

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

FUND/SF	FUND TITLE	BALANCE JUL. 1, 2011	YTD REVENUE	JOURNAL ENTRIES		YTD EXPENDITURES	BALANCE AUG. 31, 2011	
				REVENUE	EXPEND			
1200	TEACHER SALARY	\$ -	\$ -	\$ 143,882	\$ -	\$ 143,882	\$ -	
2000	RESTRICTED STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2001	OTHER GENERAL OPERATING	\$ 1,106,979	\$ 885,927	\$ -	\$ 871,589	\$ -	\$ 1,121,317	75.46%
2002	KIPP DELTA BETA CLUB	\$ 1,738	\$ -	\$ -	\$ -	\$ -	\$ 1,738	
2003	KIPP TO COLLEGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2004	COLLEGE FUND	\$ 9,797	\$ -	\$ -	\$ -	\$ -	\$ 9,797	
2006	T-SHIRTS	\$ -	\$ 5,998	\$ -	\$ -	\$ 4,810	\$ 1,188	
2226	OLD T-SHIRTS	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196	
2007	HEIFER INTERNATIONAL	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 2,894	
2013	YEAR BOOK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2200	OPERATING FUND	\$ -	\$ 30	\$ 871,589	\$ 166,424	\$ 702,645	\$ 2,550	0.17%
2240	SP ED EXTENDED YR	\$ 4,780	\$ -	\$ -	\$ -	\$ -	\$ 4,780	
2250	NON-DISABLED	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900	
7000	ACTIVITY	\$ 1,589	\$ 100	\$ -	\$ -	\$ 4,506	\$ (2,817)	
<b>TOTAL</b>	<b>UNRESTRICTED OPERATION</b>	<b>\$ 1,128,874</b>	<b>\$ 892,054</b>	<b>\$ 1,015,471</b>	<b>\$ 1,038,013</b>	<b>\$ 855,843</b>	<b>\$ 1,142,544</b>	<b>76.89%</b>
1281	NSLA SALARY FUND	\$ -	\$ -	\$ 25,506	\$ -	\$ 25,506	\$ -	
2005	WALTON STARTUP GRANT	\$ 107,757	\$ -	\$ -	\$ -	\$ 14,826	\$ 92,930	
2010	DOE EARMARK GRANT	\$ -	\$ 4,273	\$ -	\$ -	\$ 4,272	\$ -	
2012	CALDER FOUNDATION GRANT	\$ 197,324	\$ -	\$ -	\$ -	\$ 7,222	\$ 190,102	
2014	CHARTER SCHOOL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 73,429	\$ (73,429)	
2015	I3 FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ 26,337	\$ (26,337)	
2016	WINGATE FOUNDATION	\$ 50,000	\$ -	\$ -	\$ -	\$ 4,541	\$ 45,459	
2223	PROFESSIONAL DEVELOPMENT	\$ 21,541	\$ -	\$ -	\$ -	\$ 2,190	\$ 19,351	
2246	PATHWISE	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15	
2271	AP SCORES	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ (110)	
2276	ENGLISH LANGUAGE LEARNER	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 293	
2281	NATIONAL SCHOOL LUNCH ACT	\$ 209,231	\$ -	\$ -	\$ 25,506	\$ 21,058	\$ 162,667	
2293	VOCATIONAL DIRECTOR	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	
6501	TITLE 1	\$ 15,890	\$ -	\$ -	\$ -	\$ 314,124	\$ (298,234)	
6535	US CHARTER FUND	\$ 268,928	\$ -	\$ -	\$ -	\$ 49,483	\$ 219,444	
6702	TITLE VI-B PASSTHRU-SP.ED	\$ 3,496	\$ 6,698	\$ -	\$ -	\$ 16,614	\$ (6,420)	
6750	MEDICAID	\$ 4,084	\$ -	\$ -	\$ -	\$ -	\$ 4,084	
6752	ARMAC	\$ 8,384	\$ -	\$ -	\$ -	\$ -	\$ 8,384	
6756	TITLE II-A	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	
6781	TITLE IV-A	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	
6808	EETT GRANT	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ (6,000)	
8200	FOOD SERVICES	\$ 64,842	\$ 128	\$ -	\$ -	\$ 83,415	\$ (18,445)	
<b>TOTAL</b>	<b>RESTRICTED OPERATION</b>	<b>\$ 951,786</b>	<b>\$ 11,098</b>	<b>\$ 25,506</b>	<b>\$ 25,506</b>	<b>\$ 649,129</b>	<b>\$ 313,755</b>	
							<b>\$ 1,456,299</b>	
3002	CAPITAL PROJECTS FUND	\$ 35,935	\$ -	\$ -	\$ -	\$ 4,000	\$ 31,935	
<b>TOTAL</b>	<b>CAPITAL - GYM</b>	<b>\$ 35,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 31,935</b>	
6516	TITLE I STIMULUS	\$ -	\$ 7,801	\$ -	\$ -	\$ 7,652	\$ 150	
6519	TITLE I, ERF, ARRA	\$ -	\$ 128,528	\$ -	\$ -	\$ 128,528	\$ -	
6721	VI-B IDEA STIMULUS	\$ -	\$ 660	\$ -	\$ -	\$ 3,129	\$ (2,470)	
6722	IDEA CEIS-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>STIMULUS/ARRA</b>	<b>\$ -</b>	<b>\$ 136,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,309</b>	<b>\$ (2,320)</b>	
9000	FIXED ASSETS	\$ 1,916,539	\$ -	\$ -	\$ -	\$ 95,397	\$ 1,821,142	
<b>TOTAL</b>	<b>FIXED ASSETS</b>	<b>\$ 1,916,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,397</b>	<b>\$ 1,821,142</b>	

**Does not include Fixed Assets Line Item \$ 1,485,913**

**KIPP DELTA  
BALANCE SHEET  
August 31, 2011**

<b>ASSETS</b>	<b>CURRENT PERIOD BALANCE</b>	<b>PRIOR MONTH BALANCE</b>
Current Assets		
Cash - Operating	\$ 1,008,902	\$ 1,019,386
Cash - Investments	2,222	10,390
Intergovernt'l Receivable	30,732	43,967
Pledge/Account Receivable	663,875	805,994
Total Current Assets	<u>1,705,731</u>	<u>1,879,737</u>
Fixed Assets		
Land	391,657	391,657
Buildings (Net)	7,137,456	7,164,991
Furniture & Fixtures (Net)	692,730	672,361
Vehicles (Net)	409,380	291,865
Construction in Progress	-	-
Total Fixed Assets	<u>8,631,223</u>	<u>8,520,874</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 10,336,954</u></u>	<u><u>\$ 10,400,610</u></u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	199,642	16,141
Interest Payable	-	-
Payroll Deductions & W/H	-	-
Deferred Revenue	227,860	217,500
Notes Payable - Current	195,053	150,143
Total Current Liabilities	<u>622,555</u>	<u>383,784</u>
Long Term Liabilities		
Notes Payable	4,816,442	4,747,602
Other Liabilities	-	-
Total Long Term Liabilities	<u>4,816,442</u>	<u>4,747,602</u>
Total Liabilities	<u>5,438,997</u>	<u>5,131,386</u>
<b>FUND BALANCE</b>		
Unrestricted Fund Balance	5,450,522	5,614,885
Current Earnings/(Loss)	(552,565)	(345,659)
Total Fund Balance	<u>4,897,957</u>	<u>5,269,226</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 10,336,954</u></u>	<u><u>\$ 10,400,610</u></u>

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**KIPP DELTA**  
**INCOME STATEMENT**  
**August 31, 2011**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
<b>REVENUES</b>						
INTEREST ON INVESTMENTS	\$ 217	\$ -	\$ 217	\$ 452	\$ -	\$ 452
SCHOOL MEAL SALES	\$ 128	\$ 2,216	\$ (2,089)	\$ 128	\$ 4,432	\$ (4,305)
ADULT MEAL SALES	\$ -	\$ 1,527	\$ (1,527)	\$ -	\$ 3,053	\$ (3,053)
ADMISSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ATHLETICS	\$ 100	\$ 500	\$ (400)	\$ 100	\$ 1,000	\$ (900)
OTHER SCH SPONSORED EVENT	\$ -	\$ 958	\$ (958)	\$ 151	\$ 1,917	\$ (1,766)
SALES - UNIFORMS	\$ 5,393	\$ 1,771	\$ 3,622	\$ 5,998	\$ 3,542	\$ 2,456
PRIVATE CONTRIBUTIONS - OPERATING	\$ 6,788	\$ 41,667	\$ (34,878)	\$ 25,838	\$ 83,333	\$ (57,496)
WALTON FOUNDATION	\$ -	\$ 47,441	\$ (47,441)	\$ -	\$ 94,883	\$ (94,883)
GATES FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSGF	\$ 65,000	\$ 47,083	\$ 17,917	\$ 65,000	\$ 94,167	\$ (29,167)
FEDERAL GRANTS (NON-AR)	\$ 73,327	\$ 16,446	\$ 56,881	\$ 73,327	\$ 32,893	\$ 40,434
REFUNDS OF PRIOR YR EXPEN	\$ 24,175	\$ -	\$ 24,175	\$ 39,446	\$ -	\$ 39,446
MISC REV FR LOCAL SOURCES	\$ 753	\$ -	\$ 753	\$ 1,398	\$ 72,088	\$ (70,690)
ERATE REVENUES	\$ -	\$ 36,044	\$ (36,044)	\$ -	\$ 72,088	\$ (72,088)
CHARTER SCHOOL FUNDING	\$ 417,792	\$ 435,200	\$ (17,408)	\$ 835,584	\$ 870,400	\$ (34,816)
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PATHWISE	\$ -	\$ 3,000	\$ (3,000)	\$ -	\$ 6,000	\$ (6,000)
PROFESSIONAL DEVELOPMENT	\$ -	\$ 2,904	\$ (2,904)	\$ -	\$ 5,808	\$ (5,808)
GIFTED AND TALENTED AP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENGLISH LANGUAGE LEARNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NATIONAL SCHOOL LUNCH	\$ -	\$ 47,405	\$ (47,405)	\$ -	\$ 94,809	\$ (94,809)
SECONDARY WORKFORCE CNTRS	\$ 3,792	\$ -	\$ 3,792	\$ 3,792	\$ -	\$ 3,792
MATCHING (STATE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE I	\$ 36,381	\$ 71,432	\$ (35,051)	\$ 39,673	\$ 142,864	\$ (103,191)
TITLE 1, PART A-ARRA	\$ 2,571	\$ -	\$ 2,571	\$ 9,027	\$ -	\$ 9,027
STABILIZATION-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE I, E,J,F, ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARTER SCH FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD NUTRITION - LUNCH	\$ -	\$ 30,575	\$ (30,575)	\$ -	\$ 61,149	\$ (61,149)
CHILD NUTRITION - BREAKFAST	\$ -	\$ 17,585	\$ (17,585)	\$ -	\$ 35,170	\$ (35,170)
CHILD NUTRITION - SNACKS	\$ -	\$ 9,139	\$ (9,139)	\$ -	\$ 18,278	\$ (18,278)
TITLE VI-B PASSTHRU	\$ 6,560	\$ 7,263	\$ (702)	\$ 6,698	\$ 14,525	\$ (7,828)
IDEA-ARRA	\$ 660	\$ -	\$ 660	\$ 660	\$ -	\$ 660
EETT GRANT	\$ -	\$ -	\$ -	\$ 4,125	\$ -	\$ 4,125
MEDICARE CATASTROPHIC COV	\$ -	\$ 527	\$ (527)	\$ -	\$ 1,054	\$ (1,054)
MEDICAID ADMINSTRATIVE CL	\$ -	\$ 527	\$ (527)	\$ -	\$ 1,054	\$ (1,054)
TITLE II-A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>643,637</b>	<b>821,210</b>	<b>(177,573)</b>	<b>1,111,395</b>	<b>1,714,507</b>	<b>(603,112)</b>
<b>EXPENSES</b>						
SALARY	(334,589)	(349,601)	15,011	(652,458)	(699,201)	46,743
BENEFITS	(97,685)	(110,219)	12,534	(194,678)	(220,437)	25,759
INSTRUCTIONAL SERVICES	-	-	-	-	-	-
INSTRUCT - FIELD LESSON	(555)	(4,833)	4,279	(1,908)	(9,667)	7,759
CONSULTING - EDUCATIONAL	-	-	-	-	-	-
PROFESSIONAL DEVELOPMENT	(19,527)	(16,650)	(2,877)	(73,316)	(33,300)	(40,016)
PUPIL SERVICES	(1,073)	(3,817)	2,744	(1,073)	(7,633)	6,561
ACCOUNTING/AUDITING	-	(2,417)	2,417	-	(4,833)	4,833

**KIPP DELTA**  
**INCOME STATEMENT**  
**August 31, 2011**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
LEGAL	-	(1,167)	1,167	-	(2,333)	2,333
MEDICAL	(1,087)	-	(1,087)	(1,087)	-	(1,087)
INFORMATION TECHNOLOGY	(18,097)	(20,000)	1,903	(25,939)	(40,000)	14,061
IT - STUDENT SUPPORT	(411)	(4,336)	3,926	(411)	(8,673)	8,262
IT - STAFF SUPPORT	(395)	(12,913)	12,518	(395)	(25,826)	25,431
OTHER PROFESSIONAL SVCS	(1,027)	-	(1,027)	(4,590)	-	(4,590)
OTHER TECHNICAL SERVICES	-	-	-	-	-	-
OTHER PURC PROF/TECH SVCS	(52,490)	(4,167)	(48,323)	(55,451)	(8,333)	(47,117)
WATER/SEWER	(1,136)	(1,415)	279	(2,310)	(2,830)	519
CUSTODIAL	(10,216)	(12,600)	2,384	(22,450)	(25,200)	2,750
LAWN CARE/ GROUNDS MAINT	(1,349)	-	(1,349)	(3,949)	-	(3,949)
NON-TECH REPAIRS & MAINT	(7,354)	(8,441)	1,087	(7,629)	(16,882)	9,253
BUS REPAIRS & MAINT	(5,515)	(7,208)	1,693	(7,163)	(14,417)	7,254
TECH REPAIRS & MAINT	(3,964)	(2,083)	(1,881)	(6,640)	(4,167)	(2,473)
COPIER REPAIR & MAINT	(4,355)	(1,917)	(2,439)	(7,346)	(3,833)	(3,513)
RENTAL OF LAND & BLDGS	(3,736)	(2,176)	(1,560)	(6,351)	(4,351)	(2,000)
RENTAL OF EQUIP & VEHICLE	-	-	-	-	-	-
RENTAL - COMPUTERS/EQUIP	(2,464)	(1,917)	(547)	(4,066)	(3,833)	(233)
TRANSPORTATION SVCS	-	-	-	-	-	-
PROPERTY INSURANCE	(6,240)	(4,583)	(1,657)	(12,481)	(9,167)	(3,314)
ACCIDENT INS FOR STUDENTS	-	-	-	-	-	-
OTHER INSURANCE	-	-	-	(123)	-	(123)
TELEPHONE	(9,974)	(1,031)	(8,943)	(8,779)	(2,062)	(6,717)
TELEPHONE - STAFF	-	(4,820)	4,820	-	(9,641)	9,641
TELEPHONE - SCHOOL	(2,292)	(1,092)	(1,201)	(2,618)	(2,183)	(434)
POSTAGE	(113)	-	(113)	(2,276)	-	(2,276)
NETWORKING/INTERNET SVCS	(22)	(167)	145	(44)	(333)	289
ADVERTISING/RECRUITMENT	(1,591)	(1,150)	(441)	(2,208)	(2,300)	92
ADVERTISING - STUDENTS	(643)	(1,000)	357	(811)	(2,000)	1,189
PRINTING & BINDING	-	-	-	-	-	-
PRINTING & BINDING - DEV	-	(2,500)	2,500	-	(5,000)	5,000
TRAVEL - CERT (REQUIRED)	(392)	(1,708)	1,316	(657)	(3,417)	2,760
TRAVEL - CLASS (REQUIRED)	(2,059)	(1,834)	(226)	(4,582)	(3,668)	(914)
TRAVEL - CERT OUT OF ST	(1,129)	(3,202)	2,073	(16,336)	(6,404)	(9,932)
TRAVEL - CLASS OUT OF ST	(1,538)	(1,064)	(474)	(1,538)	(2,129)	591
TRAVEL - NON-EMP (REQ)	(3,748)	(5,667)	1,919	(8,879)	(11,333)	2,454
TRAVEL - NON-EMP ATHLETIC	(500)	(2,391)	1,891	(500)	(4,783)	4,283
MEALS	(2,069)	(1,669)	(399)	(3,130)	(3,339)	209
MEALS - STUD EVENTS	(188)	(1,042)	854	(188)	(2,083)	1,895
MEALS - STAFF	(87)	(694)	607	(259)	(1,388)	1,128
MEALS - STUD TRIPS	(1,027)	(2,542)	1,515	(1,646)	(5,083)	3,438
MEALS - ATHLETICS	-	-	-	-	-	-
LODGING	(2,476)	(2,237)	(239)	(23,934)	(4,474)	(19,460)
LODGING - STUDENTS	(1,487)	(3,333)	1,847	(1,546)	(6,667)	5,121
MISC PURC SVS	-	-	-	-	-	-
MISC PURC SVS - STUDENTS	-	-	-	-	-	-
MISC PURC SVS - PD	(1,260)	(250)	(1,010)	(1,260)	(500)	(760)
MISC PURC SVS - FACILITY	(4,010)	(3,398)	(611)	(4,590)	(6,796)	2,206
FIRE/SECURITY	-	(1,042)	1,042	(411)	(2,083)	1,673
MISC PURC SVS - MUSIC	-	-	-	(194)	-	(194)
BOARD PURCH SVCS	-	-	-	-	-	-
CONTRACTUAL SVCS - DEV	-	(833)	833	-	(1,667)	1,667
PURCH SVCS - ATHLETICS	-	(825)	825	-	(1,649)	1,649
BCKGND CHECKS/DRUG SCREEN	(308)	(266)	(42)	(568)	(532)	(36)
GEN SUPPLIES	-	-	-	-	-	-
GEN SUPPLIES - STUDENTS	(421)	-	(421)	(421)	-	(421)
GEN SUPPLIES - PD	(863)	(2,731)	1,868	(891)	(5,462)	4,571
GEN SUPPLIES - STUD EVNTS	(664)	(1,042)	378	(1,161)	(2,083)	922

**KIPP DELTA**  
**INCOME STATEMENT**  
**August 31, 2011**

	Current Month Actual	Current Month Budget	Variance	YTD Actual	YTD Budget	Variance
GEN SUPPLIES - STUD TRIPS	-	(977)	977	(72)	(1,954)	1,882
GEN SUPPLIES - COPIER	-	-	-	(129)	-	(129)
GEN SUPPLIES - STAFF	(1,013)	(125)	(888)	(1,077)	(250)	(827)
EQUIP UNDER 1000.00	(1,323)	(1,458)	135	(3,001)	(2,917)	(85)
GEN SUPPLIES - OFFICE DEC	(242)	(850)	609	(290)	(1,701)	1,411
EDUC PUBLIC SUBSCRIPTIONS	-	-	-	-	-	-
UNIFORMS	(8,464)	(2,083)	(6,381)	(9,104)	(4,167)	(4,937)
UNIFORMS - ATHLETICS	-	(414)	414	-	(828)	828
UNIFORMS - FOOD SVC	(194)	-	(194)	(317)	-	(317)
HEALTH SUPPLIES	(147)	-	(147)	(147)	-	(147)
ASSESSMENT/TESTING	(2,691)	(3,671)	980	(2,973)	(7,342)	4,369
OFFICE SUPPLIES	(15,921)	(2,333)	(13,588)	(19,332)	(4,667)	(14,666)
CLASSROOM SUPPLIES	(14,455)	(5,025)	(9,430)	(15,509)	(10,050)	(5,459)
CLASSROOM SUPPLIES - SPED	(1,200)	-	(1,200)	(1,200)	-	(1,200)
CLEANING SUPPLIES	-	(2,150)	2,150	(25)	(4,300)	4,275
CLEANING SUPPLIES - FOOD	(395)	-	(395)	(1,075)	-	(1,075)
BUS SUPPLIES	(9,431)	(7,667)	(1,764)	(10,273)	(15,333)	5,060
NAT.GAS	(497)	(2,747)	2,250	(1,044)	(5,495)	4,450
ELECTRICITY	(13,657)	(8,583)	(5,073)	(26,733)	(17,167)	(9,567)
GASOLINE/DIESEL	(8,768)	(10,500)	1,732	(13,622)	(21,000)	7,379
FOOD	(27,594)	(41,669)	14,075	(43,193)	(83,339)	40,145
TEXTBOOKS	(47,703)	(14,625)	(33,078)	(113,003)	(29,250)	(83,753)
INSTRUCTIONAL AIDES	-	-	-	-	-	-
LIBRARY BOOKS	(1,324)	(4,292)	2,967	(9,324)	(8,583)	(741)
SOFTWARE	(523)	(1,517)	994	(13,683)	(3,033)	(10,650)
OTHER	-	-	-	-	-	-
OTHER SUPPLIES & MATERIAL	(172)	(1,645)	1,473	(5,559)	(3,290)	(2,270)
OTHER SUPPLIES - BAND	(4,781)	(995)	(3,785)	(6,201)	(1,991)	(4,210)
VEHICLES	-	-	-	-	-	-
DEPRECIATION - VEHICLES	(7,486)	(3,917)	(3,569)	(13,483)	(7,833)	(5,650)
DEPRECIATION - BLDG	(27,534)	(18,125)	(9,409)	(55,068)	(36,250)	(18,818)
DEPRECIATION - FURN/FIXT	(13,660)	(12,248)	(1,411)	(26,845)	(24,497)	(2,349)
DUES AND FEES	(639)	(4,339)	3,700	(33,294)	(8,679)	(24,616)
DUES AND FEES - ATHLETICS	(50)	(247)	197	(85)	(495)	410
DUES AND FEES - DEV/FUNDR	(275)	(250)	(25)	(500)	(500)	-
DUES AND FEES - PROF DEV	-	(83)	83	-	(167)	167
INTEREST	(17,029)	(17,628)	599	(34,016)	(35,256)	1,240
INTEREST - BUS FINANCE	-	(1,417)	1,417	-	(2,833)	2,833
IMPROVEMENT TAX	-	-	-	-	-	-
REDEMPTION OF PRINCIPAL	(11,250)	(14,071)	2,822	(22,542)	(28,143)	5,601
REDEMPT OF PRINCIPAL-BUS	-	(7,167)	7,167	-	(14,333)	14,333
<b>TOTAL EXPENDITURES</b>	<b>(850,543)</b>	<b>(814,808)</b>	<b>(35,735)</b>	<b>(1,663,960)</b>	<b>(1,629,616)</b>	<b>(34,345)</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>\$ (206,906)</b>	<b>\$ 6,402</b>	<b>\$ (213,308)</b>	<b>\$ (552,565)</b>	<b>\$ 84,892</b>	<b>\$ (637,457)</b>

**KDPS Consolidated  
Overall  
SY1112 Monthly Cash Flow**

Student Count	850	KIPP DELTA Consolidated	KDPS YTD Budget	August 31, 2011 KDPS YTD Actual	ACTUALS Aug-11	PROJ Sep-11	PROJ Oct-11	PROJ Nov-11	PROJ Jun-12	Target
										17%
Per Pupil										% of Budget YTD Actual
<b>State Revenue</b>										
Charter School General Purpose Revenue	\$ 6,144	\$ 5,222,400	\$ 870,400	\$ 835,584	\$ 417,792	\$ 417,792	\$ 417,792	\$ 417,792	\$ 440,125	16%
Pathwise (novice teacher 2-yr mentor program)	42	36,000	-	-	-	-	-	-	-	0%
State Professional Development	41	34,850	5,808	-	-	3,496	3,496	3,496	3,496	0%
NSLA	669	568,855	-	-	-	-	-	-	94,809	0%
<b>Federal Revenue</b>										
Title I	1,008	857,181	142,864	39,673	36,381	82,020	82,020	82,020	82,020	5%
Stimulus	-	-	-	13,812	3,231	-	-	-	-	#DIV/0!
Special Education	103	87,150	14,525	6,698	6,560	8,332	8,332	8,332	8,332	8%
E-rate Program	509	432,529	-	-	-	-	-	-	124,690	0%
Medicaid Reimbursement	15	12,650	-	-	-	1,269	1,269	1,269	1,269	0%
Federal Child Nutrition	809	687,585	62,508	-	-	68,985	68,985	68,985	68,985	0%
Breakfast	248	211,020	19,184	-	-	21,171	21,171	21,171	21,171	0%
Lunch	432	366,895	33,354	-	-	36,810	36,810	36,810	36,810	0%
Snacks	129	109,670	9,970	-	-	11,003	11,003	11,003	11,003	0%
Federal Startup (i3, CSP)	232	197,356	-	73,327	73,327	-	49,339	-	-	37%
<b>School-Site Revenue</b>										
School Activities Fees	25	21,250	1,932	1,649	853	1,967	1,967	1,967	1,967	8%
Uniform Fees	25	21,250	1,932	5,998	5,393	1,530	1,530	1,530	1,530	28%
Paid Meals Sales	53	44,913	4,083	128	128	4,493	4,493	4,493	4,493	0%
Refund Prior Year Expenses/Interest	-	-	-	43,690	28,184	-	-	-	-	#DIV/0!
Fundraising Revenue	1,923	1,634,296	83,333	90,838	71,788	47,572	47,572	47,572	297,572	6%
Walton Family Foundation	670	569,296	-	-	-	-	-	-	250,000	0%
Gates Foundation	-	-	-	-	-	-	-	-	-	-
CSGF, Calder	665	565,000	-	65,000	65,000	-	-	-	-	12%
Operating	588	500,000	83,333	25,838	6,788	47,572	47,572	47,572	47,572	5%
-	-	-	-	-	-	-	-	-	-	-
<b>Home Office Revenue</b>										
Management Fees	505	429,177	71,530	50,135	25,068	22,902	22,902	22,902	29,197	12%
<b>TOTAL REVENUE</b>	<b>\$ 12,103</b>	<b>\$ 10,287,442</b>	<b>\$ 1,258,914</b>	<b>\$ 1,161,530</b>	<b>\$ 668,704</b>	<b>\$ 660,359</b>	<b>\$ 709,698</b>	<b>\$ 660,359</b>	<b>\$ 1,158,485</b>	<b>11%</b>
				(97,383.93)						
<b>Certified Salaries</b>										
Teachers Salaries, Bonuses, Stipends & Overtime	\$ 2,442	\$ 2,075,423	\$ 345,904	\$ 357,335	\$ 183,868	\$ 172,374	\$ 172,374	\$ 172,374	\$ 172,374	17%
Special Ed Staff Salaries, Bonuses, Stipends & Overtime	\$ 229	194,637	32,440	16,895	8,957	17,833	17,833	17,833	17,833	9%

**KDPS Consolidated  
Overall  
SY1112 Monthly Cash Flow**

<b>Student Count</b>	<b>850</b>			<b>August 31, 2011</b>						<b>Target 17%</b>
	<b>Per Pupil</b>	<b>KIPP DELTA Consolidated</b>	<b>KDPS YTD Budget</b>	<b>KDPS YTD Actual</b>	<b>ACTUALS Aug-11</b>	<b>PROJ Sep-11</b>	<b>PROJ Oct-11</b>	<b>PROJ Nov-11</b>	<b>PROJ Jun-12</b>	<b>% of Budget YTD Actual</b>
<b>Classified Salaries</b>										
Classified Administration Salaries, Bonuses, Stipends & Overtime	\$ 1,025	870,961	145,160	145,175	75,285	72,817	72,817	72,817	72,817	17%
Classified Operations/Other Salaries, Bonuses, Stipends & Overtime	\$ 1,240	1,054,184	175,697	133,052	66,479	92,416	92,416	92,416	92,416	13%
<b>Certified &amp; Classified Salaries</b>										
Pension Costs	\$ 691	587,329	97,888	90,707	46,766	49,826	49,826	49,826	49,826	15%
Payroll Taxes	\$ 378	320,933	53,489	48,334	24,707	27,350	27,350	27,350	27,350	15%
Health & Welfare Benefits	\$ 379	321,729	53,622	47,686	25,182	27,494	27,494	27,494	27,494	15%
All Other Employee Benefits	\$ 109	92,487	15,415	7,951	1,030	8,481	8,481	8,481	8,481	9%
<b>Books, Educational Materials and Supplies</b>										
Textbooks and Core Curricula Materials	\$ 206	175,500	87,750	113,003	47,703	6,480	6,480	6,480	6,480	64%
Library Books and Other Reference Materials	\$ 61	51,500	8,583	9,324	1,324	4,231	4,231	4,231	4,231	18%
Testing and Exam Supplies	\$ 52	44,052	7,342	2,973	2,691	4,354	4,354	4,354	4,354	7%
Classroom Materials and Supplies	\$ 71	60,300	10,050	15,509	14,455	4,494	4,494	4,494	4,494	26%
Student Educational Computer Software < \$1,000	\$ 21	18,200	14,064	13,683	523	453	453	453	453	75%
Other Materials and Supplies (medical, etc.)	\$ -	-	-	568	568	-	-	-	-	#DIV/0!
<b>Employee Development and Educational Support</b>										
Travel and Conferences	\$ 169	143,281	71,641	50,177	9,664	9,341	9,341	9,341	9,341	35%
Training and Development Expense	\$ 178	151,573	75,787	75,468	21,651	8,195	8,195	8,195	8,195	50%
Dues and Membership	\$ 1	1,000	167	-	-	100	100	100	100	0%
Educational Publication Subscriptions	\$ -	-	-	-	-	-	-	-	-	-
Educational Consultants	\$ -	-	-	-	-	-	-	-	-	-
Other Employee Development Expenses	\$ 99	84,000	-	-	-	-	-	84,000	-	0%
<b>Other Employee Related Expenses</b>										
Recruiting Expenses	\$ 20	16,990	2,832	2,208	1,591	1,483	1,483	1,483	1,483	13%
New-Employee On-Boarding Expenses	\$ -	-	-	568	308	-	-	-	-	#DIV/0!
Staff Meals, Events and Awards	\$ 12	9,826	1,638	1,337	1,100	904	904	904	904	14%
Staff Travel (non-development)	\$ -	-	-	-	-	-	-	-	-	-
All Other Employee Related Expenses	\$ -	-	-	-	-	-	-	-	-	-
<b>Other Student Related Expenses</b>										
Student Band Equipment	\$ 19	16,445	2,741	6,394	4,781	1,008	1,008	1,008	1,008	39%
Student Athletic Equipment	\$ 73	61,765	10,294	6,144	722	5,598	5,598	5,598	5,598	10%
Student Travel / Field Trips	\$ 245	208,225	20,823	14,051	6,815	7,442	7,442	7,442	57,442	7%
Student Events	\$ 29	25,000	4,167	1,350	852	2,373	2,373	2,373	2,373	5%
Student Uniforms	\$ 29	25,000	4,167	9,104	8,464	1,623	1,623	1,623	1,623	36%
Student Recruiting	\$ 14	12,000	2,000	811	643	1,123	1,123	1,123	1,123	7%

**KDPS Consolidated  
Overall  
SY1112 Monthly Cash Flow**

Student Count	850	KIPP DELTA Consolidated	KDPS YTD Budget	August 31, 2011 KDPS YTD Actual	ACTUALS Aug-11	PROJ Sep-11	PROJ Oct-11	PROJ Nov-11	PROJ Jun-12	Target
										17%
Per Pupil										% of Budget YTD Actual
Student Financial Aid	\$ -	-	-	-	-	-	-	-	-	-
Non-Classroom Student Activity Salaries / Stipends	\$ -	-	-	-	-	-	-	-	-	-
Other Student Related Expenses (Summer/Saturday School Programs)	\$ -	-	-	1,087	1,087	-	-	-	-	-
<b>Education Services (excl. FT teacher)</b>										
Other Special Ed Outsource Services	\$ 54	45,800	7,633	2,273	2,273	4,367	4,367	4,367	4,367	5%
Other Special Ed Services	\$ -	-	-	-	-	-	-	-	-	-
ELL Outsource Service Fees	\$ -	-	-	-	-	-	-	-	-	-
Other ELL Expenses	\$ -	-	-	-	-	-	-	-	-	-
<b>Furniture, Fixtures and Equipment</b>										
Capitalized Furniture & Equipment - Depreciation	\$ 228	193,980	32,330	26,845	13,660	16,768	16,768	16,768	16,768	14%
Non-Capitalized Equipment (graphing calculators, etc.)	\$ -	-	-	-	-	-	-	-	-	-
Equipment Repair	\$ -	-	-	-	-	-	-	-	-	-
Furniture and Fixtures < \$1,000	\$ 21	17,500	2,917	3,001	1,323	1,455	1,455	1,455	1,455	17%
<b>Facilities &amp; Facilities Maintenance Expense</b>										
Non-Recurring Costs Related to Site Acquisition / Development	\$ -	-	-	-	-	-	-	-	-	-
Space Rental / Lease / Mortgage Expense	\$ 45	38,106	6,351	6,351	3,736	3,183	3,183	3,183	3,183	17%
Facility Debt Service	\$ 448	380,392	63,399	56,558	28,279	28,728	28,728	28,728	28,728	15%
Real Estate Taxes	\$ -	-	-	-	-	-	-	-	-	-
Building Maintenance & Repair	\$ 375	319,068	53,178	38,642	22,927	28,135	28,135	28,135	28,135	12%
Custodial	\$ 208	177,000	29,500	22,475	10,216	15,503	15,503	15,503	15,503	13%
Grounds	\$ -	-	-	-	-	-	-	-	-	-
Repair & Maintenance	\$ 167	142,068	23,678	16,167	12,712	12,631	12,631	12,631	12,631	11%
Building Depreciation	\$ 256	217,500	36,250	55,068	27,534	16,297	16,297	16,297	16,297	25%
<b>Services, Other Operating Expenses</b>										
Student Transportation (# of buses)	\$ 268	228,000	38,000	13,622	8,768	21,508	21,508	21,508	21,508	6%
Bus Fuel	\$ 148	126,000	21,000	13,622	8,768	11,275	11,275	11,275	11,275	11%
Bus Purchase/Finance	\$ 120	102,000	17,000	-	-	10,234	10,234	10,234	10,234	0%
Bus Depreciation	\$ -	-	-	13,483	7,486	-	-	-	-	#DIV/0!
Transportation Repair & Maintenance	\$ 210	178,500	29,750	17,436	14,946	16,159	16,159	16,159	16,159	10%
Operation and Housekeeping Services / Supplies	\$ -	-	-	-	-	-	-	-	-	-
Security Services	\$ -	-	-	-	-	-	-	-	-	-
Communications	\$ 15	12,372	2,062	8,779	9,974	936	936	936	936	71%
IT Consulting Services	\$ 653	555,434	92,572	36,413	25,159	52,073	52,073	52,073	52,073	7%
Student Support	\$ 61	52,035	8,673	411	411	5,179	5,179	5,179	5,179	1%
Staff Support	\$ 250	212,799	35,467	395	395	21,310	21,310	21,310	21,310	0%
School Support	\$ 342	290,600	48,433	35,607	24,353	25,583	25,583	25,583	25,583	12%
Professional Consulting Services	\$ 59	50,000	8,333	55,451	52,490	1,459	1,459	1,459	1,459	111%

**KDPS Consolidated  
Overall  
SY1112 Monthly Cash Flow**

Student Count	850	KIPP DELTA Consolidated	KDPS YTD Budget	August 31, 2011 KDPS YTD Actual	ACTUALS Aug-11	PROJ Sep-11	PROJ Oct-11	PROJ Nov-11	PROJ Jun-12	Target 17%
										% of Budget YTD Actual
Per Pupil										
Facility Consulting Services	\$ -	-	-	-	-	-	-	-	-	-
Fundraising Expenses	\$ 53	45,000	7,500	544	297	4,460	4,460	4,460	4,460	1%
School District / Non-School District Food	\$ 588	500,032	83,339	44,585	28,184	45,694	45,694	45,694	45,694	9%
Insurance	\$ 65	55,000	9,167	12,604	6,240	4,254	4,254	4,254	4,254	23%
Utilities	\$ 180	152,946	25,491	30,088	15,289	12,326	12,326	12,326	12,326	20%
Water	\$ 20	16,977	2,830	2,310	1,136	1,472	1,472	1,472	1,472	14%
Gas	\$ 39	32,969	5,495	1,044	497	3,203	3,203	3,203	3,203	3%
Electric	\$ 121	103,000	17,167	26,733	13,657	7,652	7,652	7,652	7,652	26%
Legal Services	\$ 16	14,000	2,333	-	-	1,405	1,405	1,405	1,405	0%
Office Expenses	\$ 99	84,205	25,701	33,439	23,095	5,093	5,093	5,093	5,093	40%
Copier Lease, Supplies and Maintenance	\$ 54	46,000	7,667	11,541	6,819	3,457	3,457	3,457	3,457	25%
Stationary (Pens, paper, etc.)	\$ 33	28,000	16,333	21,608	16,035	641	641	641	641	77%
Décor (pictures, plants, etc.)	\$ 12	10,205	1,701	290	242	995	995	995	995	3%
Reserve For Destruction, Loss & Theft of Assets	\$ -	-	-	-	-	-	-	-	-	-
Other Services, Operating Expenses	\$ 95	81,072	40,536	37,884	1,667	4,333	4,333	4,333	4,333	47%
<b>District Support/Indirect Costs</b>										
Management Fee to Home Office	\$ 505	429,177	71,530	50,135	25,068	22,902	22,902	22,902	29,197	12%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,024</b>	<b>\$ 10,220,424</b>	<b>\$ 1,882,028</b>	<b>\$ 1,714,095</b>	<b>\$ 875,610</b>	<b>\$ 819,328</b>	<b>\$ 819,328</b>	<b>\$ 903,328</b>	<b>\$ 875,623</b>	<b>17%</b>
				\$ 167,933						
<b>NET INCOME</b>		<b>\$ 67,018</b>	<b>\$ (623,114)</b>	<b>\$ (552,565)</b>	<b>\$ (206,906)</b>	<b>\$ (158,969)</b>	<b>\$ (109,630)</b>	<b>\$ (242,969)</b>	<b>\$ 282,862</b>	<b>-825%</b>
Operational Deficit		-16%	-39%	-39%						
				\$ 70,549						
<b>Cash Flow</b>										
<b>Beginning Cash</b>		<b>\$ 1,334,467</b>	<b>\$ 1,334,467</b>	<b>\$ 1,334,467</b>	<b>\$ 1,019,386</b>	<b>\$ 1,008,902</b>	<b>\$ 685,687</b>	<b>\$ 593,583</b>	<b>\$ 1,115,881</b>	
Add: Net Income		\$ 67,018	(623,114)	(552,565)	(206,906)	(158,969)	(109,630)	(242,969)	282,862	-825%
Add: Depreciation		\$ 411,480	68,580	95,397	48,680	33,065	33,065	33,065	33,065	23%
Add: Additional Debt	\$ 3,294	2,800,000	466,667	-	-	280,921	280,921	280,921	280,921	
Add: Capital Campaign	353	300,000	-	25,000	-	-	300,000	-	-	
Add: Adjusting Entries	\$ -	\$ -	-	181,771	181,771	(181,771)	-	-	-	
Less: Fixed Assets Purchased	\$ (4,157)	\$ (3,533,550)	(588,925)	(75,168)	(34,029)	(296,460)	(596,460)	(296,460)	(296,460)	2%
<b>Cash Flow</b>		<b>44,948</b>	<b>(676,792)</b>	<b>(325,565)</b>	<b>(10,484)</b>	<b>(323,214)</b>	<b>(92,104)</b>	<b>(225,443)</b>	<b>300,388</b>	<b>-724%</b>
<b>Ending Cash</b>		<b>\$ 1,379,415</b>	<b>\$ 657,675</b>	<b>\$ 1,008,902</b>	<b>\$ 1,008,902</b>	<b>\$ 685,687</b>	<b>\$ 593,583</b>	<b>\$ 368,139</b>	<b>\$ 1,416,269</b>	<b>73%</b>
				\$ 351,227						
Months of Cash				0.82	\$ 0					