
2282	ESA MATCHING GRANT	539,935.82	134,431.58	-	55,228.66	15,903.72	603,235.02
2365	AR BETTER CHANCE (ABC)	9,665.19	184,548.00	-	81,464.89	30,938.36	81,809.94
3400	CHARTER SCHOOLS FACILITY FUNDING	-	306,898.00	-	-	371,205.59	(64,307.59)
6501	TITLE 1	-	1,124,226.10	-	-	1,225,453.92	(101,227.82)
6563	BETTER BEGINNINGS	3,000.00	-	-	-	-	3,000.00
6562	DHS CHILD CARE	10,000.00	5,000.00	-	-	5,373.25	9,626.75
6702	TITLE VI-B PASSTHRU-SP.ED	22,338.38	76,376.03	-	-	326,946.08	(228,231.67)
6704	ARP PRESCHOOL	-	-	-	-	7,933.50	(7,933.50)
6710	IDEA EARLY CHILDHOOD	-	10,564.45	-	-	15,464.45	(4,900.00)
6752	ARMAC	75,107.52	36,227.03	-	-	35,227.64	76,106.91
6780	ESSER I	-	676,226.55	-	-	720,795.92	(44,569.37)
6781	ESSER II	-	56,389.00	-	-	201,389.00	(145,000.00)
6756	TITLE II-A	-	14,531.65	-	-	23,246.73	(8,715.08)
6784	TITLE VI-STATE-RURAL	-	10,932.74	-	-	10,103.84	828.90
6791	SOAR (CLSD)	-	29,279.25	-	-	36,629.09	(7,349.84)
6795	ARP ESSER III	-	25,837.37	-	-	330,293.54	(304,456.17)
7004	KTC SCHOLARSHIP FUND	1,734.78	3,000.00	-	-	1,000.00	3,734.78
8000	GENYOUTH CN	1,491.09	-	-	-	-	1,491.09
8200	FOOD SERVICES	-	592,016.50	-	-	469,927.47	122,089.03
8657	FRESH FRUITS AND VEGETABLES	-	3,897.07	-	-	6,408.13	(2,511.06)
TOTAL RESTRICTED OPERATION		1,561,400.71	4,606,892.80	671,306.16	651,739.35	5,375,517.24	812,343.08
TOTAL UNRESTRICTED & RESTRICTED FUNDS*		3,636,733.93	10,195,661.80	5,684,153.99	5,950,812.89	10,764,262.39	2,801,474.44

STATEMENT OF CHANGES IN FUND BALANCES for FISCAL YEAR 2022

FUND	FUND TITLE	BALANCE July 1, 2021	YTD REVENUE	JOURNAL ENTRIES		YTD EXPENDITURES	BALANCE January 31, 2022
				REVENUE	EXPEND		
9001	FIXED ASSETS & DEPRECIATION	-	-	-	-	-	-
TOTAL FIXED ASSETS & DEPRECIATION		-	-	-	-	-	-
Percent of Funds Unrestricted							71.00%
Percent of Funds Restricted							29.00%
*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	405,563.56	-	-	-	1,499.00	404,064.56
3205	WFF - HELENA IMPROVEMENTS	558.75	-	-	-	5,312.00	(4,753.25)
TOTAL CAPITAL RESERVE		504,179.43	-	-	-	6,811.00	497,368.43

Unrestricted, Restricted, & Reserve	3,298,842.87
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Percent of Funds Unrestricted & Restricted	84.92%
Percent of Funds Capital Reserve	15.08%

Funds due to KDPS by State or Feds	(919,202.10)
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